Pending Review Items - 2/1/05

	Corporate		Employer		SD WH		Sales Tax	
	Items	Dollars	Items	Dollars	Items	Dollars	Items	Dollars
Refund over Threshold (132)	9	$ 1,343,539.63	432	$ 11,170,941.16	43	$ 131,499.99	4	$ 27,705.41
Credit Request over Threshold (141)	0	$ -	0	$ -	4,986	$ 843,568.71	0	$ -
Bill over Threshold (148)	1,473	$ 263,339,011.32	4,796	$ 700,564,363.82	37	$ 1,135,492.82	2,460	$166,459,424.17
Underpaid Periods (163)	0	$ -	4,645	$ 61,459,603.74	0	$ -	0	$ -
Filing Frequency Problem (168)	174	$ 7,926,747.42	4,533	$ 50,741,031.09	1,112	$ 136,799.71	1,069	$ 408,679.24
Pre-petition Proof of Claim (192)	0	$ -	0	$ -	0	$ -	22	$ 1,215.49
Amended Return Reduce Liability (306)	92	$ 3,083,781.94	160	$ 3,535,451.63	8	$ 10,715.57	557	$ 1,091,453.91
Attorney General Overpayment (307)	0	$ -	0	$ -	0	$ -	694	$ 556,039.78
Overclaimed Credits (598)	207	$ 666,037.37	0	$ -	0	$ -	0	$ -
Overclaimed Refunds (599)	373	$ 1,826,217.42	0	$ -	0	$ -	0	$ -
Unrequested Credits (600)	43,102	$ 1,846,686,897.54	54,013	$ 706,515,579.49	0	$ -	13,951	$141,638,267.51
Unrequested Refunds (601)	1,025	$ 2,168,209.06	0	$ -	0	$ -	0	$ -
Difference between Reported and Supplemental (606)	0	$ -	0	$ -	0	$ -	2,776	$ 40,337,956.36
Difference between Reported and Supplemental (607)	0	$ -	0	$ -	0	$ -	2,550	$ 2,769,340.54
Verify Sales Amount (608)	0	$ -	0	$ -	0	$ -	1,522	$ 554,609.44
Verify Line Items (609)	0	$ -	0	$ -	0	$ -	4,025	$ 3,942,607.84
No Supplemental (614)	0	$ -	0	$ -	0	$ -	7,074	$ 25,533,751.52
Bill Payment Generates Overpayment (619)	14	$ 7,436.53	2,640	$ 563,029.01	6	$ 119.30	14,198	$ 6,476,552.28
Amended Return Creates Variance (621)	0	$ -	0	$ -	0	$ -	236	$ 817,864.53
Variance Due to Transfer of Return (622)	0	$ -	0	$ -	0	$ -	54	$ 465,635.47
G Code on Returns (630)	1,102	$ 2,253,573.89	133	$ 330,055.72	16	$ 1,585.18	82	$ 61,331.98
Ohio NOL (631)	378	$ 1,933,966.41	0	$ -	0	$ -	0	$ -
Penalty and Interest Reported (632)	1,219	$ 2,016,781.48	0	$ -	0	$ -	0	$ -
Net change > Tax Due (633)	0	$ -	0	$ -	5,606	$ 296,227.93	0	$ -
Calculated Tax Due < Original Value (634)	0	$ -	0	$ -	3,032	$ 563,079.27	0	$ -
	49,168	$ 2,133,252,200.01	71,352	$ 1,534,880,055.66	14,846	$ 3,119,088.48	51,274	$391,142,435.47

Total Review Items	186,640
Total Dollars	$ 4,062,393,779.62

Exhibit 14