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ODT Welcomes New Tax Commissioner Richard Levin

New Ohio Tax Commissioner Richard Levin considers his return to the Ohio Department of Taxation (ODT) to be a homecoming.

From 1971 to 1991, Levin worked at ODT, first as a researcher upon graduating from Ohio State University with a master's degree in economics. He later became research director and then deputy tax commissioner for policy before leaving to help start a tax policy consulting firm.

"It's really exciting to be back. I feel like I'm coming home, coming back to family," said Levin, whose first day back at the department was January 8, 2007, a short time after being appointed tax commissioner by Gov. Ted Strickland.

Before his appointment, Levin was already working on department issues as a volunteer on one of the state agency review teams set up by Strickland, who was elected governor in November. Levin was put in charge of the review of ODT.

Levin chose three specific issues for his team to study – the integrated tax system known as the State Taxation Accounting and Revenue System (STARS), streamlined sales tax and stakeholder relations.

While working on the team, Levin also applied to become tax commissioner. Although his surroundings on the 22nd floor of the Rhodes Tower are familiar, Levin acknowledged that the department has changed greatly over the last 16 years.

"The employees are better trained, more professional and use far more sophisticated technology than before," he observed.

Levin is in charge of a department with more than 1,400 employees that is responsible for collecting more than \$24 billion in annual revenues to fund public services at the state or local level.



Tax Commissioner Richard Levin (center) with his management team. From left to right are deputy tax commissioners Carol Mahaffey, Fred Nicely, Rick Anthony and Fred Church.

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Commissioner's Column

ODT Plays Significant Role in Crafting Budget



Commissioner Levin

The Ohio Department of Taxation (ODT) is playing a significant role in helping Governor Strickland and state lawmakers

craft Ohio's next two-year budget, which takes effect July 1, 2007.

Governor Ted Strickland described the budget proposal he presented to the legislature in March as being very tight, demanding some tough funding choices due to a state economy that is growing at a moderate pace and the recent enactment of some very significant tax reforms.

Besides creating a completely new tax (commercial activities), the last budget bill also contained major tax cuts that were spread out over five years, including repeals of corporate franchise and tangible property taxes and a hefty reduction in personal income taxes.

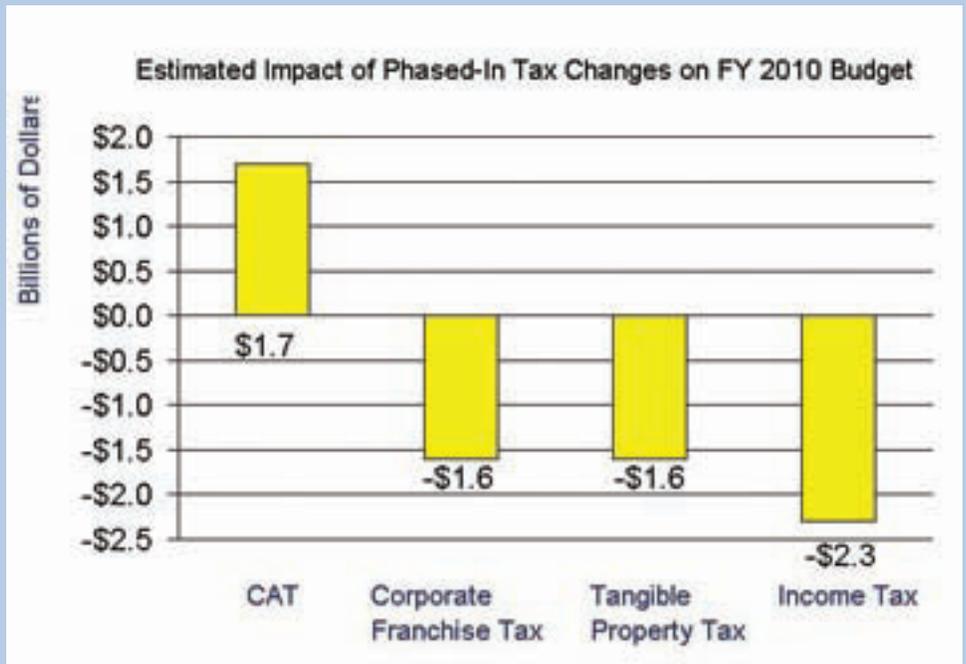
This is the third year of the phase-outs and reductions. Because they are cumulative, their impact on state revenue grows with each passing year.

