



**Department of  
Taxation**

## MEMORANDUM

To: Ethan Wittkorn, Regulatory Policy Advocate, Common Sense Initiative Office

From: Kerrie Ryan, Division Counsel, Ohio Department of Taxation

Date: December 2, 2020

RE: **CSI Review – Commercial Activity Tax (OAC 5703-29-04, 5703-29-05 and 5703-29-16)**

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Mr. Wittkorn,

The Department of Taxation acknowledges receipt of the Common Sense Initiative Office's recommendations regarding the above-referenced rules. Given the response includes no recommendations from the Common Sense Initiative Office, no actions will be taken by the Department prior to filing. The Department intends to formally file these rules with the Joint Committee on Agency Rule Review within three business days.