Ohio

2015

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

A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

I want to offer my sincere thanks for your assistance with our efforts to fight the increase in attempted tax fraud in Ohio. The federal government and all states with an income tax continue to see an onslaught of fraudulent tax returns using stolen personal identification information to try to illegally obtain tax refunds.

Last year, Ohio intercepted a record number of fraudulent returns. We expect no let-up in this illegal activity and so we've strengthened our security efforts in coordination with the IRS, tax preparers and the banking community.

This year, Ohio will again be using an Identity Confirmation Quiz to help ensure that tax refunds are paid only to legitimate filers. The quiz is an invaluable tool, and we have incorporated changes that are designed to make the experience smoother for all those taxpayers asked to take the quiz.

On an exciting note, the 2015 tax return reflects new tax cuts for most individuals and small business taxpayers. For individuals, tax rates have been reduced 6.3%. For many business owners and investors, the small business deduction has been enhanced to help them strengthen and grow their businesses. They will again be entitled to deduct 75% of the first $250,000 of net business income and then for the first time in Ohio, a flat tax – with a low rate of 3% – will apply to business income above $250,000.

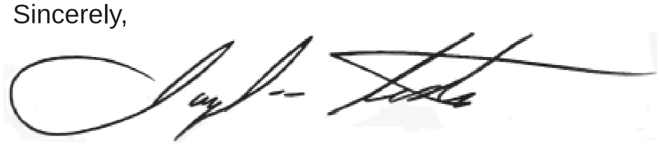
The department is continuously looking for ways to simplify the personal income tax filing process. This year, several tax forms have been revamped to make the process easier. The IT 1040, IT 1040EZ and amended IT 1040X forms have been combined into one Universal IT 1040 tax return. Likewise, the regular SD 100 and amended SD 100X school district forms became the Universal SD 100 tax return.

We are encouraged that more than 86% of returns were filed online last year and urge you to consider the benefits of filing electronically if you haven't already made the switch from paper. Refunds are issued faster, errors are reduced, and processing costs are cut significantly.

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** or call 1-800-282-1780 for personal taxpayer assistance. The department also maintains a 24-hour refund hotline at 1-800-282-1784.

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

Sincerely,



Joe W. 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.

Do You Need Tax Forms or Help?

Visit Us on Our Web Site at tax.ohio.gov – Check the status of your 2015 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 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.

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

http://tax.ohio.gov/lawreferences/2015pitlawreferences.stm

For Refund Status Information – You can check the status of your Ohio income tax refund at 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 Forms – Visit our Web site at tax.ohio.gov to easily download our forms.

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. 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/

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 2015

NEW Ohio Dependent Schedule. Ohio Schedule J is used to capture information on dependents being claimed on an Ohio income tax return. Beginning with the 2015 tax return, the dependent "relationship" has been added to the schedule. As of the 2014 return, dependents cannot claim a personal exemption if another taxpayer claims them on their return .... **See Ohio Schedule J on tax.ohio.gov**

NEW Business Income Deduction. For tax year 2015, the business income deduction on Ohio Schedule A of the Ohio IT 1040 income tax return will remain at 75%, continuing to free up additional funds for private sector jobs creators to further invest in growing their business.. **See page 20**

NEW Means Testing. The retirement income credit, lump sum retirement credit, senior citizen credit and lump sum distribution credit are now based on your adjusted gross income less exemption amount .... **See page 27**

NEW Wishes for Sick Children Donation. A new donation has been added to the Ohio IT 1040 income tax return. Monies donated to the fund will be used to grant the wishes of children under the age of 18 who have been diagnosed with a life-threatening medical condition .... **See page 36**

NEW Tax Rate Reduction. The income tax rate has been reduced by 6.3% compared to the 2014 rates................. **See pages 37-43**

NEW Tax Forms. Beginning with the 2015 filing year, the Ohio IT 1040, IT 1040EZ and IT1040X forms are consolidated into one form, the Ohio Universal IT 1040. Likewise, the Ohio SD 100 and SD 100X forms are consolidated into one form, the Ohio Universal SD 100. To amend the return, taxpayers can simply mark "Yes" on the amended return checkbox on page 1. All nonrefundable and refundable credits have been consolidated into an Ohio Schedule of Credits. The new Ohio Schedule of Credits encompasses line items that were previously individual line items on the IT 1040, as well as all lines/credits from Schedules B, C, D and E. Due to the new Ohio Schedule of Credits, Schedules B, C, D and E are no longer available for 2015 personal income tax filing. The Ohio Schedule E is still available for pass-through entity filings.

Mobile App Available. 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."

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**.

Refund Information. Most taxpayers who file their returns electronically and request direct deposit will receive their refunds in approximately 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.
- ✚ When filing the new Ohio IT 1040, include if applicable Ohio Schedule A, pages 1 and 2 and/or Ohio Schedule of Credits, pages 1 and 2 and/or Ohio Schedule J. Place any supporting documents or wage statements after the last page of your return.
- ✚ Include Ohio Schedule A, pages 1 and 2, if you are claiming any adjustments on Ohio IT 1040, line 2a (Additions) or line 2b (Deductions). Be sure to fill in the total lines for both additions and deductions of this schedule and send in all pages of the return.
- ✚ Include Ohio Schedule of Credits, pages 1 and 2, if you are claiming any nonrefundable credits/grants on Ohio IT 1040, line 9 or any refundable credits on line 16. Be sure to fill in lines 35, nonrefundable credits/grants, and line 41, refundable credits, for this schedule and send in all pages of the return.
- ✚ Include Ohio Schedule J if you are claiming any dependents on Ohio IT 1040, line 4, personal and dependent exemption deduction.
- ✚ Check the **full-year resident** box on page 1 of Ohio IT 1040 if you qualify as "resident military personnel stationed outside Ohio" and you are taking the Ohio Schedule A, line 24 deduction.
- ✚ 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...

- ✖ Use the Ohio IT 40P voucher to pay your school district income tax due (instead, use Ohio SD 40P).
- ✖ Staple W-2(s), W-2G(s), 1099-R(s) checks and/or forms to your return.
- ✖ Use the Ohio SD 40P voucher to pay your individual income tax due (instead, use Ohio IT 40P).

Go Paperless This Year: Have You Considered Filing Electronically?

Electronic filing has become the preferred method used by taxpayers, with more than 85% of all Ohio income tax returns filed electronically for taxable year 2014. The electronic options available for filing a 2015 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.**

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. 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 approximately 15 business days by direct deposit!

Back

Payment Options for Ohio Personal and School District Income Tax

Several options are available for paying your Ohio and/or school district income tax. **If you are remitting for both Ohio and school district income taxes, you must remit each payment as a separate transaction.**

By law, all tax is due on April 18, 2016 except for certain members of the military.

While the Ohio Department of Taxation is not authorized to set up payment plans, if you submit partial payments they will be applied to the outstanding balance. Partial payments will not stop the imposition of additional interest and penalties. Partial payments will also not stop our billing process from progressing, including possible referral of the account to the Ohio Attorney General's Office for collection; however, partial payments will reduce the amount of interest and penalties that you will be charged.

You may pay by any one of the following three methods:

Credit Card

You may 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 or calling **1-800-2PAY-TAX** (1-800-272-9829). The Ohio jurisdiction code is 6446.

Whether you visit our Web site or pay by telephone, Official Payments Corporation will provide the credit card services. Official Payments Corporation will bill your credit card account a convenience fee equal to 2.5% (or $1, whichever is greater) of the tax payment. **The state of Ohio and your school district do not receive any portion of this fee.**

When will my payment be posted? Your payment will be effective the date you charge it.

What happens if I change my mind? If you pay your tax liability by credit card and you subsequently reverse the credit card transaction, you may be subject to penalties, interest and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

Whom should I call if I have a problem with my credit card payment? Call Official Payments Corporation toll-free at 1-866-621-4109.

How do I use my credit card and my telephone to pay my Ohio and/or school district income tax? Once you have determined how much you owe, follow the steps below:

✓ Complete lines 2 through 12 on this page;

✓ Use your touch-tone telephone to call toll-free **1-800-2PAY-TAX** (1-800-272-9829). When prompted, enter the Ohio jurisdiction code, 6446.

How do I use my credit card and the Internet to pay my Ohio and/or school district income tax? Once you have determined how much you owe, follow the steps below:

✓ Complete lines 2 through 12 on this page;

✓ Go to www.officialpayments.com. Select **"State Payments"** and enter the Ohio jurisdiction code, 6446. Or you may visit Online Services on our Web site at tax.ohio.gov.

When paying by credit card, complete the following worksheet before contacting Official Payments Corporation.

1. Ohio jurisdiction code

   6 4 4 6

2. Amount you are paying (round to the nearest whole dollar)

   $ ___ , ___ . 0 0 (For your Ohio IT 1040, if applicable.)

   $ ___ , ___ . 0 0 (For your Ohio SD 100, if applicable.)

3. Your school district number (if applicable)

4. Your Social Security number

5. The first three letters of your last name

6. Your spouse's Social Security number (only if joint return)

7. The first three letters of your spouse's last name (only if joint return)

8. The taxable year for which you are paying

   2 0 1 5

9. Telephone number

   ( ) -

10. Your credit card number

11. Credit card expiration date (MM/YY)

    /

12. ZIP code for the address where your credit card bills are sent

13. At the end of your call or Internet visit, you will be given a payment confirmation number. Write it here and keep this page for your records.

    (Confirmation number for Ohio IT 1040, if applicable.)

    (Confirmation number for Ohio SD 100, if applicable.)

Keep this page for your records.

Electronic Check

You can eliminate writing a check for your Ohio and/or school district income tax due amount(s) by using the free, expanded electronic check

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 18, 2016.

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 IT 1040 and/or Ohio SD 100), you can still use the electronic check payment option. Go to our Web site at **tax.ohio.gov**.

