

# Ohio

# 2014

## Instructions for Filing:

- Personal Income Tax
- School District Income Tax

### For Use By:

- Full-Year Residents
- Part-Year Residents
- Nonresidents

*File online for  
a faster refund!*

**Ohio**

Department of  
Taxation

[tax.Ohio.gov](http://tax.Ohio.gov)

## A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

Ohio is continuing to make progress. Although there is still more work to be done, our economy is getting stronger, more people are working, and that momentum is affording more opportunities to cut income taxes.

Last year, Ohio had one of the largest tax cuts in the nation. This year it's a pleasure to inform you that most individuals and small business taxpayers will benefit from additional tax reductions. For individuals, a 1% cut that was to take effect Jan. 1, 2015, was moved up, giving Ohio taxpayers a full 10% income tax cut in 2014. That cut was being phased in over three years, but is now occurring in two years. In addition, a tax deduction implemented last year to help strengthen and grow small businesses has been increased from 50% to 75% on the first \$250,000 of net business income for taxable year 2014.

Ohio is also providing additional tax relief for lower- and middle-income taxpayers. The earned income tax credit is doubling from 5% to 10% of the federal credit, and the personal exemption has increased for Ohioans earning less than \$40,000 a year from \$1,700 to \$2,200, and for those with incomes between \$40,000 and \$80,000 a year from \$1,700 to \$1,950.

This year, if you aren't already planning to file online, please consider the benefits of filing electronically. Refunds are issued faster, errors are reduced, and processing costs are cut significantly. We've also made it easier to track your refund anytime, from any device, with our new mobile app. The Ohio Tax App is available for download through Apple or Google Play. Overall, we are committed to adopting technology that helps us improve customer service, reduce costs and make the state tax system more user-friendly.

We expect that this publication will give you all you need to successfully and easily prepare and file your return. However, if you still have questions, please visit our Web site at **[tax.ohio.gov](http://tax.ohio.gov)** or call 1-800-282-1780 for personal taxpayer assistance. The department also maintains a 24-hour refund hotline at 1-800-282-1784 and a forms request line at 1-800-282-1782.

Together, with your help, we will keep making Ohio a better place to live and work.

Sincerely,



Joe Testa  
Ohio Tax Commissioner

### Our Mission

"To provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law."

The tax commissioner is looking for ideas on how the Ohio Department of Taxation can better serve taxpayers. Contact him at [contactthecommissioner@tax.state.oh.us](mailto:contactthecommissioner@tax.state.oh.us).

## Do You Need Tax Forms or Help?



**Visit Us on Our Web Site at [tax.ohio.gov](http://tax.ohio.gov)** – Check the status of your 2014 Ohio income tax refund, get answers to the most frequently asked tax questions and download the most requested tax forms, publications, information releases, tax rules and statistics.



**For General Tax Information** – Visit our Web site at [tax.ohio.gov](http://tax.ohio.gov) or call our automated phone system toll-free at 1-800-282-1780. Our automated system is available 24 hours a day, seven days a week. Tax agents are also available to assist you Monday through Friday from 8 a.m. until 5 p.m.

The tax commissioner is looking for ideas on how the Ohio Department of Taxation can better serve taxpayers. Contact him at [contactthecommissioner@tax.state.oh.us](mailto:contactthecommissioner@tax.state.oh.us).

**For Law References About Income Taxes** – To see the sections of the Ohio Revised Code that relate to the line items on Ohio form IT 1040, go to our Web site at:

<http://tax.ohio.gov/lawreferences/2014pitlawreferences.stm>



**For Refund Status Information** – You can check the status of your Ohio income tax refund at [tax.ohio.gov](http://tax.ohio.gov) or by calling 1-800-282-1784. You can also check your status from a smart phone by using the "Ohio Tax Mobile App," which can be downloaded through your phone's app store. More information can be found on our Web site under "Helpful Resources."

You will be required to provide your Social Security number, date of birth and the type of tax return. Refund processing of paper returns takes from eight to 10 weeks. However, if you file your paper return in mid-April, receiving your refund may take additional time. Generally, refund status information is available

24 hours a day. Occasionally, this information is not available due to system maintenance. In this case, please try again later.

**For Form Requests** – Visit our Web site at [tax.ohio.gov](http://tax.ohio.gov) to easily download our forms. You can also request forms by calling 1-800-282-1782, 24 hours a day.



**To Write or E-mail Us** – You can write to us at the Ohio Department of Taxation, Taxpayer Services Division, P.O. Box 182382, Columbus, OH 43218-2382. You can also contact us through our Web site at [tax.ohio.gov](http://tax.ohio.gov). Write or e-mail us if you are responding to a notice or a bill or if you want a written or e-mail response to a tax question. If you write requesting specific information about your account, be sure to include your Social Security number, full name and address.

**Walk In** – The Ohio Department of Taxation offers taxpayer assistance Monday through Friday, 8 a.m. – 5 p.m. We are located at 4485 Northland Ridge Blvd., 1st Floor, Columbus, OH 43229-6596.

### Specialized Assistance

**VITA/TCE** – The IRS Volunteer Income Tax Assistance (VITA) and the Tax Counseling for the Elderly (TCE) programs offer free tax help for taxpayers who qualify. For further information call 1-800-906-9887 or visit their Web site at:

<http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>

**AARP** – Trained and certified AARP tax aide volunteer counselors assist low- to middle-income taxpayers, with special attention to those age 60 and older. For further information, call 1-888-227-7669 or visit their Web site at:

[http://www.aarp.org/money/taxes/aarp\\_taxaide/](http://www.aarp.org/money/taxes/aarp_taxaide/)

## Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

## Highlights for 2014

**NEW Mobile App Debuts.** Did you know that Ohio has created a mobile application for your smart phones and devices that will allow you to check the status of your refund? You can check your status by using the "Ohio Tax Mobile App," which can be downloaded through your device's app store. More information can be found on our Web site under "Helpful Resources."

**NEW Ohio Dependent Schedule.** Schedule J has been created to capture information on dependents being claimed on an Ohio income tax return. Beginning with the 2014 filing year, dependents will not be able to claim a personal exemption if another taxpayer claims them on their return ..... **See Schedule J on tax.ohio.gov**

**NEW Personal Exemption.** The personal/dependent exemption is now a graduated amount based on Ohio adjusted gross income. For more information and a chart ..... **See pages 16, 19**

**NEW Increase in Adoption Credit.** The maximum amount available for the adoption credit has increased for some as well as the carryforward period for unused amounts ..... **See page 21**

**NEW Small Business Deduction.** For tax year 2014, the small business deduction on Schedule A of the Ohio IT 1040 return will be increased to 75%, freeing up additional funds for private sector job creators to further invest in growing their businesses .... **See page 26**

**NEW Breast / Cervical Cancer Donation.** A new donation has been added to the Ohio IT 1040EZ and IT 1040 income tax returns. Monies donated to the fund will be used to provide breast cancer and cervical cancer screenings to eligible women ... **See page 36**

**NEW Accelerated Rate Reduction.** Next year's scheduled 1% cut in income tax rates is moving up to be effective retroactive to Jan. 1, 2014. This will give taxpayers the full 10% income tax cut that was not set to be fully implemented until 2015..... **See pages 37-43**

**RETIRED TeleFile Program Cancelled.** Tax year 2013 was the last year that TeleFile was available for filing your personal income tax return. Visit **tax.ohio.gov** for filing options.

**Income Tax Online Services.** Create a user name and password through our secure site so that you may:

- Electronically view outstanding tax liabilities and returns on file with the Ohio Department of Taxation.
- Electronically file tax returns and/or view them in pending status.

For more information on these new services, as well as information on your electronic file and pay options, go to our Web site at **tax.ohio.gov**.

**Earned Income Credit.** Taxpayers who qualify for the federal earned income credit (FEIC) may take an Ohio earned income credit equal to 10% of the taxpayer's FEIC with limitations ..... **See pages 17, 21**

**Refund Information.** Most taxpayers who file their returns electronically and request direct deposit will receive their refunds in 10-15 business days. Paper returns will take approximately 30 days to process.

**Note:** This booklet contains instructions for Ohio personal and school district income taxes. Follow the index tabbing as you see at the right of this page for the proper location of the instructions throughout the book.

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## Do's and Don'ts for Paper Tax Filers

Read the instructions carefully and review your return before filing.  
To avoid a delay in processing your tax return, please . . .



### Make sure that you DO...

- + Correct your address. If you use a tax preparer to file your return electronically, and you have moved since last year's filing, make sure that your current address is on file with the preparer.
- + Use the correct tax form for the year you are filing. And be sure to enter the school district number for the taxable year for which you are filing your return.
- + Include pages 1 and 2 when filing Ohio form IT 1040EZ. Place any other supporting documents or wage statements after the last page of your return.
- + Include pages 1 and 2, and, if applicable, pages 3 and/or 4 when filing Ohio form IT 1040. Place any other supporting documents or wage statements after the last page of your return.
- + Include page 3 of Ohio form IT 1040 if you are claiming any Schedule A adjustments on line 2 of Ohio form IT 1040. Complete line items on Schedule A if you have an adjustment. Be sure to fill in the **total** line for this schedule and send in **all** pages of the return.
- + Include page 4 of Ohio form IT 1040 if you enter an amount greater than -0- on line 7, line 13 **or** line 23 of Ohio form IT 1040. Complete line items on Schedules B, C, D and/or line 68 if you have any credits. Be sure to fill in the **total** line for these schedules and send in **all** pages of the return.
- + When making two-sided copies, make sure that pages 1 and 2 of Ohio form IT 1040 are on the same sheet of paper and that pages 3 and 4 are on the same sheet of paper.
- + Check the **full-year resident** box on page 1 of Ohio form IT 1040 if you qualify as "resident military personnel stationed outside Ohio" and you are taking the line 39a deduction.
- + Use the Ohio IT 40P voucher **only** to pay your individual income tax due.
- + Sign your tax return and place your W-2(s), W-2G(s) and/or 1099-R(s) after the last page of your return.
- + Write legibly if you file a paper return.
- + Protect yourself from identity theft by doing the following:
  - Protect your Social Security number.
  - Be careful if choosing a tax preparer to file your taxes.
  - Report identity theft immediately to the Ohio Department of Taxation (800-282-1780) and IRS (800-908-4490).
    - If you are an identity theft victim, see our Web site at **tax.ohio.gov** and the IRS' Web site at **irs.gov** for more information.



### Make sure that you DON'T...

- ✗ Include pages 2, 3 and 4 of Ohio form IT 1040 if you are filing IT 1040EZ.
- ✗ Staple checks and/or forms to your return.
- ✗ Staple W-2(s), W-2G(s) and/or 1099-R(s) to your return.
- ✗ Use the Ohio form IT 40P voucher to pay your school district income tax due (instead, use Ohio form SD 40P).
- ✗ Use the Ohio form SD 40P voucher to pay your individual income tax due (instead, use Ohio form IT 40P).

## Go Paperless This Year: Have You Considered Filing Electronically?

Electronic filing has become the preferred method used by taxpayers, with more than 80% of all Ohio income tax returns filed electronically for taxable year 2013. The electronic options available for filing a 2014 income tax return are:

### Online Services/Ohio I-File

Use your computer to file your Ohio individual and/or school district income tax returns.

Ohio I-File is a free filing service that guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due, electronically submits the tax information, provides you with a copy, gives you a filing confirmation number and directs you to the electronic payment options. **See Online Services at [tax.ohio.gov](http://tax.ohio.gov).**



### IRS e-file

Use your tax software to file your tax returns or ask your tax preparer for assistance.

IRS e-file is a way to prepare and file your return electronically with the IRS and Ohio. More information, including a free federal e-filing program for qualified individuals, is available at **[www.irs.gov](http://www.irs.gov)**. You can also e-file through an approved, commercially available software program or you can have your return prepared and transmitted by an authorized tax professional. You may be required to pay fees to use these private services.



Most electronic filers receive their refunds in 10-15 business days by direct deposit!



## Payment Options for Ohio Personal and School District Income Tax...cont.

payment option that is available to all taxpayers. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account.

The authorized amount will be withdrawn from your account within 24 hours unless you elect to delay payment. You can delay payment until the payment deadline of April 15, 2015.

When paying by electronic check, you must first determine your filing method:

- ✓ **Ohio I-File** – Follow the payment instruction prompts that you receive during Ohio I-File.
- ✓ **IRS e-file** – If you are electronically filing your Ohio individual income tax return and/or your school district income tax return using an approved software program, follow the

payment instruction prompts for making payments by electronic check.

- ✓ **Paper Filing** – If you are filing by paper (Ohio form IT 1040EZ or IT 1040 and/or Ohio form SD 100), you can still use the electronic check payment option. Go to our Web site at [tax.ohio.gov](http://tax.ohio.gov).

You may also **file** and **pay** your quarterly **2015 Ohio and/or school district estimated income tax with the electronic check method**. Go to our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### ➔ Paper Check or Money Order

If you do not want to use a credit card or electronic check to make your payment, you may send in a personal check or money order with the IT 40P payment voucher for your Ohio income tax and/or SD 40P payment voucher for your school district income tax. Both of these vouchers can be found on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Where Should I Mail My Return and/or Payment?

See the chart below for mailing information. Be sure to sign your return before mailing. If you are enclosing a payment with your return, be sure to enclose Ohio form IT 40P or SD 40P (found on our Web site at [tax.ohio.gov](http://tax.ohio.gov)) with your check or money order. This will ensure proper crediting of your payment.

If Submitting Ohio Form...	Mail To:
IT 1040EZ... <u>without</u> payment	Ohio Department of Taxation P.O. Box 182294 Columbus, OH 43218-2294
IT 1040EZ... <u>with</u> payment (enclose Ohio form IT 40P)	Ohio Department of Taxation P.O. Box 182850 Columbus, OH 43218-2850
IT 1040... <u>without</u> payment	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
IT 1040... <u>with</u> payment (enclose Ohio form IT 40P)	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
SD 100... <u>without</u> payment	Ohio Department of Taxation P.O. Box 182197 Columbus, OH 43218-2197
SD 100... <u>with</u> payment (enclose Ohio form SD 40P)	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389
If Only Submitting Payment With Voucher...	Mail To:
IT 40P	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131
SD 40P	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389

## Filing Requirements

### Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident (see page 13 for a discussion of "residency status") is subject to the Ohio income tax. Every nonresident having Ohio-sourced income must also file. Examples of Ohio-sourced income include the following:

- Wages earned in Ohio (see "Exception" below);
- Ohio lottery winnings;
- All Ohio casino gaming winnings;
- Income or gain from Ohio property;
- Income or gain from a sole proprietorship doing business in Ohio;
- Income or gain from a pass-through entity doing business in Ohio.

**Exception:** A full-year nonresident living in a border state does not have to file if the nonresident's only Ohio-sourced income is wages received from an unrelated employer.

**New** On June 26, 2013, the U.S. Supreme Court issued a decision on the constitutionality of section 3 of the federal Defense of Marriage Act (DOMA), which had established a federal definition of marriage. Following the court's decision, the IRS issued Revenue Ruling 2013-17. The ruling provides that a marriage between same-gender individuals performed in a jurisdiction that recognizes such a marriage will now be recognized for **federal** income tax purposes. As a result, same-gender couples who were legally married in a jurisdiction may file federal income tax returns after Sept. 15, 2013 as married taxpayers even if they are domiciled in a jurisdiction whose laws do not recognize a same-gender marriage.

**Ohio Guidance:** Under Article XV §11 of the Ohio Constitution, Ohio does not recognize marriage between persons of the same gender. Individuals who entered into such a

marriage in another jurisdiction shall not use the filing status of "married filing jointly" or "married filing separately" when filing Ohio form IT 1040.

Each individual of a same-gender marriage who is filing jointly for federal income tax purposes is instructed to do the following to meet their Ohio filing obligation:

- File a separate Ohio income tax return using Ohio form IT 1040 and check the box on page 1 indicating that you are filing Ohio Schedule IT S (explained further below).
- Use the filing status of single or, if qualified, head of household.
- Complete Ohio Schedule IT S – Federal Adjusted Gross Income To Be Reported by Same-Gender Taxpayers Filing a Joint or Married Filing Separately Federal Return, which is a supplement to Ohio form IT 1040. This is a schedule on which individuals shall allocate the federal adjusted gross income reported on their joint federal income tax return. The form enables each individual taxpayer to determine federal adjusted gross income using the filing status of single or head of household. One Schedule IT S should be completed and a copy of it should be submitted with each individual's IT 1040 return.
- Please follow the instructions included with Schedule IT S on how to complete and file the form. The schedule is available online at <http://www.tax.ohio.gov/forms.aspx>.
- You may not file Schedule IT S using Ohio form IT 1040EZ.

If you are required to file Schedule IT S, you must use line 31c or 31d on the schedule everywhere you are directed to use federal adjusted gross income for purposes of compiling your income tax and school district income tax returns. Further, everywhere you

are directed to use a line item on page 1 of the federal return in these instructions, use the corresponding line item on the Schedule IT S from column C or D.

### You do not have to file an Ohio income tax return if...

- you are single and you are not claimed as a dependent on another return and your federal adjusted gross income is less than or equal to \$12,200 and you have no Schedule A adjustments.
- you are married, filing jointly and you are not claimed as a dependent on another return and your federal adjusted gross income is less than or equal to \$14,400 and you have no Schedule A adjustments.
- your exemption amount (line 4) is the same as or more than your Ohio adjusted gross income (line 3) and you have no Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (line 51) and the credit is the same or larger than your tax before credits (line 6).

### When Do I Have To File?

For calendar year 2014 most taxpayers must file on or before April 15, 2015 (for exceptions, see "What if I Need More Time To File?" on page 10 and "Income Taxes and the Military" on page 12). Returns for fiscal year filers are due on the 15th day of the fourth month following the close of your taxable year. Even if you are unable to pay the full amount of tax, you must file your return by the due date.

### What Tax Records Do I Need To Keep?

Keep a copy of your completed Ohio income tax return. Also keep copies of any documents and/or payment records that you used to prepare your return. Keep these records for at least four years from the later of the filing

Which Ohio Income Tax Form Should I File?	File Ohio Form IT 1040EZ	File Ohio Form IT 1040
I was a resident for the entire taxable year <u>AND</u> I am not claiming any adjustments other than state and local income taxes.	✓	
I was a part-year resident <u>AND</u> I am not claiming any adjustments other than state and local income taxes.		✓
I was a nonresident or part-year resident during the taxable year.		✓
I have income adjustments other than the adjustments for state and local income tax refunds discussed on pages 23-30.		✓
I am claiming the retirement income tax credit and/or senior citizen credit.		✓
I am claiming credits discussed on pages 30-33.		✓
I am claiming estimated payments and/or a credit carryover from last year.		✓

due date or the date that you filed the return. If the Ohio Department of Taxation audits your tax return, you must be able to prove all claims and items listed on your return.

### What If I Need More Time To File?

If you need more time to file, you can extend the due date for filing. You must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension request form, but honors the IRS extension. You should include with the Ohio income tax return a copy of your IRS extension or your extension confirmation number or a printed copy of the IRS acknowledgment. **An extension of time to file does not extend the time for payment of the tax due.** So, except as set forth below, you must make extension payments by April 15, 2015 on Ohio form IT 40P (available on our Web site at [tax.ohio.gov](http://tax.ohio.gov)). Interest will accrue on any tax not paid by April 15, 2015, and penalties may also apply.

**Exception:** Certain military personnel may have an additional extension of time to file **and** to pay (see "Income Taxes and the Military" on page 12).

### What Form Should I Use To File My Taxes?

We encourage all Ohio taxpayers to file their income tax returns electronically. However, if you choose to file using the paper option you can use either Ohio form IT 1040EZ or IT 1040. See the chart on page 9 to determine which form is right for you.

### How Do I Round to the Nearest Dollar?

Ohio law requires you to round to the nearest whole dollar. When completing the Ohio income tax return, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar.

### Do Both Nonresident, Married Filing Jointly Taxpayers Have To Sign the Return?

**General Rule:** If your filing status on your federal income tax return is married filing jointly, then **both** spouses must sign the Ohio income tax return (see "Filing Status" on page 13 for more information about your filing status for your Ohio income tax return).

**Exception to the General Rule:** Your spouse does not have to sign a married filing jointly return **only** if all three of the following apply:

- Your spouse resided outside Ohio for the entire year; AND

- Your spouse did not earn any income in Ohio; AND
- Your spouse did not receive any income in Ohio.

See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Do I Have To File a School District Income Tax Form?

Many Ohio school districts have an additional income tax. These school districts are marked with an asterisk (\*) on pages 45-50. If during 2014 you were a full-year or part-year Ohio domiciliary and you either lived in or were domiciled in one of these districts during all or part of the year, then by the due date for filing your Ohio income tax return you must also file an Ohio form SD 100, School District Income Tax Return, with the Ohio Department of Taxation. **You can electronically file your school district return** or you can get Ohio form SD 100 from our Web site at [tax.ohio.gov](http://tax.ohio.gov), from your local school board office or by calling toll-free 1-800-282-1782.

### Do I Need To Enclose a Copy of My Federal Income Tax Return?

Enclose a copy of your federal income tax return if the amount shown on line 1 on page 1 of Ohio form IT 1040EZ or IT 1040 is zero or a negative amount.

### Does Ohio Follow the Alternative Preparer Signature Procedures?

The Ohio Department of Taxation follows federal Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

**Exception:** The paid preparer should **print** (rather than sign) his/her name on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

### Can My Tax Preparer Contact the Tax Department About My Tax Return?

Yes. Just check the "Yes" box below your tax preparer's name on the bottom of page 2 of Ohio form IT 1040EZ or IT 1040. By checking the "Yes" box, you are authorizing your preparer to contact the Ohio Department of Taxation concerning questions that arise during the processing of your Ohio income tax return.

Checking "Yes" also authorizes your preparer to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of your refund or payments, and to respond to mathematical error notices, offsets and return preparation notices that you have received from the department and have shown your preparer.

### Should I Make Estimated Tax Payments in 2015?

You have to make estimated Ohio income tax payments for year 2015 only if the sum of (i) your year 2014 overpayment credited to year 2015 (see line 26 on page 2 of form IT 1040) and (ii) your year 2015 Ohio income tax withholding is not equal to or greater than either of the following:

- 100% of the year 2014 Ohio income tax (see page 2 of Ohio form IT 1040: line 17 minus line 24); OR
- 90% of the year 2015 tax.

For purposes of these tests, you must reduce your year 2014 overpayment credited to year 2015 by any year 2014 tax payment that you made after April 15, 2015.

If you don't meet either of the tests above, you must timely pay enough estimated Ohio income tax so that the sum of (i) your year 2014 overpayment credited to year 2015, (ii) your year 2015 withholdings and (iii) your timely made estimated Ohio income tax payments is not less than either of the two tests above.

If you are required to make estimated payments and do not, you may be subject to an interest penalty on your underpayment of estimated taxes.

Quarterly estimated payments can be made electronically on our Web site at [tax.ohio.gov](http://tax.ohio.gov). Or you can obtain Ohio form IT 1040ES from our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by calling toll-free 1-800-282-1782.

### 2015 Estimated Tax Payment Due Dates

- 1st quarter – April 15, 2015
- 2nd quarter – June 15, 2015
- 3rd quarter – Sept. 15, 2015
- 4th quarter – Jan. 15, 2016

**TIP** – If you don't want to make estimated payments, increase the amount of Ohio tax that your employer withholds from your wages. To do this, file a revised Ohio form IT 4, Employee's Withholding Exemption Certificate (available at [tax.ohio.gov](http://tax.ohio.gov)) with your employer.

## General Information for Ohio Forms IT 1040EZ and IT 1040

### Is Unemployment Compensation Taxable to Ohio?

In general, unemployment compensation that is included in federal adjusted gross income is taxable to Ohio. For taxable year 2014, the total unemployment compensation paid to you in 2014 and included in federal adjusted gross income is taxable. For additional information, see the FAQs on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Can Dependent Children Claim Themselves if They File Their Own Tax Return?

No. Children being claimed as dependents on their parents' Ohio income tax return may no longer claim the personal exemption on their own return.

### What if a Taxpayer Is Deceased?

The taxpayer's personal representative has to file and sign the return on behalf of the taxpayer who died. A personal representative can be the executor, administrator or anyone who is in charge of the deceased taxpayer's property.

#### Important:

- Use the same filing status as shown on the federal income tax return.
- Check the "Deceased" box after the applicable Social Security number on page 1 of the return.
- If you are filing on behalf of a deceased taxpayer, you can properly sign on his or her behalf by signing the deceased taxpayer's name on the "Your signature" line. Sign your name on the "Spouse's signature" line and print your title. Also include your daytime telephone number.
- We cannot rewrite a decedent's refund check by making it payable to the estate of the decedent.

### How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?

Each full-year nonresident and each part-year resident who is engaged in business (as a sole proprietor or through a partnership, S corporation or limited liability company) in Ohio must apportion his/her business income inside and outside of Ohio. If you file Ohio form IT 1040, use Ohio form IT 2023 (income allocation and apportionment worksheet) from our Web site at [tax.ohio.gov](http://tax.ohio.gov) to determine the proper amount of credit to claim on Sched-

ule D of Ohio form IT 1040. See page 13 for an explanation of "residency status."

### What if I Move After Filing My Tax Return and I'm Due a Refund?

If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.

### What if I Want a Receipt To Prove That I Paid?

Your cancelled check or credit card statement can be used as proof of our receipt of your tax payment. If you make payment with a money order, be sure to keep a copy for your records.

### How Do I Correct My Income Tax Return After I Have Already Filed?

Make any correction to your return (Ohio form IT 1040EZ or IT 1040) by filing an amended income tax return (Ohio form IT 1040X) for the year that you are correcting. To speed up the processing of your amended return:

- Include a copy of your W-2(s), W-2G(s) and 1099-R(s) if there was Ohio income tax withheld; AND
- Include documentation to support any adjustments to line items.

Ohio form IT 1040X is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by calling toll-free 1-800-282-1782. If you correct your federal income tax return or if you are audited by the IRS, you must file Ohio form IT 1040X within 60 days of the final determination of the IRS correction.



**The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your amended income tax return, Ohio form IT 1040X, within 60 days of the final determination of the federal change.**

### Do I Owe Penalties and Interest?

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to **file** your Ohio income tax return by the due date.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not **pay** the tax by April 15, 2015.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 16, 2015 until the date the tax is paid.

If you file your return after the due date and if you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2015 is 3%.

### What Is the Difference Between Income Tax Table 1 and Income Tax Table 2?

Income Tax Table 1, which begins on page 37, shows the tax amount for \$50 increments of income. The tax is calculated on the mid-point income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2, which is shown on page 43.

### How Should Investors in a Pass-Through Entity Report Income?

A pass-through entity is a partnership, S corporation or limited liability company treated as a partnership or an S corporation for federal income tax purposes. Unless the exception below applies, each investor in any pass-through entity doing business in Ohio must file Ohio form IT 1040.

**Exception:** Such investors do not have to file Ohio form IT 1040 if **all** of the following apply:

- The investor is a full-year nonresident; AND
- The pass-through entity files Ohio form IT 4708, annual composite income tax return, on behalf of the investor; AND
- The investor has no other Ohio-sourced income or, if the investor has other Ohio-sourced income, that income is also reported on another Ohio form IT 4708.

### What Is a Medical Savings Account and What Are the Qualifications?

A medical savings account is used to pay eligible medical expenses of the account-holder or the account-holder's spouse and/or dependents. A medical savings account

can be opened by or on behalf of a person that participates in a sickness and accident plan, a plan offered by a health maintenance organization or a self-funded, employer-sponsored health-benefit plan pursuant to the federal *Employee Retirement Income Security Act*.

You must designate an administrator for the medical savings account at the time you open the account. Account-holders are generally permitted to withdraw the funds at any time for any reason. However, **account administrators cannot return any funds deposited during the year of deposit except for reimbursement of eligible medical expenses.**

Any withdrawals for a nonqualifying medical purpose may result in increased Ohio taxes. An "eligible medical expense" includes any expense for a service rendered by or for an article, device or drug prescribed by a licensed health care provider or provided by a Christian Science practitioner. See line 46b on page 29 for a more detailed explanation.

## Income Taxes and the Military

State and federal income tax laws contain special provisions for members of the military and their families. Details on some of the major issues facing military families during the income tax filing season can be found below.

For more details regarding income taxes and the military, visit our Web site at [tax.ohio.gov](http://tax.ohio.gov).

You can also reach us by e-mail at [Military-Info@tax.state.oh.us](mailto:Military-Info@tax.state.oh.us).

### Key Issues

#### Ohio Resident Military Personnel

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio, and their spouses, will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district.

For an additional explanation, see page 25.

#### Resident Military Personnel Stationed Outside Ohio

Although military pay earned while on active duty and stationed outside of Ohio is exempt from Ohio income tax and may be deducted to the extent that it is included in federal adjusted gross income, you are still required to file an Ohio personal income tax return.

Ohio Revised Code section 5747.01(A) (24) provides that for taxable years beginning on and after Jan. 1, 2007, an Ohio resident servicemember can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts are received for active duty service while the servicemember is stationed outside Ohio.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised

Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the Ohio National Guard or military reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, are not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, as described on page 24, qualify a servicemember for this exemption.

For an additional explanation, see pages 13 and 25.

#### Nonresident Military Servicemembers and Their Spouses

A November 2009 federal law exempts military spouses who are not residents of a state where they are living with their spouse from the income taxes of the state, provided they are a resident of the same state as their spouse. However, nonresident military and nonresident spouses serving in Ohio are strongly encouraged to file Ohio form IT 10 each year to avoid a possible billing notice from the state of Ohio. You must also file by June 1, 2015, Ohio form IT DA, Affidavit of Non-Ohio Residency/Domicile for Taxable Year 2014. Ohio form IT 10 and the affidavit are available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

For an additional explanation, see page 24.

#### Ohio National Guard and Reserves

Ohio resident members of the Ohio National Guard and reserves are entitled to the deduction for military pay received while stationed outside the state, if eligible.

Also, resident members of the Ohio National Guard and reserves are eligible for

certain tax extensions and other benefits, if stationed in a combat zone. The uniformed services military retirement pay received for Ohio National Guard and reserves service is also exempt from Ohio income taxes.

For an additional explanation, see page 27.

#### Uniformed Services Retirement Income

Retirement pay received for service on military active duty or the Ohio National Guard or reserves, as well as pay received by a surviving spouse through the Survivor Benefit Plan, is exempt from the Ohio income tax.

For an additional explanation, see page 25.

#### Military Injury Relief Fund

You do not have to include in federal adjusted gross income any military injury relief fund amounts you received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if those injuries are a direct result of military action in Operation Iraqi Freedom or Operation Enduring Freedom. But you must include in federal adjusted gross income any other military injury relief fund amounts you received. These amounts are deductible for Ohio adjusted gross income.

For an additional explanation, see page 26.

#### Ohio Resident Veterans Bonus

You do not have to include in federal adjusted gross income any bonuses that the Ohio Department of Veterans Services paid to, or made on behalf of, resident veterans of the Persian Gulf, Afghanistan and Iraq conflicts during the taxable year.

Payments that the state of Ohio makes under the Ohio Veterans Bonus Program are excludable from the recipient's federal adjusted gross income. Therefore, the taxpayer cannot deduct from Ohio adjusted gross income any portion of the bonus because no portion of the bonus is included in federal adjusted gross income.

# Completing the Top Portion of Ohio Forms IT 1040EZ and IT 1040

## How To Complete Your Income Tax Return

Ohio forms IT 1040EZ and IT 1040 have been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY**.
2. Use this form **ONLY** for the taxable year **2014**.
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes on the far right of the return, which designate cents (.00).
4. Print your numbers and letters (**UPPER-CASE** only) inside the boxes as shown below:

1 2 3 ANY STREET

If the boxes don't appear on your return, do not hand-draw the boxes.

**Name(s), Address and Social Security Number(s).** Enter your name and address on page 1 and your Social Security number on pages 1 and 2 (if applicable, pages 3 and/or 4 of your Ohio form IT 1040) of your return (if married filing jointly, also enter your spouse's name and Social Security number on page 1).

**Ohio School District Number.** Every Ohio public school district has an identification number. These numbers are listed on pages 45-50. Look up the number for the Ohio school district in which you were domiciled for the majority of the year and write it in the space provided. Nondomiciliaries should enter 9999.

If you were domiciled in a taxing school district during 2014, you are required to file Ohio form SD 100. If you are unsure of your Ohio school district, use The Finder on our Web site as described on page 44.

## County

If your home address is an Ohio home address, indicate on page 1 of the return the county for that address.

## Ohio Residency Status

If your filing status is married filing jointly, each spouse must indicate his/her residency.

- **Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were a full-year resident of Ohio. Mark this box if you qualify as "resident military personnel stationed outside Ohio" **and** you are taking the line 39a deduction.

- **Part-year Resident.** Mark this box if you permanently moved into or out of Ohio during 2014, not counting being away temporarily. **Part-year residents should use the nonresident/part-year resident credit in Schedule D for income earned while they were a resident of another state (see page 32).**

- **Nonresident.** Mark this box if you resided outside of Ohio all year. Write the two-letter abbreviation of the state where you resided for 2014 in the space provided. For more information, see our information release 2007-08 entitled "Personal Income Tax: Residency Guidelines," which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

Nonresidents who earn and receive all income outside of Ohio will not have an Ohio tax liability. Nonresidents who earn or receive some income within Ohio will be able to claim the nonresident credit with respect to all items of income not earned and not received in Ohio.

**Military Personnel.** If you are currently a member of the military and you have questions about your residency status, see page 12 for a detailed explanation regarding some of the key issues facing military families during the income tax filing season.

## Filing Status

Your filing status must be the same as your federal income tax filing status for 2014 with the following two exceptions:

- If you marked the box labeled "Qualifying widow(er) with dependent child" on your federal income tax return, then mark the "Single, head of household or qualifying widow(er)" box on your Ohio income tax return.
- Under Article XV §11 of the Ohio Constitution, Ohio does not recognize marriage between persons of the same gender. Individuals who entered into

such a marriage in another jurisdiction shall not use the filing status of "married filing jointly" or "married filing separately" when filing form Ohio IT 1040. These individuals must file an Ohio return reflecting the filing status of single or head of household.

