

Revenue Code (I.R.C.) Section 338(h)(10) Election," June, 2004.

IT-CF 2004-01 –

"Sales Factor Siting Provisions," April 19, 2004.

PI & CFT 2002-01 – "Depreciation Deductions for Taxable Years Ending in 2001 and Thereafter," July, 2002; revised October, 2003 and June, 2004.

Alcoholic Beverages

None.

Cigarette and Other Tobacco Products

"Notice About Cigarette Minimum Prices and Cigarette Master Settlement Agreement Reporting," October 2, 2003.

"Cigarette Master Settlement Agreement Changes – Cigarette Retailers," August 8, 2003.

"Cigarette Master Settlement Agreement Changes," August 7, 2003.

"Master Settlement Agreement Changes," August 4, 2003.

XT 2003-10 – "Notice About Master Cigarette Settlement Agreement (MSA)," July 22, 2003.

XT 2003-09 – "Cigarette Stamp Purchase On Credit Without a Bond," July 26, 2003.

XT 2003-07 – "Notice About Master Cigarette Settlement Agreement (MSA)," July 3, 2003.

Motor Vehicle Fuel Tax

XT 2004-02 – "Motor Fuel Tax Increase," June 11, 2004.

"Revised Definition of Transit Buses," February 12, 2004.

XT 2003-15 – "Motor Fuel Dealer List Added to the Web Site And Request for E-Mail Addresses," December 17, 2003.

XT 2003-08 – "Motor Fuel Tax Refund for School Districts or Educational Service Centers," July 7, 2003.

XT 2003-06 – "Motor Fuel Tax Increase and Filing Period Adjustment for Refund Claims for Agricultural, Industrial, And Miscellaneous

Refund Claimants," July 2, 2003.

Ohio Income Tax

IT-CF 2004-01 – "Sales Factor Siting Provisions," April 19, 2004.

IT 2004-01 – "Recent Federal Law Change Affecting Military Servicemembers Requires Modification to Year 2003 Ohio Income Tax Return," February 2004.

PI & CFT 2002-01 – "Depreciation Deductions for Taxable Years Ending in 2001 and Thereafter," July, 2002; revised October, 2003 and June, 2004.

Fiduciary

PI & CFT 2002-01 – "Depreciation Deductions for Taxable Years Ending in 2001 and Thereafter," July, 2002; revised October, 2003 and June, 2004.

Personal Property Tax

PP 2004-01 – "Taxation of Software," February 14, 2004.

Sales and Use Tax

ST 2004-1 – "Food Definition Change Effective July 1, 2004," May, 2004.

ST 2003-13 (Rev. 02/04) – "Towing Service," updated – supersedes Information Release dated August 1, 2003. Questions 3, 6, 10, & 11 revised. Questions 17 & 18 added.

ST 2003-12 – **H.B. 95** - "Laundry and Dry Cleaning Service," July 31, 2003.

ST 2003-11 – **H.B. 95** - "Storage," July 31, 2003.

"Personal Care Services," July 11, 2003.

ST 2003-10 - **H.B. 95** – "Drugs, Prosthetic Devices, Mobility Enhancing Equipment, and Durable Medical Equipment," July 10, 2003.

ST 2003-09 – "Telecommunication Changes," July 10, 2003.

ST 2003-08 – "Leases and Rentals," July 2, 2003.

ST 2003-07 – "Changes to the Definition of Price," July 2, 2003.

ST 2003-06 – "Definition of Tangible Personal Property Including Prewritten Computer Software," July 2, 2003.

ST 2003-05 – "Sales and Use Tax Law Changes (Amended Substitute House Bill 95)," July 2, 2003.

ST 2003-02 – "Landscaping, Lawn Care Services, and Snow Removal," revised January, 2004.

Employee Development & Training/Quality Programs Division

The Employee Development and Training/Quality Programs (ED&T/QP) Division provides practical and applied professional skill development opportunities for all Department of Taxation employees.

The division works with the tax administration and service and support divisions to assess their ongoing organizational and staff development needs. It presents appropriate training for bargaining unit clerical/support and administrative staff, and exempt professional and management/executive staff.

ED&T staff also coordinates with ODT's Technical Training Managers to support technical training requirements throughout the department. This training includes job-related skill training as well as general skills improvement training in such areas as interpersonal communications and customer service.

Further, ED&T offers supervisors and managers the opportunity to enhance their management skills by attending some or all of the classes comprising ODT's Management Development Curriculum – a series of discrete topic workshops designed to focus on various aspects of the manager's responsibilities in a public organization.

Other ED&T responsibilities include:

- Facilitating ODT's applications to the Ohio Award for Excellence (OAE), as well as providing training and staffing support to ODT's quality process improvement initiatives, including the Quality Services through Partnership (QStP) program.