

## New Service Center Kiosks Can Help Taxpayers File Their Sales Taxes Electronically

**S**ales tax filers will be able to file their returns electronically at Ohio Department of Taxation’s seven service centers, the Northland Taxpayer Service location and on the 20th floor of the Rhodes Tower beginning in February.

Each of these locations will have a kiosk, equipped with a computer, for sales tax filers.

The kiosk is meant to ease the transition into mandatory electronic filing for sales tax filers who are used to filing their returns on paper at a service center and who may not have access to a computer otherwise.

For monthly filers, mandatory electronic filing begins with January returns due on or before Feb. 23, 2009. For semi-annual filers, systematic electronic filing begins with June returns due by July 23, 2009.

The changes were mandated by House Bill 562, enacted in June 2008. The move to electronic filing is supported by the department as a way to trim expenses by cutting down on processing costs.

Tax agents will be available to assist any sales tax filers who need help filing their returns electronically at a kiosk. There will also be easy-to-follow written instructions at each kiosk.

Taxpayers using the kiosks will have access to two of the three ways to file sales tax returns electronically – eForms and the Ohio Business Gateway. The third option is filing by phone through TeleFile, which taxpayers can do from their homes or offices.

Joe Hammond, the department’s administrator for Taxpayer Services and Taxpayer Service Centers, said it is easy to file a sales tax return electronically. “eForms are the electronic version of paper,” he said, while adding that taxpayers will have the option of paying electronically from their bank accounts or by paper check.

“A lot of these kiosk users will be new electronic filers,” said Mr. Hammond. “It will be those who previously

walked in every month to file their returns on paper. Instead of bringing paper to us, they can now file electronically at the kiosks.”

## New Withholding Tables Released for Employers

**T**he Ohio Department of Taxation has issued new withholding tables for employers that reflect new, lower state income tax rates that took effect on Jan. 1, 2009.

The new tables account for the 4.2 percent reduction in each of Ohio’s tax brackets that went into effect on Jan. 1. This reduction represents the final step in the 21-percent, across the board income tax rate reduction enacted in 2005.

The new income tax withholding tables are intended for use in pay periods ending on or after Jan. 1, 2009. They replace the tables previously issued by the Ohio Department of Taxation effective Jan. 1, 2008.

The new tables are also available online at: [tax.ohio.gov/divisions/employer\\_withholding/](http://tax.ohio.gov/divisions/employer_withholding/).

Employers who need more information about withholding matters may call (888) 405-4039.

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## Commissioner's Column

## Being Good Stewards of Your Tax Dollars

The national recession continues to place enormous pressure on state revenue and the state budget. As I write this, Governor Strickland and his staff are still in the process of developing a budget proposal plan to deal with a projected \$7 billion deficit for the next two fiscal years.

For the Department of Taxation, the state's budget situation underscores the importance of finding new ways to live within our means as we efficiently and fairly administer Ohio tax laws.

Some of these efforts include our growing emphasis on filing tax returns electronically rather than on paper. About six out of every 10 Ohio income tax filers now file their returns electronically and the percentage grows each year. As a result, we have been able to save taxpayer dollars by reducing our reliance on temporary employees to process paper returns that arrive during the height of the income tax filing season.

We expect such savings to continue to grow, not only as more individual income tax filers voluntarily make the switch from paper, but because of additional electronic filing requirements. Electronic filing of sales tax returns begins in February for monthly filers. Later, starting with the 2010 income tax filing season, income tax preparers who handle more than 75 returns will be required to submit them electronically.

The department has also launched other cost-saving efforts that may not be as apparent, but are worth recounting here. They include:

- **Modernizing our computer systems.** The department is now in the process of replacing 27 different, antiquated computer systems – some of which date back to the 1980s and most unable to communicate with each other effectively – with a single coordinated system. The result will be to save money and increase revenue.
- **Reducing staffing and combining operations.** Since January 2007, we have reduced the number of employees at the department by 70, or about 5



*Tax Commissioner  
Richard Levin*

percent. We also recently streamlined our Personal Property Tax Division and Excise & Motor Fuel Tax Division into one unit.