You may also **file** and **pay** your quarterly **2016 Ohio and/or school district estimated income tax with the electronic check method.** Go to our Web site at **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 / IT 40XP payment voucher for your Ohio income tax and/or SD 40P / SD 40XP payment voucher for your school district income tax. Both of these vouchers can be found on our Web site at **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 IT 40P / IT 40XP or SD 40P / SD 40XP (found on our Web site at tax.ohio.gov) with your check or money order. This will ensure proper crediting of your payment.

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

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

- you are single **and** your federal adjusted gross income is less than or equal to $12,200 **and** you have no Ohio 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 Ohio Schedule A adjustments.
- your exemption amount (Ohio IT 1040, line 4) is the same as or more than your Ohio adjusted gross income (line 3) **and** you have no Ohio Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (Ohio Schedule of Credits, line 2) **and** the credit is the same or larger than your tax before credits (Ohio IT 1040, line 8c).

When Do I Have To File?

For calendar year 2015 most taxpayers must file on or before April 18, 2016 (for exceptions, see "What if I Need More Time To File?" on page 9 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 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. Additionally, you should check the box on the Ohio IT 1040 indicating that you have filed a federal extension form 4868. **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 18, 2016 on Ohio IT 40P (available on our Web site at tax.ohio.gov). Interest will accrue on any tax not paid by April 18, 2016, and penalties may also apply.

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**.

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 2015 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 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 SD 100 from our Web site at **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 Ohio IT 1040, line 1 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 and include their Preparer Tax Identification Number (PTIN) on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

Preparers should provide their PTIN on the paper and/or electronically filed returns if available.

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 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 2016?

You have to make estimated Ohio income tax payments for year 2016 only if the sum of (i) your year 2015 overpayment credited to year 2016 (Ohio IT 1040, line 25) and (ii) your year 2016 Ohio income tax withholding is not equal to or greater than either of the following:

- 100% of the year 2015 Ohio income tax (see Ohio IT 1040, line 10 minus line 18); OR
- 90% of the year 2016 tax.

For purposes of these tests, you must reduce your year 2015 overpayment credited to year 2016 by any year 2015 tax payment that you made after April 18, 2016.

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 2015 overpayment credited to year 2016, (ii) your year 2016 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**. Or you can obtain Ohio IT 1040ES from our Web site at **tax.ohio.gov**.

2016 Estimated Tax Payment Due Dates

1st quarter	–	April 18, 2016
2nd quarter	–	June 15, 2016
3rd quarter	–	Sept. 15, 2016
4th quarter	–	Jan. 17, 2017

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 IT 4, Employee's Withholding Exemption Certificate (available at **tax.ohio.gov**) with your employer.

General Information for Ohio 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 2015, the total unemployment compensation paid to you in 2015 and included in federal adjusted gross income is taxable. For additional information, see the FAQs on our Web site at 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 Ohio IT 1040, page 1.
- If you are filing on behalf of a deceased taxpayer, you can properly sign on his/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 IT 1040, use Ohio IT NRC (income allocation and apportionment schedule) from our Web site at tax.ohio.gov to determine the proper amount of credit to claim on the Ohio Schedule of Credits. 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 corrections to your return by filing an amended income tax return for the year that you are correcting. Mark "yes" on the amended return checkbox on Ohio IT 1040 to indicate when filing an amended return. The amended return should reflect the total of the new values rather than the change in value. 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.

If you correct your federal income tax return or if you are audited by the IRS, you must file an Ohio amended income tax return within 60 days of the final determination of the IRS correction.

CAUTION

The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your Ohio amended income tax return 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 18, 2016.

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 18, 2016 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 2016 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 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, 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 IT 1040.

Exception: Such investors do not have to file Ohio IT 1040 if **all** of the following apply:
- The investor is a full-year nonresident; AND
- The pass-through entity files Ohio 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, and that income is also reported on another Ohio 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 page 25, line 33 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**.

You can also reach us by e-mail at 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 21.

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 21, qualify a servicemember for this exemption.

For an additional explanation, see pages 13 and 21.

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 IT 10 each year to avoid a possible billing notice from the state of Ohio. You must also file by June 1, 2016, Ohio IT DA, Affidavit of Non-Ohio Residency/Domicile for Taxable Year 2015. Ohio IT 10 and the affidavit are available on our Web site at **tax.ohio.gov**.

For an additional explanation, see page 22.

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 22.

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 22.

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 pages 22 and 36.

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 IT 1040

How To Complete Your Income Tax Return

Ohio IT 1040 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 **2015.**
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 (**UPPERCASE** only) inside the boxes as shown below:

1	2	3		A	N	Y		S	T	R	E	E	T

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

Amended Return Check Box. Mark the "Yes" box if you are amending your previously filed return and attach the 2015 Ohio IT RE, Reason and Explanation of Corrections with your amended income tax return. Otherwise, mark "No."

Net Operating Loss (NOL). Mark the "Yes" box if you are amending for an NOL and attach Ohio Schedule IT NOL with your income tax return. Otherwise mark "No."

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.

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 2015, you are required to file Ohio 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 deduction on Ohio Schedule A, line 24.

- **Part-year Resident.** Mark this box if you permanently moved into or out of Ohio during 2015, not counting being away temporarily. **Part-year residents should use the nonresident credit in Ohio Schedule of Credits for income earned while they were a resident of another state.**

- **Nonresident.** Mark this box if you resided outside of Ohio all year. Write the two-letter abbreviation of the state where you resided for 2015 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**.

  Nonresidents who earn and receive all income outside of Ohio will not have an Ohio tax liability. Nonresidents who earn or receive 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 2015 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.

CAUTION **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 (Ohio Schedule of Credits) 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 (Ohio IT 1040, line 13) 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 (Ohio IT 1040, line 13) 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 of these instructions.

Place all W-2 documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

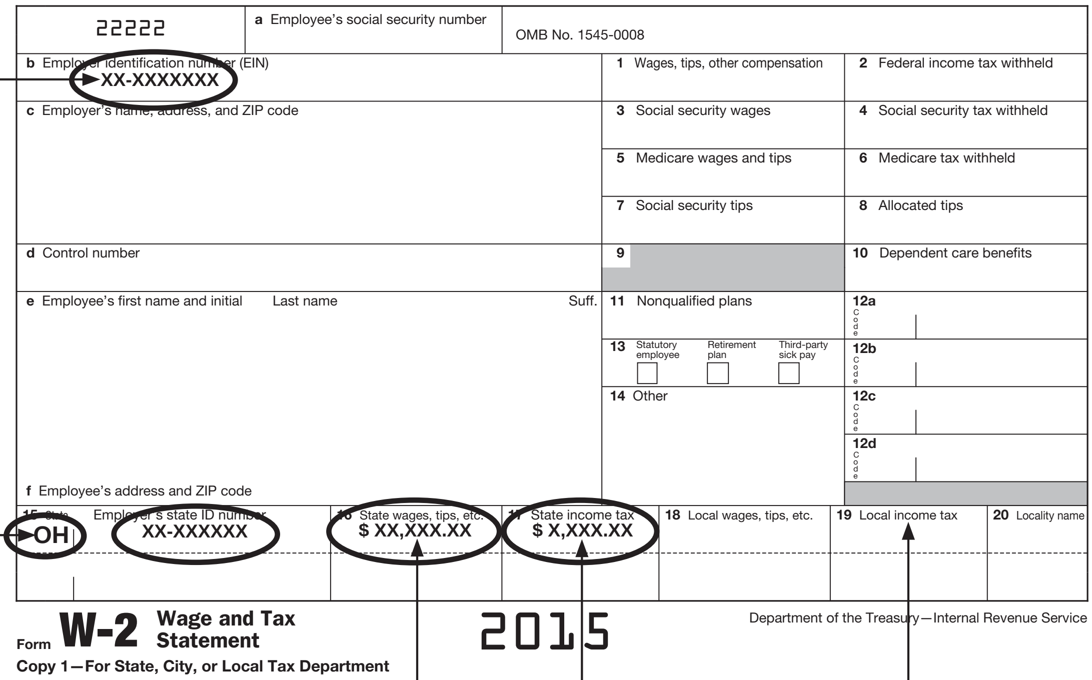
Box b – Employer identification number

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.



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

See "Ohio Income Tax Withheld" on page 17 of these instructions.

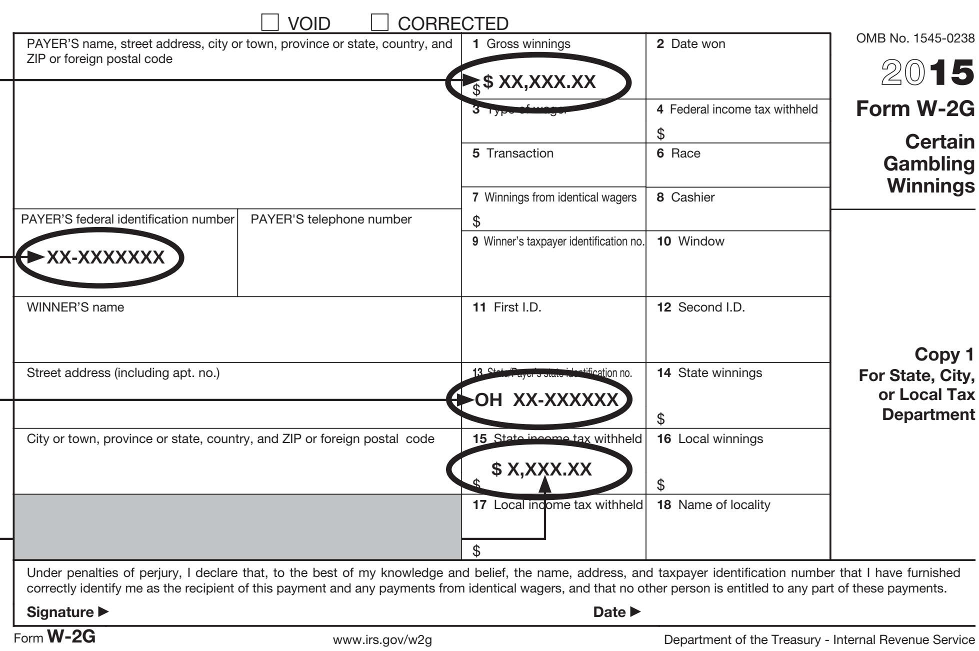
Place all W-2G documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

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



Back

Sample 1099-R – This form reports taxpayers' retirement/pension income/withholding

See "Ohio Income Tax Withheld" on page 17 of these instructions.

