

SUBPOENA INSTRUCTIONS

Pursuant to R.C. 5703.03 and Ohio Adm. Code 5717-1-13, which should be reviewed prior to seeking the issuance of a subpoena, the board makes available to requesting parties blank subpoena forms so that a requesting party may complete and submit completed forms to the board for preliminary approval. Completed subpoena forms submitted to the board must be accompanied by **a self-addressed stamped envelope** so that they may be returned to the requesting party whose obligation it remains to effect service.

While this form is considered self-explanatory, the requesting party should identify the appeal to which the subpoena relates by setting forth the relevant caption and case number and indicate whether it is being requested for purposes of hearing or deposition. It should next disclose the identity of the individual effecting service of the subpoena, the identity of the individual to whom the subpoena is directed, the location, date, and time where the witness/deponent is directed to appear, and the materials, if any, which the individual should bring.

IMPORTANT: It is the obligation of the requesting party to submit at least **five (5) completed copies** of the subpoena form for the board's preliminary review and issuance. One of these copies will be docketed and retained by the board. The remainder will be returned to the requesting party so that one (1) may be retained by the requesting party, one (1) served upon the witness/deponent, one (1) served upon the other parties to the appeal, and one (1) copy, **with completed return of service**, subsequently filed with the board acknowledging the method of service.

The preceding instructional information is provided solely for the purpose of assisting a requesting party in its completion of the recommended subpoena form and will itself not serve as a basis for legal argument or as a substitute for advice provided by private legal counsel. It remains the obligation of a requesting party to review and confirm adherence with all applicable statutes and rules relating to the practice before this board.

**BOARD OF TAX APPEALS
STATE OF OHIO**

_____,
Appellant,

vs.

CASE NO. _____

_____,
Appellee,

SUBPOENA

For Hearing

To _____, Greetings:
(Process Server)

For Deposition

YOU ARE HEREBY COMMANDED to serve a copy of this Subpoena upon the following person and to make a return of service thereof:

To the RECIPIENT of this Subpoena:

YOU ARE HEREBY COMMANDED to appear before:

on the _____ day of _____, 20____, at _____ o'clock
A.M./P.M. to testify as a _____ in the above-styled appeal.
(Circle) (Witness/Deponent)

YOU ARE FURTHER ORDERED TO BRING WITH YOU:

Hereof fail not under penalty of the law: R.C. 5703.03.

Witness my hand and Seal of the Board of Tax Appeals
this _____ day of _____, 20_____.

_____, _____
of the Board of Tax Appeals.

Subpoena Requested By _____

RETURN OF SERVICE

CASE NO. _____

The person named in this subpoena was served
on _____ by:

Personal Service

Certified Mail, Return Receipt Requested

Affiant

Sworn to before me and signed in my
presence, this _____ day of
_____, 20_____.

Notary Public

My commission expires:
_____, 20_____.