

Many Tax Forms Have a New Look for 2007

A number of state tax forms have changed to make them easier to scan. Besides sporting new looks, the IT-1040 and UST-1 forms will expand from two to four pages, the IT-1040 EZ and SD-100 forms from one to two pages and the UUT-1 form from one to four pages.

“Tax returns have taken on a new look because of their adaptation to scanning technology,” said **Del Harlan**, administrator of ODT’s Individual and School District Income Tax Division. He noted that the change, at least for the income tax, is huge, considering that the IT-1040 has been two pages since that tax began in 1972.



The forms have become longer to accommodate the addition of individual boxes for each letter or number, according to **Kim Roush**, assistant administrator in ODT’s Tax Processing Center. On previous forms, taxpayers had to write entire entries such as names, addresses and amounts in one block. On the new forms, boxes will help taxpayers stay within the lines when they write, something that scanners like as much as people do when it comes to reading the forms.

The new forms also have dots at the top and bottom to help the scanners align the forms to ensure capture of an entire image of each page. The bar code at the top of the forms conveys such things as the year, form type, page number, whether the form is coming from a third-party vendor and who that vendor is. The IT-1040EZ and IT-1040 also require taxpayers to provide the most essential information up front and places the lines for their signatures on the first page of each form.

Even the shading of the purple ink on the form has its purpose, according to Ms. Roush. The ink is shaded just lightly enough so that it “drops out” when scanned, leaving just well-spaced letters and/or numbers to be read.

Tom Snyder, ODT’s executive administrator of Operations and Support, said taxpayers should find the new forms easier to use. The instruction booklets accompanying the new forms are much more explanatory than in the past so that taxpayers will know how to fill out the new forms correctly.

Redesigning the tax forms was quite involved. “Many hours and many people

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were involved, many ideas and arguments pro and con,” said Mr. Harlan. The hard work began this past summer with the convening of a team that routinely meets each year after the filing season to determine whether any changes to the forms are needed. This year, the team had a new charge: revamp the form so it can be more easily scanned.

During the design phase for the new forms, the team conducted a great deal of research with other states and the Federation of Tax Administrators. “We benchmarked with 10 to 15 different states that utilize the scanning process to not only design a better return, but to investigate the types of problems they experienced,” added Mr. Harlan. “When I look at ours and other states’ returns, our return is so much better because we learned so much (from the other states).”

A draft of the form was also sent out to software vendors and practitioners for their feedback, according to Mr. Snyder, who said some of their suggestions were implemented, including one from practitioners to permit paper clips. The form was finalized and sent out to the vendor for printing on October 20.

“We’re always trying to enhance our productivity. With this project, we now have state-of-the-art equipment and software,” said Mr. Snyder, who added the department would be scanning all income and sales tax returns.

Last year, the department scanned half or one million paper income tax returns. This year, that amount is expected to more than double with the addition of another scanner and the use of the new scanner-friendly forms. The department’s three scanners will collectively be able to process 40,000 returns a day.

Jack Lewis, an assistant administrator in ODT’s Information Services Division, which played a key role in making sure the new forms are friendly to the department’s scanners, said the extra scanner would also help ensure that refunds are being sent out in a timely fashion. “The bottom line is improved taxpayer service,” he noted.

Jamie Wilson, administrator of ODT’s Processing Division, said the new forms and the additional scanner would eliminate many of the manual processing activities of the past such as coding, stamping and adding. Now, the focus will change to prepping the returns for the scanners to read them, which means that what is sent to the department by income taxpayers has to be stacked for the scanner as follows: returns with pages in order, envelope (if untimely), correspondence, attachments, W-2s and check (if present).

The effects of the new form will also reach ODT employees on the front lines – tax agents who personally interact with taxpayers. “We’ll get a lot more calls seeking help with the return,” predicted **Dianna Santo**, a Tax Commissioner Agent Supervisor 2 in ODT’s Taxpayer Services Division, who noted that many of the questions from taxpayers will involve incomplete returns and missing signatures.

The department’s scanners will process incomplete and unsigned returns instead of suspending or holding them up. Although the machine won’t send out refunds on incomplete returns until they are complete, it will automatically generate letters telling taxpayers to send a signed copy of the return.