- **Improving how we correspond with taxpayers.** We recently turned to the Kaizen continuous improvement process to completely revamp our system for responding to correspondence from taxpayers concerning billing and assessment notices. The end result is a vastly improved system that has reduced our response timing to written inquiries from an average of two to three months to an average of two to four weeks.
- **Reducing postage costs.** We have reduced mailings by making more of our publications and notices available to taxpayers via our Web site. And when we do use mail, we are doing so more cost-effectively by making greater use of third-class and pre-sorted mail rather than first-class delivery.
- **Making self-service easier.** We have improved various self-service functions available by phone or the Internet for taxpayers who want to check on the status of their refunds or seek other return information.
- **Making our communications more clear.** We are working to make our notices to taxpayers easier to understand so taxpayers can respond correctly the first time.
- **Auditing without paper.** We have introduced paperless auditing, which increases the efficiency of the audit process for both employers and the department. In addition to greatly reducing the time it takes to complete an audit, we also save on labor, material and postage costs.

The cost savings that will result from some of these efforts are sometimes difficult to quantify. But they are real. Also real is the improved taxpayer service from some of these efforts.

As the Department of Taxation meets the challenge of this national recession, we are also looking for opportunities to restructure our operations in a way that improves service and makes it easier for taxpayers to meet their obligations under the law.

That spirit will continue as we look to the weeks and months ahead. 

## Recent Tax Law Changes Widen Exemptions

State lawmakers closed out the 127th General Assembly by approving several changes to state tax laws, including an expansion of a sales tax exemption for aircraft repair stations and a slight expansion of the state's homestead exemption for senior and disabled homeowners. Both changes, and others, were enacted in December and later signed into law by Governor Ted Strickland.

In House Bill 420, state lawmakers removed language from the Ohio Revised Code that had previously limited a sales and use tax exemption for repair services on aircraft and avionic equipment to aviation repair stations that are certified by the Federal Aviation Administration (FAA). Language in H.B. 420, which takes effect on Feb. 1, expands the exemption to also apply to aviation service stations that are not certified by the FAA.

Another bill, House Bill 130, changes the eligibility requirements for the homestead property tax exemption for senior citizens and disabled homeowners by expanding it to also include settlors of certain irrevocable trusts and all otherwise qualified residents of housing cooperatives.

Under previous law, a resident of a housing cooperative only qualified for the homestead exemption if his or her cooperative contained more than 250 units. H.B. 130 expands the definition of cooperative for purposes of the exemption to include all cooperatives, not just those over 250 units. H.B. 130 also expands the trust provision by allowing owners to include settlors of an irrevocable inter vivos trust holding title to the homestead occupied by the settlor as of right under the trust. Under previous law, only revocable trusts were able to qualify.

H.B. 130 also attempts to reduce the number of mailings that county auditors make by no longer requiring them to issue an annual certificate of reduction to property owners that receive the homestead exemption. In place of this certificate, county auditors will be required to notify applicants when their homestead application is first approved on a form prescribed by the Ohio tax commissioner. The homestead exemption changes will become effective for the tax year 2009 and will first affect tax bills payable in 2010.

The last days of the 127th General Assembly also included the enactment of Substitute House Bill 458, which updates Ohio's tax laws to conform with federal changes to the Internal Revenue Code made between Dec. 21, 2007 and Dec. 30, 2008, when the bill was signed into law by Governor Strickland.

Because of H.B. 458, Ohio taxpayers will not have to make any "miscellaneous federal tax adjustments" on their 2008 Ohio income tax or school district income tax returns or on their 2009 corporation franchise tax reports. On the other hand, the legislation does not change taxpayer responsibilities when it comes to Internal Revenue Code (I.R.C.) section 168(k) bonus depreciation and I.R.C. section 179 first-year depreciation. Taxpayers must con-

tinue to make the "5/6 add-back" for taxable year 2008 and may continue to take the "1/5 deduction" each year for the five years immediately following the year of the "5/6 add-back." ○

## New, Improved Web Site Better Serves Taxpayers

The Ohio Department of Taxation recently changed its Web site to better serve you, the customer.

The primary goal of the redesign, launched on Dec. 2, was to give the department's Web site feature a cleaner, more eye-pleasing look.

