



Responsibilities and Organization of the Department

The Tax Commissioner

Section 5703.05 of the Ohio Revised Code vests all powers, duties and functions of the Department of Taxation in the Tax Commissioner. The Tax Commissioner is appointed by the Governor, is subject to confirmation by the Ohio Senate and serves at the pleasure of the Governor.

In general, the Tax Commissioner is responsible for the administration of most state-collected taxes and several locally-collected taxes as well as supervision of the real property tax. Broadly speaking, the principal powers and duties of the Tax Commissioner include:

- making all tax assessments, valuations, findings, determinations, computations and orders;
- reviewing, re-determining or correcting previous assessments, valuations or findings;
- promulgating rules and regulations and preparing and distributing tax return forms and other reporting tools;
- auditing returns, levying assessments and penalties, and granting or denying tax refunds; and
- issuing, revoking or suspending certain licenses and permits.

In addition, the Tax Commissioner has certain specific duties. These include:

- the actual collection of Ohio casino, individual income, school district income, horse racing, sales and commercial activity taxes as well as certain excise taxes;
- the operation of a central collection and reporting system for municipal income taxes on electric companies and telephone companies;
- the maintenance of a continuous study of the practical operation of the taxation and revenue laws of the state, the probable revenue effect of legislation introduced to change existing laws, and proposed measures providing for other forms of taxation; and
- revenue distribution to local governments, including shares of motor fuel tax revenue, property tax relief reimbursements, and distributions from the Local Government Fund, the Public Library Fund, and certain other funds.

To efficiently perform these functions, the Tax Commissioner is authorized by law to create divisions and sections of employees and organize the work of the department in a manner that, in the commissioner's judgment,

will result in an efficient and economical administration of tax laws. The organization chart contained in this chapter indicates the current structure of the department as of June 30, 2015. The department had five deputy tax commissioners, one also serving as chief legal counsel and as the department's chief ethics officer. Senior management also includes a number of executive administrators who oversee various divisions within the department.

The department also has a problem resolution officer who provides additional assurance to taxpayers that their rights are being protected. To serve those in other states that have a business or residential nexus with Ohio, the department maintained regional audit centers near Los Angeles and Chicago in fiscal year 2015. The department closed its Chicago office in October, 2015.

At the close of fiscal year 2015, the department had 999 permanent employees. During the fiscal year, the department spent about \$116.4 million to fulfill the various functions and responsibilities. Further details on department staffing levels and expenditures are shown in tables 3 and 4 and chart 1, in this chapter.

Further details on the organization of the department are included in the pages that follow. For purposes of this report, the divisions are grouped into four main areas: customer services, compliance services, tax administration services and support services.

Customer Services

The vast majority of Ohio taxpayers make an honest effort to meet their responsibilities under the law. When they need help, they usually turn to the Department of Taxation's customer service divisions.

Taxpayer Services Division

For many taxpayers, the Taxpayer Services Division is the first stop – a single point of contact for taxpayers with questions about individual income, school district income, sales and use, employer withholding, employer school district withholding, commercial activity, corporation franchise, pass-through entity and trust taxes.

This division serves as a multi-channel contact center that responds to taxpayer inquiries by letter, telephone, e-mail, and fax machine. This division strives for "first call resolution" to taxpayer inquiries, which range from general and technical taxability issues, tax return issues, filing requirements, business registrations, billings and assess-

ments. The division also serves as the help desk for the Ohio Business Gateway, fields requests for forms, handles inquiries about refunds and answers questions from tax practitioners.

During fiscal year 2015, the Taxpayer Services Division received 1,162,725 phone calls and 80,500 emails. Agents also assisted 14,216 walk-in taxpayers with completing returns, making payments or answering general tax questions. The division also has a small central registration unit dedicated to answering business registration-related telephone calls and entering business registrations into the system for employer withholding, school district withholding and some sales tax vendor's licenses. Other responsibilities include maintaining the cumulative vendor accounts, updating of demographic information, maintaining vendor registration for liquor permit holders and safekeeping information and data purification.

When time permits, Taxpayer Services assists several other divisions with their workload to avoid backlog, which in turn decreases the need for taxpayers to contact the department.

Problem Resolution Officer

The problem resolution officer is a special resource for taxpayers. This individual serves as a liaison between the Ohio Department of Taxation and taxpayers when the normal lines of communication break down. Revised Code section 5703.52 states that the officer or additional persons designated for the office is to "receive and review inquiries and complaints concerning matters that have been pending before the department for an unreasonable length of time or matters to which a taxpayer has been unable to obtain a satisfactory response after several attempts to communicate with the employee of the department assigned to the taxpayer's case or the employee's immediate supervisor."

