

## Greetings From The Tax Commissioner



The Ohio Department of Taxation (ODT) is pleased to provide you with the 2004 edition of **Ohio's Taxes – A Brief Summary of Major State and Local Taxes in Ohio**.

This publication is a valuable and handy reference that provides a quick look at key information regarding state and local taxes in Ohio. It gives the reader the rates, revenues, rules, distributions, and other important provisions of all the principal taxes in Ohio.

Fiscal Year 2004 saw the department implement a number of technology changes to make tax compliance easier for Ohio residents and businesses. The ODT web site — **tax.ohio.gov** — offered an expanded **I-File** system for online filing of state income tax to allow taxpayers to also file school district income tax returns. The web-based **Ohio Business Gateway** made additions as well to the number of business taxes that can be filed and paid online.

Sales tax information became easier to find when the department launched another web-based service to its site, *The Finder*. This software application makes it possible to locate the correct sales tax rate for every address in Ohio.

*The Finder* is a tool developed because of Ohio's participation in the Streamlined Sales Tax Project (SSTP). The SSTP is a multi-state initiative to make sales tax laws, rules, and systems more uniform across states. This, in turn, will make it easier for retail vendors to voluntarily collect state sales taxes. Each year, Ohio and its local governments lose an estimated \$600 million in uncollected sales taxes.

Laws will always change, but ODT's commitment to delivering quality customer service remains our guiding principle. Our staff will always do the utmost to help those taxpayers who are striving to do the right thing, but we are just as dedicated to ensuring that all taxpayers comply with the tax laws and pay their fair share.

Our mission is to provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly



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applying the tax law. Our motto is our commitment to CARE about the quality of service by performing it in a Courteous, Accurate, Responsive, and Equitable manner. I pledge that this department is committed to treating all taxpayers fairly while administering the tax system that delivers sufficient revenues to provide the services needed by all citizens of this state.

We hope you find this publication serves your needs for information about our tax system at both the state and local levels. We will continue to do our best to serve the citizens of Ohio.

Sincerely,

William W. Wilkins  
Tax Commissioner