This new look at tax.ohio.gov is also being rolled out at other cabinet-level executive agencies. The goal is to create more uniformity and consistency across executive agency lines – and, ultimately, to make it easier for Ohio citizens to find the information they need about state government when browsing the Web.

For the most part, the changes are cosmetic. The tax.ohio.gov site remains a wealth of information about Ohio's taxes, and it is organized in much the same way as before. But the department did take the opportunity to make a few subtle changes.

For example, certain menu options have been reworded so they are more conversational. Instead of simply an option for "Ohio's taxes," the site's left-hand menu bar now offers a list of the "Taxes we administer." Our left hand menu bar also clarifies that The Finder is a tool to "Find a tax rate for any address..."

The department is constantly refining tax.ohio.gov to better serve Ohio taxpayers. If you have any suggestions, consider dropping a line to Michael\_McKinney@tax.state.oh.us. ○

## Smith to Lead Legislation

Jason C. Smith has been named administrator of the Ohio Department of Taxation's Legislation Division, where he will oversee the department's legislative affairs.

Mr. Smith, 28, has served as a legislative liaison for the department since May 2007. Before joining the agency, he served as the legislative aide of state Sen. Tom Roberts and Sen. C.J. Prentiss during their tenures as assistant minority leader and minority leader, respectively. Mr. Smith got his start with the Ohio General Assembly through the Legislative Service Commission internship program. Born and raised in Pikeville, Ky., Mr. Smith is a graduate of Western Kentucky University. He lives in Columbus. ○



## 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 September through December 2008. These informational summaries of tax decisions are compiled by Peter Angus, Legal Counsel, Compliance Division.*

### Income Tax

#### ***Susan R. Bryan v. Levin*** (Nov. 4, 2008) BTA #2007-M-259

A taxpayer was assessed for failure to file and pay a school district income tax return for 2002. She paid a portion of the assessment when she filed her petition. In her petition, she provided information showing that she had moved out of the school district and out of Ohio during 2002, and that her payment was sufficient for the school district income tax she owed for the time she was a resident of the school district. The Tax Commissioner issued a final determination modifying the assessment and reducing the tax to the amount reported by the taxpayer and reducing the penalty and interest. The taxpayer appealed the remaining penalty to the BTA. The BTA held that, under Revised Code 5747.13, the taxpayer was required to pre-pay the tax and interest assessed in full in order to confer jurisdiction to hear the matter on the Tax Commissioner. Since the taxpayer did not do so, the Tax Commissioner lacked jurisdiction to consider the matter. The BTA ordered the Tax Commissioner to re-instate the assessment in the amounts as originally issued.

### Personal Property Tax

#### ***Duramed Pharmaceuticals, Inc. v. Wilkins*** (Sept. 30, 2008), BTA #2005-1522

A pharmaceutical manufacturer contended that some of its inventory was not "used in business" within the meaning of Revised Code 5701.08(A) during 1997 and 1998 because the product was not approved for distribution by the U.S. Food & Drug Administration until March, 1999. The BTA cited General American Transportation Corporation v. Limbach (1984), 15 Ohio St.3d 302, in which the Ohio Supreme Court held, "all raw materials which are held in inventory for eventual use in producing 'gain, profit, or income' are subject to personal property tax." The BTA affirmed the Tax Commissioner's final determination.

#### ***MCI Metro Access Transmission Services v. Levin*** (10th Circuit Court of Appeals, Sept. 30, 2008), 2008-Ohio-5057

The appellants are a telephone company and an inter-exchange telecommunications company. The appellants are wholly-owned subsidiaries of MCI, Inc., formerly WorldCom, Inc. which was in bankruptcy in mid-2002. They filed 2003 personal property tax returns in which they listed by acquisition year and original acquisition cost their Ohio taxable and exempt property. The appellants claimed that the net book value of their assets should be about two-thirds less than the amount which results from the prescribed true value calculation. The basis for this contention was that the parent corporation's assets were written down by about two-thirds of value due to impairment. The BTA affirmed the Tax Commissioner's final determination because the appellants presented virtually no evidence to substantiate the contentions that the appellant's worldwide property was representative of the composition of its Ohio property. The Court of Appeals affirmed the BTA's holding.

