

OHIO's



statetaxreport

No. 69

Ohio Department of Taxation

Fall 2003

COMMENTS *from the commissioner*



Commissioner Zaino

What started as a pilot program in January 2002 has been growing and expanding ever since. I am referring to the *Ohio Business Gateway (OBG)*. As you are probably aware, *OBG* allows businesses to file and pay certain taxes electronically. It was created to give businesses a break from the burden of bureaucracy and paperwork. The program is a key part of our strategic objective of having taxpayers file electronically, saving taxpayers and state agencies time and money. *OBG* is also in line with our mission of *providing quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law.*"

Businesses operating in Ohio are required to frequently report and make payments to multiple state agencies. Often, the information filed with each agency is duplicative and the due dates for making reports and payments to these agencies are inconsistent with each other. Businesses are forced to dedicate significant amounts of time and resources to comply with these reporting and payment requirements.

To help rectify the situation, Governor Taft asked me to chair an Interagency Cabinet Team to address and implement House Bill 202 (122nd General Assembly), which called for more efficiency in the process of filing forms with the state of Ohio. Members of the team included Bureau of Workers' Compensation Administrator James Conrad, Department of Job and Family Services Director Tom Hayes, Department of Administrative Services Scott Johnson, Governor's Office staff, along with Department of Taxation employees and representatives from Secretary of State Ken Blackwell's Office and Treasurer of State Joseph Deters' Office. The end result of this team effort was the creation of *OBG*, which could not have been accomplished without the Governor's support and the hard work of the team members.

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When first launched, *OBG* offered small businesses a single, electronic method to report and pay sales tax, employer withholding tax, unemployment compensation tax, and workers' compensation premiums via one location on the Internet. Now, all businesses can file using the system. Other reports and payment options that have been added include the Department of Commerce – Negative (NONE) Unclaimed Funds Report, ODT – Accelerated Sales Tax Payment Option and ODT – Sales and Employer Withholding Billing Notice Payment Option. Enhancement options like paying with a credit card and the delayed Automated Clearing House (ACH) have also been added since *OBG* was first launched.

Work on *OBG* is not done, as there are still plans underway to add more enhancements. In 2005, the municipal income tax will be added to the system. Also, businesses will eventually have the option of downloading their tax data directly to *OBG*, eliminating time-consuming data entry for the taxpayer. As mandated by House Bill 95 (125th General Assembly), a steering committee is in the process of being created to set the future direction of *OBG*. Appointed members will include professionals from state and local government, as well as those from the business and tax practitioner communities.

I am pleased to report that on August 26 *Ohio Business Gateway* was selected as one of two Midwestern winners of the 2003 Innovations Awards Program of The Council of State Governments (CSG). There were ten finalists who were selected to make presentations at the 58th Annual Meeting of the Midwestern Legislative Conference in Milwaukee, Wisconsin. *OBG* is one of eight programs across the nation to be recognized with the CSG Innovations Award.

Winning the award is quite noteworthy, but what is really valuable and meaningful is the positive feedback we receive from the users. One filer said, "It's much more convenient than filling out forms, writing a check and putting it in the mail." Another user said, "*Ohio Business Gateway* is a breakthrough application." Businesses really appreciate the convenience and simplicity of *OBG*.

From January through August of this year, over 106,000 reports were filed, showing a tax due total of over \$454,000,000. During the same time period, over 30,000 new businesses registered to use *OBG*. I am confident that these numbers will continue to rise.

To access *OBG*, visit ODT's web site at www.ohio.gov/tax or visit the state of Ohio's web site at www.ohio.gov. For questions or assistance regarding *OBG*, please call the help desk at 1-866-OHIO-GOV (1-866-644-6468).

Enforcement Program

Enforcement agents with the Ohio Department of Taxation (ODT) recently helped recover sales taxes exceeding \$165,000 from 24 businesses in Hancock, Seneca, Huron and Erie counties, that collected but didn't pay the tax to the state of Ohio.

The owners of the businesses received criminal citations for failing to file sales tax returns. They had to go to court and all were ordered to pay the back taxes, plus interest, penalties and court costs. They also faced the possibility of spending up to 60 days in jail. Collectively, the owners failed to file 375 sales tax returns.

Agents working Operation Pay Up are investigating businesses with active vendor's licenses that have not filed tax returns for at least six months.

Ohio Tax Commissioner Tom Zaino says the program will eventually reach every county in Ohio, "Our purpose is not only to collect back taxes, but to get those delinquent taxpayers back in compliance with Ohio's tax laws."

Commissioner Zaino says the state, local governments and consumers expect businesses to remit taxes they collect, and when they don't, everyone pays. "Businesses have a legal obligation to pay to the state the taxes they collect under the state's authority. When they keep the tax money, for whatever reason, they're committing a crime. Beyond that, they're forcing all of us to pay more tax to make up for what they've kept."

Commissioner Zaino encouraged businesses that have not filed, to get their tax affairs up-to-date. "If they pay up before we find them, it will be a lot cheaper than waiting until after we find them. And, we will find them."

Personal Exemption Amount Increased

The personal income tax exemption amount for the taxpayer, spouse, and dependents for tax year 2003 has been increased to \$1,250. The exemption amount for tax year 2002 was \$1,200.

The personal exemption is, by law, adjusted each year for inflation using the Gross Domestic Product (GDP) deflator, as produced by the Bureau of Economic Analysis (BEA) for the period of January 1 to December 31, 2001. The BEA data for this period show an increase in the deflator of 1.1 percent. The law states that the amount of the exemption, once adjusted for the deflator, is rounded upward to the nearest multiple of \$50.

New Homestead Income Brackets

The total eligible income brackets for the homestead exemption schedules have been increased. The revised income brackets and corresponding reduction in taxable value apply to tax year 2004 (collected in calendar year 2005) for real property and to tax year 2005 (collected in calendar year 2005) for manufactured or mobile homes. The eligible income brackets and the corresponding reduction in taxable value are adjusted for inflation using the Gross Domestic Product (GDP) deflator, as produced by the Bureau of Economic Analysis (BEA) for the period of January 1 to December 31, 2002. The BEA data show the increase in the deflator is 1.1 percent. The homestead exemption is a form of property tax relief for qualified elderly and disabled homeowners. Property tax reductions are granted to low-income homeowners who are either 65 years of age or older, or who are permanently and totally disabled. This exemption includes manufactured homes.

