

# Ohio State Tax Report

No. 89

Ohio Department of Taxation

Fall 2008

## Property Tax on Machinery, Equipment and Inventory Ends

The elimination of Ohio's century-and-a-half old local property tax on machinery, equipment and inventory used in business is at hand.

The final tax payments for 2008 – the last year of the tangible personal property tax for the vast majority of businesses in Ohio – were due to county treasurers by Monday, Sept. 22, unless extended locally.

This deadline marked another milestone in the elimination of the tax, a key element of tax reforms enacted in 2005 by the Ohio General Assembly and embraced by Governor Ted Strickland in his 2008-09 state budget plan.

For decades, analysts had criticized the tangible personal property tax as hurting Ohio's ability to attract business investment. In 2009, Ohio will join a select group of nine other states without a general business tax on tangible personal property.

"This is a historic achievement, one that ultimately should put Ohio in a stronger position to compete for business investment," Ohio Tax Commissioner Richard A. Levin said.

The uniform taxation of personal property in Ohio can be traced back to 1846. Since 1931, state law has limited taxes on tangible personal property to machinery, inventory, furniture, fixtures and other equipment used in the course of conducting business.

The personal property tax is now being phased out by gradually lowering the percentage of value at which personal property is assessed. The assessment rate was 6.25 percent for the 2008 tax year. In 2009, the rate drops to zero for all businesses except certain telephone companies – which are being phased out according to a different schedule – and certain classes of public utilities that will continue to pay the tax.

The elimination of the personal property tax, which is Ohio's largest local business tax, is expected to save business owners about \$1.6 billion annually. The phase out is part of a larger series of reforms that also include the gradual elimination of the corporation franchise tax and a 21 percent, across-the-board cut in state income tax rates. Overall net savings from the reforms when complete is estimated at \$3.9 billion annually.

Revenue from the new commercial activity tax (CAT) is being used to compensate schools and local governments

for lost personal property tax revenue. Also, the Ohio Department of Taxation will continue to conduct audits of personal property taxpayers and lead other oversight measures to ensure all businesses are meeting their personal property tax obligations.

## Extensions Granted to Taxpayers Because of Recent Windstorm

Ohio Tax Commissioner Richard A. Levin recently granted extensions to individual and business taxpayers affected by the recent windstorm that hit the state.

The extension was a response to the massive power outages caused by the remnants of Hurricane Ike, which swept through Ohio

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## Commissioner's Column Paperless Filing Continues to Grow in Popularity

With Ohio about to move more aggressively into electronic filing for sales tax filers and most paid income tax preparers, it may be instructive to look at how successful our voluntary paperless filing program for individual income taxpayers has been.

This year marks the 10th anniversary of paperless filing of state income tax returns - and new statistics show that it has never been more popular.

About 63% or nearly two out of every three Ohio individual income taxpayers submitted returns this year through one of Ohio's growing number of electronic filing options. This is up from 60% percent last year and up from 47% just five years ago.

In fact, each year since the Department of Taxation introduced paperless filing with a Telefile telephone filing option for 1997 returns, the percentage of taxpayers choosing to shun pen and paper has grown.

Clearly, part of this trend reflects taxpayers' growing comfort level with using computers to perform financial transactions. If you think about it, ten years ago, e-commerce was still a novelty. In fact, only a small percentage of U.S. homes subscribed to high-speed Internet.

I'd also like to think that our efforts to increase the number of paperless options available to taxpayers have helped. In addition to Telefile and the IRS e-file service, we offer two Web-based filing services that are unique to Ohio. This year, more than 455,000 returns have been submitted to us through our innovative I-File and eForms systems.

The Ohio Department of Taxation has an obvious incentive to encourage electronic filing: It saves the state - and ultimately you the taxpayer - money. We estimate that our processing costs for a paper income tax return are about \$3, as opposed to about \$1 for an electronic return.

