

Enhanced Gateway is Good News for Business

An enhanced Ohio Business Gateway (business.ohio.gov) loaded with improvements is good news for Ohio’s business community.

The changes, which took effect March 30, are designed to make life easier for businesses that conduct transactions through the Gateway and for those that have their transactions conducted by an authorized third party.

How? One way is by making the Gateway more intuitive and easier to use for both taxpayers and their tax preparers. This is accomplished by:

- Improved navigation throughout the site, including fewer screens during the log-in and checkout processes.
- Easy access to any service or transaction offered on the Gateway using a new, consolidated site-wide home page. Users will no longer have to “check” the services they want to access as they log in. The new home page will still provide the ability to start, edit or review any transactions that have not yet been confirmed during checkout.
- An enhanced checkout process that combines confirmation of filing and payment in one simple step. No transactions will be filed and no payments will be made until the user presses the “confirmation” button during the checkout process.
- Quick access to all historical filings via a “history” link at the top of the new home page. Prior confirmations and checkout receipts will also be available in the history section.

Additionally, other new features of the “enhanced” Gateway will help businesses manage users and their access to the Gateway through an “administration” link at the top of the new home page. Here, administrators (primary users) will be able to:

- Define or limit the specific Gateway services that users may access.
- Choose the specific services (sales tax, commercial activity tax, worker’s compensation, unemployment compensation, etc.) that a user may access on behalf of the company. Within each service, the

administrator can further define whether or not the user may file or checkout transactions or only create/edit transactions.

- Authorize service providers, CPAs and other representatives to use the Gateway on behalf of the company. Company administrators can establish and manage “shared access” for service provider organizations similar to the way they manage their own individual users’ access. Service providers manage their users and decide which users should have access to each client.

These new features will significantly reduce the number of sign-on accounts needed by service providers, CPAs and other designated representatives. Service providers will be able to log on with one user name/password and then change to the home page of a client in order to complete transactions on behalf of the client. The ability to use the Gateway on behalf of any client will be dependent upon each client establishing and managing the access of the service provider organization as mentioned above.

All of these improvements make the Gateway an even more convenient one-stop shop for businesses that want to conduct transactions with the state. Best of all, businesses do not have to wait to use these new features. Check them out by clicking [here](#).

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Commissioner's Column

Electronic Sales Tax Filing Begins Successfully

Too often we hear more about the small minority of citizens who try to shirk their tax obligations under the law and not enough about the vast majority of taxpayers who play by the rules. In an effort to highlight the latter, I would like to congratulate the group of businesses that pay their sales taxes on a monthly basis for helping to make the first mandatory electronic filing of sales tax returns a huge success.

House Bill 562, enacted in June 2008, established universal electronic sales tax filing in Ohio. We supported this legislation as a way to make state government more efficient by cutting down on paperwork, postage and processing costs. We conservatively estimate that the shift to electronic filing will save \$600,000 annually.

For monthly filers, mandatory electronic filing began with January returns due on or before Feb. 23, 2009. For semi-annual filers, systematic electronic filing will start with the June returns due by July 23, 2009. And, with the first Feb. 23 deadline now behind us, I can say that I'm pleased to see just how many have embraced electronic filing.

Out of approximately 96,000 monthly sales tax filers, we only received 3,800 unauthorized paper returns in February. This number dropped to 1,800 in March. We are now attempting to work with those taxpayers who did not comply to make sure they file electronically in the future.

It's a cliché to say that success has many fathers, but in this case it's true. Part of our success is because of the outreach the department made, including seminars conducted around the state, the distribution of fliers at the service centers, post cards and information on the department's Web site.

We also appreciate the help of the various business associations, such as the Ohio Grocers Association, Ohio Council of Retail Merchants, Ohio Society of CPAs and Ohio Chamber of Commerce, who helped us get the word out to their members about the new requirement and how to comply.

County auditors also played a huge role by helping us distribute fliers about the new requirement to

all businesses registering as new vendors. About 500 of these fliers went out each week for several months leading up to the start of the requirement. In addition to letting taxpayers know about the new requirement, we also used the fliers to try to get businesses to register early for electronic filing.