For more information, go to [tax.ohio.gov](http://tax.ohio.gov) for Schedule IT S with instructions and the Individual Income Tax Release IT 2013-01 entitled "Filing Guidelines for Taxpayers Filing a Joint Federal Income Tax Return with Someone of the Same Gender," issued Oct. 11, 2013.



**If you and your spouse filed a joint federal income tax return, you must file a joint Ohio income tax return. Even if you are both Ohio nonresidents, if you filed a joint federal income tax return, you must file a joint Ohio income tax return, but you may claim the nonresident credit (Schedule D) for income neither earned nor received in Ohio. If you and your spouse filed separate federal income tax returns, you must file separate Ohio income tax returns.**

## Ohio Political Party Fund

The Ohio General Assembly established this fund to support public financing of Ohio political parties. Monies from this fund can only be used for administrative costs associated with party headquarters and party fund-raising drives, organization of voter registration and get-out-the-vote campaigns not related to any particular candidate or election.

If your filing status is single, head of household, qualifying widow(er) or married filing separately and your tax (line 17 of Ohio form IT 1040EZ or line 20 of IT 1040) is \$1 or more, you can choose to have \$1 go to this fund by checking the "Yes" box on the return. If your filing status is married filing jointly and your tax (line 17 of Ohio form IT 1040EZ or line 20 of IT 1040) is \$2 or more, each of you can choose to have \$1 go to this fund by checking the "Yes" boxes on the return. Checking "Yes" will neither increase the tax due nor reduce the refund shown on your return.

**Sample W-2 – This form reports taxpayers' wages and withholding**

See "Ohio Income Tax Withheld" on page 17 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

Place all W-2 documents after the last page of your Ohio income tax return. Do not staple or otherwise attach.

Box b – Employer identification number

Box 15 – If this shows a state other than OHIO or OH, do **not** include the amount in box 17 as part of your Ohio income tax withholding.

Box 16 – Your state wages, tips, etc.

Box 17 – Your state income tax withholding

Box 19 – Do **not** include this amount as part of your Ohio income tax withholding.

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
d Control number		5 Medicare wages and tips		6 Medicare tax withheld	
e Employee's first name and initial Last name Suffix		7 Social security tips		8 Allocated tips	
f Employee's address and ZIP code		9		10 Dependent care benefits	
g Employee's state ID number		11 Nonqualified plans		12a	
h State wages, tips, etc.		13 Statutory employee Retired employee Non-exempt employee		12b	
i State income tax		14 Other		12c	
j Local wages, tips, etc.		15 Local income tax		12d	
k Local income tax		16 Local wages, tips, etc.		17 Local income tax	
l Locality name		18		19	

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service

**Sample W-2G – This form reports taxpayers' gambling winnings/withholding**

See "Ohio Income Tax Withheld" on page 17 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

Place all W-2G documents after the last page of your Ohio income tax return. Do not staple or otherwise attach.

Box 1 – Your gross winnings

Payer's federal identification number

Box 13 – If this shows a state other than OHIO or OH, do **not** include the amount in box 15 as part of your Ohio income tax withholding.

Box 15 – Your state income tax withholding

VOID		CORRECTED	
PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross winnings	2 Date won
PAYER'S federal identification number		3 Type of wager	4 Federal income tax withheld
PAYER'S telephone number		5 Transaction	6 Race
WINNER'S name		7 Winnings from identical wagers	8 Cashier
Street address (including apt. no.)		9 Winner's taxpayer identification no.	10 Window
City or town, province or state, country, and ZIP or foreign postal code		11 First I.D.	12 Second I.D.
		13 Ohio income tax withheld	14 State winnings
		15 State income tax withheld	16 Local winnings
		17 Local income tax withheld	18 Name of locality

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature Date

Form **W-2G**

www.irs.gov/w2g

Department of the Treasury—Internal Revenue Service

2014 Form W-2G Certain Gambling Winnings

Copy 1 For State, City, or Local Tax Department

**Sample 1099-R – This form reports taxpayers' retirement/pension income/withholding****See "Ohio Income Tax Withheld" on page 17 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)****Place all 1099-R documents after the last page of your Ohio income tax return. Do not staple or otherwise attach.**

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
<b>Box 1 or 2a – Your taxable distribution</b>	PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Gross distribution \$ <b>\$ XX,XXX.XX</b>	<b>2014</b> Form <b>1099-R</b>		<b>Copy 1</b> For State, City, or Local Tax Department
		2a Taxable amount \$ <b>\$ XX,XXX.XX</b>			
<b>Payer's federal identification number</b>	PAYER'S federal identification number <b>XX-XXXXXXX</b>	2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		
	RECIPIENT'S identification number	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
<b>Box 12 – Your state income tax withholding</b>	RECIPIENT'S name	5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
	Street address (including apt. no.)	7 Distribution code(s)	8 Other \$ %		
	City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution %	9b Total employee contributions \$		
	10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$ <b>\$ X,XXX.XX</b>	13 State/Payer's state no. <b>OH XX-XXXXXX</b>	
<b>Box 13 – If this shows a state other than OHIO or OH, do <u>not</u> include the amount in box 12 as part of your Ohio income tax withholding.</b>	Account number (see instructions)	15 Local tax withheld \$	16 Name of locality		17 Local distribution \$
	Form <b>1099-R</b>		www.irs.gov/form1099r		Department of the Treasury - Internal Revenue Service

**Box 15 – Do not include this amount as part of your Ohio income tax withholding.**

## Line Instructions for Ohio Form IT 1040EZ

**You cannot use Ohio form IT 1040EZ if (i) you made estimated income tax payments, (ii) you claim a credit carryover from last year, (iii) you were a nonresident or part-year resident during the year, (iv) your federal adjusted gross income exceeds \$999,999,999, (v) you have any income adjustments other than the adjustments for state and local income tax refunds (see pages 23-30), (vi) you claim any credits discussed on pages 30-33 or (vii) you are required to file Ohio Schedule IT S (see page 9).**

### EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2014 federal income tax return:

Federal form 1040, line 37; **OR**  
Federal form 1040A, line 21; **OR**  
Federal form 1040EZ, line 4



In all cases, line 1 of your Ohio income tax return **must** match your federal adjusted gross income as defined in the Internal Revenue Code. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, gambling income, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of a penalty.

**Zero or Negative Federal Adjusted Gross Income.** If you have a zero or negative federal adjusted gross income, you must include a copy of page 1 of federal form 1040, 1040A, 1040EZ or 1042-S or equivalent with your Ohio form IT 1040EZ return.

### EZ Line 2 – State or Local Tax Refunds Only

If you have deductions other than state and local income tax refunds, you must file Ohio form IT 1040. To see if you qualify for this deduction, complete the worksheet below.

### EZ Line 4 – Personal and Dependent Exemptions

You may claim a personal exemption amount for yourself and, if filing a joint return, your spouse can claim an additional exemption amount.

HB 483 implemented a change to the exemption amount claimed beginning with the 2014 tax return. The personal and dependent exemption is now a graduated amount based on your Ohio adjusted gross income. See chart below:

Ohio Adjusted Gross Income	Personal/Dependent Exemption
\$40,000 or less	\$2,200
More than \$40,000, but not more than \$80,000	\$1,950
More than \$80,000	\$1,700

**Dependent Exemptions.** Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your federal tax return. **Note:** New to the 2014 tax return filing, you must complete Schedule J to take advantage of the dependent exemption. The form can be found at [tax.ohio.gov](http://tax.ohio.gov).

**Schedule J.** For each dependent claimed, you must complete and enclose Ohio's Schedule J, Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return, listing every dependent for whom you are claiming this exemption. Enter the first, middle and last name, Social Security number (SSN) and birthdate of each dependent claimed for this exemption. If your dependent has an individual tax identification number (ITIN) or adopted taxpayer identification number (ATIN), enter that number in the boxes for the dependent's Social Security number.

number. Please verify the information submitted on Schedule J.

If the dependent information is not provided, incomplete or contains errors, you may be asked for supporting documentation such as a birth certificate or green card before the exemption amount will be allowed.

### What Personal and Dependent Exemption Can I Claim?

You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your federal income tax return. **Note:** Children being claimed as dependents on their parents' Ohio income tax return may no longer claim the personal exemption on their own return.

Enter the number of your personal and dependent exemptions in the space provided on page 1 of the Ohio IT 1040EZ. Locate your Ohio adjusted gross income on the adjacent chart and multiply the number of dependents by the exemption amount on the table. Enter this number on line 4 of your income tax return.

**Example:** John and Mary file a joint tax return and claim their 17-year-old son Patrick as an exemption on their federal income tax return. John and Mary's Ohio adjusted gross income is \$75,000. Based on these facts, they claim three exemptions of \$1,950 each on their return, for a total of \$5,850 on line 4. Patrick works at the local grocery after school and will also file his own return. Since Patrick's parents are taking the exemption for him, he will not be eligible for the exemption amount and will report \$0 on line 4.

### EZ Line 5 – Ohio Taxable Income

Subtract line 4 from line 3. If the amount on line 3 is less than line 4, enter -0- on line 5. You do not owe any Ohio income tax. If you had Ohio income tax withheld, you **must** complete the rest of the return to get a refund.

**Note:** If the amount on this line is \$10,000 or less, you owe no tax. Be sure to enter the \$88 credit on line 7.

### EZ Line 6 – Tax on Line 5

Using the income tax tables on pages 37-43, calculate your tax on your Ohio taxable income (line 5).

### Worksheet for Line 2 – Deductions for State and Local Income Tax Refunds

If you filed **federal form 1040**, you may be entitled to a deduction on your Ohio tax return this year for state or local income tax refunds you received in 2014. You are **not** entitled to a deduction this year if you filed **federal form 1040A or 1040EZ**. Complete this worksheet to determine if you are entitled to a deduction on line 2 of Ohio form IT 1040EZ.

a. Did you file a **2014 federal form 1040A or 1040EZ**?

- ☐ **Yes. STOP** and enter -0- on line 2 of Ohio form IT 1040EZ.  
☐ **No. Complete line b below.**

b. Enter here and on line 2 of Ohio form IT 1040EZ the amount from line 10 of your **2014 federal form 1040**. .00

- If your taxable income is less than \$100,000, your tax has been calculated for you as shown on Income Tax Table 1, or you can use Income Tax Table 2.
- If your taxable income is \$100,000 or more, you **must** use Income Tax Table 2.

**Note:** Income Tax Table 1 shows the tax amount for \$50 increments of income and is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2.

### EZ Line 9 – Exemption Credit

For taxable years beginning on or after Jan. 1, 2014, the \$20 personal and dependent exemption credit is only available to taxpayers with Ohio taxable income of less than \$30,000. Ohio taxable income is defined as Ohio adjusted gross income less exemptions. If Ohio taxable income is less than \$30,000, multiply your total number of personal and dependent exemptions by \$20 and enter on line 9.

### EZ Line 11 – Joint Filing Credit



**To qualify for this credit, you and your spouse must each have qualifying Ohio adjusted gross income of at least \$500 after you have figured your line 2 adjustments.**

If you are a married couple filing a joint Ohio income tax return, you may qualify for a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. **Qualifying Ohio adjusted gross income** does not include income from Social Security benefits, most railroad retirement benefits, uniformed services retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of \$650 (see the following examples).

**Example 1:** Bob and Sue file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 2 and is not included in Bob and Sue's Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Bob had another source of qualifying income of \$500 or more not deducted on line 2, he and Sue would qualify for the credit.

If you do **not** qualify for the joint filing credit, enter -0- on line 11. If you **do** qualify for the joint filing credit, calculate it this way:

<b>If your Ohio taxable income (line 5) is:</b>	<b>Your credit is:</b>
\$25,000 or less.....	<b>20% of line 10a</b>
More than \$25,000, but not more than \$50,000 .....	<b>15% of line 10a</b>
More than \$50,000, but not more than \$75,000 .....	<b>10% of line 10a</b>
More than \$75,000 .....	<b>5% of line 10a</b>
<b>This credit is limited to a maximum of \$650.</b>	

**Example 2:** If your Ohio taxable income (line 5) is \$20,000 and the amount on line 10a is \$303, then the joint filing credit will be \$61:

$$\begin{array}{r} \$303 - \text{from line 10a} \\ \times .20 - \text{from table above} \\ \hline \end{array}$$

Joint filing credit = \$61 (rounded)

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing \$500 or more of income, then you **must** include with the return a separate statement explaining the income that qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in Ohio adjusted gross income (line 3) in order to take the joint filing credit.

### EZ Line 13 – Earned Income Credit

For taxable years beginning on or after Jan. 1, 2014, a nonbusiness, nonrefundable earned income credit is available for taxpayers who were eligible for the federal earned income tax credit (EITC) on their federal tax returns. The Ohio earned income credit is equal to 10% of the taxpayer's federal EITC.

However, if the taxpayer's Ohio taxable income (Ohio adjusted gross income less exemptions) exceeds \$20,000 on either an individual or joint tax return, then the credit is limited to 50% of the tax otherwise due after deducting all other credits that precede the credit except for the joint filing credit. See the worksheet on page 20.

### EZ Line 15 – Interest Penalty

If line 14 minus the withholding shown on line 18 is \$500 or less, enter -0- on line 15. If line 14 minus the withholding shown on line 18 is greater than \$500, you may owe an interest penalty. You must complete Ohio

form IT/SD 2210 to determine if a penalty is due. This form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### EZ Line 16 – Unpaid Use (Sales) Tax

Use line 16 of Ohio form IT 1040EZ to report the amount of unpaid use (sales) tax, if any, that you may owe from out-of-state purchase(s) that you made in 2014 (for example, mail order or Internet purchases). Complete the worksheet on page 35. A detailed explanation of the Ohio use tax is on page 34.

If you did not make any out-of-state purchases during 2014, enter -0- on line 16. If you did make any out-of-state purchase during 2014 and if you paid **no** sales tax on that purchase, then you are required to complete the use tax worksheet on page 35 to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

### EZ Line 18 – Ohio Income Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G, box 15; or 1099-R, box 12). See the sample W-2 and W-2G on page 14 and the sample 1099-R on page 15.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) after the last page of Ohio form IT 1040EZ. Do not staple or otherwise attach.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, use Ohio form IT 1040 and see line 72b on page 33.

### EZ Line 20 – Donations

**STOP** A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. If you do not want to donate, leave lines 20a-e blank. If you do not have an overpayment on line 19 but you want to donate, you may do so by writing a check and mailing it directly to the fund. See page 36 for more information.

### EZ Line 23 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 16, 2015 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest unless the refund, if any, shown on line 19 is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2015 is 3%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page 11.

### **EZ Line 24 – Amount Due Plus Interest and Penalty**

Add lines 22 and 23 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7); OR
- Make your paper check or money order payable to Ohio Treasurer of State. Write the last four numbers of your Social Security number on your paper check or money order and include Ohio form IT 40P (see our Web site at [tax.ohio.gov](http://tax.ohio.gov)) and your payment with Ohio form IT 1040EZ.

If you cannot pay the amount you owe, you still must file the return by April 15, 2015 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 12). For additional information regarding payments, see page 7.

### **EZ Line 25 – Your Refund**

This is your refund after any reduction on line 23. If line 23 is more than the overpayment shown on line 21, you will have an amount due. Enter this amount on line 24 and follow the instructions.



**If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.**

## Line Instructions for Ohio Form IT 1040

### Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2014 federal income tax return:

Federal form 1040, line 37; **OR**  
Federal form 1040A, line 21; **OR**  
Federal form 1040EZ, line 4; **OR**  
Federal form 1040NR, line 36; **OR**  
Federal form 1040NR-EZ, line 10; **OR**  
Ohio form IT S, line 31c or 31d



**In all cases, line 1 of your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, gambling income, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of a penalty.**

**Zero or Negative Federal Adjusted Gross Income.** If you have a zero or negative federal adjusted gross income, you must include a copy of page 1 of federal form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ or 1042-S or equivalent with your Ohio form IT 1040 return.

**Nonresident Taxpayers.** If you and/or your spouse are not residents of Ohio and your filing status for federal income tax purposes is married filing jointly, then you must show the same adjusted gross income as on your federal income tax return. You must show this amount even if you or your spouse did not earn or receive any income in Ohio. See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 2 – Ohio Adjustments

Schedule A (lines 33-50) on page 3 of Ohio form IT 1040 lists the additions and deductions to your federal adjusted gross income. See pages 23-30 to read about the adjustments you must make.

- If you have no additions or deductions to your Ohio income, leave line 2 blank.
- Any additions or deductions listed on line 2 must be supported by the applicable Schedule A line item(s) on page 3 of this return. Copy the net adjustments from line 50 to line 2 of this return (enclose page 3 of Ohio form IT 1040).

**Important:** If you show any amount on this line other than -0-, you must include page 3 when you mail your return.

### Line 4 – Personal and Dependent Exemptions

You may claim a personal exemption amount for yourself and, if filing a joint return, your spouse can claim an additional exemption amount.

HB 483 implemented a change to the exemption amount claimed beginning with the 2014 tax return. The personal and dependent exemption is now a graduated amount based on your Ohio adjusted gross income. See chart below:

Ohio Adjusted Gross Income	Personal/Dependent Exemption
\$40,000 or less	\$2,200
More than \$40,000, but not more than \$80,000	\$1,950
More than \$80,000	\$1,700

**Dependent Exemptions.** Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your federal tax return. **Note:** New to the 2014 tax return filing, you must complete Schedule J to take advantage of the dependent exemption. The form can be found at [tax.ohio.gov/forms](http://tax.ohio.gov/forms).

Please multiply the appropriate exemption amount from the chart above by the number of dependents you are claiming on the return.

**Schedule J.** For each dependent claimed, you must complete and enclose Ohio's Schedule J, Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return, listing every child for whom you are claiming this exemption. Enter the first, middle and last name, Social Security number (SSN) and birthdate of each child claimed for this exemption. If your dependent has an individual tax identification number (ITIN) or adopted taxpayer identification number (ATIN), enter that number in the boxes for the dependent's Social Security number. Please verify the information submitted on Schedule J.

If the dependent information is not provided, incomplete or contains errors, you may be asked for supporting documentation such as a birth certificate or green card before the exemption amount will be allowed.

### What Personal and Dependent Exemption Can I Claim?

You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your federal income tax return. **Note:** Children being claimed as dependents on their parents' Ohio income tax return may no longer claim the personal exemption on their own return.

Enter the number of your personal and dependent exemptions in the space provided on page 1 of the Ohio IT 1040. Locate your Ohio adjusted gross income on the adjacent chart and multiply the number of dependents by the exemption amount on the table. Enter this number on line 4 of your income tax return.

**Example:** John and Mary file a joint tax return and claim their 17-year-old son Patrick as an exemption on their federal income tax return. John and Mary's Ohio adjusted gross income is \$75,000. Based on these facts, they claim three exemptions of \$1,950 each on their return, for a total of \$5,850 on line 4. Patrick works at the local grocery after school and will also file his own return. Since Patrick's parents are taking the exemption for him, he will not be eligible for the exemption amount and will report \$0 on line 4.

### Line 5 – Ohio Taxable Income

Subtract line 4 from line 3:

- Your exemption amount on line 4 may be more than your Ohio adjusted gross income on line 3. If so, enter -0- on lines 5 through 18. If you had Ohio income tax withheld or made an estimated or extension payment, you must complete and file this return to receive any overpayment.

**Note:** If the amount on this line is \$10,000 or less, you owe no tax. Be sure to enter the \$88 credit on line 56 and complete Schedule B. Enter on line 7 the amount you show on line 59 and enclose page 4 of Ohio form IT 1040.

### Line 6 – Tax on Line 5

Using the income tax tables on pages 37-43, calculate your tax on your Ohio taxable income (line 5).

- If your taxable income is less than \$100,000, your tax has been calculated for you as shown on Income Tax Table 1, or you can use Income Tax Table 2.
- If your taxable income is \$100,000 or more, you **must** use Income Tax Table 2.

**Note:** Income Tax Table 1 shows the tax amount for \$50 increments of income and is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2.

### Line 7 – Nonbusiness Credits from Schedule B

Schedule B on page 4 of the Ohio form IT 1040 return has a list of the nonbusiness credits that you may be allowed to take. See pages 30-32 to read about the credits for which you may be eligible.

If you can claim any of these credits, you will need to complete Schedule B. Enter on line 7 the total credits from line 59 (enclose page 4 of Ohio form IT 1040).

**Important:** If you show any amount on this line other than -0-, you must include page 4 when you mail your return.

### Line 9 – Exemption Credit

For taxable years beginning on or after Jan. 1, 2014, the \$20 personal and dependent exemption credit is only available to taxpayers with Ohio taxable income of less than \$30,000. Ohio taxable income is defined as Ohio adjusted gross income less exemptions. If Ohio taxable income is less than \$30,000, multiply your total number of

personal and dependent exemptions by \$20 and enter on line 9.

### Line 11 – Joint Filing Credit



**To qualify for this credit, you and your spouse must each have qualifying Ohio adjusted gross income of at least \$500 after you have figured your Schedule A adjustments.**

If you are a married couple filing a joint Ohio income tax return, you may qualify for a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. **Qualifying Ohio adjusted gross income** does not include income from Social Security benefits, most railroad retirement benefits, uniformed services retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of \$650 (see the following examples).

**Example 1:** Bob and Sue file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 40a and is not included in Bob and Sue's Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if

Bob had another source of qualifying income of \$500 or more not deducted on Schedule A, he and Sue would qualify for the credit.

If you **do not** qualify for the joint filing credit, enter -0- on line 11. If you **do** qualify for the joint filing credit, calculate it this way:

If your Ohio taxable income (line 5) is:	Your credit is:
\$25,000 or less.....	20% of line 10a
More than \$25,000, but not more than \$50,000 .....	15% of line 10a
More than \$50,000, but not more than \$75,000 .....	10% of line 10a
More than \$75,000 .....	5% of line 10a
<b>This credit is limited to a maximum of \$650.</b>	

**Example 2:** If your Ohio taxable income (line 5) is \$20,000 and the amount on line 10a is \$303, then the joint filing credit will be \$61:

\$303 – from line 10a  
x .20 – from table above

Joint filing credit = \$61 (rounded)

If you qualify for this credit, but you and your spouse do not each have a W-2 form show-

## Ohio Earned Income Credit Worksheet

If you do not qualify for the federal earned income tax credit (EITC), you do not qualify for the Ohio earned income credit (EIC).

If you have claimed the low income credit on line 7 on IT 1040EZ or line 56 on Ohio form IT 1040, your tax liability is already \$0, therefore you do not benefit from this nonrefundable EIC. **Stop here.**

If Ohio taxable income is \$20,000 or less for single or married filing joint return, complete only lines 1-3 of the worksheet below.

1. Federal EITC ..... 1. \_\_\_\_\_
  2. Ohio taxable income (line 5 on IT 1040EZ or IT 1040) ..... 2. \_\_\_\_\_
  3. Ohio EIC limit – 10% of line 1 above. If Ohio taxable income is \$20,000 or less for single or married filing joint return, this is your EIC. Enter here and on line 13 of IT 1040EZ or line 14 of IT 1040, and **stop here** ..... 3. \_\_\_\_\_
- If Ohio taxable income is greater than \$20,000 for single or married filing joint return, complete the rest of the worksheet to determine your Ohio EIC.
4. Ohio tax (line 6 on IT 1040EZ or IT 1040) ..... 4. \_\_\_\_\_
  5. Schedule B credits from line 59 on IT 1040 ..... 5. \_\_\_\_\_
  6. Income-based exemption credit (from line 9 of IT 1040EZ or IT 1040) ..... 6. \_\_\_\_\_
  7. Schedule C credit (line 64 on IT 1040) ..... 7. \_\_\_\_\_
  8. Schedule D credit (line 67 on IT 1040) ..... 8. \_\_\_\_\_
  9. Total credits for Ohio EIC calculation (add lines 5, 6, 7 and 8) ..... 9. \_\_\_\_\_
  10. Ohio tax less total credits to calculate Ohio EIC (line 4 minus line 9) ..... 10. \_\_\_\_\_
  11. Multiply line 10 by .5 and enter here ..... 11. \_\_\_\_\_
  12. Enter the lesser of line 3 or line 11 of this worksheet here and on line 13 of IT 1040EZ or line 14 of IT 1040 ..... 12. \_\_\_\_\_

ing \$500 or more of income, then you **must** include with the return a separate statement explaining the income that qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in Ohio adjusted gross income (line 3) in order to take the joint filing credit.

### Line 14 – Earned Income Credit

For taxable years beginning on or after Jan. 1, 2014, a nonbusiness, nonrefundable earned income credit is available for taxpayers who were eligible for the federal earned income tax credit (EITC) on their federal tax returns. The Ohio earned income credit is equal to 10% of the taxpayer's federal EITC.

However, if the taxpayer's Ohio taxable income (Ohio adjusted gross income less exemptions) exceeds \$20,000 on either an individual or joint tax return, then the credit is limited to 50% of the tax otherwise due after deducting all other credits that precede the credit except for the joint filing credit. See the worksheet on page 20.

### Line 15 – Ohio Adoption Credit

You can claim a credit against your tax if you adopted a minor child (under 18 years of age) during the taxable year. The amount of the credit for each minor child legally adopted by the taxpayer shall equal the greater of the following:

1. \$1,500 (one-thousand five-hundred dollars);
2. The amount of expenses incurred by the taxpayer and the taxpayer's spouse to legally adopt the child, not to exceed \$10,000 (ten-thousand dollars). For the purposes of this division, expenses incurred to legally adopt a child include expenses described in Ohio Revised Code section 3107.055, division (C).

**This is a one-time credit per child.** Any unused amounts can be carried forward for up to five years. The adoption must be final and recognizable under Ohio law in the year for which you first claim the credit. "Legally adopt" does not include the adoption of a minor child by the child's stepparent.

### Line 16 – Manufacturing Equipment Grant

For taxable years ending on or after July 1, 2005, the Ohio Revised Code section 5747.31 manufacturer's credit converts to a grant administered by the Ohio Development Services Agency (DSA). For taxable years ending before July 1, 2005, the credit continues to apply.

The manufacturer's grant applies to each sole proprietor who purchased new manufacturing machinery and equipment during the qualifying purchase period of July 1, 1995 to June 30, 2005. The manufacturer's grant also applies to each taxpayer having an interest in pass-through entities that purchased new manufacturing machinery and equipment during the same period. In all cases, the taxpayer or the pass-through entity must have installed the new manufacturing machinery and equipment in Ohio no later than June 30, 2006.

The grant is claimed as a direct reduction to the taxpayer's 2014 Ohio income tax liability and is nonrefundable. The concepts, definitions and computations that apply to the credit also apply to the grant.

If the taxpayer's taxable year ended on or after July 1, 2005, the grant applies not only to the qualifying new manufacturing machinery and equipment purchased during the period of Jan. 1, 2005 to June 30, 2005, but also to qualifying equipment purchased in 2004 and earlier purchase years. Thus, for each taxpayer whose taxable year ended on or after July 1, 2005, the grant applies to (i) the 1/7 amounts from 2005 qualifying purchases, (ii) the 1/7 amounts from pre-2005 qualifying purchases for which the taxpayer claimed the manufacturer's credit on prior years' income tax returns and (iii) unused credit carryforwards (limited to a three-year carryforward period).

If a C corporation elected S corporation status and at the time of the election the C corporation would have been able to claim the manufacturing credit or grant, then those individuals who owned the stock in the corporation at the time of the election can claim the grant for "unused" manufacturing credits. For purposes of claiming the grant, unused manufacturing credits include both the (i) unused 1/7 amounts that would have been available to the C corporation in each of the next six franchise tax years had the C corporation not made the "S" election and (ii) unused carryforward amounts that would have been available to the C corporation in each of the next three franchise tax years had the C corporation not made the "S" election.

**Note:** The grant applies only if both of the following conditions are met:

1. **The taxpayer files a grant request form with the taxpayer's 2014 individual Ohio income tax return.** The grant request form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov); AND
2. **The purchaser of the qualifying new manufacturing machinery and equip-**

**ment filed a notice of intent with the DSA by the date of the taxpayer's timely filed Ohio tax return, including extensions, for the taxpayer's taxable year that included Sept. 30, 2005.** However, a timely filed notice of the intent to claim the credit constitutes a timely filed notice of the intent to claim the grant.

### Line 18 – Interest Penalty

If line 17 minus line 21 and your 2013 overpayment credited to 2014 is \$500 or less, enter -0- on line 18. If line 17 minus line 21 and your 2013 overpayment credited to 2014 is greater than \$500, you may owe an interest penalty. You must complete Ohio form IT/SD 2210 to determine if a penalty is due. This form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 19 – Unpaid Use (Sales) Tax

Use line 19 of Ohio form IT 1040 to report the amount of unpaid use (sales) tax, if any, that you may owe from out-of-state purchases that you made in 2014 (for example, mail order or Internet purchases). Complete the worksheet on page 35. A detailed explanation of the Ohio use tax is on page 34.

If you did not make any out-of-state purchases during 2014, enter -0- on line 19. If you did make any out-of-state purchase during 2014 and if you paid **no** sales tax on that purchase, then you are required to complete the use tax worksheet on page 35 to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

### Line 21 – Ohio Income Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G, box 15; or 1099-R, box 12). See the sample W-2 and W-2G on page 14 and the sample 1099-R on page 15.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) after the last page of Ohio form IT 1040. Do not staple or otherwise attach.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, see line 72b on page 33.

## Line 22 – 2013 Overpayment Credited to 2014, 2014 Estimated Tax Payments and Any Other 2014 Tax Payments

Enter the total estimated income tax payments submitted with your 2014 Ohio form IT 1040ES, extension payment(s) made with Ohio form IT 40P, plus any overpayment you credited to 2014 from your 2013 Ohio form IT 1040, line 26.

- You **cannot** claim as an estimated payment a prior year's refund that you requested but did not receive. Instead, contact us about any refund you requested but did not receive.
- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line estimated taxes paid by a pass-through entity. For proper reporting of the amount of tax paid on your behalf by a pass-through entity, see line 72b on page 33.

## Line 27 – Donations



**A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. If you do not want to donate, leave lines 27a-e blank. If you do not have an overpayment on line 25 but you want to donate, you may**

**do so by writing a check and mailing it directly to the fund. See page 36 for more information.**

## Line 30 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 16, 2015 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 25 is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2015 is 3%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page 11.

## Line 31 – Amount Due Plus Interest and Penalty

Add lines 29 and 30 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7); OR

- Make your paper check or money order payable to Ohio Treasurer of State. Write the last four numbers of your Social Security number on your paper check or money order and include Ohio form IT 40P (see our Web site at [tax.ohio.gov](http://tax.ohio.gov)) and your payment with Ohio form IT 1040.

If you cannot pay the amount you owe, you still must file the return by April 15, 2015 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 12). For additional information regarding payments, see page 7.

## Line 32 – Your Refund

This is your refund after any reduction on line 30. If line 30 is more than the overpayment shown on line 28, you will have an amount due. Enter this amount on line 31 and follow the instructions.



**If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.**

## Adjustments or Credits

Will you claim any adjustments on line 2 or will you claim a credit on lines 7, 13 or 23 of your Ohio form IT 1040?

**YES**

Read the line instructions on pages 23-33.

**NO**

**STOP!** You only have to complete and file pages 1 and 2 of Ohio form IT 1040.

### Schedule A – Adjustments

#### Line 33 – Non-Ohio State or Local Government Interest and Dividends

Enter the total amount of interest and/or dividends you received from obligations or securities issued by non-Ohio state governments, their local governments and/or their authorities if the interest and/or dividends are not included in your federal adjusted gross income. Do not enter interest or dividend amounts from Puerto Rico obligations as it has not officially entered statehood of the U.S. Also include on this line the amortized portion of the original issue discount on such obligations and securities.

#### Line 34 – Pass-Through Entity Add-Back

Enter Ohio pass-through entity and financial institutions taxes [which should be shown on your federal K-1(s)] to the extent that those taxes were deducted in arriving at your federal adjusted gross income.

In addition, each taxpayer having an interest in a qualifying pass-through entity must also enter on this line the taxpayer's proportionate share of expenses and losses that the pass-through entity incurred with respect to the pass-through entity's direct or indirect transactions with the pass-through entity's 40% or more related members. This provision does not apply to the pass-through entity's sales of inventory to such related members to the extent that those losses are calculated in accordance with Internal Revenue Code 482. See Ohio Revised Code section 5733.40(A).

#### Line 35a – Federal Interest and Dividends

Enter interest or dividends on obligations of the United States government that are exempt from federal taxation but are not exempt from state taxation.

#### Line 35b – College Tuition Expenses

Enter any reimbursement received during the taxable year of any amount deducted

for college tuition and fees in any previous taxable year to the extent that the amount is not otherwise included in Ohio adjusted gross income.

If you received a distribution during 2014 reported to you on a 2014 federal form 1099-Q from the CollegeAdvantage program and any portion of such distribution was **not** used to pay for qualified higher-education expenses and was **not** due to the beneficiary's death, disability or receipt of a scholarship, you may be required to include an adjustment on line 35b. Follow the instructions for items 1 through 3 below for such distributions.

1. You do not have to show on this line the amount of distributions relating to the cost of tuition credits or units that you purchased before Jan. 1, 2000.
2. If you are the CollegeAdvantage account owner or beneficiary and a portion of the distribution reported to you on your CollegeAdvantage year 2014 form 1099-Q relates to original contributions or purchases by the account owner (or beneficiary) that are not excluded under item 1 above, then the nonearnings portion (usually the original contribution or purchase price unless the account has declined in value below these amounts) related to such portion of the distribution must be included in Ohio adjusted gross income to the extent that either the account owner or the beneficiary has taken an Ohio contribution deduction for such contributions or purchases in this or a prior taxable year. Add this adjustment to the total reported for line 35b.
3. Include on line 35b the earnings portion of the distribution reported to you on federal form 1099-Q to the extent that you have not otherwise included these earnings in Ohio adjusted gross income (line 3 on Ohio form IT 1040) for either the current taxable year or for any previous taxable year or years.