Place all 1099-R documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

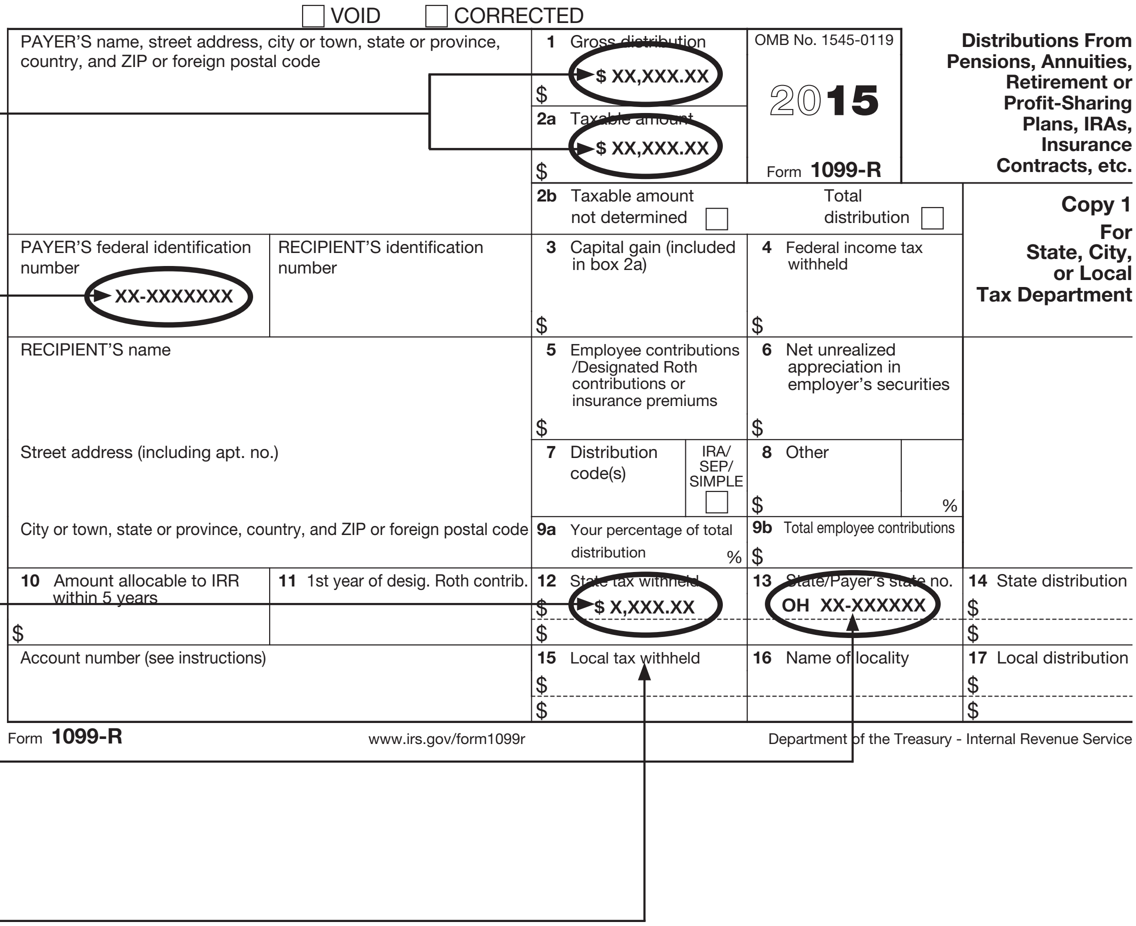
Box 1 or 2a – Your taxable distribution

Payer's federal identification number

Box 12 – Your state income tax withholding

Box 13 – If this shows a state other than OHIO or OH, do **not** include the amount in box 12 as part of your Ohio income tax withholding.

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



VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

1 Gross distribution $ XX,XXX.XX

2a Taxable amount $ XX,XXX.XX

OMB No. 1545-0119

2015

Form 1099-R

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

2b Taxable amount not determined

Total distribution

Copy 1 For State, City, or Local Tax Department

PAYER'S federal identification number XX-XXXXXXX

RECIPIENT'S identification number

3 Capital gain (included in box 2a) $

4 Federal income tax withheld $

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)

IRA/ SEP/ SIMPLE

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 $ X,XXX.XX $

13 State/Payer's state no. OH XX-XXXXXX

14 State distribution $ $

Account number (see instructions)

15 Local tax withheld $ $

16 Name of locality

17 Local distribution $ $

Form 1099-R www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

Personal Income Tax

Line Instructions for Ohio IT 1040

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2015 federal income tax return:

Federal 1040, line 37; **OR**
Federal 1040A, line 21; **OR**
Federal 1040EZ, line 4; **OR**
Federal 1040NR, line 36; **OR**
Federal 1040NR-EZ, line 10

CAUTION

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 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ or 1042-S or equivalent with your Ohio 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**.

Line 2a – Ohio Adjustments (Additions)

Ohio Schedule A lists the additions to your federal adjusted gross income. See pages 19-20 in this booklet to read about the adjustments you may be required to make.

- If you have no additions to your Ohio income, leave line 2a blank.
- Any additions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Copy the total additions amount from Ohio Schedule A, line 11 to Ohio IT 1040, line 2a.

Line 2b – Ohio Adjustments (Deductions)

Ohio Schedule A lists the deductions to your federal adjusted gross income. See pages 20-26 in this booklet to read about the adjustments you must make.

- If you have no deductions to your Ohio income, leave line 2b blank.
- Any deductions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Copy the total deductions amount from Ohio Schedule A, line 35 to Ohio IT 1040, line 2b.

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:** You must complete Ohio Schedule J to take advantage of the dependent exemption. The form can be found at **tax.ohio.gov**.

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

Ohio Schedule J. You must complete and enclose Ohio Schedule J, Dependents Claimed on the Ohio IT 1040 Return, listing every child for whom you are claiming this exemption. Enter the first, middle and last name, Social Security number (SSN), dependent's relationship 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 Ohio Schedule J.

If the dependent information is not provided, incomplete or contains errors, you may be asked for supporting documentation.

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.**

Locate your Ohio adjusted gross income on the adjacent chart and multiply the number of personal/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 Income Tax Base

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 11. 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 7 of the Ohio Schedule of Credits. Enter on line 9 the amount you show on Ohio Schedule of Credits, line 35 and attach the schedule.

Line 6 – Taxable Business Income

Enter your taxable business income from Ohio IT BUS, line 13 on this line. If the amount is less than -0-, enter -0-.

Line 8a – Tax on Line 7a

Using the income tax tables on pages 37-43, calculate your tax on your Ohio income tax base less business income.

- If your nonbusiness 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 nonbusiness 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 8b – Business Income Tax Liability

Using the Income Tax Table 3 found in the separate instructions for the Ohio IT BUS, calculate the tax on your business income. Enter your business income tax liability from line 14 of the Ohio IT BUS on this line.

Line 9 – Nonrefundable Credits

Enter your total nonrefundable credits and grants from Ohio Schedule of Credits, line 35 on this line. Beginning tax year 2015, Schedules B, C, D and E are consolidated into the Ohio Schedule of Credits. This new line reflects the amounts previously reported as individual items on the Ohio IT 1040, as well as on Schedules B, C, D and E.

Line 11 – Interest Penalty

If line 10 minus line 14 and your 2014 overpayment credited to 2015 is $500 or less, enter -0- on line 11. If line 10 minus line 14 and your 2014 overpayment credited to 2015 is greater than $500, you may owe an interest penalty. You must complete Ohio IT/SD 2210 to determine if a penalty is due. This form is available on our Web site at **tax.ohio.gov**.

Line 12 – Unpaid Use (Sales) Tax

Use Ohio IT 1040, line 12 to report the amount of unpaid use (sales) tax, if any, that you may owe from out-of-state purchases that you made in 2015 (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 2015, enter -0- on line 12. If you did make any out-of-state purchase during 2015 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 14 – 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 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 Ohio Schedule of Credits, line 38.

Line 15 – Estimated and Extension Payments and Credit Carryforward From Previous Year Return

Enter the total estimated income tax payments submitted with your 2015 Ohio IT 1040ES, extension payment(s) made with Ohio IT 40P plus any overpayment you credited to 2015 from your 2014 Ohio 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 Ohio Schedule of Credits, line 38.

Line 16 – Refundable Credits

Enter your total refundable credits from Ohio Schedule of Credits, line 41 on this line. This new line reflects the amounts previously reported as individual items on the Ohio IT 1040.

Line 17 – Amount Previously Paid (Amended Returns Only)

This line is only to be used for amended returns. Enter on this line the amount previously paid with your original and/or amended return on line 21.

Line 19 – Overpayment Previously Received (Amended Returns Only)

This line is only to be used for amended returns. Enter the amount previously overpaid on your original and/or amended return, line 24. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year shown on this form – even if you have not yet received the refund;
- Donations you made on your previously filed return; AND
- Amounts you previously claimed as an overpayment credit to the following year

Reduce the amount on this line by the interest penalty (line 11) and interest and penalty (line 22) shown on your originally filed return.

Line 22 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 18, 2016 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 24 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 2016 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 23 – Total Amount Due

Add lines 21 and 22 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 IT 40P or IT 40XP (see our Web site at **tax.ohio.gov**) and your payment with Ohio IT 1040.