For example, let's look at the income tax, which accounts for more state revenue than any other tax. Due to tax reform, income tax reductions are being phased in at a rate of 4.2 percent each year for a total rate reduction of 21 percent over five years. When the phase-in is complete in fiscal year 2010, the state will collect \$2.3 billion less in income taxes than it would have otherwise (see chart).

When you figure in the effects of the other significant reforms (\$1.6 billion less in corporate franchise taxes and \$1.6 billion less in tangible property taxes), the cumulative loss to the state and local governments will tally about \$5.5 billion in fiscal year 2010.

The new commercial activities tax (CAT) is projected to bring in \$1.7 billion in fiscal year 2010, but that won't come close to offsetting the forgone revenue caused by the other tax law changes.

What does all of this mean for state revenues in general? They are expected to grow about 1.0 percent per year in fiscal years 2008 and 2009, or less than half the rate of inflation.



Since the Ohio Constitution requires a balanced budget, the state will have to live within its means as low revenue growth will have to be countered by low spending growth. As a result, the next budget prioritizes spending, finds savings and protects the tax base. To maintain that budget balance, we will resist efforts to create any new tax exemptions or credits and we will dedicate our efforts to fully phasing in the previously enacted tax reductions and repeals.

Within the budget, there are many important issues, but for the Ohio Department of Taxation one issue stands out from the rest: Will we go forward with the State Taxation Accounting and Revenue System (STARS) to modernize ODT's computer systems? The answer to that question is important for all Ohio tax practitioners and taxpayers in terms of our ability to provide efficient and quality service.

I very much support STARS. ODT currently has 27 different computer systems. Consolidating these disparate databases into one integrated system that more effectively tracks and processes information will enable the department to be more responsive to the needs of the public we serve. Providing quality service will always be top priority.

Looking forward, I remain committed to honoring the hard work that led to Ohio's recent landmark tax reform and am hopeful that it will help lead to a stronger Ohio economy. While there is much more work ahead, I am confident that the people of Ohio will meet the challenges we face and that the Department of Taxation will do all it can to help.

ODT Conducts Tobacco Inspections in Cuyahoga County

Ohio Department of Taxation (ODT) enforcement agents and excise tax auditors swept through Cuyahoga County recently to remind retailers there of what they must do to comply with a 30-cent tax increase on a pack of cigarettes that took effect February 1.

The increase, enacted to fund the arts and cultural facilities, brings the total tax collected on cigarettes sold in Cuyahoga County to \$1.595 per pack, the highest rate in the state. Cigarette retailers, meanwhile, are required to file and pay a "floor tax" on existing cigarette inventories by March 5. Five teams from ODT conducted 137 cigarette and other tobacco product inspections.

Besides conducting random cigarette inventories to compare later with tax returns, ODT inspectors answered

questions from retailers about the new tax and handed out informational pamphlets. The inventories will help to verify that the proper taxes have been paid.

The floor tax retailers are liable for is the difference between the old county cigarette rate of 4.5 cents per pack and the new county rate. The tax is paid on all cigarettes held in inventory at the close of business on January 31. Payment is due when the return is filed. Non-filers can be penalized up to 30 percent of the estimated tax.

During the inspections, agents confiscated 1,191 packs of cigarettes and 2,382 untaxed cigars, while issuing four citations. Most of the seized cigarettes carried Ohio, but not the Cuyahoga County cigarette

tax stamps.

Cuyahoga County is currently the only county in Ohio that levies an additional cigarette tax, which was originally permitted under state law to fund sports facilities. In 1990, Cuyahoga County voters enacted a 4.5 cents tax on a pack of cigarettes to help fund Jacobs Field and Gund Arena. This new cigarette excise tax was passed last November by Cuyahoga County voters to be in effect for ten years. The 30 cents per pack tax is in addition to the Ohio cigarette tax of \$1.25 per pack of 20 and the existing Cuyahoga County-rate of 4.5 cents per pack tax.

