

## Department Strives to Be Leaner, More Efficient

**G**iven the current economic realities facing the state, the Ohio Department of Taxation (ODT) must economize, while minimizing the impact on taxpayer services and revenues generated through compliance activities.

The department's proposed budget over the next two years seeks to maximize the use of technology to achieve these aims despite proposed reductions in spending over the next two years.

Thanks to advancements in technology, a growing number of taxpayers are finding it more convenient to file their taxes without leaving their office or home.

This trend is nothing new as the department has seen the number of electronic tax filers increase annually for the last several years. This year, the percentage of state income tax returns filed electronically is expected to increase to about 80 percent, up from 72 percent last year.

With so many returns being filed electronically, it is no surprise that the number of taxpayers in need of in-person assistance is less than half what it was in 2007. As a result, ODT has proposed closing its seven taxpayer service centers outside Columbus. After a review of department operations, it has become clear that these centers are no longer needed for ODT to fulfill its mission. Consolidating taxpayer service operations in Columbus will result in a savings on both personnel costs and overhead costs associated with these offices without any impact on customer service.

There is also no longer a need to maintain a physical presence in ODT's regional offices outside Columbus to answer locally placed telephone calls. This is because ODT has significantly invested in its toll-free 1-800 taxpayer-help phone system to better assist taxpayers. Incoming telephone inquiries are automatically routed to the next available agent, so a taxpayer who calls today may be talking to an agent somewhere else in the state.

Furthermore, the department is in the process of more fully utilizing this phone system and making it available to more of the existing staff in Columbus so they can assist with phone calls during high volume periods. When call volume is extremely heavy, a call-back feature will be used where the caller can choose to get tax help through a return call at a lower-volume time.

The department recognizes, however, that there may still be instances where some taxpayers need face-to-

face assistance or a physical location to submit paper documents. ODT is considering a number of options to provide such assistance if it should prove to be necessary. Among those options are the use of drop boxes for documents at state or local office buildings and sending department taxpayer service agents throughout the state at peak income tax filing season times. It may be possible to do this in collaboration with federal IRS taxpayer assistance personnel. In addition, the Columbus taxpayer service center will remain open to handle walk-ins.

ODT anticipates eliminating approximately 113 positions with the closure of the regional service centers, although the final number could actually be less. Some employees may ultimately obtain other jobs within ODT. Services will be offered to help displaced employees such as career counseling, resume writing support and a job search skills workshop.

Audit and enforcement staff members are also currently assigned to the regional service centers, but those jobs, which are important for generating tax revenues through compliance activities, will not be eliminated. Instead, ODT plans to follow the lead of other states and allow those employees to telecommute.

Already, much of ODT's training for audit staff is online and auditors in the field have electronic access to the information they need to do their jobs. They will also be assisted by a decision that ODT made in 2008 to aggressively pursue "paperless auditing," where audit files are transmitted electronically through a secure, password-

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driven system. This has significantly reduced the amount of face-to-face transmission of paper audit documents.

Additional efficiencies will also result in lower management costs. The current ratio of employee to management in the seven call centers is five-to-one, while in Columbus it is 17-to-one. Most businesses have moved to flatter organizational structures to improve communications, expedite decision-making and empower employees.

The overall projected GRF (General Revenue Fund) budget savings from the regional service centers are nearly \$9.2 million annually.

ODT is committed to providing the services that the state's taxpayers and its agencies deserve and require, but doing so with a leaner and significantly more efficient Department of Taxation. 

## Ohio Businesses Offered Incentives to Reduce Tax Risk

**T**he Ohio Department of Taxation (ODT) is offering thousands of businesses in Ohio a limited-time opportunity to minimize a risk they may not even be aware of.

ODT is estimating that up to 380,000 businesses may owe use tax, a little known and often complex tax applied to purchases of goods and services. Use tax is levied at the same rate as the sales tax and comes into play when a taxable purchase is made but no sales tax is collected.

ODT has launched the Use Tax Education Program (UTEP) as an initiative with two goals: to raise awareness of the use tax and help businesses understand how it works so they comply with the law from now on; and to induce businesses to register and pay the use tax they owe by, in part, offering incentives that can seriously shrink the amount of tax potentially due.