The problem resolution officer works with the appropriate employees and the taxpayer to determine the precise circumstances of his or her issue and to arrive at the appropriate resolution. Education and explanation regarding the applicable laws and rules is a key part of this process. Most tax situations can be reviewed by the problem resolution officer, except for appeals of final determinations of the Tax Commissioner or cases certified to the Ohio Attorney General for collection. The officer is available to assist taxpayers by mail, telephone or through e-mail received through the department's website.

Compliance Services

While most people voluntarily comply with Ohio's tax laws, there are exceptions. For these exceptions – and to fairly ensure that compliance is applied equally to all taxpayers – the department bills for unpaid taxes and operates a system of appeals that can either reduce liability or

lead to collection for unpaid tax debts.

Compliance Division

The primary role of the Compliance Division is issuing bills and assessments as part of the Department's major compliance programs. These major compliance programs address a range of tax-types, including individual income, school district income, employer withholding, school district employer withholding, corporation franchise, sales and use, commercial activity, and pass-through entity tax.

Examples of major compliance programs run by this division include sending billing notices when taxpayers fail to file a tax return, fail to pay the balance due shown on a filed tax return and make an error in filing their tax return (e.g. fail to report all taxable income, compute tax liability incorrectly, etc.).

When taxpayers do not respond to a billing notice asking them to resolve a tax-due matter, the Compliance Division issues an assessment. Assessments are the Tax Commissioner's final notice to a taxpayer of a tax deficiency or delinquency. An assessment informs a taxpayer of his or her legal rights if the assessment is not timely resolved or an appeal is not timely filed. If the assessment is not timely resolved or no appeal is timely filed, the division certifies this debt for collection to the Ohio Attorney General and serves as the department's liaison to the Ohio Attorney General's office on issues concerning the collection of tax deficiencies and delinquencies.

In fiscal year 2015, the Compliance Division certified 138,872 individual income tax and 80,323 school district income tax assessments to the Ohio Attorney General's Office for total certified amounts of \$247,532,361 and \$27,879,774, respectively.

The Compliance Division is also responsible for responding to all taxpayer billing, assessment and certification correspondence and reviewing appeals of assessments that did not begin with an audit. This enables taxpayers to resolve certain issues in an informal manner that supports the department's focus on timely, quality customer service.

While most compliance efforts concern the amounts of tax that should be paid by individuals and businesses that are already well known to the department, in contrast, the Tax Discovery Section of the Compliance Division is responsible for identifying tax liability legally owed by individuals and businesses that may not be known to the department, at least in the context of a specific tax-type. The Tax Discovery Section, with the help of the department's Business Intelligence Service Center, creates new tax programs that identify potential unregistered businesses and non-filing individuals that likely should be filing and paying Ohio taxes. In addition, Tax Discovery will administer special programs as requested by the Tax Commissioner's office.

Through the identification of additional tax liability by

Tax Discovery, the department's cash collections were \$20.9 million in fiscal year 2015, primarily in the individual income, pass-through entity, trust, commercial activity, employer withholding, and sales and use tax areas.

Office of Chief Counsel

The Office of Chief Counsel is responsible for the tax-related legal affairs of the Department of Taxation. It is divided into four areas, described below:

Tax Appeals Division

The Tax Appeals Division conducts most of the administrative appeal hearings within the department and issues the Tax Commissioner's final determination in these tax matters, which serves as the department's final assessment of the taxpayer. The Tax Appeals Division had 15 hearing officers and supervisors and one support staff as of June 30, 2015, matching the head count of the prior year. Fiscal year 2014 ended with a balance of approximately 2,682 cases. Of those cases, approximately half were challenges to sales and use tax assessments and/or refunds. Sales and use tax assessments, as of the current fiscal year, are processed through the department's new tax management system, which came online during the first half of fiscal year 2015. The sales and use tax group started the fiscal year with approximately 1,300 cases and ended the year with approximately 1,278 cases. Final determinations and assessments issued during the year totaled 962. Of the remaining tax types, the division began the year with 1,242 cases, received an additional 656 cases, issued 835 final determinations, and ended the year with a balance of 1,063 cases.

