

Excise and Motor Fuel Taxes:**Alcoholic Beverages**

None.

Cigarette and Other Tobacco Products

None.

Motor Vehicle Fuel Tax**XT 2005-09** — “Temporary Provisions Regarding the Sale and Use of Dyed Diesel Fuel,” September 2005.**Replacement Tire Fee**

None.

Ohio Income Tax:**Individual****IT 2006-02** — “Inapplicability of Ohio Resident Credit with Kentucky Corporate Income Tax,” March 2006.**IT 2006-01** — “Individual Income and School District Income Taxes: Estimated Payment Allocation Process Revised Beginning April 1, 2006,” March 2006.**IT 2005-02** — “Employer Withholding Tables — Revised Beginning January 1, 2006,” November 2005.**IT 2005-01** — “Trusts: Estimated Income Tax Payment Due September 15, 2005,” August 2005.**Fiduciary**

None.

Property Tax:**Personal Property****PP 2005-03** — “Definition of ‘Primarily’ for Dealers in Intangibles Tax,” December 2005.**ET 2005-01/PP 2005-02** — “Property and Estate Taxes Have New Interest Rate,” September 2005.**Real Property**

None.

Sales and Use Tax**ST 1993-08** — “Employment Service,” revised May 2006.**ST 2005-05** — “Sales and Use Tax Calculation and Rounding Change Effective January 1, 2006,” December 2005.**ST 2005-01** — “Vendor Compensation,” April 2005; revised July 2005.**EMPLOYEE DEVELOPMENT & TRAINING/
QUALITY PROGRAMS DIVISION**

The Employee Development and Training/Quality Programs (ED&T/QP) Division provides practical and applied professional skills and career development opportunities for all Ohio Department of Taxation employees.

The division works with the tax and administrative divisions to assess their ongoing organizational and staff development needs. It presents appropriate and timely training for all ODT employees including bargaining unit clerical/support and administrative staff, and exempt professional and management/executive staff.

ED&T/QP offers the most comprehensive in-house Management Development Curriculum in state government. A foundation series of workshops for new supervisors — the Basics of Supervision Series (B.O.S.S.) — is augmented by many topic specific seminars in the areas of Leadership, Managing for Performance, Organizational Roles and Responsibilities, and Self-Discovery and Growth. These classes are enhanced by ODT’s membership in the Management Advancement Programs (MAPS) at OSU’s prestigious John Glenn School of Public Affairs. MAPS offers a year round series of workshops and seminars on topics which allow ED&T/QP to work with the management team to involve selected employees in unique learning experiences in an “off-site” environment.

Beyond maintaining a varied year round schedule of skill-based workshops for bargaining unit employees, ED&T/QP staff also coordinates with ODT’s Technical Training Managers to support and enhance technical training requirements throughout the department. ED&T/QP partners with the Information Services Division and other program areas to produce online training such as the annual disclosure training and the Network Remote Access training. Additionally, ED&T/QP coordinates most of ODT’s software and basic computer skills training.

ED&T/QP provides a range of career development services for ODT employees through its CAREER TRAIN cluster of resources which includes: providing individual career counseling/coaching and group career development workshops, coordinating the State of Ohio’s Exempt Professional Development Program (EPDP) and ODT’s TaxTAP tuition reimbursement programs for exempt employees, as well as providing assistance to bargaining unit employees seeking to utilize the Union Education Trust’s (UET) professional development services. ED&T/QP also coordinates ODT employee selection for and participation in the Ohio Certified Public Manager program (OCPM).

ED&T/QP also provides consulting/facilitation services for diverse training and/or organizational development projects such as the relocation in 2005 of over 800 employees to the new Northland facility, process improvement teams in the TPS and Processing Divisions, and representing ODT as “Team Taxation” in the statewide implementation of the new OAKS data management system.

A key responsibility that enhances the quality of all employee training and development efforts is ED&T/QP’s managing and maintaining of a department-wide learning management system (LMS) called TrAX. This LMS supports the goals of employee career and personal growth by supplying the workforce with a tool

that it can use to manage training requirements and career development plans. The ODT management team can use the LMS to support succession planning, to track employee progress toward achieving training goals, and to conduct unit competency gap analysis. It also serves as a platform for offering online training. This LMS is the most sophisticated LMS being used in Ohio state government.