In alignment with those goals, ODT has set up the program with two windows of opportunity. The first window is open now through Aug. 1, 2011, while the department is getting the word out about UTEP. Any business that comes forward during this education phase, signs a Voluntary Disclosure Agreement and pays its use tax

bill will only be liable for up to three years back tax and interest.

The second window opens when ODT begins sending out letters to the targeted businesses advising them about UTEP and encouraging them to come forward. Any business that receives a letter and contacts ODT will have its use tax liability limited to no more than four years back tax and interest.

Any business that receives a letter and fails to respond will be audited or sent a bill that estimates how much tax it may owe. Such businesses could then be liable for up to seven years back tax plus penalty and interest.

Ohio Tax Commissioner Joe Testa is encouraging businesses to come forward sooner to avoid a heavier price later. "We know the use tax can be challenging," he said. "This program is designed to be as business friendly as possible for companies that come forward voluntarily."

Businesses interested in participating in the Voluntary Disclosure Program or finding out more about UTEP can visit the ODT web site ([tax.ohio.gov](http://tax.ohio.gov)) for more information or contact the department at (614) 466-7351. 

## Commissioner's Column

## Our Commitment to Serve Ohio

In joining Governor John Kasich's administration as tax commissioner, I share his goals of making Ohio more tax- and business-friendly and helping businesses grow and create jobs.

The Ohio Department of Taxation (ODT) has a large role to play in helping those goals come to fruition, and we will do our part. One way we can do this is to continue modernizing the department and giving our employees the tools they need to serve taxpayers efficiently, unencumbered by outdated processes.

Although it is early in the term, I am happy to report that we are making progress. You will be hearing a lot more about accomplishments in the coming weeks.

Although I served in Franklin County government for 28 years, many of you may not know me. By way of introduction, let me provide you with a little background information about myself.

I served as Franklin County Auditor for 17 years from 1992 to 2009. During that time, I was most proud that we could make county property records more transparent and accessible through the creation of a searchable Web site.

I believe we were well ahead of the curve among governmental agencies in utilizing the Web and in the comprehensiveness of the information that we made available. It is no wonder that this site grew to become one of the most widely used governmental Web sites. I intend to pursue similar customer-friendly goals for ODT's Web site.

Prior to becoming Franklin County auditor, I served as the county's recorder from 1985 to 1992 and as chief deputy recorder from 1981 to 1985. I hold a bachelor's degree in public administration from the University of Central Florida and a master's degree in human resources from The Ohio State University.



*Commissioner Testa*

Allow me to also briefly introduce some new members of the Ohio Department of Taxation team. I asked these dedicated individuals to join me in working to achieve our goals and to surmount the challenges we face in the months and years ahead.

- Matt Chafin, deputy tax commissioner/chief legal counsel. Matt spent 11 years with the Ohio Board of Tax Appeals where most recently he served as an attorney examiner. Prior to that Matt worked in the Franklin County Prosecutor's Office as an assistant prosecuting attorney.
- Stan Dixon, deputy tax commissioner/real estate and enforcement. Stan brings us 34 years of experience working with the gamut of real estate issues and systems at the Franklin County Auditor's Office. During that time, Stan handled everything from the minutia of appraisals to managing the office as director of real estate.
- Dana Hughes, deputy tax commissioner/director of information technology services. I talked Dana out of his short-lived retirement last spring knowing that his 35-year career in all things information technology will help us all maximize the potential of technology and better serve the people of Ohio. Dana last ran the Data Center for Franklin County government.
- Marjorie Kruse, deputy tax commissioner/audit and compliance. Marj brings a wealth of private and public sector experience in finances and auditing. She most recently was serving as the director of fiscal services for Franklin County, a position that functions as the chief financial officer. She also formerly served in the private sector as an audit manager with a large accounting firm and as a controller with a manufacturing firm.
- Gary Gudmundson, communications director. Gary previously served as the department's communications director and most recently has been working with a major ODT technology project, overseeing the ongoing documentation and communications efforts.