“In the past, the taxpayers would call after weeks of waiting for their refund and be told that further information was needed in order to process their refund,” said Ms. Santo. “Many (taxpayers) would be upset that they were not notified until they called. With this new process, the taxpayer will be notified rather quickly and the returns will post without suspending. It may still generate calls to Taxpayer Services, but there will be an easier resolution.”

Having scannable income tax forms and additional scanning capability, according to Dianna, means that tax agents will also have access to more returns than ever on their computer screens, which will speed up the problem resolution process. Instead of requesting and then waiting for returns in question to be delivered from the file room, agents will have instant

access to information. "If we can look and see that a seven was supposed to be a seven and not a one, we can correct it," she said. "On our end, it will be a lot better."

As for the extra paper that the department will be getting with the new forms, Mr. Harlan said it is an issue. "However, with the increased paperless filings the department has realized the past three years (from 48% to 56%), we can survive adequately with the current space we have," he said. "Long term, which is not yet defined, we plan to destroy the paper within six months or sooner of the time the return migrates to (an image)."

New Look Not Only Change for Income Tax Forms

In addition to a new look, this year's income tax forms feature a host of other changes.

One of those, according to **Del Harlan**, administrator of ODT's Individual and School District Income Tax Division, is a new line for deducting certain Ohio National Guard reimbursements and benefits and a \$50 increase in the personal exemption from \$1,350 to \$1,400. The instruction book features a change in the tax tables to reflect another 4.2-percent installment of the 21 percent income tax cut being phased in over a five-year period.

On the school district income tax side, Del said there is a new section on the form for taxpayers in school districts with an alternative school district tax, which, he noted, only the Circleville City School District has thus far. "We spent double time on getting the school district return right and programming I-file and E-file applications to accommodate that," he added.

As for the outlook on increasing paperless filing from the 56 percent level reached last income tax filing season, Del said he anticipates a four-percentage-point increase to 60 percent.

"I'm excited with the direction we're going," said Del. "We're not only adopting technology, we're embracing it. Just because something takes a lot of work, we can't shy from it. . . It will make us more efficient."

What else is in store for tax forms? **Jack Lewis**, an assistant administrator of the Information Services Division, said the next new thing will be the implementation of Adobe forms that the taxpayer can download from ODT's Web site, fill-in and save directly to their personal computer.

Taxpayers will be able to download forms from ODT's Web site, fill-in, save and print using their personal computer and then mail to the department. The forms will have a two-dimensional barcode that contains all of the necessary data. The department's new scanners will be able to read the barcodes with 100% accuracy. These new forms will even do the arithmetic for the taxpayer, which will cut down on taxpayer errors.

*Commissioner's Column***ODT Surpasses Goals Set Three Years Ago**

William W. Wilkins
Ohio Tax Commissioner

Almost three years ago, Governor Bob Taft appointed me as tax commissioner. During that time, the Ohio Department of Taxation (ODT) and its employees have easily overachieved from my initial goals and priorities.

My initial goals in early 2004 were to fill the numerous vacancies created by the large number of retirements, promote tax reform, improve customer service and establish an employee orientation.

With the efforts of ODT's Human Resource Division, the department has been extremely busy in not only replacing retirees but in increasing the total employee count by approximately 100 new positions.

Furthermore, the department has made great strides in the hiring process from expanding interview options to diversifying position descriptions. The department's hiring has focused on bolstering compliance activities, including the creation of the Tax Discovery Division as well as an increase in compliance and enforcement personnel.

The last three years mark a significant change for Ohio's taxes. The department has successfully navigated and implemented the most sweeping tax reform package since the introduction of the income tax in 1972. These changes and successes will impact Ohio's future for years to come. The department is gratified with the tremendous success in implementing the various changes required by tax reform whether it is the creation of the commercial activity tax or the streamlined sales tax project.

Customer service has been enhanced over the last three years. Taxpayers have more options and channels to communicate and transact with the State whether it is through the Ohio Business Gateway, the department's website, over the phone or in person. In addition, the department has answered the bell time and time again in reaching out to taxpayers and associations with seminars, speeches, informational releases and publications.

Of course, ODT has made great improvements in a number of areas that were not on my initial priority list. The new facility at Northland is a huge improvement for the department. Scanning and imaging technology was barely being used when I started and today we are incorporating new scanners in ODT's Operations Division as well in all of our divisions. Our Internet site has also been vastly improved over the last three years.

