



Understanding the Report

The **2003 Annual Report** of the Ohio Department of Taxation is divided into three primary sections: **Understanding the Department; Support and Operating Divisions;** and **Taxes Administered.**

Understanding the Department describes:

- Departmental responsibilities, financial expenditures, and human resources data;
- Major events of the fiscal year, including the department's efforts in strategic planning and goal setting;
- A brief summary of revenue generated by the various taxes; and
- Major pieces of legislation in 2003 that impacted taxation issues.

Support and Operating Divisions outlines:

- The functions of these divisions and how they contribute to the department's overall mission; and
- Each division's significant accomplishments in 2003.

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

- Explains the tax base, rates, credits and exemptions, and special provisions — including the provisions of House Bill 95, the Fiscal Year 2004-2005 Biennial Budget Bill — 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 covers only Fiscal Year 2003 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 (www.ohio.gov/tax).