I look forward to meeting many of you in the times ahead and encourage you to contact me through the ODT Web site ([tax.ohio.gov](http://tax.ohio.gov)) if you have any comments or suggestions on how we might serve you better or improve the tax system in Ohio.





## Legal Update

*The following are significant decisions of the Board of Tax Appeals (BTA), the Ohio Courts of Appeals and the Ohio Supreme Court from January 2011 through March 2011. These informational summaries of tax decisions are compiled by Peter Angus, Legal Counsel, Compliance Division.*

### Personal Income Tax

**Stephen J. Lang v. Levin** (Jan. 11, 2011) BTA # 2010-K-2493

The Ohio Department of Taxation issued the taxpayer a refund in error in January 2007. Later, the department requested repayment of the erroneous refund, and the taxpayer did not respond, so an assessment was issued. The taxpayer appealed the assessment, contending that the department should settle for an amount less than the refund. The BTA dismissed the appeal on jurisdictional grounds.

**Dannette J. Steele v. Levin** (Feb.1, 2011) BTA # 2010-K-3191

The taxpayer in this case filed an appeal of an income tax assessment in which she did not contest the amount assessed, but questioned whether all payments had been properly applied to the tax years at issue. The BTA granted the Tax Commissioner's motion to dismiss on the grounds that the taxpayer had not sufficiently specified error in the final determinations.

**Tamika D. Richardson v. Levin** (Feb.1, 2011) BTA # 2010-K-1218

The taxpayer in this case filed a petition for reassessment of an income tax assessment, but did not comply with Ohio Revised Code 5747.13(E)(2) which requires prepayment of assessments in order to confer jurisdiction. Since the taxpayer had not pre-paid the assessment, the BTA granted the Tax Commissioner's motion to dismiss the appeal.\*

**James M. and Sandy A. Sendykar v. Levin** (Feb.1, 2011) BTA # 2010-A-1072

The BTA dismissed on jurisdictional grounds a purported appeal in which the taxpayer did not file a copy of the notice of appeal with the Tax Commissioner as required

under Ohio Revised Code 5717.02. The BTA ruled that it did not have jurisdiction to hear the appeal.\*

\*There were numerous similar decisions issued by the BTA from January through March 2011.

### Personal Property Tax

**Luwanna A. Delaney, Greene Co. Auditor v. Levin, Tax Commissioner, and Kohl's Department Stores, Inc.** (Feb.15, 2011) BTA # 2010-M-1857

The Tax Commissioner issued a final determination on June 28, 2010 concerning the petition for reassessment for personal property tax of Kohl's Department Stores, Inc. for 2004 and 2005. On Aug. 8, 2010 he vacated that final determination in order to adjust some of the apportionment figures. On Aug. 20, 2010, the Greene County Auditor filed with the BTA a notice of appeal of the June 28, 2010 final determination, contesting a reduction in value. The BTA granted the Tax Commissioner's motion to dismiss the Greene County Auditor's appeal because after the original final determination was vacated, there was no final determination in effect from which to appeal.

### Real Property Exemption

**The Chapel v. Testa**, Slip Opinion No. 2011-Ohio-545

A church sought exemption for 57 acres under Revised Code 5709.07 as property used for public worship, and for 20 acres under Revised Code 5709.12 as property used for charitable purposes. The Tax Commissioner granted the exemption for the 57 acres but denied exemption for the 20-acre tract. The 20-acre tract was used by the public for softball, football, jogging and other activities. The Supreme Court stated that in order for the charitable exemption to apply under Revised Code 5709.12, the property must belong to an institution and be used exclusively for charitable purposes. The court stated that neither church ownership nor religious motivations defeat a claim for charitable use exemption. Based on the facts, the court found the 20 acres to be used for public recreation and this constitutes a charitable use. The court ordered exemption to be granted for the 20-acre tract.

## **Sales and Use Tax**

***Joseph D. Macke v. Levin*** (March 15, 2011) BTA # 2007-A-1222

An Ohio resident was assessed use tax on his purchase of a yacht in Mississippi in 1983 that he brought to Ohio for repairs and for use. He contended that the purchase was a casual sale. A casual sale is one in which the person selling the property originally obtained it for his/her own use. However, the evidence showed that the sale was facilitated by a broker who took a \$22,000 commission on the sale. The use tax assessment was affirmed by the BTA.