Other core ED&T/QP responsibilities include:

- Coordinating ODT's Health and Wellness initiatives including facilitating the department-wide Health and Wellness Advisory Committee and creating, implementing, and monitoring ODT's yearly required Health and Wellness Plan and ODT's associated involvement in statewide Healthy Ohioans activities coordinated by the Governor's Office and the Department of Administrative Services.
- Coordinating corporate citizenship and job enrichment/employee recognition programs including the "PEP" employee recognition program, the department's "Partners In Education" and "OhioReads" programs, Take Your Child to Work Day, and the "My Idea Counts (MIC)" departmental suggestion awards program.
- Annually, the ED&T/QP staff also manages the three major statewide charitable campaigns — Operation Feed, the Combined Charitable Campaign, and the Holiday Food Basket drive throughout the department.
- Coordinating ODT's involvement in the statewide Public Practice Continuing Legal Education (PP/CLE) Coalition, including presenting a minimum of two ODT Public Practice CLE seminars per year.

The ED&T/QP Division provides practical and applied professional skill development for ODT employees and supports high standards of competence and professionalism within the department.

ENFORCEMENT DIVISION

The Department of Taxation's Enforcement Division is comprised of 26 sworn police officers that enforce the criminal provisions of Ohio tax laws. Their mission statement is "...to provide quality investigative services to the citizens of the State of Ohio."

The Enforcement Division came into existence in 1971, when it was organized primarily to combat cigarette smuggling and organized crime. Since that time, the division has grown in size and responsibilities. The Enforcement Division now enforces most of the taxes administered by the department, which include the cigarette tax, other tobacco products tax, motor fuel tax, income/withholding tax, and the sales and use tax.

In July 2002, the Enforcement Division achieved accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). The Enforcement Division is the only revenue-type division in the world with this distinction. The accreditation means the division has met stringent guidelines related to policies and procedures governing the operation of a law enforcement agency. This is an important factor in helping the department achieve the highest level of professionalism possible. During Fiscal Year 2005, the division's policy and procedures, management, operations, and support services were again

evaluated by CALEA. The Enforcement Division received re-accreditation in July 2005.

As investigations are made more and more complex by changes in both technology and law, the Enforcement Division has had to become more skilled in combating tax fraud. Enforcement agents employ computers and surveillance equipment in the normal course of their duties. The division has also taken on a homeland security function through the investigation of cigarette smugglers involved in funneling proceeds to criminal or terrorist groups.

The Enforcement Division is a support branch of ODT. It is, also, a revenue generator for the State of Ohio. During fiscal years 2003 through 2006, over \$16 million was brought in as a direct result of Enforcement's efforts.

By fulfilling its mission of providing quality investigative services, the Enforcement Division fairly applies the tax law and aids in the collection of taxes used to provide daily services to Ohio citizens.

FORMS DIVISION

The Forms Division produces hundreds of forms utilized by most divisions of the Department of Taxation. These forms are ultimately used by tax practitioners and taxpayers.

The Forms Division is responsible for composing forms, preparing bid specifications for printing projects, ordering forms for various divisions, distributing forms, acting as a forms liaison between third-party vendors and payroll processing companies, and maintaining an inventory of forms.

When forms are requisitioned, a division submits a work order to the Forms Division. The form is edited and proofread for typographical and other errors, and a print order is submitted to the printer. At this point, the Forms Division is responsible for tracking form production and ensuring on-time delivery. Often, the Forms Division needs to compose or re-create forms in order to ensure consistency of style throughout the department.

The Forms Division continues to improve upon existing forms and services offered. The first improvement is the development of certain forms to be scanned and imaged by a full-page scanner. It has changed the look of some of ODT's most commonly used forms to enhance and make data capture more efficient. Also, the division is making some of the fill-in forms that are placed on the ODT Web site savable for the taxpayer. Before, if a taxpayer had Adobe Reader they could not save the completed form to their local hard drive. Now they will be able to do so. The last objective where improvement has been made is on the Web site. With other divisions and outside vendors Web content has been revised to make the search for forms more user-friendly.

Distributing most major forms and handling forms requests from the general public are other responsibilities of the Forms Division. The division also maintains the forms inventory, which entails overseeing a database of forms and envelopes, and a database of practitioners, libraries, post offices, and banks, as well as handling internal forms distribution and supplying Taxpayer Service Center office requests.