One of the greatest accomplishments over the last three years has been the successes of the various compliance related divisions. Whether it is the Enforcement Division busting tobacco bootleggers, Tax Discovery finding unreported income, Compliance issuing billings and assessments faster, the Audit Division increasing the number of audits or just getting tough with penalties and abatements, compliance in Ohio is improving through our actions.

Finally, I would like to thank the employees of the Ohio Department of Taxation for making all of these successes possible.

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 September 2006 to November 2006. These informational summaries of tax decisions are compiled by Peter Angus, Legal Counsel, Compliance Division.



Personal Income Tax

Knust v. Wilkins (2006), 111 Ohio St.3d 331

Taxpayers were grantors of ESBTs (Electing Small Business Trusts) authorized under Internal Revenue Code 1361(e)(1). On their joint Ohio income tax return, they reported income from the sale of a Subchapter S corporation which was owned by their two respective ESBTs. They sought a refund of the Ohio income tax paid, contending that the income was properly attributable to the ESBTs, not to them as individuals. Since Ohio did not have a trust income tax for the year in question, the taxpayers contended that there was no Ohio income tax liability. The BTA held that an exception to ESBT treatment occurs when the ESBT is a grantor trust, in which the grantor retains significant control over the trust. In such cases, the income from the S corporation is attributable to the grantors, not the ESBTs. The denial of the refund claim was affirmed by the BTA and by the Supreme Court.

Stafford L. & Dianne C. Worley and Worley v. Wilkins (November 17, 2006), BTA 2006-1219

The BTA dismissed the appeals of taxpayers who timely filed notices of appeal with the Tax Commissioner but did not timely file notices with the BTA.

Personal Property Tax

A. Schulman, Inc. v. Wilkins (September 22, 2006), BTA 2004-370

The BTA held that a barrel-and-screw device used in the manufacture of plastic resin pellets met the definition of "die" and was therefore excluded from the definition of "personal property" under Ohio Revised Code 5701.03. The taxpayer's contention that its property should be valued under Class Life IV instead of Class Life V was rejected by the BTA. This case has been appealed to the Ohio Supreme Court.

Air Products & Chemicals, Inc. v. Wilkins (October 6, 2006), BTA 2005-20

An industrial gas manufacturer contended that its equipment qualified for a deviation from the "302 computation" because of special or unusual conditions surrounding its use of the equipment. The BTA held that the taxpayer did not sufficiently demonstrate that such conditions existed. The BTA did grant the taxpayer's request for deviation from the "302 computation" based on the special/unique circumstances which arose when its largest customer, LTV, closed its Cleveland mill in 2001. This case has been appealed to the Ohio Supreme Court.

Real Estate Tax

First Baptist Church of Milford v. Wilkins (2006), 110 Ohio St.3d 496

A nonprofit corporation, First Baptist Church of Milford, Inc., sought exemption under Ohio Revised Code 5709.12 and 5709.121 for property it owned that was used by another nonprofit corporation, Bearing Precious Seed, Inc., to operate a print shop. The print shop produced religious material for free distribution, and also, under another name, produced custom print work for sale. Revised Code 5709.12 exempts property used exclusively for charitable pur-

poses. The court held that the exemption under Revised Code 5709.12 is only available if the owner – not another entity – is using the property for charitable purposes. The court therefore affirmed the BTA's denial of the exemption.

The Matthew Kelly Foundation v. Wilkins (October 6 & 27, 2006), BTA 2005-676

An IRC 501(c)(3) foundation which earned income from merchandise sales, speakers' fees and royalties sought exemption for property used for office and storage space under Ohio Revised Code 5709.12. That statute exempts property owned by institutions and used exclusively for charitable purposes. The foundation contended that all profits from its activities were used to defray costs of providing the services of Matthew Kelly to the public. The BTA held that the uses by the foundation were not within the meaning of "used exclusively for charitable purposes" and the denial of the exemption by the Tax Commissioner was affirmed.