### Real Property Exemption

#### ***Southside Community Development Corp. v. Levin*** (Ohio Supreme Court, Oct. 1, 2008), Slip Opinion 2008-Ohio-4839

On December 28, 2004, Southside Community Development Corporation filed an application to exempt, under the charitable use provisions of Revised Code 5709.12, certain real property for the 2004 tax year. Southside subsequently went into bankruptcy, and Mahoning County purchased the property from the bankruptcy trustee. Mahoning County sought to intervene in the appeal at the BTA regarding the exempt status of the property. The question presented to the Ohio Supreme Court was whether the statutes permit a later owner to intervene in a pending application proceeding as a successor or substitute for the original applicant. The Supreme Court held that no such intervention is permitted.

#### ***Metropolitan Park District of Toledo Area v. Levin*** (Oct. 21, 2008), BTA #2006-942

The Metropolitan Park District of Toledo sought exemption for 2004 for a 302-acre parcel of realty, 250 acres of which were rented to a farmer until the end of 2004. The Park District contended that the rental for farming was de minimus and did not detract from or defeat the requirements for exemption under Revised Code 5709.08, which are: (1) the property must be public property, (2) the use thereof must be for a public purpose, and (3) the property

must be used exclusively for a public purpose. However, the BTA found that the commercial farming use was substantial and therefore the property was not exempt for 2004.

***Ohio Nurses Association, Inc. v. Levin* (Nov. 4, 2008), BTA #2007-148**

The Ohio Nurses Association, Inc., sought exemption for its real property under R.C. 5709.12(B), which provides that 'real and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation.' The real property at issue was a building and land at which the Ohio Nurses Association, Inc. administers various programs, including nursing practice consultation, various professional practice position statements and papers, and continuing nursing education and mentoring. Additionally, it administers the Ohio Nursing Foundation at the subject property. The Ohio Nurses Foundation was organized to advance nursing as a profession by assisting nurses with their continuing education, research and scholarship. The Tax Commissioner denied the exemption because, while the public may receive an indirect benefit from improved nursing services provided by nurses as a result of the association's activities, the association cannot obtain a vicarious exemption based on improved nursing services by its members. The BTA affirmed the Tax Commissioner's final determination.

***Arlington Church of God v. Wilkins* (Nov. 12, 2008), BTA #2007-144**

A church annex which was leased to day care providers and others, and also used for storage, was held by the BTA to be not exempt under Revised Code 5709.07 as property used exclusively for public worship.

***Church of God in Northern Ohio Inc. v. Wilkins* (Nov. 25, 2008), BTA #2007-102**

A church organization sought exemption for real property which is the location of its state executive offices and ministry training center. It includes office space for the support staff for the administrative bishop, who oversees 121 member congregations in the northern half of Ohio. It also contains offices for various ministries, as well as conference and training rooms. The exemption under R.C. 5709.12(B) provides that 'real and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation.' The BTA cited several Ohio Supreme Court rulings, and held that property used as the administrative headquarters of a church or congregation is taxable. The Tax Commissioner's final determination was therefore affirmed.

## Sales & Use Tax

***Hartville Ready-Mix, Inc. v. Wilkins* (Oct. 21, 2008), BTA #2006-462**

A vendor of ready-mix concrete was assessed for non-payment of sales tax. The vendor contended that it should be allowed a deduction under Revised Code 5739.121 for bad debts. However, the vendor failed to establish that sales tax was reported and paid on the sales in question in a prior reporting period, and that it had written off the bad debts in its accounting records. The Tax Commissioner's final determination was affirmed.

***Goofy Golf II Inc. v. Levin* (Nov. 4, 2008), BTA #2007-199**

A water park objected to the sales tax assessed on its purchases of various swimming pools, including a toddler pool, an adult pool, the pool for Adventure Island, and a Lazy River pool. During the audit period, 2001-2003, Revised Code 5701.02 provided as follows:

(A) 'Real property,' 'realty,' and 'land' include land itself, \*\*\* and, unless otherwise specified in this section or section 5701.03 of the Revised Code, all buildings, structures, improvements, and fixtures of whatever kind on the land, and all rights and privileges belonging or appertaining thereto. \*\*\*

(E) 'Structure' means a permanent fabrication or construction, other than a building, that is attached or affixed to land, and that increases or enhances utilization or enjoyment of the land. 'Structure' includes, but is not limited to, bridges, trestles, dams, storage silos for agricultural products, fences, and walls.