If you cannot pay the amount you owe, you still must file the return by April 18, 2016 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 26 – 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 26a-f blank. If you do not have an overpayment on line 24 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 27 – Your Refund

This is your refund after any reductions from your overpayment (line 24) minus credit carryforward (line 25) and donations (line 26g). If line 22 is more than the overpayment shown on line 24, you will have an amount due. Enter this amount on line 23 and follow instructions.

CAUTION **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.**

Ohio Schedule A – Adjustments

Read the line instructions on pages 19-26 if you claim any adjustments on Ohio IT 1040, line 2a and/or line 2b.

Line 1 – 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 2 – 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.

Line 3 – 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 2015 reported to you on a 2015 federal 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 3. 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 2015 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 3.

3. Include on line 3 the earnings portion of the distribution reported to you on federal 1099-Q to the extent that you have not otherwise included these earnings in Ohio adjusted gross income (Ohio IT 1040, line 3) for either the current taxable year or for any previous taxable year(s).

Contribution Carryovers: CollegeAdvantage account owners or beneficiaries should also reduce any contribution deduction 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 4 – 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 5 – Medical Savings Account

Enter net withdrawals made from a medical savings account (Ohio Schedule A, line 33) 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 below.

Line 6 – Reimbursement of Expenses

Enter reimbursements received in 2015 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 2015.

Line 7 – Lump Sum Distribution

Enter any lump sum distribution amount that you reported on federal 4972. For information about miscellaneous federal tax adjustments, see our Web site at tax.ohio.gov.

Medical Savings Account Worksheet for Ohio Schedule A, Lines 5 and 33

1. Amount you contributed during 2015, but no more than $4,636. Do not include on this line any amount you entered on federal 1040, line 25	1.	
2. If joint return, amount your spouse contributed to a separate account during 2015, but no more than $4,636	2.	
3. Amount of medical savings account earnings included on your 2015 Ohio IT 1040, line 1	3.	
4. Subtotal (add lines 1, 2 and 3)	4.	
5. 2015 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 Ohio Schedule A, line 33	6.	
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on Ohio Schedule A, line 5	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 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.

Line 8 – 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**.

Line 9 – 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 10 – Miscellaneous Additions

For information about miscellaneous federal tax adjustments, see our Web site at **www.tax.ohio.gov/other/Update.aspx**.

Line 12 – Business Income Deduction

In order to take this deduction, you must complete the Ohio IT BUS – Business Income Schedule (available at **tax.ohio.gov**). Enter the amount from Ohio IT BUS , line 11 on this line.

Line 13 – Residents of Neighboring States

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 Ohio IT 1040, line 1 onto line 2b and onto Ohio Schedule A, line 13.

Exceptions: Nonresidents and part-year residents must enter -0- on line 13 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 IT 1040 and claim the nonresident/part-year resident credit on the Ohio Schedule of Credits; 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 the Ohio Schedule of Credits. Also, see "How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?" on page 11.

Line 14 – State or Municipal Income Tax Overpayments

Did you file a 2015 federal 1040A or 1040EZ? If "Yes," you do not qualify for this deduction.

If you filed a federal 1040, then you may be eligible for the state or local income tax refund deduction on Ohio Schedule A, line 14.

Refer to your 2015 federal 1040, line 10 and enter this amount. If line 10 is blank, you are not entitled to this deduction.

Line 15 – 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 16 – 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.

Line 17 – Individual Development Accounts

You can 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 18 – Federal Interest and Dividends

Enter interest and dividend income (included on Ohio IT 1040, 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**.

Line 19 – 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**.

Line 20 – 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 2015 federal 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 2015 she received a medical expense reimbursement for $200 from her insurance company, and she reported the $200 on her 2015 federal income tax return, line 21. Sue is entitled to deduct the $200 reimbursement on Ohio Schedule A, line 20.

Line 21 – 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 2015 federal income tax return for the amount repaid OR (ii) a tax credit on your 2015 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 your Ohio income tax return.

For information about miscellaneous federal tax adjustments, see our Web site at **tax.ohio.gov**.

Line 22 – 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 23 – Miscellaneous Federal Deductions

For information about miscellaneous federal tax adjustments, see our Web site at **www.tax.ohio.gov/other/Update.aspx**.

Line 24 – 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 on line 25 on page 22 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 (Ohio IT 1040, line 1). 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**.

Line 25 – Income Earned By Military Nonresidents

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 DD 2058. A servicemember who had state income tax withheld in error should have the military payroll authorities correct the state of legal residence shown on his/her federal 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** through our Income Tax Online Services.

Line 26 – Uniformed Services Retirement Income

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 Ohio Schedule A, line 26.

Example: Included on line 1 of Ohio 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 26: 1/3 X $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** or use its Web site at **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 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.

Line 27 – Military Injury Relief Fund

Military Injury Relief Fund. Enter on this line military injury relief fund amounts that you reported on Ohio IT 1040, line 1 (federal adjusted gross income). If not included in federal adjusted gross income, then you cannot enter on Ohio Schedule A, line 27, 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 Ohio IT 1040, line 1 and Ohio Schedule A, line 27 any other military injury relief fund amounts you received.

Line 28 – Ohio National Guard Reimbursements and Benefits

Deduct on line 28 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (Ohio IT 1040, line 1) and (ii) you have not already deducted these amounts elsewhere on Ohio Schedule A:

- Receipt of Ohio Adjutant General-authorized Ohio National Guard reimbursement 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 29 – 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 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 19, line 3.

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 2015 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income (Ohio IT 1040, line 1), then no further adjustment is allowed on line 29.

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 2015 federal 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 29.

Adjustment for Distributions at a Loss. If a distribution reported to you on 2015 federal 1099-Q reflects a loss (the earnings in box 2 is negative), you can add this loss to your total on line 29 as a positive number if this loss is not deducted in computing federal adjusted gross income (Ohio IT 1040, line 1).

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

Line 30 – 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 at right.

Line 31 – 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 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.

Line 32 – Unreimbursed Long-Term Care Insurance Premiums, Unsubsidized Health Care Insurance Premiums and Excess Health Care Expenses

There are several deductions for unreimbursed medical expenses:

- 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 24 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;

Portion of Certain College Grants Used To Pay Room and Board for Ohio Schedule A, Line 30

1. Enter the amount of Pell Grant(s) and/or Ohio College Opportunity Grant(s) that you received in 2015. 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 federal 1040, line 7; federal 1040EZ, line 1; or federal 1040A, line 7. 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 Ohio Schedule A, line 30 .... 5. ________

- 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 federal 1040, line 29.

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, on line 2 she can include the $20 Medicare B premium payments amounts.

Unreimbursed Health Care Expenses Worksheet for Ohio Schedule A, Line 32

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 Ohio IT 1040, line 1). 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 on page 25, line 9). R.C. 5747.01(A)(11)(c).. 9. ________
10. Add lines 6, 7, 8 and 9. Enter the total on Ohio Schedule A, line 32...................................... 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 Example 3 on page 25).

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

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.

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 of the worksheet and her Medicare Part B premiums on line 2.

Line 7 – Unreimbursed Long-Term Care Insurance Premiums

Enter on line 7 of the worksheet the amounts paid during 2015 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 at right 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 1040 before arriving at federal adjusted gross income.

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

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

For line 9 of the worksheet 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 descendent 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.**

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 because her son meets the definition of a qualifying relative and thus qualifies for this deduction.

Line 33 – 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 2015 the maximum amount of deposited funds you may be able to deduct is $4,636. If filing a joint return, each spouse may deduct up to $4,636 of funds deposited into his/her account for a maximum joint deduction of $9,272. 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** (Ohio IT 1040, line 1). **Note:** You must reduce the amount of this deduction by any amount that you claimed on your federal 1040, line 25.

To determine if you are eligible for this deduction, complete the medical savings account worksheet on page 19. 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 $7,056 ($2,000 for Bob's contribution, $4,636 for Sue's contribution and the combined interest income of $420).

Line 34 – 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.

Ohio Schedule of Credits

Read the line instructions on pages 27-33 if you claim any credits on Ohio IT 1040, line 9 and/or line 16.

Line 2 – Retirement Income Credit

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

- Your adjusted gross income less exemptions (Ohio IT 1040, line 5) is less than $100,000; AND
- 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 adjusted gross income on Ohio IT 1040, line 3. **Note:** Uniformed services retirement income required to be shown on Ohio Schedule A, line 26 and Social Security and certain railroad retirement benefits required to be shown on Ohio Schedule A, line 15 do **not** qualify for this credit.

The Amount of the Credit is as Follows:

Amount of qualifying retirement income during the taxable year:	Line 2 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 adjusted gross income on Ohio IT 1040, 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 at left 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 Ohio Schedule of Credits, line 2 an Ohio retirement income credit of $130.

Line 3 – Lump Sum Retirement Credit

To be eligible for this credit, your adjusted gross income less exemptions (Ohio IT 1040, line 5) must be less than $100,000. 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 Ohio LS WKS, page 1, which is available on our Web site at tax.ohio.gov.

Note 1: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on federal 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 4 – Senior Citizen Credit

To be eligible for this credit, your adjusted gross income less exemptions (Ohio IT 1040, line 5) must be less than $100,000. You can claim a $50 credit if you were 65 or older before Jan. 1, 2016. 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 cannot take the $50 senior citizen credit on this year's return or any future year's return.

Line 5 – Lump Sum Distribution Credit

To be eligible for this credit, your adjusted gross income less exemptions (Ohio IT 1040, line 5) must be less than $100,000. This credit is available only to individuals 65 or older before Jan. 1, 2016. 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.

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, 2016?
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 Ohio LS WKS, page 2, which is available on our Web site at tax.ohio.gov.

Note 1: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on federal 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 6 – Child Care and Dependent Care Credit

If your adjusted gross income (Ohio IT 1040, 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 below to calculate the amount of credit that you may claim.

