

Enforcement Division

The Department of Taxation's Enforcement Division is comprised of 26 sworn police officers that enforce the criminal provisions of Ohio tax laws. Their mission statement is "...to provide quality investigative services to the citizens of the State of Ohio."

The Enforcement Division came into existence in 1971, when it was organized primarily to combat cigarette smuggling and organized crime. Since that time, the division has grown in size and responsibilities. The Enforcement Division now enforces most of the taxes administered by the department, which include the cigarette tax, other tobacco products tax, motor fuel tax, income/withholding tax, and the sales and use tax.

In July 2002, the Enforcement Division achieved accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). The Enforcement Division is the only revenue-type division in the world with this distinction. The accreditation means the division has met stringent guidelines related to policies and procedures governing the operation of a law enforcement agency. This is an important factor in helping the department achieve the highest level of professionalism possible. During Fiscal Year 2005, the division's policy and procedures, management, operations, and support services were again evaluated by CALEA. The Enforcement Division received re-accreditation in July 2005.

As investigations are made more and more complex by changes in both technology and law, the Enforcement Division has had to become more skilled in combating tax fraud. Enforcement agents employ computers and surveillance equipment in the normal course of their duties. The division has also taken on a homeland security function, through the investigation of cigarette smugglers involved in funneling proceeds to criminal or terrorist groups.

The Enforcement Division is a support branch of ODT. It is, also, a revenue generator for the State of Ohio. During FY 2004 and 2005, over \$10 million was brought in as a direct result of Enforcement's efforts.

By fulfilling its mission of providing quality investigative services, the Enforcement Division works to fairly apply the tax law and aid in the collection of taxes used to provide daily services to Ohio citizens.

Forms Division

The Forms Division produces hundreds of forms utilized by most divisions of the Department of Taxation. These forms are ultimately used by tax practitioners and taxpayers.

The Forms Division is responsible for composing forms, preparing bid specifications for printing projects, ordering forms for various divisions, distributing forms, acting as a forms liaison between third-party vendors and payroll processing companies, and maintaining an inventory of forms.

When forms are requisitioned, a division submits a work order to the Forms Division. The form is edited and proofread for typographical and other errors, and a print order is submitted to the printer. At this point, the Forms Division is responsible for tracking form production and ensuring on-time delivery. Often, the Forms Division needs to compose or recreate forms in order to ensure consistency of style throughout the department.

The Forms Division continues to improve upon existing forms. For example, one work in progress is constructing fill-in forms. Many of the department's forms have already been completed, while more fill-in forms are being created. Abbreviated tax instruction forms have been created that, since the filing period for tax year 2003, are mailed to taxpayers who filed electronically in the previous year. The division also produces a compact disc (CD) each year, which contains the most common forms requested by tax practitioners. This CD is distributed to practitioners and anyone else who requests a copy.

Distributing most major forms and handling forms requests from the general public are other responsibilities of the Forms Division. The division also maintains the forms inventory, which entails overseeing a database of forms and envelopes, and a database of practitioners, libraries, post offices, and banks, as well as handling internal forms distribution and supplying taxpayer service center office requests. The forms section on the department's Web site is the most visited area of the site. It is the division's responsibility to continue to make sure that the most up-to-date forms are available on the Web site.

Providing forms for both departmental and public use, the Forms Division is one means by which the Department of Taxation is able to provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law.

Human Resources Division

The Human Resources Division is the office in the Department of Taxation where employee-related and administrative support services reside.

The department employed 1,356 permanent employees and 232 intermittent employees as of June 30, 2005, located throughout Ohio and in three out-of-state locations. The number of auditor agents and tax commissioner agents has grown steadily over the past four years. These are employees who are instrumental in increasing tax compliance activities and revenue collection.

The personnel duties performed by Human Resources include staffing planning, vacancy postings, hiring, and civil service compliance. The labor relations duties include contract negotiation and administration for two labor-management agreements, the Ohio Civil Service Employees Association and Fraternal Order of Police Lodge #2. Additional labor relations duties are grievance handling, arbitration services, and work rule compliance.