**Contribution Carryovers:** CollegeAdvantage account owners or beneficiaries should also reduce any contribution de-

duction carryovers to future years to the extent that the nonearnings distributions in item 2 above (i) exceed contribution deductions taken in this and prior years and (ii) are reflected in your contribution deduction carryover to future years' returns.

#### Line 35c – Ohio Public Obligations

Enter any loss resulting from the sale/disposition of Ohio public obligations to the extent that such losses have been deducted in determining federal adjusted gross income.

#### Line 35d – Medical Savings Account

Enter net withdrawals made from a medical savings account (line 46b) for nonmedical purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See the medical savings account worksheet on page 24.

#### Line 35e – Deducted Expenses

Enter reimbursements received in 2014 for any expenses that you deducted on a previously filed Ohio income tax return if the amount of the reimbursement was not included in federal adjusted gross income for 2014.

#### Line 35f – Lump Sum Distribution

Enter any lump sum distribution amount that you reported on federal form 4972. For information about miscellaneous federal tax adjustments, see our Web site at [tax.ohio.gov](http://tax.ohio.gov).

#### Line 35g – Accelerated Depreciation

Add 5/6 of Internal Revenue Code section 168(k) bonus depreciation allowed under the Internal Revenue Code in effect on Dec. 15, 2010. Also add 5/6 of the excess of the Internal Revenue Code section 179 depreciation expense allowed under the Internal Revenue Code in effect on Dec. 15, 2010 over the amount of section 179 depreciation expense that would have been allowed based upon Internal Revenue Code section 179 in effect on Dec. 31, 2002. Replace "5/6" with "2/3" for employers who increased their

Ohio income taxes withheld by an amount equal to or greater than 10% over the previous year. Replace "5/6" with "6/6" for taxpayers who incur a net operating loss for federal income tax purposes if the loss was a result of the 168(k) and/or 179 depreciation expenses. No add-back is required for employers who increased their Ohio income taxes withheld over the previous year by an amount greater than or equal to the sum of the 168(k) or 179 depreciation expenses. No add-back is required for 168(k) and/or 179 depreciation amounts related to a pass-through entity in which the taxpayer has less than 5% ownership. See Ohio Revised Code section 5747.01(A)(20) as amended by the 129th General assembly in HB 365 and our information release IT 2002-02 entitled "Ohio Bonus Depreciation Adjustments," which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 37a – Federal Interest and Dividends

Enter interest and dividend income (included in line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by federal law. Examples include U.S. savings bonds (Series E, EE, H or I), Treasury notes, bills and bonds, and Sallie Maes.

Examples of interest income that are **not** deductible:

- Interest paid by the IRS on a federal income tax refund.
- Interest income from Fannie Maes or Ginnie Maes.

For a more complete listing, see our information release IT 1992-01 entitled

"Exempt Federal Interest Income," which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 37b – Depreciation Expense

Deduct 1/5, 1/2 or 1/6 of the Internal Revenue Code sections 168(k) and 179 depreciation adjustments that you added back on your previous Ohio income tax returns. The fraction used depends on the fraction used when the add-back took place. Deduct 1/5 of amounts that resulted from a 5/6 add-back. Deduct 1/2 of amounts that resulted from a 2/3 add-back. Deduct 1/6 of amounts that resulted from a 6/6 add-back. You can take this deduction even if you no longer directly or indirectly own the asset.

**Note:** These deductions cannot be taken to the extent that your sections 168(k) and 179 depreciation expenses increased a federal net operating loss carryback or carryforward. If a deduction is not available for this reason, you may carry forward the amount not deducted for Ohio purposes and deduct it during a future year. See Ohio Revised Code section 5747.01(A)(20) as amended by the 129th General assembly in HB 365 and our information release IT 2002-02 entitled "Ohio Bonus Depreciation Adjustments," which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 38 – Residents of Neighboring States and Nonresident Military Personnel and Their Spouses

Because of reciprocity agreements that Ohio has with the border states of Indiana, Kentucky, West Virginia, Michigan and Pennsylvania, you do not have to file an

Ohio income tax return if the following two conditions apply:

- You were a full-year resident of one of these states; AND
- Your only source of income within Ohio was from wages, salaries, tips or other employee compensation.

If Ohio income tax was withheld on this income and you meet the two conditions set forth above, you can file an Ohio income tax return to get a full refund. Enter the amount from line 1 onto line 2 and onto line 38, Schedule A. Be sure to include page 3 of Ohio form IT 1040 when you send in your return.

**Exceptions:** Nonresidents and part-year residents must enter -0- on line 38 if either of the following circumstances applies:

1. You were a part-year resident of Ohio or you had additional sources of income from Ohio or do not meet the two conditions set forth above. If so, you must file Ohio form IT 1040 and claim the nonresident/part-year resident credit on Schedule D; OR
2. The reciprocal agreements do not apply. These agreements do not apply to you if you own directly or indirectly at least 20% of a pass-through entity having nexus in Ohio. Ohio Revised Code section 5733.40(A)(7) reclassifies compensation from such pass-through entities to a distributive share of the income from the pass-through entity. You must claim the nonresident/part-year resident credit on Schedule D. Also, see "How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?" on page 11.

**Nonresident Military Personnel and Their Spouses.** *The Servicemembers Civil Relief Act of 2003*, as amended in 2009, is a federal law that provides that a state cannot consider a servicemember or his/her spouse to be a resident or a nonresident simply because he/she is present in the state – or absent from the state – due to military orders of the servicemember. Additionally, the 2009 amendment to the act provides that the wage and salary income of the nonresident spouse of a servicemember is exempt from the income tax of the state in which the servicemember and spouse are stationed and living, provided that the servicemember and spouse are residents of the same state. This provision does not apply to taxable years prior to 2009.

Military payroll authorities will generally withhold income tax for the state of legal residence shown on the servicemember's federal form DD 2058. A servicemember who had state income tax withheld in error should have the military payroll authorities

### Medical Savings Account Worksheet for Lines 35d and 46b

1. Amount you contributed during 2014, but no more than \$4,569. Do not include on this line any amount you entered on line 25 of federal form 1040 ..... 1. \_\_\_\_\_
2. If joint return, amount your spouse contributed to a separate account during 2014, but no more than \$4,569 ..... 2. \_\_\_\_\_
3. Amount of medical savings account earnings included on line 1 of your 2014 Ohio form IT 1040 ..... 3. \_\_\_\_\_
4. Subtotal (add lines 1, 2 and 3) ..... 4. \_\_\_\_\_
5. 2014 withdrawals from the account for nonmedical purposes ..... 5. \_\_\_\_\_
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 46b of Schedule A of Ohio form IT 1040 ..... 6. \_\_\_\_\_
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on line 35d of Schedule A of Ohio form IT 1040 ..... 7. \_\_\_\_\_

**Note for lines 1 and 2:** Do not show on either line any contribution to medical savings accounts if the contribution is excluded from box #1 on your federal form W-2, Wage and Tax Statement.

**Note for line 5:** If any prior year contribution exceeded the deductible limit for that year, contact the Ohio Department of Taxation at 1-800-282-1780 to help you determine the amount you should enter on line 5 of this worksheet.

correct the state of legal residence shown on his/her federal form DD 2058. A servicemember's nonresident spouse who had Ohio income tax withheld and who claims exemption under the 2009 amendment to the *Servicemembers Civil Relief Act of 2003* should file an Ohio income tax return claiming a refund. Free electronic filing of Ohio income tax forms is available at [tax.ohio.gov](http://tax.ohio.gov) through our Income Tax Online Services.

### Line 39a – Military Pay for Ohio Residents

Ohio Revised Code section 5747.01(A)(24) provides that for taxable years beginning on and after Jan. 1, 2007 an Ohio resident servicemember can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts are received for active duty service while the servicemember is stationed outside Ohio. **Do not deduct on this line any other types of income such as civilian wages, interest, dividends and capital gains.**

**Note:** The Nov. 11, 2009, amendment to the *Servicemembers Civil Relief Act of 2003* described in line 38 does not apply to Ohio-domiciled spouses of servicemembers who reside with their spouses outside the state. These spouses are presumed to retain their Ohio domicile.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the Ohio National Guard or military reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, are not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, as described below, qualify a servicemember for this exemption.

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio, and their spouses, will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school

district – even if the servicemember did not reside in the school district at any time during the taxable year.

Examples of military pay and allowances that **do** qualify for this deduction include the following amounts, but only if the taxpayer receives the amounts while he/she is stationed outside Ohio:

- Military pay and allowances received while a member of the active component of the U.S. armed forces and assigned to a permanent duty station outside Ohio.
- Military pay and allowances received while a member of the active component of the U.S. Armed Forces, who is assigned to a permanent duty station inside Ohio, only for periods of duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of the Ohio National Guard or the reserve components of the U.S. Armed Forces in an active duty status outside Ohio, or for periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of a unit of the Ohio National Guard or the reserve components of the U.S. Armed Forces under federal mobilization orders under which the unit mobilizes for training at a non-Ohio location followed by an operational deployment to any non-Ohio location.
- Military pay and allowances received by cadets at the U.S. service academies, specifically the Military Academy, the Air Force Academy, the Coast Guard Academy and by midshipmen at the Naval Academy. Cadets and midshipmen are serving on active duty under the provisions of 38 United States Code section 101(21) and are eligible for this deduction for the pay they receive while stationed at these facilities to the extent that this pay is included in federal adjusted gross income (line 1 of Ohio form IT 1040). However, this deduction is not available for pay received for service in the Reserve Officer Training Corps.

Examples of military pay and allowances that do **not** qualify for this deduction are explained in our information release IT 2008-02 entitled "Military Taxpayer Guide to Taxable Income and Deductions," which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 39b – Uniformed Services Retirement Income and Military Injury Relief Fund

**Uniformed Services Retirement Income.** Taxpayers who retired from the uniformed

services can deduct their military retirement income to the extent that income is not otherwise deducted or excluded in computing federal or Ohio adjusted gross income. "Uniformed services" includes the active or reserve components of the U.S. Army, Navy, Air Force, Marine Corps, Coast Guard and National Guard, and the commissioned corps of both the National Ocean and Atmospheric Administration and the Public Health Service.

Taxpayers who served in the military and receive a federal civil service retirement pension are also eligible for a limited deduction if any portion of their federal retirement pay is based on credit for their military service. These retirees can deduct only the amount of their federal retirement pay that is attributable to their military service.

If you are eligible for this limited deduction, refer to your federal civil service retirement benefit handbook to determine the number of years of your military service. Divide the number of years of military service by the total number of years of combined military service and civilian employment with the U.S. government. Take this fraction and multiply it by the amount of your federal civil service pension you have included on line 1 of this return. The resulting number is the amount of your federal civil service pension that you can deduct on line 39b.

**Example:** Included on line 1 of Ohio form IT 1040 is \$60,000, which the taxpayer received as a federal civil service pension. The taxpayer has 15 years of military service and 45 years of combined military service and civilian employment with the U.S. government. The fraction is  $15/45 = 1/3$ . The taxpayer can deduct \$20,000 on line 39b:  $1/3 \times \$60,000$ .

If you do not have your federal civil service retirement handbook, contact the U.S. Office of Personnel Management (OPM) at 1-888-767-6738 or TDD 1-800-878-5707. You can also e-mail OPM at [retire@opm.gov](mailto:retire@opm.gov) or use its Web site at [www.opm.gov/retire](http://www.opm.gov/retire) to request the booklet. It's important that you specify that you want a **replacement** booklet (there are other types). An OPM customer service representative will tell you how much military and total service time you have in your retirement calculation and can mail you a screen print or short form letter with the information.

The military retirement income also applies to such amounts received by the surviving spouse or the former spouse of each military retiree who is receiving payments under the Survivor Benefit Plan.

We may later ask you for a copy of the divorce agreement and federal form 1099-R as verification for the deduction. **Note:** Child support receipts, regardless of the source, are not included in federal adjusted gross income, so you cannot deduct these amounts.

**Military Injury Relief Fund.** Also enter on this line military injury relief fund amounts that you reported on line 1 (federal adjusted gross income). You do not have to include in federal adjusted gross income, and you cannot enter on line 39b, those military injury relief fund amounts you received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if those injuries are a direct result of military action in Operation Iraqi Freedom or Operation Enduring Freedom. But you must include on lines 1 and 39b any other military injury relief fund amounts you received.

#### Line 40a – State or Municipal Income Tax Overpayments

Did you file a 2014 federal form 1040A or 1040EZ? If "Yes," you do not qualify for this deduction.

If you filed a federal form 1040, then you may be eligible for the state or local income tax refund deduction on line 40a.

Refer to line 10 of your 2014 federal form 1040 and enter this amount. If line 10 is blank, you are not entitled to this deduction.

#### Line 40b – Refund or Reimbursement for Itemized Deductions

Deduct refunds or reimbursements of expenses you originally deducted on a prior year federal income tax return if the following conditions are met:

- The refund or reimbursement was included in your federal adjusted gross income on your 2014 federal income tax return, form 1040, line 21; AND
- The expense for which you were refunded or reimbursed was deducted as an itemized deduction on Schedule A of a prior year federal income tax return.

**Example:** Sue claimed an itemized deduction of \$500 for medical expenses on her 2013 federal income tax return. In 2014 she received a medical expense reimbursement for \$200 from her insurance company, and she reported the \$200 on line 21 of her 2014 federal income tax return. Sue is entitled to deduct the \$200 reimbursement on line 40b of this return.

#### Line 40c – Repayment of Income Reported

Enter on this line any amount of income that you paid back in a subsequent year if that amount meets the following three requirements:

- For federal income tax purposes you claimed either (i) an itemized deduction on Schedule A of your 2014 federal income tax return for the amount repaid OR (ii) a tax credit on your 2014 federal income tax return based upon the amount repaid; AND
- You do not deduct this amount on any other line on your Ohio tax return for this year or any other year; AND
- In the year you received the income, the income did not qualify for either the resident or nonresident/part-year resident credits on Schedules C or D of your Ohio income tax return.

For information about miscellaneous federal tax adjustments, see our Web site at [tax.ohio.gov](http://tax.ohio.gov).

#### Line 41 – Small Business Investor Income Deduction

For taxable years beginning on or after Jan. 1, 2014, an individual taxpayer filing the Ohio form IT 1040 is allowed a deduction amounting to 75% of the taxpayer's Ohio small business investor income up to \$250,000. The deduction cannot exceed \$93,750 for each spouse filing separately or \$187,500 for all other taxpayers.

"Ohio small business investor income" means the portion of a taxpayer's adjusted gross income that is business income re-

duced by deductions from business income and apportioned or allocated to Ohio under Ohio Revised Code 5747.21 and 5747.22 to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year. As such, business income as reported on the taxpayer's federal 1040 Schedules C, E and F will be used in calculating the deduction. The deduction will be available on Schedule A of the Ohio form IT 1040. In order to take this deduction, you must complete the IT SBD – Small Business Investor Income Deduction Schedule (available at [tax.ohio.gov](http://tax.ohio.gov)). **Note:** The deduction will not impact the calculation of a taxpayer's school district income tax liability. Instead, it will be added back to Ohio taxable income for school district income tax purposes.

#### Line 42 – Disability and Survivorship Benefits

You **may** deduct the following:

- Benefits from an employee's disability plan paid as the result of a permanent physical or mental disability. **Note:** The disability must be (or presumed to be) permanent. "Disability" means a permanent physical or mental impairment that makes you unable to work for pay in jobs for which you are qualified by training and experience.
- Survivorship benefits paid from a qualified survivorship plan as the result of the death of a covered employee.

You **may not** deduct the following:

- Payments that otherwise qualify as retirement or pension benefits. Upon reaching your plan's minimum retirement age, the disability benefits received under that plan

#### Portion of Certain College Grants Used To Pay Room and Board for Line 44b

1. Enter the amount of Pell Grant(s) and/or Ohio College Opportunity Grant(s) that you received in 2014. This is reported on a letter received from your educational institution..... 1. \_\_\_\_\_
2. Enter the portion of line 1 used to pay qualified education expenses, including tuition and fees, course-related expenses such as books, supplies, equipment and any special fees required for a course..... 2. \_\_\_\_\_
3. Enter here line 1 minus line 2. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 4..... 3. \_\_\_\_\_
4. Enter here the portion of line 3 that you reported as a taxable amount on line 7 of federal form 1040; line 1 of federal form 1040EZ; or line 7 of federal form 1040A. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 5..... 4. \_\_\_\_\_
5. Enter here the portion of line 4 applied to room and board expenses only. Also enter this amount on line 44b of Schedule A on Ohio form IT 1040..... 5. \_\_\_\_\_

become retirement or pension benefits and are no longer deductible as disability or survivorship. If you are uncertain of the minimum retirement age under your plan, contact your plan administrator for this information.

- Temporary wage-continuation plans.
- Payments for temporary illnesses or injuries (for example, sick pay provided by an employer or third party).
- Pension payments that another individual was receiving but he/she died and you are now receiving these payments (pension continuation benefits). These amounts are not deductible survivorship benefits.

See Ohio Administrative Code (Ohio Rule) 5703-7-08 on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 43 – Social Security and Certain Railroad Retirement Benefits

Deduct the following benefits only to the extent that they are included in your federal adjusted gross income:

- Social Security benefits
- Tier I and Tier II railroad retirement benefits
- Supplemental railroad retirement benefits
- Dual railroad retirement benefits
- Railroad disability

### Line 44a – Tuition Investments in Ohio CollegeAdvantage Savings Plan

**Contribution Deduction.** You may deduct purchases of tuition units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to \$2,000 per beneficiary per year if these amounts do not qualify as a deduction on page 1 of federal form 1040. Qualifying purchases exceeding the \$2,000 limitation may be deducted on future years' returns, subject to the annual \$2,000-per-beneficiary limitation. Married taxpayers may deduct up to a maximum of \$2,000 per beneficiary whether their filing status is married filing jointly or married filing separately. For information on contribution carryovers, see page 23, line 35b.

**Adjustment for Earnings on Certain Distributions.** The earnings portion of distributions from Internal Revenue Code section 529 programs can generally be excluded from federal adjusted gross income if the distribution is used solely to fund qualified higher-education expenses. If the earnings portion of a 2014 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income (line 1 on Ohio form IT 1040), then no further adjustment is allowed on line 44a.

For federal income tax purposes, however, there are certain situations where, due to the coordination of benefits from an Internal Revenue Code 529 program with other federal tax benefits for higher-education expenses (such as the federal American Opportunity Tax Credit), the earnings on a distribution from the CollegeAdvantage program **that are actually used to pay qualified higher-education expenses** cannot be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2014 federal form 1099-Q from the CollegeAdvantage program **is used to pay qualified higher-education expenses**, and if because of certain federal tax limitations such earnings are **not** excluded from your federal adjusted gross income, you can exclude such portion by adding it to the total included on line 44a.

**Adjustment for Distributions at a Loss.** If a distribution reported to you on 2014 federal form 1099-Q reflects a loss (the earnings in box 2 is negative), you can add this loss to your total on line 44a as a positive number if this loss is not deducted in computing federal adjusted gross income (line 1 of Ohio form IT 1040).

For more information, call 1-800-AFFORD-IT (1-800-233-6734) or visit the tuition trust Web site at [www.collegeadvantage.com](http://www.collegeadvantage.com).

### Line 44b – Portion of Certain College Grants Used To Pay Room and Board

Deduct the federally taxable portion of a federal Pell Grant and/or Ohio College Opportunity Grant used to pay room and board.

You qualify for this deduction if you, your spouse or your dependent was a student enrolled in a post-secondary educational institution, used a portion of a Pell Grant and/or an Ohio College Opportunity Grant to pay room and board expenses, and this portion was included in your federal adjusted gross income. The room and board, including meal plans, must have been furnished at the facilities of the educational institution for which the grant was awarded. See the worksheet on page 26.

### Line 45 – Ohio National Guard Reimbursements and Benefits

Deduct on line 45 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (line 1 of Ohio form IT 1040) and (ii) you have not already deducted these amounts elsewhere on Schedule A:

- Receipt of Ohio Adjutant General-authorized Ohio National Guard re-

imbursement for group life insurance premiums paid; AND

- Receipt of Ohio Adjutant General-authorized payment of death benefits received as a beneficiary of an active duty member of the Ohio National Guard who died while performing active duty.

### Line 46a – Unreimbursed Long-Term Care Insurance Premiums, Unsubsidized Health Care Insurance Premiums and Excess Health Care Expenses

There are several deductions for unreimbursed medical expenses included:

- Excess medical care expenses and subsidized medical care insurance premiums for dental, vision and health;
- Unsubsidized medical care insurance premiums for dental, vision and health;
- Unsubsidized long-term care insurance premiums; AND
- Accident and health insurance premiums paid for qualifying dependent relatives.

#### Line 1

Select on line 1 of the worksheet on page 28 your eligibility status to participate in any subsidized health plan/Medicare.

A subsidized health plan is a plan for which your current or former employer or your spouse's current or former employer pays for any part of the plan's costs and reimburses you or your spouse for any portion of the plan's cost. Most people who receive wage or salary income from an employer participate in one or more subsidized plans; such plans are not unsubsidized health plans. If you are participating in a subsidized health plan, pre-tax premiums may be reflected on your pay stub or W-2, box 12. If you are unsure, check with your employer. If you were not eligible to participate in a subsidized plan for any part of the year, check box B on line 1. Otherwise, check box A or C. See Note 1 on the worksheet.

#### Line 2

Enter on line 2 of the worksheet the costs for qualifying medical care expenses. Some examples of qualifying expenses include unreimbursed costs for the following:

- Prescription medicine or insulin;
- Hospital costs and nursing care;
- Medical, dental and vision examinations and treatment by a certified health professional;
- Eyeglasses, hearing aids, braces, crutches and wheelchairs; AND
- Subsidized premiums for medical care insurance, to include Medicare premiums and supplemental Medicare insurance.

Refer to IRS publication 502 for allowable items and expenses.

**Example 1:** Sue has a health care insurance plan through her employer. The health care insurance premium for this coverage is \$265 every two weeks, of which \$100 is deducted from Sue's post-tax pay and \$165 is paid by her employer. The taxpayer can include on line 2 of the worksheet the \$100 insurance premiums that she paid.

### Line 2a – Unsubsidized Medical Care Insurance Premiums

If you were eligible to participate in a subsidized health care plan, enter on line 2a of the worksheet the costs for unsubsidized medical care insurance premiums you paid for dental, vision and health insurance for you, your spouse and dependents. If you or your spouse were eligible to participate in a subsidized plan for part of the year, enter on this line the unsubsidized premiums for the portion of the year during which you or

your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan.

**Note:** You must reduce the unsubsidized medical care insurance premium amount you enter on line 2a of the worksheet by the amount of the self-employed health insurance deduction that you claimed on line 29 of federal form 1040.

**Example 1:** Sue has a health care insurance plan through her employer. She has \$50 deducted from her paycheck (post-tax) each month to pay for her portion of her health care insurance premium costs. Her employer contributes \$450 each month toward the health care insurance premium costs that total \$500 each month. This is a subsidized plan, so Sue is not participating in an unsubsidized health care insurance

plan. Sue cannot use her \$50 monthly payment on line 2a of the worksheet, but she can include this amount on Line 2.

**Example 2:** Sue is retired and qualifies for Medicare for the entire year. She pays \$50 each month for unsubsidized supplemental health insurance and \$20 each month for Medicare B premiums. Sue can include her \$50 monthly premium payments on line 2a of the worksheet as she is eligible for a subsidized plan through Medicare; Also, she can include the \$20 Medicare B premium payments amounts on line 2.

**Note:** If you are eligible for Medicare coverage, you can use line 2a of the worksheet to report any unsubsidized medical care insurance premiums paid while you were eligible for Medicare coverage.

## Unreimbursed Health Care Expenses Worksheet for Line 46a

**Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan (see Internal Revenue Code 125) or under any flexible spending account.**

1. Were you eligible to participate in any **subsidized** health insurance plan / Medicare for (check one of the following):

- ☐ A. The entire year;  
☐ B. None of the year; OR  
☐ C. Part of the year (see Note 1, below)

2. Enter the medical care expenses you paid and any **subsidized** medical insurance premiums you paid for dental, vision and health insurance. Ohio Revised Code (R.C.) 5747.01(A)(11)(b) .....2. \_\_\_\_\_

2a. Enter the amount you paid for **unsubsidized** medical care insurance premiums for dental, vision and health insurance. R.C. 5747.01(A)(11)(b)

- If you checked A on line 1, enter your **unsubsidized** premiums on this line.
- If you checked B on line 1, enter -0-.
- If you checked C on line 1, enter your **unsubsidized** premiums for the part of the year in which you **were eligible** to participate in a **subsidized** health insurance plan or Medicare.....2a. \_\_\_\_\_

3. Add lines 2 and 2a .....3. \_\_\_\_\_

4. Enter your federal adjusted gross income (from line 1 of Ohio form IT 1040). If less than -0-, enter -0-.....4. \_\_\_\_\_

5. Multiply line 4 times the statutory factor of 7.5% .....5. \_\_\_\_\_

6. Line 3 minus line 5. If less than -0-, enter -0- .....6. \_\_\_\_\_

7. Enter the amount for **unsubsidized** premiums you paid for long-term care insurance (see Note 2, below). R.C. 5747.01(A)(11)(a) .....7. \_\_\_\_\_

8. Enter the amount you paid for **unsubsidized** medical care insurance premiums, including those for dental, vision and health insurance. R.C. 5747.01(A)(11)(a)

- If you checked A on line 1, enter -0-.
- If you checked B on line 1, enter your **unsubsidized** premiums on this line
- If you checked C on line 1, enter this amount for the part of the year that you **were not eligible** to participate in a **subsidized** health insurance plan or Medicare.....8. \_\_\_\_\_

9. Enter the amount paid by your employer and included in your federal adjusted gross income solely because it relates to an "accident and health plan" for qualifying relatives and any amounts included in your federal adjusted gross income that were paid through an employer-subsidized accident and health plan to reimburse you for medical care expenses for qualifying relatives (see instructions for line 9). R.C. 5747.01(A)(11)(c) .....9. \_\_\_\_\_

10. Add lines 6, 7, 8 and 9. Enter the total on line 46a of Schedule A.....10. \_\_\_\_\_

**Note 1:** If you or your spouse were eligible to participate in a subsidized plan for part of the year, check C on line 1 above and enter on line 2a these unsubsidized premiums for the portion of the year during which you or your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan. Enter on line 8 any portion of the unsubsidized premiums paid for dental, vision and health insurance for the portion of the year during which you or your spouse were not eligible to participate in a Medicare and/or a subsidized health insurance plan (see instructions, Example 3).

**Note 2:** Do not enter any amounts on line 7 that are included on line 2, 2a, 8 or 9.

**Example 3:** From Jan. 1 through June 30, Sue paid unsubsidized medical care insurance premiums. Sue became eligible for Medicare on July 1. On that same day, she begins to pay Medicare Part B premiums and \$50 of supplemental medical care insurance premiums each month. Sue can claim her unsubsidized medical care insurance premiums paid Jan. 1 through June 30 on line 8. Sue can also claim her supplemental medical care premiums paid from July 1 through Dec. 31 on line 2a and her Medicare Part B premiums on line 2.

### Line 7 – Unreimbursed Long-Term Care Insurance Premiums

Enter on line 7 of the worksheet on page 28 the amounts paid during 2014 for unreimbursed long-term care insurance premiums for you, your spouse and your dependents that covers nursing home care, home care or adult day care.

### Line 8 – Unsubsidized Medical Care Insurance Premiums

If you were not eligible to participate in a subsidized health care plan, enter on line 8 of the worksheet the costs for unsubsidized medical care insurance premiums you paid for dental, vision and health insurance for you, your spouse and dependents. If you selected C for line 1, refer to Example 3.

### Line 9 – Accident and Health Insurance Plan and Medical Expense Reimbursement for Qualifying Relatives

You may be able to take a deduction for contributions made by your employer for accident and health insurance for "qualifying relatives." You are permitted to deduct income included in your federal adjusted gross income on the basis of an employer-paid plan covering a "qualifying relative." See the definition below of a qualifying relative for this deduction.

You are also permitted to deduct amounts received as an employee through an accident and health insurance plan that are paid, directly or indirectly, to you to reimburse you for expenses incurred for the medical care of the same qualifying relatives. See the definition below of a qualifying relative for this deduction.

This deduction is only available for "qualifying relatives" who are not eligible to participate in any subsidized medical care insurance plan offered by their employer and who are not eligible for Medicare or Medicaid. A subsidized health insurance plan is a plan where your employer, your spouse's employer, a retirement plan or Medicare pays any portion of the total premium for health insurance coverage. The deduction

is not available to self-employed taxpayers because such taxpayers deduct all of their family accident and health insurance premiums on federal form 1040 before arriving at federal adjusted gross income.

If you answer "Yes" to either of questions below, you are not eligible to take these deductions:

1. Did you claim the self-employed health insurance deduction on Line 29 of federal form 1040? ☐ Yes ☐ No
2. During the year, was your qualifying relative eligible for medical care coverage through Medicare or Medicaid? ☐ Yes ☐ No

For line 9 only, the definition of "qualifying relative" is expanded to include those who would be a qualifying relative under the Internal Revenue Code definition, without regard to the gross income test or the support test. For purposes of this deduction only, a "qualifying relative" is a citizen or national of the United States or a resident of the United States, Mexico or Canada that also bears one of the following relationships to the taxpayer:

- A child or a descendant of a child.
- A brother, sister, stepbrother or stepsister.
- The father or mother, or an ancestor of either.
- A stepfather or stepmother.
- A son or daughter of a brother or sister of the taxpayer.
- A brother or sister of the father or mother of the taxpayer.
- A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law.
- An individual (other than an individual who at any time during the taxable year was the spouse of the taxpayer) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayer's household.

Below are a few examples of a taxpayer who can or cannot take this deduction:

**Example 1:** Sue who is a self-employed independent contractor purchases an accident and health insurance plan for herself, her husband and her 25-year-old daughter. Sue is a sole proprietor and earns a net profit of \$100,000. She pays accident and health insurance premiums of \$10,000 a year. The company does not offer health insurance coverage for her employees. Her daughter works with her and is paid an annual salary of \$25,000, lives in her own home and is self-supporting. Sue cannot include the \$10,000 on line 9 of the worksheet because she took the deduction on line 29 of the federal return for health insurance premiums paid

by self-employed individuals. For additional information, visit the Ohio Department of Insurance's Web site at [insurance.ohio.gov](http://insurance.ohio.gov).

**Example 2:** Sue's employer offers a health insurance plan that offers coverage for children up to the age of 29. Sue enrolls in coverage to cover her 28-year-old son. Sue's son earns \$25,000 per year, lives on his own and pays for his own support. Sue's son is not eligible for any subsidized health plan through his employer, nor is he eligible for Medicare or Medicaid. Sue's employer pays \$5,000 in health insurance premiums on behalf of her son. Under federal law, Sue's son is not a dependent because he fails to meet the income and support test of a qualifying relative. Thus, the \$5,000 paid on behalf of Sue's son is imputed as income and included in her federal adjusted gross income. However, in Ohio, Sue can deduct the \$5,000 from gross income on line 9 of the worksheet on page 28 because her son meets the definition of a qualifying relative and thus qualifies for this deduction.

### Line 46b – Medical Savings Account

You may be able to deduct the amount of funds you deposited into a medical savings account. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 2014 the maximum amount of deposited funds you may be able to deduct is \$4,569. If filing a joint return, each spouse may deduct up to \$4,569 of funds deposited into his/her account for a maximum joint deduction of \$9,138. Any investment income or interest earned on the funds deposited into a medical savings account is also deductible **if the income or interest is included in your federal adjusted gross income** (line 1 of your Ohio form IT 1040). **Note:** You must reduce the amount of this deduction by any amount that you claimed on line 25 of your federal form 1040.

To determine if you are eligible for this deduction, complete the medical savings account worksheet on page 24. For further information, see "What Is a Medical Savings Account and What Are the Qualifications?" on page 11.

**Example:** Bob and Sue file a joint tax return. Bob contributed \$2,000 to his medical savings account while Sue contributed \$5,000 to hers. Bob's account earned \$120 in interest and Sue's earned \$300, which were included in their federal adjusted gross income. These amounts are not deductible in arriving at federal adjusted income. They are entitled to a medical savings account deduction of \$6,989 (\$2,000 for Bob's contribution, \$4,569 for Sue's

contribution and the combined interest income of \$420).

### Line 46c – Qualified Organ Donor Expenses

Deduct on this line up to \$10,000 of qualified organ donation expenses you incurred during the taxable year. If your filing status is married filing jointly, each of you can deduct on this line up to \$10,000 of qualified organ donation expenses you each incurred during the taxable year. "Qualified organ donation expenses" means unreimbursed travel and lodging expenses that you incur in connection with your donation, to another human being, of your human liver, pancreas, kidney, intestine, lung or any portion of your human bone marrow.

You can claim this deduction only once for all taxable years. If you claim the deduction for this year, you cannot claim this deduction in any subsequent year. If your filing status is married filing jointly and if you and your spouse both claim the deduction for this year, both you and your spouse cannot claim this deduction in any subsequent year. However, if your filing status is married filing jointly but only one spouse claims this deduction for this year, the other spouse can claim the deduction in a subsequent year, regardless of your spouse's filing status in that subsequent year.

You can also deduct matching contributions that you made to another person's Individual Development Account when the account has been established by a county department of human services. For further information, contact your local county department of human services.

### Line 47 – Wage Expense

Deduct the amount of employer wage and salary expenses that you did not deduct for federal income tax purposes because you instead claimed the federal work opportunity tax credit.

### Line 48 – Interest Income from Ohio Public Obligations

Deduct interest income earned from Ohio public obligations and Ohio purchase obligations if the interest income was included in your federal adjusted gross income. You can also deduct any gains resulting from the sale or disposition of Ohio public obligations to the extent that the gain was included in your federal adjusted gross income.