Total Income	Reduce Taxable/Assessable Value by the Lesser of
Under \$12,900	\$5,300 or 75% of taxable value
Between \$12,900 and \$18,900	\$3,200 or 60% of taxable value
Between \$18,900 and \$25,000	\$1,000 or 25% of taxable value
More than \$25,000	-0-

Applications for the homestead exemption are available at all county auditors' offices.

Notice of Medical Savings Account 2003 Deduction

For tax year 2003, the maximum deduction for contributions to Medical Savings Accounts is \$3,575. Last year, the maximum deduction was \$3,533. The deduction is based on the previous year's inflation rate as calculated from the Consumer Price Index for the urban Midwest Region produced by the Bureau of Labor Statistics.

Surf Over Here

The Ohio Department of Taxation is changing the address (e.g. URL) to its web site. Please make a note of the new address, which is **www.ohio.gov/tax**. (The old address, www.state.oh.us/tax, will still work for browsers trying to locate the ODT web site.)

Two primary reasons for changing the address are:

- To align us with the state of Ohio web address (www.ohio.gov); and
- To have a shorter, easier address to convey.

As you may already know, ODT's web site contains a lot of useful information, from recent tax law changes to forms to information releases.

OHIO *legislativeupdate*

This summer has involved a huge effort on the part of the Ohio Department of Taxation to understand industries affected by the tax changes, primarily related to sales tax expansions, included in the biennial budget act (Am. Sub. H.B. 95) and provide information to taxpayers in an effort to maximize compliance.

With regard to the sales tax, there were two components: the rate increase from 5 to 6 percent effective July 1, and the new services added to the base effective August 1.

A big part of the taxpayer information campaign has been direct mail. Pat McAndrew, Deputy Tax Commissioner for Tax Services, said about 500,000 letters were sent to taxpayers in June and July notifying them of what they needed to do to comply with the new sales tax laws. Current holders of vendors' licenses were notified in two separate mailings of the changes, and they were easy to identify since ODT already had their addresses.

The challenge was to identify operators of services who for the first time had to begin collecting sales tax on August 1. They included such service providers as tow truck operators, snow removal companies, taxi cab drivers, storage facility owners, charter bus companies, dry cleaner and laundry operators, and people who offer massages, skin care, tattoos, body piercing and hair removal. Some operators of those businesses, such as beauticians, were fairly simple to locate because they are licensed by the state. Some, such as tattoo parlors, were more challenging. ODT went to a private company for mailing lists and even had tax agents at its Taxpayer Services centers contacting city agencies that issue "hack" licenses for a mailing list of cab drivers.

The outside venture also saw the Communications Office put out press releases and create fact sheets that were given to reporters. The fact sheets are also posted on ODT's web site for all to view. ODT's web site has a new feature page that addresses these law changes and provides the most up-to-date information.

"Yes, it has been a challenge," Mr. McAndrew said of all the work that had to be done in such a short time-frame, from roughly mid-June to the end of July. He speculated the challenge would continue for sometime as people inside and outside ODT adjust to the new sales tax laws.

In addition to informing people on the outside of the changes in the tax laws, another part of the information campaign was directed at people inside the department. Part of that effort came about through classes taught by Tim Sachs, a supervisor in the Sales and Use Tax Division.

Tax Reform Items Become Law

In Governor Taft's original budget proposal, he submitted to the General Assembly a tax reform plan designed by ODT. It included 80 proposed changes to Ohio's tax law. Many of the changes were based on the Report of the Committee to Study State and Local Taxes, in which ODT played a major role. Below are the 27 enacted items. If you have questions or want additional information, please call 1-888-405-4039.

CORPORATION FRANCHISE TAX

1. Increase minimum tax from \$50 to \$1,000 for corporations with more than \$5 million sales or more than 300 employees
2. Job creation and job retention credits authorized for maximum 15 years (from current 10-year maximum)
3. Credit for "applicable corporations" based on any increase in tax caused by any changes to Ohio Revised Code section 5733.042 since the effective date of House Bill 215 (122nd General Assembly)
4. Adopt UDITPA business/non-business treatment

TANGIBLE PERSONAL PROPERTY TAX

5. Increase inventory reduction to 2% per year, beginning tax year 2005 (with trigger)
6. Eliminate \$10,000 exemption filing requirement and phase-out reimbursement to local governments of \$10,000 exemption beginning tax year 2004

SALES TAX

7. Increase state sales tax rate from 5% to 6% for two fiscal years (through FY 2005)

BROADEN SALES TAX BASE – NEW SERVICES SUBJECT TO TAX

8. Storage facilities (not parking) // effective August 1, 2003
9. Selected personal care services (including such things as tanning, skin care, manicures, etc., but not haircuts, styling, etc.) // effective August 1, 2003
10. Satellite broadcasting // effective August 1, 2003
11. Dry cleaning and laundry (excludes coin operated) // effective August 1, 2003
12. Delivery charges (not UPS, Fed Ex, etc.) // effective August 1, 2003
13. Intrastate transportation of persons (not water transportation) // effective August 1, 2003
14. Vehicle towing // effective August 1, 2003
15. Snow removal // effective August 1, 2003
16. Repeal vanpooling exemption // effective July 1, 2003
17. Repeal exemption for TPP used in mine reclamation // effective July 1, 2003
18. Replace 800/WATS/Private Communications Service exemption with Call Center Exemption // effective July 1, 2003

MAKE CHANGES TO CONFORM WITH THE STREAMLINED SALES TAX AGREEMENT

19. Expand food definition // effective July 1, 2004
20. Expand prescription drug definition // effective July 1, 2003
21. Expand medical equipment definition // effective July 1, 2003
22. Replace current brackets with 5/4 rounding // effective January 1, 2006

SALES TAX - MISCELLANEOUS ITEMS // EFFECTIVE JULY 1, 2003

23. Exempt parts and services used in repairing and maintaining aircraft with fractional share ownership
24. Cap the sales tax on fractional shares of aircraft
25. Increase threshold for accelerated payment from \$60,000 liability to \$75,000 liability (Decrease frequency of payments from three to two effective July 1, 2003.)

26. Temporary increase in vendors' discount to 0.9% (through June 2005)

ELIMINATE SPECIAL INDUSTRY CARVE-OUTS

27. Local telephone company reform

Sales Tax Changes: Find You Information on the Web

As you know, House Bill 95, the budget bill, made numerous changes to state sales and use tax law. As a result, ODT has issued several Information Releases, along with other helpful information pieces. Following is a list of what is available on our web site (www.ohio.gov/tax) explaining the sales tax changes. Click on "Practitioner," then on "Sales and Use" under "Taxes and Fees," then on "Sales and Use Tax Law Changes (Am. Sub. H.B. 95)."