I also have to congratulate our employees who were trained to help sales taxpayers who called into the department trying to better understand the process of electronic filing. Our eight service centers were also active in helping sales taxpayers who visited our offices seeking personal assistance. The computer kiosks that we set up in each office for sales taxpayers who did not have computers at home turned out to be a great help.

We are offering three ways to file sales tax returns without using a pen and paper: the eForms available on our Web site (tax.ohio.gov), the Ohio Business Gateway (business.Ohio.gov) and our TeleFile system for sales taxpayers who wish to file by using a touch-tone phone.

While all three methods were used extensively, our statistics show that most sales taxpayers are comfortable in paying their taxes online. In February, some 50,000 returns were filed electronically through the Ohio Business Gateway, which indicates the popularity of that one-stop-shop portal. We also received 17,000 monthly returns in February from taxpayers who used our new sales tax eForms. In addition, 7,500 returns were filed through TeleFile.

What we did not see was a greater number of delinquent tax filers. The normal delinquent rate is 10 percent and that is pretty much what we saw with the new mandate. While that is still too many, the fact that we did not see an increase meant that the switch to the new filing method was not a hindrance to businesses in meeting their tax obligations.

So, my hat is off to the vast majority of monthly sales tax filers who paid their sales taxes on time and did so electronically as required. We recognize this was a transition for some taxpayers, but with the various options available and the simplicity of using these options, I'm confident that, with time, taxpayers will become comfortable with our electronic filing systems. 



Tax Commissioner Richard Levin

“Kaizen” Effort Improves Customer Service

The Ohio Department of Taxation recently turned to the Japanese philosophy of “Kaizen” to improve the response time to correspondence from taxpayers and tax practitioners concerning billing and assessment notices.

In Japanese, Kai means “break” and Zen means “for the better.” First implemented in several of Japan’s businesses during the country’s recovery after World War II, this philosophy has since spread to organizations around the world as a continuous improvement tool.

Over five days last fall, a team of department employees and several non-department state employees basically tore down and rebuilt the correspondence process. The end result is a vastly improved system of handling taxpayer correspondence.

Although “radical” in nature, the changes mean faster response to taxpayer correspondence, less handling of paper, potential reduction of assessments due to clearer billing notices and more varied work and greater skills for tax agents.

The new process will reduce the “age” of correspon-

dence on the shelf to just two weeks from as many as 90 days previously and cut down the time to resolve issues to 14 to 30 days instead of the 66 to 112 days previously.

Among the changes implemented by Taxation’s Kaizen team are:

- Elimination of excessive use of holds.
- Empowerment of tax agents to manage their work collectively as a team.
- Provision of a more informative billing notice to get the necessary information from taxpayers the first time.
- Reduction of the number of sorts in the file room to get the correspondence off the shelves and out to tax agents.

The changes are expected to ripple out to frontline tax agents who deal with taxpayers over the phone. In addition to better response times to taxpayers, the changes should also result in fewer inquiries from taxpayers by phone seeking information about the correspondence they have already mailed to the department. 

Columbus Attorney Inducted into Tax Hall of Fame

A Columbus attorney who had a very successful 39-year career as a highly skilled practitioner in every aspect of Ohio taxation is the latest inductee into the Ohio Tax Hall of Fame.

Roger F. Day became the 10th honoree to be inducted into the Ohio Tax Hall of Fame since its creation in 2001.

He was honored Jan. 29 in Columbus at the 18th annual Ohio Tax Conference, which is sponsored jointly by the Ohio Department of Taxation and the Ohio Chamber of Commerce. The Hall of Fame recognizes the commitment and achievements of the state and local tax community. To qualify, one must have made an outstanding contribution to Ohio’s state and local tax system. Day, who retired in 1996, spent 13 years as senior tax partner at Jones Day. He was also tax partner at the Columbus law firm of Porter



Roger F. Day

Wright, where he served from 1975 to 1983. Upon graduation from Ohio State University in 1957, he spent 18 years with the Dargusch law firm, which was later named Dargusch and Day when he became a partner.