ODT Welcomes Richard Levin - *Cont'd from front page*

To help with those responsibilities, Levin announced his management team in January at a meeting of Ohio Department of Taxation (ODT) administrators in Columbus. He appointed Fred Church as deputy tax commissioner for policy and budget. He will be in charge of the research, budget, legislation and communication divisions.

Fred Nicely will remain as chief legal counsel overseeing tax appeals, appeals management and the enforcement divisions. Nicely will also be the department's chief ethics officer.

Rick Anthony was chosen to be deputy tax commissioner for compliance and audit. His responsibilities will include administering personal and business taxes, information technology and human resources.

Levin also appointed Carol Mahaffey to be deputy tax commissioner for real estate taxes. Mahaffey, a real estate tax attorney, worked for ODT in the 1980s before going to the Columbus law firm of Vorys, Sater, Seymour and Pease, where she worked for 15 years.

"I am thrilled to have them all," said Levin. "I know they will do a great job for the state."

Levin is a long-time resident of Bexley. His wife Ann is a product manager at Ross Labs. They have three children. Ronnie, the oldest, is currently in the sixth year of an eight-year combined M.D./Ph.D. program at Ohio State University. Daughter Julia, an oboe player, is a graduate student in the School of Music at the University of Michigan, while daughter Amy is a sophomore at Grinnell College in Iowa where she is studying religion and philosophy.

Some Retailers Get Break from Streamlined Sales Tax Provision

Ohio retailers whose delivery sales in calendar year 2005 totaled less than \$30 million are getting a break from a provision of the Streamlined Sales Tax Agreement that would have required them to shift this year to a destination-based means of calculating sales tax.

Ohio Tax Commissioner Richard Levin recently decided to not issue a Tax Commissioner's Journal Entry stating that certified service provider services are available in the state, thus exempting retailers below the \$30-million threshold from the requirement. These retailers can continue to calculate sales tax using origin-based sourcing or location of the sale, which is normally their store location.

Most retail vendors in Ohio, however, must switch to the delivery-based system by January 1, 2008. Retailers in Ohio that have a service or delivery license were already required to use destination-based sourcing and must continue to do so.

If the tax commissioner had determined that certified service provider services were being provided by the Governing Board of the Streamlined Sales Tax Agreement, retail vendors whose delivery sales in 2005 were less than \$30 million and greater than \$5 million, would have been required to begin collecting sales tax using destination-based sourcing – the rate in effect at the location to which the goods were delivered – starting May 1, 2007.

In general, a certified service provider assists the vendor in determining the taxability and applicable tax rates for sales both in and outside of Ohio. This is a requirement of the Streamlined Sales Tax Agreement, in which Ohio is participating along with more than 20 other states. The agreement's goal is to establish uniform sales tax policies that enable states to collect sales tax that is currently not being collected on many sales to Ohio residents by out-of-state firms, particularly catalog and Internet. The estimated loss of revenue to Ohio on such sales is over \$400 million annually.

Tax Hall of Fame Picks Former ODT Deputy Tax Commissioner

Former Ohio Deputy Tax Commissioner Carol Bessey was inducted into the Ohio Tax Hall of Fame during a ceremony at the 16th annual Ohio Tax Conference on Tuesday, January 30. She was the seventh inductee and first woman to receive the honor since the hall was founded in 2001.

Ohio Tax Commissioner Richard Levin announced her induction during a ceremony at the conference. More than 900 people attended the two-day event, sponsored by the Ohio Department of Taxation and the Ohio Chamber of Commerce.

"I'm truly surprised and honored," Bessey said, while noting that through the years, she has had the opportunity to work with diverse individuals and groups

who all had varied objectives for Ohio tax law. "Even though we certainly did not all agree on specific goals, we knew it was in all our interests to have as broad an understanding as possible of all perspectives and issues," she said.

The best part of her job as deputy tax commissioner, according to Bessey, was getting to know and work with "great people, in and out of the department, who worked very hard." The greatest challenge, she added, was to explain complex tax policies and advocate specific positions in an understandable, meaningful way to individuals without a strong taxation background.