But what we've discovered is that many taxpayers come to enjoy the convenience of electronic filing and side benefits such as quicker refunds. Don't take my word for it. Here are excerpts from e-mails our department has received this year on the subject of electronic filing:

- "Very fast, efficient and easy to use. Congratulations to whoever wrote the program or set the whole



*Tax Commissioner Richard Levin*

thing up. I appreciate my tax dollars being used wisely, and this system restores my faith in Ohio government."

- "I just finished filing our taxes using your online IT-1040EZ form, and I wanted to tell you how pleased and impressed I was with the ease and simplicity of the entire process. You made the whole experience extremely fast, easy and painless. Kudos to you for putting together such a great way to file!"

- "I never thought I would say thank you to the Department of Taxation. I was so happy to see that I could file electronically and for free! It was easy to follow and very painless. I was done in minutes."

- "Now you've done it! How can I use the 'Where's My Refund' option to track my refund if I already have it? Yep! I-filed on 2-1-08 and received my refund on 2-8-08. Great service! Thanks!"

- "Wow! I logged on to your Web site just to see where the return-tracking information was located. I was blown away by the fact that you had already received, reviewed and processed both my state and school district returns!! I E-filed these returns only four days ago on Saturday night, here it is Wednesday morning and it is done. Again, Wow! I think that I have filed my last paper form. It's E-file for me from now on. Thank you and keep up the good work."

There, I couldn't have said it better myself.

As it turns out, many of those who try electronic filing grow to like it - something I hope we can bear in mind in the months ahead, as Ohio further transitions into electronic filing.

As most readers probably know, electronic filing of sales tax returns will be required of all vendors starting next year. Then, starting with the 2010 filing season, income tax preparers who handle more than 75 returns will have to submit them electronically.

The Department of Taxation endorsed these changes, which were approved by the Ohio General Assembly, because we are trying hard to contain costs and live within our means during a difficult national economic situation. We recognize that this will mean a period of adjustment for many taxpayers. But my hope is that once more people try electronic filing, they will also come to appreciate its convenience and efficiency. 

## Extensions Granted to Taxpayers Because of Recent Windstorm

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on Sept. 14. As a result of the commissioner's decision, any Ohio tax payment, report or return due that week could be filed on or before Sept. 22 without penalty.

A large number of taxpayers were without power for several days because of the storm. "That obviously caused some real difficulty," Levin said.

The deadline extension – authorized by the tax commissioner per section 5703.35 of the Ohio Revised Code – meant that no penalties were imposed for the late payment or filing of a return or report. However, by law, interest on late payments could not be waived.

The extension applied to such taxes as employer withholding payments and estimated state income tax payments. It also applied to all billing notices mailed by the department that set a deadline during that week.

Qualifying individuals and businesses did not have to file any special form to gain an extension. They simply had to write or type, in bold letters, "Disaster Relief," across the top of a payment check, return or report at the time it was filed. The Ohio Department of Taxation credited tax accounts accordingly. The extension did not apply to payments and returns due on or after Sept. 23, such as the sales and use tax payments and returns due that day. 

## New Option for Mandatory Electronic Sales Tax Filing Available

**T**he future is now for electronic filing of sales tax returns.

While electronic filing of sales tax returns isn't mandatory until 2009, vendors already have three ways to get a head start on the new filing requirements. They include a new "eForms" family of sales tax return forms, unveiled in August, that can be completed and filed directly from a home computer. Other options include the older Ohio Business Gateway and Telefile applications. Each option is available on the department's Web site, [tax.ohio.gov](http://tax.ohio.gov).

The requirement to file electronically applies to all businesses conducting taxable sales in Ohio, regardless of the size of their tax liability. For monthly filers, mandatory electronic filing begins with January returns due on or before Feb. 23, 2009. For semi-annual filers, systematic electronic filing begins with the June returns due by July 23, 2009.