SALES AND USE TAX LAW CHANGES (AM. SUB. H.B. 95)

1. Fact Sheets

- a. Sales Tax Rate Increase
- b. Expansion of Sales Tax Base
- c. Massage Therapy FAQ's from State Medical Board

2. Sales Tax Rates

- a. Rate Cards
- b. Map of Current Sales Tax Rates – Effective July 1, 2003
 - black and white version
 - color version
- c. Map of Current Sales Tax Rates – Effective August 1, 2003
 - black and white version
 - color version
- d. Sales tax rates by municipality

3. Change in Electronic Fund Transfer (EFT) payment and accelerated payment requirements

4. New Information Releases

- a. Exemption Changes
- b. Telecommunication Changes
- c. Definition of Tangible Personal Property including Prewritten Computer Software
- d. Drugs, Prosthetic Devices, Mobility Enhancing Equipment and Durable Medical Equipment
- e. Leases and Rentals
- f. Changes to the Definition of Price (includes tax on delivery charges)
- g. Personal Care Services
- h. Laundry and Dry Cleaning Service
- i. Storage
- j. Towing Service

5. Registration Requirements for New Services

6. Tax Commissioner's Rules

- a. Storage Services – Rule 5703-9-5: Transactions where Tangible Personal Property is or is to be stored
- b. Transportation Services – Rule 5703-9-06: Imposition of Tax on Transportation Services
- c. Delivery Charges – Rule 5703-9-26: Rescinded (delivery charges now addressed in the Information Release: Changes to the Definition of Price)

Mark Your Calendars!

Don't miss an upcoming seminar regarding Sales and Use Tax in Ohio, which will be held on October 28. You will find out how to ensure you are not overpaying or underpaying your sales and use taxes. The seminar will be held at the Columbus Marriott Northwest in Dublin. The cost of the seminar is \$295 per person.

Also, be sure to mark your calendars for the 13th Annual Ohio Tax Conference on January 20-21, 2004. As in past years, the conference will be held at the Columbus Hyatt Regency. The conference costs \$595 per person.

For more information on either the seminar or conference, please visit www.mecseminars.com/ or call (614) 229-7990.

Ohio State and Local Tax Hall of Fame

Don't forget to submit your nomination for Ohio's State and Local Tax Hall of Fame by November 30. The Ohio State and Local Tax Hall of Fame was created in 2000 to acknowledge those people who have significantly contributed to the development, administration or operation of Ohio's state tax system. Inductees into the Hall of Fame include Stanley Bowers, Addison Dewey, Richard Finan and Ted Clevenger.

The next inductee will be announced at the Ohio Tax Conference in January, 2004 in Columbus. Nomination forms can be found on our web site at www.ohio.gov/tax. The home page contains a link to the form. You can e-mail your nominations to fred_nicely@tax.state.oh.us or you can mail them to:

Ohio Department of Taxation
Tax Commissioner Thomas Zaino
30 East Broad Street, 22nd Floor
Columbus, Ohio 43215

The Ohio State and Local Tax Hall of Fame is sponsored by the Ohio Department of Taxation and the Ohio Chamber of Commerce.

Don't Miss Out

If you e-file returns, find out the latest updates at one of five seminars sponsored by the IRS. The Electronic Return Originator seminars will take place in November. The Ohio Department of Taxation will participate in these free seminars.

The schedule is as follows:

November 12	Akron	Oliver Ocasek Building at Akron Government Center
November 14	Toledo	City Council Chambers at One Government Center
November 17	Columbus	Ohio Department of Transportation
November 19	Cincinnati	University of Cincinnati at Clermont
November 19	Cleveland	Anthony Celebrezze Federal Building

For more information or to register for a seminar, please contact the IRS. For the Columbus or Cincinnati seminar, please call Dave Holscher at (513) 263-4011. For the Akron, Toledo, or Cleveland seminars, please call Dianne Nichols at (216) 522-2346.

It's Back to School Funding Time

Ohio's school funding saga began twelve years ago when a father filed suit because his son had nowhere to sit in a high school class in Perry County's Northern Local School District. That son, Nathan DeRolph, is now a college graduate working in Columbus, but the case that bears his name is still causing state leaders to stand up and grapple with how to fairly fund Ohio's schools.

In four separate decisions in the DeRolph case, the Ohio Supreme Court declared the state's system of school funding unconstitutional. Ohio, and more than 40 other states, have been the targets of litigation in recent years by school advocacy groups that contend the states must develop more equitable means of school funding. In Ohio, advocates maintain that an over-reliance on property taxes leads to gaps in the quality of learning between affluent and less-wealthy districts.

Ohio Tax Commissioner Tom Zaino expressed his belief that the Ohio Supreme Court's intent is for the state to devise a funding system that provides "fairness and equity" for public school students, not necessarily one that simply provides more money. "The key," he added, "is that a basic education across the state of Ohio is available to everybody."

Commissioner Zaino is one of 33 persons appointed recently by Governor Bob Taft to a Blue Ribbon Task Force charged with developing a new funding system to provide affordable, stable revenues for schools and give every child an equal shot at academic success. The task force held its first meeting in August. The Governor is asking the Task Force to present a report and any recommendations on changing the state's school funding system by early next year.

Whatever recommendations the task force makes on the school funding problem, ODT will be involved in the solution, according to Commissioner Zaino. Primarily, the department will analyze issues dealing with property tax and how it relates to school funding. Taxation will also have a role in explaining these issues to the task force. Commissioner Zaino said the department will advise the task force on good and bad tax policy, provide research on how tax changes will impact revenue and taxpayers, and generally scrutinize any funding proposals that surface for consideration.

Commissioner Zaino says this allows any potential concerns to be raised early in the process, while at the same time identifying "ways to make things better." If any proposals survive and move forward, ODT will also be a part of drafting the legislation.

While Commissioner Zaino emphasized that he will be one of many voices on the task force, he offered some ideas for equalizing property tax revenues throughout the state to help level the playing field between school districts.

The Ohio Department of Taxation has previously proposed the phasing-in of the state's funding all basic education using the revenues from the tangible personal property and utility property taxes, as well as the first 20 mills of the real property tax. Under this approach, local school districts could provide opportunities above "basic" education through the real property tax and school district income tax. This approach would provide predictability to all school districts, as well as flexibility to modify their own education programs. Most importantly, it protects currently "property rich" districts by mitigating the impact of businesses closing down in their districts, Commissioner Zaino said.