Levin noted that Bessey first came to ODT in the late 1980s to work as his executive assistant

when he was assistant tax commissioner. She then served as deputy tax commissioner for tax policy from 1991 through 2003, when she retired from ODT.

During her career in ODT, Levin said Bessey had been significantly involved in many major tax issues including the "bright line" income tax residency legislation, net worth tax reform for business, electric utility deregulation, telecommunications industry tax reform, school funding initiatives, Internet and remote sales taxation, the Streamlined Sales Tax Project and two major tax studies.

Bessey earlier worked for the Ohio Legislative Service Commission and served on the staff of the Ohio Senate Ways and Means Committee. She holds a

bachelor's degree in communications and a master's degree in public administration from Ohio State University. She is married with two children and resides with her family in the Clintonville section of Columbus.

Selection to the Ohio Tax Hall of Fame is made by the Ohio tax commissioner and the Ohio Chamber of Commerce. Ohio Tax Hall of Fame members were selected on the basis of outstanding contributions to the development, administration or operation of Ohio's state tax system.



Former Ohio Deputy Tax Commissioner Carol Bessey is the latest member of the Ohio Tax Hall of Fame.

COURT *decisions*



The following are significant decisions of the Board of Tax Appeals (BTA), the Ohio Courts of Appeals and the Ohio Supreme Court from December 2006 to February 2007. These informational summaries of tax decisions are compiled by Peter Angus, Legal Counsel, Compliance Division.

Real Property Exemption Cases

Episcopal School of Cincinnati v. Wilkins (December 22, 2006), BTA 2004-230.

A nonprofit corporation acquired real estate located in Cincinnati in November 2000 with the intention of constructing an inner-city religiously-affiliated school. A number of steps were taken to obtain financing and backing for the school in the following year. An application for exemption of the real property under Ohio Revised Code 5709.07 was filed by the corporation in December 2001 for tax year 2001, although the exempt use of the property had not begun at that time. The BTA held that the prospective use of the property as of the tax lien date is determinative for exemption. In this case, the nonprofit corporation was actively proceeding toward constructing and operating a school as of the tax lien date of January 1, 2001. Accord-

ingly, the BTA allowed the exemption for tax year 2001. This case has been appealed to the Ohio Supreme Court.

Home Missioners of America v. Wilkins (December 15, 2006), BTA 2005-713

A religious society sought exemption under Ohio Revised Code 5709.07 for a 72-acre parcel of real estate, which adjoined a 56-acre parcel upon which the society had a chapel used for daily worship. The 72-acre parcel was used by the society for meditation and also had a trail used by vehicles performing maintenance on a billboard. The BTA affirmed the Tax Commissioner's denial of exemption because the taxpayer did not demonstrate an exempt use.

Bethany Baptist Church v. Wilkins (December 22, 2006), BTA 2005-789

A church, which had acquired its real property in 2001, filed an exemption application under Ohio Revised Code 5717.27(A) on June 12, 2002. On September 9, 2002, the county treasurer certified that the church had paid all real estate taxes through 2001. Ohio Revised Code 5713.08(A) provides that “the commissioner shall not consider an application for exemption of property unless the application has attached thereto a certificate executed by the county treasurer certifying . . . that all taxes, assessments, interest and penalties levied and assessed against the property sought to be exempted have been paid in full to the date upon which the application for exemption is filed, except for such taxes, interest and penalties that may be remitted under division (B) of this section. . . .” Because the certificate from the county treasurer was not attached to the exemption application, the BTA held that the Tax Commissioner did not have jurisdiction in the matter. Accordingly, a dismissal of the application was proper.

Black Run Church of God v. Wilkins (January 12, 2007), BTA 2005-1472

A church sought exemption for its church buildings, adjacent parking lots, a parsonage and undeveloped areas. The Tax Commissioner granted exemption to 10 acres occupied by the church, parking lots and outbuildings used for storage. The church appealed to the BTA, which affirmed the Tax Commissioner. The BTA observed that a parsonage used primarily for residential purposes but also for some church activities does not qualify for exemption under Ohio Revised Code 5709.07.