Day, who is married to Ann Fox Day and has three children and four grandchildren, was born in Sunbury. After graduation from Otterbein College in 1951, Day served in the Army as a counter-intelligence officer for three years until 1954 when he entered law school at Ohio State University. Throughout his legal career, Day was respected for his high ethical standards, judgment, wisdom and open mindedness. He was a highly skilled practitioner in every aspect of Ohio taxation. He had the remarkable ability to explain complex tax issues in a clear and persuasive manner. As a result, he was recognized as the best appellate advocate of his time, a view shared by many Ohio Supreme Court justices. Day’s legal skills and knowledge of taxation were not limited to litigation. He often used his unmatched negotiating and settlement skills to resolve many disputed tax issues. He was also renowned for his collegiality, good humor and charm.

A prominent Columbus tax attorney is fond of telling how she met Day when she was a young state attorney at a Board of Tax Appeals hearing at a time when few women were in the legal profession. All of the other male lawyers present had asked if she was the judge’s secretary. But not Day, who came into the hearing room, shook her hand and said “you must be counsel for the tax commissioner. I’m Roger Day.” 



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 January through March 2009. These informational summaries of tax decisions are compiled by Peter Angus, Legal Counsel, Compliance Division.

Income Tax

Rome & Margaret Busca v. Levin (Jan. 15, 2009) Ohio Dist. Court of Appeals Cases 90421, 90422

The taxpayers created electing small business trusts (ESBTs) in 1999 and placed their S-corporation stock in the trusts. For 1999 and 2000, the taxpayers reported income earned by the S-corporations as trust income, not on their federal or state income tax returns. The taxpayers terminated their ESBTs on Dec. 27, 2000, before the deadline set forth in 26 C.F.R. 1.651(c)-1(c) which provided that ESBTs terminated before Dec. 29, 2000 would not be treated as grantor trusts by the IRS. The taxpayers contended that this distinguished their situation from the taxpayers in the Ohio Supreme Court case, *Knust v. Wilkins*, 111 Ohio St. 3d 331, which held that income earned by a grantor trust is taxable to the grantor, even if the trust is an ESBT. However, the Court of Appeals held that *Knust* is applicable, and the taxpayers are liable for income tax on the income earned by their ESBTs for 1999 and 2000.

Charles Campbell v. Levin (Jan. 13, 2009), BTA 2008-2049

In this case, the Board of Tax Appeals affirmed the Tax Commissioner's dismissals of petitions for reassessment because the taxpayers had not paid the assessments at or before the filing of their petitions, as required by Ohio Revised Code section 5747.13 in any case when no income tax return is filed prior to the date of assessment.

Nathan McClain v. Levin (Jan. 27, 2009), BTA 2008-2223

In this case, the Board of Tax Appeals (BTA) dismissed the appeal for lack of jurisdiction when it was shown that the taxpayer was appealing from correspondence received from the Tax Commissioner where that correspondence was not a final determination. Under Ohio Revised Code 5703.02, jurisdiction of the BTA may not be invoked prior to the tax commissioner's issuing of a final determination.

Personal Property

HealthSouth Corp. v. Levin (2009), 120 Ohio St. 3d 1439

In 2003, the Securities and Exchange Commission filed suit against HealthSouth Corp., claiming that it had filed fraudulent reports which overstated the corporation's assets. Similar fraudulent figures had been used in filing Ohio personal property tax returns. Subsequently, HealthSouth Corp. filed amended personal property tax returns, reporting lower values and claiming refunds. The Tax Commissioner argued that a taxpayer should not be allowed to receive refunds if the original values were fraudulently reported. The Ohio Supreme Court rejected this contention. However, the Court remanded the matter to the Board of Tax Appeals (BTA) to provide an explanation of how the taxpayer sustained its burden of proof in showing lower values for its property.