"The biggest disparities of equity in school funding exist in the tangible personal property and public utility tax area," Commissioner Zaino said. Therefore, a new plan should address this disparity.

Much of the litigation across the nation is intended to compel states to devote more money to schools, Commissioner Zaino remarked. One way Ohio has contributed more funds to education is by creation of the Ohio School Facilities Commission, he said. This commission is scheduled to spend \$10.2 billion over 12 years for school construction and renovation across the state in conjunction with local matches totaling \$12.9 billion, according to the Office of Budget and Management's June 2003 Executive Budget Highlights Document. The state has also increased its share of funding basic aid over the last several years.

If the commission decides that the state should provide more money for school operating expenses, it would have to come from somewhere. But the continuing concerns of lawmakers and the administration with today's uncertain economy have led to tough choices over what to do with the remaining available dollars in a diminished pool, factors that drive the idea of revenue re-allocation.

"There's no more money," Commissioner Zaino stated. "The question becomes, how are we spending our money, what it's allocated to."

Despite the twelve-year history of the DeRolph case and the fact that previous attempts by the governor and the General Assembly to correct the school funding system's flaws have only landed the state back before the Ohio Supreme Court, Commissioner Zaino is confident that the Blue Ribbon Task Force can present some viable options.

"There's no question in my mind that the task force can come up with a solution that satisfies the court...and a solution that satisfies the General Assembly," he commented. "The challenge is to do both."

The General Assembly, Commissioner Zaino indicated, is likely to be the tougher sell. Ohio's current school funding formula is a complex mix of local support and state aid. In Fiscal Year 2002, 48.3 percent of school funding came from local sources, according to an Ohio Department of Education report. The state contributed 45.7 percent, while 6 percent of funding came from the federal government.

All school districts begin with a base amount of \$5,058 in per-pupil aid, split between the state and the school district. This formula includes a 23-mill local share based on property values in the district. Additional state aid is then provided based on the difference between the total per-pupil cost of the district and the total local share, which results in more funds going to less-wealthy districts. However, districts can increase their local funding by voter approval of additional property tax levies. State laws passed in the 1980's also permit school districts to levy an income tax. At present, 126 of Ohio's 612 districts have enacted an income tax.

Draft Tax Forms Available

The Forms Purchasing Division is in the process of compiling its yearly list of draft tax forms. The forms may be viewed on the Department of Taxation's Web site at www.ohio.gov/tax. Click on Forms, then Draft Forms, to view or download the most recent drafts.

Drafts will include income, corporate, sales and use, employer withholding and school district forms. Tax practitioners and other interested parties should check the Web site regularly in the next few weeks to see if additional draft forms have been added.

COURT *decisions*



The following are significant decisions of the Board of Tax Appeals (BTA) and the Ohio Courts of Appeals and the Ohio Supreme Court during June, July and August, 2003. These informational summaries of tax decisions are compiled by Peter Angus, Problem Resolution Officer.

SALES TAX CASES

S. Mitchum Inc. v. Zaino (June 13, 2003) BTA 2002-1281

A vendor operating a convenience store in Cleveland was audited to ensure the accuracy of its reported sales tax. The vendor had failed to maintain primary records of its sales as required by Ohio Revised Code 5739.01. Therefore, an audit was conducted pursuant to an agreement using the vendor's records of purchases and applying a markup percentage. A taxable / exempt percentage was established, and an effective sales tax rate was applied to the marked-up portion of purchases to determine the sales tax liability. The vendor raised a number of objections to the audit and resulting assessment. However, the BTA held that the vendor had failed to overcome the presumption of correctness which attaches to the Tax Commissioner's actions. The assessment was affirmed.

PERSONAL INCOME TAX CASES

Florence D. Belton v. Zaino (August 15, 2003) BTA 2002-2809

Donna L. Buckley v. Zaino (August 22, 2003) BTA 2002-1369

Pamela J. Cureton v. Zaino (June 27, 2003) BTA 2002-1367

In these three cases, the taxpayers received W-2s from their respective employers indicating that they had received wages for 2000, but on their 2000 Ohio income tax returns they showed zero adjusted gross income, zero taxable income, and zero tax. They each requested a refund of all Ohio income tax withheld by their employer. They were assessed under Ohio Revised Code 5747.15 for filing frivolous returns. Each filed a petition for reassessment, asserting that wages are not income. The Tax Commissioner held that they did receive taxable wages, and affirmed the assessments. They each appealed to the BTA, contending a variety of errors. The BTA dismissed the appeal of Ms. Belton for failing to cite error in the final determination. The BTA affirmed the frivolous filing penalty assessments against Ms. Buckley and Ms. Cureton.

Curtis L. McCoy II v. Zaino (August 15, 2003) BTA 2003-371

The taxpayer was assessed a penalty under Ohio Revised Code 5747.13 and 5747.15 for failing to file a personal income tax return for 1996. He contended that he had difficulty obtaining documents which were needed to file. The BTA found that the taxpayer had not filed for 1996, and affirmed the assessment.

REAL PROPERTY TAX EXEMPTION CASES

Bd. of Ed. of Youngstown City School Dist. v. Zaino (July 18, 2003) BTA 2002-375

The Board of Education of the Youngstown City School District appealed the real property tax exemption granted to North Star Steel Company under an agreement between the company and the City of Youngstown. The board contended that the agreement sought to exempt property used in business prior to the date of the exemption agreement, and that the project did not create or retain any jobs. The BTA found that the contention regarding property used in business related to personal property, not real property, and so was not relevant. The BTA dismissed the assertion that the project had not created any jobs, because the board of education had not provided substantiating evidence.

PERSONAL PROPERTY TAX CASES

Specialty Engines of America, Inc. v. Zaino (June 27, 2003) BTA 2002-783

The taxpayer began business on November 11, 1991 and entered into an enterprise zone agreement with the city of Defiance on January 9, 1992. It listed its personal property as exempt pursuant to an enterprise zone agreement on its 1991 new taxpayer return. It continued claiming exemption under the agreement through 1999. On audit, tax years 1998 and 1999 were held to be outside the seven-year period of the enterprise zone agreement. The taxpayer protested that the 1991 new taxpayer return should not be counted as one of the seven years, but the BTA rejected this contention.

Now in Charge . . .