Appeals Management/Bankruptcy Division

The Appeals Management/Bankruptcy Division serves as a liaison with the Attorney General's office for all litigation that involves the Department of Taxation except personnel actions. The two divisions were combined during the fiscal year in order to better utilize department resources facilitating bankruptcies through the federal courts, substantive tax cases at the Ohio Board of Tax Appeals and Ohio Supreme Court, offers in compromise, and certified claim settlements. The division has 20 employees.

As of June 30, 2015 there were 407 cases on appeal at the Board of Tax Appeals, five in the state appeals court system and 34 at the Ohio Supreme Court. These numbers compare to fiscal year 2014, when the division had 1,067 cases on appeal at the Board of Tax Appeals; 12 in the state appeals court system and 26 at the Ohio Supreme Court.

In fiscal year 2015, the division received 9,831 notices of bankruptcies filed. It processed a total of 3,192 proofs of claim. During fiscal year 2014, 10,736 notices of bankruptcy were received and 3,658 proofs of claim were processed.

Legal Counsels

The Office of Chief Counsel also has legal counsels assigned to other department divisions, where they are responsible for drafting and reviewing legislation, rules,

and information releases. The counsels also draft formal and informal tax opinions.

Audit Division

The Audit Division conducts audits relating to most of Ohio's business taxes, which include sales and use, commercial activity, corporation franchise, financial institutions tax, pass-through entity, employer withholding, school district withholding, tangible personal property taxes, international fuel tax agreement (IFTA) and international registration plan (IRP) and master settlement agreement (MSA). During the fiscal year ending June 30, 2015, the Audit Division completed the following number of audits for each of these tax types:

Tax Type	Total Audits for FY 2015
Sales and Use	1,334
Personal Property	0
Corporation Franchise	99
Financial Institutions	3
Pass-Through Entity	507
Employer Withholding	151
School District Withholding	2
Commercial Activity	494
International Fuel Tax Agreement	401
International Registration Plan	587
Master Settlement Agreement	56
Total	3,634

Criminal Investigations Division

The Criminal Investigations Division (CID) is comprised of 28 sworn police officers and 4 civilian employees who enforce the criminal provisions of Ohio tax laws. The division is expanding to a total of 32 officers and a total of 36 CID personnel. The division was created in 1971, primarily to combat cigarette smuggling and organized crime. Since that time, the division has grown in size and responsibility. The division now enforces most of the taxes administered by the department, including the cigarette tax, other tobacco products tax, motor fuel tax, income tax, employer withholding taxes and the sales and use tax.

The Criminal Investigations Division through its activities also generates revenue for state services. In fiscal year 2015, the division brought in approximately \$12 million in revenue that normally would not be recovered through audits or assessments.

Tax Administration Services

Other divisions are less visible to taxpayers, but still vital to the administration of state taxes in Ohio.

A number of these divisions oversee one or several specific taxes. This oversight includes developing rules and procedures for one or more taxes, prescribing forms, processing returns that have been suspended for some reason and interpreting law and policy to resolve taxpayer issues.

These divisions are:

- Business Tax, which is responsible for the corporation franchise tax, the pass-through entity and trust withholding tax, and the municipal income tax for electric light companies and telephone companies.
- Commercial Activity Tax.
- Excise & Energy, which oversees the taxes on alcoholic beverages, cigarettes and other tobacco products, horse racing, kilowatt-hour, motor fuel, natural gas distribution and severance. Because of the specialized nature of these taxes, the division processes returns, handles taxpayer calls, issues variances and assessments, and conducts audits on its own. This division also oversees the public utility property and public utility excise taxes as well as some responsibilities associated with the personal property tax.
- Individual Income and School District Income Tax.
- Sales and Use, which monitors sales and use tax compliance by out-of-state businesses and handles tax matters pertaining to liquor permits.
- Tax Equalization, which oversees the appraisal of real property for tax purposes by Ohio's county auditors.

Other divisions are responsible for one or more aspects of taxation that apply to many of Ohio's specific taxes.

They are described below.

Forms Unit (Support Processing)

First founded in 1998 as the Forms and Noticing Division with three full-time employees, the objective of the division was to centralize the production and ordering of hundreds of forms utilized by tax practitioners and taxpayers, to bring consistency to the layout and editing of tax forms and instructions, and to develop scanning guidelines for third-party software vendors and payroll processing companies.

