

## Publications

### **State and Local Tax Alert: Ohio Announces Initiative to Audit Direct Pay Permit Holders: Focus on Sales and Use Tax**

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The Ohio Department of Taxation has announced its renewed effort to audit Ohio direct pay permit holders for sales and use tax compliance (*i.e.*, purchase audits). The Department will analyze compliance procedures and governing documents as well as assess for alleged deficiencies. We recommend preparation and an internal review prior to receiving the notice of audit. This is especially true if significant time has passed since your last audit or if your business has made significant changes in compliance procedures (*i.e.*, implementation of new compliance software or adoption of a new chart of accounts).

Vorys has experienced professionals who have advised dozens of direct pay permit clients regarding sales and use tax audits. Preparation is key. If you have questions or would like to further discuss, please contact Tony Ehler at 614.464.8282 or [tlehler@vorys.com](mailto:tlehler@vorys.com).