Recently, Commissioner Zaino announced the following administrative changes within ODT:

With Gil Ashbridge's retirement at the end of June, Commissioner Zaino named Jim McAndrew ODT's new Chief Information Officer (CIO) effective July 1. Mr. McAndrew joined the Department in 1984 with Corporation Franchise Tax and moved to the Information Services Division (ISD) in 1988, being promoted within the division over the years. Prior to being named CIO, Mr. McAndrew was the Administrator for ISD.

Rick Anthony has been named the Executive Administrator over the three Property Tax divisions (Tangible Personal Property, Public Utility, and Tax Equalization). Mr. Anthony joined ODT in 1980, working his way up through the ranks over the years. Prior to this appointment, Mr. Anthony was the Administrator of the Tangible Personal Property Tax Division, which will now be combined with the Public Utility Tax Division. Bill Peters, Administrator of the Public Utility Tax Division, will become the Administrator over the newly combined division. Shelley Wilson will remain the Administrator of Tax Equalization.

Bryan Hairston is the new Administrator of the Sales and Use Tax Division. Previously, Mr. Hairston was working on special projects for Deputy Tax Commissioner Pat McAndrew. In addition to his new role, Mr. Hairston will continue to work on various projects, including the *Ohio Business Gateway*. Prior to joining ODT, he spent 12 years as the Tax Director and Deputy Director of Finance for the city of Gahanna.

ODT's Annual Report Delivers More

Copies of the 2002 Annual Report are now available. You will find the full-version on the internet. Go to www.ohio.gov/tax, click on "Practitioner" and you will find the *2002 Annual Report* listed under "Publications." You may also request a hard copy by e-mailing us from our web site. Again, visit www.ohio.gov/tax and click on the "e-mail us" link found at the top, right-hand corner of the home page.

As in past reports, the operating divisions have sections in the book and for the first time, the support divisions have sections, outlining their roles and responsibilities. Now the annual report is an all-inclusive document of ODT. This is the Department's only true archival publication, documenting the tax laws and receipts of Ohio.

Work on the *2003 Annual Report* is already underway, which will be available later this year.

PRO-files

School District Income Tax Compliance Program Set for October

By Peter Angus, Esq., CPA, Problem Resolution Officer

On October 31, 2003, the Department of Taxation will issue about 90,000 notices to taxpayers who did not file school district income tax returns for tax year 2000. The parameters for the program are these: if a taxpayer filed a 2000 Ohio 1040 return showing a school district number in the header of the return for a district which imposes the school district income tax, and the taxpayer did not file a school district income tax return, a notice of inquiry will be issued. The notice will be accompanied by a blank school district income tax return for the convenience of taxpayers who need to file.

If a taxpayer submitted his/her 2000 Ohio 1040 showing an incorrect school district number, he/she will be able to resolve the notice of inquiry by submitting a letter stating the school district(s) in which he/she resided. Taxpayers who lived in more than one taxing school district need to file a return for each district. Taxpayers who lived in a non-taxing school district but whose employers erroneously withheld school district income tax for another district need to file a return for that incorrect district, indicating their non-residency in that district and requesting a refund of their withholdings.

If a taxpayer is not sure which school district he/she lives in, he/she should contact his county board of elections or county auditor. The first choice is the county board of elections, because that agency must know the school district for every street address in the county for voting purposes.

The school district income tax was originally authorized by the General Assembly in 1981. Currently, 126 of Ohio's 612 school districts levy the tax. During fiscal year 2002, the total net collections for all districts were \$144.6 million, after deductions for administrative costs and refunds.

REITs, RICs, and REMICs

Except as provided for below, the Tax Commissioner has waived the 2004 reporting requirement for Real Estate Investment Trusts (REITs), Regulated Investment Companies (RICs), and Real Estate Mortgage Investment Conduits (REMICs). For 2004, principals of these entities are not required to submit any list of names, addresses, and social security or federal identification numbers of investors, shareholders and others who had any interest, or had invested in the entity at any time during the 2003 calendar year.

Such entities are exempt from taxation for the 2004 calendar year as corporations and are exempt from taxation for the same year as dealers in intangibles, even though they will not be submitting reports.

The Tax Commissioner does **not** waive the reporting requirements for such entities if either, or both, of the following conditions are present during any time in calendar year 2003:

- The entity is a related member to a taxpayer (see section 5733.042 of the Ohio Revised Code); or
- The taxpayer is a related member to the entity (see sections 5733.04 and 5747.01 of the Ohio Revised Code).

Each entity for which the Tax Commissioner has not waived the reporting requirements shall submit the required information by March 31, 2004 to ODT.

Taxpayers having questions about this matter should contact ODT at 614-433-7862.

INFORMATION *releases*

The following information releases were issued by the Department in the last several months. The topics addressed are summarized below. Please visit our web site at www.ohio.gov/tax and click on "Practitioner" and scroll down to the lower left-hand portion of the web page. Then click on "Information Releases" to view all the information releases in their entirety.

EXCISE AND MOTOR FUEL TAX

Cigarettes and Other Tobacco Products

The following three information releases relate to the Cigarette Master Settlement Agreement. The 125th General Assembly recently passed Amended Substitute House Bill 95 that changes several of the requirements surrounding the Cigarette Master Settlement Agreement (MSA). These changes will affect tobacco manufacturers, wholesalers and retailers. Currently, cigarette and roll-your-own tobacco manufacturers must be either a signatory to the MSA or make payments to a qualified escrow account. This legislation requires the state to maintain a web site where all brands, that have met one of the above two requirements, are listed. The address is www.ag.state.oh.us/web_applications/tobacco/

Cigarette Master Settlement Agreement Changes – Cigarette Retailers – August 8, 2003

XT 2003-13

Cigarette Master Settlement Agreement Changes – August 7, 2003

XT 2003-12

Cigarette Master Settlement Agreement Changes – August 4, 2003

XT 2003-11

Notice About Master Cigarette Settlement Agreement – July 22, 2003

XT 2003-10

The Franklin County (Ohio) Court of Common Pleas, at the request of the Ohio Attorney General, granted a default judgment against Ranvir Bidi Works. The judgment prohibits them from selling cigarettes to consumers within Ohio, whether directly or through a distributor, retailer, or similar intermediary or intermediaries. The judgment against Ranvir Bidi Works includes, but is not limited to, the Ranvir Bidi brands and is effective immediately and lasts until June 30, 2005.

Cigarette Stamp Purchase On Credit Without A Bond – July 16, 2003

XT 2003-09

Amended Substitute House Bill 95 includes language that allows licensed cigarette dealers to purchase tax stamps on credit without securing a bond, provided the dealer has been in good standing with the Ohio Department of Taxation for the last five years. This change is effective September 26, 2003.

