Communications Office

The Communications Office of the Ohio Department of Taxation serves to convey ODT's policies and procedures to the media and the general public while providing news and information to the internal audience about job-related topics and the people employed in the department.

The office issues news releases to statewide media to highlight significant events and policy changes, arranges press conferences to spotlight major issues, and is the first line of contact in responding to media questions and requests for interviews.

A wealth of general public information about ODT and the taxes it administers, including frequently-asked-questions and historical statistics, is available on the department's web site, **tax.ohio.gov,** hosted by the Information Services Division. The content of this increasingly important resource which had over 3.3 million visits in Fiscal Year 2004* — an increase of roughly 6000,000 from the prior year — is managed by the Communications Office, with the support of liaisons in every division who provide updates in their specific areas. An internal Intranet site, TAXI, provides a data base of department and job-related information, while at the same time serving as an electronic bulletin board of upcoming events.

Several publications coordinated and prepared by the Communications Office provide specific tax and statistical information to both the public and private sectors. These publications include the yearly *Annual Report* and *Ohio's Taxes: A Brief Summary of State and Local Taxes in Ohio* as well as the periodic *Business Tax Guide* and several other informational brochures and papers.

Communications publishes a monthly newsletter, The Collector, in both a print and an electronic version. This publication serves the department's employees by reporting significant professional and personal milestones, updates on new procedures or procedural changes, and articles on departmental programs. The TAXI Intranet site also contains a weekly feature story on people and events within the department. As of June 30, 2004, four full-time employees and one part-time person worked in the Communications Office.

The Communications Office uses news releases, media events, the Internet and Intranet, and publications to support the primary ODT mission of providing quality service through the timely delivery of information to both external and internal audiences that helps everyone understand their responsibilities and comply with the tax law.

*Estimated figures.

Office of Chief Counsel

The Office of Chief Counsel is responsible for the tax legal affairs of the Department of Taxation. It is divided into four areas: the Appeals Management Division, the Bankruptcy Division, the Tax Appeals Division, and Legal Counsels that provide assistance with specific taxes.

The Office of Chief Counsel is also responsible for enacting, amending or rescinding rules promulgated by the Tax Commissioner (see **Rule Review** chapter) and shares responsibility for the issuance of information releases with other divisions of the department. **Note:** all case information shown below is on a calendar year basis.

Appeals Management Division

The Appeals Management Division directly interacts with the Ohio Attorney General on tax appeals after the Tax Commissioner's Final Determination on a tax matter. The Appeals Management Division had four employees as of June 30, 2004.

Board of Tax Appeals	Court of Appeals	Ohio Supreme Court
Cases on appeal beyond Taxation as of 12/31/03:		
323	0	32
as of 12/31/02:		
259	8	33

Bankruptcy Division

Bankruptcy Proofs of Claims Handled by Bankruptcy Division

Cal.Yr. Filed	Total Notices Received	Total Proofs Processed	Total Amount Filed
2002	12,510	1,535	$46,866,252
2003	8,796	2,042	$56,822,036

The Bankruptcy Division handles the filing of the department's Proofs of Claims with various Bankruptcy Courts throughout the country. The Bankruptcy Division had eight employees as of June 30, 2004.

Tax Appeals Division

The Tax Appeals Division conducts most of the administrative appeal hearings within the department and issues the Tax Commissioner's Final Determination in these tax matters. The Tax Appeals Division had 16 hearing officers and supervisors and four support staff as of June 30, 2004.

Final Determinations Issued by Tax Appeals Division

Cal. Yr.	Opening Balance	Cases Received	Cases Out	Ending Balance
2002	1,397	821	1,145	1,073
2003	1,073	861	1,178	756

Legal Counsels

The Department of Taxation has eight legal counsels. They are responsible for drafting and reviewing legislation, rules, and information releases. The counsels also draft formal and informal tax opinions.

Legal counsels are assigned to the Personal Property Tax, Office of Chief Counsel, Estate Tax, Sales/Use Tax, Tax Equalization, Compliance, Legislation, and Personal Income/Corporation Franchise Taxes divisions.

Formal Tax Commissioner Opinions Issued
Calendar Year 2002: 1
Calendar Year 2003: 5

The Office of Chief Counsel provides the legal support necessary to carry out the Department of Taxation's mission of providing quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law.

Information Releases Issued / Updated in Fiscal Year 2004:

General Information Releases

None.

Corporation Franchise Tax

CFT 2004-02 –
"The Franchise Tax Effects of the Internal