

THE GENETELLI CONSULTING GROUP
State and Local Tax Services
431 FIFTH AVENUE
NEW YORK, NY 10016

(212) 684-4111
FACSIMILE: (212) 213-1020
EMAIL: rgetelli@genetelli.com

Subject: Reminder: Ohio Tax Amnesty Program is Underway
Date: January 7, 2006

To Our Clients and Friends:

This is a reminder that Ohio's tax amnesty program will end on February 15, 2006. Under the amnesty program, the Ohio Department of Taxation is authorized to forgive penalties and one-half of interest charges on qualifying taxes that were due and payable as of May 1, 2005. The amnesty program applies to corporate franchise, sales and use, individual income, employer withholding, pass-through entity, and personal property taxes.

Taxpayers with significant tax exposure in Ohio should strongly consider taking advantage of the Ohio tax amnesty program. If you have any questions regarding the amnesty program, including eligibility requirements, the application process, and payment/refund provisions, please do not hesitate to contact me.

Richard W. Genetelli
The Genetelli Consulting Group
State and Local Tax Consultants
431 Fifth Avenue, 3rd Floor
New York, NY 10016
Tel: (212) 684-4111
Fax: (212) 213-1020
Website: www.genetelli.com