Deduct income from providing public services under a contract through an Ohio state project (including highway services) if the income was included in your federal

adjusted gross income. You can also deduct income from a certain transfer agreement or an enterprise transferred under that agreement if the income was included in your federal adjusted gross income. See Ohio Revised Code section 4313.02.

## Schedule B – Nonbusiness Credits

### Line 51 – Retirement Income Credit

To qualify for the Ohio retirement income credit, you **must** meet all of the following:

- You received retirement benefits, annuities or distributions that were made from a pension, retirement or profit-sharing plan; AND
- You received this income because you have retired; AND
- This income is included in your Ohio adjusted gross income on line 3. **Note:** Uniformed services retirement income required to be shown on line 39b and Social Security and certain railroad retirement benefits required to be shown on line 43 do **not** qualify for this credit.

#### The Amount of the Credit is as Follows:

Amount of qualifying retirement income during the taxable year:	Line 51 retirement income credit for taxable year:
\$500 or less.....	\$ 0
More than \$500, but not more than \$1,500 .....	\$ 25
More than \$1,500, but not more than \$3,000 .....	\$ 50
More than \$3,000, but not more than \$5,000 .....	\$ 80
More than \$5,000, but not more than \$8,000 .....	\$130
More than \$8,000 .....	\$200

#### The Maximum Credit Per Return is \$200.

If you are filing a joint return, combine the total qualifying retirement income for both spouses to determine the credit from the table above.

**If the taxpayer has previously taken a lump sum retirement income credit, they cannot take the retirement income credit on this year's return or any future year's return to which this taxpayer is a party.**

**Note:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on federal form W-2 qualify for this credit **only** if the amounts are paid under a retirement plan.

**Example:** Bob and Sue are retired and file a joint return. Bob has \$5,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. Sue has \$2,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. The total of the two qualifying retirement incomes is \$7,000. The table above shows a credit of \$130 for retirement income of more than \$5,000, but not more than \$8,000. They are entitled to claim on line 51 an Ohio retirement income credit of \$130.

### Line 52 – Senior Citizen Credit

You can claim a \$50 credit if you were 65 or older before Jan. 1, 2015. If you are filing a joint return, **only one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

**If you take or have previously taken the lump sum distribution credit, you can not take the \$50 senior citizen credit on this year's return or any future year's return.**

### Line 53 – Lump Sum Distribution Credit

This credit is available only to individuals 65 or older before Jan. 1, 2015. If you received a lump sum distribution from a pension, retirement or profit-sharing plan, whether on account of retirement or separation from employment, and if you are 65 or older, you may be able to take advantage of a special tax treatment that uses the \$50 senior citizen tax credit multiplied by your expected remaining life years.

## 2014 Child Care and Dependent Care Worksheet for Line 54

1. Enter the amount from line 9 of federal form 2441, Child and Dependent Care Expenses..... 1. \_\_\_\_\_
2. If line 3 of your Ohio form IT 1040 is less than \$20,000, enter 100% on this line. If line 3 of your Ohio form IT 1040 is equal to or greater than \$20,000, but less than \$40,000, enter 25% on this line. All others enter -0- on this line..... 2. \_\_\_\_\_ X \_\_\_\_\_ %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on line 54 (Schedule B) of Ohio form IT 1040... 3. \_\_\_\_\_

If the answers to questions 1 through 6 below are all "Yes," you can claim the lump sum distribution credit. If you answer "No" to any of the questions, you do not qualify for this credit.

1. Were you 65 or older before Jan. 1, 2015?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, Internal Revenue Code 401(k), STRS, PERS, SERS, etc.)?
3. Was the distribution made from all of the employer's qualified plans of one kind in which the employee had funds?
4. Was the distribution for the full amount credited to the employee?
5. Was the distribution paid within a single taxable year?
6. Was the distribution made because the employee died, quit, retired, or was laid off or fired?

If you take this credit, you **cannot** take the \$50 senior citizen's credit on this year's return or on any future year return to which this taxpayer is a party. For more information, see page 2 of Ohio form LS WKS, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Note 1:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on federal form W-2 do **not** qualify for this credit.

**Note 2:** Distributions from university retirement plans and from government-sponsored deferred compensation plans do **not** qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

#### Line 54 – Child Care and Dependent Care Credit

If your Ohio adjusted gross income (line 3) is less than \$40,000 and if you made payments that qualified for the federal child

care and/or dependent care credit, you are entitled to this credit. Complete the worksheet on page 30 to calculate the amount of credit you may claim.

**Note:** If line 3 on page 1 of the Ohio form IT 1040 is \$40,000 or more, you are **not** entitled to this credit.

#### Line 55 – Lump Sum Retirement Credit

Lump sum distributions that you received on account of retirement from a qualified retirement plan may qualify for the lump sum retirement credit. A lump sum distribution is one where you receive your entire balance from a qualified pension, retirement or profit-sharing plan during one taxable year.

If you take this credit, you **cannot** take the retirement income credit on this year's return or on any future year return to which this taxpayer is a party. For more information on lump sum distribution and lump sum retirement credits, see page 1 of

### Displaced Worker Training Credit Worksheet for Line 57

Such training qualifies for this credit only if you can check "Yes" for questions 1, 2 and 3 below. Your spouse can also claim the credit on this return if (i) your spouse can also answer "Yes" to all of the questions and (ii) you file a joint return with your spouse.

- |   | <u>Yes</u>               | <u>No</u>                |
|---|--------------------------|--------------------------|
| 1. Did you lose your job because the place where you worked either permanently closed or moved, or because your employer abolished your job or shift? <b>Note:</b> Abolishment of job or shift does not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc. .... | <input type="checkbox"/> | <input type="checkbox"/> |
| Date of separation .....  |                          |                          |
| 2. During the 12-month period beginning when you lost your job, did you pay for any displaced worker training? ...  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. While you were receiving displaced worker training, were you either unemployed or working no more than 20 hours per week? .....  | <input type="checkbox"/> | <input type="checkbox"/> |

If you and/or your spouse checked "Yes" to all of the questions above, complete the worksheet below:

1. Enter the amount of displaced worker training expenses you paid during 2013 and 2014 for displaced worker training during the 12-month period beginning when you lost your job. Do not include any amount that was reimbursed to you or grants/vouchers for which you did not repay ..... 1. \_\_\_\_\_
2. Enter one-half of the amount on line 1 ..... 2. \_\_\_\_\_
3. Enter the smaller of \$500 or the amount on line 2 ..... 3. \_\_\_\_\_
4. Enter the amount of displaced worker training credit, if any, that you claimed on line 57, Schedule B, of last year's Ohio form IT 1040 ..... 4. \_\_\_\_\_
5. Subtract line 4 from line 3 (but not less than -0-). If your filing status is single, qualifying widow(er), married filing separately or head of household, stop here. Line 5 is your displaced worker training credit. Enter this amount on line 57, Schedule B of Ohio form IT 1040 ..... 5. \_\_\_\_\_

If your filing status is married filing jointly and your spouse also answered "Yes" to the three questions at the top of this worksheet, complete the remainder of this worksheet.

6. Enter the amount of displaced worker training expenses your spouse paid during 2013 and 2014 for displaced worker training during the 12-month period beginning when he/she lost his/her job. Do not include any amount that was reimbursed to him/her ..... 6. \_\_\_\_\_
7. Enter one-half of the amount on line 6 ..... 7. \_\_\_\_\_
8. Enter the smaller of \$500 or the amount on line 7 ..... 8. \_\_\_\_\_
9. Enter the amount of displaced worker training credit, if any, that your spouse claimed on line 57, Schedule B of last year's Ohio form IT 1040 ..... 9. \_\_\_\_\_
10. Subtract line 9 from line 8 (but not less than -0-) ..... 10. \_\_\_\_\_
11. Add lines 5 and 10 and enter the amount here and on line 57, Schedule B, of Ohio form IT 1040 ..... 11. \_\_\_\_\_

Ohio form LS WKS, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Note 1:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on federal form W-2 do **not** qualify for this credit.

**Note 2:** Distributions from university retirement plans and from government-sponsored deferred compensation plans do **not** qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

### Line 57 – Displaced Worker Training Credit

Ohio law provides a \$500 maximum credit per taxpayer for amounts you pay for qualified displaced worker training during the 12-month period after you lose your job. Qualified displaced worker training is job training or education that improves your ability to perform a new job after you have lost your previous job. Displaced worker training includes apprenticeships, internships and educational classes. Complete the worksheet on page 31.

It does **not** include amounts paid for computer purchases or upgrades, professional organizational fees, meals, mileage, transportation or outplacement firms that help you to develop skills used to find a new job – for example, career planning, profile analysis, skills assessment, resume writing, marketing action plan, etc., that are paid in one's endeavor to find a new job. These training classes are not to improve the skills that one would use in performing the functions or tasks associated with a new job.

### Line 58 – Ohio Political Contributions Credit

You can claim a credit against your tax for monetary contributions you made during the year to the campaign committee of candidates for any of the following Ohio offices:

- Governor
- Lieutenant governor
- Secretary of state
- Auditor of state
- Treasurer of state
- Attorney general
- Chief justice of the Ohio Supreme Court
- Justice of the Ohio Supreme Court
- Ohio Board of Education
- Ohio Senate
- Ohio House of Representatives

The amount of the credit is the lesser of the combined total cash contributions you made during the year or \$50 (\$100 for married filing joint returns).

## Schedule C – Full-Year Ohio Resident Credit

### Line 60 – Income Subjected to Tax by Other States

If you were a full-year Ohio resident during 2014 and you had income subjected to tax by other states or the District of Columbia, you may qualify for the Ohio resident tax credit. The credit is the **lesser** of lines 62 or 63.

This line amount is the portion of your Ohio adjusted gross income subjected to a tax on income in other states or the District of Columbia while you were a resident of Ohio, less related deductions allowed in computing federal adjusted gross income and increased or decreased by related adjustments on Schedule A of Ohio form IT 1040.



**Limitation:** Do **not** include income for which you have directly or indirectly deducted, or were entitled to deduct in computing federal adjusted gross income. See our information release IT 2006-02 entitled "Inapplicability of Ohio Resident Credit with Kentucky Corporate Income Tax," which is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Do not include wages, salaries, tips or commissions earned by full-year Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania and certain income earned by military non-residents that is shown on line 38. This income is not taxed and does not qualify for the credit.**

### Line 62 – Determining the Factor

The factor must be four digits to the right of the decimal. Do **not** round to the nearest ten-thousandth. **Example:** Enter .435762 as .4357.

### Line 63 – Other States' Income Tax

Enter the amount of 2014 income tax, less all related nonrefundable credits other than withholding, estimated tax payments and carryforwards from previous years, paid to other states or the District of Columbia. In general, this amount will be the amount shown on the line of the other state's income tax return that is equivalent to line 17 of Ohio form IT 1040.

**Note:** See our information release IT 2006-02 entitled "Inapplicability of Ohio Resident Credit with Kentucky Corporate Income

Tax," which is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Schedule D – Nonresident/Part-Year Resident Credit

### Line 65 – Income Not Earned or Received in Ohio

Enter the portion of Ohio adjusted gross income from line 3 that was not earned or received in Ohio. You must complete and include Ohio form IT 2023 (which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov)) to calculate this credit unless your only income from Ohio sources were wages reported on your W-2(s) and you and/or your family members do not directly or indirectly own the business that paid you those wages.

Do **not** include on this line pass-through entity distributive shares of income allocated or apportioned to Ohio.

**Note:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on your W-2(s) should **not** be included on this line to the extent that such amounts are based upon employment or previous employment within Ohio. Do not include on this line any severance pay, termination pay, final pay or "golden parachute" amounts if you (i) earned in Ohio any portion of such amounts and/or (ii) were employed in Ohio by the payor or the payor's affiliate prior to or at the time of your receipt of such amounts.

### Line 67 – Determining the Factor

The factor must be four digits to the right of the decimal. Do **not** round to the nearest ten-thousandth. **Example:** Enter .435762 as .4357.

## Schedule E – Nonrefundable Business Credits

Business owners may be entitled to claim on Ohio Schedule E one or more nonrefundable business credits. These credits include the following:

- Credit for contributions to candidates for Ohio statewide office or General Assembly
- Job retention credit, nonrefundable portion
- Credit for selling alternative fuel
- Credit for eligible new employees in an enterprise zone
- Credit for certified ethanol plant investments

- Credit for purchases of grape production property
- Technology investment credit (this credit has been retired except for limited situations)
- Enterprise zone day care and training credits
- Ohio historic preservation credit, nonrefundable carryforward portion
- InvestOhio – credit for investing in an Ohio small business

**Note:** You can obtain Ohio Schedule E from our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by calling the forms request line at 1-800-282-1782.

## Refundable Business Credits

### Line 72a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Development Services Agency (ODSA) has granted you this credit for 2014, you should enter the certified amount on line 72a. This amount is considered a payment that can be refunded in whole or in part if your total payments on line 24 exceed the amount shown on line 22. For further details about

this credit, call the ODSA at 614-466-4551 or 1-800-848-1300.

### Line 72b – Refundable Pass-Through Entity Credit

If you are a direct or indirect investor in a pass-through entity that filed and paid Ohio tax on Ohio form IT 4708 (Composite Income Tax Return for Certain Investors in a Pass-Through Entity) or Ohio form IT 1140 (Pass-Through Entity and Trust Withholding Tax Return), you should enter the amount of Ohio tax paid on your behalf by the pass-through entity or trust. Investors and trust beneficiaries who claim this credit for taxes paid on their behalf **must include federal K-1(s)**, which reflect the amount of Ohio tax paid. In addition, see instructions for line 34 on page 23.

The K-1(s) should show the amount of your distributive share of income, the amount of Ohio tax paid, the legal name of the entity and the entity's federal employer identification number.

### Line 72c – Historic Preservation Credit

Include a copy of the certificate that you received from the Ohio Development Services

Agency (ODSA). For additional information, visit the ODSA's Web site at [http://development.ohio.gov/cs/cs\\_ohptc.htm](http://development.ohio.gov/cs/cs_ohptc.htm) or call 614-995-2292 or 1-800-848-1300.

### Line 72d – Motion Picture Production Credit

Include a copy of the certificate that you received from the Ohio Development Services Agency (ODSA). For additional information, visit the ODSA's Web site at <http://www.ohiofilmoffice.com/Incentives.html> or call 614-644-5156 or 1-800-848-1300.

### Line 72e – Financial Institutions Tax Credit

If you are an investor in a pass-through entity or trust that is responsible to file and pay the Ohio Financial Institutions Tax, you may claim a credit to the extent of the proportionate share of the amount paid on your behalf by the pass-through entity or trust. Investors and trust beneficiaries who claim this credit for taxes paid on their behalf must include the federal K-1(s), which reflect the Ohio tax paid.

## Unpaid Use (Sales) Tax Explanation and Instructions for Ohio Forms IT 1040EZ and IT 1040

**TIP:** This line will be -0- if you made no catalog, Internet or out-of-state purchases. If you do have catalog, Internet or out-of-state purchases, many out-of-state retailers already collect use (sales) tax on your purchase. Your receipt will show it as a sales tax amount. If the retailer charges you sales tax on your purchase, you do **not** have to use the Ohio income tax return to pay additional use tax to Ohio.

Use line 16 of Ohio form IT 1040EZ or line 19 of IT 1040 to report the amount of unpaid use (sales) tax (if any) on out-of-state purchases that you made if you used, stored or consumed in Ohio the item or service you purchased (for example, Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and for which you paid **no** sales tax on that purchase(s). **Complete the use tax worksheet on page 35 to determine if you owe this tax.**

**Note:** Any unpaid portion of the Ohio use tax is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report the use tax on line 16 of Ohio form IT 1040EZ or line 19 of IT 1040.

### Ohio's Use Tax

Ohio's use tax has been part of our tax laws since 1936. The use tax rate is equal

to the sales tax rate in your county. Every state with a sales tax also has a companion use tax. The use tax laws were passed to eliminate the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect Ohio sales tax.

### Who Benefits From the Tax?

- ✓ **You and Our Schools:** One-third of Ohio's sales and use tax supports our elementary and secondary schools. The remaining two-thirds pays for state services – higher education, parks, public safety, etc.
- ✓ **County Governments and Transit Authorities:** The sales and use tax is the largest source of financing for the local criminal justice system and public transportation systems.
- ✓ **Ohio Retailers:** The use tax protects Ohio jobs and helps Ohio retailers by keeping prices competitive with out-of-state merchants who don't collect sales tax.

### Can You Give Me an Example?

If you buy a taxable item or service from an out-of-state retailer and pay no sales tax, Ohio requires you to pay the Ohio use tax if you will use, store or consume the item or service in Ohio. The use tax applies when you buy from catalog or Internet retailers. The use tax rate is equal to the sales tax rate in the Ohio county where you will use, store or consume the item or service.

**Example:** Rita lives in Tuscarawas County. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125. The catalog company collects no sales tax. Rita is liable for paying Ohio's use tax:

**Taxable purchase:** \$125

**Ohio + Tuscarawas County use tax rate**  
= 6.75%

**Use tax:** \$125 x .0675 = **\$8.44**

**Round this \$8.44 use tax amount to the nearest whole dollar: \$8**

**Rita would enter \$8 on line 16 of Ohio form IT 1040EZ or line 19 of IT 1040.**

### What if I Have Already Paid Tax on My Out-of-State Purchase?

If you previously paid to another state sales tax on the purchase or if you have previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report on line 16 of Ohio form IT 1040EZ or line 19 of IT 1040 any use tax on that purchase.

### I Owe Ohio Use Tax – How Do I Pay It?

You can pay your use tax when you file your Ohio income tax return. Complete the worksheet on page 35.

If you do not have to file an Ohio income tax return (see page 9) but you owe Ohio use tax, you must file Ohio form VP USE to pay the tax. This form is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## How to Calculate Use Tax for Ohio Forms IT 1040EZ and IT 1040

If during 2014 you made any out-of-state purchase of goods or services that you used, stored or consumed in Ohio (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax in any state on that purchase, you are required to complete this worksheet to determine the Ohio use tax that you owe on that purchase. Complete the following worksheet to determine if you owe any Ohio use tax (which is the Ohio sales tax on your out-of-state purchase). For additional information, see page 34.

<p>a. During 2014 did you make any of the purchases described above?</p> <p><input type="checkbox"/> <b>No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax.</b> Enter -0- on line e below and on line 16 of Ohio form IT 1040EZ or line 19 of IT 1040.</p> <p><input type="checkbox"/> <b>Yes –</b> Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).</p>	
<p>b. Did the retailer charge you sales tax (Ohio or any other state) on your out-of-state purchase(s)?</p> <p><input type="checkbox"/> <b>Yes – STOP – You do not owe any Ohio use tax.</b> Enter -0- on line e below and on line 16 of Ohio form IT 1040EZ or line 19 of IT 1040.</p> <p><input type="checkbox"/> <b>No –</b> You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.</p>	
<p>c. Enter the total of your out-of-state purchases on which you paid <b>no</b> sales tax and <b>no</b> Ohio use tax.</p>	<p><b>\$ .00</b></p>
<p>d. Enter your county use tax rate. Use the decimal chart below to calculate your use tax.</p>	<p><b>X . — — — —</b></p>
<p>e. Multiply line c by line d. This is the amount of Ohio use tax that <b>you owe</b> on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 16 of Ohio form IT 1040EZ or line 19 of IT 1040. This amount is part of your income tax liability.</p>	<p><b>\$ .00</b></p>

## County Sales and Use Tax Rates

State and county sales and use tax rates changed during the year. The following chart reflects sales and use tax rates in effect on Oct. 1, 2014. You can access our Web site at [tax.ohio.gov](http://tax.ohio.gov) for specific tax rates in effect at the time of your purchase.

County	Rate		County	Rate		County	Rate	
	Decimal	Percent		Decimal	Percent		Decimal	Percent
Adams	.0725	7.25%	Hamilton	.0675	6.75%	Ottawa	.0700	7.00%
Allen	.0675	6.75%	Hancock	.0675	6.75%	Paulding	.0725	7.25%
Ashland	.0700	7.00%	Hardin	.0725	7.25%	Perry	.0725	7.25%
Ashtabula	.0675	6.75%	Harrison	.0725	7.25%	Pickaway	.0725	7.25%
Athens	.0700	7.00%	Henry	.0725	7.25%	Pike	.0725	7.25%
Auglaize	.0725	7.25%	Highland	.0725	7.25%	Portage	.0700	7.00%
Belmont	.0725	7.25%	Hocking	.0700	7.00%	Preble	.0725	7.25%
Brown	.0725	7.25%	Holmes	.0675	6.75%	Putnam	.0700	7.00%
Butler	.0650	6.50%	Huron	.0725	7.25%	Richland	.0700	7.00%
Carroll	.0675	6.75%	Jackson	.0725	7.25%	Ross	.0725	7.25%
Champaign	.0725	7.25%	Jefferson	.0725	7.25%	Sandusky	.0725	7.25%
Clark	.0725	7.25%	Knox	.0675	6.75%	Scioto	.0725	7.25%
Clermont	.0675	6.75%	Lake	.0700	7.00%	Seneca	.0725	7.25%
Clinton	.0725	7.25%	Lawrence	.0725	7.25%	Shelby	.0725	7.25%
Columbiana	.0725	7.25%	Licking	.0725	7.25%	Stark	.0650	6.50%
Coshocton	.0725	7.25%	Licking (COTA)	.0775	7.75%	Summit	.0675	6.75%
Crawford	.0725	7.25%	Logan	.0725	7.25%	Trumbull	.0675	6.75%
Cuyahoga	.0800	8.00%	Lorain	.0650	6.50%	Tuscarawas	.0675	6.75%
Darke	.0725	7.25%	Lucas	.0700	7.00%	Union	.0700	7.00%
Defiance	.0675	6.75%	Madison	.0700	7.00%	Union (COTA)	.0750	7.50%
Delaware	.0700	7.00%	Mahoning	.0700	7.00%	Van Wert	.0725	7.25%
Delaware (COTA)	.0750	7.50%	Marion	.0725	7.25%	Vinton	.0725	7.25%
Erie	.0675	6.75%	Medina	.0675	6.75%	Warren	.0675	6.75%
Fairfield	.0675	6.75%	Meigs	.0725	7.25%	Washington	.0725	7.25%
Fairfield (COTA)	.0725	7.25%	Mercer	.0725	7.25%	Wayne	.0650	6.50%
Fayette	.0725	7.25%	Miami	.0700	7.00%	Williams	.0725	7.25%
Franklin	.0750	7.50%	Monroe	.0725	7.25%	Wood	.0675	6.75%
Fulton	.0725	7.25%	Montgomery	.0725	7.25%	Wyandot	.0725	7.25%
Gallia	.0700	7.00%	Morgan	.0725	7.25%			
Geauga	.0675	6.75%	Morrow	.0725	7.25%			
Greene	.0675	6.75%	Muskingum	.0725	7.25%			
Guernsey	.0725	7.25%	Noble	.0725	7.25%			

## Donations that Apply to Ohio Forms IT 1040EZ and IT 1040

**A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. You cannot change your mind and later ask for your donations to be refunded. If you do not want to donate, do not enter an amount on Ohio form IT 1040EZ, lines 20a-e or IT 1040, lines 27a-e.**

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Please note that your donation may be tax-deductible on the year 2015 federal income tax return.

**Military Injury Relief** – Use Ohio form IT 1040EZ, line 20a or IT 1040, line 27a to donate to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom.

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, but you want to donate to provide grants to such individuals, you may do so by writing a check payable to "Ohio Treasurer of State – ODJFS" and mailing it to:

Ohio Department of  
Job and Family Services  
Military Injury Relief Fund  
P.O. Box 182367  
Columbus, OH 43218-2367

**Wildlife Species and Endangered Wildlife** – Use Ohio form IT 1040EZ, line 20b or IT 1040, line 27b to donate to help all of Ohio's wildlife. The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species. Your generous donation will continue to help support Ohio's native wildlife – a natural treasure!

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, but you want to donate to provide grants to protect Ohio's natural heritage, you may do so by writing a check payable to the "Nongame and Endangered Wildlife Special Account" and mailing it to:

Ohio Department of Natural Resources  
Division of Wildlife  
2045 Morse Road, Building G-2  
Columbus, OH 43229-6693

To make a donation online or to learn more, visit [www.wildohio.com](http://www.wildohio.com), scroll to the bottom and select "Support Wildlife – Donate Today!"

**Ohio Historical Society** – Use Ohio form IT 1040EZ, line 20c or IT 1040, line 27c to donate to the Ohio Historical Society. The Ohio Historical Society is a 501(c)(3) nonprofit organization that allocates these funds toward a matching grants program to support state and local history-related projects throughout Ohio.

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, but you want to donate to provide grants to promote and protect Ohio's rich history, you may do so by writing a check payable to "The Ohio Historical Society Income Tax Contribution Fund" and mailing it to:

The Ohio Historical Society  
Attn: Business Office  
800 E. 17th Ave.  
Columbus, OH 43211-2474

Donations may also be made online at [www.ohiohistory.org](http://www.ohiohistory.org).

**State Nature Preserves** – Use Ohio form IT 1040EZ, line 20d or IT 1040, line 27d to donate to protecting Ohio's state nature preserves, natural areas and endangered species habitat. Donations are desperately needed to make the difference between adequate management of Ohio's most fragile habitats and ongoing degradation

due to invasive exotic species and other threats. Please assist us in protecting your natural heritage.

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, but you want to donate to protect Ohio's natural areas, you may do so by writing a check payable to the "Natural Areas and Endangered Species Fund" and mailing it to:

Ohio Department of Natural Resources  
Division of Natural Areas and Preserves  
2045 Morse Road, Building C-3  
Columbus, OH 43229-6693

To learn more, visit <http://naturepreserves.ohiodnr.gov> and select "Support Natural Areas."

**Breast and Cervical Cancer Project** – Use Ohio form IT1040EZ, line 20e or IT 1040, line 27e to donate to the Breast and Cervical Cancer Project. Contributions made to the project are used to provide free breast and cervical cancer screening, diagnostic, and outreach/case management services to uninsured and underinsured Ohio women. The project is administered by the Ohio Department of Health and is operated through 11 regional agencies, which enroll women in the program and schedule them for services with clinical providers in the agency's service area.

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, but you want to donate to provide grants for free breast and cervical cancer screening, you may do so by writing a check payable to "Ohio Treasurer of State" or "Ohio Department of Health" and mailing it to:

Ohio Department of Health  
Attn: Breast & Cervical Cancer  
P.O. Box 15278  
Columbus, Ohio 43215-0278

In the description on the check, please write "Breast and Cervical Cancer Donation."

# 2014 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>UP TO \$1,000</b>			<b>\$3,000</b>			<b>\$6,000</b>			<b>\$9,000</b>			<b>\$12,000</b>		
\$0	\$50	\$0	\$3,000	\$3,050	\$16	\$6,000	\$6,050	\$36	\$9,000	\$9,050	\$68	\$12,000	\$12,050	\$117
50	100	0	3,050	3,100	16	6,050	6,100	37	9,050	9,100	68	12,050	12,100	118
100	150	1	3,100	3,150	17	6,100	6,150	37	9,100	9,150	69	12,100	12,150	119
150	200	1	3,150	3,200	17	6,150	6,200	38	9,150	9,200	69	12,150	12,200	120
200	250	1	3,200	3,250	17	6,200	6,250	38	9,200	9,250	70	12,200	12,250	121
250	300	1	3,250	3,300	17	6,250	6,300	39	9,250	9,300	71	12,250	12,300	122
300	350	2	3,300	3,350	18	6,300	6,350	39	9,300	9,350	71	12,300	12,350	123
350	400	2	3,350	3,400	18	6,350	6,400	40	9,350	9,400	72	12,350	12,400	124
400	450	2	3,400	3,450	18	6,400	6,450	40	9,400	9,450	72	12,400	12,450	125
450	500	3	3,450	3,500	18	6,450	6,500	41	9,450	9,500	73	12,450	12,500	126
500	550	3	3,500	3,550	19	6,500	6,550	41	9,500	9,550	73	12,500	12,550	127
550	600	3	3,550	3,600	19	6,550	6,600	42	9,550	9,600	74	12,550	12,600	128
600	650	3	3,600	3,650	19	6,600	6,650	43	9,600	9,650	74	12,600	12,650	129
650	700	4	3,650	3,700	19	6,650	6,700	43	9,650	9,700	75	12,650	12,700	130
700	750	4	3,700	3,750	20	6,700	6,750	44	9,700	9,750	75	12,700	12,750	132
750	800	4	3,750	3,800	20	6,750	6,800	44	9,750	9,800	76	12,750	12,800	133
800	850	4	3,800	3,850	20	6,800	6,850	45	9,800	9,850	76	12,800	12,850	134
850	900	5	3,850	3,900	20	6,850	6,900	45	9,850	9,900	77	12,850	12,900	135
900	950	5	3,900	3,950	21	6,900	6,950	46	9,900	9,950	77	12,900	12,950	136
950	1,000	5	3,950	4,000	21	6,950	7,000	46	9,950	10,000	78	12,950	13,000	137
<b>\$1,000</b>			<b>\$4,000</b>			<b>\$7,000</b>			<b>\$10,000</b>			<b>\$13,000</b>		
\$1,000	\$1,050	\$5	\$4,000	\$4,050	\$21	\$7,000	\$7,050	\$47	\$10,000	\$10,050	\$78	\$13,000	\$13,050	\$138
1,050	1,100	6	4,050	4,100	22	7,050	7,100	47	10,050	10,100	79	13,050	13,100	139
1,100	1,150	6	4,100	4,150	22	7,100	7,150	48	10,100	10,150	80	13,100	13,150	140
1,150	1,200	6	4,150	4,200	22	7,150	7,200	48	10,150	10,200	80	13,150	13,200	141
1,200	1,250	6	4,200	4,250	22	7,200	7,250	49	10,200	10,250	81	13,200	13,250	142
1,250	1,300	7	4,250	4,300	23	7,250	7,300	49	10,250	10,300	81	13,250	13,300	143
1,300	1,350	7	4,300	4,350	23	7,300	7,350	50	10,300	10,350	82	13,300	13,350	144
1,350	1,400	7	4,350	4,400	23	7,350	7,400	50	10,350	10,400	82	13,350	13,400	145
1,400	1,450	8	4,400	4,450	23	7,400	7,450	51	10,400	10,450	83	13,400	13,450	146
1,450	1,500	8	4,450	4,500	24	7,450	7,500	52	10,450	10,500	84	13,450	13,500	147
1,500	1,550	8	4,500	4,550	24	7,500	7,550	52	10,500	10,550	85	13,500	13,550	148
1,550	1,600	8	4,550	4,600	24	7,550	7,600	53	10,550	10,600	86	13,550	13,600	150
1,600	1,650	9	4,600	4,650	24	7,600	7,650	53	10,600	10,650	87	13,600	13,650	151
1,650	1,700	9	4,650	4,700	25	7,650	7,700	54	10,650	10,700	88	13,650	13,700	152
1,700	1,750	9	4,700	4,750	25	7,700	7,750	54	10,700	10,750	89	13,700	13,750	153
1,750	1,800	9	4,750	4,800	25	7,750	7,800	55	10,750	10,800	90	13,750	13,800	154
1,800	1,850	10	4,800	4,850	25	7,800	7,850	55	10,800	10,850	91	13,800	13,850	155
1,850	1,900	10	4,850	4,900	26	7,850	7,900	56	10,850	10,900	92	13,850	13,900	156
1,900	1,950	10	4,900	4,950	26	7,900	7,950	56	10,900	10,950	94	13,900	13,950	157
1,950	2,000	10	4,950	5,000	26	7,950	8,000	57	10,950	11,000	95	13,950	14,000	158
<b>\$2,000</b>			<b>\$5,000</b>			<b>\$8,000</b>			<b>\$11,000</b>			<b>\$14,000</b>		
\$2,000	\$2,050	\$11	\$5,000	\$5,050	\$27	\$8,000	\$8,050	\$57	\$11,000	\$11,050	\$96	\$14,000	\$14,050	\$159
2,050	2,100	11	5,050	5,100	27	8,050	8,100	58	11,050	11,100	97	14,050	14,100	160
2,100	2,150	11	5,100	5,150	27	8,100	8,150	58	11,100	11,150	98	14,100	14,150	161
2,150	2,200	11	5,150	5,200	27	8,150	8,200	59	11,150	11,200	99	14,150	14,200	162
2,200	2,250	12	5,200	5,250	28	8,200	8,250	59	11,200	11,250	100	14,200	14,250	163
2,250	2,300	12	5,250	5,300	28	8,250	8,300	60	11,250	11,300	101	14,250	14,300	164
2,300	2,350	12	5,300	5,350	29	8,300	8,350	60	11,300	11,350	102	14,300	14,350	165
2,350	2,400	13	5,350	5,400	29	8,350	8,400	61	11,350	11,400	103	14,350	14,400	166
2,400	2,450	13	5,400	5,450	30	8,400	8,450	62	11,400	11,450	104	14,400	14,450	167
2,450	2,500	13	5,450	5,500	30	8,450	8,500	62	11,450	11,500	105	14,450	14,500	169
2,500	2,550	13	5,500	5,550	31	8,500	8,550	63	11,500	11,550	106	14,500	14,550	170
2,550	2,600	14	5,550	5,600	31	8,550	8,600	63	11,550	11,600	107	14,550	14,600	171
2,600	2,650	14	5,600	5,650	32	8,600	8,650	64	11,600	11,650	108	14,600	14,650	172
2,650	2,700	14	5,650	5,700	32	8,650	8,700	64	11,650	11,700	109	14,650	14,700	173
2,700	2,750	14	5,700	5,750	33	8,700	8,750	65	11,700	11,750	110	14,700	14,750	174
2,750	2,800	15	5,750	5,800	34	8,750	8,800	65	11,750	11,800	111	14,750	14,800	175
2,800	2,850	15	5,800	5,850	34	8,800	8,850	66	11,800	11,850	113	14,800	14,850	176
2,850	2,900	15	5,850	5,900	35	8,850	8,900	66	11,850	11,900	114	14,850	14,900	177
2,900	2,950	15	5,900	5,950	35	8,900	8,950	67	11,900	11,950	115	14,900	14,950	178
2,950	3,000	16	5,950	6,000	36	8,950	9,000	67	11,950	12,000	116	14,950	15,000	179