Notice About Master Cigarette Settlement Agreement – July 3, 2003

XT 2003-07

The Franklin County (Ohio) Court of Common Pleas, at the request of the Ohio Attorney General, granted default judgments against GTC Industries, Ltd. and M/S Mohanlal Hargovinddas Bidi Udyog Private, Ltd. The judgments prohibit the companies from selling cigarettes to consumers within Ohio, whether directly or through a distributor, retailer, or similar intermediary or intermediaries.

Notice About Master Cigarette Settlement Agreement – June 12, 2003

XT 2003-05

The Franklin County (Ohio) Court of Common Pleas, at the request of the Ohio Attorney General, granted default judgments against PT Bentoel Prima and Sarda Group (dba Sinnar Bidi, Udyog Ltd., and/or Kisanlal

Bastiram Sarda).

MOTOR FUEL TAX

Motor Fuel Tax Refund for School Districts and Educational Service Centers – July 7, 2003

XT 2003-08

The 125th Ohio General Assembly recently enacted Amended Substitute House Bill 87 that provided for an increase in the state motor fuel tax. Effective July 1, 2003, the tax increased from 22 cents per gallon to 24 cents per gallon and will increase to 26 cents per gallon on July 1, 2004. The bill also provided for a refund of only the new tax to public schools. The refund provision was changed in Amended Substitute House Bill 95 to include joint vocational schools and educational service centers (ESC) in addition to city, exempted, and local school districts. The refund of the new tax applies to all fuel purchased on or after July 1, 2003, that is not resold and is used for school or ESC purposes.

Motor Fuel Tax Increase and Filing Period Adjustment for Refund Claims for Agricultural, Industrial, and Miscellaneous Refund Claimants – July 2, 2003

XT 2003-06

Amended Substitute House Bill 87 became effective March 31, 2003. Included in this bill was an increase in the state motor fuel tax. Effective July 1, 2003, the state motor fuel tax rate for fuel used on the highways is 24 cents, an increase from the current 22 cents. This bill also provides for an additional increase of 2 cents on July 1, 2004. The information release outlines filing refund claims.

Motor Fuel Tax Increase – June 10, 2003

XT 2003-04

Monthly motor fuel tax returns filed for the months of July 2003 through June 2004 should reflect a tax rate of \$0.24 per gallon, and the months of July 2004 through June 2005 should reflect a tax rate of \$0.26 per gallon.

SALES TAX

Amended Substitute House Bill 95 made numerous changes to the sales tax law, as noted in the following informational releases.

Changes to the Definition of Price – July 2, 2003

ST 2003-07

This information release addresses a substantial amendment to the definition of “price” in R.C. 5739.01(H) and 5741.01(G). This amendment will make two major changes in the meaning of the term “price” for Ohio sales and use tax purposes. The first change, effective July 1, 2003, involves the treatment of certain discounts. The second change, effective August 1, 2003, includes delivery charges in the definition of price.

Definition of Tangible Personal Property including Prewritten Software – July 2, 2003

ST 2003-06

Effective July 1, 2003, one change that was made in H.B. 95 was the addition of a new definition of “tangible personal property.” This definition is to be used for sales and use tax purposes only; it does not apply to other taxes, such as personal property tax.

Drugs, Prosthetic Devices, Mobility Enhancing Equipment and Durable Medical Equipment – July 10, 2003

ST 2003-10

Effective July 1, 2003, H.B. 95 inserted definitions for the terms “drug,” “prescription,” “durable medical equipment,” “mobility enhancing equipment,” and “prosthetic device,” which are outlined in this information release. H.B. 95 also modified the sales tax exemptions for drugs and medical equipment found in R.C. 5739.02(B)(18) and (19).

Exemption Changes – July 2, 2003

ST 2003-05

This release identifies and provides information on some of the revised exemptions from the sales and use tax. The changes to the exemptions covered by this information release are effective July 1, 2003, except for the change to the definition of “food” that is effective July 1, 2004.

Laundry and Dry Cleaning – July 31, 2003

ST 2003-12

On and after August 1, 2003, Ohio Revised Code (“R.C.”) section 5739.01(B)(3)(d) will impose tax on laundry and dry cleaning services. The purpose of this release is to provide information to vendors and consumers to assist them in meeting their obligations under the tax.

Leases and Rentals – July 2, 2003

ST 2003-08

Effective July 1, 2003, one change made in H.B. 95 was an amendment to the definition of “lease” or “rental” to adopt language from the Streamlined Agreement. This revised definition makes one substantive change to the application of sales and use tax to certain lease transactions that have a nominal option price at the end of the lease.

Personal Care Services – July 11, 2003

ST 2003-14

In Am. Sub. H.B. 95, a new Revised Code (“R.C.”) section 5739.01(B)(3)(r) was enacted, which includes within the definition of a taxable “sale” all transactions by which: on and after August 1, 2003, personal care service is or is to be provided to an individual. As used in this definition, “personal care service” includes skin care, the application of cosmetics, manicuring, pedicuring, hair removal, tattooing, body piercing, tanning, massage, and other similar services. “Personal care service” does not include a service provided by or on the order of a licensed physician or licensed chiropractor, or the cutting, coloring, or styling of an individual’s hair. Persons providing personal care service must collect and remit Ohio sales tax on all such services provided on or after August 1, 2003. This release provides guidance to service providers to assist them in complying with the tax law.

Storage – July 31, 2003

ST 2003-11

Am. Sub. H.B. 95 of the 125th Ohio General Assembly included several expansions to the sales tax base. One such expansion is found in Ohio Revised Code (“R.C.”) section 5739.01(E)(8), which applies the sales tax to: on or after August 1, 2003, all transactions by which tangible personal property is or is to be stored, except such property that the consumer holds for sale in the regular course of business. This release provides information to vendors and consumers to assist them in meeting their obligations under the tax.

Telecommunication Changes – July 10, 2003

ST 2003-09

Several changes in Am. Sub. H.B. 95 deal with the application of the tax to telecommunications services. Many of these changes are effective July 1, 2003, with others taking effect August 1, 2003 and January 1, 2004.

Towing Service – August 1, 2003

ST 2003-13

One sales tax base expansion appears in new Ohio Revised Code (“R.C.”) section 5739.01(B)(3)(t), which applies the sales tax to all transactions by which: on or after August 1, 2003, motor vehicle towing service is or is to be provided. The purpose of this release is to provide information to vendors and consumers to assist them in meeting their obligations under the tax.