Personal Property Cases

The Stanley Works v. Wilkins (December 1, 2006), BTA 2004-1151

The taxpayer's request for final assessment for 2001 under Ohio Revised Code 5711.26 was dismissed by the Tax Commissioner because the request was not received by the August 11, 2003 deadline. Although the taxpayer was under audit by Tax Commissioner agents for 1999, 2000 and 2001, the communications between the taxpayer and the agent could not be construed as a request for final assessment, as the taxpayer contended to the BTA. The dismissal by the Tax Commissioner was therefore affirmed. This case has been appealed to the Ohio Supreme Court.

Safeway Tire Company, Inc. v. Wilkins (January 5, 2007), BTA 2006-284

August 8, 2005 was the deadline for submitting applications for final determination for the 2003 tax year. On August 8, 2005 the taxpayer sent to the Tax Commissioner by regular mail its application for final assessment. The application was received on August 10, 2005. The Tax Commissioner dismissed the application for lack of jurisdiction under Ohio Revised Code 5711.26. The BTA affirmed the Tax Commissioner's action, holding that Ohio Revised Code 5711.26 is equivalent to a statute of limitations and thus runs to core efficiency. Consequently, filing by the deadline is mandatory.

Personal Income Tax Cases

Walter E. Homan v. Wilkins (January 5, 2007), BTA 2006-573

BTA held, on the basis of *Knust v. Wilkins* (2006), 111 Ohio St.3d 331, that income earned by a grantor trust is taxable to the grantor rather than to the trust itself, even if the trust is an ESBT.

Sales & Use Tax Cases

Smink Electric, Inc. v. Wilkins (January 19, 2007), BTA 2005-1277

A construction contractor operated for a number of years without a consumer's use tax account. Instead, the contractor erroneously charged its customers sales tax on construction projects and remitted the tax to the State. When audited, the contractor did not object to the use tax assessed on its purchases, but requested full abatement of penalty. The Tax Commissioner reduced but did not cancel the penalty. The BTA held that the denial of full penalty abatement was an abuse of discretion in the circumstances. This case has been appealed to the Ohio Supreme Court.

Magnum Towing and Recovery, LLC v. Wilkins (February 16, 2007) BTA 2005-1735

The BTA found no abuse of discretion in the Tax Commissioner's failing to abate penalty on a sales tax assessment issued to a tow truck operator who had not been charging customers sales tax on taxable towing transactions.

TAX enforcement news

The following convictions were secured by the Enforcement Division of the Ohio Department of Taxation from November 2006 through January 2007. Enforcement News is compiled by Robert M. Bray, administrator of ODT's Enforcement Division. Fraud complaints can be e-mailed to Taxenforcement@tax.state.oh.us.

Angela Sanitago, owner of Roman Floors in Cleveland, pleaded guilty to one charge of collecting and failing to remit withholding taxes, a fifth-degree felony; one charge of collecting and failing to remit sales tax, a fourth-degree felony; and one charge of attempted aggravated theft, a fourth-degree felony. Information was received from the Ohio Department of Taxation's Tax Discovery Unit that Roman Floors had been collecting withholding tax and failing to remit since 1998. A review of department records confirmed the allegations. Sanitago was ordered to make full restitution in the amount of \$233,535.67 during the course of a five-year probation period.

Kiranchandra Shah, owner of the Loveland Pony Keg in Loveland,

pleaded guilty to one count of possessing untaxed cigarettes, a second-degree felony because of an earlier offense. In the earlier offense, enforcement agents found Shah in possession of 2,756 packs of cigarettes bearing Kentucky tax stamps. A follow-up inspection uncovered an additional 102 packs of untaxed cigarettes, which led to the second conviction. Shah was sentenced to nine months in prison.

Timothy Jenkins, responsible party of Dan Ray Construction in Cleveland, pleaded guilty to one count of collecting and failing to remit withholding tax, a fifth-degree felony. Information was received from the Ohio

Department of Taxation's Tax Discovery Unit that Dan Ray Construction had never filed or paid any withholding taxes. Jenkins remitted a cashier check in the amount of \$101,784.03 and was given two years of probation and ordered to file and pay all outstanding tax returns.

