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Rule Review
OHIO DEPARTMENT OF TAXATION
Administrative Personnel
(As of June 30, 1999)

James J. Lawrence
Tax Commissioner

Deputy Tax Commissioner-Tax Policy
Carol S. Bessey

Deputy Tax Commissioner-Legislative and Constituent Services
Clare N. Long

Executive Administrator-Employment Services
Carol J. Crofut

Districts' Administrator
Fred H. Ahlborn

Executive Assistant
Rosaline E. Baughman

Administration

Administrative Counsel ................................................................. Arthur M. Suchta
Budget and Fiscal ............................................................................. Larry A. Thompson
Employee Development and Training .............................................. Arthur L. Flesch
Human Resources ........................................................................... Francie Thompson Estrada
Enforcement ...................................................................................... Timothy Beach
Legal ................................................................................................... Margaret A. Brewer
Legislation ........................................................................................ Tom Ruebel
Tax Analysis ..................................................................................... Ronald A. Mucha
Strategic Planning ........................................................................... Gilbert Ashbridge
Bankruptcy ........................................................................................ Rebecca L. Daum
Communications .............................................................................. Juliana Carpenter

Information Services Division

Jurisdiction: Systems Application, Production, Operations, and Technical Support
Administrator .................................................................................. Duane E. Miller
Assistant Administrator - Application Development ....................... Willie B. Moore
Assistant Administrator - Customer/Administrative Services ............ Kevin L. McNeil
Assistant Administrator - Data Center Operations ......................... Michael D. Copeland
Assistant Administrator - Systems Integration ............................... Timothy J. Martin
Assistant Administrator - Planning and Support ............................. Donald W. Wilbur

Property Tax Division

Jurisdiction: Personal Property Tax
Administrator .................................................................................. Robert H. Dudgeon
Assistant Administrator - Operations ............................................... Allen D. Stoffel
Assistant Administrator - Technical .................................................. Edward L. Gifford
Sales and Use Tax Division
Jurisdiction: Sales and Use Taxes
   Administrator ................................................................. William D. Marshall
   Assistant Administrator - Audit ........................................... David W. Boeder
   Assistant Administrator - Compliance ................................. Marsha Hanes
   Assistant Administrator - Operations ................................. Michael C. Weichmann
   Administrative Counsel ................................................. Robert A. Sicurro
   Administrative Counsel ................................................ William A. Riesenberger

Excise and Motor Fuel Tax Division
Jurisdiction: Motor Fuel, Motor Fuel Use, Severance, Cigarette, and Alcoholic Beverages Taxes
   Administrator ................................................................. Richard O. Beckner
   Assistant Administrator - Fuel Use Tax & IFTA .................... Rick Anthony
   Assistant Administrator - Motor Fuel Tax .......................... James E. Jarzabek

Tax Equalization Division
Jurisdiction: Real Property Tax
   Administrator ................................................................. Ronald F. Hohman
   Assistant Administrator .................................................. Robert E. Everhart
   Assistant Administrator .................................................. Shelley Wilson
   Administrative Counsel ................................................... Edward C. Samsel

Public Utilities Division
Jurisdiction: Public Utility Real and Personal Property, and Excise Tax
   Administrator ................................................................. Frederick J. Nicely
   Assistant Administrator .................................................. Louis J. Spisak

Estate Tax Division
Jurisdiction: Estate Tax
   Administrator ................................................................. Michael R. Dundon

Income Tax Operations
Jurisdiction: Individual Income Tax (School District and State) and Corporate Franchise Tax
   Administrator, Executive .................................................... J. Patrick McAndrew
   Administrative Counsel ................................................... Jeffrey P. Sherman

School District Income Tax Division
Jurisdiction: School District Income Tax
   Administrator ................................................................. David C. Stone
   Assistant Administrator .................................................. Dave Payne

