



**Department of
Taxation**

Office of the Tax Commissioner
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The Honorable John R. Kasich
Governor of Ohio

Members of the Ohio General Assembly

Dear Governor, Senators and Representatives,

It is my responsibility and privilege to provide you the 2014 Annual Report of the Ohio Department of Taxation.

This report highlights the department's activities during fiscal year 2014 in compliance with Ohio Revised Code 5703.42. It provides a complete description of the base, rates, and provisions of each of the 19 taxes administered by the department, two other state taxes, four revenue sharing funds administered by the department and 13 locally administered taxes. The 2014 Annual Report also provides detailed statistical data concerning each tax and an accounting of department activities during the fiscal year.

My hope is that the contents of this report will be of value and interest to you, the General Assembly, and the people of Ohio.

Respectfully,

A handwritten signature in black ink, appearing to read 'Joseph W. Testa', with a stylized flourish at the end.

Joseph W. Testa
Tax Commissioner