The BTA, quoting prior Supreme Court decisions, held that to be considered realty, the property must "have such relationship to the land or improvements already constructed thereon as to be necessary or beneficial to its enjoyments, independent of the business presently carried on." Using this distinction, the BTA held the toddler pool and the adult pool to be realty. The pool for Adventure Island and the Lazy River pool were held to be personal property subject to sales tax, because they benefited the business rather than the land.

***Jericho Inc. v. Wilkins* (Nov. 4, 2008), BTA #2006-411**

A vendor requested penalty abatement on a sales tax assessment issued due to the vendor's failure to properly report and pay sales tax during 2001-2003. The Tax Commissioner's final determination stated that the vendor had less than 60% compliance in collecting and remitting sales tax. The vendor disputed this, but did not provide evidence to establish otherwise. Because the vendor was not able to establish an abuse of discretion on the part of the Tax Commissioner, the BTA affirmed the penalty. 

## Tax Enforcement News

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



### Summary

From August through October 2008, the Enforcement Division executed five search warrants and conducted 395 tobacco inspections and 143 dyed-fuel inspections with one violation. The Enforcement Division also collected just over \$1.519 million.

Confiscations included 4,139 packs of untaxed cigarettes, 41,507 cigars, 11,710 blunt wraps, 288 single-stick cigarettes, 10,940 packs of tobacco violating the Master Settlement Agreement and 513 packs of roll-your-own tobacco.

### Home Improvement Company Gets in Hot Water

Jeff Wiles, owner of the Otter Group LLC, of Dayton, pleaded guilty to a misdemeanor charge of theft in Montgomery County Common Pleas Court and was fined \$500. Mr. Wiles also paid \$17,067.73 in back sales tax.

Tax Enforcement Agents became aware the business had not remitted sales tax as required. The investigation led to the execution of a search warrant in which business records were seized. An analysis of the records led to the charges in court.

### Third Time a Charm for Columbus Bookkeeper

Marvin Johnson, of Columbus, pleaded guilty to four counts of theft and six counts of filing a false/fraudulent tax return, all felonies, in Franklin County Common Pleas Court. In addition to receiving five years of community control, Mr. Johnson was ordered not to engage indirectly or directly in the preparation of any taxes. He was also ordered to pay \$ 3,802.88 in restitution, which was the remaining amount of tax owed. He had already paid back much of the taxes owed.

This is the third time Mr. Johnson and been charged and convicted of tax crimes by the Ohio Department of

Taxation. Tax Enforcement Agents were notified that Mr. Johnson was at the Columbus tax office remitting sales tax from his "clients." An investigation led to the execution of a search warrant at Mr. Johnson's residence. Records were obtained and interviews conducted leading to the subsequent charges and convictions in court.

Mr. Johnson was previously convicted of the same charges twice before in the 1990s and served jail time.

### Car Dealer Motors Into Tax Problems

Donald Hartzell, owner of Viking Motors in Miamisburg, pleaded guilty in Warren County Common Pleas Court to four counts of tampering with records, all felonies.

Tax Enforcement Agents were contacted by the Miamisburg Police to jointly work an investigation involving the appearance of improprieties at the car dealer. The complaint alleged the sale prices on the purchase invoices were more than the total on the titles. As a result, the proper sales tax was not being remitted to the Warren County Clerk of Courts.

The Warren County Common Pleas Court judge ordered Hartzell to pay \$10,000 to the Miamisburg Police DARE program and to pay all sales tax owed. He was also given one year of probation with thirty days in jail (suspended) on each count.

### Where's the Beef?

Christopher Frick, owner of Mr. Beefy's (also known as Sticky Fingers Saloon) in Perrysburg, was found guilty in Wood County Common Pleas Court of one count of collecting and failing to remit sales tax. He was sentenced to 17 months in jail and ordered to pay \$83,815.10 in restitution.

