

The Budget and Fiscal Division performs varied internal financial, accounting, and facilities management functions that help the department run its day-to-day operations while fulfilling the essential function of providing operating funds for both state and local governments.

## Communications Office

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

The office issues news releases to state and local media to highlight significant events and policy changes, arranges news conferences or events 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 the latest tax news and information updates, frequently-asked-questions, contact information, and historical statistics, is available on the department's Web site, [tax.ohio.gov](http://tax.ohio.gov). The content of this increasingly important resource is managed by the Communications Office, with the support of liaisons in every division who provide updates in their specific areas. In Fiscal Year 2005, the Web site registered over 4.5 million visits, an increase of more than 1.2 million from the prior fiscal year. An internal Intranet site, TAXI, provides a data base of department and job-related information, while at the same time as 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, 2005, five full-time employees 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.

## 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 five areas: the Problem Resolution Office, Appeals Management Division, Bankruptcy Division, and the Tax Appeals Division, as well as 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 serves as liaison with the Attorney General's office for all litigation that involves the department, except personnel actions. Much of the work of the division involves the mediation of appeals at the Board of Tax Appeals and Ohio Supreme Court. In April 2005, the Resolution Unit was added to the division to work with the Offers in Compromise program and settlements of assessments certified to the Attorney General's office. The Appeals Management Division had seven employees as of June 30, 2005.

Board of Tax Appeals	Courts of Appeals	Ohio Supreme Court
Cases on appeal beyond Taxation as of 12/31/04:		
342	2	17
as of 12/31/03:		
323	0	32

### Bankruptcy Division

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, 2005.

### Bankruptcy Proofs of Claims Handled by Bankruptcy Division

Cal. Yr. Filed	Total Notices Received	Total Proofs Processed	Total Amount Filed
2004	10,870	2,909	\$117,265,290
2003	8,796	2,042	\$56,822,036

### Problem Resolution Officer

The Problem Resolution Officer (PRO), assigned to the Office of Chief Counsel, is a special resource for taxpayers. This individual serves as a liaison between the Ohio Department of Taxation and taxpayers when the normal lines of communication break down. The PRO is authorized by Ohio