Richs Department Stores v. Wilkins (Feb. 3, 2009), BTA 2005-1609

A department store contended that the Tax Commissioner erroneously determined the true value of Rich's retail inventory by failing to consider vendor markdown allowances when determining cost. To account for its retail inventory values, the taxpayer used what is known as the Retail Inventory Method (RIM) of accounting. RIM is based upon the concept that the cost value of inventory on hand bears the same relationship to retail value as the original cost bore to the original retail value. In other words, the purchase mark-up figured when the inventory is put into stock may be applied to the inventory valued at retail to reduce it to cost. The Board of Tax Appeals (BTA) held that this method of markdown allowance should have been considered by the Tax Commissioner in determining valuation. The BTA ordered a reduction in the inventory valuation. The Tax Commissioner has appealed this decision to the Ohio Supreme Court.

Real Property Exemption

Northeast Ohio Psychiatric Institute v. Levin (2009), 120 Ohio St. 3d 1403

Northeast Ohio Psychiatric Institute has IRC Section 501(c)(3) status and it sought exemption pursuant to R.C. 5709.12(B) and 5709.121 for real estate it rented to another entity. Northeast contended that it qualified for a charitable use exemption by virtue of the behavioral health services provided at the site by its tenant, Portage Path. The Tax Commissioner and the Board of Tax Appeals denied exemption, ruling that Northeast cannot rely for an exemption on the charitable activities of Portage Path, because Northeast itself does not qualify as a "charitable institution" under R.C. 5709.121. The Supreme Court held that a nonprofit entity constitutes a "charitable institution" under R.C. 5709.121 when it (1) enjoys Section 501(c)(3)

status under the Internal Revenue Code and (2) qualifies by its own activities as a charitable institution. Because Northeast failed to demonstrate that it was a charitable institution as that term is used in the statute, the Supreme Court affirmed the denial of the exemption.

***Sardinia Church of Christ v. Wilkins* (Jan. 6, 2009)
BTA 2006-1360**

The Board of Tax Appeals (BTA) upheld the dismissal by the Tax Commissioner for exemption for real property on which the owner had not paid recoupment for current agricultural use valuation (CAUV) for the year in question. Under former R.C. 5713.08, the Tax Commissioner may not consider an application for real property tax exemption unless the certificate executed by the county treasurer shows that all assessments, interest and penalties have been paid in full to the date upon which the application is filed, or that the applicant has entered into a valid undertaking with the county treasurer pursuant to R.C. 323.31(A) to pay all of the delinquent, nonremittable taxes, interest and penalties charged against the property.

***National Steelworkers Oldtimers Community Urban Development Co. v. Wilkins* (Jan. 20, 2009)
BTA 2006-728 & 729**

This case involved a request for exemption for real property owned by a nonprofit organization providing low-cost housing to elderly tenants and handicapped adults over 18 years old. The property, Mayfield Manor I, is a six-story building with 144 one-bedroom apartments located on over two acres of land. Mayfield Manor II is an eight-story building with 66 one-bedroom apartments on about two acres of land. A service coordinator is located on the premises. Upon request from residents, the service coordinator provides support and assistance with obtaining housecleaning services, medical insurance paperwork and prescription needs. The organization also provides access to entertainment and social activities for the residents. The organization receives subsidies from the Department of Housing and Urban Development. The Board of Tax Appeals (BTA) found that the organization is not "charitable" because, among other things, it charges market-rate rent. Also, the organization does not require as a condition for living at the subject properties that its tenants utilize any services. Instead, the extra oversight provided by the service coordinators is simply available for the tenants on request. The BTA affirmed the Tax Commissioner's determination that this property did not qualify for exemption under Ohio Revised Code 5709.121. This case has been appealed to the Stark County Court of Appeals.

Sales/Use Tax

***Commerce Energy Inc.* (Feb. 4, 2009), U.S. Court of Appeals, 6th Circuit, Case 08-3410**

Retail natural gas suppliers marketing and selling natural gas to Ohio consumers brought an action in federal court under the federal Declaratory Judgment Act challenging the constitutionality of the Ohio sales tax statute as applied to their sales. The suppliers contended that the statute unconstitutionally discriminates against them because local natural gas suppliers are exempt from sales tax on their sales and instead pay a lower gross receipts excise tax. The federal trial court held that this case was barred by principles of comity and federalism. The federal appellate court reversed, holding that the matter was appropriate for resolution under the Declaratory Judgment Act. The Tax Commissioner has requested review en banc.