Dennis Pirko, of Canfield, pleaded guilty to five counts of knowingly failing to file and filing false income tax returns, a fifth-degree felony. The Trumbull County Prosecutor's Office submitted information requesting an investigation into the income tax filings of Pirko. He was sentenced to five years of probation and ordered to submit to DNA testing and pay \$3,500 restitution to Trumbull County.

Cigarette Violations

NAME	BUSINESS	CITY	VIOLATION
Idrissa Thiero	Idrissa Thiero	Cincinnati	1 count no cigarette license
Umesh Patel	Umesh Patel	Cincinnati	1 count no cigarette license
Kavil Sami	Kavil Sami	Cincinnati	1 count no cigarette license
Naim Eddir	Dairy Market	Lima	1 count no cigarette license
Ahmad Jallad	Crosstown Carryout	Toledo	1 count no cigarette license
Baldevbhai Chokshi	Baldevbhai Chokshi	Cincinnati	1 count no cigarette license
Shaffer Amusement/Vending	Frickers	Springboro	1 count attempt to sell cigarettes without a license
Kamrim Azim	Kamrim Azim	Cincinnati	1 count attempt to sell cigarettes without a license
Jesse Clifton	Jesse Clifton	Elmwood Place	1 count no cigarette license & 1 count retailer in possession of untaxed cigarettes
Kevin Edwards	Kevin Edwards	Cincinnati	1 count retailer in possession of untaxed cigarettes
Izzedin Mohammad	Chillie's Food Mart	North Olmstead	1 count retailer in possession of untaxed cigarettes
Abdallah Rabi	Abdallah Rabi	Columbus	1 failure to post cigarette license

Sales Tax Violations

NAME	BUSINESS	CITY	VIOLATION
Michael Crowe	Michael Crowe	Cincinnati	1 count failure to file sales tax returns
Michael Wagner	Michael Wagner	Dover	1 count failure to file sales tax returns
Sheila Collins	Sheila Collins	Akron	1 count failure to file sales tax returns
Christopher White	Christopher White	Columbus	1 count failure to file sales tax returns
Joseph Slovak	Frogtown Optical	Toledo	1 count failure to file sales tax returns
Patrick L. Burns	Game Time Sports Pub	Oregon	1 count failure to file sales tax returns
John Goshia	Orchard Hills Flowers	Bryan	1 count failure to file sales tax returns
Judy English	Elery Supper Club	Malinta	1 count failure to file sales tax returns
Denise Sharo	Kaylor Co.	Cincinnati	1 count failure to file sales tax returns
Barth Beaman	Mean Bean Café	Delaware	1 count failure to file sales tax returns
Kim & Kristene Clark	Concept Printing	Wauseon	1 count failure to file sales tax returns
Michael Kyseceder	Indian Lake Powersports	Russells Pt.	1 count failure to file sales tax returns
Dimitrios Mitsopoulos	Dimitris	Sylvania	1 count failure to file sales tax returns
Robert Johns	Bootery Inc.	Lima	1 count failure to file sales tax returns
George Thompson	D&J Carryout	Toledo	1 count failure to file sales tax returns
George Dilorenzo	Casablanca Vintage	Cincinnati	1 count failure to file sales tax returns
Muner Rashid	Colerain Express	Cincinnati	1 count failure to file sales tax returns
Jeremy Standish	Jeremy Standish	Groveport	1 count failure to file sales tax returns
Terry Hoskins	Terry's Carpet Plus	Amelia	1 count failure to file sales tax returns
Vinh Q. Ho	Vinh Q. Ho Enterprises	Cincinnati	1 count failure to file sales tax returns
Vinh Q. Ho	Elite Nails	Cincinnati	1 count failure to file sales tax returns
Craig Troescher	Craig Troescher	Cincinnati	1 count failure to file sales tax returns
Joseph Brown	Butler's Pantry	Maumee	1 count failure to file sales tax returns
Toni Deshler	TNT's Body Shop	Deshler	1 count failure to file sales tax returns
Ketki Patel	Napstak II LLC	Mason	1 count failure to file sales tax returns
			2 counts failure to file sales tax returns
Pamela Girand	LCR Office Equipment	Fremont	2 counts failure to file sales tax returns
Joe Pendergrass	Joe's Muffler & Brake	Huron	2 counts failure to file sales tax returns
Melinda Moore	Memmer's Water	Defiance	2 counts failure to file sales tax returns
Michael Hulme	Deluxe Carpet & Floor	Thompson	2 counts failure to file sales tax returns
Salvatore Cestaro	Sarah's Beverage	Byesville	2 counts failure to file sales tax returns
Glenn Elliot	Town House Restaurant	Chesterland	2 counts failure to file sales tax returns
Karen Vonier	Stotzer's Hardware	Archbold	2 counts failure to file sales tax returns
S&S Building Supply	S&S Building Supply	Toledo	1 count attempted failure to file sales tax return
Rachel Pruser	Fine Lines Photography	Columbus	1 count no vendor license
Donna Hollis	Donna Hollis	Cincinnati	1 count no vendor license
Michael Hamman	Skip's Body Shop	Dayton	1 count no vendor license
Krystal McClure	Krystal McClure	Big Prairie	1 count no vendor license
Kenneth Gholson	Kenneth Gholson	Hilliard	1 count no vendor license
			1 count failure to collect sales tax
Christina Humphries	Christina Humphries	Dayton	1 count failure to collect sales tax