TAX enforcement news

The following information is a list of convictions secured by the Enforcement Division of the Ohio Department of Taxation in May, June and July, 2003. Tax Enforcement News is compiled by Robert M. Bray, Administrator, Enforcement Division. Fraud complaints can be e-mailed to the Enforcement Division at Taxenforcement@tax.state.oh.us.

Helen Fairchild, owner of Creative T's in Cambridge, pleaded no contest and was found guilty on one count of theft and was put on six months unsupervised probation. The Ohio Department of Taxation (ODT) Enforcement Division received information from our Zanesville Service Center that an anonymous person made a purchase from Creative T's in Byesville, Ohio. Agents checked to determine if Creative T's had a vendor's license, which they did not. A vendor's license was obtained on April 1, 1999 and cancelled on November 18, 1999. The business then moved to a new location and never obtained a new vendor's license. A search warrant was conducted and an audit performed. Through a plea agreement, the four counts of collecting and failing to remit sales tax were combined into one count. The State amended the one count to one count of theft. Fairchild presented a certified check to the court in the amount of \$15,584. This amount was for sales tax only, penalties and interest will be addressed with the civil division.

B. Richard and Holly Aldahan, owners of Aldahan Automotive Group Inc./Metro Chevrolet, forfeited a thousand dollar bond relating to not filing sales tax returns. The ODT Enforcement Division received a complaint alleging that the business had failed to file sales tax returns for the period of January 2002 to current. Research revealed that no returns had been posted to this account since December 2001. A search warrant was issued for the business location and interviews conducted. The taxpayer agreed to stipulate to the facts of the charges of failure to file sales tax returns and pay \$1,000 bond. The Judge accepted the Bond Forfeiture Agreement. In excess of \$700,000 was paid to the Department of Taxation.

The following tables are summaries of convictions concerning cigarette and sales tax violations.

Cigarette Violations

NAME	BUSINESS	CITY	VIOLATION
Toufic Chahine	Quick Stop Drive-Thru	Grove City	(1) Count Possession of Unstamped Cigarettes
Thomas Nugent	Vandalia Carryout	Vandalia	(1) Count Attempted Trafficking In Cigarettes Without a License
Dorothy Datz	By The Way General Store	Waverly	(1) Count No Cigarette License
Stan Collins	Stan's Bar & Grill	Xenia	(1) Count No Cigarette License
Barry Meadows	Dutch's Carry Out	Logan	(1) Count No Cigarette License
Anthony Burton	Ada Express Mart	Dunkirk	(1) Count No Cigarette License
Pamela Throckmorton	Zane Drive-Thru	Chillicothe	(1) Count No Cigarette License
Lawrence Finch	Lakeview Market	Lakeview	(1) Count No Cigarette License
Kevin Moore	Kevin's Pizza	Lakeview	(1) Count No Cigarette License
	BP Products North America #9665	Xenia	(1) Count No Cigarette License
Paul Klinger	Short Stop Drive-Thru	Lima	(1) Count No Cigarette License

Cigarette Violations Cont'd.

NAME	BUSINESS	CITY	VIOLATION
Richard Davisson	3 Locks EZ Mart	Chillicothe	(1) Count No Cigarette License
Maryann Turner	Shortstop Carryout	Midland	(1) Count No Cigarette License
	J & S Petro III	Wilmington	(1) Count No Cigarette License
	Streber's Market	New Vienna	(1) Count No Cigarette License
	Caesar Creek BP	Wilmington	(1) Count No Cigarette License
Jeff Scanlon	Green Meadows	Clarksville	(1) Count No Cigarette License

Assorted Sales Tax Violations

NAME	BUSINESS	CITY	VIOLATION
Burton Zender	Palace Auto Body	Tiffin	(1) Count Failure To File Sales Tax Returns
Bradley Williams		Tiffin	(1) Count Failure To File Sales Tax Returns
Michael Elchert	Elchert's Lawn Care	Tiffin	(1) Count Failure To File Sales Tax Returns
	FOE Aerie 4112 Attica Inc.	Attica	(1) Count Failure To File Sales Tax Returns
Tim Schatzinger		Tiffin	(1) Count Failure To File Sales Tax Returns
Joe Pendergrass	Joe's Muffler & Brakes	Huron	(1) Count Failure To File Sales Tax Returns
Jay Westerhold	JP's Downunder	Huron	(1) Count Failure To File Sales Tax Returns
	Central Ave. Corp.	Sandusky	(1) Count Failure To File Sales Tax Returns
Jeff Campbell	Pro Tops	Sandusky	(1) Count Failure To File Sales Tax Returns
Mike Protzman	Kam Air	Sandusky	(1) Count Failure To File Sales Tax Returns
Tony Tate	Office Supply Plus	Findlay	(1) Count Failure To File Sales Tax Returns
William Doolittle	Tool Store	Findlay	(1) Count Failure To File Sales Tax Returns
Kathy Seel	Kathy's Korner Restaurant	Arcadia	(1) Count Failure To File Sales Tax Returns
Laura Harshman	Perk's Café	Willshire	(1) Count Failure To File Sales Tax Returns
John Schulte	Stoney Ridge Carryout	Luckey	(1) Count Failure To File Sales Tax Returns
Robert Denslow	Sound Effects	Huron	(1) Count Failure To File Sales Tax Returns
J. E. Scott		Galloway	(1) Count Failure To File Sales Tax Returns
N. K. Edmondson		Cincinnati	(1) Count No Vendor's License
John Hart	Magic Hands Car Wash	Dayton	(1) Count No Vendor's License
Andrew Lawrence	Andie's Odds & Ends	Lima	(1) Count No Vendor's License
Melba Killen		Sunbury	(1) Count No Vendor's License

Internal Revenue Service – Directory of Services and Assistance in Ohio

As a service to you, we would like to share a list of IRS contacts and their phone numbers, which they have supplied to ODT.