Note: If Ohio IT 1040, line 3 is $40,000 or more, you are **not** entitled to this credit.

Child Care and Dependent Care Worksheet for Ohio Schedule of Credits, Line 6

1. Enter the amount from federal 2441, line 9, Child and Dependent Care Expenses .... 1. ________
2. If your Ohio IT 1040, line 3 is less than $20,000, enter 100% on this line. If your Ohio IT 1040, line 3 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 Ohio Schedule of Credits, line 6 .... 3. ________

Line 8 – 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 below.

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 to find a new job – for example, career planning, profile analysis, skills assessment, resume writing, market-

Displaced Worker Training Credit Worksheet for Ohio Schedule of Credits, Line 8

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.

	Yes	No
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? **Note:** Abolishment of job or shift does not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc. .... Date of separation ________	☐	☐
2. During the 12-month period beginning when you lost your job, did you pay for any displaced worker training? ...	☐	☐
3. While you were receiving displaced worker training, were you either unemployed or working no more than 20 hours per week?	☐	☐

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 2014 and 2015 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 last year's Ohio IT 1040, Schedule B, line 57 .... 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 Ohio Schedule of Credits, line 8** .... 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 2014 and 2015 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 last year's Ohio IT 1040, Schedule B, line 57 .... 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 Ohio Schedule of Credits, line 8 .... 11. ________

ing 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 9 – 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).

Line 10 – 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 income tax base of less than $30,000. Ohio income tax base is defined as Ohio adjusted gross income less exemptions. If Ohio income tax base is less than $30,000, multiply your total number of personal and dependent exemptions by $20 and enter on Ohio Schedule of Credits, line 10.

Line 13 – Joint Filing Credit

CAUTION

To qualify for this credit, you and your spouse must <u>each</u> have qualifying Ohio adjusted gross income of at least $500 after you have figured your Ohio 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. **<u>Qualifying Ohio adjusted gross income</u>** 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 Ohio Schedule A, line 14 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 Ohio Schedule A, he and Sue would qualify for the credit.

If you **do <u>not</u>** qualify for the joint filing credit, enter -0- on Ohio Schedule of Credits, line 13. If you **<u>do</u>** qualify for the joint filing credit, calculate it this way:

If Ohio income tax base <u>(IT 1040, line 5) is:</u>	**<u>Your credit is:</u>**
$25,000 or less	**20% of line 12**
More than $25,000, but not more than $50,000	**15% of line 12**
More than $50,000, but not more than $75,000	**10% of line 12**
More than $75,000	**5% of line 12**
This credit is limited to a maximum of $650.	

Example 2: If your Ohio income tax base (Ohio IT 1040, line 5) is $20,000 and the amount on line 12 is $303, then the joint filing credit will be $61:

$303 – from line 12
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 showing $500 or more of income, then you **<u>must</u>** include with the return a separate statement explaining the income that qualifies for this credit. You **<u>must</u>** show that each spouse has $500 or more of qualifying income included in adjusted gross income (Ohio IT 1040, 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, 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 income tax base (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 30.

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).

<u>This is a one-time credit per child.</u> 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 – Job Retention Credit, Nonrefundable Portion

Administered by the Ohio Tax Credit Authority through the Ohio Development Services Agency, the nonrefundable portion of the job retention credit applies to "eligible businesses" that commit to a substantial capital investment project that will retain jobs in Ohio. In consideration of an eligible business' commitment to acquire, construct, renovate or repair buildings, machinery or equipment, or conduct basic research and new product development at the Ohio project site, the authority will grant a tax credit equal to a percent of the Ohio income tax withheld from the taxpayer's employees at the project site over the term of the credit.

An "eligible business" must apply to the authority for review and approval of the taxpayer's proposed capital investment project. Following the authority's approval of the taxpayer's project, the eligible business and the authority can enter a tax credit agreement. While the particulars can vary from agreement to agreement, depending on the number of full-time equivalent employees at the project and the value of the project, the credit cannot exceed 75% of the tax withheld, and the credit term is limited to 15 years. The taxpayer must maintain operations at the project site for the greater of (a) the term of the credit plus three years, or (b) seven years.

For each taxable year for which the taxpayer claims the credit, the taxpayer is required to submit a copy of the Ohio Development Services Agency's certificate of verification with the taxpayer's tax report. However, failure to submit a copy of the certificate with the report does not invalidate a claim for the credit if the taxpayer submits a copy of the certificate to the commissioner within 60 days after the commissioner requests it.

A pass-through entity will generally claim this credit as a credit against the pass-through entity's commercial activity tax (CAT) liability. Nevertheless, a pass-through entity can make an irrevocable election to pass-through the credit to its owners. If the pass-through entity makes the election, those owners that are individuals can claim their share of the credit against either their CAT liability on a stand-alone basis or against their Ohio individual income tax liability. See Ohio Revised Code sections 122.171(I) and 5747.058(B).

For additional information please contact the Ohio Development Services Agency's Office of Grants and Tax Incentives at (614) 466-4551 or (800) 848-1300.

Line 17 – Credit for New Employee in an Enterprise Zone

An employer that is complying with an enterprise zone agreement under R.C. 5709.62 and 5709.63 and that has not closed or reduced employment at any place of business in Ohio within the previous 12 months may apply to the director of the Ohio Development Services Agency for an "employee tax credit certificate" for each "eligible new employee," which the employer hires after June 30, 1994 at the facility to which the enterprise zone agreement applies.

An employer that receives a tax credit certificate for an eligible employee may claim a $1,000 nonrefundable credit for each taxable year covered under the enterprise zone agreement during which the employer employs the eligible new employee. If an eligible employee is employed for less than the employer's full taxable year, the taxpayer's credit is proportionately reduced. See R.C. 5709.66(B)(1).

An "eligible employee" is a new employee at the facility to which the enterprise zone agreement applies who at the time hired was a recipient of aid to dependent children or general assistance and who resided for at least one year in the county in which the facility is located. See R.C. 5709.66(B)(2)(a).

Important: Taxpayers who claim this credit should maintain for four years a supporting schedule that provides the following information for **each** eligible employee for which an employee tax credit certificate is received from the director of the Ohio Development Services Agency: (a) name of employee, (b) date hired (and date of termination of employment if applicable) and (c) amount of credit claimed. If a taxpayer claims the R.C. 5709.66 enterprise zone new employee tax credit with respect to an employee, the taxpayer may not claim the R.C. 122.17 new jobs refundable credit with respect to that employee. See R.C. 5709.66(B)(2)(b)(i) and 122.17(A).

The employer calculates the credit. If the employer is a pass-through entity, each investor in the pass-through entity may claim a proportionate share of the credit. Unused credit amounts may be carried forward for three taxable years following the taxable year in which the credit is generated.

Line 18 – Credit for Certified Ethanol Plant Investments

A taxpayer may claim a credit if the taxpayer invests in a certified ethanol plant. The investment must be made after Jan. 1, 2002 and before Dec. 31, 2012.

The amount of the credit is equal to 50% of the money the taxpayer invests in a certified ethanol plant up to a maximum of $5,000 per taxpayer per ethanol plant regardless of the number of years in which the taxpayer makes investments. The credit shall be claimed for the taxable year during which the investment was made.

"Ethanol" means the fermentation of ethyl alcohol from agricultural products, including potatoes, cereal, grains, cheese whey, sugar beets, forest products and other renewable resources that meet all of the specifications of the American Society for Testing and Material. Certified ethanol plant means a facility at which ethanol is produced **and** for which the Ohio Department of Agriculture has issued a certificate under R.C. 901.13.

If the investor is a pass-through entity, each equity investor in the pass-through entity may claim a proportionate share of the credit. The total credit for all years may not exceed the maximum limit of $5,000 per taxpayer per certified ethanol plant.

Ohio Earned Income Credit Worksheet, Ohio Schedule of Credits, Line 14

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 the Ohio Schedule of Credits, line 7, your tax liability is already $0, therefore you do not benefit from this nonrefundable EIC. **Stop here.**

If Ohio income tax base 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 income tax base (Ohio IT 1040, line 5) .... 2. ______
3. Ohio EIC limit – 10% of line 1 above. If Ohio income tax base is $20,000 or less for single or married filing joint return, this is your EIC. Enter here and on line 14 of Ohio Schedule of Credits, and **stop here** .... 3. ______

   If Ohio income tax base is greater than $20,000 for single or married filing joint return, complete the rest of this worksheet to determine your Ohio EIC.
4. Ohio Schedule of Credits, line 12 .... 4. ______
5. Multiply line 4 by .5 and enter here .... 5. ______
6. Enter the lesser of line 3 or line 5 of this worksheet here and on Ohio Schedule of Credits, line 14 .... 6. ______

The Ohio Department of Agriculture administers this credit. To obtain additional information, please contact the **Ohio Department of Agriculture, 8995 East Main Street, Reynoldsburg, OH 43068; general phone number: 614-466-2732; e-mail address: agri@odant.agri.state.oh.us.**

Line 19 – Credit for Purchases of Grape Production Property

Grape producers may claim a credit equal to 10% of the cost of purchasing and installing or constructing qualifying property on or after Jan. 1, 1994. Qualifying property is any property, plant or equipment used in growing, harvesting or producing grapes in Ohio. The credit is subject to recapture if the taxpayer disposes of the property or ceases to use it as qualifying property within seven years after placing it in operation. The grape producer calculates the credit. If the producer is a pass-through entity, each investor in the pass-through entity may claim a proportionate share of the credit. Unused credit amounts may be carried forward for seven taxable years following the taxable year in which the credit is generated. After that time the unused portion of the credit expires.

Line 20 – Invest Ohio Credit

InvestOhio provides a nonrefundable personal income tax credit to investors that infuse new equity (cash) into Ohio small businesses to acquire an ownership interest in the company. The small business is required to reinvest that infusion of cash into one of five categories of allowable expenses within six months of its receipt. The investor must retain his or her ownership interest for a two-year holding period before the tax credit may be claimed. The small business must similarly retain the property that it purchased from the cash infusion for the entire two-year holding period.

