

Ohio State Tax Report

No. 88

Ohio Department of Taxation

Summer 2008

Taxation Moves Forward with Technology Modernization

The Ohio Department of Taxation is moving forward with a major technology upgrade designed to increase the scope of customer services, the efficiency of operations, and the effectiveness of tax collections.

This upgrade will over the next five years replace the department's 27 existing computer systems, some dating back to the 1980s, with a coordinated package of hardware and software called STARS, or the State Taxation Accounting and Revenue System.

"This project is a critical investment for the future of the department and a significant commitment to building a more effective, efficient operation," Ohio Tax Commissioner Richard A. Levin said.

Levin says the department estimates that the project will more than pay for itself by reducing costs and increasing revenue collections.

During the first of six phases, the STARS project will replace the computer systems that help administer the state sales and use tax, the corporation franchise tax, and employer withholding for state and school district income taxes. Phase One changes are scheduled for completion by the end of 2009; computer systems supporting all the remaining taxes are scheduled to come online by the end of 2012.

STARS is expected to generate a \$271 million return on investment during the first six years of operations through a combination of reduced expenses and more efficient tax collections. The new system is also expected to greatly expand customer service options, including the potential for taxpayers to directly access and manage their tax accounts.

The Ohio General Assembly approved the project last year in House Bill 119, the two-year operating budget bill. The project cost, estimated at \$53.5 million, will be

financed as a capital expense through the use of certificates of participation.

The department, in collaboration with the Ohio Office of Information Technology, recently awarded a contract for STARS to a vendor team lead by EDS, the Texas-based technology firm. Other vendors on the team include Oracle, CGI and Menya Communications.



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Commissioner's Column

As tax commissioner, I often find myself updating members of the business community on our continuing efforts to implement the tax reductions enacted by the Ohio General Assembly in 2005.

Most business leaders tell me they are pleased with these reforms, which include a gradual 21-percent reduction in income tax rates, the elimination of the tangible personal property tax and a phase out of the corporation franchise tax.

Governor Strickland strongly supports these reforms and has stood by them, even as \$4 per gallon gasoline and other national economic pressures have complicated our state budget situation here in Columbus.

With this in mind, I want to offer you an update on the belt-tightening efforts now underway here at the Department of Taxation as we continue to phase in these reforms.

Part of our plan includes gradually slimming down the number of Department of Taxation employees through attrition. By gradually trimming our workforce from 1,370 to 1,340 through attrition over the course of the next 12 months, we believe we can realize a \$2.8 million savings during the 2009 fiscal year.

We also hope to create additional efficiencies by increasing the number of taxpayers who file their tax returns electronically rather than on paper.

Many are surprised to learn that more than six out of every ten Ohio income taxpayers file their return by computer or by telephone, rather than mailing them in on paper. Also, by law, sales tax vendors with an annual tax liability of \$75,000 or more have been filing their returns electronically.

Still, frankly, we'd like to see even more electronic filing. We save a dollar or two in processing costs for each return submitted to us electronically rather than on paper – and that level of savings quickly adds up at an agency that processes millions of returns each year.

Also, by eliminating many data entry tasks – and the associated mistakes – it puts us in a position to better serve taxpayers quickly and accurately.

House Bill 562, which was signed into law on June 24, addresses these concerns by establishing new electronic filing requirements for sales tax vendors and paid income tax preparers.

H.B. 562 extends the electronic filing requirement to all sales tax vendors starting on Jan. 1, 2009. Also, start-



Tax Commissioner Richard Levin

ing with the 2010 calendar year, paid income tax preparers who file more than 75 returns in a year will be required to submit them electronically.

This income tax filing requirement for paid preparers is similar to requirements already in place in other states. It recognizes that preparers who handle dozens of returns in a given year are in a strong position to help us streamline our operations and cut down on paperwork.

Also, I should note that the electronic filing requirement for the sales tax vendors is very similar to a requirement already in place for the commercial activity tax (CAT).

Since 2005, electronic filing has been mandatory for the CAT. And, like the CAT, I will have the ability to excuse sales taxpayers from electronic filing for good cause – such as not using computers or telephones for religious reasons.

