

5703-29-03

**Sampling.**

- (A) As authorized pursuant to division (G) of section 5751.09 of the Revised Code, the tax commissioner hereby prescribes sampling methods for the commercial activity tax that the commissioner may use in lieu of a complete examination of records. The sampling methods include, but are not limited to, the following:
- (1) Statistical sampling. Statistical methods of sampling are those procedures that utilize random selection and are capable of projecting population values with a known reliability; and
  - (2) Non-statistical sampling. Non-statistical sampling includes methods such as block sampling.
- (B) The commissioner shall make a good faith effort to reach agreement with the taxpayer to select the most appropriate sampling methodology.
- (1) The failure of the commissioner to reach an agreement with the taxpayer does not preclude the commissioner from sampling.
  - (2) In accordance with section 5751.12 of the Revised Code, a taxpayer that keeps records electronically is required to provide those records electronically to the department of taxation upon the commissioner's request.