The changes are mandated by House Bill 562, which was enacted in June 2008. The move to electronic filing is supported by the Department of Taxation as a way to trim expenses by cutting down on processing costs.

Ohio's newest method for filing returns electronically is eForms, a program that was extended to the sales and use tax in August. The eForms are Adobe Acrobat versions of the universal sales and use tax forms that look very similar to the returns that generations of Ohio business owners have completed on paper. The eForms can be completed electronically and saved to the taxpayer's computer or submitted to the department over the Internet.

Taxpayers who use eForms to file their sales or use tax returns have several payment options, including credit card, ACH debit, ACH credit and old-fashioned paper checks. eForms may even be used by professional tax practitioners who wish to file for multiple clients.

Many taxpayers may already be familiar with Ohio's other electronic filing methods, which include the Ohio Business Gateway and Telefile.

Since 2002 the Ohio Business Gateway ([business.ohio.gov](http://business.ohio.gov)) has offered a one-stop shop for common state government transactions, including sales and use tax returns.

Still, to ease the transition to mandatory electronic filing, the state is adding new mass data uploading capabilities to the Gateway that are intended to better serve large taxpayers who have multiple business locations and who would like to cut down on the need to manually enter data on a state Web site.

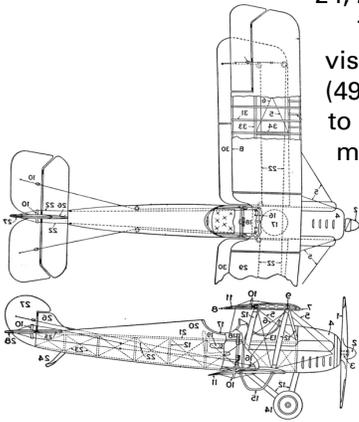
Ohio also continues to offer Telefile, a touch-tone telephone filing system that is used only by single-county taxpayers. The Telefile system can be reached by calling (800) 697-0440.

For sales tax vendors, electronic filing is just around the corner. The time to learn more is now. 



## Sales Tax Exemption for Aircraft Parts, Maintenance Now in Effect

A recently-enacted bill of the 127th Ohio General Assembly allows an exemption from sales and use tax for several transactions concerning aircraft maintenance and repair at Ohio facilities. These provisions took effect Aug. 1, 2008 as the result of House Bill 562, which was signed into law by Governor Ted Strickland on June 24, 2008.