***DirecTV Inc. v. Levin* (Feb. 12, 2009), 10th Ohio Court of Appeals, 2009 Ohio 636**

The Tax Commissioner appealed a decision of the Franklin County Common Pleas Court which invalidated the imposition of Ohio sales tax on satellite TV broadcasters. DirecTV contended that the Ohio sales tax statute violated the Commerce Clause because it impermissibly favored in-state commerce by exempting cable TV while taxing satellite TV. The Court of Appeals held that the tax was not discriminatory because it was not based on the location of the TV provider, but on the technology used, and was therefore permissible. The Court of Appeals reversed the trial court's decision and granted summary judgment to the Tax Commissioner. The appellants have requested the Ohio Supreme Court to certify the case for argument.

***Dane Kennedy v. Levin* (Jan. 13, 2009), BTA 2008-194**

A vendor objected to the assessment of penalty and interest on a sales tax assessment issued because his sales tax return and payment for the second half of 2005 were not timely received. The Board of Tax Appeals reviewed the matter and found no abuse of discretion on the part of the Tax Commissioner in affirming the penalty and interest.

***Steven Mick v. Wilkins* (Jan. 27, 2009), BTA 2007-126**

A 50 percent shareholder who was vice-president and secretary of a corporation which failed to remit sales tax on its sales was held personally liable for the unpaid tax, penalty and interest under Ohio Revised Code 5739.33. The Board of Tax Appeals held he was in a position to exercise authority over the financial matters of the corporation and had signed sales tax returns and checks on occasion.

***Laurence C. Fetchet v. Levin* (Feb. 10, 2009), BTA 2007-751**

A "non-employee" of a corporation that failed to timely remit sales tax on its sales was found not liable personally for the tax under Ohio Revised Code 5739.33. The assessee presented credible evidence to the Board of Tax Appeals that he did unpaid bartending and janitorial work for the corporation. He provided evidence that he had no financial or tax responsibilities. During the period at issue the corporation was run by his father. 

Tax Enforcement News

The following convictions were received by the Enforcement Division of the Ohio Department of Taxation from November 2008 through February 2009. 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



During the period, the Enforcement Division executed three search warrants, conducted 326 tobacco inspections and collected \$763,157. The Division confiscated 326 packs of untaxed cigarettes, 10,454 cigars, 73 blunt wraps, 1,117 single-stick cigarettes, 33 packs of tobacco violating the Master Settlement Agreement, 17 pouches of roll-your-own tobacco and 191 cans of snuff.

Charges Put Thaw on Unpaid Taxes

Three owners of Multi-State Heating and Cooling, of Toledo, pleaded guilty to multiple counts of failure to remit withholding taxes. Wayne Nelson and Greg Koepfler pleaded guilty and were convicted of one count of attempted failure to file employer withholding taxes, a first-degree misdemeanor. In addition to being ordered to share equally in the restitution, they each received a six-month suspended jail sentence and three years of probation. The third owner, Greg Kronbach, pleaded guilty to and was convicted of three counts of attempted failure to file withholding taxes, a first-degree misdemeanor for which he received a six-month suspended jail sentence and three years of probation. In addition to paying court costs, the three defendants will equally split the court-ordered restitution of \$60,829. The department investigated after receiving a complaint from one of its auditors, alleging that the company was failing to remit withholding from its employees.

Funeral Home Operator Pleads Guilty in Sales Tax Case

A funeral home operator in Toledo pleaded guilty to three counts of attempted unauthorized use of property, greater than \$500, but less than \$5,000. David R. Jasin was sentenced to a six-month suspended jail sentence,

placed on two years of probation, fined \$500 and court costs and ordered to pay restitution of \$31,480. All of the sales tax returns have been filed and the defendant is remaining current. The department was alerted to the case of Mr. Jasin by its sales tax delinquency program.