More information will be forthcoming from the Department of Taxation in the weeks and months ahead for sales tax vendors. For now, I can say that:

- Sales tax vendors will continue to be able to use the existing electronic filing and payment systems at the Ohio Business Gateway (business.ohio.gov).
- Later this summer, we expect to roll out an entirely new electronic filing system for sales tax returns that uses our innovative new eForms technology. Through eForms, vendors will be able to complete Adobe Acrobat versions of all our major sales tax forms, much as they do now on paper. The eForms will even do most of the math automatically.

The Department of Taxation will continue to offer small, single-county vendors the option to file by telephone. By calling (800) 697-0440, vendors can access our automated system, which allows for the filing of a return and payment by either electronic check or credit card.

We recognize that these new filing requirements will require some adjustment on the part of taxpayers who haven't yet gotten to know our electronic filing systems. My hope is that taxpayers will come to appreciate the convenience of being able to file a tax return without using pen, paper or postage.

I also hope that taxpayers will recognize that we are working hard to contain costs and live within our means during a difficult national economic situation – even as we continue to phase in tax reforms intended to make Ohio a more attractive place to do business. 

Businesses Can Switch Back to Traditional Way of Calculating Sales Tax

Legislation recently signed by Governor Ted Strickland allows businesses engaging in delivery sales within Ohio to return to the state's traditional way of calculating the sales tax: at the origin of the sale.

The new law, House Bill 429, allows Ohio businesses now charging sales taxes based on the destination of their Ohio delivery sales to switch back to the traditional "origin" method. Merchants who moved to destination sourcing of delivery sales have until Jan. 1, 2010 to switch back to the traditional method.

The new law is, in part, a response to small business owners who considered destination sourcing more complex than Ohio's traditional "origin" method. "This law balances the needs of small business owners with the goal of creating a more level playing field for all Ohio businesses when it comes to Ohio's sales tax," Tax Commissioner Richard A. Levin said.

The vast majority of Ohio merchants have always collected and remitted sales tax based on the location of their store. For them, little will change. H.B. 429 also means no change for out-of-state retailers selling into Ohio; they continue to collect sales taxes based on the rate at the destination of the sale, as they do today.

But the new law means big change for a relatively small group of merchants who engage in delivery sales of tangible personal property, such as furniture stores and appliance stores. Since 2006, Ohio had been gradually moving such merchants to "destination sourcing" of the sales tax – charging sales tax based on the destination of the delivery rather than the location of the store.

This transition was part of Ohio's effort to become a full member of the Streamlined Sales Tax Project, a multi-state effort to harmonize sales tax rules across state lines and simplify compliance for multistate businesses. For years, the multistate group required states to move to destination sourcing in order to become full members.

As a result, approximately 55 of Ohio's largest delivery sellers were required by Ohio law to move to destination sourcing in 2006. A relatively small number of other delivery sellers – probably under 1,000 – voluntarily switched to destination sourcing in anticipation of a Jan. 1, 2008 deadline.

That deadline never came. Last summer, in response to concerns from small businesses, the General Assembly put the shift to destination sourcing of delivery sales on hold.

Later, in December, the Governing Board of the Streamlined Sales Tax Project decided to allow "origin states" to become a full member of the organization start-

ing in 2010 as long as at least four other "origin states" are also ready to become full members.

H.B. 429 is a response that moves Ohio back into the origin camp.

Merchants who switched to the new destination sourcing system and who will now be switching back per H.B. 429 will eventually be eligible for compensation of up to \$1,000 (for mandatory switches to destination sourcing) and \$600 (for voluntary switches).

The compensation won't be available until July 1, 2009 at the earliest; more information will be available later on this subject from the Department of Taxation. 

Canadians Exempt from Ohio Non-Resident Motor Vehicle Sales Tax

Canadian residents will be able to purchase motor vehicles in Ohio without paying sales tax beginning Sept. 25, thanks to a clarification in law contained in House Bill 562, the capital appropriations and budget correction bill recently enacted by the Ohio General Assembly and signed into law by Governor Ted Strickland.