***Satisfaction Charter Services, Inc. v. Levin*** (March 15, 2011) BTA # 2008-M-940; 2008-M-1157

Audits were conducted on the sales and purchases of a yacht company, which provided cruises with catered

meals on the Ohio River. The company objected to some of the assessed purchases. Some invoices that were labeled as "Repair – Satisfaction III" were assessed sales tax as repairs on the yacht. Although the company contended that these services were for construction on the real estate, no probative evidence was presented to support this. Accordingly, use tax was assessed on these transactions. The company charged a single price for a cruise and meal. The yacht company argued that a separate vendor provided the meals. However, since the yacht company charged and collected the fee for the meals, it was liable for sales tax on those transactions. 

# Tax Enforcement News

*The following convictions were received by the Enforcement Division of the Ohio Department of Taxation from October 2010 through January 2011. Tax Enforcement News is compiled by Richard T. Shirk, administrator of the Enforcement Division. Fraud complaints can be e-mailed to [taxenforcement@tax.state.oh.us](mailto:taxenforcement@tax.state.oh.us)*



## Pastor Who Stole from Flock Found Guilty

An investigation by Taxation enforcement agents and auditors along with Franklin County law enforcement and legal agencies resulted in the conviction and incarceration of David Thompson, pastor of the World of Pentecost Church. Thompson, who stole more than \$733,000 from his church, was sentenced to repay this amount plus all court costs. He was also ordered to serve five years and six months in prison and to perform 500 hours of community service. He was found guilty of 22 felony counts involving money laundering, forgery, engaging in a pattern of corrupt activity, etc.

## Found in Texas, Brought to Justice in Ohio

Complaints from suppliers and transportation companies led to the investigation of Platinum Wireless. The investigation found that the business' uncooperative owner Kamal Abboushi had failed to pay other tobacco taxes. He was arrested April 30, 2010 in Jefferson County, Tex., where he had fled to avoid prosecution. Extradited back to Cuyahoga County, Abboushi was arrested for failure to appear at a previous court hearing and sentenced on Dec. 28. Abboushi was sentenced to two years at the Lorain Correctional Institution for credit card fraud and an additional one year for attempted possession of tobacco products.

## Computer Analysis Leads to Charges Against Garage

A computer analysis from the department's Enforcement Delinquent Program led to the prosecution of Blake's Garage. The analysis revealed that the business had neglected to file 22 monthly sales tax returns from September 2008 through September 2010. The company was charged with two counts of failure to file sales tax re-

turns. At the time of the court hearing, full restitution was paid and no jail time was recommended.

## Computer Analysis Finds Bar Owner Out of Compliance

An Enforcement Delinquent Program analysis found that Douglas Petkovic, of Avon Lake LLC (doing business as Bar Symon), appeared to be delinquent on his sales taxes for at least 14 tax periods after July 2009. Petkovic subsequently revealed that he was unaware that his bookkeeper had not "taken care of them." He appeared in court on Dec. 7, 2010 and pled guilty to three counts of failing to file sales tax returns. Petkovic filed and paid 16 outstanding returns on the Ohio Business Gateway amounting to \$160,058.27, bringing his business into compliance.

## Routine Inspection Turns Up Untaxed Tobacco Products

An ordinary tobacco inspection at a business owned by Hasem Al-Hamid turned up untaxed tobacco products, which were confiscated by tax enforcement agents. Further investigation revealed irregularities in invoicing and apparent money laundering among other offenses. Al-Hamid turned himself into the Cuyahoga County sheriff's office on March 10, 2011. On March 14, 2011, the Cuyahoga County Court of Common Pleas sentenced Al-Hamid to the Lorain Correctional Institution for 12 months for trafficking in untaxed tobacco. Al-Hamid had previously pled guilty to two counts of money laundering, conspiracy and aggravated theft. As a result of the findings, the defendant forfeited all assets to the Enforcement Division forfeiture fund, including a white cargo van, a Mercedes-Benz sedan and a Chrysler 300 automobile as well as \$94,202, computers, a GPS, cell phones and tobacco. In addition, he owes \$275,515.42 in criminal restitution. 