INFORMATION *releases*

The Ohio Department of Taxation recently issued the following information releases. To view the releases, please visit our Web site at tax.ohio.gov and click on "Releases" in the Popular Links section at the top of the home page.

Commercial Activity Tax

CAT 2007-02: Pre-Income Tax Trusts, Explained with Revocation Procedures - Issued February 2007; Revised March 2007

CAT 2007-01: Rule Estimation and Statutory Estimation Procedures - Issued January 2007

CAT 2006-10: Changes in Ownership - Issued October 2006; Revised October 2006; Revised January 2007

CAT 2006-09: Records Retention Requirements - Issued September 2006; Revised October 2006; Revised January 2007.

CAT 2006-08: Situsing Receipts from Periodic Payments for Mobile Property; Issued October 2006; Revised October 2006; Revised January 2007

Excise Tax

XT 2007-01 - Excise and Motor Fuel Tax: Cuyahoga County Cigarette Tax Increase - Issued January 2007

XT 2007-02 - Severance Tax Increase on Coal - Issued March 2007

Personal Income Tax

IT 2007-03: Employer Withholding Tax - Issued February 2007

IT 2007-02: Personal Income Tax: Taxable Year 2006 Changes - Due Date Change and Notice of Correction - Issued February 2007

IT 2007-01: Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals - Issued January 2007

IT 2006-04: Nonresident Married Filing Jointly -- Issued September, 2006; Revised March 2007

Sales Tax

ST 2007-01: Delay in Sourcing of Delivery Sales – Issued February 2007

ST 2005-01 - Vendor Compensation - Issued April 2005; Revised July 2005; Revised April 2007

ST 1993-08 - Employment Service - Issued September 1993; Revised October 1993; Revised December 2000; Revised May 2006, Revised February 2007

ST 1995-05 - Price for calculating sales or use tax - Issued March 1995; Revised February 2007

Tax Calendar at-a-Glance

Apr.

- 16** Monthly Income Tax Withholding Return
- 17** Annual 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 Use Tax Return
- 23** Quarterly Direct Pay Sales Tax Return
- 30** Quarterly Income Tax Withholding Returns

May

- 10** First Quarter CAT Returns.
- 15** Monthly Income Tax Withholding Returns
- 21** Monthly Kilowatt Hour (KWH) Tax Returns
- 21** Quarterly Natural Gas Distribution Tax Return
- 23** Monthly Sales Tax Returns
- 23** Monthly Consumer Use and Direct Pay Returns

June

- 15** Monthly Income Tax Withholding Return
- 15** Quarterly Estimated Income Tax Return
- 20** Monthly Kilowatt Hour (KWH) Returns
- 25** Monthly Sales Tax Returns
- 25** 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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