

Understanding The Report

The 2005 *Annual Report of the Ohio Department of Taxation* presents an overview of both the department and the taxes it is statutorily obligated to administer.

This report is divided into three primary sections: **Understanding the Department**; **Service and Support**; and **Taxes Administered**.

Understanding the Department describes:

- departmental responsibilities, financial expenditures, and human resources data;
- a glossary of terms common across most taxes;
- a review of significant events during Fiscal Year 2005;
- principal components of the tax reform package enacted in House Bill 66;
- a brief summary of revenue generated by the various taxes; and
- other major pieces of legislation with tax implications that passed in FY 2005.

Service and Support outlines:

- the functions of these respective divisions and how they contribute to the department's overall mission; and
- highlights of significant accomplishments in FY 2005.

Taxes Administered chapters are organized alphabetically, by tax. Each chapter:

- specifies the taxpayer, explains the tax base, rates, credits and exemptions, special provisions, and disposition of revenue in addition to filing and payment information;
- lists relevant sections of the Ohio Revised Code, information releases, and legislation and court cases that affect the tax under discussion in the chapter; and
- contains charts and tables detailing various statistical information about each particular tax.

A review of the department's administrative rules follows the three primary sections. An index of charts and tables, organized by chapter, concludes the report.

*The Annual Report primarily contains data and information from only FY 2005 and is **not** intended as a definitive guide or manual interpreting Ohio's tax laws. For the most up-to-date information on individual taxes, tax filing, publications, historical data, and other topics affecting taxation, visit the department's Web site (tax.ohio.gov).*