# 2014 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$15,000	\$15,050	\$180	\$18,000	\$18,050	\$256	\$21,000	\$21,050	\$336	\$24,000	\$24,050	\$431	\$27,000	\$27,050	\$526
15,050	15,100	181	18,050	18,100	257	21,050	21,100	338	24,050	24,100	433	27,050	27,100	528
15,100	15,150	182	18,100	18,150	259	21,100	21,150	339	24,100	24,150	434	27,100	27,150	529
15,150	15,200	183	18,150	18,200	260	21,150	21,200	341	24,150	24,200	436	27,150	27,200	531
15,200	15,250	184	18,200	18,250	261	21,200	21,250	342	24,200	24,250	437	27,200	27,250	532
15,250	15,300	185	18,250	18,300	263	21,250	21,300	344	24,250	24,300	439	27,250	27,300	534
15,300	15,350	186	18,300	18,350	264	21,300	21,350	346	24,300	24,350	441	27,300	27,350	536
15,350	15,400	188	18,350	18,400	265	21,350	21,400	347	24,350	24,400	442	27,350	27,400	537
15,400	15,450	189	18,400	18,450	267	21,400	21,450	349	24,400	24,450	444	27,400	27,450	539
15,450	15,500	190	18,450	18,500	268	21,450	21,500	350	24,450	24,500	445	27,450	27,500	540
15,500	15,550	191	18,500	18,550	269	21,500	21,550	352	24,500	24,550	447	27,500	27,550	542
15,550	15,600	192	18,550	18,600	271	21,550	21,600	353	24,550	24,600	449	27,550	27,600	544
15,600	15,650	193	18,600	18,650	272	21,600	21,650	355	24,600	24,650	450	27,600	27,650	545
15,650	15,700	194	18,650	18,700	273	21,650	21,700	357	24,650	24,700	452	27,650	27,700	547
15,700	15,750	195	18,700	18,750	275	21,700	21,750	358	24,700	24,750	453	27,700	27,750	548
15,750	15,800	197	18,750	18,800	276	21,750	21,800	360	24,750	24,800	455	27,750	27,800	550
15,800	15,850	198	18,800	18,850	277	21,800	21,850	361	24,800	24,850	456	27,800	27,850	552
15,850	15,900	199	18,850	18,900	279	21,850	21,900	363	24,850	24,900	458	27,850	27,900	553
15,900	15,950	201	18,900	18,950	280	21,900	21,950	365	24,900	24,950	460	27,900	27,950	555
15,950	16,000	202	18,950	19,000	281	21,950	22,000	366	24,950	25,000	461	27,950	28,000	556
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$16,000	\$16,050	\$203	\$19,000	\$19,050	\$283	\$22,000	\$22,050	\$368	\$25,000	\$25,050	\$463	\$28,000	\$28,050	\$558
16,050	16,100	205	19,050	19,100	284	22,050	22,100	369	25,050	25,100	464	28,050	28,100	559
16,100	16,150	206	19,100	19,150	285	22,100	22,150	371	25,100	25,150	466	28,100	28,150	561
16,150	16,200	207	19,150	19,200	286	22,150	22,200	372	25,150	25,200	468	28,150	28,200	563
16,200	16,250	209	19,200	19,250	288	22,200	22,250	374	25,200	25,250	469	28,200	28,250	564
16,250	16,300	210	19,250	19,300	289	22,250	22,300	376	25,250	25,300	471	28,250	28,300	566
16,300	16,350	211	19,300	19,350	290	22,300	22,350	377	25,300	25,350	472	28,300	28,350	567
16,350	16,400	213	19,350	19,400	292	22,350	22,400	379	25,350	25,400	474	28,350	28,400	569
16,400	16,450	214	19,400	19,450	293	22,400	22,450	380	25,400	25,450	475	28,400	28,450	571
16,450	16,500	215	19,450	19,500	294	22,450	22,500	382	25,450	25,500	477	28,450	28,500	572
16,500	16,550	216	19,500	19,550	296	22,500	22,550	384	25,500	25,550	479	28,500	28,550	574
16,550	16,600	218	19,550	19,600	297	22,550	22,600	385	25,550	25,600	480	28,550	28,600	575
16,600	16,650	219	19,600	19,650	298	22,600	22,650	387	25,600	25,650	482	28,600	28,650	577
16,650	16,700	220	19,650	19,700	300	22,650	22,700	388	25,650	25,700	483	28,650	28,700	578
16,700	16,750	222	19,700	19,750	301	22,700	22,750	390	25,700	25,750	485	28,700	28,750	580
16,750	16,800	223	19,750	19,800	302	22,750	22,800	391	25,750	25,800	487	28,750	28,800	582
16,800	16,850	224	19,800	19,850	304	22,800	22,850	393	25,800	25,850	488	28,800	28,850	583
16,850	16,900	226	19,850	19,900	305	22,850	22,900	395	25,850	25,900	490	28,850	28,900	585
16,900	16,950	227	19,900	19,950	306	22,900	22,950	396	25,900	25,950	491	28,900	28,950	586
16,950	17,000	228	19,950	20,000	308	22,950	23,000	398	25,950	26,000	493	28,950	29,000	588
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$17,000	\$17,050	\$230	\$20,000	\$20,050	\$309	\$23,000	\$23,050	\$399	\$26,000	\$26,050	\$494	\$29,000	\$29,050	\$590
17,050	17,100	231	20,050	20,100	310	23,050	23,100	401	26,050	26,100	496	29,050	29,100	591
17,100	17,150	232	20,100	20,150	312	23,100	23,150	403	26,100	26,150	498	29,100	29,150	593
17,150	17,200	234	20,150	20,200	313	23,150	23,200	404	26,150	26,200	499	29,150	29,200	594
17,200	17,250	235	20,200	20,250	314	23,200	23,250	406	26,200	26,250	501	29,200	29,250	596
17,250	17,300	236	20,250	20,300	316	23,250	23,300	407	26,250	26,300	502	29,250	29,300	597
17,300	17,350	238	20,300	20,350	317	23,300	23,350	409	26,300	26,350	504	29,300	29,350	599
17,350	17,400	239	20,350	20,400	318	23,350	23,400	410	26,350	26,400	506	29,350	29,400	601
17,400	17,450	240	20,400	20,450	320	23,400	23,450	412	26,400	26,450	507	29,400	29,450	602
17,450	17,500	242	20,450	20,500	321	23,450	23,500	414	26,450	26,500	509	29,450	29,500	604
17,500	17,550	243	20,500	20,550	322	23,500	23,550	415	26,500	26,550	510	29,500	29,550	605
17,550	17,600	244	20,550	20,600	323	23,550	23,600	417	26,550	26,600	512	29,550	29,600	607
17,600	17,650	246	20,600	20,650	325	23,600	23,650	418	26,600	26,650	513	29,600	29,650	609
17,650	17,700	247	20,650	20,700	326	23,650	23,700	420	26,650	26,700	515	29,650	29,700	610
17,700	17,750	248	20,700	20,750	327	23,700	23,750	422	26,700	26,750	517	29,700	29,750	612
17,750	17,800	249	20,750	20,800	329	23,750	23,800	423	26,750	26,800	518	29,750	29,800	613
17,800	17,850	251	20,800	20,850	330	23,800	23,850	425	26,800	26,850	520	29,800	29,850	615
17,850	17,900	252	20,850	20,900	331	23,850	23,900	426	26,850	26,900	521	29,850	29,900	616
17,900	17,950	253	20,900	20,950	333	23,900	23,950	428	26,900	26,950	523	29,900	29,950	618
17,950	18,000	255	20,950	21,000	334	23,950	24,000	430	26,950	27,000	525	29,950	30,000	620

# 2014 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>\$30,000</b>			<b>\$33,000</b>			<b>\$36,000</b>			<b>\$39,000</b>			<b>\$42,000</b>		
\$30,000	\$30,050	\$621	\$33,000	\$33,050	\$716	\$36,000	\$36,050	\$811	\$39,000	\$39,050	\$906	\$42,000	\$42,050	\$1,003
30,050	30,100	623	33,050	33,100	718	36,050	36,100	813	39,050	39,100	908	42,050	42,100	1,005
30,100	30,150	624	33,100	33,150	719	36,100	36,150	815	39,100	39,150	910	42,100	42,150	1,007
30,150	30,200	626	33,150	33,200	721	36,150	36,200	816	39,150	39,200	911	42,150	42,200	1,009
30,200	30,250	628	33,200	33,250	723	36,200	36,250	818	39,200	39,250	913	42,200	42,250	1,011
30,250	30,300	629	33,250	33,300	724	36,250	36,300	819	39,250	39,300	914	42,250	42,300	1,012
30,300	30,350	631	33,300	33,350	726	36,300	36,350	821	39,300	39,350	916	42,300	42,350	1,014
30,350	30,400	632	33,350	33,400	727	36,350	36,400	822	39,350	39,400	918	42,350	42,400	1,016
30,400	30,450	634	33,400	33,450	729	36,400	36,450	824	39,400	39,450	919	42,400	42,450	1,018
30,450	30,500	635	33,450	33,500	731	36,450	36,500	826	39,450	39,500	921	42,450	42,500	1,020
30,500	30,550	637	33,500	33,550	732	36,500	36,550	827	39,500	39,550	922	42,500	42,550	1,022
30,550	30,600	639	33,550	33,600	734	36,550	36,600	829	39,550	39,600	924	42,550	42,600	1,024
30,600	30,650	640	33,600	33,650	735	36,600	36,650	830	39,600	39,650	925	42,600	42,650	1,025
30,650	30,700	642	33,650	33,700	737	36,650	36,700	832	39,650	39,700	927	42,650	42,700	1,027
30,700	30,750	643	33,700	33,750	738	36,700	36,750	834	39,700	39,750	929	42,700	42,750	1,029
30,750	30,800	645	33,750	33,800	740	36,750	36,800	835	39,750	39,800	930	42,750	42,800	1,031
30,800	30,850	647	33,800	33,850	742	36,800	36,850	837	39,800	39,850	932	42,800	42,850	1,033
30,850	30,900	648	33,850	33,900	743	36,850	36,900	838	39,850	39,900	933	42,850	42,900	1,035
30,900	30,950	650	33,900	33,950	745	36,900	36,950	840	39,900	39,950	935	42,900	42,950	1,037
30,950	31,000	651	33,950	34,000	746	36,950	37,000	841	39,950	40,000	937	42,950	43,000	1,038
<b>\$31,000</b>			<b>\$34,000</b>			<b>\$37,000</b>			<b>\$40,000</b>			<b>\$43,000</b>		
\$31,000	\$31,050	\$653	\$34,000	\$34,050	\$748	\$37,000	\$37,050	\$843	\$40,000	\$40,050	\$938	\$43,000	\$43,050	\$1,040
31,050	31,100	655	34,050	34,100	750	37,050	37,100	845	40,050	40,100	940	43,050	43,100	1,042
31,100	31,150	656	34,100	34,150	751	37,100	37,150	846	40,100	40,150	941	43,100	43,150	1,044
31,150	31,200	658	34,150	34,200	753	37,150	37,200	848	40,150	40,200	943	43,150	43,200	1,046
31,200	31,250	659	34,200	34,250	754	37,200	37,250	849	40,200	40,250	944	43,200	43,250	1,048
31,250	31,300	661	34,250	34,300	756	37,250	37,300	851	40,250	40,300	946	43,250	43,300	1,049
31,300	31,350	662	34,300	34,350	757	37,300	37,350	853	40,300	40,350	948	43,300	43,350	1,051
31,350	31,400	664	34,350	34,400	759	37,350	37,400	854	40,350	40,400	949	43,350	43,400	1,053
31,400	31,450	666	34,400	34,450	761	37,400	37,450	856	40,400	40,450	951	43,400	43,450	1,055
31,450	31,500	667	34,450	34,500	762	37,450	37,500	857	40,450	40,500	952	43,450	43,500	1,057
31,500	31,550	669	34,500	34,550	764	37,500	37,550	859	40,500	40,550	954	43,500	43,550	1,059
31,550	31,600	670	34,550	34,600	765	37,550	37,600	860	40,550	40,600	956	43,550	43,600	1,061
31,600	31,650	672	34,600	34,650	767	37,600	37,650	862	40,600	40,650	957	43,600	43,650	1,062
31,650	31,700	674	34,650	34,700	769	37,650	37,700	864	40,650	40,700	959	43,650	43,700	1,064
31,700	31,750	675	34,700	34,750	770	37,700	37,750	865	40,700	40,750	960	43,700	43,750	1,066
31,750	31,800	677	34,750	34,800	772	37,750	37,800	867	40,750	40,800	962	43,750	43,800	1,068
31,800	31,850	678	34,800	34,850	773	37,800	37,850	868	40,800	40,850	963	43,800	43,850	1,070
31,850	31,900	680	34,850	34,900	775	37,850	37,900	870	40,850	40,900	965	43,850	43,900	1,072
31,900	31,950	681	34,900	34,950	777	37,900	37,950	872	40,900	40,950	967	43,900	43,950	1,073
31,950	32,000	683	34,950	35,000	778	37,950	38,000	873	40,950	41,000	968	43,950	44,000	1,075
<b>\$32,000</b>			<b>\$35,000</b>			<b>\$38,000</b>			<b>\$41,000</b>			<b>\$44,000</b>		
\$32,000	\$32,050	\$685	\$35,000	\$35,050	\$780	\$38,000	\$38,050	\$875	\$41,000	\$41,050	\$970	\$44,000	\$44,050	\$1,077
32,050	32,100	686	35,050	35,100	781	38,050	38,100	876	41,050	41,100	971	44,050	44,100	1,079
32,100	32,150	688	35,100	35,150	783	38,100	38,150	878	41,100	41,150	973	44,100	44,150	1,081
32,150	32,200	689	35,150	35,200	784	38,150	38,200	880	41,150	41,200	975	44,150	44,200	1,083
32,200	32,250	691	35,200	35,250	786	38,200	38,250	881	41,200	41,250	976	44,200	44,250	1,085
32,250	32,300	693	35,250	35,300	788	38,250	38,300	883	41,250	41,300	978	44,250	44,300	1,086
32,300	32,350	694	35,300	35,350	789	38,300	38,350	884	41,300	41,350	979	44,300	44,350	1,088
32,350	32,400	696	35,350	35,400	791	38,350	38,400	886	41,350	41,400	981	44,350	44,400	1,090
32,400	32,450	697	35,400	35,450	792	38,400	38,450	887	41,400	41,450	982	44,400	44,450	1,092
32,450	32,500	699	35,450	35,500	794	38,450	38,500	889	41,450	41,500	984	44,450	44,500	1,094
32,500	32,550	700	35,500	35,550	796	38,500	38,550	891	41,500	41,550	986	44,500	44,550	1,096
32,550	32,600	702	35,550	35,600	797	38,550	38,600	892	41,550	41,600	987	44,550	44,600	1,098
32,600	32,650	704	35,600	35,650	799	38,600	38,650	894	41,600	41,650	989	44,600	44,650	1,099
32,650	32,700	705	35,650	35,700	800	38,650	38,700	895	41,650	41,700	990	44,650	44,700	1,101
32,700	32,750	707	35,700	35,750	802	38,700	38,750	897	41,700	41,750	992	44,700	44,750	1,103
32,750	32,800	708	35,750	35,800	803	38,750	38,800	899	41,750	41,800	994	44,750	44,800	1,105
32,800	32,850	710	35,800	35,850	805	38,800	38,850	900	41,800	41,850	996	44,800	44,850	1,107
32,850	32,900	712	35,850	35,900	807	38,850	38,900	902	41,850	41,900	998	44,850	44,900	1,109
32,900	32,950	713	35,900	35,950	808	38,900	38,950	903	41,900	41,950	1,000	44,900	44,950	1,110
32,950	33,000	715	35,950	36,000	810	38,950	39,000	905	41,950	42,000	1,001	44,950	45,000	1,112

# 2014 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$1,114	\$48,000	\$48,050	\$1,225	\$51,000	\$51,050	\$1,336	\$54,000	\$54,050	\$1,447	\$57,000	\$57,050	\$1,558
45,050	45,100	1,116	48,050	48,100	1,227	51,050	51,100	1,338	54,050	54,100	1,449	57,050	57,100	1,560
45,100	45,150	1,118	48,100	48,150	1,229	51,100	51,150	1,340	54,100	54,150	1,451	57,100	57,150	1,562
45,150	45,200	1,120	48,150	48,200	1,231	51,150	51,200	1,342	54,150	54,200	1,453	57,150	57,200	1,563
45,200	45,250	1,122	48,200	48,250	1,233	51,200	51,250	1,343	54,200	54,250	1,454	57,200	57,250	1,565
45,250	45,300	1,123	48,250	48,300	1,234	51,250	51,300	1,345	54,250	54,300	1,456	57,250	57,300	1,567
45,300	45,350	1,125	48,300	48,350	1,236	51,300	51,350	1,347	54,300	54,350	1,458	57,300	57,350	1,569
45,350	45,400	1,127	48,350	48,400	1,238	51,350	51,400	1,349	54,350	54,400	1,460	57,350	57,400	1,571
45,400	45,450	1,129	48,400	48,450	1,240	51,400	51,450	1,351	54,400	54,450	1,462	57,400	57,450	1,573
45,450	45,500	1,131	48,450	48,500	1,242	51,450	51,500	1,353	54,450	54,500	1,464	57,450	57,500	1,575
45,500	45,550	1,133	48,500	48,550	1,244	51,500	51,550	1,355	54,500	54,550	1,465	57,500	57,550	1,576
45,550	45,600	1,135	48,550	48,600	1,245	51,550	51,600	1,356	54,550	54,600	1,467	57,550	57,600	1,578
45,600	45,650	1,136	48,600	48,650	1,247	51,600	51,650	1,358	54,600	54,650	1,469	57,600	57,650	1,580
45,650	45,700	1,138	48,650	48,700	1,249	51,650	51,700	1,360	54,650	54,700	1,471	57,650	57,700	1,582
45,700	45,750	1,140	48,700	48,750	1,251	51,700	51,750	1,362	54,700	54,750	1,473	57,700	57,750	1,584
45,750	45,800	1,142	48,750	48,800	1,253	51,750	51,800	1,364	54,750	54,800	1,475	57,750	57,800	1,586
45,800	45,850	1,144	48,800	48,850	1,255	51,800	51,850	1,366	54,800	54,850	1,477	57,800	57,850	1,588
45,850	45,900	1,146	48,850	48,900	1,257	51,850	51,900	1,367	54,850	54,900	1,478	57,850	57,900	1,589
45,900	45,950	1,147	48,900	48,950	1,258	51,900	51,950	1,369	54,900	54,950	1,480	57,900	57,950	1,591
45,950	46,000	1,149	48,950	49,000	1,260	51,950	52,000	1,371	54,950	55,000	1,482	57,950	58,000	1,593
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$1,151	\$49,000	\$49,050	\$1,262	\$52,000	\$52,050	\$1,373	\$55,000	\$55,050	\$1,484	\$58,000	\$58,050	\$1,595
46,050	46,100	1,153	49,050	49,100	1,264	52,050	52,100	1,375	55,050	55,100	1,486	58,050	58,100	1,597
46,100	46,150	1,155	49,100	49,150	1,266	52,100	52,150	1,377	55,100	55,150	1,488	58,100	58,150	1,599
46,150	46,200	1,157	49,150	49,200	1,268	52,150	52,200	1,379	55,150	55,200	1,490	58,150	58,200	1,600
46,200	46,250	1,159	49,200	49,250	1,269	52,200	52,250	1,380	55,200	55,250	1,491	58,200	58,250	1,602
46,250	46,300	1,160	49,250	49,300	1,271	52,250	52,300	1,382	55,250	55,300	1,493	58,250	58,300	1,604
46,300	46,350	1,162	49,300	49,350	1,273	52,300	52,350	1,384	55,300	55,350	1,495	58,300	58,350	1,606
46,350	46,400	1,164	49,350	49,400	1,275	52,350	52,400	1,386	55,350	55,400	1,497	58,350	58,400	1,608
46,400	46,450	1,166	49,400	49,450	1,277	52,400	52,450	1,388	55,400	55,450	1,499	58,400	58,450	1,610
46,450	46,500	1,168	49,450	49,500	1,279	52,450	52,500	1,390	55,450	55,500	1,501	58,450	58,500	1,612
46,500	46,550	1,170	49,500	49,550	1,281	52,500	52,550	1,392	55,500	55,550	1,502	58,500	58,550	1,613
46,550	46,600	1,171	49,550	49,600	1,282	52,550	52,600	1,393	55,550	55,600	1,504	58,550	58,600	1,615
46,600	46,650	1,173	49,600	49,650	1,284	52,600	52,650	1,395	55,600	55,650	1,506	58,600	58,650	1,617
46,650	46,700	1,175	49,650	49,700	1,286	52,650	52,700	1,397	55,650	55,700	1,508	58,650	58,700	1,619
46,700	46,750	1,177	49,700	49,750	1,288	52,700	52,750	1,399	55,700	55,750	1,510	58,700	58,750	1,621
46,750	46,800	1,179	49,750	49,800	1,290	52,750	52,800	1,401	55,750	55,800	1,512	58,750	58,800	1,623
46,800	46,850	1,181	49,800	49,850	1,292	52,800	52,850	1,403	55,800	55,850	1,514	58,800	58,850	1,624
46,850	46,900	1,183	49,850	49,900	1,294	52,850	52,900	1,404	55,850	55,900	1,515	58,850	58,900	1,626
46,900	46,950	1,184	49,900	49,950	1,295	52,900	52,950	1,406	55,900	55,950	1,517	58,900	58,950	1,628
46,950	47,000	1,186	49,950	50,000	1,297	52,950	53,000	1,408	55,950	56,000	1,519	58,950	59,000	1,630
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$1,188	\$50,000	\$50,050	\$1,299	\$53,000	\$53,050	\$1,410	\$56,000	\$56,050	\$1,521	\$59,000	\$59,050	\$1,632
47,050	47,100	1,190	50,050	50,100	1,301	53,050	53,100	1,412	56,050	56,100	1,523	59,050	59,100	1,634
47,100	47,150	1,192	50,100	50,150	1,303	53,100	53,150	1,414	56,100	56,150	1,525	59,100	59,150	1,636
47,150	47,200	1,194	50,150	50,200	1,305	53,150	53,200	1,416	56,150	56,200	1,526	59,150	59,200	1,637
47,200	47,250	1,196	50,200	50,250	1,306	53,200	53,250	1,417	56,200	56,250	1,528	59,200	59,250	1,639
47,250	47,300	1,197	50,250	50,300	1,308	53,250	53,300	1,419	56,250	56,300	1,530	59,250	59,300	1,641
47,300	47,350	1,199	50,300	50,350	1,310	53,300	53,350	1,421	56,300	56,350	1,532	59,300	59,350	1,643
47,350	47,400	1,201	50,350	50,400	1,312	53,350	53,400	1,423	56,350	56,400	1,534	59,350	59,400	1,645
47,400	47,450	1,203	50,400	50,450	1,314	53,400	53,450	1,425	56,400	56,450	1,536	59,400	59,450	1,647
47,450	47,500	1,205	50,450	50,500	1,316	53,450	53,500	1,427	56,450	56,500	1,538	59,450	59,500	1,649
47,500	47,550	1,207	50,500	50,550	1,318	53,500	53,550	1,428	56,500	56,550	1,539	59,500	59,550	1,650
47,550	47,600	1,208	50,550	50,600	1,319	53,550	53,600	1,430	56,550	56,600	1,541	59,550	59,600	1,652
47,600	47,650	1,210	50,600	50,650	1,321	53,600	53,650	1,432	56,600	56,650	1,543	59,600	59,650	1,654
47,650	47,700	1,212	50,650	50,700	1,323	53,650	53,700	1,434	56,650	56,700	1,545	59,650	59,700	1,656
47,700	47,750	1,214	50,700	50,750	1,325	53,700	53,750	1,436	56,700	56,750	1,547	59,700	59,750	1,658
47,750	47,800	1,216	50,750	50,800	1,327	53,750	53,800	1,438	56,750	56,800	1,549	59,750	59,800	1,660
47,800	47,850	1,218	50,800	50,850	1,329	53,800	53,850	1,440	56,800	56,850	1,551	59,800	59,850	1,661
47,850	47,900	1,220	50,850	50,900	1,331	53,850	53,900	1,441	56,850	56,900	1,552	59,850	59,900	1,663
47,900	47,950	1,221	50,900	50,950	1,332	53,900	53,950	1,443	56,900	56,950	1,554	59,900	59,950	1,665
47,950	48,000	1,223	50,950	51,000	1,334	53,950	54,000	1,445	56,950	57,000	1,556	59,950	60,000	1,667

# 2014 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$1,669	\$63,000	\$63,050	\$1,780	\$66,000	\$66,050	\$1,891	\$69,000	\$69,050	\$2,002	\$72,000	\$72,050	\$2,113
60,050	60,100	1,671	63,050	63,100	1,782	66,050	66,100	1,893	69,050	69,100	2,004	72,050	72,100	2,114
60,100	60,150	1,673	63,100	63,150	1,784	66,100	66,150	1,894	69,100	69,150	2,005	72,100	72,150	2,116
60,150	60,200	1,674	63,150	63,200	1,785	66,150	66,200	1,896	69,150	69,200	2,007	72,150	72,200	2,118
60,200	60,250	1,676	63,200	63,250	1,787	66,200	66,250	1,898	69,200	69,250	2,009	72,200	72,250	2,120
60,250	60,300	1,678	63,250	63,300	1,789	66,250	66,300	1,900	69,250	69,300	2,011	72,250	72,300	2,122
60,300	60,350	1,680	63,300	63,350	1,791	66,300	66,350	1,902	69,300	69,350	2,013	72,300	72,350	2,124
60,350	60,400	1,682	63,350	63,400	1,793	66,350	66,400	1,904	69,350	69,400	2,015	72,350	72,400	2,126
60,400	60,450	1,684	63,400	63,450	1,795	66,400	66,450	1,906	69,400	69,450	2,016	72,400	72,450	2,127
60,450	60,500	1,686	63,450	63,500	1,796	66,450	66,500	1,907	69,450	69,500	2,018	72,450	72,500	2,129
60,500	60,550	1,687	63,500	63,550	1,798	66,500	66,550	1,909	69,500	69,550	2,020	72,500	72,550	2,131
60,550	60,600	1,689	63,550	63,600	1,800	66,550	66,600	1,911	69,550	69,600	2,022	72,550	72,600	2,133
60,600	60,650	1,691	63,600	63,650	1,802	66,600	66,650	1,913	69,600	69,650	2,024	72,600	72,650	2,135
60,650	60,700	1,693	63,650	63,700	1,804	66,650	66,700	1,915	69,650	69,700	2,026	72,650	72,700	2,137
60,700	60,750	1,695	63,700	63,750	1,806	66,700	66,750	1,917	69,700	69,750	2,028	72,700	72,750	2,139
60,750	60,800	1,697	63,750	63,800	1,808	66,750	66,800	1,918	69,750	69,800	2,029	72,750	72,800	2,140
60,800	60,850	1,698	63,800	63,850	1,809	66,800	66,850	1,920	69,800	69,850	2,031	72,800	72,850	2,142
60,850	60,900	1,700	63,850	63,900	1,811	66,850	66,900	1,922	69,850	69,900	2,033	72,850	72,900	2,144
60,900	60,950	1,702	63,900	63,950	1,813	66,900	66,950	1,924	69,900	69,950	2,035	72,900	72,950	2,146
60,950	61,000	1,704	63,950	64,000	1,815	66,950	67,000	1,926	69,950	70,000	2,037	72,950	73,000	2,148
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$1,706	\$64,000	\$64,050	\$1,817	\$67,000	\$67,050	\$1,928	\$70,000	\$70,050	\$2,039	\$73,000	\$73,050	\$2,150
61,050	61,100	1,708	64,050	64,100	1,819	67,050	67,100	1,930	70,050	70,100	2,041	73,050	73,100	2,151
61,100	61,150	1,710	64,100	64,150	1,820	67,100	67,150	1,931	70,100	70,150	2,042	73,100	73,150	2,153
61,150	61,200	1,711	64,150	64,200	1,822	67,150	67,200	1,933	70,150	70,200	2,044	73,150	73,200	2,155
61,200	61,250	1,713	64,200	64,250	1,824	67,200	67,250	1,935	70,200	70,250	2,046	73,200	73,250	2,157
61,250	61,300	1,715	64,250	64,300	1,826	67,250	67,300	1,937	70,250	70,300	2,048	73,250	73,300	2,159
61,300	61,350	1,717	64,300	64,350	1,828	67,300	67,350	1,939	70,300	70,350	2,050	73,300	73,350	2,161
61,350	61,400	1,719	64,350	64,400	1,830	67,350	67,400	1,941	70,350	70,400	2,052	73,350	73,400	2,163
61,400	61,450	1,721	64,400	64,450	1,832	67,400	67,450	1,943	70,400	70,450	2,053	73,400	73,450	2,164
61,450	61,500	1,722	64,450	64,500	1,833	67,450	67,500	1,944	70,450	70,500	2,055	73,450	73,500	2,166
61,500	61,550	1,724	64,500	64,550	1,835	67,500	67,550	1,946	70,500	70,550	2,057	73,500	73,550	2,168
61,550	61,600	1,726	64,550	64,600	1,837	67,550	67,600	1,948	70,550	70,600	2,059	73,550	73,600	2,170
61,600	61,650	1,728	64,600	64,650	1,839	67,600	67,650	1,950	70,600	70,650	2,061	73,600	73,650	2,172
61,650	61,700	1,730	64,650	64,700	1,841	67,650	67,700	1,952	70,650	70,700	2,063	73,650	73,700	2,174
61,700	61,750	1,732	64,700	64,750	1,843	67,700	67,750	1,954	70,700	70,750	2,065	73,700	73,750	2,175
61,750	61,800	1,734	64,750	64,800	1,845	67,750	67,800	1,955	70,750	70,800	2,066	73,750	73,800	2,177
61,800	61,850	1,735	64,800	64,850	1,846	67,800	67,850	1,957	70,800	70,850	2,068	73,800	73,850	2,179
61,850	61,900	1,737	64,850	64,900	1,848	67,850	67,900	1,959	70,850	70,900	2,070	73,850	73,900	2,181
61,900	61,950	1,739	64,900	64,950	1,850	67,900	67,950	1,961	70,900	70,950	2,072	73,900	73,950	2,183
61,950	62,000	1,741	64,950	65,000	1,852	67,950	68,000	1,963	70,950	71,000	2,074	73,950	74,000	2,185
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$1,743	\$65,000	\$65,050	\$1,854	\$68,000	\$68,050	\$1,965	\$71,000	\$71,050	\$2,076	\$74,000	\$74,050	\$2,187
62,050	62,100	1,745	65,050	65,100	1,856	68,050	68,100	1,967	71,050	71,100	2,077	74,050	74,100	2,188
62,100	62,150	1,747	65,100	65,150	1,857	68,100	68,150	1,968	71,100	71,150	2,079	74,100	74,150	2,190
62,150	62,200	1,748	65,150	65,200	1,859	68,150	68,200	1,970	71,150	71,200	2,081	74,150	74,200	2,192
62,200	62,250	1,750	65,200	65,250	1,861	68,200	68,250	1,972	71,200	71,250	2,083	74,200	74,250	2,194
62,250	62,300	1,752	65,250	65,300	1,863	68,250	68,300	1,974	71,250	71,300	2,085	74,250	74,300	2,196
62,300	62,350	1,754	65,300	65,350	1,865	68,300	68,350	1,976	71,300	71,350	2,087	74,300	74,350	2,198
62,350	62,400	1,756	65,350	65,400	1,867	68,350	68,400	1,978	71,350	71,400	2,089	74,350	74,400	2,200
62,400	62,450	1,758	65,400	65,450	1,869	68,400	68,450	1,980	71,400	71,450	2,090	74,400	74,450	2,201
62,450	62,500	1,759	65,450	65,500	1,870	68,450	68,500	1,981	71,450	71,500	2,092	74,450	74,500	2,203
62,500	62,550	1,761	65,500	65,550	1,872	68,500	68,550	1,983	71,500	71,550	2,094	74,500	74,550	2,205
62,550	62,600	1,763	65,550	65,600	1,874	68,550	68,600	1,985	71,550	71,600	2,096	74,550	74,600	2,207
62,600	62,650	1,765	65,600	65,650	1,876	68,600	68,650	1,987	71,600	71,650	2,098	74,600	74,650	2,209
62,650	62,700	1,767	65,650	65,700	1,878	68,650	68,700	1,989	71,650	71,700	2,100	74,650	74,700	2,211
62,700	62,750	1,769	65,700	65,750	1,880	68,700	68,750	1,991	71,700	71,750	2,102	74,700	74,750	2,212
62,750	62,800	1,771	65,750	65,800	1,882	68,750	68,800	1,992	71,750	71,800	2,103	74,750	74,800	2,214
62,800	62,850	1,772	65,800	65,850	1,883	68,800	68,850	1,994	71,800	71,850	2,105	74,800	74,850	2,216
62,850	62,900	1,774	65,850	65,900	1,885	68,850	68,900	1,996	71,850	71,900	2,107	74,850	74,900	2,218
62,900	62,950	1,776	65,900	65,950	1,887	68,900	68,950	1,998	71,900	71,950	2,109	74,900	74,950	2,220
62,950	63,000	1,778	65,950	66,000	1,889	68,950	69,000	2,000	71,950	72,000	2,111	74,950	75,000	2,222