Legislation enacted last year began applying Ohio sales tax to motor vehicle purchases made by non Ohio residents. But last year's legislation, House Bill 119, also exempted most non residents from this very requirement, as long as their home state both (1) collects sales tax from Ohio residents for motor vehicle purchases made there, and (2) offers their own residents a credit for taxes paid in Ohio.

Under this provision, residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina and Washington began paying sales tax on purchases of automobiles in Ohio starting Aug. 1. So did residents of all Canadian provinces, since they don't live in "states."

H.B. 562 amended Ohio Revised Code section 5739.02(G)(2) to expand the definition of "state" for purposes of this statute to include Canadian provinces.

The Ohio Department of Taxation has notified county clerks of court that this exemption now also applies to sales to Canadians. 

Ohio's Tangible Personal Property Tax Fading Into History

Ohio's local property taxes on business machinery, equipment and inventory have long been a source of irritation for Ohio business owners. But, after more than a century and a half, these taxes are fading into the history books.

The state's final tangible personal property tax returns were due from businesses on Wednesday, April 30. Those returns will cover the 2008 tax year, the last for the tangible personal property tax in Ohio.

The gradual elimination of the personal property tax was a key element of reforms enacted in 2005 by the Ohio General Assembly and embraced by Governor Ted Strickland in his 2008-09 state budget plan.

The reforms will mean \$3.9 billion in overall annual tax savings by the time they are fully implemented in the 2010 fiscal year, including \$1.6 billion annual savings in tangible personal property taxes.

Ohio Tax Commissioner Richard A. Levin said the tax has long been seen as a disincentive to investment.

"Every major study of Ohio's tax system has criticized this tax for hurting the state's ability to compete, particularly when it comes to manufacturing," Levin said. "But this year is the last year for that tax. Next year, it's history."

The tangible personal property tax, Ohio's largest local business tax, can be traced back to 1846, when the Ohio General Assembly enacted a law requiring that all property in Ohio be taxed by uniform rule. 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.

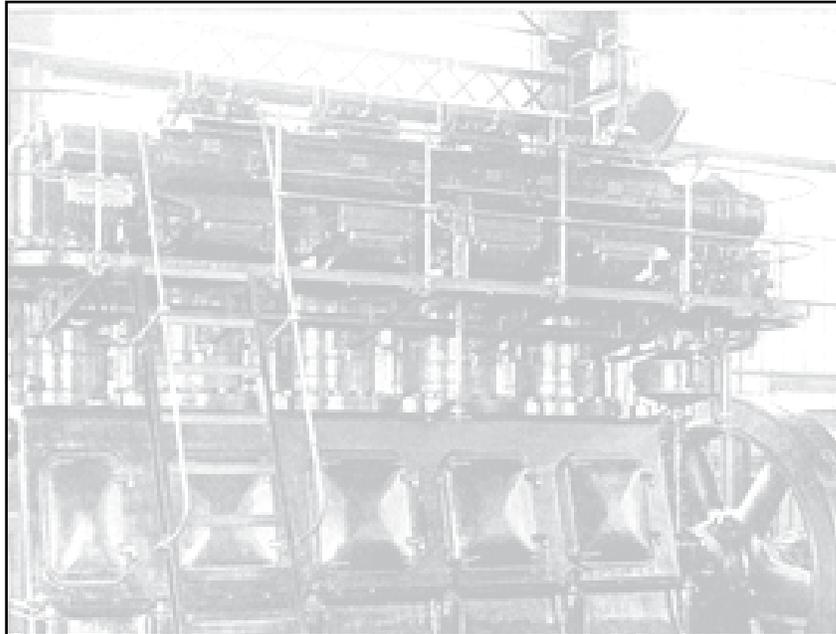
The state's assessment rate on tangible personal property is 6.25 percent for the 2008 tax year. Next year, the rate drops to zero – and Ohio will join a select group of nine other states without a general business tax on tangible personal property. Among Ohio's neighbors, all have such a tax except Pennsylvania.

Where business owners file their final personal property tax returns depends on whether the business is located in one county or more than one county. Single-county taxpayers must file with their county auditor; inter-county taxpayers must file with the Department of Taxation.