The Old West End Association, Inc. v. Wilkins (October 27, 2006), BTA 2005-359

An historic mansion in Toledo owned by an IRC 501(c)(3) entity was the subject of an exemption application submitted under Ohio Revised Code 5709.12. That statute exempts property owned by institutions and used exclusively for charitable purposes. The BTA found that the owner was an "institution" but determined that the property was rented to the general public. Such a use is not within the meaning of "used exclusively for charitable purposes", even if the proceeds of the rentals are used for charitable purposes. The Tax Commissioner's denial of the exemption was therefore affirmed.

Bernadette M. Comer v. Wilkins (October 27, 2006), BTA 2005-1599

The BTA reversed the Tax Commissioner's final determination wherein he denied a petition for remission of late payment penalty. The BTA held that under Ohio Revised Code 5715.39, as amended effective June 27, 2003, the county auditor must initially make the determination for abatement of late payment penalty. Since that was not done in this case, the BTA remanded the matter for further action consistent with the amended statute.

Dave Dennis Dodge, Inc. v. Wilkins (October 27, 2006), BTA 2005-857, 858

The BTA reversed the Tax Commissioner's final determination wherein he dismissed a petition to abate penalty for lack of jurisdiction because the taxpayer did not attach a copy of the assessment notice. Ohio Revised Code 5711.28 requires that "the petition shall have attached thereto and incorporated therein by reference a true copy of the notice of assessment complained of, but the failure to attach a copy of such notice and incorporate it by reference does not invalidate the petition." The BTA held that, since the statute does not require the attachment of the assessment notice as a jurisdictional prerequisite, the Tax Commissioner's dismissal was erroneous.

Sales & Use Tax

Ameritech Publishing, Inc. v. Wilkins (2006), 111 Ohio St.3d 114

A phone book publisher contracted with another company to produce directories for distribution to its customers. The amount of this contract was included in a use tax audit of the publisher. The publisher contended that the portion of the price designated for "paper management service" should not be subject to use tax because this involved a personal service in which the contractor placed orders for paper with paper mills and monitored and controlled the use of that paper throughout the publishing process. The Supreme Court affirmed the BTA's finding that the paper management service was part of the cost of the paper which was required for creating the phone books, and was not a personal service.

Banana Joe's, Inc. and John Fields v. Wilkins (October 13, 2006), BTA 2005-514

A restaurant audited for sales tax compliance failed to maintain primary or secondary records of sales transactions, which is a duty imposed on vendors by Ohio Revised Code 5739.11. The auditor conducted an audit by analyzing the restaurant's purchases and projecting estimated sales. The restaurant owner objected to the audit methodology and results. However,

because the owner could not provide credible evidence to establish error in the audit, the BTA affirmed the Commissioner's final determination.

Two Moms & A Mop, Inc. v. Wilkins (October 27, 2006), BTA 2005-1070

A cleaning service which made sales to residential and commercial customers did not have a vendor's license and did not remit sales tax. A sales tax assessment was issued against the cleaning service corporation. Through its sole shareholder, the corporation contended that it was unaware that the cleaning of residences was a taxable service, and that in any event it felt the sample performed by the auditor resulted in an unreasonably high assessment. The BTA rejected these contentions and affirmed the assessment.

TAXenforcementnews

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

Joel Buckantz, vice president of Nates Restaurant, was found guilty of one count of collecting and failing to remit sales tax, a fourth-degree felony. Upon receiving a complaint from the Ottawa County Sheriff's Office, the department reviewed its records and determined that Mr. Buckantz had failed to remit some or all of the sales tax money collected even though he was filing monthly sales tax returns that showed that sales taxes were due. He pleaded guilty to the charge and will be sentenced at a later date.

Yuning Teng, owner of Starfire Express, was found guilty of one count of attempting to traffic in untaxed cigarettes, a fifth-degree felony. A complaint was received that Mr. Teng was selling cigarettes with Kentucky and West Virginia tax stamps. The department searched Mr. Teng's business with his permission and seized 88 cartons and four packs of cigarettes. He was ordered to pay full restitution in the amount of \$1,105 and sentenced to one year of community control.

Mary Lou Saliaris, president of Portage Entry Marine, Inc., was found guilty of one count of tampering with records, a third-degree felony; one count of collecting and failing to remit sales tax, a fourth-degree felony; and one count of forgery, a fifth-degree felony. A complaint was received from the Ohio Department of Natural Resources stating that titles were never filed with the local county clerk of courts and, therefore, no sales tax money was remitted. A search warrant was executed and returns were found that had been completed but never filed. An audit found that \$16,702.78 in sales tax money was collected and never remitted with the sales tax returns and that \$195,074.91 in sales tax money was collected and never remitted to the clerk of courts. Ms. Saliaris was found guilty and sentenced to three years community control. She paid the money owed in taxes prior to the trial date.

