

810-14-1-.03 Cost of Transcripts and Recordings.

(1) ~~SCOPE. This regulation applies to the cost of providing a~~ **A** taxpayer, ~~upon the taxpayer's request, with~~ may request a transcript, copy of a transcript, or copy of an audio recording of any in-person interview between a taxpayer and any officer or employee of the ~~D~~**d**epartment.

(2) ~~DEFINITIONS. The following term has the meaning ascribed to it for purposes of this regulation:~~

~~(a) Reasonable advance notice. This means at least 24 hours unless otherwise approved by the Department.~~

~~(3) PURPOSE. The purpose of this regulation is to affix specific costs for the taxpayer who requests a transcript, copy of a transcript, or copy of an audio recording of any in-person interview between the taxpayer and any officer or employee of the Department.~~

~~(4) PROCEDURE.~~

~~(a) Reasonable Advance Notice of Recording.~~

~~(a) Upon reasonable advance notice to the taxpayer, the D~~**d**epartment may record any in-person interview between the taxpayer and any officer or employee of the ~~D~~**d**epartment. For purposes of this rule, reasonable notice means at least 24 hours notice, unless otherwise approved by the department.

~~(b) Failure of the department to provide reasonable advance notice of its intent to audio record an interview scheduled between a taxpayer and any officer or employee of the department will not be considered sufficient cause not to appear for any in-person interview.~~

~~(b) (3) Cost of Transcripts and Records.~~

~~(a) If the interview is recorded by the D~~**d**epartment and the ~~D~~**d**epartment does not intend to have the recording transcribed, ~~but the taxpayer requests a transcript, upon the request of the taxpayer~~ the ~~D~~**d**epartment will send the audio recording to a court reporter for transcription and the taxpayer shall pay for all actual expenses incurred.

~~(e) (b) If the interview has been transcribed by the D~~**d**epartment and the taxpayer requests a copy of the transcript, the ~~D~~**d**epartment will copy the transcript and the taxpayer shall pay \$.20 per page for the cost of copying the transcript.

~~(d)~~ (c) If the interview is recorded by the ~~D~~department and the taxpayer then requests a copy of the audio recording, the ~~D~~department will reproduce the audio recording and the taxpayer shall pay for the cost of the ~~blank tape~~ media recording medium (for example, a properly formatted CD), plus a \$25.00 fee for administrative costs involved in ~~reproducing the tape~~ producing the recording.

~~(e)~~ ~~Failure of the taxpayer to provide reasonable advance notice of the intent to audio record an interview scheduled between a taxpayer and any officer or employee of the Department will not be considered sufficient cause not to appear for any in-person interview.~~

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