In 2013, the section was renamed the Forms Unit and moved under the Revenue Processing Division. Over 15 years, the unit has:

- created scannable forms for the IT 1040, IT 1040EZ and SD 100 and promoted 2D barcoding, which allow the forms to be quickly and accurately scanned as opposed to being processed by hand;
- developed fill-in versions of many forms, which allow taxpayers to fill out tax forms using their computer;

- reduced the department's printed materials by more than 70 percent;
- consolidated individual income and school district income taxes into one income tax publication;
- streamlined the forms portion of the agency's website to allow taxpayers to more easily look up tax forms and instructions.
- recently created scannable forms for the IT 1041, IT 1140 and IT 4708.

The unit is currently responsible for composing forms and instructions, distributing forms and maintaining an inventory. The distribution of forms includes both individual (taxpayers and tax practitioners) and bulk fulfillments. The bulk fulfillments include:

- other divisions and sections within the department (i.e., Taxpayer Services and Communications)
- libraries
- post offices
- banks
- senior centers
- Volunteer Income Tax Assistance
- American Association of Retired Persons
- Internal Revenue Service
- other governmental agencies and tax practitioners.

The unit works directly with the business and technical divisions to determine the content of forms and instructions, though it has latitude to edit for readability, consistency and grammatical errors. The unit generally works on an individual basis with divisions to update and edit their forms and instructions on an as-needed basis. However, in regard to the IT 1040 and school district income tax forms, a yearly review committee is formed that represents several sections within the agency.

In addition, the unit also acts as a forms liaison with third-party software vendors and payroll processing companies. The unit receives recreations of the department's tax forms from vendors and then reviews them for accuracy. If vendors submit payment coupons, those are sent to data entry to be tested. In recent years, the unit has revised forms and promoted 2D barcoding to be scanned and imaged by a full-page scanner for more efficient data capture.

The unit ultimately is responsible for making sure that the most up-to-date forms and instructions are available on the department's website. The forms section is one of the most visited sections of the agency's website.

Revenue Accounting

The Revenue Accounting Division ensures that tax dollars are properly deposited and distributed in accordance with the law.

In fiscal year 2015, Revenue Accounting distributed approximately \$5.1 billion, including:

- revenue into the Local Government Fund and the Public Library Fund;
- revenue from locally-enacted taxes, including county sales and use taxes, school district income taxes, resort area taxes, municipal income tax receipts from electric light companies and telephone companies, and Cuyahoga County beer, wine, cigarette and liquor taxes;
- revenue from casinos;
- revenue from 9-1-1 fees;
- revenue shared from specific state taxes such as motor fuel and horse racing taxes;
- property and manufactured home tax relief efforts from the non-business credit, the owner occupancy credit and the homestead exemption;
- property tax replacement fund distributions, including those associated with kilowatt-hour, natural gas distribution and commercial activity taxes;
- revenue from income tax check-off programs, including the political party check-off and the following refund donation check-offs: Non-game and Endangered Wildlife, Natural Areas and Preserves, Injured Military and Historical Society.

In addition, Revenue Accounting records most of the revenue receipts and refund deposits for the department for the individual income tax, employer withholding tax, sales and use tax, corporation franchise tax, school district income tax, motor fuel and use tax, the International Fuel Tax Agreement, the commercial activity tax and the municipal income tax for electric light companies and telephone companies. The division is also responsible for exception processing for most of the refunds released by the department.

The division also handles the accounting and reversals for all tax payment errors. This includes checks, electronic funds transfers (EFTs), payments made through the Ohio Business Gateway (OBG), and Treasurer of State debits and credits.

Revenue Accounting also has a Central Payment Unit that is responsible for researching payments that need processing for all taxes. Revenue Accounting reconciles EFT payments, OBG payments, and credit card payments. Revenue Accounting has the additional responsibility of assisting the Office of Budget and Management with the state Comprehensive Annual Financial Report.

Revenue Processing

The Revenue Processing Division is the central processing unit for the majority of the business and individual tax paper tax returns filed with the Department of Taxation. The primary function of our division is to facilitate voluntary compliance. This is accomplished through:

- receiving, extracting, batching, scanning and capturing tax returns, documents and remittances;
- storing and retrieving tax documents; and

- depositing taxpayer payments to the bank so that funds are available for distribution to state and local governments.

Every fiscal year, the Revenue Processing Division extensively tests data capture software and software vendor paper returns for both 1D and 2D barcoding.