# 2014 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$2,224	\$78,000	\$78,050	\$2,335	\$81,000	\$81,050	\$2,445	\$84,000	\$84,050	\$2,560	\$87,000	\$87,050	\$2,687
75,050	75,100	2,225	78,050	78,100	2,336	81,050	81,100	2,447	84,050	84,100	2,562	87,050	87,100	2,689
75,100	75,150	2,227	78,100	78,150	2,338	81,100	81,150	2,449	84,100	84,150	2,564	87,100	87,150	2,691
75,150	75,200	2,229	78,150	78,200	2,340	81,150	81,200	2,451	84,150	84,200	2,566	87,150	87,200	2,693
75,200	75,250	2,231	78,200	78,250	2,342	81,200	81,250	2,453	84,200	84,250	2,568	87,200	87,250	2,695
75,250	75,300	2,233	78,250	78,300	2,344	81,250	81,300	2,455	84,250	84,300	2,571	87,250	87,300	2,697
75,300	75,350	2,235	78,300	78,350	2,346	81,300	81,350	2,457	84,300	84,350	2,573	87,300	87,350	2,699
75,350	75,400	2,237	78,350	78,400	2,347	81,350	81,400	2,458	84,350	84,400	2,575	87,350	87,400	2,702
75,400	75,450	2,238	78,400	78,450	2,349	81,400	81,450	2,460	84,400	84,450	2,577	87,400	87,450	2,704
75,450	75,500	2,240	78,450	78,500	2,351	81,450	81,500	2,462	84,450	84,500	2,579	87,450	87,500	2,706
75,500	75,550	2,242	78,500	78,550	2,353	81,500	81,550	2,464	84,500	84,550	2,581	87,500	87,550	2,708
75,550	75,600	2,244	78,550	78,600	2,355	81,550	81,600	2,466	84,550	84,600	2,583	87,550	87,600	2,710
75,600	75,650	2,246	78,600	78,650	2,357	81,600	81,650	2,468	84,600	84,650	2,585	87,600	87,650	2,712
75,650	75,700	2,248	78,650	78,700	2,359	81,650	81,700	2,469	84,650	84,700	2,587	87,650	87,700	2,714
75,700	75,750	2,249	78,700	78,750	2,360	81,700	81,750	2,471	84,700	84,750	2,590	87,700	87,750	2,716
75,750	75,800	2,251	78,750	78,800	2,362	81,750	81,800	2,473	84,750	84,800	2,592	87,750	87,800	2,718
75,800	75,850	2,253	78,800	78,850	2,364	81,800	81,850	2,475	84,800	84,850	2,594	87,800	87,850	2,721
75,850	75,900	2,255	78,850	78,900	2,366	81,850	81,900	2,477	84,850	84,900	2,596	87,850	87,900	2,723
75,900	75,950	2,257	78,900	78,950	2,368	81,900	81,950	2,479	84,900	84,950	2,598	87,900	87,950	2,725
75,950	76,000	2,259	78,950	79,000	2,370	81,950	82,000	2,481	84,950	85,000	2,600	87,950	88,000	2,727
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$2,261	\$79,000	\$79,050	\$2,371	\$82,000	\$82,050	\$2,482	\$85,000	\$85,050	\$2,602	\$88,000	\$88,050	\$2,729
76,050	76,100	2,262	79,050	79,100	2,373	82,050	82,100	2,484	85,050	85,100	2,604	88,050	88,100	2,731
76,100	76,150	2,264	79,100	79,150	2,375	82,100	82,150	2,486	85,100	85,150	2,606	88,100	88,150	2,733
76,150	76,200	2,266	79,150	79,200	2,377	82,150	82,200	2,488	85,150	85,200	2,609	88,150	88,200	2,735
76,200	76,250	2,268	79,200	79,250	2,379	82,200	82,250	2,490	85,200	85,250	2,611	88,200	88,250	2,737
76,250	76,300	2,270	79,250	79,300	2,381	82,250	82,300	2,492	85,250	85,300	2,613	88,250	88,300	2,740
76,300	76,350	2,272	79,300	79,350	2,383	82,300	82,350	2,494	85,300	85,350	2,615	88,300	88,350	2,742
76,350	76,400	2,273	79,350	79,400	2,384	82,350	82,400	2,495	85,350	85,400	2,617	88,350	88,400	2,744
76,400	76,450	2,275	79,400	79,450	2,386	82,400	82,450	2,497	85,400	85,450	2,619	88,400	88,450	2,746
76,450	76,500	2,277	79,450	79,500	2,388	82,450	82,500	2,499	85,450	85,500	2,621	88,450	88,500	2,748
76,500	76,550	2,279	79,500	79,550	2,390	82,500	82,550	2,501	85,500	85,550	2,623	88,500	88,550	2,750
76,550	76,600	2,281	79,550	79,600	2,392	82,550	82,600	2,503	85,550	85,600	2,625	88,550	88,600	2,752
76,600	76,650	2,283	79,600	79,650	2,394	82,600	82,650	2,505	85,600	85,650	2,628	88,600	88,650	2,754
76,650	76,700	2,285	79,650	79,700	2,396	82,650	82,700	2,506	85,650	85,700	2,630	88,650	88,700	2,756
76,700	76,750	2,286	79,700	79,750	2,397	82,700	82,750	2,508	85,700	85,750	2,632	88,700	88,750	2,759
76,750	76,800	2,288	79,750	79,800	2,399	82,750	82,800	2,510	85,750	85,800	2,634	88,750	88,800	2,761
76,800	76,850	2,290	79,800	79,850	2,401	82,800	82,850	2,512	85,800	85,850	2,636	88,800	88,850	2,763
76,850	76,900	2,292	79,850	79,900	2,403	82,850	82,900	2,514	85,850	85,900	2,638	88,850	88,900	2,765
76,900	76,950	2,294	79,900	79,950	2,405	82,900	82,950	2,516	85,900	85,950	2,640	88,900	88,950	2,767
76,950	77,000	2,296	79,950	80,000	2,407	82,950	83,000	2,518	85,950	86,000	2,642	88,950	89,000	2,769
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$2,298	\$80,000	\$80,050	\$2,408	\$83,000	\$83,050	\$2,519	\$86,000	\$86,050	\$2,644	\$89,000	\$89,050	\$2,771
77,050	77,100	2,299	80,050	80,100	2,410	83,050	83,100	2,521	86,050	86,100	2,647	89,050	89,100	2,773
77,100	77,150	2,301	80,100	80,150	2,412	83,100	83,150	2,523	86,100	86,150	2,649	89,100	89,150	2,775
77,150	77,200	2,303	80,150	80,200	2,414	83,150	83,200	2,525	86,150	86,200	2,651	89,150	89,200	2,778
77,200	77,250	2,305	80,200	80,250	2,416	83,200	83,250	2,527	86,200	86,250	2,653	89,200	89,250	2,780
77,250	77,300	2,307	80,250	80,300	2,418	83,250	83,300	2,529	86,250	86,300	2,655	89,250	89,300	2,782
77,300	77,350	2,309	80,300	80,350	2,420	83,300	83,350	2,531	86,300	86,350	2,657	89,300	89,350	2,784
77,350	77,400	2,310	80,350	80,400	2,421	83,350	83,400	2,532	86,350	86,400	2,659	89,350	89,400	2,786
77,400	77,450	2,312	80,400	80,450	2,423	83,400	83,450	2,535	86,400	86,450	2,661	89,400	89,450	2,788
77,450	77,500	2,314	80,450	80,500	2,425	83,450	83,500	2,537	86,450	86,500	2,663	89,450	89,500	2,790
77,500	77,550	2,316	80,500	80,550	2,427	83,500	83,550	2,539	86,500	86,550	2,666	89,500	89,550	2,792
77,550	77,600	2,318	80,550	80,600	2,429	83,550	83,600	2,541	86,550	86,600	2,668	89,550	89,600	2,794
77,600	77,650	2,320	80,600	80,650	2,431	83,600	83,650	2,543	86,600	86,650	2,670	89,600	89,650	2,797
77,650	77,700	2,322	80,650	80,700	2,433	83,650	83,700	2,545	86,650	86,700	2,672	89,650	89,700	2,799
77,700	77,750	2,323	80,700	80,750	2,434	83,700	83,750	2,547	86,700	86,750	2,674	89,700	89,750	2,801
77,750	77,800	2,325	80,750	80,800	2,436	83,750	83,800	2,549	86,750	86,800	2,676	89,750	89,800	2,803
77,800	77,850	2,327	80,800	80,850	2,438	83,800	83,850	2,552	86,800	86,850	2,678	89,800	89,850	2,805
77,850	77,900	2,329	80,850	80,900	2,440	83,850	83,900	2,554	86,850	86,900	2,680	89,850	89,900	2,807
77,900	77,950	2,331	80,900	80,950	2,442	83,900	83,950	2,556	86,900	86,950	2,683	89,900	89,950	2,809
77,950	78,000	2,333	80,950	81,000	2,444	83,950	84,000	2,558	86,950	87,000	2,685	89,950	90,000	2,811

## 2014 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>\$90,000</b>			<b>\$92,000</b>			<b>\$94,000</b>			<b>\$96,000</b>			<b>\$98,000</b>		
\$90,000	\$90,050	\$2,814	\$92,000	\$92,050	\$2,898	\$94,000	\$94,050	\$2,983	\$96,000	\$96,050	\$3,067	\$98,000	\$98,050	\$3,152
90,050	90,100	2,816	92,050	92,100	2,900	94,050	94,100	2,985	96,050	96,100	3,069	98,050	98,100	3,154
90,100	90,150	2,818	92,100	92,150	2,902	94,100	94,150	2,987	96,100	96,150	3,071	98,100	98,150	3,156
90,150	90,200	2,820	92,150	92,200	2,904	94,150	94,200	2,989	96,150	96,200	3,073	98,150	98,200	3,158
90,200	90,250	2,822	92,200	92,250	2,906	94,200	94,250	2,991	96,200	96,250	3,076	98,200	98,250	3,160
90,250	90,300	2,824	92,250	92,300	2,909	94,250	94,300	2,993	96,250	96,300	3,078	98,250	98,300	3,162
90,300	90,350	2,826	92,300	92,350	2,911	94,300	94,350	2,995	96,300	96,350	3,080	98,300	98,350	3,164
90,350	90,400	2,828	92,350	92,400	2,913	94,350	94,400	2,997	96,350	96,400	3,082	98,350	98,400	3,166
90,400	90,450	2,830	92,400	92,450	2,915	94,400	94,450	2,999	96,400	96,450	3,084	98,400	98,450	3,168
90,450	90,500	2,833	92,450	92,500	2,917	94,450	94,500	3,002	96,450	96,500	3,086	98,450	98,500	3,171
90,500	90,550	2,835	92,500	92,550	2,919	94,500	94,550	3,004	96,500	96,550	3,088	98,500	98,550	3,173
90,550	90,600	2,837	92,550	92,600	2,921	94,550	94,600	3,006	96,550	96,600	3,090	98,550	98,600	3,175
90,600	90,650	2,839	92,600	92,650	2,923	94,600	94,650	3,008	96,600	96,650	3,092	98,600	98,650	3,177
90,650	90,700	2,841	92,650	92,700	2,926	94,650	94,700	3,010	96,650	96,700	3,095	98,650	98,700	3,179
90,700	90,750	2,843	92,700	92,750	2,928	94,700	94,750	3,012	96,700	96,750	3,097	98,700	98,750	3,181
90,750	90,800	2,845	92,750	92,800	2,930	94,750	94,800	3,014	96,750	96,800	3,099	98,750	98,800	3,183
90,800	90,850	2,847	92,800	92,850	2,932	94,800	94,850	3,016	96,800	96,850	3,101	98,800	98,850	3,185
90,850	90,900	2,849	92,850	92,900	2,934	94,850	94,900	3,018	96,850	96,900	3,103	98,850	98,900	3,188
90,900	90,950	2,852	92,900	92,950	2,936	94,900	94,950	3,021	96,900	96,950	3,105	98,900	98,950	3,190
90,950	91,000	2,854	92,950	93,000	2,938	94,950	95,000	3,023	96,950	97,000	3,107	98,950	99,000	3,192
<b>\$91,000</b>			<b>\$93,000</b>			<b>\$95,000</b>			<b>\$97,000</b>			<b>\$99,000</b>		
\$91,000	\$91,050	\$2,856	\$93,000	\$93,050	\$2,940	\$95,000	\$95,050	\$3,025	\$97,000	\$97,050	\$3,109	\$99,000	\$99,050	\$3,194
91,050	91,100	2,858	93,050	93,100	2,942	95,050	95,100	3,027	97,050	97,100	3,111	99,050	99,100	3,196
91,100	91,150	2,860	93,100	93,150	2,945	95,100	95,150	3,029	97,100	97,150	3,114	99,100	99,150	3,198
91,150	91,200	2,862	93,150	93,200	2,947	95,150	95,200	3,031	97,150	97,200	3,116	99,150	99,200	3,200
91,200	91,250	2,864	93,200	93,250	2,949	95,200	95,250	3,033	97,200	97,250	3,118	99,200	99,250	3,202
91,250	91,300	2,866	93,250	93,300	2,951	95,250	95,300	3,035	97,250	97,300	3,120	99,250	99,300	3,204
91,300	91,350	2,868	93,300	93,350	2,953	95,300	95,350	3,037	97,300	97,350	3,122	99,300	99,350	3,207
91,350	91,400	2,871	93,350	93,400	2,955	95,350	95,400	3,040	97,350	97,400	3,124	99,350	99,400	3,209
91,400	91,450	2,873	93,400	93,450	2,957	95,400	95,450	3,042	97,400	97,450	3,126	99,400	99,450	3,211
91,450	91,500	2,875	93,450	93,500	2,959	95,450	95,500	3,044	97,450	97,500	3,128	99,450	99,500	3,213
91,500	91,550	2,877	93,500	93,550	2,961	95,500	95,550	3,046	97,500	97,550	3,130	99,500	99,550	3,215
91,550	91,600	2,879	93,550	93,600	2,964	95,550	95,600	3,048	97,550	97,600	3,133	99,550	99,600	3,217
91,600	91,650	2,881	93,600	93,650	2,966	95,600	95,650	3,050	97,600	97,650	3,135	99,600	99,650	3,219
91,650	91,700	2,883	93,650	93,700	2,968	95,650	95,700	3,052	97,650	97,700	3,137	99,650	99,700	3,221
91,700	91,750	2,885	93,700	93,750	2,970	95,700	95,750	3,054	97,700	97,750	3,139	99,700	99,750	3,223
91,750	91,800	2,887	93,750	93,800	2,972	95,750	95,800	3,057	97,750	97,800	3,141	99,750	99,800	3,226
91,800	91,850	2,890	93,800	93,850	2,974	95,800	95,850	3,059	97,800	97,850	3,143	99,800	99,850	3,228
91,850	91,900	2,892	93,850	93,900	2,976	95,850	95,900	3,061	97,850	97,900	3,145	99,850	99,900	3,230
91,900	91,950	2,894	93,900	93,950	2,978	95,900	95,950	3,063	97,900	97,950	3,147	99,900	99,950	3,232
91,950	92,000	2,896	93,950	94,000	2,980	95,950	96,000	3,065	97,950	98,000	3,149	99,950	100,000	3,234

## 2014 Income Tax Table 2 for Ohio Forms IT 1040EZ and IT 1040

The income tax tables reflect a 10% reduction compared to taxable year 2012.

Taxpayers with Ohio taxable income of \$100,000 or more must use this table. You must round your tax to the nearest dollar.

Ohio Taxable Income (from line 5 of Ohio form IT 1040EZ or IT 1040)			2014 Ohio Tax (enter on line 6 of Ohio form IT 1040EZ or IT 1040)		
0	—	\$ 5,200	0.528%	of Ohio taxable income	
\$ 5,200	—	\$ 10,400	\$ 27.46	plus	1.057% of the amount in excess of \$ 5,200
\$ 10,400	—	\$ 15,650	\$ 82.42	plus	2.113% of the amount in excess of \$ 10,400
\$ 15,650	—	\$ 20,900	\$ 193.35	plus	2.642% of the amount in excess of \$ 15,650
\$ 20,900	—	\$ 41,700	\$ 332.06	plus	3.169% of the amount in excess of \$ 20,900
\$ 41,700	—	\$ 83,350	\$ 991.21	plus	3.698% of the amount in excess of \$ 41,700
\$ 83,350	—	\$104,250	\$ 2,531.43	plus	4.226% of the amount in excess of \$ 83,350
\$104,250	—	\$208,500	\$ 3,414.66	plus	4.906% of the amount in excess of \$104,250
more than	—	\$208,500	\$ 8,529.17	plus	5.333% of the amount in excess of \$208,500

# The Finder

**Do you know your Ohio public school district name and number?**

**Do you know if your Ohio public school district has an income tax?**



**If you need to find the name of your Ohio public school district, use The Finder.**

## The Finder

*Municipal Tax*

*School District Income Tax*

*Sales and Use Tax*

*Tax District Summary*

**Step 1** → Go to our Web site at **tax.ohio.gov**.

**Step 2** → Click on **The Finder**.

**Step 3** → Click on School District Income Tax. Follow the directions to look up your school district.

**Step 4** → We will validate the street address and city.

**Step 5** → The Ohio public school district name and number will appear on the screen with the applicable tax rate if the school district has an income tax in effect. You will also see a reference number for each look-up inquiry.

**Step 6** → Enter the Ohio public school district number in the space provided on the front of your Ohio form IT 1040EZ, IT 1040 or SD 100.

If you think the school district information we provide is incorrect, e-mail your inquiry to us by scrolling to the bottom of the screen page and clicking on "Contact Us."

### Don't Have Access to the Internet?

If you don't have access to the Internet, contact your county auditor or county board of elections to verify your Ohio public school district.

# Ohio Public School District Numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter on the front of Ohio form IT 1040EZ, IT 1040 or SD 100 the number of the school district where you lived (resided) or where you were domiciled for the majority of 2014. Each district is listed under the county or counties in which the school district is located. Do not use nonpublic or joint vocational school districts. **Full-year non-Ohio domiciliaries should use 9999.**

**An asterisk (\*) and bold print indicate a school district with an income tax in effect for 2014.** If you lived in (resided) or were domiciled in one of these school districts for all or part of the year, **you are required to file** a school district income tax return, Ohio form SD 100.

If you do not know the public school district in which you live, see The Finder on page 44.

## ADAMS COUNTY

Adams County/Ohio Valley LSD .....	0101
Bright LSD .....	3601
Eastern LSD .....	0801
Manchester LSD .....	0102

## ALLEN COUNTY

Allen East LSD .....	0201
Bath LSD .....	0202
* <b>Bluffton EVSD .....</b>	<b>0203</b>
* <b>Columbus Grove LSD .....</b>	<b>6901</b>
Delphos CSD .....	0204
Elida LSD .....	0205
Lima CSD .....	0206
* <b>Pandora-Gilboa LSD .....</b>	<b>6909</b>
Perry LSD .....	0207
Shawnee LSD .....	0208
* <b>Spencerville LSD .....</b>	<b>0209</b>
* <b>Waynesfield-Goshen LSD .....</b>	<b>0606</b>

## ASHLAND COUNTY

Ashland CSD .....	0301
Black River LSD .....	5201
Crestview LSD .....	7002
* <b>Hillsdale LSD .....</b>	<b>0302</b>
* <b>Loudonville-Perrysville EVSD .....</b>	<b>0303</b>
Lucas LSD .....	7004
Mapleton LSD .....	0304
* <b>New London LSD .....</b>	<b>3903</b>
* <b>Northwestern LSD .....</b>	<b>8505</b>
West Holmes LSD .....	3802

## ASHTABULA COUNTY

Ashtabula Area CSD .....	0401
Buckeye LSD .....	0402
Conneaut Area CSD .....	0403
Geneva Area CSD .....	0404
Grand Valley LSD .....	0405
Jefferson Area LSD .....	0406
* <b>Ledgemont LSD .....</b>	<b>2805</b>
Pymatuning Valley LSD .....	0407

## ATHENS COUNTY

Alexander LSD .....	0501
* <b>Athens CSD .....</b>	<b>0502</b>
Federal Hocking LSD .....	0503
Nelsonville-York CSD .....	0504
Trimble LSD .....	0505
Warren LSD .....	8405

## AUGLAIZE COUNTY

* <b>Botkins LSD .....</b>	<b>7502</b>
Indian Lake LSD .....	4603
* <b>Jackson Center LSD .....</b>	<b>7506</b>
Marion LSD .....	5403

* <b>Minster LSD .....</b>	<b>0601</b>
* <b>New Bremen LSD .....</b>	<b>0602</b>
* <b>New Knoxville LSD .....</b>	<b>0603</b>
* <b>Parkway LSD .....</b>	<b>5405</b>
Shawnee LSD .....	0208
* <b>Spencerville LSD .....</b>	<b>0209</b>
St. Marys CSD .....	0604
* <b>Upper Scioto Valley LSD .....</b>	<b>3306</b>
* <b>Wapakoneta CSD .....</b>	<b>0605</b>
* <b>Waynesfield-Goshen LSD .....</b>	<b>0606</b>

## BELMONT COUNTY

Barnesville EVSD .....	0701
Bellaire CSD .....	0702
Bridgeport EVSD .....	0703
Buckeye LSD .....	4101
Harrison Hills CSD .....	3402
Martins Ferry CSD .....	0704
Shadyside LSD .....	0705
St. Clairsville-Richland CSD .....	0706
Switzerland of Ohio LSD .....	5601
Union LSD .....	0707

## BROWN COUNTY

Bethel-Tate LSD .....	1302
Blanchester LSD .....	1401
* <b>Clermont-Northeastern LSD .....</b>	<b>1303</b>
Eastern LSD .....	0801
Fayetteville-Perry LSD .....	0802
Georgetown EVSD .....	0803
Lynchburg-Clay LSD .....	3605
Ripley Union Lewis Huntington LSD .....	0804
Western Brown LSD .....	0805
Williamsburg LSD .....	1309

## BUTLER COUNTY

College Corner LSD .....	6801
Edgewood CSD .....	0901
Fairfield CSD .....	0902
Hamilton CSD .....	0903
Lakota LSD .....	0904
* <b>Madison LSD .....</b>	<b>0905</b>
Mason CSD .....	8307
Middletown CSD .....	0906
Monroe LSD .....	0910
* <b>New Miami LSD .....</b>	<b>0907</b>
Northwest LSD .....	3113
* <b>Preble Shawnee LSD .....</b>	<b>6804</b>
Princeton CSD .....	3116
* <b>Ross LSD .....</b>	<b>0908</b>
* <b>Southwest LSD .....</b>	<b>3118</b>
* <b>Talawanda CSD .....</b>	<b>0909</b>

## CARROLL COUNTY

Brown LSD .....	1001
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Carrollton EVSD .....	1002
Conotton Valley Union LSD .....	3401
Edison LSD .....	4102
Harrison Hills CSD .....	3402
Minerva LSD .....	7610
Osnaburg LSD .....	7613
Sandy Valley LSD .....	7616
Southern LSD .....	1509

## CHAMPAIGN COUNTY

Graham LSD .....	1101
* <b>Mechanicsburg EVSD .....</b>	<b>1102</b>
* <b>Miami East LSD .....</b>	<b>5504</b>
Northeastern LSD .....	1203
* <b>Northwestern LSD .....</b>	<b>1204</b>
* <b>Triad LSD .....</b>	<b>1103</b>
Urbana CSD .....	1104
* <b>West Liberty-Salem LSD .....</b>	<b>1105</b>

## CLARK COUNTY

* <b>Cedar Cliff LSD .....</b>	<b>2902</b>
Clark-Shawnee LSD .....	1207
* <b>Fairborn CSD .....</b>	<b>2903</b>
Greenon LSD .....	1201
Northeastern LSD .....	1203
* <b>Northwestern LSD .....</b>	<b>1204</b>
* <b>Southeastern LSD .....</b>	<b>1205</b>
Springfield CSD .....	1206
Tecumseh LSD .....	1202
* <b>Yellow Springs EVSD .....</b>	<b>2907</b>

## CLERMONT COUNTY

Batavia LSD .....	1301
Bethel-Tate LSD .....	1302
Blanchester LSD .....	1401
* <b>Clermont-Northeastern LSD .....</b>	<b>1303</b>
Felicity-Franklin LSD .....	1304
Forest Hills LSD .....	3104
* <b>Goshen LSD .....</b>	<b>1305</b>
Little Miami LSD .....	8306
Loveland CSD .....	3108
Milford EVSD .....	1306
New Richmond EVSD .....	1307
West Clermont LSD .....	1308
Western Brown LSD .....	0805
Williamsburg LSD .....	1309

## CLINTON COUNTY

Blanchester LSD .....	1401
Clinton-Massie LSD .....	1402
East Clinton LSD .....	1403
Fairfield LSD .....	3602
Fayetteville-Perry LSD .....	0802
* <b>Greeneview LSD .....</b>	<b>2904</b>
Lynchburg-Clay LSD .....	3605

Miami Trace LSD .....	2401
<b>*Wilmington CSD.....</b>	<b>1404</b>

#### COLUMBIANA COUNTY

Alliance CSD.....	7601
Beaver LSD .....	1501
<b>*Columbiana EVSD .....</b>	<b>1502</b>
<b>*Crestview LSD.....</b>	<b>1503</b>
East Liverpool CSD .....	1504
East Palestine CSD .....	1505
Leetonia EVSD .....	1506
Lisbon EVSD .....	1507
Minerva LSD .....	7610
Salem CSD .....	1508
Southern LSD .....	1509
<b>*United LSD .....</b>	<b>1510</b>
Wellsville LSD .....	1511
West Branch LSD .....	5012

#### COSHOCTON COUNTY

Coshocton CSD .....	1601
East Knox LSD .....	4203
Garaway LSD .....	7903
Newcomerstown EVSD .....	7905
Ridgewood LSD.....	1602
River View LSD.....	1603
Tri-Valley LSD.....	6004
West Holmes LSD .....	3802

#### CRAWFORD COUNTY

<b>*Buckeye Central LSD .....</b>	<b>1701</b>
Bucyrus CSD .....	1702
<b>*Colonel Crawford LSD.....</b>	<b>1703</b>
<b>*Crestline EVSD.....</b>	<b>1704</b>
Galion CSD .....	1705
<b>*Mohawk LSD .....</b>	<b>8802</b>
<b>*Plymouth-Shiloh LSD.....</b>	<b>7007</b>
Ridgedale LSD.....	5104
<b>*Upper Sandusky EVSD.....</b>	<b>8803</b>
<b>*Willard CSD .....</b>	<b>3907</b>
Wynford LSD .....	1706

#### CUYAHOGA COUNTY

Bay Village CSD .....	1801
Beachwood CSD .....	1802
Bedford CSD.....	1803
Berea CSD.....	1804
Brecksville-Broadview Heights CSD ..	1806
Brooklyn CSD .....	1807
Chagrin Falls EVSD.....	1808
Cleveland Hts.-University Hts. CSD..	1810
Cleveland Municipal CSD .....	1809
Cuyahoga Heights LSD .....	1811
East Cleveland CSD .....	1812
Euclid CSD .....	1813
Fairview Park CSD .....	1814
Garfield Heights CSD .....	1815
Independence LSD .....	1816
Lakewood CSD.....	1817
Maple Heights CSD .....	1818
Mayfield CSD.....	1819
North Olmsted CSD .....	1820
North Royalton CSD .....	1821
Olmsted Falls CSD .....	1822
Orange CSD .....	1823
Parma CSD .....	1824
Richmond Heights LSD .....	1825

Rocky River CSD.....	1826
Shaker Heights CSD.....	1827
Solon CSD.....	1828
South Euclid-Lyndhurst CSD .....	1829
Strongsville CSD.....	1830
Warrensville Heights CSD .....	1831
Westlake CSD .....	1832

#### DARKE COUNTY

<b>*Ansonia LSD .....</b>	<b>1901</b>
<b>*Arcanum-Butler LSD .....</b>	<b>1902</b>
<b>*Bradford EVSD.....</b>	<b>5502</b>
<b>*Fort Loramie LSD.....</b>	<b>7504</b>
<b>*Fort Recovery LSD .....</b>	<b>5406</b>
<b>*Franklin Monroe LSD.....</b>	<b>1903</b>
<b>*Greenville CSD.....</b>	<b>1904</b>
Marion LSD.....	5403
<b>*Minster LSD.....</b>	<b>0601</b>
<b>*Mississinawa Valley LSD .....</b>	<b>1905</b>
<b>*National Trail LSD .....</b>	<b>6802</b>
<b>*Newton LSD.....</b>	<b>5506</b>
Northmont CSD .....	5709
<b>*Russia LSD.....</b>	<b>7507</b>
St. Henry Consolidated LSD.....	5407
Tri-County North LSD .....	6806
<b>*Tri-Village LSD .....</b>	<b>1906</b>
<b>*Versailles EVSD.....</b>	<b>1907</b>

#### DEFIANCE COUNTY

<b>*Ayersville LSD.....</b>	<b>2001</b>
<b>*Central LSD .....</b>	<b>2002</b>
<b>*Defiance CSD .....</b>	<b>2003</b>
<b>*Edgerton LSD.....</b>	<b>8602</b>
<b>*Hicksville EVSD .....</b>	<b>2004</b>
Northeastern LSD .....	2005

#### DELAWARE COUNTY

<b>*Big Walnut LSD.....</b>	<b>2101</b>
<b>*Buckeye Valley LSD.....</b>	<b>2102</b>
<b>*Centerburg LSD .....</b>	<b>4201</b>
Delaware CSD .....	2103
Dublin CSD .....	2513
<b>*Elgin LSD.....</b>	<b>5101</b>
<b>*Highland LSD .....</b>	<b>5902</b>
<b>*Johnstown-Monroe LSD .....</b>	<b>4503</b>
<b>*North Union LSD.....</b>	<b>8003</b>
Northridge LSD.....	4509
Olentangy LSD .....	2104
Westerville CSD.....	2514

#### ERIE COUNTY

<b>*Bellevue CSD .....</b>	<b>3901</b>
Edison LSD.....	2201
Firelands LSD .....	4707
Huron CSD .....	2202
Kelleys Island LSD.....	2203
Margaretta LSD .....	2204
<b>*Monroeville LSD.....</b>	<b>3902</b>
Perkins LSD.....	2205
Sandusky CSD .....	2206
Vermilion LSD .....	2207
<b>*Western Reserve LSD .....</b>	<b>3906</b>

#### FAIRFIELD COUNTY

<b>*Amanda-Clearcreek LSD.....</b>	<b>2301</b>
<b>*Berne Union LSD.....</b>	<b>2302</b>
<b>*Bloom-Carroll LSD.....</b>	<b>2303</b>

<b>*Canal Winchester LSD .....</b>	<b>2502</b>
<b>*Fairfield Union LSD .....</b>	<b>2304</b>
<b>*Lancaster CSD .....</b>	<b>2305</b>
<b>*Liberty Union-Thurston LSD.....</b>	<b>2306</b>
Northern LSD.....	6403
<b>*Pickerington LSD.....</b>	<b>2307</b>
<b>*Reynoldsburg CSD .....</b>	<b>2509</b>
<b>*Southwest Licking LSD.....</b>	<b>4510</b>
<b>*Teays Valley LSD .....</b>	<b>6503</b>
<b>*Walnut Township LSD .....</b>	<b>2308</b>

#### FAYETTE COUNTY

East Clinton LSD .....	1403
<b>*Greeneview LSD .....</b>	<b>2904</b>
<b>*Greenfield EVSD .....</b>	<b>3603</b>
Madison-Plains LSD .....	4904
Miami Trace LSD .....	2401
Washington Court House CSD .....	2402

#### FRANKLIN COUNTY

<b>*Bexley CSD.....</b>	<b>2501</b>
<b>*Canal Winchester LSD .....</b>	<b>2502</b>
Columbus CSD.....	2503
Dublin CSD .....	2513
Gahanna-Jefferson CSD .....	2506
Grandview Heights CSD.....	2504
Groveport Madison LSD .....	2507
Hamilton LSD.....	2505
Hilliard CSD .....	2510
<b>*Jonathan Alder LSD .....</b>	<b>4902</b>
Licking Heights LSD .....	4505
Madison-Plains LSD .....	4904
New Albany-Plain LSD.....	2508
Olentangy LSD .....	2104
<b>*Pickerington LSD.....</b>	<b>2307</b>
<b>*Reynoldsburg CSD .....</b>	<b>2509</b>
South-Western CSD .....	2511
<b>*Teays Valley LSD .....</b>	<b>6503</b>
Upper Arlington CSD .....	2512
Westerville CSD.....	2514
Whitehall CSD .....	2515
Worthington CSD .....	2516

#### FULTON COUNTY

Anthony Wayne LSD .....	4801
Archbold-Area LSD .....	2601
<b>*Evergreen LSD .....</b>	<b>2602</b>
<b>*Gorham Fayette LSD .....</b>	<b>2603</b>
<b>*Liberty Center LSD .....</b>	<b>3502</b>
<b>*Pettisville LSD.....</b>	<b>2604</b>
Pike-Delta-York LSD .....	2605
<b>*Swanton LSD.....</b>	<b>2606</b>
Wauseon EVSD .....	2607

#### GALLIA COUNTY

Fairland LSD.....	4403
Gallia County LSD .....	2701
Gallipolis CSD .....	2702
Symmes Valley LSD .....	4407
Vinton County LSD .....	8201

#### GEAUGA COUNTY

<b>*Berkshire LSD.....</b>	<b>2801</b>
Cardinal LSD .....	2802
Chagrin Falls EVSD.....	1808
Chardon LSD .....	2803
Kenston LSD.....	2804

Kirtland LSD.....	4302
<b>*Ledgemont LSD .....</b>	<b>2805</b>
Madison LSD .....	4303
Mentor EVSD.....	4304
Newbury LSD.....	2806
Riverside LSD.....	4306
West Geauga LSD.....	2807

#### GREENE COUNTY

Beavercreek LSD.....	2901
<b>*Cedar Cliff LSD .....</b>	<b>2902</b>
Clinton-Massie LSD.....	1402
<b>*Fairborn CSD.....</b>	<b>2903</b>
<b>*Greeneview LSD .....</b>	<b>2904</b>
Kettering CSD.....	5705
<b>*Southeastern LSD.....</b>	<b>1205</b>
Sugarcreek LSD .....	2905
Wayne LSD.....	8308
<b>*Wilmington CSD.....</b>	<b>1404</b>
<b>*Xenia Community CSD.....</b>	<b>2906</b>
<b>*Yellow Springs EVSD .....</b>	<b>2907</b>