Tax Enforcement Agents were made aware that the business had failed to remit the total sales tax it collected. The resulting investigation led to the subsequent charge and conviction.

### Tobacco Retailer Forgets to Pay Tax

Anil Shah, of Chesterland, pleaded guilty in Geauga County Common Pleas Court to one count of attempting to obstruct official business. He was originally charged with having a retail store in possession of untaxed other tobacco products (cigars). He was fined \$300 plus court costs and ordered to pay the taxes owed. Over 6,700 cigars, 132 bags of roll-your-own tobacco and 150 cans of snuff were confiscated. Tax Enforcement Agents discovered the untaxed tobacco during a routine tobacco inspection at Mr. Shah's retail location.

### Incorrect Car Title Information Leads to Conviction

John Hackworth, of Clyde, was found guilty of falsification of a government document. He was fined \$200, given a suspended sentence of 10 days in jail and 12 months of

unsupervised probation. He was further ordered to pay \$1,350 in restitution.

Tax Enforcement Agents received a complaint that Mr. Hackworth purchased a car from Michigan. The amount indicated on the title was less than the true purchase price paid for the vehicle.

untaxed diesel fuel on a public highway, a first degree misdemeanor. He received a \$100 fine.

During a routine dyed-fuel inspection, Tax Enforcement Agents discovered Mr. Diehl's vehicle was operating with dyed fuel in the propulsion tank. He was given a citation for the violation.

### Fuel Inspection Leads to Dyed Fuel Violation

Roger Diehl, owner of Rogers Hauling, was found guilty in Circleville Municipal Court of one count of using

## Cigarette/OTP Violations

Name	Business	City	Violation
Wael Chublak	Wael Chublak	Cincinnati	1 count no cigarette license
Ghassan Omran	Ghassan Omran	Cincinnati	1 count no cigarette license
Glen Kildow	United Smokes	Columbus	1 count no cigarette license
Byron Fahie	Byron Fahi	Cleveland	1 count no cigarette license 1 count possession of untaxed cigarettes
Samer Abuasi	Ramada Deli	Cleveland	1 count retailer in possession of untaxed cigarettes
Cecil Powell	Cecil Powell	New Richmond	1 count selling cigarettes not bearing tax stamps
Meenu Gupta	Meenu Gupta	Cincinnati	1 count duty to affix stamp 1 count failure to post cigarette license
Nidal Owda	Nidal Owda	Cincinnati	1 count duty to affix stamp
Mohammed Ihmoud	Mohammed Ihmoud	Cincinnati	1 count disorderly conduct
Naqib Farid	Rite Beverage	Cleveland	1 count disorderly conduct
Anil Shah	Aras One Corporation	Chesterland	1 count obstructing official business

## Assorted Sales Tax Violations

Name	Business	City	Violation
John & Brenda Entelisano	John & Brenda Entelisano	Bellefontaine	1 count failure to file sales tax returns
Sharon Scott	Maggie Maes	New Philadelphia	1 count failure to file sales tax returns
Anne Legge	Main St. Tavern	Belle Center	1 count failure to file sales tax returns
Robert Gibson	Gibson's General Store	Chillicothe	1 count failure to file sales tax returns
Robert Williams	Phillips Rent All	Chillicothe	1 count failure to file sales tax returns
Beth Conner	Kingston Marathon	Kingston	1 count failure to file sales tax returns
Patrick McEnaney	Oilsrus, Inc.	Fairborn	1 count failure to file sales tax returns
Samer Abuasi	Ramada Deli	Cleveland	1 count failure to file sales tax returns
Ivan Miller	Mohican Wood Products	Butler	1 count failure to file sales tax returns
Paul Staats	Valley ATV	Danville	1 count failure to file sales tax returns
Nicola Longo	L&I, Inc.	Cincinnati	1 count failure to file sales tax returns
Emmanuel Hadgigeorgiou	Society Dry Cleaners	Strongsville	1 count failure to file sales tax returns
Stephen Friede	Distinguish, Inc.	Oxford	1 count failure to file sales tax returns
Tania Yoder	Kids Klothesline	Perrysburg	1 count failure to file sales tax returns
Bradley Morris	Tactical Innovations	Milford Center	1 count failure to file sales tax returns
Nidal Owda	Nidal Owda	Cincinnati	1 count failure to file sales tax returns
Jack Loos	Loos Enterprises	Cincinnati	1 count failure to file sales tax returns
Raghibir Singh	Star Petroleum	Cambridge	1 count failure to file sales tax returns

