

UNDERSTANDING THE REPORT

The 2004 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 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 to improve technology and customer service;
- a brief summary of revenue generated by the various taxes; and

- major pieces of legislation in Fiscal Year 2004 that impacted taxation issues.

Service and Support Divisions outlines:

- the functions of these divisions and how they contribute to the department's overall mission; and
- each division's significant accomplishments in FY 2004.

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 covers only FY 2004 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).

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