When taxes are paid also depends upon the location of the business. For a business with property in only one county, one-half of their tax liability is due with their April 30 return and the balance is due by Sept. 20. If a business has property in more than one county, the total tax liability is due by Sept. 20.

The phase out of the tangible personal property tax 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 income tax rates. Revenue from a new commercial activity tax (CAT) is being used to compensate schools and local governments for lost personal property tax revenue. 



Internet Cigarette Buyers Receive Tax Bills

Ohio smokers who've gone online in search of cheap cigarettes may find out that it cost them more than they anticipated. In May, the Ohio Department of Taxation began mailing letters that bill Internet purchasers for unpaid cigarette excise and sales taxes.

The department is mailing out a total of 5,469 bills for a total of \$2,153,775 in uncollected cigarette and sales taxes. These bills represent the Ohio taxes due – but unpaid – on cigarette purchases made online between July 2007 and March 2008.

“Our goal here is to enforce the law, out of fairness to consumers who do play by the rules and to Ohio business owners who are operating responsibly,” Tax Commissioner Richard A. Levin said.

An individual in northern Ohio is receiving the largest single bill, totaling \$2,700. Most of the bills are \$600 or less.

The federal Jenkins Act requires vendors who sell cigarettes across state lines to report those sales to the states in which the sales are made. The department asked for and received the names, addresses and quantities of cigarettes sold to Ohio customers by several Internet vendors.

Ohio law requires that all sales of cigarettes in the state be made “face-to-face,” which means they cannot legally be purchased via the Internet. The last time the state billed for unpaid cigarette taxes, in 2006, it collected \$568,807 from 1,610 individuals for online purchases made since 2002.

Cigarettes sold in Ohio are subject to both excise and sales taxes. The current state excise tax on a pack of cigarettes is \$1.25. There is an additional tax of 34.5 cents per pack in Cuyahoga County. The state sales tax rate is 5.5 percent, plus additional county and transit authority “piggyback” sales taxes that add between 0.5 and 2.25 percentage points, depending on the location. These taxes are due on all purchases on which they have not already been paid. 

Free Tax Workshops Scheduled for Small Business Owners and Self-Employed

New or prospective small business owners and self-employed persons can learn about their rights and responsibilities under the tax laws by attending a Small Business Tax Workshop.

These workshops are offered free of charge and are sponsored by the Internal Revenue Service and the Ohio

Department of Taxation. Most are being offered in cooperation with Small Business Development Centers.

The workshops are designed to provide a general overview of business taxes. Participants receive workbooks and a business tax kit that contain forms and publications necessary for complying with business tax requirements.

This schedule is subject to change as cancellations may occur and other workshops may be scheduled throughout the year. For the latest updates call the number listed for the workshop in the schedule below.

Anyone unable to attend a workshop after registering, should call and cancel. Class sizes are limited and others are waiting for reservations.

Agenda

- **Types of businesses & business structure:**
 - Sole proprietor
 - Sub S-corporation
 - Partnership
 - C-corporation
 - Advantages/disadvantages of each type
 - Federal tax filing requirements
 - Recordkeeping
 - Preparation of Schedule C and SE
 - Estimated tax requirements
 - Employment taxes
- **Ohio business taxes:**
 - Sales tax
 - Personal property tax
 - State tax withholding

Schedule

Butler County

September 25 and October 22, 2008 9 am - 4 pm

BizTech Center

20 High St

Hamilton, OH 45011

To register, phone 513-737-6543

or fax 513-737-6755,

Online at www.biztechcenter.com

or e-mail mcollmer@biztechcenter.com

Clark County**November 14, 2008 9 am - 4 pm**

Small Business Development Center
300 East Auburn Ave
Springfield, OH 45505

To register, phone 937-322-7821
or e-mail joann@smbusdev.org

Clermont County**September 24, 2008 9 am - 4:30 pm**

Clermont County Chamber of Commerce
4355 Ferguson Dr, Suite 150
Cincinnati, OH 45245