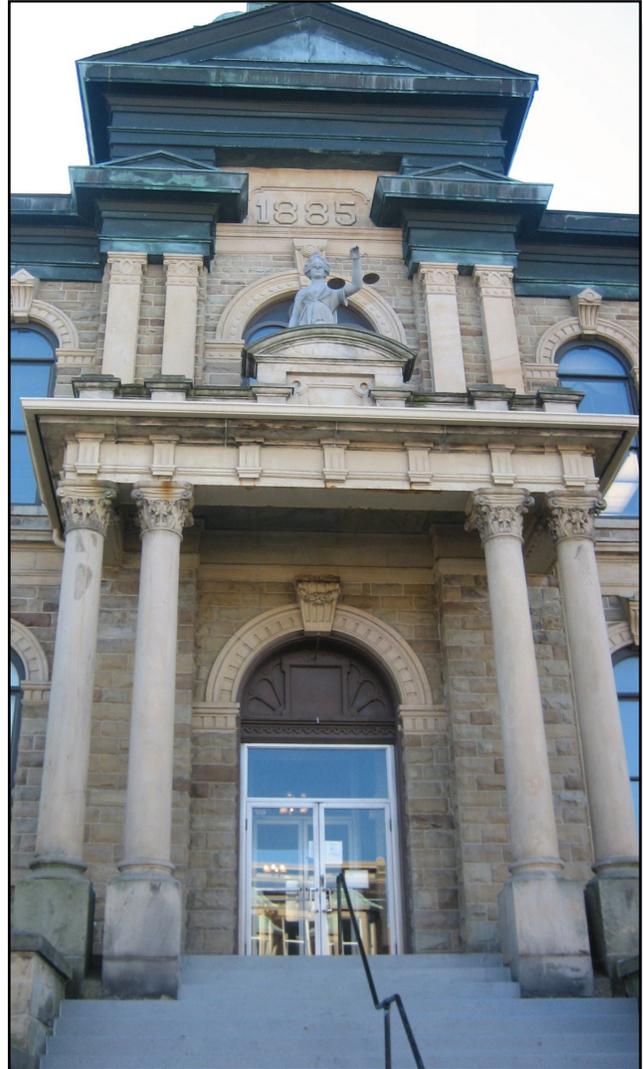


The law amended Ohio Revised Code section 5739.02(B) (49) and applies the exemption to any purchase of materials, machinery, parts, tools, or engines used in the repair of aircraft or the avionics of aircraft. However, tools or equipment that may be used for repair or maintenance of aircraft and avionics but are also used by the consumer for other purposes are exempt only if the primary – meaning the majority – of its use is in the repair or maintenance of aircraft or avionics.

A second provision of the law applies the exemption to the sales of repair, remodeling, replacement, or maintenance services performed on an aircraft's avionics, engines, or component materials or parts at a federal aviation administration (FAA) certified repair station in Ohio. Any so-described service transactions that take place at a facility that is not an FAA certified repair station do not qualify.

A qualifying aircraft must meet at least one of these two provisions. The exemption is applicable to both state sales and use tax and county permissive sales and use taxes. Exempted transactions must involve aircraft or parts used in general aviation, defined as all civilian flying except scheduled passenger airlines.

A sales and use tax information release explaining the exemption, ST 2008-04 - Sales and Use Tax: Aircraft Parts and Repair, is available on the Ohio Department of Taxation's Web site, [tax.ohio.gov](http://tax.ohio.gov). For additional assistance, call the department's business taxpayer assistance line at (888) 405-4039. 





## Legal Update

The following are significant decisions of the Board of Tax Appeals (BTA), the Ohio Courts of Appeals and the Ohio Supreme Court from June 2008 through September 2008. These informational summaries of tax decisions are compiled by Peter Angus, Legal Counsel, Compliance Division.

### Commercial Activity Tax

**Ohio Grocers Assn. v. Wilkins** (Sept. 8, 2008; 10<sup>th</sup> Appellate District), Slip Opinion 2008-Ohio-4420

The Ohio Grocers Association brought an action for injunctive and declaratory relief to have the Ohio commercial activity tax declared to be invalid as applied to sales of food at the wholesale level. The Tax Commissioner contended that the commercial activity tax is a franchise tax which is only *measured by* gross receipts, but is *not* an excise tax *on* gross receipts. The Court of Appeals determined that the commercial activity tax is a transaction tax and, as applied to sales of food at the wholesale level, runs afoul of Ohio Constitution Section 3, Article XII, which provides “that no excise tax shall be levied or collected upon the sale or purchase of food for human consumption off the premises where sold.” The Court of Appeals granted injunctive and declaratory relief, but action was stayed pending the appeal of this matter to the Ohio Supreme Court.

### Corporation Franchise Tax

**Nestle R & D Center, Inc. v. Wilkins** (June 3, 2008), BTA No. 2006-1365

A corporation franchise taxpayer sought a refund for taxes paid for tax year 2001 on the basis of a credit granted under Ohio Revised Code 5733.0610. That section provides for credit certificates to be issued by the Ohio Department of Commerce for corporations meeting certain requirements. In this case the Department of Commerce issued the certificates after the statute of limitations for refund claims had expired. The BTA ruled that it had no

equitable power to authorize a refund after the expiration of the statute. This case has been appealed to the Ohio Supreme Court.