The Ohio Development Services Agency administers this program in collaboration with the Ohio Department of Taxation. For more information, go to **http://development.ohio.gov/bs/bs_investohio.htm.**

Line 21 – Enterprise Zone Day Care and Training Credit

Enterprise Zone Day Care Credit

Employers who hold a Tax Incentive Qualification Certificate issued by the Ohio Development Services Agency and who reimburse "qualifying new employees" (defined at right) for all or part of day-care services necessary to enable such employees to be employed at the enterprise zone facility to which the tax incentive qualification certificate applies, can claim a nonrefundable tax credit equal to the amount reimbursed. However, the credit is limited to a maximum of $300 for each child or dependent of the qualifying new employee receiving the day-care services. Only reimbursements of amounts that new employees pay to day-care centers licensed by the Ohio Department of Human Services for day-care services provided during the first 24 months of employment are eligible for this credit. The credit is available for the taxable year in which the reimbursement is made.

Important: Taxpayers claiming the day-care credit should maintain for four years a supporting schedule that provides the following information for **each** qualifying new employee receiving reimbursement for day-care expenses:

- Name of employee
- Date hired
- Number of children or dependents receiving day-care services
- Amount reimbursed to employee.

For purposes of the enterprise zone day-care credit and the enterprise zone training credit, R.C. 5709.64(A)(2) defines "qualifying new employees" as persons who at the time they were hired were one of the following:

- Unemployed persons residing for at least six months in the county in which the enterprise's project site is located,
- "Job Training Partnership Act" eligible employees residing for at least six months in the county in which the enterprise's project site is located,
- Recipients of aid to dependent children, general relief or unemployment compensation benefits who reside for at least six months in the county in which the enterprise's project site is located,
- Handicapped persons as defined under R.C. 3304.11(A), residing for at least six months in the county in which the enterprise's project site is located, or
- Residents for at least one year of an enterprise zone located in the county in which the enterprise's facility is located.

The employer calculates the credit. If the employer is a pass-through entity, each equity investor in the pass-through entity may claim a proportionate share of the credit Credit amounts that are not used in the year generated can be carried forward to the next succeeding taxable year(s) until fully utilized.

Enterprise Zone Training Credit

Employers that hold a tax incentive qualification certificate issued by the Ohio Development Services Agency and that pay or reimburse all or part of the cost of participation by "qualifying new employees" in a "qualified training program" can claim a nonrefundable tax credit equal to the amount that the employer pays or reimburses the qualifying new employee for the training program. However, the maximum credit is $1,000 per employee. In addition, the employee must be employed by the enterprise for at least 90 days following completion of the training program. This credit is allowed for the taxable year in which the employee completes the 90 days of subsequent employment.

Important: Taxpayers claiming the training credit should maintain for four years a supporting schedule providing the following information for **each** qualifying new employee for whom the taxpayer is claiming the credit:

- Name of employee
- Date hired and date of termination (if applicable)
- Amount paid or reimbursed for all or part of the cost of the employee's participation in the qualified training program

R.C. 5709.61(P) defines a "qualified training program" as any noncredit training program or course of study that is offered by any of the following:

- State college or university
- University branch district
- Community college
- Technical college
- College or university certified under R.C. 1713.02
- School district
- Joint vocational school district
- School registered under R.C. 3332.05
- An entity administering any federal, state or local adult education and training program; OR
- Any enterprise.

In addition, a qualified training program must meet all the following requirements:

- The training program is approved by the director of the Ohio Development Services Agency; AND
- The purpose of the training program is to satisfy the need of a particular industry or enterprise for skilled or semi-skilled employees; AND
- An individual is required to complete the course or program before filling a position at the enterprise's facility.

The employer calculates the credit. If the employer is a pass-through entity, each equity investor may claim a proportionate share of the credit. Credit amounts that are not used can be carried forward to the succeeding taxable year(s) until fully utilized.

Line 22 – Research and Development Credit

Beginning with taxable year 2003, a nonrefundable credit is allowed equal to a borrower's research and development loan payments made during a calendar year that includes the last day of the taxable year for which the credit is claimed. The amount of the credit for a taxable year shall not exceed $150,000. No taxpayer is eligible to claim this credit unless it has obtained a certificate issued by the director of Ohio Development Services Agency and submits a copy with the tax return filing for that taxable year. The credit shall be claimed in the order required under R.C. section 5747.98.

Line 23 – 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** or call 614-995-2292 or 1-800-848-1300.

Line 26 – Income Not Earned or Received in Ohio (Nonresident Credit)

Enter the portion of Ohio adjusted gross income from Ohio IT 1040, line 3 that was not earned or received in Ohio. You must complete and include Ohio IT NRC (which is available on our Web site at **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 28 – 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 29 – Income Subjected to Tax by Other States (Resident Credit)

If you were a full-year Ohio resident during 2015 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 31 or 32.

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 the Ohio Schedule of Credits.

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**.

Do not include wages, salaries, tips or commissions earned by full-year Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania that is shown on Ohio Schedule A, line 13 and certain income earned by military nonresidents that is shown on Ohio Schedule A, line 25. This income is not taxed and does not qualify for the credit.

Line 31 – 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 32 – Other States' Income Tax

Enter the amount of 2015 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 Ohio IT 1040, line 13.

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**.

Line 34 – Manufacturing Equipment Grant

For taxable years ending on or after July 1, 2005, the R.C. 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 2015 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 2015 individual Ohio income tax return.** The grant request form is available on our Web site at **tax.ohio.gov**; AND
2. **The purchaser of the qualifying new manufacturing machinery and equipment 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 36 – 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** or call 614-995-2292 or 1-800-848-1300.

Line 37 – Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Development Services Agency (ODSA) has granted you this credit for 2015, you should enter the certified amount on Ohio Schedule of Credits, line 37. This amount is considered a payment that can be refunded in whole or in part if your total payments on Ohio IT 1040, line 18 exceed the amount shown on Ohio IT 1040, line 13. For further details about this credit, call the ODSA at 614-466-4551 or 1-800-848-1300.

Line 38 – 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 IT 4708 (Composite Income Tax Return for Certain Investors in a Pass-Through Entity) or Ohio 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 Ohio Schedule A, line 2 on page 19.

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 39 – 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 40 – 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 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 Ohio IT 1040, line 12 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 such 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 VP USE, then you do not have to report the use tax on Ohio IT 1040, line 12.

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 Ohio IT 1040, line 12.

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 VP USE, then you do not have to report on Ohio IT 1040, line 12 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 VP USE to pay the tax. This form is on our Web site at **tax.ohio.gov**.

How to Calculate Use Tax for Ohio IT 1040

If during 2015 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.

a. During 2015 did you make any of the purchases described above? ☐ **No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax.** Enter -0- on line e below and on Ohio IT 1040, line 12. ☐ **Yes** – Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).	
b. Did the retailer charge you sales tax (Ohio or any other state) on your out-of-state purchase(s)? ☐ **Yes – STOP – You do not owe any Ohio use tax.** Enter -0- on line e below and on line Ohio IT 1040, line 12. ☐ **No** – You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter the total of your out-of-state purchases on which you paid **no** sales tax and **no** Ohio use tax.	**$ .00**
d. Enter your county use tax rate. Use the decimal chart below to calculate your use tax.	**X . _ _ _ _**
e. Multiply line c by line d. This is the amount of Ohio use tax that **you owe** on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on Ohio IT 1040, line 12. This amount is part of your income tax liability.	**$ .00**

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, 2015. You can access our Web site at tax.ohio.gov for specific tax rates in effect at the time of your purchase.

County	Rate Decimal	Rate Percent	County	Rate Decimal	Rate Percent	County	Rate Decimal	Rate Percent
Adams	.0725	7.25%	Hamilton	.0700	7.00%	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	.0725	7.25%
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	.0725	7.25%	Union	.0700	7.00%
Defiance	.0675	6.75%	Madison	.0700	7.00%	Union (COTA)	.0750	7.50%
Delaware	.0700	7.00%	Mahoning	.0725	7.25%	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 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 IT 1040, lines 26a-f.

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 2016 federal income tax return.

Military Injury Relief – Use Ohio IT 1040, line 26a, 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 and to individuals diagnosed with post-traumatic stress disorder while serving, or after having served, in Operation Iraqi Freedom, Operation New Dawn or Operation Enduring Freedom.

If you do not have an overpayment on Ohio IT 1040, line 24, 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 (ODVS)" and mailing it to:

Ohio Department of Veterans Services
Military Injury Relief Fund
P.O. Box 373
Sandusky, OH 44871

Ohio History Fund – Use Ohio IT 1040, line 26b to donate to the Ohio History Fund. The Ohio History Fund is a 501(c)(3) non-profit 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 IT 1040, line 24, 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 History Connection Income Tax Contribution Fund" and mailing it to:

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

Donations may also be made online at **www.ohiohistory.org.**

State Nature Preserves – Use Ohio IT 1040, line 26c 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 IT 1040, line 24, 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 IT 1040, line 26d 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 IT 1040, line 24, 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."

Wishes for Sick Children – Use Ohio IT 1040, line 26e, to donate to Wishes for Sick Children. Contributions are distributed by the Ohio Department of Health to fund a program administered by a nonprofit corporation that grants the wishes of individuals who are under the age of 18, are residents of the state, and have been diagnosed with a life-threatening medical condition.

If you do not have an overpayment on Ohio IT 1040, line 24, but you want to donate to provide funds for Wishes for Sick Children, 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: Wishes for Sick Children
P.O. Box 15278
Columbus, OH 43215-0278

Wildlife Species and Endangered Wildlife – Use Ohio IT 1040, line 26f 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 IT 1040, line 24, 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**, scroll to the bottom and select "Support Wildlife – Donate Today!"