To register, phone 513-576-5000
or e-mail john.melvin@clermontchamber.com

Delaware County**October 15, 2008 9 am - 3 pm**

Delaware Area Career Center
4565 Columbus Pike, Room LG1
Delaware, OH 43015

To register, phone 740-548-0708 ext 3222

Franklin County

**July 8, August 12, September 9,
October 14, November 18 and December 9, 2008
All 9 am – 4:30 pm**

All workshops held at the
CEWD Building
315 Cleveland Ave Third Floor Classroom
Columbus, OH 43215
To register, phone 614-287-5300 or
online at www.sbdc.cscs.edu and click on
upcoming courses

Hamilton County**August 15, 2008 9 am - 4 pm**

University of Cincinnati Campus
College of Business
Room 107, Lindner Hall
Corner of Martin Luther King Dr & Campus Green Dr
Cincinnati, OH 45221

To register, phone 513-556-2072
or e-mail jessica.foote@uc.edu

Pike County**January 29, 2009 9 am - 4 pm**

OSU South Centers – Endeavor Center
1862 Shyville Rd, Room 160
Piketon, OH 45661

To register, phone 740-289-2071 ext 111
or e-mail jbauman@ag.osu.edu

Summit County**General Business Workshop****September 24, 2008 9 am – 4:30 pm**

Small Business Development Center at the
Summit Medina Business Alliance
9th floor conference room

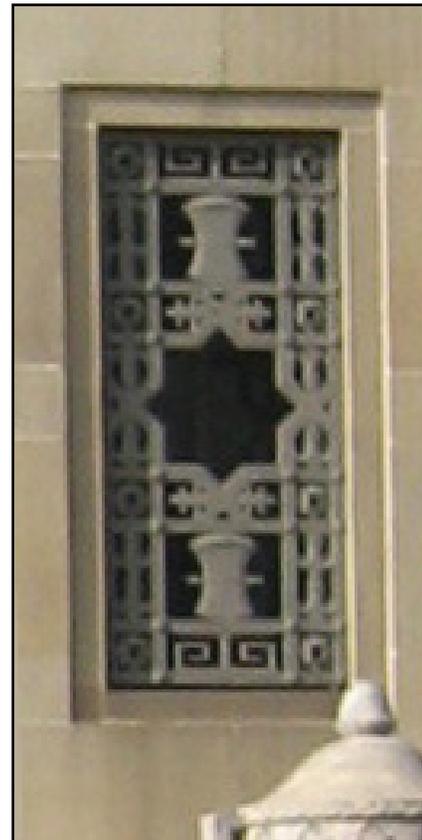
526 S. Main Street

Akron, OH 44311

To register, phone 330-375-2111
or lrees@AkronSBDC.org

Warren County**July 24, 2008 9 am - 4 pm**

Small Business Development Center
Young Conference Room 3rd Floor, Old Courthouse
301 E. Silver Street
Lebanon, OH 45036





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 March 2008 through May 2008. These informational summaries of tax decisions are compiled by Peter Angus, Legal Counsel, Compliance Division.

Motor Fuel Tax Case

***United Energy, Inc. v. Wilkins* (May 6, 2008), BTA #2006-919**

A motor fuel dealer reported motor fuel tax liability but did not pay. The dealer was assessed and contended at the Board of Tax Appeals (BTA) hearing that the penalties should be reduced because he was attempting to sell the business at the time the liabilities arose. Based on the dealer's record of poor compliance, the BTA found there was no abuse of discretion in the Tax Commissioner's imposition of penalty.

Personal Property Tax Cases

***Progressive Plastics Inc. v. Wilkins* (May 13, 2008), BTA #2006-1043**

A plastics manufacturer's inventory valuation kept on the LIFO method was challenged on audit; the Tax Commissioner's agents revalued the inventory based on FIFO. At the Board of Tax Appeals (BTA), the taxpayer contended that FIFO did not accurately reflect the inventory value, but the only evidence presented to support that assertion was an affidavit from the chief operating officer. The BTA held that the taxpayer had not met its burden of presenting competent and probative evidence of an error in the assessment.