Former Employee's Tip Leads to Guilty Verdict in Sales Tax Case

On Jan. 23, 2009, Johnny L. Williams, owner of Cash's of Lima, was found guilty of one count of grand theft and two counts of failure to file withholding returns. Williams was ordered to pay restitution of \$17,712 in monthly installments. He was also sentenced to 60 days in the Allen County jail and given four years of probation. A complaint was received from a former employee of the business alleging that payroll taxes were being withheld but not remitted. ODT records indicated that no employer withholding account had been established for the business. Therefore, no withholding returns were filed or tax remitted. It was also determined that the business had collected, but filed to remit sales taxes.

Pizza Shop Winds Up in Sauce Over Failure to Pay Sales Tax

Trudy Grueser, owner of Pisanello's Pizza in North Baltimore, was sentenced to three years of community control, 200 hours of community service and ordered to pay restitution in the amount of \$20,130 after being found guilty in the Wood County Court of Common Pleas for failing to remit sales taxes. A prison term of two years and two months was suspended on the condition that all of the terms of community control are met. The department received a complaint regarding Pisanello's Pizza from the Ohio Bureau of Workers' Compensation.

Out-of-State Ride Foils Limo Company

On Feb. 12, 2009, Frank and Joyce Pistone, owner of A Touch of Class Limo Service in Valley City, appeared in the Medina County Court of Common Pleas to be sentenced on third-degree felony theft charges to which they pleaded guilty in December 2008. They were both sentenced to a suspended jail sentence of five years, provided they pay full restitution. They will remain under community control for the next five years and must pay \$102,990 each. The department received a complaint from a customer of the business alleging that the company was not complying with state sales tax laws. The complaint pertained to the legitimacy of a sales tax charge for transportation services outside of the state. The complaint correctly indicated that the statute only requires that sales tax be charged for services rendered entirely within the state.

Business Owner Sentenced for Theft

Rodney Richley II on Oct. 1, 2008 appeared in the Montgomery County Court of Common Pleas and pleaded guilty to two counts of aggravated theft. He was sentenced to five years in prison and ordered to pay restitution of \$182,400. On Oct. 3, 2008, Richley appeared in U.S. Federal District Court and was sentenced to 10 years in federal prison after pleading guilty to eight felony counts

in April 2008 involving embezzlement and tax violations, in which he was ordered to pay restitution of \$4.5 million. Richley was the owner of Payroll Data Services, which was providing payroll services for other businesses and in the process filing false returns, taking money from clients and failing to remit some of it to the proper taxing authorities.



Cigarette/OTP Violations

Name	City	Violation
2976 Inc.	Cleveland	1 count failure to comply with cigarette laws
Gene's Corner Beverage	Cleveland	1 count failure to comply with cigarette laws
Little Eagle Food	Cleveland	1 count disorderly conduct by failing to comply with cigarette laws
Jack's Carryout	Cincinnati	1 count disorderly conduct by failing to comply with cigarette laws
Muamar Jamal	Cleveland	1 count failure to maintain other tobacco records
High Point Marathon	Parma	1 count selling cigarettes not bearing tax stamps
Advance Music and Games	Covington, Ky.	1 count no cigarette license
K & VL Inc.	Cincinnati	1 count selling individual cigarettes
Rasoul's Market	Berlin Center	1 count disorderly conduct by trafficking in cigarettes without a retail license
Debbie K. Inc.	Cincinnati	1 count trafficking in cigarettes without a retail license
Michelle's Pool Hall	Cincinnati	1 count trafficking in cigarettes without a retail license
Mable White	Cincinnati	1 count trafficking in cigarettes without a retail license
Srinivas Bandinani	North College Hill	1 count trafficking in cigarettes without a retail license
Goverdhan Kasala	North College Hill	1 count trafficking in cigarettes without a retail license