Back

2015 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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:
Up to $1,000			**$3,000**			**$6,000**			**$9,000**			**$12,000**		
$0	$50	$0	$3,000	$3,050	$15	$6,000	$6,050	$34	$9,000	$9,050	$64	$12,000	$12,050	$109
50	100	0	3,050	3,100	15	6,050	6,100	34	9,050	9,100	64	12,050	12,100	110
100	150	1	3,100	3,150	15	6,100	6,150	35	9,100	9,150	65	12,100	12,150	111
150	200	1	3,150	3,200	16	6,150	6,200	35	9,150	9,200	65	12,150	12,200	112
200	250	1	3,200	3,250	16	6,200	6,250	36	9,200	9,250	66	12,200	12,250	113
250	300	1	3,250	3,300	16	6,250	6,300	36	9,250	9,300	66	12,250	12,300	114
300	350	2	3,300	3,350	16	6,300	6,350	37	9,300	9,350	67	12,300	12,350	115
350	400	2	3,350	3,400	17	6,350	6,400	37	9,350	9,400	67	12,350	12,400	116
400	450	2	3,400	3,450	17	6,400	6,450	38	9,400	9,450	68	12,400	12,450	117
450	500	2	3,450	3,500	17	6,450	6,500	38	9,450	9,500	68	12,450	12,500	118
500	550	3	3,500	3,550	17	6,500	6,550	39	9,500	9,550	69	12,500	12,550	119
550	600	3	3,550	3,600	18	6,550	6,600	39	9,550	9,600	69	12,550	12,600	120
600	650	3	3,600	3,650	18	6,600	6,650	40	9,600	9,650	70	12,600	12,650	121
650	700	3	3,650	3,700	18	6,650	6,700	40	9,650	9,700	70	12,650	12,700	122
700	750	4	3,700	3,750	18	6,700	6,750	41	9,700	9,750	71	12,700	12,750	123
750	800	4	3,750	3,800	19	6,750	6,800	41	9,750	9,800	71	12,750	12,800	124
800	850	4	3,800	3,850	19	6,800	6,850	42	9,800	9,850	72	12,800	12,850	125
850	900	4	3,850	3,900	19	6,850	6,900	42	9,850	9,900	72	12,850	12,900	126
900	950	5	3,900	3,950	19	6,900	6,950	43	9,900	9,950	73	12,900	12,950	127
950	1,000	5	3,950	4,000	20	6,950	7,000	43	9,950	10,000	73	12,950	13,000	128
$1,000			**$4,000**			**$7,000**			**$10,000**			**$13,000**		
$1,000	$1,050	$5	$4,000	$4,050	$20	$7,000	$7,050	$44	$10,000	$10,050	$74	$13,000	$13,050	$129
1,050	1,100	5	4,050	4,100	20	7,050	7,100	44	10,050	10,100	74	13,050	13,100	130
1,100	1,150	6	4,100	4,150	20	7,100	7,150	45	10,100	10,150	74	13,100	13,150	131
1,150	1,200	6	4,150	4,200	21	7,150	7,200	45	10,150	10,200	75	13,150	13,200	132
1,200	1,250	6	4,200	4,250	21	7,200	7,250	46	10,200	10,250	75	13,200	13,250	133
1,250	1,300	6	4,250	4,300	21	7,250	7,300	46	10,250	10,300	76	13,250	13,300	134
1,300	1,350	7	4,300	4,350	21	7,300	7,350	47	10,300	10,350	76	13,300	13,350	135
1,350	1,400	7	4,350	4,400	22	7,350	7,400	47	10,350	10,400	77	13,350	13,400	136
1,400	1,450	7	4,400	4,450	22	7,400	7,450	48	10,400	10,450	78	13,400	13,450	137
1,450	1,500	7	4,450	4,500	22	7,450	7,500	48	10,450	10,500	79	13,450	13,500	138
1,500	1,550	8	4,500	4,550	22	7,500	7,550	49	10,500	10,550	80	13,500	13,550	139
1,550	1,600	8	4,550	4,600	23	7,550	7,600	49	10,550	10,600	81	13,550	13,600	140
1,600	1,650	8	4,600	4,650	23	7,600	7,650	50	10,600	10,650	82	13,600	13,650	141
1,650	1,700	8	4,650	4,700	23	7,650	7,700	50	10,650	10,700	83	13,650	13,700	142
1,700	1,750	9	4,700	4,750	23	7,700	7,750	51	10,700	10,750	84	13,700	13,750	143
1,750	1,800	9	4,750	4,800	24	7,750	7,800	51	10,750	10,800	85	13,750	13,800	144
1,800	1,850	9	4,800	4,850	24	7,800	7,850	52	10,800	10,850	86	13,800	13,850	145
1,850	1,900	9	4,850	4,900	24	7,850	7,900	52	10,850	10,900	87	13,850	13,900	146
1,900	1,950	10	4,900	4,950	24	7,900	7,950	53	10,900	10,950	88	13,900	13,950	147
1,950	2,000	10	4,950	5,000	25	7,950	8,000	53	10,950	11,000	89	13,950	14,000	148
$2,000			**$5,000**			**$8,000**			**$11,000**			**$14,000**		
$2,000	$2,050	$10	$5,000	$5,050	$25	$8,000	$8,050	$54	$11,000	$11,050	$90	$14,000	$14,050	$149
2,050	2,100	10	5,050	5,100	25	8,050	8,100	54	11,050	11,100	91	14,050	14,100	150
2,100	2,150	11	5,100	5,150	25	8,100	8,150	55	11,100	11,150	92	14,100	14,150	151
2,150	2,200	11	5,150	5,200	26	8,150	8,200	55	11,150	11,200	93	14,150	14,200	152
2,200	2,250	11	5,200	5,250	26	8,200	8,250	56	11,200	11,250	94	14,200	14,250	153
2,250	2,300	11	5,250	5,300	26	8,250	8,300	56	11,250	11,300	95	14,250	14,300	154
2,300	2,350	12	5,300	5,350	27	8,300	8,350	57	11,300	11,350	96	14,300	14,350	155
2,350	2,400	12	5,350	5,400	27	8,350	8,400	57	11,350	11,400	97	14,350	14,400	156
2,400	2,450	12	5,400	5,450	28	8,400	8,450	58	11,400	11,450	98	14,400	14,450	157
2,450	2,500	12	5,450	5,500	28	8,450	8,500	58	11,450	11,500	99	14,450	14,500	158
2,500	2,550	12	5,500	5,550	29	8,500	8,550	59	11,500	11,550	99	14,500	14,550	159
2,550	2,600	13	5,550	5,600	29	8,550	8,600	59	11,550	11,600	100	14,550	14,600	160
2,600	2,650	13	5,600	5,650	30	8,600	8,650	60	11,600	11,650	101	14,600	14,650	161
2,650	2,700	13	5,650	5,700	30	8,650	8,700	60	11,650	11,700	102	14,650	14,700	162
2,700	2,750	13	5,700	5,750	31	8,700	8,750	61	11,700	11,750	103	14,700	14,750	163
2,750	2,800	14	5,750	5,800	31	8,750	8,800	61	11,750	11,800	104	14,750	14,800	164
2,800	2,850	14	5,800	5,850	32	8,800	8,850	62	11,800	11,850	105	14,800	14,850	165
2,850	2,900	14	5,850	5,900	32	8,850	8,900	62	11,850	11,900	106	14,850	14,900	166
2,900	2,950	14	5,900	5,950	33	8,900	8,950	63	11,900	11,950	107	14,900	14,950	167
2,950	3,000	15	5,950	6,000	33	8,950	9,000	63	11,950	12,000	108	14,950	15,000	168