The taxpayer also contended that the value carried on its books and records attributable to extrusion heads and screws should be exempt from personal property tax as "dies" under Revised Code 5701.03(A). The BTA determined that, because prior cases had limited the meaning of "dies" to components which impose a shape on a product, the extrusion heads and screws did not qualify.

Real Property Exemption Cases

***Episcopal School of Cincinnati v. Levin* (2008), 117 Ohio St.3d 412**

On December 21, 2001, Episcopal School of Cincinnati (ESC) filed its application to exempt certain property from taxation. ESC is a nonprofit corporation formed by the Episcopal Diocese of Southern Ohio, with the diocese as its sole member and with a board of trustees, most appointed by the bishop who exercised management functions. ESC qualified for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code as part of the Episcopal Diocese. Exemption of the property was sought under R.C. 5709.07 (public-schoolhouse exemption) and under R.C. 5709.12 and 5709.121 (charitable-use exemption). ESC ultimately sold the property on November 15, 2002, without ever having opened the school on the property. Nonetheless, the Supreme Court held that a "prospective use" exemption from real property taxation should be granted because, as of the January 1, 2001 lien date of the tax year, the applicant had acquired the property with the intention of devoting it to an exempt use, and the applicant had not devoted the property to any nonexempt or commercial use as of the application date.

***Toledo v. Levin* (2008), 117 Ohio St.3d 373**

Property owned by the City of Toledo was leased to the U.S. government in 1956 for a 25-year term, with options for renewals which were exercised and continue to be in effect. The property is used as an Ohio Air National Guard base. In 1994, the Lucas County Auditor's office recorded improvements on this property, split-listed these improvements and mistakenly sent real property tax bills for the improvements to the Toledo-Lucas County Port Authority, which sent the bills to a port authority lessor, BAX Global, Inc., which paid the bills every year until the error was realized in 2003. The City of Toledo sought exemption of the property and remission of taxes and penalties for years 1994 through 2001. The Tax Commissioner granted exemption for 2003 and remitted taxes, penalties and interest for years 2000 through 2002. The Board of Tax Appeals (BTA) found that the City of Toledo, in submitting its application on March 19, 2003 seeking exemption for 2002, had not complied with Ohio Revised Code 5715.27(F), which requires that the application be filed by December 31 of the year for which exemption is requested. The BTA found that the Tax Commissioner had no jurisdiction to consider the application, and remanded the matter to the Tax Commissioner to dismiss. The Supreme Court reversed the BTA because where Revised Code 5715.27(A) speaks of an

owner “requesting that such property be exempted from taxation,” the request is that the property be “not subject to taxation,” not that the owner be freed from the obligation to pay the tax that accrued in the prior year. Thus, the requirement in Revised Code 5715.27(F) that the application be filed by December 31 “of the tax year for which exemption is requested” means that the application must be filed by the end of the year as to which the tax would be levied and assessed, in this case, December 31, 2003. The application was, therefore, timely.

Buckles v. Bd. of Revision of Franklin County (April 10, 2008), 2008-Ohio-1728

The 10th District Court of Appeals affirmed the Franklin County Common Pleas Court ruling that the denial for 2005 of current agricultural use valuation (CAUV) by the Franklin County Board of Revision was proper. The taxpayer’s witness testified that crops had been planted, but with no harvestable results. A deputy of the Franklin County Auditor’s office inspected the property several times during the years 2002 to 2005 and found it to be overrun with grass and weeds.

Hope Christian Church v. Wilkins
(March 25, 2007), BTA #2005- 1732

A church sought exemption for 2003 for two parcels of real estate under Revised Code 5709.07(A) (2) which exempts from taxation “[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use, and enjoyment ***.” The first parcel consisted of a house and barn on several acres. As



of January 1, 2003, the house was leased to a private individual, and the Board of Tax Appeals (BTA) affirmed the Tax Commissioner’s denial of exemption for that portion of the property, but allowed the exemption for the vacant land because that was not part of the lease. Exemption for 2003 was allowed for a portion of another parcel based on the church’s plans to construct a house of worship and a parking lot; the building was completed in the Fall of 2004.

