



# Department of Taxation

**Tax Amnesty Programs**  
PO Box 87  
Columbus, Ohio 43216  
(800) 304-3211  
tax.ohio.gov

Dear Taxpayer:

As you may know, the Ohio legislature added two tax amnesty programs to the State Budget Bill signed by Governor Kasich on June 30, 2011. The Ohio Department of Taxation has responsibility for conducting these programs and accompanying educational efforts meant to raise awareness of the amnesty opportunities and help you better understand Ohio's tax laws.

As mentioned, there will be two amnesty programs:

- From October 1, 2011 until May 1, 2013, we will offer a **Use Tax Amnesty** for use tax due on purchases made by businesses on or after January 1, 2009.
- From May 1, 2012 through June 15, 2012, we will offer **General Tax Amnesty** for most business taxes and some individual taxes.

The **Use Tax Amnesty** is intended to be helpful to Ohio businesses that may be unaware of the use tax or are behind in meeting use tax obligations. Under this amnesty, businesses not registered for use tax can pay their past use tax liability without incurring penalties or interest. A no-interest payment plan is available to taxpayers with use tax liabilities exceeding \$500. Businesses that are already registered for use tax may be eligible for amnesty, but not the payment plan.

If you are unfamiliar with the use tax, some brief background: use tax was passed into law in the 1930s as a companion tax to the sales tax. In general, you either pay sales tax to a vendor or self-assess and remit use tax to the Department of Taxation for taxable purchases of tangible personal property or certain services.

The Department has developed a series of fact sheets explaining how use tax commonly applies in specific types of businesses such as construction contracting, manufacturing, retail, and service-related enterprises. The Department is also making presentations around the State regarding the amnesty programs, with a special focus on use tax. For the fact sheets or a list of upcoming presentations, visit Taxation's website, <http://tax.ohio.gov/>.

The **General Tax Amnesty** will be available for any business with overdue liabilities in any of the following taxes: commercial activity, corporation franchise, sales, gross receipts of a natural gas company or a combined electric and gas company, motor fuel, cigarette or other tobacco products, intangible property, and employer withholding. General Tax Amnesty also applies to taxes owed by individual taxpayers including: pass-through entity, personal income, school district income, and estate.

During General Tax Amnesty, taxpayers can pay unreported or underreported tax delinquencies with no penalties and one-half of the interest charges for taxes due and payable up through May 1, 2011. Taxpayers participating in General Tax Amnesty must make full and prompt payment of the qualifying balance due during the amnesty period.

For more information on the amnesty programs, visit Taxation's website ([tax.ohio.gov](http://tax.ohio.gov)), or call toll-free, 1-800-304-3211, 8 a.m. until 5 p.m., Monday through Friday. We encourage you to take advantage of these amnesty opportunities to eliminate any overdue tax liabilities you may have. Thank you.

Sincerely,

Joseph W. Testa  
Tax Commissioner