



*Office of the Tax Commissioner*  
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Columbus, Ohio 43215  
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April 10, 2006

The Honorable Bob Taft  
Governor of Ohio  
Members of the Ohio General Assembly

Dear Governor, Senators and Representatives,

It is my responsibility under Ohio Revised Code 5703.42 and my distinct privilege to provide to you the **2005 Annual Report of the Ohio Department of Taxation (ODT)**.

The report highlights ODT activities in Fiscal Year 2005 (July 1, 2004 through June 30, 2005). It provides a full description of the base, rates, and provisions of each of the 21 taxes and three local government funds administered by the department, along with detailed data on each individual tax.

This year's report also contains an overview of the **Ohio Tax Reform** measures enacted in House Bill 66 and their effect on Ohio's tax structure over the next five years. Individual changes to specific taxes are discussed in the appropriate chapter.

The **Year in Review** section of the report provides additional background information regarding tax reform. It also highlights the historic physical relocation of many of ODT's offices to a new facility in north Columbus. Other portions of this chapter detail the department's accomplishments in expanding both its Web site and the tax services offered on-line by the **Ohio Business Gateway**, as well as the progress of Ohio's involvement with the Streamlined Sales Tax Project.

Included in this report is a summary of significant tax legislation from the fiscal year. It also contains a thorough overview of ODT's service divisions and how each functions in support of the department's overall mission.

I invite you to read through the annual report. It will give you a greater understanding of our tax system in Ohio and how it serves to meet the needs of both residents and government. I believe that you will find the report to be both an interesting and enlightening publication.

Above all, I hope that this report will serve your requirements. I promise that this department will continue in every way to work to that end.

Respectfully submitted,

A handwritten signature in black ink that reads "William W. Wilkins". The signature is written in a cursive, flowing style.

William W. Wilkins  
Tax Commissioner