

## UNDERSTANDING THE REPORT

The **2006 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**; and **Taxes Administered**.

**Understanding the Department** describes:

- departmental responsibilities, financial expenditures, and human resources data;
- a Glossary of Terms common across most taxes;
- a review of significant events during Fiscal Year 2006;
- a brief summary of revenue generated by the various taxes; and
- other major pieces of legislation with tax implications that passed in FY 2006.

**Service and Support** outlines:

- the functions of these respective divisions and how they contribute to the department's overall mission; and
- highlights of significant accomplishments in FY 2006.

**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 impact the tax under discussion in the chapter during either the current or future fiscal years; 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** primarily contains data and information from only FY 2006 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](http://tax.ohio.gov)).