### Dealer in Intangibles Tax

**UBS Financial Services, Inc. v. Levin** (2008), 119 Ohio St. 3rd 286

A securities broker/dealer subject to the “dealer in intangibles” tax, Ohio Revised Code 5733.01 et seq., contended that its “receipts” for determining the apportionment factor under former Revised Code 5725.14 included the total proceeds of securities that it sells as a principal on its own account. The Tax Commissioner argued that proceeds from sales on the broker’s own account should be included in the factor using only the trading gain, i.e., the amount of proceeds netted against the cost of the securities. The Supreme Court held that the Tax Commissioner’s construction of the statute is the proper one.

### Excise Tax

**General Commodities Candy & Tobacco, L.L.C. v. Levin** (June 26, 2008; 10<sup>th</sup> Appellate District), Slip Opinion 2008-Ohio-3173

Under Ohio Revised Code Chapter 5743 cigarette wholesalers are required to apply rate increases to their existing stock as of the effective date of the increase. A cigarette wholesaler which purchased a large quantity of cigarette stamps shortly before the rate increase reported on its return that it had no inventory a few days later on the date of a rate increase, July 1, 2005. The Tax Commissioner asked for proof of this, but no proof was provided. Therefore, an assessment was issued based on the wholesaler’s recent purchases. Because the wholesaler could not substantiate its level of inventory on the date of the rate change, the assessment was affirmed by the BTA and by the Court of Appeals. This case has been appealed to the Ohio Supreme Court.

## Income Tax

### ***Gibson vs. Levin*, Slip Opinion No. 2008-Ohio-4828**

A couple's joint federal 1995 return was audited by the IRS, and as a result their federal adjusted gross income was increased. Under Ohio Revised Code 5747.10, a taxpayer is required to file an amended return within 60 days after his/her Ohio tax liability is increased due to an IRS audit. The taxpayer in this case did not do so. In 2005 the IRS provided the Ohio Department of Taxation with information regarding the audit adjustments of Ohio taxpayers. Based on this information, the taxpayers were billed and later assessed for the Ohio income tax liability resulting from the increase in federal adjusted gross income. The taxpayers contended that this action by the Tax Commissioner violated the four-year statute of limitations contained in Ohio Revised Code. However, an exception to the general four-year statute is provided in Ohio Revised Code 5747.13, which states that there is no time limit for assessment if a taxpayer did not file a required return regarding the liability. On this basis, the taxpayers' contention was rejected and the assessment was affirmed.

### ***Serene Shaper v. Levin* (June 17, 2008), BTA No. 2008-255**

An Ohio resident filed refund claims for Ohio income tax paid on interest received on non-Ohio state and local government bonds, which are subject to Ohio income tax. The taxpayer contended that Ohio Revised Code 5747.01(A)(1), which includes such interest in Ohio taxable income, violates the Commerce Clause of the U.S. Constitution. This issue was previously litigated by this taxpayer in *Shaper v. Tracy* (1994), 97 Ohio App. 3d 760, wherein the Ohio Court of Appeals held that the statute did not violate the Commerce Clause. In this case, the taxpayer states since 1994 there has been a ruling from a Kentucky Court of Appeals invalidating a Kentucky statute which included in Kentucky taxable income interest on non-Kentucky governmental obligations. *Davis v. Dept. of Revenue* (Ky. Ct. of App., January 6, 2006), 197 S.W. 557. The BTA ruled that it has no authority to render a decision finding a statute unconstitutional, and therefore affirmed the Tax Commissioner's denial of the refund claims.

### ***Westwood Fabrication & Sheet Metal, Inc. v. Levin* (Aug. 26, 2008) BTA No. 2007-1414**

The BTA dismissed this case and several other income tax cases because the taxpayers did not prepay the as-

sessments, as required in order for there to be jurisdiction to consider a petition under Ohio Revised Code 5747.13.