ISSUE	TELEPHONE	
Appeals:		
Cincinnati	513-263-4807	
Cleveland	216-623-2016	
Accounts Management:		
Cincinnati – Bill Jefferson	859-669-5125	
Cleveland – Michael Gonzales	216-522-3440	
Communication & Liaison (C&L) Division:		
Disclosure Officer – Darlene Stewart	513-263-3900	
Governmental Liaison – Jackie Nielson	614-280-8739	
Associate Area Counsel: Associate Area Counsel:		
Cleveland	216-522-3380	
Small Business/Self Employed – John Freeman	513-263-4900	
Criminal Investigation (CI) Division:		
Special Agent in Charge:		
Cleveland – Charles E. Hunter	216-522-3231	
Cincinnati – Cromwell Handy	513-263-3338	
Small Business/Self-Employed (SBSE) Operating Division:		
Compliance Territory Managers:		
Cincinnati	Shenita Hicks	513-263-3800
	Johnny Powell	513-263-3242
Cleveland	Annie Sifford	216-520-7094
	Duane Gillen	216-328-2852
Columbus	Mary Coleman	614-280-8640
Steubenville	Nick Tranto (Excise)	740-283-4848
Compliance Services:		
Technical Support, Area 6:		
Manager – David Gardin	513-263-3896	
QMS Manager – Judy Plott	513-263-3897	
Advisory Manager – Kyle Romick	513-263-3197	
Tax liens, payoffs, inquiries	513-263-3122	
Other lien issues, discharges, claims, etc.	513-263-3197	
Bankruptcies, decedent estates		
Northern Ohio	216-522-2100	
Southern Ohio	513-263-3216	
Taxpayer Education & Communication (TEC) Territory Managers:		
Cincinnati – Rebecca Johnson, Rebecca.M.Johnson@irs.gov	513-263-3158	
Cleveland – Stephen Whiteaker, Stephen.C.Whiteaker@irs.gov	216-522-2561	
Tax Exempt/Government Entities (TE/GE) Operating Division:		
Customer Service (applications and determinations)		
877-829-5500		
Manager, Exempt Organizations Determinations – Robert Padilla	513-263-3404	
Manager, Employee Plans Determinations – Robert Bell	513-263-3567	
Director, Customer Account Services – John Ricketts	513-263-3733	

Taxpayer Advocate Service:	
National Hotline	877-777-4778
Local Advocates:	
Cincinnati – Cathy Vanhorn	513-263-3260
Cincinnati IRS Center – Joe Budd	859-669-5316
Cleveland – Carol Strayer	216-522-7134
Wage & Investment (W&I) Operating Division:	
Field Assistance:	
Territory Manager, Columbus – Dennis Foley	614-280-8762
Stakeholder Partnership, Education, & Communication (SPEC):	
Cincinnati – Vickie Fairley, Vickie.D.Fairley@irs.gov	513-263-5658
Cleveland – Gloria McGhee, Gloria.J.McGhee@irs.gov	216-328-2851
Electronic Tax Administration:	
Cincinnati – Roberta Ackley	513-263-3942
Columbus – Cheryl Mills	614-280-8742
Cleveland – Cheryl Johnson	216-522-7661
Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE):	
Cincinnati – Lisa Madden	513-263-3081
Columbus – Marc Willis	614-280-8632
Cleveland – Nancy Huber	216-522-2264
Earned Income Tax Credit/Child Tax Credit EITC/CTC:	
Cincinnati – Linda Nunez	513-263-3138
Community Outreach:	
Lucinda Sander	513-263-3941
Automated Collection System (ACS):	
W & I	800-829-7650
SBSE, LMSB, TE/GE	800-829-3903
Centralized Authorization File	
Fax	901-546-4176
Fax	901-546-4115
CP 2000 Notices (Philadelphia)	
Fax	800-829-7157
Fax	215-516-2335
Criminal Investigations (To report tax violations)	
	800-829-0433
Director of Professional Responsibility	
	202-694-1891
E-file:	
Cincinnati and Andover Helpdesks	866-255-0654
Electronic Federal Tax Payment System (EFTPS)	
	866-255-0654
Employer Identification Numbers - Nationwide	
Fax for Ohio	866-816-2065
Fax for Ohio	631-447-8960
Enrolled Agent Program (Special Enrollment Exams)	
	313-234-1280
Financial Management Services (Refund Offsets)	
	800-304-3107
Hearing-impaired TTY/TDD	
	800-829-4059
Magnetic Media	
	304-263-8700
Media Relations:	
Chris Kerns	513-263-3078
Offer in Compromise Program:	
	513-263-3130
Online Services:	
Internet: Digital Daily— http://www.irs.gov	
Practitioner Priority Service (Practitioner Hotline)	
	866-860-4259

Practitioner Identification Number (PTIN) Issues	800-829-4933
Refund Inquiries - (Automated Refund Information)	800-829-1954
Small Business Tax Workshops	513-263-4666
Social Security Administration	800-772-1213
Speaker Requests	
Business issues (practitioner groups)	
Southern Ohio	513-263-4666
Email: Glenda.K.Fisher@irs.gov	
Northern Ohio	216-522-3145
Email: clevtec@irs.gov	
Individual income tax issues	513-263-3941
Email: Lucinda.A.Sander@irs.gov	
Tax Forms and Publications	800-829-3676
Forms by fax (use fax machine handset)	703-368-9694
Online: www.irs.gov/forms-pubs/index.html	
Taxpayer Assistance:	
Tax and Account Questions, Transcripts	800-829-1040
Any inquiries should be directed to the publisher of this Directory; IRS, SB/SE, Taxpayer Education and Communication Office at 513-263-3949.	

Tax Calendar at-a-Glance

Oct.

- 15** Monthly Income Tax Withholding Returns
- 20** Monthly Kilowatt Hour (KWH) Tax Return
- 23** Monthly and Semiannual Sales Tax Returns
- 23** Monthly Consumer Use and Direct Pay Returns
- 23** Quarterly Consumer Use Tax Returns
- 23** Quarterly Direct Pay Sales Tax Returns
- 31** Quarterly Income Tax Withholding Returns

Nov.

- 17** Monthly Income Tax Withholding Returns
- 20** Monthly Kilowatt Hour (KWH) Tax Return
- 20** Quarterly Natural Gas Distribution (MCF) Tax Return
- 24** Monthly and Semiannual Sales Tax Returns
- 24** Monthly Consumer Use and Direct Pay Returns

Dec.

- 15** Monthly Income Tax Withholding Returns
- 22** Monthly Kilowatt Hour (KWH) Tax Return
- 23** Monthly and Semiannual Sales Tax Returns
- 23** Monthly Consumer Use and Direct Pay Returns

Our Mission:

To provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law.

Our Motto:

We CARE about the quality of our service.

Courteous

Accurate

Responsive

Equitable

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P.O. Box 530, Columbus, Ohio 43216-0530.
or e-mailed at: www.ohio.gov/tax*

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