Service Center Division
Jurisdiction: Individual Income Tax (School District and State) and Corporate Franchise Tax
   Administrator ................................................................. James J. Kamerick
   Assistant Administrator - Operations ................................. Wiley E. Bates
   Assistant Administrator - Operations ................................. Richard S. Burgess
Income Tax Audit Division
Administrator ................................................................. James Baumann
Assistant Administrator ................................................... Joy Bennett

Corporate Franchise Tax Division
Jurisdiction: Corporate Franchise Tax
Administrator ................................................................. Ron Pottorf

Taxpayer Services and Compliance Operations
Jurisdiction: Taxpayer Services, Compliance, Assessments, and Energy Credit Program
Administrator, Executive .................................................. Barbara A. Mitchell

Taxpayer Service Division
Administrator ................................................................. Bonnie Reed

Compliance Division
Administrator ................................................................. Deborah Eckert

Forms and Noticing Division
Administrator ................................................................. Cathy Farley-Barrett
<table>
<thead>
<tr>
<th>Tax Commissioner</th>
<th>Term of Office</th>
<th>Governor Served</th>
<th>Term of Office</th>
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</thead>
<tbody>
<tr>
<td>William S. Evatt</td>
<td>6/03/39 - 12/31/44</td>
<td>John W. Bricker</td>
<td>1/09/39 - 1/08/45</td>
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<tr>
<td>C. Emory Glander</td>
<td>1/01/45 - 1/31/51</td>
<td>Frank J. Lausche</td>
<td>1/08/45 - 1/13/47</td>
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<td></td>
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<td>Thomas J. Herbert</td>
<td>1/13/47 - 1/10/49</td>
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<td></td>
<td></td>
<td>Frank J. Lausche</td>
<td>1/10/49 - 1/03/57</td>
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<tr>
<td>John W. Peck</td>
<td>2/01/51 - 1/31/54</td>
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<tr>
<td>Stanley J. Bowers</td>
<td>2/01/54 - 4/14/63</td>
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<td></td>
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<td>John W. Brown</td>
<td>1/03/57 - 1/14/57</td>
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<td></td>
<td></td>
<td>C. William O'Neill</td>
<td>1/14/57 - 1/12/59</td>
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<td>Michael V. Disalle</td>
<td>1/12/59 - 1/14/63</td>
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<tr>
<td>Louis J. Schneider</td>
<td>4/15/63 - 12/29/64</td>
<td>James A. Rhodes</td>
<td>1/14/63 - 1/11/71</td>
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<tr>
<td>Gerald A. Donahue</td>
<td>1/04/65 - 3/13/66</td>
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<tr>
<td>Gail W. Porterfield</td>
<td>3/13/66 - 1/10/71</td>
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<tr>
<td>Robert J. Kosydar</td>
<td>1/11/71 - 1/13/75</td>
<td>John J. Gilligan</td>
<td>1/11/71 - 1/13/75</td>
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<tr>
<td>Gerald S. Collins</td>
<td>1/13/75 - 8/28/75</td>
<td>James A. Rhodes</td>
<td>1/13/75 - 1/10/83</td>
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<tr>
<td>Edgar L. Lindley</td>
<td>9/11/75 - 1/10/83</td>
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<tr>
<td>Joanne Limbach</td>
<td>1/10/83 - 1/14/91</td>
<td>Richard F. Celeste</td>
<td>1/10/83 - 1/14/91</td>
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<tr>
<td>Roger W. Tracy</td>
<td>1/14/91 - 1/11/99</td>
<td>George V. Voinovich</td>
<td>1/14/91 - 12/31/98</td>
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<td>Nancy Hollister</td>
<td>1/03/99 - 1/10/99</td>
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<tr>
<td>James J. Lawrence</td>
<td>1/11/99 - 6/30/99</td>
<td>Bob Taft</td>
<td>1/11/99 - Present</td>
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<tr>
<td>Thomas M. Zaino</td>
<td>7/01/99 - Present</td>
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Note: Tax Commissioner serves at the pleasure of the Governor (before September, 1963, served a four-year term).