## Assorted Sales Tax Violations

Subject Name	County	City	Violation
Antonio Moore	Hamilton	Cincinnati	1 count failure to file sales tax returns
Jacqueline Kelly	Hamilton	Cincinnati	1 count failure to file sales tax returns
Sook H. Yee	Summit	Akron	1 count failure to file sales tax returns
Douglas J. Petkovic	Lorain	Avon Lake	3 counts failure to file sales tax returns
Douglas J. Petkovic	Cuyahoga	Beachwood	1 count failure to file sales tax returns
Vickie Jackson	Guernsey	Byesville	1 count no vendor's license
Scott B. Burrows	Stark	Canton	1 count failure to file sales tax returns
Floyd H. Bowen III	Summit	Cuyahoga Falls	2 counts failure to file sales tax returns
Thomas W. Testa	Summit	Cuyahoga Falls	2 counts failure to file sales tax returns
Andrew R. Napier	Tuscarawas	Dover	1 count failure to file sales tax returns
Carol Grimm	Washington	Marietta	1 count failure to file sales tax returns
John L. Hursey Jr.	Tuscarawas	Tuscarawas	2 counts failure to file sales tax returns
Puphinder Singh	Trumbull	Warren	1 count failure to collect sales tax
Marty Lambert	Ross	Chillicothe	1 count failure to file sales tax returns
Bandir Bentarif	Franklin	Columbus	1 count failure to file sales tax returns
Cindy K. Joshi	Franklin	Columbus	1 count failure to file sales tax returns
Dennis Mowery	Franklin	Columbus	1 count failure to file sales tax returns
Michael A. Garverick	Franklin	Grove City	1 count failure to file sales tax returns

## Assorted Sales Tax Violations

Business	County	City	Violation
Juan Alvarez	Union	Marysville	1 count failure to file sales tax returns
Marvin J. Miller	Licking	Newark	1 count collecting but failing to remit sales tax
Michael T. Von Driska	Union	Plain City	1 count no vendor's license
Wesley Tucker	Summit	Akron	1 count failure to file sales tax returns
Richard Adams	Fairfield	Butler	1 count failure to file sales tax returns 1 count no vendor's license
Angela Kay Weisnauer	Seneca	Bloomville	2 counts failure to file sales tax returns
Emil K. Mseis	Williams	Bryan	2 counts failure to file sales tax returns
John R. Hoshock	Defiance	Defiance	1 count failure to file sales tax returns
Steve Morell Reisner	Seneca	Fostoria	1 count failure to file sales tax returns
Tammy C. Blake	Allen	Harrod	2 counts failure to file sales tax returns
Kenneth A. Wilson	Lucas	Holland	1 count failure to file sales tax returns
Christopher D. Nutt	Allen	Lima	1 count failure to file sales tax returns
Ann M. Tristan	Lucas	Maumee	2 counts failure to file sales tax returns
Patrick L. Burns	Lucas	Oregon	1 count theft 1 count failure to file sales tax returns
Eugene A. Gnidovec	Erie	Sandusky	1 count failure to file sales tax returns
Victoria McCleese	Crawford	Bucyrus	3 counts falsification
Scarlett Johnson	Montgomery	Dayton	1 count failure to file sales tax returns

## Cigarette and Tobacco Violations

Business	County	City	Violation
Antonio Moore	Hamilton	Cincinnati	1 count no cigarette license
Anthony Holley	Montgomery	Dayton	1 count no cigarette license
Charles R. Laporte	Montgomery	Dayton	1 count no cigarette license
Christina U. Niffa	Montgomery	Dayton	1 count no cigarette license
Raees A. Khan	Montgomery	Dayton	1 count no other tobacco products license
Steven A. Tieber	Montgomery	Dayton	1 count no other tobacco products license
Talaat Y. Awawda	Summit	Akron	1 count failure to post license/single stick
Wesley Tucker	Summit	Akron	1 count retail/wholesale tobacco violation
Ahmad Hamdan	Stark	Canton	1 count possession of cigarettes without stamps 1 count obstructing official business
Ahmad Hamdan	Hamilton	Cincinnati	1 count no cigarette license
Jaber Yousef Omaishat	Columbiana	East Liverpool	1 count failure to post license/single stick
Kristen N. Barnes	Columbiana	East Liverpool	1 count failure to post license/single stick
Kastro Abuasi	Cuyahoga	Lakewood	1 count attempt to commit an offense
Joseph S. Martello	Ashtabula	Orwell	1 count retail/wholesale tobacco violation
Naji T. Abboud	Belmont	St. Clairsville	1 count no cigarette license
Rafic K. Awada	Lucas	Toledo	1 count no cigarette license
Anwar Awad	Lucas	Toledo	1 count attempt to commit an offense
Richard J. Aosse	Lucas	Toledo	1 count attempt to commit an offense