Sales Tax Violations

NAME	BUSINESS	CITY	VIOLATION
James E. Ridder	James E. Riddder	Fairborn	1 count failure to file sales tax returns
Carla Senter	Carla Senter	Xenia	1 count failure to file sales tax returns
Makhamreh Faraj	Makhamreh Faraj	Strongsville	1 count failure to file sales tax returns
Gregory Ulen	Gregory Ulen	Howard	1 count failure to file sales tax returns
Thresa Hyme	Thresa Hyme	Lancaster	1 count failure to file sales tax returns
John A. Scaggs Jr.	John A. Scaggs Jr.	Lewis Center	1 count failure to file sales tax returns
William Jarzynski	Ben's Garage	Toledo	1 count failure to file sales tax returns
Michael Riojas	Commodore Perry Cab	Oak Harbor	1 count failure to file sales tax returns
Braxton Tipper	1 Stop Shop	Cincinnati	1 count failure to file sales tax returns
Donna Walls	Tackett Tire Sales	Kettering	1 count failure to file sales tax returns
Lynne Kiester	Kinder Haus Toys	West Chester	1 count failure to file sales tax returns
Kenny Faraj	D&J Mack	Elyria	1 count failure to file sales tax returns
Roger Werta	Roger Werta	Lancaster	1 count failure to file sales tax returns
Timothy McAnn	Fisherman's Wharf	Port Clinton	1 count failure to file sales tax returns
Pat Burns	Game Time Sports Pub	Oregon	1 count failure to file sales tax returns
David Story	Story Equipment and Repair	Wayne	1 count failure to file sales tax returns
Brian K. Pugh	Clyde Parts Co.	Clyde	1 count failure to file sales tax returns
Ralph Freerer	Ralph Freerer	Dayton	1 count failure to file sales tax returns
Gene Charles	Donna Customs	Hartville	1 count failure to file sales tax returns
Peggy Russell	Peggy Russell	Canton	1 count failure to file sales tax returns
Christopher White	Christopher White	Columbus	1 count failure to file sales tax returns
Greg Landry	Master Spas	Toledo	1 count failure to file sales tax returns
John R. Hoshock	Machinery Service Co.	Defiance	1 count failure to file sales tax return
James Hutchinson	Henson Frame & Axle	Lima	1 count failure to file sales tax returns
Gregory Bateman	McClain's Body & Paint	Bellefontaine	1 count failure to file sales tax returns
Michael Sader	Cohen & Cooke, Inc.	Bowling Green	1 count failure to file sales tax returns
Rhonda Petty	Rick Petty Motorsports	Stryker	1 count failure to file sales tax returns
Deborah Ravencraft	Forever Puppies Rescue	West Chester	1 count failure to file sales tax returns, 2 counts failure to collect sales tax
Robert McCloud	Robbie's Rags	Toledo	2 counts failure to file sales tax returns
Timothy Schatzinger	1 Stop Shop	Tiffin	2 counts failure to file sales tax returns
Paul L. Williams	Paul Williams Floor Covering	Fostoria	2 counts failure to file sales tax returns
Raymond Roelf	Unique Solutions	Edgerton	2 counts failure to file sales tax returns
Salah Debour	Salah Debour	Columbus	1 count failure to collect sales tax
Donald Perry	Donald Perry	Jeffersonville	1 count failure to collect sales tax
Tyrone Bonner	BSI Security Services	Dayton	1 count no vendor's license
Nidal M.Owda	Nidal M. Owda	Cincinnati	1 count no vendor's license
Joseph Lacey	Joseph Lacey	Galloway	1 count no vendor's license
Michael Azzaro	Salon by Azzaro	Columbus	1 count no vendor's license
Nelson Dejesus	Nelson Dejesus	Worthington	1 count no vendor's license
Martin Matyas	Great Lakes Aerocam	Woodville	1 count no vendor's license
Christopher Harben	Christopher Harben	Tiffin	1 count no vendor's license
David M. Johnson	David M. Johnson	New Phil.	1count no vendor's license