The division processed over 2.2 million paper returns and 2.6 million check payments in fiscal year 2015. Listed below are volumes by tax type:

Table 2	
Tax Type	Volume
CAT	2,646
Corporation Franchise	2,610
Ohio Employer Withholding / School District Employer Withholding	818,170
Personal & School District	115,867
Income Tax	1,123,408
Pass-Through Entity	87,141
Sales	36,748
Tax Equalization	56,811
Excise	38,957
Other Business Taxes	1,621
Assessments	48,793
Other	377

Tax Analysis Division

The Tax Analysis Division serves as the research arm of the Ohio Department of Taxation, providing packaged data, quantitative analysis, revenue forecasts, policy analysis, and other information to internal and external customers. The division supplies this information upon request from the Governor’s office, members of the General Assembly, other divisions of the department, all levels of local government, and to a wide variety of academic and private researchers. Each session of the Ohio General Assembly, the division provides revenue estimates for scores of bills that have proposed tax law changes and many proposals that never reach bill form. This activity is augmented by analyses of federal legislation that may impact Ohio state or local government finances.

Tax Analysis assists the Office of Budget and Management (OBM) with forecasting tax revenues, tracking revenue on a monthly basis, and making updates to OBM forecasts. The division also provides estimates of the Governor’s tax proposals in the executive budget and the Tax Expenditure Report, traditionally “Book Two” of the executive budget.

Tax Analysis produces the tax data series that appears on the department’s website – a statistical compilation

series that puts Ohio in the forefront when it comes to data scope and quality. The division produces similar data for other publications, including “Property Taxation and School Funding,” which is an educational aid for decision makers. The division also assembles the statistics, tables, graphs, and interstate comparison data for departmental publications, including this annual report.

Tax Analysis provides a number of services to local governments, including dozens of estimates of School District Income Tax revenues each year and, in conjunction with the Revenue Accounting Division, estimates of the distributions to the two local government funds. The division’s employees frequently make presentations to state and local governmental officials, public school officials, and other organizations on a variety of topics.

Support Services

Other divisions of the Department of Taxation serve in more of a support role.

Budget and Fiscal Division

The Budget and Fiscal Division performs internal financial operations that help the department run its day-to-day operations. The division prepares and monitors the department’s operating budget and is responsible for centralized purchasing, invoice payment, travel expense reimbursement, asset management and financial reporting. The division also administers the department’s payment cards, petty cash funds and contracts.

Communications Office

The Communications Office supports the department’s mission of helping taxpayers understand their responsibilities through the timely delivery of information to external and internal audiences. The office is the first point of contact for news media with questions about the department or requests for interviews. The office also:

- issues news releases and coordinates other events with state and local media to highlight significant events and policy changes at the department.
- manages the department’s website, tax.Ohio.gov, with support from Information Services and liaisons throughout the agency.
- oversees several periodic publications, including this annual report and certain brochures.
- manages content on the department’s internal website and develops other informational resources for department employees, including a monthly employee newsletter.

Office of Agency Performance

The Office of Agency Performance consists of Human Resources, Organizational Development, Internal Audit and Facilities Management.

Human Resources Division

The mission of the Human Resources Division is to develop and maintain the effective workforce needed to complete the department’s mission.

Human Resources places a primary concern on helping leaders within the department build competent, effective and efficient work teams and units. The goal is accomplished by development of plans, policies, implementation strategies, and evaluative and strategic reviews.

The division also creates, implements, and assesses a wide range of human resource actions in the areas of recruitment, employment, compensation, labor and employee relations, performance management, employee development, and executive resources.

Organizational Development

Organizational Development coordinates and provides practical and applied professional skills and career development opportunities for all Taxation employees. The division works with the department’s tax and administrative divisions to assess their ongoing organizational and staff development needs and then presents or assists with the development and delivery of appropriate and timely training.

Organizational Development coordinates, facilitates and participates in both process improvement initiatives and Kaizen events in-house and for other agencies. Results from these events save taxpayer dollars, reduce errors, decrease wait times, increase productivity and ensure standardization throughout the enterprise. The division also coordinates the department’s involvement in the statewide Public Practice Continuing Legal Education (CLE) Coalition, including presenting a minimum of two Public Practice CLE seminars per year. The division has also launched a new initiative that allows business owners, accountants, attorneys and practitioners the option to participate in virtual tax academy sessions in which the most current information pertaining to small business owners is discussed in great detail. The accountants and attorneys who attend are also able to receive free continuing education credits. Organizational Development also coordinates special projects, conferences, department-wide health and wellness initiatives, corporate citizenship programs and employee recognition programs.