#### GUERNSEY COUNTY

Cambridge CSD.....	3001
East Guernsey LSD.....	3002
East Muskingum LSD .....	6001
Newcomerstown EVSD .....	7905
Noble LSD .....	6102
Ridgewood LSD.....	1602
Rolling Hills LSD.....	3003

#### HAMILTON COUNTY

Cincinnati CSD .....	3101
Deer Park Community CSD.....	3102
Finneytown LSD .....	3103
Forest Hills LSD.....	3104
Indian Hill EVSD .....	3106
Lockland CSD.....	3107
Loveland CSD.....	3108
Madeira CSD .....	3109
Mariemont CSD .....	3110
Milford EVSD .....	1306
Mount Healthy CSD.....	3111
North College Hill CSD .....	3112
Northwest LSD.....	3113
Norwood CSD.....	3114
Oak Hills LSD .....	3115
Princeton CSD .....	3116
Reading Community CSD.....	3117
<b>*Southwest LSD .....</b>	<b>3118</b>
St. Bernard-Elmwood Place CSD .....	3119
Sycamore Community CSD.....	3120
Three Rivers LSD .....	3121
Winton Woods CSD.....	3105
<b>*Wyoming CSD.....</b>	<b>3122</b>

#### HANCOCK COUNTY

<b>*Ada EVSD .....</b>	<b>3301</b>
<b>*Arcadia LSD .....</b>	<b>3201</b>
<b>*Arlington LSD.....</b>	<b>3202</b>
<b>*Bluffton EVSD .....</b>	<b>0203</b>
<b>*Cory-Rawson LSD .....</b>	<b>3203</b>
<b>*Elmwood LSD.....</b>	<b>8703</b>
Findlay CSD.....	3204
Fostoria CSD .....	7402
<b>*Hardin Northern LSD .....</b>	<b>3302</b>
<b>*Liberty-Benton LSD .....</b>	<b>3205</b>

<b>*McComb LSD .....</b>	<b>3206</b>
<b>*North Baltimore LSD .....</b>	<b>8705</b>
<b>*Riverdale LSD .....</b>	<b>3305</b>
Van Buren LSD .....	3207
<b>*Vanlue LSD .....</b>	<b>3208</b>

#### HARDIN COUNTY

<b>*Ada EVSD .....</b>	<b>3301</b>
Benjamin Logan LSD.....	4602
<b>*Elgin LSD.....</b>	<b>5101</b>
<b>*Hardin Northern LSD .....</b>	<b>3302</b>
<b>*Kenton CSD.....</b>	<b>3303</b>
<b>*Ridgemont LSD.....</b>	<b>3304</b>
<b>*Riverdale LSD .....</b>	<b>3305</b>
<b>*Upper Scioto Valley LSD .....</b>	<b>3306</b>

#### HARRISON COUNTY

Buckeye LSD .....	4101
Conotton Valley Union LSD .....	3401
Edison LSD .....	4102
Harrison Hills CSD .....	3402
Union LSD .....	0707

#### HENRY COUNTY

Archbold Area LSD .....	2601
<b>*Bowling Green CSD.....</b>	<b>8701</b>
<b>*Holgate LSD .....</b>	<b>3501</b>
<b>*Liberty Center LSD .....</b>	<b>3502</b>
Napoleon Area CSD .....	3503
<b>*Otsego LSD .....</b>	<b>8707</b>
<b>*Patrick Henry LSD .....</b>	<b>3504</b>
<b>*Pettisville LSD.....</b>	<b>2604</b>

#### HIGHLAND COUNTY

Adams County/Ohio Valley LSD .....	0101
Bright LSD .....	3601
East Clinton LSD .....	1403
Eastern LSD .....	0801
Fairfield LSD .....	3602
Fayetteville-Perry LSD.....	0802
<b>*Greenfield EVSD .....</b>	<b>3603</b>
<b>*Hillsboro CSD.....</b>	<b>3604</b>
Lynchburg-Clay LSD .....	3605
Miami Trace LSD .....	2401

#### HOCKING COUNTY

<b>*Berne Union LSD .....</b>	<b>2302</b>
<b>*Fairfield Union LSD .....</b>	<b>2304</b>
<b>*Logan Elm LSD .....</b>	<b>6502</b>
Logan-Hocking LSD.....	3701
Nelsonville-York CSD .....	0504
Southern LSD .....	6404
Vinton County LSD .....	8201

#### HOLMES COUNTY

<b>*Danville LSD.....</b>	<b>4202</b>
East Holmes LSD .....	3801
Garaway LSD .....	7903
<b>*Loudonville-Perrysville EVSD .....</b>	<b>0303</b>
Southeast LSD.....	8508
<b>*Triway LSD .....</b>	<b>8509</b>
West Holmes LSD .....	3802

#### HURON COUNTY

<b>*Bellevue CSD .....</b>	<b>3901</b>
<b>*Buckeye Central LSD .....</b>	<b>1701</b>
Edison LSD .....	2201

<b>*Monroeville LSD.....</b>	<b>3902</b>
<b>*New London LSD.....</b>	<b>3903</b>
<b>*Norwalk CSD .....</b>	<b>3904</b>
<b>*Plymouth-Shiloh LSD.....</b>	<b>7007</b>
<b>*Seneca East LSD .....</b>	<b>7406</b>
<b>*South Central LSD.....</b>	<b>3905</b>
<b>*Wellington EVSD.....</b>	<b>4715</b>
<b>*Western Reserve LSD .....</b>	<b>3906</b>
<b>*Willard CSD .....</b>	<b>3907</b>

#### JACKSON COUNTY

Eastern LSD .....	6601
Gallia County LSD .....	2701
Jackson CSD .....	4001
Oak Hill Union LSD .....	4002
Vinton County LSD .....	8201
Wellston CSD .....	4003

#### JEFFERSON COUNTY

Buckeye LSD .....	4101
Edison LSD .....	4102
Harrison Hills CSD.....	3402
Indian Creek LSD .....	4103
Southern LSD .....	1509
Steubenville CSD.....	4104
Toronto CSD .....	4105

#### KNOX COUNTY

<b>*Centerburg LSD .....</b>	<b>4201</b>
<b>*Clear Fork Valley LSD.....</b>	<b>7001</b>
<b>*Danville LSD.....</b>	<b>4202</b>
East Knox LSD .....	4203
Fredericktown LSD .....	4204
<b>*Loudonville-Perrysville EVSD .....</b>	<b>0303</b>
Mount Vernon CSD .....	4205
<b>*North Fork LSD .....</b>	<b>4508</b>
Northridge LSD .....	4509

#### LAKE COUNTY

Chardon LSD.....	2803
Fairport Harbor EVSD.....	4301
Kirtland LSD.....	4302
Madison LSD .....	4303
Mentor EVSD.....	4304
Painesville City LSD .....	4305
Perry LSD .....	4307
Riverside LSD.....	4306
Wickliffe CSD.....	4308
Willoughby-Eastlake CSD.....	4309

#### LAWRENCE COUNTY

Chesapeake Union EVSD .....	4401
Dawson-Bryant LSD .....	4402
Fairland LSD.....	4403
Ironton CSD.....	4404
Oak Hill Union LSD.....	4002
Rock Hill LSD.....	4405
South Point LSD .....	4406
Symmes Valley LSD .....	4407

#### LICKING COUNTY

<b>*Centerburg LSD .....</b>	<b>4201</b>
East Knox LSD .....	4203
Granville EVSD.....	4501
Heath CSD.....	4502
<b>*Johnstown-Monroe LSD .....</b>	<b>4503</b>
Lakewood LSD .....	4504

Licking Heights LSD .....	4505
<b>* Licking Valley LSD .....</b>	<b>4506</b>
New Albany-Plain LSD .....	2508
<b>* Newark CSD .....</b>	<b>4507</b>
<b>* North Fork LSD .....</b>	<b>4508</b>
Northern LSD .....	6403
Northridge LSD .....	4509
<b>* Reynoldsburg CSD .....</b>	<b>2509</b>
River View LSD .....	1603
<b>* Southwest Licking LSD .....</b>	<b>4510</b>
West Muskingum LSD .....	6005

#### LOGAN COUNTY

Bellefontaine CSD .....	4601
Benjamin Logan LSD .....	4602
Indian Lake LSD .....	4603
<b>* Jackson Center LSD .....</b>	<b>7506</b>
<b>* Ridgemont LSD .....</b>	<b>3304</b>
<b>* Riverside LSD .....</b>	<b>4604</b>
Sidney CSD .....	7508
<b>* Triad LSD .....</b>	<b>1103</b>
<b>* Upper Scioto Valley LSD .....</b>	<b>3306</b>
<b>* Waynesfield-Goshen LSD .....</b>	<b>0606</b>
<b>* West Liberty-Salem LSD .....</b>	<b>1105</b>

#### LORAIN COUNTY

Amherst EVSD .....	4701
Avon LSD .....	4703
Avon Lake CSD .....	4702
Black River LSD .....	5201
Clearview LSD .....	4704
Columbia LSD .....	4705
Elyria CSD .....	4706
Firelands LSD .....	4707
Keystone LSD .....	4708
Lorain CSD .....	4709
Mapleton LSD .....	0304
Midview LSD .....	4710
<b>* New London LSD .....</b>	<b>3903</b>
North Ridgeville CSD .....	4711
<b>* Oberlin CSD .....</b>	<b>4712</b>
Olmsted Falls CSD .....	1822
Sheffield-Sheffield Lake CSD .....	4713
Strongsville CSD .....	1830
Vermilion LSD .....	2207
<b>* Wellington EVSD .....</b>	<b>4715</b>

#### LUCAS COUNTY

Anthony Wayne LSD .....	4801
<b>* Evergreen LSD .....</b>	<b>2602</b>
Maumee CSD .....	4802
Oregon CSD .....	4803
<b>* Otsego LSD .....</b>	<b>8707</b>
Ottawa Hills LSD .....	4804
Springfield LSD .....	4805
<b>* Swanton LSD .....</b>	<b>2606</b>
Sylvania CSD .....	4806
Toledo CSD .....	4807
Washington LSD .....	4808

#### MADISON COUNTY

<b>* Fairbanks LSD .....</b>	<b>8001</b>
<b>* Jefferson LSD .....</b>	<b>4901</b>
<b>* Jonathan Alder LSD .....</b>	<b>4902</b>
<b>* London CSD .....</b>	<b>4903</b>
Madison-Plains LSD .....	4904
<b>* Mechanicsburg EVSD .....</b>	<b>1102</b>

Miami Trace LSD .....	2401
Westfall LSD .....	6504

#### MAHONING COUNTY

Alliance CSD .....	7601
Austintown LSD .....	5001
Boardman LSD .....	5002
Campbell CSD .....	5003
Canfield LSD .....	5004
<b>* Columbiana EVSD .....</b>	<b>1502</b>
Hubbard EVSD .....	7809
Jackson-Milton LSD .....	5005
Leetonia EVSD .....	1506
Lowellville LSD .....	5006
Poland LSD .....	5007
<b>* Sebring LSD .....</b>	<b>5008</b>
South Range LSD .....	5009
<b>* Springfield LSD .....</b>	<b>5010</b>
Struthers CSD .....	5011
Weathersfield LSD .....	7821
West Branch LSD .....	5012
Western Reserve LSD .....	5013
Youngstown CSD .....	5014

#### MARION COUNTY

<b>* Buckeye Valley LSD .....</b>	<b>2102</b>
<b>* Cardington-Lincoln LSD .....</b>	<b>5901</b>
<b>* Elgin LSD .....</b>	<b>5101</b>
Marion CSD .....	5102
<b>* Northmor LSD .....</b>	<b>5904</b>
Pleasant LSD .....	5103
Ridgedale LSD .....	5104
River Valley LSD .....	5105
<b>* Upper Sandusky EVSD .....</b>	<b>8803</b>

#### MEDINA COUNTY

Black River LSD .....	5201
Brunswick CSD .....	5202
Buckeye LSD .....	5203
<b>* Cloverleaf LSD .....</b>	<b>5204</b>
Highland LSD .....	5205
Medina CSD .....	5206
<b>* Norwayne LSD .....</b>	<b>8504</b>
Rittman EVSD .....	8507
Wadsworth CSD .....	5207

#### MEIGS COUNTY

Alexander LSD .....	0501
Eastern LSD .....	5301
Meigs LSD .....	5302
Southern LSD .....	5303

#### MERCER COUNTY

<b>* Celina CSD .....</b>	<b>5401</b>
<b>* Coldwater EVSD .....</b>	<b>5402</b>
<b>* Fort Recovery LSD .....</b>	<b>5406</b>
Marion LSD .....	5403
<b>* Minster LSD .....</b>	<b>0601</b>
<b>* New Bremen LSD .....</b>	<b>0602</b>
<b>* Parkway LSD .....</b>	<b>5405</b>
St. Henry Consolidated LSD .....	5407

#### MIAMI COUNTY

<b>* Bethel LSD .....</b>	<b>5501</b>
<b>* Bradford EVSD .....</b>	<b>5502</b>
<b>* Covington EVSD .....</b>	<b>5503</b>
<b>* Franklin Monroe LSD .....</b>	<b>1903</b>

<b>* Miami East LSD .....</b>	<b>5504</b>
<b>* Milton-Union EVSD .....</b>	<b>5505</b>
<b>* Newton LSD .....</b>	<b>5506</b>
Northmont CSD .....	5709
<b>* Piqua CSD .....</b>	<b>5507</b>
Tecumseh LSD .....	1202
Tipp City EVSD .....	5508
<b>* Troy CSD .....</b>	<b>5509</b>

#### MONROE COUNTY

Noble LSD .....	6102
Switzerland of Ohio LSD .....	5601

#### MONTGOMERY COUNTY

Beavercreek LSD .....	2901
Brookville LSD .....	5701
<b>* Carlisle LSD .....</b>	<b>8301</b>
Centerville CSD .....	5702
Dayton CSD .....	5703
<b>* Fairborn CSD .....</b>	<b>2903</b>
Huber Heights CSD .....	5715
Jefferson Township LSD .....	5704
Kettering CSD .....	5705
Mad River LSD .....	5706
Miamisburg CSD .....	5707
<b>* New Lebanon LSD .....</b>	<b>5708</b>
Northmont CSD .....	5709
Northridge LSD .....	5710
Oakwood CSD .....	5711
<b>* Preble Shawnee LSD .....</b>	<b>6804</b>
Tri-County North LSD .....	6806
Trotwood-Madison CSD .....	5712
<b>* Valley View LSD .....</b>	<b>5713</b>
Vandalia-Butler CSD .....	5714
West Carrollton CSD .....	5716

#### MORGAN COUNTY

Federal Hocking LSD .....	0503
Fort Frye LSD .....	8402
Morgan LSD .....	5801
Trimble LSD .....	0505

#### MORROW COUNTY

<b>* Buckeye Valley LSD .....</b>	<b>2102</b>
<b>* Cardington-Lincoln LSD .....</b>	<b>5901</b>
Fredericktown LSD .....	4204
Galion CSD .....	1705
<b>* Highland LSD .....</b>	<b>5902</b>
Lexington LSD .....	7003
<b>* Mount Gilead EVSD .....</b>	<b>5903</b>
<b>* Northmor LSD .....</b>	<b>5904</b>
River Valley LSD .....	5105

#### MUSKINGUM COUNTY

East Muskingum LSD .....	6001
Franklin LSD .....	6002
<b>* Licking Valley LSD .....</b>	<b>4506</b>
Maysville LSD .....	6003
Morgan LSD .....	5801
River View LSD .....	1603
Rolling Hills LSD .....	3003
Tri-Valley LSD .....	6004
West Muskingum LSD .....	6005
Zanesville CSD .....	6006

#### NOBLE COUNTY

Caldwell EVSD .....	6101
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Fort Frye LSD .....	8402
Noble LSD .....	6102
Rolling Hills LSD .....	3003
Switzerland of Ohio LSD .....	5601

#### OTTAWA COUNTY

Benton-Carroll-Salem LSD .....	6201
Danbury LSD .....	6202
Genoa Area LSD .....	6203
Lake LSD .....	8704
Middle Bass LSD .....	6204
North Bass LSD .....	6205
Port Clinton CSD .....	6206
Put-In-Bay LSD .....	6207
Woodmore LSD .....	7205

#### PAULDING COUNTY

* Antwerp LSD .....	6301
* Defiance CSD .....	2003
* Ottoville LSD .....	6908
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

#### PERRY COUNTY

Crooksville EVSD .....	6401
* Fairfield Union LSD .....	2304
Franklin LSD .....	6002
Logan-Hocking LSD .....	3701
New Lexington CSD .....	6402
Northern LSD .....	6403
Southern LSD .....	6404

#### PICKAWAY COUNTY

Adena LSD .....	7101
* Circleville CSD .....	6501
* Logan Elm LSD .....	6502
Miami Trace LSD .....	2401
South-Western CSD .....	2511
* Teays Valley LSD .....	6503
Westfall LSD .....	6504

#### PIKE COUNTY

Eastern LSD .....	6601
Scioto Valley LSD .....	6602
Waverly CSD .....	6603
Western LSD .....	6604

#### PORTAGE COUNTY

Aurora CSD .....	6701
Crestwood LSD .....	6702
Field LSD .....	6703
James A. Garfield LSD .....	6704
Kent CSD .....	6705
Lake LSD .....	7606
Mogadore LSD .....	7709
Ravenna CSD .....	6706
Rootstown LSD .....	6707
Southeast LSD .....	6708
Springfield LSD .....	7713
Stow-Munroe Falls CSD .....	7714
Streetsboro CSD .....	6709
Tallmadge CSD .....	7715
Waterloo LSD .....	6710
West Branch LSD .....	5012
Windham EVSD .....	6711

#### PREBLE COUNTY

Brookville LSD .....	5701
College Corner LSD .....	6801
* Eaton CSD .....	6803
Edgewood CSD .....	0901
* National Trail LSD .....	6802
* Preble Shawnee LSD .....	6804
* Talawanda CSD .....	0909
Tri-County North LSD .....	6806
* Twin Valley Community LSD .....	6805
* Valley View LSD .....	5713

#### PUTNAM COUNTY

* Columbus Grove LSD .....	6901
* Continental LSD .....	6902
* Jennings LSD .....	6903
* Kalida LSD .....	6904
* Leipsic LSD .....	6905
* McComb LSD .....	3206
* Miller City-New Cleveland LSD .....	6906
* Ottawa-Glandorf LSD .....	6907
* Ottoville LSD .....	6908
* Pandora-Gilboa LSD .....	6909
* Patrick Henry LSD .....	3504
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

#### RICHLAND COUNTY

Ashland CSD .....	0301
* Buckeye Central LSD .....	1701
* Clear Fork Valley LSD .....	7001
* Crestline EVSD .....	1704
Crestview LSD .....	7002
Galion CSD .....	1705
Lexington LSD .....	7003
* Loudonville-Perrysville EVSD .....	0303
Lucas LSD .....	7004
Madison LSD .....	7005
Mansfield CSD .....	7006
* Northmor LSD .....	5904
Ontario LSD .....	7009
* Plymouth-Shiloh LSD .....	7007
* Shelby CSD .....	7008
* South Central LSD .....	3905

#### ROSS COUNTY

Adena LSD .....	7101
Chillicothe CSD .....	7102
* Greenfield EVSD .....	3603
Huntington LSD .....	7103
Miami Trace LSD .....	2401
Paint Valley LSD .....	7104
Southeastern LSD .....	7105
* Union-Scioto LSD .....	7106
Waverly CSD .....	6603
Zane Trace LSD .....	7107

#### SANDUSKY COUNTY

* Bellevue CSD .....	3901
* Clyde-Green Springs EVSD .....	7201
* Fremont CSD .....	7202
* Gibsonburg EVSD .....	7203
* Lakota LSD .....	7204
Margaretta LSD .....	2204
* Old Fort LSD .....	7405
Woodmore LSD .....	7205

#### SCIOTO COUNTY

Bloom-Vernon LSD .....	7301
Clay LSD .....	7302
Eastern LSD .....	6601
Green LSD .....	7303
Minford LSD .....	7304
New Boston LSD .....	7305
Northwest LSD .....	7306
Portsmouth CSD .....	7307
Scioto Valley LSD .....	6602
Valley LSD .....	7308
Washington-Nile LSD .....	7309
Wheelersburg LSD .....	7310

#### SENECA COUNTY

* Arcadia LSD .....	3201
* Bellevue CSD .....	3901
* Bettsville LSD .....	7401
* Buckeye Central LSD .....	1701
* Carey EVSD .....	8801
* Clyde-Green Springs EVSD .....	7201
Fostoria CSD .....	7402
* Hopewell-Loudon LSD .....	7403
* Lakota LSD .....	7204
* Mohawk LSD .....	8802
* New Riegel LSD .....	7404
* Old Fort LSD .....	7405
* Seneca East LSD .....	7406
Tiffin CSD .....	7407
* Vanlue LSD .....	3208

#### SHELBY COUNTY

* Anna LSD .....	7501
* Botkins LSD .....	7502
* Bradford EVSD .....	5502
* Fairlawn LSD .....	7503
* Fort Loramie LSD .....	7504
Graham LSD .....	1101
* Hardin-Houston LSD .....	7505
* Jackson Center LSD .....	7506
* Minster LSD .....	0601
* New Bremen LSD .....	0602
* New Knoxville LSD .....	0603
* Riverside LSD .....	4604
* Russia LSD .....	7507
Sidney CSD .....	7508
* Versailles EVSD .....	1907

#### STARK COUNTY

Alliance CSD .....	7601
Brown LSD .....	1001
Canton CSD .....	7602
Canton LSD .....	7603
Fairless LSD .....	7604
Jackson LSD .....	7605
Lake LSD .....	7606
Louisville CSD .....	7607
Marlington LSD .....	7608
Massillon CSD .....	7609
Minerva LSD .....	7610
North Canton CSD .....	7611
* Northwest LSD .....	7612
Osnaburg LSD .....	7613
Perry LSD .....	7614
Plain LSD .....	7615
Sandy Valley LSD .....	7616
Southeast LSD .....	8508

Tuscarawas Valley LSD .....	7908
Tuslaw LSD .....	7617

# SUMMIT COUNTY

Akron CSD .....	7701
Aurora CSD .....	6701
Barberton CSD .....	7702
Copley-Fairlawn CSD .....	7703
Coventry LSD .....	7704
Cuyahoga Falls CSD .....	7705
Green LSD .....	7707
Highland LSD .....	5205
Hudson CSD .....	7708
Jackson LSD .....	7605
Manchester LSD .....	7706
Mogadore LSD .....	7709
Nordonia Hills CSD .....	7710
<b>* Northwest LSD .....</b>	<b>7612</b>
Norton CSD .....	7711
Revere LSD .....	7712
Springfield LSD .....	7713
Stow-Munroe Falls CSD .....	7714
Tallmadge CSD .....	7715
Twinsburg CSD .....	7716
Woodridge LSD .....	7717

# TRUMBULL COUNTY

Bloomfield-Mespo LSD .....	7801
Bristol LSD .....	7802
Brookfield LSD .....	7803
Cardinal LSD .....	2802
Champion LSD .....	7804
Girard CSD .....	7807
Howland LSD .....	7808
Hubbard EVSD .....	7809
Jackson-Milton LSD .....	5005
Joseph Badger LSD .....	7810
LaBrae LSD .....	7811
Lakeview LSD .....	7812
Liberty LSD .....	7813
Lordstown LSD .....	7814
Maplewood LSD .....	7815
Mathews LSD .....	7806
McDonald LSD .....	7816
Newton Falls EVSD .....	7817
Niles CSD .....	7818
Southington LSD .....	7819
Warren CSD .....	7820
Weathersfield LSD .....	7821

# TUSCARAWAS COUNTY

Claymont CSD .....	7901
Dover CSD .....	7902
Fairless LSD .....	7604
Garaway LSD .....	7903
Harrison Hills CSD .....	3402
Indian Valley LSD .....	7904
New Philadelphia CSD .....	7906

Newcomerstown EVSD .....	7905
Ridgewood LSD .....	1602
Sandy Valley LSD .....	7616
Strasburg-Franklin LSD .....	7907
Tuscarawas Valley LSD .....	7908

# UNION COUNTY

Benjamin Logan LSD .....	4602
<b>* Buckeye Valley LSD .....</b>	<b>2102</b>
Dublin CSD .....	2513
<b>* Fairbanks LSD .....</b>	<b>8001</b>
Hilliard CSD .....	2510
<b>* Jonathan Alder LSD .....</b>	<b>4902</b>
Marysville EVSD .....	8002
<b>* North Union LSD .....</b>	<b>8003</b>
<b>* Triad LSD .....</b>	<b>1103</b>

# VAN WERT COUNTY

<b>* Crestview LSD .....</b>	<b>8101</b>
Delphos CSD .....	0204
Lincolnvlew LSD .....	8102
<b>* Parkway LSD .....</b>	<b>5405</b>
<b>* Spencerville LSD .....</b>	<b>0209</b>
<b>* Van Wert CSD .....</b>	<b>8104</b>
<b>* Wayne Trace LSD .....</b>	<b>6303</b>

# VINTON COUNTY

Alexander LSD .....	0501
Logan-Hocking LSD .....	3701
Vinton County LSD .....	8201

# WARREN COUNTY

Blanchester LSD .....	1401
<b>* Carlisle LSD .....</b>	<b>8301</b>
Clinton-Massie LSD .....	1402
Franklin CSD .....	8304
<b>* Goshen LSD .....</b>	<b>1305</b>
Kings LSD .....	8303
Lebanon CSD .....	8305
Little Miami LSD .....	8306
Loveland CSD .....	3108
Mason CSD .....	8307
Miamisburg CSD .....	5707
Middletown CSD .....	0906
Monroe LSD .....	0910
Princeton CSD .....	3116
Springboro Community CSD .....	8302
Sugarcreek LSD .....	2905
Wayne LSD .....	8308
<b>* Xenia Community CSD .....</b>	<b>2906</b>

# WASHINGTON COUNTY

Belpre CSD .....	8401
Caldwell EVSD .....	6101
Fort Frye LSD .....	8402
Frontier LSD .....	8403
Marietta CSD .....	8404
Morgan LSD .....	5801

Warren LSD .....	8405
Wolf Creek LSD .....	8406

# WAYNE COUNTY

<b>* Chippewa LSD .....</b>	<b>8501</b>
<b>* Dalton LSD .....</b>	<b>8502</b>
East Holmes LSD .....	3801
Green LSD .....	8503
<b>* Hillsdale LSD .....</b>	<b>0302</b>
<b>* Northwest LSD .....</b>	<b>7612</b>
<b>* Northwestern LSD .....</b>	<b>8505</b>
<b>* Norwayne LSD .....</b>	<b>8504</b>
Orrville CSD .....	8506
Rittman EVSD .....	8507
Southeast LSD .....	8508
<b>* Triway LSD .....</b>	<b>8509</b>
Tuslaw LSD .....	7617
West Holmes LSD .....	3802
Wooster CSD .....	8510

# WILLIAMS COUNTY

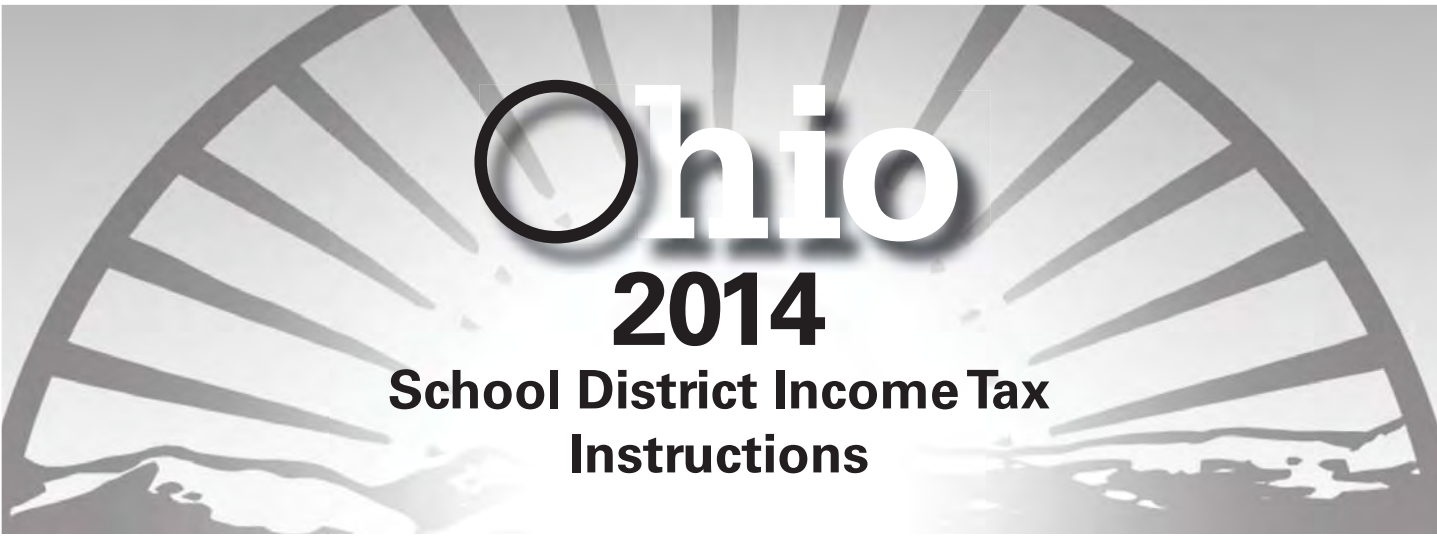
<b>* Bryan CSD .....</b>	<b>8601</b>
<b>* Central LSD .....</b>	<b>2002</b>
<b>* Edgerton LSD .....</b>	<b>8602</b>
Edon-Northwest LSD .....	8603
<b>* Millcreek-West Unity LSD .....</b>	<b>8604</b>
<b>* Montpelier EVSD .....</b>	<b>8605</b>
North Central LSD .....	8606
<b>* Stryker LSD .....</b>	<b>8607</b>

# WOOD COUNTY

Anthony Wayne LSD .....	4801
<b>* Bowling Green CSD .....</b>	<b>8701</b>
<b>* Eastwood LSD .....</b>	<b>8702</b>
<b>* Elmwood LSD .....</b>	<b>8703</b>
Fostoria CSD .....	7402
<b>* Gibsonburg EVSD .....</b>	<b>7203</b>
Lake LSD .....	8704
<b>* Lakota LSD .....</b>	<b>7204</b>
<b>* McComb LSD .....</b>	<b>3206</b>
<b>* North Baltimore LSD .....</b>	<b>8705</b>
Northwood LSD .....	8706
<b>* Otsego LSD .....</b>	<b>8707</b>
<b>* Patrick Henry LSD .....</b>	<b>3504</b>
<b>* Perrysburg EVSD .....</b>	<b>8708</b>
Rossford EVSD .....	8709

# WYANDOT COUNTY

<b>* Carey EVSD .....</b>	<b>8801</b>
<b>* Kenton CSD .....</b>	<b>3303</b>
<b>* Mohawk LSD .....</b>	<b>8802</b>
Ridgedale LSD .....	5104
<b>* Riverdale LSD .....</b>	<b>3305</b>
<b>* Upper Sandusky EVSD .....</b>	<b>8803</b>
<b>* Vanlue LSD .....</b>	<b>3208</b>
Wynford LSD .....	1706



# Ohio

## 2014

### School District Income Tax Instructions

## General Information for Ohio Form SD 100

### Do I Have To File a School District Income Tax Return?

#### No, if ...

- you were neither a resident of, nor domiciled in, a school district with an income tax in effect during 2014; AND
- you had no school district income tax withheld.

#### Yes, if ...

- you were a resident of, or were domiciled in, a school district with an income tax in effect for 2014 and either (i) had any income for a **traditional** tax base school district or (ii) had earned income for an **earned income only** tax base school district (see "Tax Type" discussion below). Taxpayers residing in **traditional** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax; OR
- you received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2014. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio form SD 100 for that school district number in order to request a refund. If you are liable for tax in one school district, but you had withholding tax taken for another school district, you must file **separate** Ohio SD 100 returns under each school district number (see listings on pages SD 7-8).

### Tax Type

**Traditional Tax Base School District Method** – Ohio Revised Code sections

5748.01(E)(1)(a) and 5748.01(E)(2) provide that the voters in each school district can vote to enact a school district income tax based upon income and deductions shown on the Ohio income tax return. Under these provisions of the law, individuals pay the school district income tax based upon Ohio taxable income (Ohio adjusted gross income less the exemption amount) as shown on line 5 of Ohio form IT 1040EZ or IT 1040, and estates pay the school district income tax based upon Ohio taxable income as shown on line 3 of Ohio form IT 1041. Taxpayers filing an Ohio income tax return and residing in **traditional** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

**Earned Income Only Tax Base School District Method** – Ohio Revised Code section 5748.01(E)(1)(b) provides that voters in a school district can approve a school district income tax that will apply only to individuals – not to estates – and will apply only to each individual's earned income without any deductions. This method of taxation is an alternative to the **traditional** tax base school district method. For a listing of **earned income only** tax base school districts, see page SD 7.

"Earned income" is defined as wages, salaries, tips, other employee compensation, and self-employment income from sole proprietorships and partnerships.

Under this alternative tax base, each taxpayer in the **earned income only** tax base school district does **not** pay school

district income tax on any other types of income such as retirement income, unemployment compensation, worker's compensation, lottery winnings, interest, dividends, capital gains, profit from rental activities, distributive shares of profit from S corporations, alimony received, distributions from trusts and estates and all other types of income that are not earned income but that are part of Ohio adjusted gross income.

