

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

(1) SCOPE. This regulation applies to the cost of providing a taxpayer, upon the taxpayer's request, with 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 Department.

(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) Upon reasonable advance notice to the taxpayer, the Department may record any in-person interview between the taxpayer and any officer or employee of the Department.

(b) If the interview is recorded by the Department and the Department does not intend to have the recording transcribed, but the taxpayer requests a transcript, the Department will send the audio recording to a court reporter for transcription and the taxpayer shall pay for all actual expenses incurred.

(c) If the interview has been transcribed by the Department and the taxpayer requests a copy of the transcript, the Department will copy the transcript and the taxpayer shall pay \$.20 per page for the cost of copying the transcript.

(d) If the interview is recorded by the Department and the taxpayer then requests a copy of the audio recording, the Department will reproduce the audio recording and the taxpayer shall pay for the cost of the blank tape plus a \$25.00 fee for administrative costs involved in reproducing the tape.

(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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History:

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