



**Department of
Taxation**

Tax Commissioner's Office
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August 16, 2011

Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board
4219 Hillsboro Pike
Hobbs Building Suite 234
Nashville, TN 37215

RE: 2011 Ohio Certification

Dear Mr. Peterson:

As Tax Commissioner of the State of Ohio, I cannot certify that Ohio is in substantial compliance with every provision of the Streamlined Sales and Use Tax Agreement as of August 1, 2011. As noted in the attached Certificate of Compliance, there are two telecommunication sourcing definitions, "communications channel" and "customer channel termination point," that Ohio does not currently include in its written statutes, administrative rules, or policies. To correct this deficiency, the Sales & Use Tax Division is revising Ohio Admin. Code 5703-9-26 to include those definitions. The Department anticipates that the amended rule will be effective no later than December 31, 2011.

Respectfully submitted,



Joseph W. Testa
Tax Commissioner

Attachments