Taxpayers in **earned income only** tax base school districts cannot claim any deductions such as the alimony paid deduction or the capital loss deduction. In addition to these limitations, taxpayers in the **earned income only** tax base school districts are not allowed a deduction for personal or dependency exemptions.

### I Don't File an Ohio Income Tax Return. Must I File an Ohio Form SD 100?

Yes, if you have a school district tax liability. To determine this liability, you should start with what your Ohio taxable income would be if you were filing an Ohio income tax return. Then, if you show an amount on line 6 of Ohio form SD 100, you must file the school district income tax return.

### I'm Retired. Am I Liable for School District Tax?

Yes, if you show any amount of tax on Ohio form SD 100, line 6. Note that taxpayers who are 65 or older before Jan. 1, 2015 may claim on line 3 a senior citizen credit of \$50 **per return**.

## Are My Children Liable for the School District Tax?

Your children are liable if they have school district taxable income (see line 1 of Ohio form SD 100). There is no age limit.

## Filing Due Date

- Generally, you must file this return and make all payments by April 15, 2015. If you choose a paperless method and use direct deposit, most likely you will receive your refund in 10 to 15 business days.
- For due date exceptions that may apply, see "I Can't File My Ohio Form..." and "I'm Not Able to Pay..." below.
- If you were in a combat zone, see "Income Taxes and the Military" on page 12.

## Can I e-File My School District Return?

Yes. Residents, part-year residents and nonresidents of the school district for which you are filing may e-File. You also must file an electronic Ohio income tax return at the same time.

## I Can't File My Ohio Form SD 100 By April 15, 2015. Can I Get an Extension?

Yes, if you have an extension of time **to file** your federal form 1040, 1040A or 1040EZ. Ohio does not have its own extension request form, but honors the federal extension of time to file. When you file Ohio form SD 100, you must include a copy of your federal extension or extension confirmation number. However, there is no extension of time for **paying** your tax. You will owe interest and penalty on any payment you make after April 15, 2015.

**Exception to the General Rule:** Certain members of the military have an extended time to pay as well as an extended time to file. For more information see "Income Taxes and the Military" on page 12.

## I'm Not Able To Pay By April 15, 2015. What Should I Do?

By law all tax is due on this date except for certain members of the military (see "Exception to the General Rule" above). Whatever amount you pay by the required due date will reduce the amount of interest and late-payment penalty you will be charged. Even if you are unable to pay the full amount of tax, you **must** file your return by the due date.

## Do I Owe Penalties and Interest?

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to **file** your Ohio school district income tax return by the due date.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not **pay** the tax by April 15, 2015.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 16, 2015 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2015 is 3%.

## How Can I Be Sure of the School District in Which I Live or Am Domiciled?

If you are not sure of the school district in which you live, the Ohio Department of Taxation has an online resource called **The Finder** to assist you. Instructions for using The Finder are on page 44.

## I Lived or Was Domiciled Only Part-Year in a Taxable School District. What Must I Do?

You must file Ohio form SD 100 for each taxing school district in which you lived during the year.

## What if I Am a Part-Year Resident or a Part-Year Domiciliary of Two Taxing School Districts?

You must file a separate Ohio form SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

## Can I Apply My Refund Against Any Other Balance Due?

No. You can't apply a refund against any of the following:

- A balance due for another school district's tax;
- A school district tax that has expired;
- Another person's tax;

- Any prior year's tax; OR
- Your Ohio individual income tax.

## What if I Received a W-2 With School District Income Tax Withheld, But I Am Not Domiciled in a School District With a Tax?

You are not subject to the school district income tax. In order to get a full refund of the school district income tax withheld for a school district in which you were not domiciled at any time during the year, you must complete Ohio form SD 100.

On the front page of the return be sure to (i) enter in the boxes provided the school district number shown on your W-2(s) and (ii) check the "full-year nonresident" box.

If school district income tax was withheld for a **traditional** tax base school district (see listings on pages SD 7-8), complete Schedule A (lines 17-21) on page 2 of Ohio form SD 100. Complete lines 17 through 19, and enter on line 20 the same amount that you entered on line 19. Then enter a -0- on line 21 and on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 9, 10, 12 and 16.

If school district income tax was withheld for an **earned income only** tax base school district (see listings on page SD 7), complete Schedule B (lines 22-25) on page 2 of Ohio form SD 100 by entering a -0- on lines 22, 23 and 25. Then enter a -0- on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 9, 10, 12 and 16.

When you mail us your return, you must include a copy of the W-2(s) showing the school district income tax withheld for the school district number that you entered in the boxes in the upper right-hand corner on page 1 of your return.

## My W-2 Does Not Show My School District Withholding. What Should I Do?

You should ask your employer for either a corrected W-2 or a letter showing both the school district withholding amount and the four-digit school district number.

## What Should I Do if My Employer Is Not Withholding Enough Tax or Any Tax?

Employer withholding requirements are found in Ohio Revised Code section 5747.06(E). If your employer is not withholding either enough or any school district income tax and you will owe combined

state and school district income tax of at least \$500, you are required to file a school district estimated income tax voucher (Ohio form SD 100ES), which is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

If your employer is not withholding **any** tax, provide us with the facts in writing along with a copy of last year's W-2 (if you were with the employer then) and submit them to Employer Withholding Unit, P.O. Box 2476, Columbus, OH 43216-2476.

## How to Complete the 2014 Ohio Form SD 100

The 2014 Ohio form SD 100 has been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY**.
2. Use this form **ONLY** for the taxable year **2014**.
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes at the far right of the return, which designate cents (.00).
4. Print your numbers and letters (**UPPER-CASE only**) inside the boxes as shown below:

1 2 3 ANY STREET

If the boxes don't appear on your return, do **not** hand-draw the boxes.

**Name(s), Address and Social Security Number(s).** Enter your name and address on page 1 and your Social Security number on pages 1 and 2 of your return (if married filing jointly, also enter your spouse's name and Social Security number on page 1).

**Ohio School District Number:** Enter the school district number for which you are filing this return in the school district number box in the upper right-hand corner on page 1 of the return and in the school district number box in the upper left-hand corner on page 2 of the return. Pages SD 7-8 list each taxing school district and its school district number.

**School District Domicile:** Check the appropriate box ("full-year resident," "part-

year resident" or "full-year nonresident") for the school district number that you have indicated on the return.

## Do Both Married Filing Jointly Taxpayers Have To Sign the Return?

Both married filing jointly spouses must sign unless one of the spouses was not domiciled in the school district for the entire year. In this case the nondomiciled, married filing jointly spouse does not have to sign.

## Preparer's Name

The Ohio Department of Taxation follows federal Notice 2004-54. For more information, see the section entitled "Does Ohio Follow the Alternative Preparer Signature Procedures?" on page 10.

## How Do I Correct My Ohio Form SD 100 After I Have Already Filed?

Make any correction to your return by filing an amended school district income tax return (Ohio form SD 100X) for the year that you are correcting. To speed up the processing of your amended return:

- Include a copy of your W-2(s), W-2G(s) and/or 1099-R(s) if there was any school district income tax withheld; AND
- Include documentation to support any adjustments to line items; AND
- If changing school district residency status to part-year or full-year nonresident, include documentation to support your claim.

Ohio form SD 100X is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by calling toll-free 1-800-282-1782. If you correct your federal income tax return or if you are audited by the IRS, you must file Ohio form SD 100X within 60 days of the final determination of the IRS correction.



**The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your amended school district income tax return, Ohio form SD 100X, within 60 days of the final determination of the federal change.**

## Do I Have To Make School District Estimated Income Tax Payments for 2015?

Except as discussed below, you must make school district estimated income tax payments if you will owe more than \$500 in combined state and local school district income tax for 2015 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforward from 2014 to 2015.

Even if you will owe more than \$500, you do not have to make estimated school district income tax payments if either (i) your 2015 combined Ohio and school district income tax withholding amounts and overpayment carryforwards from 2014 to 2015 are at least 90% of your 2015 combined state and school district income tax or (ii) your 2015 combined state and school district income tax withholding amounts and overpayment carryforwards from 2014 to 2015 are equal to or greater than your 2014 combined Ohio and school district income tax. For purposes of these tests, your year 2014 overpayment credited to year 2015 does not include any year 2014 tax payment that you made after April 15, 2015.

Estimated payments can be made electronically on our Web site at [tax.ohio.gov](http://tax.ohio.gov). Or you can obtain Ohio form SD 100ES from our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by calling toll-free 1-800-282-1782.

## Where Can I Find the Ohio Law References About School District Taxes?

To see the sections of the Ohio Revised Code that relate to the line items on Ohio form SD 100, go to our Web site at:

<http://tax.ohio.gov/lawreferences/2014sdlawreferences.stm>

## Line Instructions for Ohio Form SD 100

**Be sure to keep a copy of this return for your records. If during 2014 you resided in or had school district income tax withheld for more than one of the school districts listed on pages SD 7-8, you must complete a separate return for each of those school districts.**

### Line 1 – Traditional Tax Base School District Filer

Complete Schedule A (lines 17-21) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 21.

### Line 1 – Earned Income Only Tax Base School District Filer

Complete Schedule B (lines 22-25) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 25.

### Line 3 – Senior Citizen Credit

To claim the senior citizen credit (**limit \$50 per return**), you or your spouse, if married filing jointly, must be 65 or older before Jan. 1, 2015. If you are filing a joint return, **only one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

### Line 5 – Interest Penalty

Except as set forth below, if the tax on line 4 minus the amount on line 9 is more than \$500, complete and enclose Ohio form IT/SD 2210, which can be found on our Web site at [tax.ohio.gov](http://tax.ohio.gov). Enclose the corresponding worksheet only if you annualize. Last year's overpayment credited to this year and timely paid estimated taxes reduce the interest penalty you might otherwise owe.

**Exception:** You do not need to complete Ohio form IT/SD 2210 if the sum of (i) line 7 of Ohio form SD 100 and (ii) your 2013 school district income tax overpayment credited to 2014 is equal or greater than one of the following:

- 90% of your 2014 school district income tax (line 6, 2014 SD 100); OR
- 100% of your 2013 school district income tax (line 6, 2013 SD 100).

**Note:** For purposes of this exception, you must reduce your 2013 school district income tax overpayment credited to 2014 by any 2013 income tax you paid after April 15, 2014.

### Line 7 – School District Income Tax Withheld

Enter **only** the school district withholding tax that is identified on your W-2(s), W-2G(s) and/or 1099-R(s) for the school district for which you are filing this return (see the upper right-hand corner on page 1 of Ohio form SD 100).

- Place **legible state copies** of your W-2(s), W-2G(s) and/or 1099-R(s) after the last page of Ohio form SD 100. Do not staple or otherwise attach.
- Confirm that the withholding reported is for school district withholding and not local withholding. Generally, school district withholding appears directly below the local income tax in box 19 and the school district four-digit number or school district name appears in box 20. On occasion, the school district withholding may appear in box 14.
- If you have W-2(s), W-2G(s) and/or 1099-R(s) for more than one taxing school district, you must file a separate Ohio form SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

### Line 8 – 2014 Estimated and Extension Payments and 2013 Overpayment Credited to 2014

Amounts carried over or paid for one school district cannot be used for any other school district.

### Line 11 – Overpayment Credited to Year 2015

Indicate the amount of line 10 that you want us to credit to your 2015 school district tax liability. You can't apply a credit against a balance due for any of the following: another school district's tax, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

### Line 14 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 16, 2015 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 10 is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2015 is 3%.

#### Example of Part-Year Resident Adjustment Line 20 on Ohio Form SD 100 – Traditional Tax Base Filers

##### Computation of Federal Adjusted Gross Income

Wages and dividends .....	\$70,000
Deduction for alimony paid .....	- 10,000
Capital loss deduction .....	- 3,000
Federal adjusted gross income .....	\$57,000

##### Computation of Ohio Taxable Income

Interest earned – non-Ohio state bonds .....	+ 5,000
Medical savings account deduction .....	- 2,000
Ohio adjusted gross income .....	\$60,000
Less: Exemption amount .....	- 1,950
Ohio taxable income (line 17 on Ohio form SD 100) .....	\$58,050

##### Computation for Line 20 (Ohio Form SD 100), Adjustment for the Portion of Lee's Ohio Taxable Income Not Earned While a Resident of the Reynoldsburg City School District

Income earned while not a resident of the Reynoldsburg City School District .....	\$31,000
Less: Related deductions (\$10,000 alimony paid, \$3,000 capital loss deduction and \$2,000 medical savings account contribution deduction) .....	- 15,000
Line 20 (Ohio form SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District .....	(\$16,000)
Reynoldsburg City School District taxable income (line 21 on Ohio form SD 100) .....	\$42,050

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page SD 2.

### Line 15 – Amount Due Plus Interest and Penalty

Add lines 13 and 14 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7); OR
- Make your paper check or money order payable to School District Income Tax. Write your school district number, the last four numbers of your Social Security number and "2014 SD 100" on your paper check or money order. Include Ohio form SD 40P (see our Web site at [tax.ohio.gov](http://tax.ohio.gov)) and your payment with Ohio form SD 100.

If you cannot pay the amount you owe, you still must file the return by April 15, 2015 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 13). For additional information regarding payments, see page 7.

### Line 16 – Your Refund

This is your refund after any reduction on line 14. If line 14 is more than the overpayment shown on line 12, you have an amount due. Enter this amount on line 15 and follow the instructions.



**If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.**

### Schedule A – Traditional Tax Base School District (Lines 17, 18, 19, 20 and 21)

Complete Schedule A on Ohio form SD 100 only if you entered on page 1 of Ohio form SD 100 a **traditional income only** tax base school district number (see listings on pages SD 7-8).

**Note:** If your filing status is married filing jointly, then complete Schedule A for both you and your spouse.

### Line 17 – Ohio Taxable Income

If you filed your Ohio income tax return using Ohio form IT 1040EZ or IT 1040, enter the amount from line 5.

### Line 18 – Small Business Investor Income Deduction Add-Back

If you took the small business investor income deduction on line 41 of Ohio form IT 1040, enter on line 18 the amount you show on line 41 of Ohio form IT 1040.

### Line 20 – Adjustments for Part-Year Residents and Full-Year Nonresidents of Traditional Tax Base School Districts

Complete this line only if you were either a part-year resident or a full-year nonresident of a **traditional** tax base school district.

Enclose with this return a detailed explanation telling us why you are entering an amount on this line. Common reasons include the following:

## Sample W-2 – This form reports taxpayers' wages and withholding

### See "School District Income Tax Withheld" on page SD 4 (Ohio form SD 100)

Place all W-2 documents after the last page of your Ohio school district income tax return. Do not staple or otherwise attach.

**Box b** – Employer identification number

**Box 14** – Occasionally, you may find school district withholding and its school district number or name identified in box 14, instead of the boxes below 19 and 20.

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
XX-XXXXXX		3 Social security wages		4 Social security tax withheld	
c Employer's name, address, and ZIP code		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suffix		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/> Nonresident alien <input type="checkbox"/> Recipient of alimony <input type="checkbox"/>		12b	
		14 Other		12c	
		SD-XXXX \$ X,XXX.XX		12d	
f Employee's address and ZIP code		15 State Employer's state ID number		16 State wages, tips, etc.	
		OH XX-XXXXXX		\$ XX,XXX.XX	
		17 State income tax		18 Local wages, tips, etc.	
		\$ X,XXX.XX		19 Local income tax	
				20 Locality name	
				\$ X,XXX.XX SD-XXXX	

Form **W-2** Wage and Tax Statement **2014** Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department

**Box 19/20** – Only claim the school district tax in box 19 for the school district that is identified in box 20 (which will show "SD" and a four-digit code or "SD" and the abbreviated name of the school district).

- Part-year resident of the **traditional** tax base school district.
- Full-year nonresident of the **traditional** tax base school district.
- An individual not domiciled in the **traditional** tax base school district but merely using a mailing address located within that school district.

If you claim that you are domiciled outside the school district, include in your explanation the full address where you claim to be domiciled.

**Note:** Be sure that your explanation includes your full name, your Social Security number and the phrase "2014 SD 100."

Show on this line the portion of your Ohio taxable income (line 5 of Ohio form IT 1040EZ or IT 1040) that you earned while you were a resident of another school district. The amount you show on this line must be "net" of all related deductions that you claimed on the front page of your federal income tax return and on Schedule A of your Ohio form IT 1040 (see example that follows).

**Example:** For only part of the year Lee was a resident of the Reynoldsburg City School District, which imposes a school district income tax and is **not** an **earned income only** tax base school district. Lee lived in Columbus for the remainder of the year. There is no Columbus school district income tax.

While Lee was residing in the Reynoldsburg City School District, she earned \$39,000 in wages and \$5,000 in interest from bonds issued by another state (this interest is not subject to federal income tax, but is subject to Ohio income tax and to Reynoldsburg City School District income tax). While Lee was residing in the Columbus City School District she earned \$31,000 in wages and dividends, paid \$10,000 in alimony, incurred

a \$3,000 capital loss and paid \$2,000 into a medical savings account she established on Dec. 31 (the \$2,000 contribution qualifies for the medical savings account deduction on Schedule A of Ohio form IT 1040).

For a detailed example, see page SD 4.

### Schedule B – Earned Income Only Tax Base (Lines 22, 23, 24 and 25)

Taxpayers domiciled in any of the **earned income only** tax base school districts pay school district income tax only on qualifying earned income, which is generally limited to wages and self-employment income. For additional information, see the "Tax Type" discussion on page SD 1.

Complete Schedule B on Ohio form SD 100 only if you entered on page 1 of Ohio form SD 100 an **earned income only** tax base school district number (see listings on page SD 7).

**Note:** If your filing status is married filing jointly, then complete Schedule B for both you and your spouse.

### Line 22 – Wages and Other Compensation

Show on this line the amount you reported on federal form 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you earned while you were a resident of an **earned income only** tax base school district.

**Note:** Do not include military pay and allowances, if any, that you received while you were stationed outside Ohio for active duty service in the U.S. Army, Air Force, Navy, Marine Corps, Coast Guard or Reserve components thereof, or the National Guard. The term "stationed" refers to an Ohio resident servicemember's permanent duty station, as defined in the Joint Federal Travel Regulations, Appendix A. This refers

to the place where the servicemember performs his military duty. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, is not included in the definition of "stationed."

### Line 23 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see federal form 1040, Schedule SE, Section A, line 4 or Section B, line 6) that (i) you earned while you were a resident of an **earned income only** tax base school district and (ii) are included in Ohio taxable income (line 5 on Ohio form IT 1040). Do not include on this line minister housing allowances that are not part of line 5 of Ohio form IT 1040 even though they do constitute net earnings from self-employment.

Enter on this line only the portion of your net earnings while you were a resident of the **earned income only** tax base school district. Enclose with this return a copy of federal form 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio form SD 100.

### Line 24 – Depreciation Expense Adjustment

This depreciation expense adjustment might be used if Ohio were not in conformity with the IRS based on entries from the Ohio IT 1040, lines 35e/f. At the time of this publication, Ohio was in conformity with the IRS, therefore all entries on this line would be "0." For more information, see [tax.ohio.gov](http://tax.ohio.gov) for our notice concerning Ohio Revised Code section 5701.11 and miscellaneous federal tax adjustments.

**For information on where to mail your return, see page 8.**

# School Districts With an Income Tax for 2014

Rev. 11/14

Boldface indicates a newly enacted rate, a rate change for 2014 or a change in the tax type.

SD#	School District Name (and Counties)	Decimal Rate	Percent
<b>Earned Income Only Tax Base School Districts</b>			
2301	Amanda-Clearcreek LSD (Fairfield) .....	.0150	1½%
0502	Athens CSD (Athens) .....	.0100	1%
2801	Berkshire LSD (Geauga) .....	.0100	1%
5501	Bethel LSD (Miami) .....	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby) .....	.0125	1¼%
<b>5901</b>	<b>Cardington-Lincoln LSD (Marion, Morrow) .....</b>	<b>.0075</b>	<b>¾%</b>
5401	Celina CSD (Mercer) .....	.0075	¾%
8501	Chippewa LSD (Wayne) .....	.0100	1%
6501	Circleville CSD (Pickaway) .....	.0075	¾%
7001	Clear Fork Valley LSD (Knox, Richland) .....	.0100	1%
5204	Cloverleaf LSD (Medina) .....	.0050	½%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca) .....	.0100	1%
1704	Crestline EVSD (Crawford, Richland) ....	.0025	¼%
8702	Eastwood LSD (Wood) .....	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion) ...	.0075	¾%
<b>7203</b>	<b>Gibsonburg EVSD (Sandusky, Wood) .....</b>	<b>.0075</b>	<b>¾%</b>
3603	Greenfield EVSD (Fayette, Highland, Ross) .....	.0125	1¼%
<b>0302</b>	<b>Hillsdale LSD (Ashland, Wayne) .....</b>	<b>.0125</b>	<b>1¼%</b>
7403	Hopewell-Loudon LSD (Seneca) .....	.0050	½%
<b>7506</b>	<b>Jackson Center LSD (Auglaize, Logan, Shelby) .....</b>	<b>.0150</b>	<b>1½%</b>
4901	Jefferson LSD (Madison) .....	.0050	½%
4902	Jonathan Alder LSD (Franklin, Madison, Union) .....	.0075	¾%
2305	Lancaster CSD (Fairfield) .....	.0150	1½%
2805	Ledgemont LSD (Ashtabula, Geauga) ...	.0125	1¼%
6502	Logan Elm LSD (Hocking, Pickaway) .....	.0100	1%
5504	Miami East LSD (Champaign, Miami) ....	.0175	1¾%
5505	Milton-Union EVSD (Miami) .....	.0125	1¼%
3902	Monroeville LSD (Erie, Huron) .....	.0150	1½%
8605	Montpelier EVSD (Williams) .....	.0125	1¼%
8705	North Baltimore LSD (Hancock, Wood) .....	.0125	1¼%
4508	North Fork LSD (Knox, Licking) .....	.0100	1%
7612	Northwest LSD (Stark, Summit, Wayne) .....	.0100	1%
1204	Northwestern LSD (Clark, Champaign) ..	.0100	1%
<b>8504</b>	<b>Norwayne LSD (Medina, Wayne) .....</b>	<b>.0075</b>	<b>¾%</b>
0908	Ross LSD (Butler) .....	.0075	¾%
5008	Sebring LSD (Mahoning) .....	.0100	1%
3118	Southwest LSD (Hamilton, Butler) .....	.0075	¾%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway) .....	.0150	1½%
8509	Triway LSD (Holmes, Wayne) .....	.0075	¾%
5509	Troy CSD (Miami) .....	.0150	1½%
<b>2308</b>	<b>Walnut Township LSD (Fairfield) .....</b>	<b>.0175</b>	<b>1¾%</b>
3907	Willard CSD (Crawford, Huron) .....	.0075	¾%
<b>Traditional Tax Base School Districts</b>			
<b>3301</b>	<b>Ada EVSD (Hancock, Hardin) .....</b>	<b>.0150</b>	<b>1½%</b>
7501	Anna LSD (Shelby) .....	.0125	1¼%
1901	Ansonia LSD (Darke) .....	.0175	1¾%
6301	Antwerp LSD (Paulding) .....	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca) .....	.0100	1%
1902	Arcanum-Butler LSD (Darke) .....	.0150	1½%

SD#	School District Name (and Counties)	Decimal Rate	Percent
<b>Traditional Tax Base School Districts (cont'd.)</b>			
3202	Arlington LSD (Hancock) .....	.0125	1¼%
2001	Ayersville LSD (Defiance) .....	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca) .....	.0050	½%
2302	Berne-Union LSD (Fairfield, Hocking) ....	.0100	1%
7401	Bettsville LSD (Seneca) .....	.0100	1%
2501	Bexley CSD (Franklin) .....	.0075	¾%
2101	Big Walnut LSD (Delaware) .....	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield) .....	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock) .....	.0050	½%
8701	Bowling Green CSD (Henry, Wood) .....	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby) .	.0175	1¾%
8601	Bryan CSD (Williams) .....	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca) .....	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union) .....	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin) .....	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot) .....	.0100	1%
8301	Carlisle LSD (Montgomery, Warren) .....	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene) .....	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox, Licking) .....	.0075	¾%
2002	Central LSD (Defiance, Williams) .....	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont) .....	.0100	1%
5402	Coldwater EVSD (Mercer) .....	.0050	½%
1703	Colonel Crawford LSD (Crawford) .....	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning) .....	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam) .....	.0100	1%
6902	Continental LSD (Putnam) .....	.0100	1%
3203	Cory-Rawson LSD (Hancock) .....	.0175	1¾%
<b>5503</b>	<b>Covington EVSD (Miami) .....</b>	<b>.0200</b>	<b>2%</b>
1503	Crestview LSD (Columbiana) .....	.0100	1%
8101	Crestview LSD (Van Wert) .....	.0100	1%
8502	Dalton LSD (Wayne) .....	.0075	¾%
4202	Danville LSD (Holmes, Knox) .....	.0175	1¾%
2003	Defiance CSD (Defiance, Paulding) .....	.0050	½%
6803	Eaton CSD (Preble) .....	.0150	1½%
8602	Edgerton LSD (Defiance, Williams) .....	.0100	1%
8703	Elmwood LSD (Hancock, Wood) .....	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas) .....	.0200	2%
8001	Fairbanks LSD (Madison, Union) .....	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery) .....	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry) .....	.0200	2%
7503	Fairlawn LSD (Shelby) .....	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby) .....	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer) .....	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami) .....	.0075	¾%
7202	Fremont CSD (Sandusky) .....	.0125	1¼%
2603	Gorham Fayette LSD (Fulton) .....	.0100	1%
1305	Goshen LSD (Clermont, Warren) .....	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene) .....	.0100	1%

(continued on next page)

# School Districts With an Income Tax for 2014

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SD#	School District Name (and Counties)	Decimal Rate	Percent
<b>Traditional Tax Base School Districts (cont'd.)</b>			
1904	Greenville CSD (Darke).....	.0050	½%
7505	Hardin-Houston LSD (Shelby).....	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin).....	.0175	1¾%
2004	Hicksville EVSD (Defiance).....	.0150	1½%
5902	Highland LSD (Delaware, Morrow).....	.0050	½%
3604	Hillsboro CSD (Highland).....	.0100	1%
3501	Holgate LSD (Henry).....	.0150	1½%
6903	Jennings LSD (Putnam).....	.0075	¾%
4503	Johnstown-Monroe LSD (Delaware, Licking).....	.0100	1%
6904	Kalida LSD (Putnam).....	.0100	1%
3303	Kenton CSD (Hardin, Wyandot).....	.0150	1½%
7204	Lakota LSD (Sandusky, Seneca, Wood).....	.0150	1½%
6905	Leipsic LSD (Putnam).....	.0075	¾%
3205	Liberty-Benton LSD (Hancock).....	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry).....	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield).....	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum).....	.0100	1%
4903	London CSD (Madison).....	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland).....	.0125	1¼%
0905	Madison LSD (Butler).....	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood).....	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison).....	.0150	1½%
8604	Millcreek-West Unity LSD (Williams).....	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam).....	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer, Shelby).....	.0100	1%
1905	Mississinawa Valley LSD (Darke).....	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot).....	.0100	1%
5903	Mount Gilead EVSD (Morrow).....	.0075	¾%
6802	National Trail LSD (Darke, Preble).....	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby).....	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby).....	.0125	1¼%
5708	New Lebanon LSD (Montgomery).....	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain).....	.0100	1%
0907	New Miami LSD (Butler).....	.0100	1%
7404	New Riegel LSD (Seneca).....	.0150	1½%
4507	Newark CSD (Licking).....	.0100	1%
5506	Newton LSD (Darke, Miami).....	.0175	1¾%
8003	North Union LSD (Delaware, Union).....	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland).....	.0100	1%
8505	Northwestern LSD (Ashland, Wayne).....	.0125	1¼%
3904	Norwalk CSD (Huron).....	.0050	½%
4712	Oberlin CSD (Lorain).....	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca).....	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood).....	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam).....	.0050	½%
6908	Ottoville LSD (Paulding, Putnam).....	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam).....	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert).....	.0100	1%

SD#	School District Name (and Counties)	Decimal Rate	Percent
<b>Traditional Tax Base School Districts (cont'd.)</b>			
3504	Patrick Henry LSD (Henry, Putnam, Wood).....	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam).....	.0100	1%
8708	Perrysburg EVSD (Wood).....	.0050	½%
2604	Pettisville LSD (Fulton, Henry).....	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin).....	.0100	1%
5507	Piqua CSD (Miami).....	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland).....	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble).....	.0175	1¾%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking).....	.0050	½%
3304	Ridgemont LSD (Hardin, Logan).....	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot).....	.0100	1%
4604	Riverside LSD (Logan, Shelby).....	.0200	2%
7507	Russia LSD (Darke, Shelby).....	.0075	¾%
7406	Seneca East LSD (Huron, Seneca).....	.0100	1%
7008	Shelby CSD (Richland).....	.0100	1%
3905	South Central LSD (Huron, Richland).....	.0125	1¼%
1205	Southeastern LSD (Clark, Greene).....	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking).....	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert).....	.0100	1%
5010	Springfield LSD (Mahoning).....	.0100	1%
8607	Stryker LSD (Williams).....	.0150	1½%
2606	Swanton LSD (Fulton, Lucas).....	.0075	¾%
0909	Talawanda CSD (Butler, Preble).....	.0100	1%
1103	Triad LSD (Champaign, Logan, Union).....	.0150	1½%
1906	Tri-Village LSD (Darke).....	.0150	1½%
<b>6805</b>	<b>Twin Valley Community LSD (Preble).....</b>	<b>.0150</b>	<b>1½%</b>
7106	Union-Scioto LSD (Ross).....	.0050	½%
1510	United LSD (Columbiana).....	.0050	½%
8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot).....	.0125	1¼%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan).....	.0050	½%
5713	Valley View LSD (Montgomery, Preble).....	.0125	1¼%
8104	Van Wert CSD (Van Wert).....	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot).....	.0100	1%
1907	Versailles EVSD (Darke, Shelby).....	.0100	1%
0605	Wapakoneta CSD (Auglaize).....	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert).....	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan).....	.0100	1%
4715	Wellington EVSD (Huron, Lorain).....	.0100	1%
<b>1105</b>	<b>West Liberty-Salem LSD (Champaign, Logan).....</b>	<b>.0175</b>	<b>1¾%</b>
3906	Western Reserve LSD (Erie, Huron).....	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene).....	.0100	1%
3122	Wyoming CSD (Hamilton).....	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren).....	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene).....	.0100	1%

# Taxpayer Assistance

## By Internet



### Ohio Department of Taxation Web Site – [tax.ohio.gov](http://tax.ohio.gov)

E-mail Us  
Frequently Asked Questions  
Information Releases  
Instructions  
Refund Status  
Tax Forms

**For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only:** Contact the Ohio Relay Service at 7-1-1 or 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

**Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE):** These programs help older, disabled, low-income and non-English-speaking people fill in their state and federal returns. For locations in your area, call the IRS at 1-800-829-1040.

## By Phone



### Toll-Free Telephone Numbers

Toll-Free 24-Hour <b>Refund Hotline</b>	1-800-282-1784
Toll-Free <b>Form Requests</b>	1-800-282-1782
Toll-Free <b>Tax Questions</b>	1-800-282-1780

## Written



### Ohio Department of Taxation Taxpayer Services Mailing Address

Ohio Department of Taxation  
Taxpayer Services Division  
P.O. Box 182382  
Columbus, OH 43218-2382

### Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents will be available to assist you from 8 a.m. until 5 p.m., Monday through Friday, which are our standard hours of phone service; however, service will be extended until 7 p.m. from April 1, 2015 through April 15, 2015.

## Walk-in



### Ohio Department of Taxation Taxpayer Service Center

Office hours: 8 a.m. – 5 p.m.  
Monday through Friday  
4485 Northland Ridge Blvd., 1st Floor  
Columbus, OH 43229-6596

The tax commissioner is looking for ideas on how the Ohio Department of Taxation can better serve taxpayers. Contact him at [contactthecommissioner@tax.state.oh.us](mailto:contactthecommissioner@tax.state.oh.us).

**Want to know the status of your refund?  
Need a tax form or have questions?**



**Visit our Web site at [tax.ohio.gov](http://tax.ohio.gov).**

# Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically

## Online Services/Ohio I-File

Use your computer to file your Ohio individual and/or school district income tax returns.



Ohio I-File guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due and electronically submits the tax information. I-File provides you with a transcript of the tax information that you submitted and gives you a filing confirmation number. **Using this service is free. See Online Services at [tax.ohio.gov](http://tax.ohio.gov).**

Most electronic filers receive their refunds in 10-15 business days by direct deposit!

## IRS e-file

Use your tax software to file your tax returns or ask your tax preparer for assistance.



IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program or you can have your return prepared and transmitted

by an authorized tax professional. Depending on the tax professional and the specific services requested, **a fee may be charged**. More information, including a free federal e-filing program for qualified individuals, is available at [www.irs.gov](http://www.irs.gov).

## Electronic Payments and Refunds

### Pay by Electronic Check or Credit Card

Why not eliminate writing a check if you have tax due? Simply make your payment by using an **electronic check or credit card**. You can use this option to pay your tax due for your 2014 Ohio income tax return and/or school district income tax return. You can also use an **electronic check or credit card** to file and pay your 2015 estimated income tax (Ohio form IT 1040ES) and/or your estimated school district income tax (Ohio form SD 100ES). You may also use your Discover, VISA, MasterCard or American Express card to pay your income taxes. You may make the credit card payments by either visiting [tax.ohio.gov](http://tax.ohio.gov) or calling **1-800-2PAY-TAX**. To find out more about electronic payment options, see page 7.

### Direct Deposit Your Refund

Direct deposit is fast, simple, safe and secure. File your return electronically and use the direct deposit refund option to have your refund deposited automatically into your checking or savings account, Individual Retirement Account or Annuity (IRA) or a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA). Taxpayers have the option to split their refund into as many as three different deposit accounts. Visit our Web site at [tax.ohio.gov](http://tax.ohio.gov) for additional direct deposit information.