Sales Tax Cases

Hand-It Inc. v. Wilkins (March 7, 2008), BTA #2006-492

A corporation in the business of providing services to manufacturers created a limited liability partnership to perform maintenance on its forklifts and other machines, so that expenses could be closely tracked. The invoices from the LLP to the corporation were generated by the corporation but no money was exchanged. The tax auditor assessed these billings as sales of maintenance services. The BTA ruled that these were not sales because there was no consideration. The corporation provided packaging services for other companies and contended that its charges to those companies were excepted under Ohio Revised Code 5739.01(E)(9) because the corporation was reselling the packaging. But the BTA held that only transactions in which the item is resold in the same form are subject to the resale exception, and that was not the case here because the corporation used the packaging materials to wrap its customers’ goods. ◻

Tax Enforcement News

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



Beldev (Dave) Singh, owner/operator of BB Company in Kenton, pleaded guilty to one charge of possession of untaxed other tobacco products, a fourth-degree felony. During an inspection, enforcement agents discovered that Singh was selling other tobacco products without being a registered dealer in Ohio. He was sentenced to two years probation and ordered to perform 50 hours community service and pay a \$500 fine, court costs and restitution of

\$1,931.36 in unpaid excises. He also received four years in prison for a probation violation.

Carl V. Adams, owner of A & F Signs, in Toledo, pleaded no contest to one count of grand theft, a fourth-degree felony, and two counts of collecting and failing to remit sales tax, a fifth-degree felony. A complaint was referred to enforcement agents from the Toledo Taxpayer Service Center alleging that Adams failed to file sales tax returns and failed to remit sales tax collected. Upon investigation Mr. Adams admitted he was aware of the delinquency but had no funds to remit at this time. He was sentenced to five years probation and ordered to serve 100 hours of community service and to pay \$26,526.30 in restitution within the probation period.

Robert and Jackie Gerten, owners of Putnam Oil in Leipsic, pleaded no contest to six counts of engaging in business as a motor fuel dealer with a revoked license, a misdemeanor of the first degree. A search warrant was executed and the records seized were analyzed by the Motor Fuel Tax Division. The findings were presented to the prosecutor and charges filed. It was determined that the Gertens most likely knew they were operating with a cancelled license. Sentencing has been scheduled for June 10, 2008.

Cigarette/OTP Violations

Name	Business	City	Violation
Mark Ausenheimer	Jumbo Rock	Hilliard	1 count no cigarette license
Cheryl Zeller	Thunder Rd. Drive Thru	Mansfield	1 count no cigarette license
Kenneth Wilcox	Shorb Drive Thru	Canton	1 count no cigarette license
Olinda Williams	Olinda Williams	Cincinnati	1 count no cigarette license and one count no vendor's license
Michael K. Klee	Klee Cash & Carry	Cincinnati	1 count no other tobacco products license
Saleh Shaweit	Overlook Express Mart	Cincinnati	1 count failure to maintain purchase records of other tobacco products

Assorted Sales Tax Violations

Name	Business	City	Violation
Richard E. Pratt	Blue Chip Landscaping	West Chester	1 count failure to file sales tax returns
Jenalyn Schneider	Knicker's of Hyde Park	Cincinnati	1 count failure to file sales tax returns
Jonathon Dwight	Fresh Store One, Inc.	Cincinnati	1 count failure to file sales tax returns
Dawit Zeleke	Dawit Zeleke	Cincinnati	1 count failure to file sales tax returns
Richard Morrison	Richard Morrison	Troy	1 count failure to file sales tax returns
Timothy Goodwin	Goodwin Compact Vending	Windham	1 count failure to file sales tax returns
Perry Moody	Communication Options	Westerville	1 count failure to file sales tax returns
Darryl Kennedy	AMP	Grove City	1 count failure to file sales tax returns
In Sun Pineiro	Hot Shot Fashion	Sandusky	1 count failure to file sales tax returns
James Headrick	Work Place, Inc.	Cincinnati	1 count failure to file sales tax returns
Nikola Longo	Rookwood Pottery Restaurant	Cincinnati	1 count failure to file sales tax returns
Nikola Longo	L&I Corp.	Cincinnati	1 count failure to file sales tax returns
Terry King	Terry King	McConnellsville	1 count failure to file sales tax returns
James Ross	James Ross	Cleveland	1 count failure to file sales tax returns
Bruce Johnson	Restoration Resources	Hudson	1 count failure to file sales tax returns
Jack Bachman	Barn Pottery	Cincinnati	1 count failure to file sales tax returns
Venkat Goli	VSA Enterprises, Inc.	Cincinnati	1 count failure to file sales tax returns
James Hopkins	Pro Systems	Ashville	1 count failure to file sales tax returns
Joseph Jones	Joseph Jones	Lima	1 count failure to file sales tax returns
Larry Schwartz	Ask, Inc.	Toledo	1 count failure to file sales tax returns