### ***Lawrence J. Krall v. Levin* (September 16, 2008), BTA No. 2007-892**

A taxpayer living in a taxing school district did not file a school district income tax return for 2003. He was assessed tax, interest and non-filing penalty. After assessment, he was able to show that his employer had withheld adequate school district income tax, so the tax and interest portion of the assessment was canceled. A return is required if the taxpayer has a tax liability for the year, even if there is adequate withholding to cover the liability. The non-filing penalty was affirmed by the BTA.

## Personal Property Tax

### ***American Fiber Systems, Inc. v. Wilkins* (June 10, 2008), BTA No. 2006-118**

The Tax Commissioner increased the value of property used in business by a public utility personal property taxpayer to reflect the value of all of the taxpayer's fiber optic strand network. The taxpayer had reflected on its return only 36 of its 288 fiber optic strands as being "used in business" because that is how many it used in its own business. The others were available for the taxpayer to lease to others. However, the taxpayer did not provide information regarding the usage of all of its network. The BTA affirmed the Tax Commissioner's assessment because the taxpayer failed to carry its burden of showing error. This case has been appealed to the Ohio Supreme Court.

### ***Caraustar Paperboard Corporation v. Wilkins* (July 8, 2008), BTA No. 2005-1147**

A cardboard manufacturer claimed exemption from personal property tax for certain pieces of equipment which it said were jigs or dies, which are excluded from the definition of personal property in Ohio Revised Code 5701.03. The forming section of the manufacturer's operation where the liquid slurry of water and fiber is first applied to molds qualifies for exemption; the felt forming belts that hold and support the product as the water is removed qualify, as do couch rolls located within the forming section which perform the first flattening function as the slurry passes through paired rollers. The press and drum rolls begin the process of shaping and flattening the sheet of cardboard and are entitled to exemption.

## Real Property Exemption

### ***Zion Baptist Church v. Levin*** (Sept. 16, 2008), BTA No. 2007-660

A church sought exemption under Ohio Revised Code 5709.07 for 2002-2005 on a 38-acre parcel of realty on which it planned to build, by 2010, a multi-purpose center for use by youth and senior citizens. Because no concrete plans for building had been adopted as of the years at issue, exemption could not be granted. Moreover, the use of the land for athletic-type activities does not qualify for exemption.

## Sales & Use Tax

### ***Cynthia A. Grauduss v. Wilkins*** (June 3, 2008), BTA No. 2006-1805

The Tax Commissioner revoked a vendor's license under Ohio Revised Code 5739.19 because no taxable sales were reported for two years. The vendor contended that she had "been using its vendor's license for purposes other than collecting sales tax." However, the BTA affirmed the revocation based on the record of no taxable sales over a two-year period. 



## Tax Enforcement News

*The following convictions were received by the Enforcement Division of the Ohio Department of Taxation from May 2008 through July 2008. Enforcement News is compiled by Robert M. Bray, administrator of the Enforcement Division. Fraud complaints can be e-mailed to [Taxenforcement@state.tax.oh.us](mailto:Taxenforcement@state.tax.oh.us)*



### Five Convicted of Operating with Untaxed Fuel on the Highway

Five people were convicted for operating vehicles on Ohio's highways without paying fuel taxes. Convicted were Arnold Beverly of Galena; Jason Stover of Rio Grand; Allen Kunkle of Fayette; Terry Robinson of Mt. Gilead; and Wasmus Construction of Ashville.

All were charged after the Enforcement Division conducted roadside inspections throughout the state. The offenders received the minimum fine of \$75 and were assessed for the unpaid tax owed to the State of Ohio.

### Selling Untaxed Cigarettes Gets Store Owner in Hot Water

Dion Hunter, of Sandusky, pleaded guilty in the Sandusky Municipal Court to one count of selling cigarettes without tax stamps and one count of possession of cigarettes not bearing Ohio tax stamps. Dion was fined \$200 and given 60 days in jail (suspended).