Cigarette Violations

NAME	BUSINESS	CITY	VIOLATION
Mohammed Baira	Samara, Inc.	Hamilton	1 count no cigarette license
Walim M. Zayed	Walim M. Zayed	Cincinnati	1 count no cigarette license
Nidal M. Owda	Nidal M. Owda	Cincinnati	1 count no cigarette license
Ammar Mohamad Ayyad	Johnson's Market	Columbus	1 count no cigarette license
Braxton Tipper	1 Stop Shop	Cincinnati	1 count no cigarette license
Michael T. Mages	Mages Grocery	Cincinnati	1 count no cigarette license
Sylvia Krull	Mama Conchitas	Cincinnati	1 count no cigarette license
Salah Salah	Salah Salah	Cincinnati	1 count no cigarette license
Lawrence Parish Jr.	Lawrence Parish Jr.	Cincinnati	1 count no cigarette license
Florence Kwan	Florence Kwan	Cincinnati	1 count no cigarette license
Thomas Leitch	Little Sicily Pizza	Brice	1 count no cigarette license
Olinda Williams	Olinda Williams	Cincinnati	1 count no cigarette license, 1 count failure to maintain purchase records, 1 count retailer in possession of untaxed cigarettes
Wolde G. Dinberu	Wolde G. Dinberu	Cincinnati	1 count no cigarette license
Yuning Teng	Yuning Teng	Greenfield	1 count attempted trafficking in untaxed cigarettes
Rhonda Brandenburg	R. Brands LLC	Hamilton	1 count attempting to traffic in cigarettes without a license
Michael Houska	Smoker's Outlet	Massillon	1 count failure to report quantity of roll-your-own tobacco
Bruce Walker	Smoker's Outlet	Massillon	1 count failure to report quantity of roll-your-own tobacco
Paulette Periana	M&J Carry Out	Columbus	1 count trafficking in cigarettes with intent to avoid tax

You Can't Afford to Miss the Ohio Tax Conference

Looking for the most timely and reliable tax information about Ohio? It's all in one place at the Ohio Tax Conference in the Greater Columbus Convention Center on January 30-31.

Hear the latest on Ohio's recently enacted Commercial Activity Tax (CAT), gain insight into significant developments regarding Ohio's sales and use tax, find out about transitional issues of the phase-out of Ohio's tangible personal property tax, learn about what may now be classified as real property and much more.

Conference attendees will have ample opportunities, including an informal networking session during the gala reception, to discuss their tax issues, concerns and problems with senior officials at the Ohio Department of Taxation, including new officials with the incoming administration of Governor-elect Ted Strickland.

The conference will appeal to corporate tax directors, administrators and managers; controllers; treasurers; CFOs; CPAs and accountants; tax supervisors; analysts; tax specialists; financial managers and attorneys. Continuing education credit is available.

Register on-line at www.MECseminars.com or by fax at (614) 229-7991. The cost is \$595 per person, which includes tuition, a comprehensive set of manuals, two luncheons, a gala reception and continental breakfasts and breaks.

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 2006-10 - Commercial Activity Tax: Changes in Ownership - Issued October, 2006; Revised October, 2006

CAT 2006-09 - Commercial Activity Tax: Records Retention Requirements - Issued September, 2006; Revised October, 2006

CAT 2006-08 - Commercial Activity Tax: Situsing Receipts from Periodic Payments for Mobile Property; Issued October, 2006; Revised October, 2006

Sales & Use Tax

ST 2006-01 - Sales and Use Tax: Funeral Transactions - Issued October, 2006

Tax Calendar at-a-Glance

Jan.

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

Feb.

- 9** Quarterly and Annual CAT Returns.
- 13** Monthly Income Tax Withholding Returns
- 13** Quarterly Estimated Income Tax Returns
- 20** Monthly Kilowatt Hour (KWH) Tax Returns
- 20** Quarterly Natural Gas Distribution (MCF) Tax Returns
- 23** Monthly Sales Tax Returns
- 23** Monthly Consumer Use and Direct Pay Returns

Mar.

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

Our Mission:

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

Our Motto:

We CARE about the quality of our service.

Courteous

Accurate

Responsive

Equitable

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.

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