Internal Audit

The mission of the department’s Internal Audit Division is to independently examine and evaluate the ongoing control processes of the department and to provide counsel and recommendations for improvements whenever needed. The division also investigates areas with a high potential for risk and offers suggestions and recommendations to minimize the department’s exposure. The Internal Audit Division reports to the executive administrator of the Office of Agency Performance and has open access to discuss matters directly with the Tax Commissioner’s deputies. The Internal Audit Division is free of all operational and management responsibilities that might impair an ability to make independent reviews of all aspects of the department’s operations. Additionally, the division has been authorized to have free and unrestricted access to

all departmental records, functions, property, and personnel in order to investigate and/or maintain sound internal controls. The division serves as the contact and liaison for representatives from the Auditor of State and Office of Budget and Management's Internal Audit offices.

Facilities Management

This section is responsible for managing, equipping and maintaining the department's office facilities, including safety and security. This section also administers mail operations, disposal of all fixed assets, central supply services and vehicle fleet program.

Information Services Division

The Information Services Division (ISD) supports the department's business divisions through the development and support of the tax administration systems, databases and information systems. This division works with the state's Office of Information Technology (OIT) to provide a secure architecture for the exchange of information with internal and external customers.

During fiscal year 2015, ISD worked on various legislated initiatives, including capturing and verifying dependent information to provide for a graduated personal dependent exemption based on OAGI. Additionally, the division implemented a solution to enable electronic filing of pass-through entity tax forms through the Modernized efile (MeF) system and enhanced its mobile application – Check My Refund – during this time frame. ISD also added an additional mobile application for a Sales Tax Rate Finder and continued to provide taxpayer self-services using Taxation's website and the state's Ohio Business Gateway.

The STARS project continued to make progress in fiscal year 2015, with three releases: severance tax in October 2014, horse racing tax in January 2015 and casino, international fuel, kilowatt and alcohol taxes in June 2015.

ISD continued its focus on the security of internal and external facing systems and applications, as well as working with OIT to ensure the infrastructure was available and reliable.

Legislation Division

The Legislation Division is the legislative coordinating unit for the Department of Taxation. It monitors state tax-related legislation and federal tax legislation that could affect Ohio or its tax laws, and it coordinates the department's program for compliance with legislative lobbying laws. The division also works with the Governor's Office and members of the Ohio General Assembly to provide legislative services including:

- analyzing and reviewing proposed tax-related legislation;
- assisting with constituent inquiries or problems; and
- providing briefings or background information concerning tax issues.

The division's employees attend committee hearings of the Ohio General Assembly and prepare and present

testimony on tax policy issues. The division also provides information to the general public, state agencies, and elected officials about tax policy and the department's policies and procedures.

Ohio Department of Taxation's Partners

The Ohio Department of Taxation accomplishes many of its goals through collaborative partnerships with other governmental agencies.

The Internal Revenue Service provides data from federal returns which is used to check the accuracy of Ohio income tax returns. For example, the adjusted gross income reported by taxpayers on their federal returns is routinely compared with the adjusted gross income as reported on the Ohio returns. Discrepancies are researched by the department and taxpayers are contacted, if necessary, to verify their correct income.

Two sections of the Office of the Ohio Attorney General play key roles in the administration of Ohio taxes. The Taxation Section litigates cases for the Tax Commissioner at the Ohio Board of Tax Appeals and the Ohio Supreme Court, as well as at other state and federal courts. The Collections Enforcement Section performs collection activities on delinquent tax accounts.

The state Office of Budget and Management (OBM) receives all revenue collected by the department. Income tax and other refund checks, as well as electronic deposits to taxpayers' accounts, are generated by OBM based on data provided by the Department of Taxation.

The Ohio Development Services Agency certifies to the Department of Taxation certain credits available to Ohio taxpayers, such as the job creation tax credit, the job retention tax credit, the research and development investment tax credit, the technology investment tax credit, and the Ohio historic preservation tax credit.

The Ohio Department of Taxation also withholds income tax refunds from parents who are delinquent in their child support. Those amounts are forwarded to the Ohio Department of Job and Family Services which, in turn, disburses the money to the county child support enforcement agencies.

The Department of Taxation and the Ohio Department of Commerce share information on businesses with liquor permits according to procedures spelled out in the Ohio Revised Code. The agencies work to ensure that holders of liquor permits remain current in their sales tax and employer withholding tax filings and payments.

Administrative Tables

The tables that follow illustrate various aspects of the Department of Taxation's structure and mission, including its organization, expenditures and staffing. The tables also document the growth of electronic filing and the num-