Assorted Sales Tax Violations

Business	City	Violation
Smitley Chops	Newark	1 count failure to file sales tax returns and 1 count failure to collect sales tax
B & I Automotive Repair	Solon	1 count failure to file sales tax returns
Encore Cafe	West Chester	1 count failure to file sales tax returns
Frogstown Auto	Toledo	1 count failure to file sales tax returns
Takacs Grocery	Toledo	1 count failure to file sales tax returns
Rice Paddy	Columbus	1 count failure to file sales tax returns
Tammy Kehl	Lewis Center	1 count failure to file sales tax returns
Eastside Services	Oregon	1 count failure to file sales tax returns
TJC Business Group	Sylvania	1 count failure to file sales tax returns
Downtown Florist	Bellevue	1 count failure to file sales tax returns
City Pest Control. Inc.	Akron	1 count failure to file sales tax returns
Flag City Pizza	Findlay	2 counts failure to file sales tax returns
Larry Steiner	Cambridge	1 count failure to file sales tax returns and 1 count no vendor's license
Plastics Unlimited	Toledo	1 count failure to file sales tax returns
Laptop World Outlet	Cincinnati	1 count failure to file sales tax returns
Amy Steffen	Amelia	1 count failure to file sales tax returns
Oilsrus	Springfield	1 count failure to file sales tax returns
Bobbie's Party Mart	Columbus Grove	1 count failure to file sales tax returns
Buckeye Dry Cleaners	Lewis Center	1 count failure to file sales tax returns
Craig's Junk	Columbus	1 count failure to file sales tax returns

Assorted Sales Tax Violations

Business	City	Violation
Delaware Auto	Delaware	1 count failure to file sales tax returns
Yummies	Toledo	1 count failure to file sales tax returns
William Thompson Inc.	Fairfield	1 count failure to file sales tax returns
Aryen Rhea Inc.	Cincinnati	1 count failure to file sales tax returns
Broadview Beverage	Parma	2 counts failure to file sales tax returns
Affordable Custom Flooring	Elyria	3 counts failure to file sales tax returns
Jazzy Looks	Maple Heights	2 counts failure to file sales tax returns
Certified Tile & Flooring	Maumee	1 count failure to file sales tax returns
Delaware Data	Delaware	1 count failure to file sales tax returns
Restaurant Hospitality Inc.	Cincinnati	1 count failure to file sales tax returns
Summit Martial Arts	Delaware	1 count failure to file sales tax returns
Faiz Sunoco	Cleveland	1 count failure to file sales tax returns
Sami Quick Stop	Youngstown	1 count disorderly conduct by not filing sales tax returns
TA Adwani Market Inc.	Cincinnati	1 count failure to collect sales tax
Heather Lee	Springfield	2 counts failure to file sales tax returns
Blind Spot Inc.	Xenia	1 count failure to file sales tax returns
Quick Lube	Toledo	1 count failure to file sales tax returns
Elite Tan & Fitness	Chardon	2 counts failure to file sales tax returns

Calendar at-a-glance

J	
Apr.	
15	Annual Individual Income Tax Return
15	Monthly Income Tax Withholding Return
15	Quarterly Estimated Income Tax Return
20	Monthly Kilowatt Hour Tax Return
23	Monthly Sales Tax Return
23	Monthly Consumer Use and Direct Pay Return
23	Quarterly Consumer & Direct Pay Return
30	Quarterly Income Tax Withholding Return
May	
11	Quarterly Commercial Activity Tax Return
15	Monthly Income Tax Withholding Return
20	Monthly Kilowatt Hour Tax Return
20	Quarterly Natural Gas Distribution Tax Return
26	Monthly Sales Tax Return
26	Monthly Consumer Use and Direct Pay Return
June	
15	Monthly Income Tax Withholding Return
15	Quarterly Estimated Income Tax 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

Ohio's State Tax Report is published as an information source. The articles it contains do not represent official opinions of the Ohio Tax Commissioner. Letters to the editor should be addressed to:

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The Ohio Department of Taxation is an Equal Opportunity Employer.



Donna Kyles, a clerk with the Ohio Department of Taxation, places income tax returns that have already been processed into boxes for filing.