Assorted Sales Tax Violations

Name	Business	City	Violation
Patrick Burns	Game Time Sports Pub	Oregon	1 count failure to file sales tax returns
Jeffrey Kathman	Jeffrey Kathman Enterprises	Cincinnati	2 counts failure to file sales tax returns
Michael C. Russo	Midas Muffler	Mansfield	2 counts failure to file sales tax returns
Brian Crawford	Royal Furniture	Columbus	2 counts failure to file sales tax returns
Deborah Miller	Critter Castle	Mansfield	2 counts failure to file sales tax returns
Johnny Reed	Johnny Reed	Ravenna	2 counts failure to file sales tax returns
Lynda Haynes	Lynda Haynes	Sidney	2 counts failure to file sales tax returns
Patrick Clinton	St. Clair Automotive	Euclid	2 counts failure to file sales tax returns
Kyle Dietrich	Gack, Inc.	Brunswick	2 counts failure to file sales tax returns
Rose Snider	Celebrity Tan	Lakewood	2 counts failure to file sales tax returns
Peggy Seagraves	Wrecker Bear II	Arlington	2 counts failure to file sales tax returns
Marty Murray	Elite Collision & Frame, Inc.	Bellvue	2 counts failure to file sales tax returns
Adnan Mansour	Adnan Mansour	Berea	3 counts failure to file sales tax returns
Juris Pagrabs	Juris Pagrabs	Westlake	3 counts failure to file sales tax returns
Marshall Blakely	Howard Blakely, Inc.	Lakewood	3 counts failure to file sales tax returns
Ted Paulsey	Ted's Ashland	Lake Milton	2 counts failure to file sales tax returns 1 count no vendor license
Russell West	R.W. Amusement, Inc.	Concord	1 count no vendor license

Assorted Sales Tax Violations

Name	Business	City	Violation
Erika Sidberry	Erika Sidberry	Columbus	1 count no vendor license
Kim Sharp	Ace Professional Maintenance, Inc.	Dayton	1 count no vendor license
Michael Zhang	Michael Zhang	Trotwood	1 count failure to collect sales tax
Keith Mumma	Giant Oil, Inc.	Beavercreek	1 count failure to collect sales tax
Xiao Zhang	Variety Imports	St. Clairsville	1 count failure to collect sales tax
Shi P. Zheng	China Wok	Lima	1 count failure to collect sales tax

Assorted Withholding Tax Violations

Name	Business	City	Violation
Norman Lewis	Jerry's Auto Sales	Norwood	1 count failure to collect withholding tax
Joe S. Edwards Jr.	Joe S. Edwards Jr.	Lima	2 counts failure to file income tax returns

Calendar at-a-glance

July

15	Monthly Income Tax Withholding Return
21	Monthly Kilowatt Hour Tax Return
23	Monthly and Semiannual Sales Tax Return
23	Monthly Consumer Use Tax Return
23	Monthly Direct Pay Sales Tax Return
23	Quarterly Consumer Use Tax Return
23	Quarterly Direct Pay Sales Tax Return
30	Semiannual ST-CRDO for Cumulative Vendors
31	Quarterly Income Tax Withholding Return

August

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
25	Monthly Sales Tax Return
25	Monthly Consumer Use and Direct Pay Return

Sept.

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

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