## Assorted Sales Tax Violations

Name	Business	City	Violation
Joel Schectman	Joel Schectman	Athens	1 count failure to file sales tax returns
June Baab	June Baab	Dover	2 counts failure to file sales tax returns
Gregory Williams	Gregory Williams	Cuyahoga Falls	2 counts failure to file sales tax returns
Bernadene Slack	Afford-A-Pool	St. Clairsville	2 counts failure to file sales tax returns
Jason Godfrey	JJG Beaver creek Enterprises	Beaver creek	2 counts failure to file sales tax returns
James Ciuccio	Flagship Enterprises	Cincinnati	2 counts failure to file sales tax returns
Charles Kolb	Pro Builders	Bridgeport	2 counts failure to file sales tax returns
Benjamin Sapyta	D&D Auto Parts & Glass	Ashland	2 counts failure to file sales tax returns
Mark Krocker	Krocker's Bar & Grille	Dover	2 counts failure to file sales tax returns
Mark Krocker	Krocker's Lawn & Garden	Dover	2 counts failure to file sales tax returns
Rex Roach	Seville Marathon	Seville	4 counts failure to file sales tax returns
Jeremy Goldthwaite	Maximum Overdrive	Toledo	1 count no vendor's license
Mohamadou Ibrihim	Mohamadou Ibrihim	Cincinnati	1 count no vendor's license
Michael Hayes	Michael Hayes	New Weston	1 count no vendor's license
Bradley Heatherington	40 Yard Sale	Bridgeport	1 count no vendor's license
Tracey Foster	Styling Studio 124 Salon	Chillicothe	1 count no vendor's license 3 counts failure to file sales tax returns
Jill Weiland	Ron's Pizza and Subs	Springboro	1 count no vendor's license 1 count vendor to collect sales tax
Jeff Wiles	The Otter Group	Dayton	1 count theft

## Assorted Sales Tax Violations

Name	Business	City	Violation
David Jasin	David R. Jasin Funeral Home	Toledo	3 counts attempted unauthorized use of property
John P. Hackworth	John P. Hackworth	Clyde	1 count falsification of a government document

## Assorted Dyed Fuel Violations

Name	Business	City	Violation
Roger Diehl	Rogers Hauling	Ashville	1 count using dyed fuel on the highway



## Calendar at-a-glance

<b>Jan.</b>	
15	Monthly Income Tax Withholding Return
15	Quarterly Estimated Income Tax Payment
20	Monthly Kilowatt Hour Tax Return
23	Monthly Sales Tax Return
23	Monthly Consumer Use & Direct Pay Return
23	Quarterly Consumer Use Tax Return
23	Quarterly Direct Pay Sales Tax Return
<b>Feb.</b>	
2	Quarterly Income Tax Withholding Return
2	Annual Income Tax Withholding Reconciliation
2	Annual School District Income Tax Withholding Reconciliation
9	Commercial Activity Tax Quarterly & Annual Return
17	Monthly Income Tax Withholding Return
20	Monthly Kilowatt Hour Tax Return
20	Quarterly Natural Gas Distribution Tax Return
23	Monthly Sales Tax Return
23	Monthly Consumer Use and Direct Pay Return
<b>March</b>	
2	Annual Transmittal of Wage & Tax Statements
16	Monthly Income Tax Withholding Return
20	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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Ohio Department of Taxation,  
P.O. Box 530, Columbus, Ohio  
43216-0530.

or emailed to:

[howard\\_wheat@tax.state.oh.us](mailto:howard_wheat@tax.state.oh.us)

**Governor Ted Strickland**  
**Tax Commissioner Richard Levin**

Comm. Director John Kohlstrand

Editor ..... Howard Wheat

Writer ..... John Meekins

Writer ..... Michael McKinney

Designer ..... Rebecca Chambers

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