## Cigarette and Tobacco Violations

Business	County	City	Violation
Michael T. Polk	Washington	Whipple	1 count possessing cigarettes without stamps
Ahmad A. Traish	Mahoning	Youngstown	1 count failure to maintain purchase records
Andre I. Farhan	Mahoning	Youngstown	1 count failure to post license/single stick
Ghassan K. Musleh	Mahoning	Youngstown	1 count no cigarette license
James S. Tsikouris	Mahoning	Youngstown	1 count failure to maintain purchase records
Ashokkumar G. Patel	Muskingum	Zanesville	1 count possession of untaxed cigarettes
Catherine A. Knapke	Mercer	Coldwater	1 count no cigarette license
Tyler D. Grieshop	Mercer	Coldwater	1 count no cigarette license
Malvinder Singh Dhillon	Hamilton	Cincinnati	1 count disorderly conduct
Tammy Howard	Lucas	Toledo	1 count attempt to commit an offense
Victor Habib Safadi	Lucas	Toledo	1 count attempt to commit an offense
Hashem Al-Hamid	Cuyahoga	Cleveland	2 counts money laundering 1 count conspiracy
Hashem Al-Hamid	Cuyahoga	Lakewood	2 counts money laundering 1 count trafficking in untaxed other tobacco products 1 count conspiracy 1 count theft
Kamal Abboushi	Cuyahoga	Lakewood	1 count attempt to commit an offense
Surinder Singh	Tuscarawas	Uhrichsville	1 count trafficking in untaxed other tobacco products
Jihad A. Hussein	Franklin	Columbus	1 count no cigarette license
Patricia Danilla	Franklin	Columbus	1 count possession of untaxed cigarettes

## Assorted Dyed Fuel Violations

Business	County	City	Violation
Todd Tornstrom	Lake	Willoughby	1 count using dyed fuel on highway
Richard L. Piper	Licking	Johnstown	1 count evasion of motor fuel tax
Michael Barkett	Mahoning	Youngstown	1 count theft of motor fuel tax

## Assorted Withholding/Income Tax Violations

Business	County	City	Violation
Carl E. Stepp/Josh M. Carr	Licking	Granville	1 count theft 1 count filing false return
David Thompson	Franklin	Columbus	7 counts filing incomplete, false and fraudulent returns 1 count theft
Pamela Woodring	Cuyahoga	Cleveland	1 count filing incomple, false and fraudulent returns
Donna Johnson	Cuyahoga	Cleveland	3 counts collecting but failing to remit withholding tax 5 counts filing incomplete, false and fraudulent income and withholding returns

## Calendar at-a-glance

<b>J</b>	
<b>Apr.</b>	
15	Monthly Income Tax Withholding Return
18	Annual Individual Income Tax Return
18	Quarterly Estimated Income Tax Payment
20	Monthly Kilowatt Hour Tax Return
25	Monthly Sales Tax Return
25	Monthly Consumer Use and Direct Pay Return
25	Quarterly Consumer and Direct Pay Return
<b>May</b>	
2	Quarterly Income Tax Withholding Return
10	Quarterly Commercial Activity Tax Return
16	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>June</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 and Direct Pay Return

*The Ohio Department of Taxation's mission is to provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law.*

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*The editor of the Ohio State Tax Report is Howard Wheat. Questions or comments may be directed to him at [Howard\\_Wheat@tax.state.oh.us](mailto:Howard_Wheat@tax.state.oh.us).*

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