An undercover cigarette purchase was conducted at the "Sweet Spot" in Sandusky in which the pack of cigarettes purchased did not bear an Ohio tax stamp. After an inspection of the store, it was determined there were 84 packs of untaxed cigarettes in the store's possession. The cigarettes were seized by the department's enforcement agents and subsequently destroyed.

### Tip from Prosecutor's Office Leads to a Failure to Remit Withholding Conviction

Robert Moore, owner and operator of Moore's Accounting/Employees R Us in Marion, pleaded guilty in the Marion County Common Pleas Court to one count of failure to remit employee withholding taxes.

A tip from the Marion County Prosecutor's office indicated that Mr. Moore had collected withholding from

employees and failed to remit the money to the state of Ohio. An investigation by enforcement agents corroborated the allegations and a subsequent plea agreement was reached.

### Car Dealer Pleads Guilty to Tampering with Records

Donald Hartzell, owner operator of Viking Motors in Miamisburg, pleaded guilty to four counts of tampering with records and was sentenced to one year probation, 30 days in jail (suspended) and a \$250 fine and court costs on each charge.

Miamisburg Police contacted the Ohio Department of Taxation's Enforcement Division when it was discovered that Mr. Hartzell was selling cars for one price and lowering the amount of the sale on the titles. Evidence for the conviction was gathered through a review of bills of sale and titles.

### State Agencies Work Together for Conviction of Tax Fraud

Salah Ghaleb, owner of GNS Enterprises in Dayton, pleaded guilty to illegal use of food stamps, telecommunications fraud, money laundering and three counts of filing a false sales tax return.

Enforcement agents were contacted by the Ohio Investigative Unit regarding an investigation they were conducting involving this taxpayer. A review of documents determined that Mr. Ghaleb was falsifying sales tax returns he had sent to the state. Court-ordered restitution for the tax part of this case amounted to \$114,000 owed to the State of Ohio. He is currently serving one year in prison.

### Mobile Tobacco Store Busted

Patricia Jackson, of Cincinnati, pleaded no contest and was found guilty in Hamilton County Municipal Court to one count of failure to file sales tax returns, one count of failure to obtain a withholding account and one count of being a retailer in possession of cigarettes not bearing tax stamps. She was sentenced to one year in jail (suspended) and ordered to pay \$1000 in fines.

Enforcement agents observed a vehicle parked along the highway with tobacco for sale. An inspection and subsequent investigation led to the seizure of 33 packs of Kentucky-stamped cigarettes and the discovery that sales were being made from the truck with no sales tax returns being filed. Ms. Jackson also failed to withhold income taxes from employees working for her.

### Pizza Store Owner Convicted

Trudy Gruser, owner of Pisanello's Pizza in North Baltimore, pleaded guilty to one count of failure to remit sales tax and one count of failure to file a withholding return.

She was sentenced to six years community control, 200 hours of community service and ordered to pay restitution to the State of Ohio in the amount of \$ 20,130.

The Enforcement Division received a complaint that Ms. Gruser was not filing sales tax returns and keeping

the money withheld from employees. A search warrant was conducted at the business location. Records were collected and reviewed by the Department of Taxation. The results of the review of these records led to the charges and subsequent conviction.

## Cigarette/OTP Violations

Name	Business	City	Violation
Louis Catola	Tobacco Row	New Philadelphia	1 count no "other tobacco" license
Vickie Jefferson	Batra Sanjay	Dayton	1 count sale of individual cigarettes
Mustafa Arjeh	Mini Mart	Springfield	1 count failure to post cigarette license

## Assorted Sales Tax Violations

Name	Business	City	Violation
Phillip Roth	Roth Jewelry	Greenville	1 count failure to file sales tax returns
Michael Joo	J & J Marketing Group	Beavercreek	2 counts failure to file sales tax returns
Abdul Sumra	Sumra Inc.	Cincinnati	1 count failure to file sales tax returns
Kyle Dietrich	K & A Dietrich Enterprises	Brunswick	2 counts failure to file sales tax returns
Debra Staley	Circa for the Home	Centerville	1 count failure to file sales tax returns
Mark Briscoe	Liberty Collision Center	Hamilton	1 count failure to file sales tax returns
Benjamin Sapyta	D & D Auto Parts & Glass	Ashland	2 counts failure to file sales tax returns
Steve Black	Salsa's Mexican Grill	Toledo	1 count failure to file sales tax returns
Michael McClain	McClain's Appliance and Electric	Loudonville	2 counts failure to file sales tax returns

## Assorted Sales Tax Violations

Name	Business	City	Violation
Joseph Bornhorst	Premier Lawns	Lima	1 count failure to file sales tax returns
Fredrick Altvater	F & B Maintenance	Waterville	1 count failure to file sales tax returns
Patrick Smith	Dunn Hardware Inc.	Lyndhurst	2 counts failure to file sales tax returns
Marvan Woody	Woody Enterprises Inc.	Elyria	2 counts failure to file sales tax returns
Larry Schwartz	Ask Inc.	Toledo	1 count failure to file sales tax returns
Kemp Stapleton	Kelee LLC	Findlay	2 counts failure to file sales tax returns
Ann Noe	Salty Sunfish	Powell	1 count failure to file sales tax returns
Kevin Robinson	Robinson Collision Center	Richmond	2 counts failure to file sales tax returns
Alwine Leota	Lingo's Hardware	Quaker City	2 counts failure to file sales tax returns
Vito Debona	Grizzly Mart	Wadsworth	2 counts failure to file sales tax returns
Stephen Lambert	Lambert Products, Inc	Ansonia	1 count failure to file sales tax returns
Robert Roby	R&R Pool Service	Findlay	2 counts failure to file sales tax returns
Gary Alligeier	Pink Pyramid	Cincinnati	1 count failure to file sales tax returns
Mustaphe Toure	Quick Stop Convenience Mart	Cincinnati	1 count failure to file sales tax returns
Thomas Garrison	Al's Restaurant	Cardington	1 count failure to file sales tax returns
Robert Davidson	Davey's Incorporated	Middletown	1 count failure to file sales tax returns
Deborah Wright	Gold Star Chili	Hillsboro	1 count failure to file sales tax returns
Dana Lovett	Shooters Supply Shop	Loveland	2 counts failure to file sales tax returns

## Assorted Sales Tax Violations

Name	Business	City	Violation
Christine Kruckeberg	Cruise On In & Carryout	Versailles	2 counts failure to file sales tax returns
Debra Pollard	Neapolis Carryout	Toledo	1 count failure to file sales tax returns
Graham Walley Jr.	Walley's Carpet Inc	Troy	1 count failure to file sales tax returns

### Calendar at-a-glance

- Oct.**
- 15 Monthly Income Tax Withholding Return
- 20 Monthly Kilowatt Hour Tax Return
- 23 Monthly Sales Tax Return
- 23 Monthly Consumer Use & Direct Pay Return
- 23 Quarterly Consumer Use Tax Return
- 23 Quarterly Direct Pay Sales Tax Return
- 31 Quarterly Income Tax Withholding Return
  
- Nov.**
- 10 Quarterly Commercial Activity Tax Return
- 17 Monthly Income Tax Withholding Return
- 20 Monthly Kilowatt Hour Tax Return
- 20 Quarterly Natural Gas Distribution Tax Return
- 24 Monthly Sales Tax Return
- 24 Monthly Consumer Use and Direct Pay Return
  
- Dec.**
- 15 Monthly Income Tax Withholding Return
- 22 Monthly Kilowatt Hour Tax Return
- 23 Monthly Sales Tax Return
- 23 Monthly Consumer Use and Direct Pay Return

*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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