2015 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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	$169	$18,000	$18,050	$240	$21,000	$21,050	$315	$24,000	$24,050	$404	$27,000	$27,050	$493
15,050	15,100	170	18,050	18,100	241	21,050	21,100	316	24,050	24,100	405	27,050	27,100	494
15,100	15,150	171	18,100	18,150	242	21,100	21,150	318	24,100	24,150	407	27,100	27,150	496
15,150	15,200	172	18,150	18,200	244	21,150	21,200	319	24,150	24,200	408	27,150	27,200	497
15,200	15,250	173	18,200	18,250	245	21,200	21,250	321	24,200	24,250	410	27,200	27,250	499
15,250	15,300	174	18,250	18,300	246	21,250	21,300	322	24,250	24,300	411	27,250	27,300	500
15,300	15,350	175	18,300	18,350	247	21,300	21,350	324	24,300	24,350	413	27,300	27,350	502
15,350	15,400	176	18,350	18,400	249	21,350	21,400	325	24,350	24,400	414	27,350	27,400	503
15,400	15,450	177	18,400	18,450	250	21,400	21,450	327	24,400	24,450	416	27,400	27,450	505
15,450	15,500	178	18,450	18,500	251	21,450	21,500	328	24,450	24,500	417	27,450	27,500	506
15,500	15,550	179	18,500	18,550	252	21,500	21,550	330	24,500	24,550	419	27,500	27,550	508
15,550	15,600	180	18,550	18,600	254	21,550	21,600	331	24,550	24,600	420	27,550	27,600	509
15,600	15,650	181	18,600	18,650	255	21,600	21,650	333	24,600	24,650	422	27,600	27,650	511
15,650	15,700	182	18,650	18,700	256	21,650	21,700	334	24,650	24,700	423	27,650	27,700	512
15,700	15,750	183	18,700	18,750	257	21,700	21,750	336	24,700	24,750	425	27,700	27,750	514
15,750	15,800	184	18,750	18,800	259	21,750	21,800	337	24,750	24,800	426	27,750	27,800	515
15,800	15,850	186	18,800	18,850	260	21,800	21,850	339	24,800	24,850	428	27,800	27,850	517
15,850	15,900	187	18,850	18,900	261	21,850	21,900	340	24,850	24,900	429	27,850	27,900	518
15,900	15,950	188	18,900	18,950	262	21,900	21,950	342	24,900	24,950	431	27,900	27,950	520
15,950	16,000	189	18,950	19,000	263	21,950	22,000	343	24,950	25,000	432	27,950	28,000	521
$16,000			**$19,000**			**$22,000**			**$25,000**			**$28,000**		
$16,000	$16,050	$190	$19,000	$19,050	$265	$22,000	$22,050	$345	$25,000	$25,050	$434	$28,000	$28,050	$523
16,050	16,100	192	19,050	19,100	266	22,050	22,100	346	25,050	25,100	435	28,050	28,100	524
16,100	16,150	193	19,100	19,150	267	22,100	22,150	348	25,100	25,150	437	28,100	28,150	526
16,150	16,200	194	19,150	19,200	268	22,150	22,200	349	25,150	25,200	438	28,150	28,200	527
16,200	16,250	195	19,200	19,250	270	22,200	22,250	350	25,200	25,250	440	28,200	28,250	529
16,250	16,300	197	19,250	19,300	271	22,250	22,300	352	25,250	25,300	441	28,250	28,300	530
16,300	16,350	198	19,300	19,350	272	22,300	22,350	353	25,300	25,350	443	28,300	28,350	532
16,350	16,400	199	19,350	19,400	273	22,350	22,400	355	25,350	25,400	444	28,350	28,400	533
16,400	16,450	200	19,400	19,450	275	22,400	22,450	356	25,400	25,450	446	28,400	28,450	535
16,450	16,500	202	19,450	19,500	276	22,450	22,500	358	25,450	25,500	447	28,450	28,500	536
16,500	16,550	203	19,500	19,550	277	22,500	22,550	359	25,500	25,550	448	28,500	28,550	538
16,550	16,600	204	19,550	19,600	278	22,550	22,600	361	25,550	25,600	450	28,550	28,600	539
16,600	16,650	205	19,600	19,650	280	22,600	22,650	362	25,600	25,650	451	28,600	28,650	541
16,650	16,700	207	19,650	19,700	281	22,650	22,700	364	25,650	25,700	453	28,650	28,700	542
16,700	16,750	208	19,700	19,750	282	22,700	22,750	365	25,700	25,750	454	28,700	28,750	543
16,750	16,800	209	19,750	19,800	283	22,750	22,800	367	25,750	25,800	456	28,750	28,800	545
16,800	16,850	210	19,800	19,850	285	22,800	22,850	368	25,800	25,850	457	28,800	28,850	546
16,850	16,900	212	19,850	19,900	286	22,850	22,900	370	25,850	25,900	459	28,850	28,900	548
16,900	16,950	213	19,900	19,950	287	22,900	22,950	371	25,900	25,950	460	28,900	28,950	549
16,950	17,000	214	19,950	20,000	288	22,950	23,000	373	25,950	26,000	462	28,950	29,000	551
$17,000			**$20,000**			**$23,000**			**$26,000**			**$29,000**		
$17,000	$17,050	$215	$20,000	$20,050	$289	$23,000	$23,050	$374	$26,000	$26,050	$463	$29,000	$29,050	$552
17,050	17,100	216	20,050	20,100	291	23,050	23,100	376	26,050	26,100	465	29,050	29,100	554
17,100	17,150	218	20,100	20,150	292	23,100	23,150	377	26,100	26,150	466	29,100	29,150	555
17,150	17,200	219	20,150	20,200	293	23,150	23,200	379	26,150	26,200	468	29,150	29,200	557
17,200	17,250	220	20,200	20,250	294	23,200	23,250	380	26,200	26,250	469	29,200	29,250	558
17,250	17,300	221	20,250	20,300	296	23,250	23,300	382	26,250	26,300	471	29,250	29,300	560
17,300	17,350	223	20,300	20,350	297	23,300	23,350	383	26,300	26,350	472	29,300	29,350	561
17,350	17,400	224	20,350	20,400	298	23,350	23,400	385	26,350	26,400	474	29,350	29,400	563
17,400	17,450	225	20,400	20,450	299	23,400	23,450	386	26,400	26,450	475	29,400	29,450	564
17,450	17,500	226	20,450	20,500	301	23,450	23,500	388	26,450	26,500	477	29,450	29,500	566
17,500	17,550	228	20,500	20,550	302	23,500	23,550	389	26,500	26,550	478	29,500	29,550	567
17,550	17,600	229	20,550	20,600	303	23,550	23,600	391	26,550	26,600	480	29,550	29,600	569
17,600	17,650	230	20,600	20,650	304	23,600	23,650	392	26,600	26,650	481	29,600	29,650	570
17,650	17,700	231	20,650	20,700	306	23,650	23,700	394	26,650	26,700	483	29,650	29,700	572
17,700	17,750	233	20,700	20,750	307	23,700	23,750	395	26,700	26,750	484	29,700	29,750	573
17,750	17,800	234	20,750	20,800	308	23,750	23,800	397	26,750	26,800	486	29,750	29,800	575
17,800	17,850	235	20,800	20,850	309	23,800	23,850	398	26,800	26,850	487	29,800	29,850	576
17,850	17,900	236	20,850	20,900	311	23,850	23,900	399	26,850	26,900	489	29,850	29,900	578
17,900	17,950	237	20,900	20,950	312	23,900	23,950	401	26,900	26,950	490	29,900	29,950	579
17,950	18,000	239	20,950	21,000	313	23,950	24,000	402	26,950	27,000	492	29,950	30,000	581

2015 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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:
$30,000			**$33,000**			**$36,000**			**$39,000**			**$42,000**		
$30,000	$30,050	$582	$33,000	$33,050	$671	$36,000	$36,050	$760	$39,000	$39,050	$849	$42,000	$42,050	$940
30,050	30,100	584	33,050	33,100	673	36,050	36,100	762	39,050	39,100	851	42,050	42,100	942
30,100	30,150	585	33,100	33,150	674	36,100	36,150	763	39,100	39,150	852	42,100	42,150	943
30,150	30,200	587	33,150	33,200	676	36,150	36,200	765	39,150	39,200	854	42,150	42,200	945
30,200	30,250	588	33,200	33,250	677	36,200	36,250	766	39,200	39,250	855	42,200	42,250	947
30,250	30,300	590	33,250	33,300	679	36,250	36,300	768	39,250	39,300	857	42,250	42,300	949
30,300	30,350	591	33,300	33,350	680	36,300	36,350	769	39,300	39,350	858	42,300	42,350	950
30,350	30,400	592	33,350	33,400	682	36,350	36,400	771	39,350	39,400	860	42,350	42,400	952
30,400	30,450	594	33,400	33,450	683	36,400	36,450	772	39,400	39,450	861	42,400	42,450	954
30,450	30,500	595	33,450	33,500	685	36,450	36,500	774	39,450	39,500	863	42,450	42,500	956
30,500	30,550	597	33,500	33,550	686	36,500	36,550	775	39,500	39,550	864	42,500	42,550	957
30,550	30,600	598	33,550	33,600	687	36,550	36,600	777	39,550	39,600	866	42,550	42,600	959
30,600	30,650	600	33,600	33,650	689	36,600	36,650	778	39,600	39,650	867	42,600	42,650	961
30,650	30,700	601	33,650	33,700	690	36,650	36,700	780	39,650	39,700	869	42,650	42,700	962
30,700	30,750	603	33,700	33,750	692	36,700	36,750	781	39,700	39,750	870	42,700	42,750	964
30,750	30,800	604	33,750	33,800	693	36,750	36,800	782	39,750	39,800	872	42,750	42,800	966
30,800	30,850	606	33,800	33,850	695	36,800	36,850	784	39,800	39,850	873	42,800	42,850	968
30,850	30,900	607	33,850	33,900	696	36,850	36,900	785	39,850	39,900	875	42,850	42,900	969
30,900	30,950	609	33,900	33,950	698	36,900	36,950	787	39,900	39,950	876	42,900	42,950	971
30,950	31,000	610	33,950	34,000	699	36,950	37,000	788	39,950	40,000	877	42,950	43,000	973
$31,000			**$34,000**			**$37,000**			**$40,000**			**$43,000**		
$31,000	$31,050	$612	$34,000	$34,050	$701	$37,000	$37,050	$790	$40,000	$40,050	$879	$43,000	$43,050	$975
31,050	31,100	613	34,050	34,100	702	37,050	37,100	791	40,050	40,100	880	43,050	43,100	976
31,100	31,150	615	34,100	34,150	704	37,100	37,150	793	40,100	40,150	882	43,100	43,150	978
31,150	31,200	616	34,150	34,200	705	37,150	37,200	794	40,150	40,200	883	43,150	43,200	980
31,200	31,250	618	34,200	34,250	707	37,200	37,250	796	40,200	40,250	885	43,200	43,250	982
31,250	31,300	619	34,250	34,300	708	37,250	37,300	797	40,250	40,300	886	43,250	43,300	983
31,300	31,350	621	34,300	34,350	710	37,300	37,350	799	40,300	40,350	888	43,300	43,350	985
31,350	31,400	622	34,350	34,400	711	37,350	37,400	800	40,350	40,400	889	43,350	43,400	987
31,400	31,450	624	34,400	34,450	713	37,400	37,450	802	40,400	40,450	891	43,400	43,450	988
31,450	31,500	625	34,450	34,500	714	37,450	37,500	803	40,450	40,500	892	43,450	43,500	990
31,500	31,550	627	34,500	34,550	716	37,500	37,550	805	40,500	40,550	894	43,500	43,550	992
31,550	31,600	628	34,550	34,600	717	37,550	37,600	806	40,550	40,600	895	43,550	43,600	994
31,600	31,650	630	34,600	34,650	719	37,600	37,650	808	40,600	40,650	897	43,600	43,650	995
31,650	31,700	631	34,650	34,700	720	37,650	37,700	809	40,650	40,700	898	43,650	43,700	997
31,700	31,750	633	34,700	34,750	722	37,700	37,750	811	40,700	40,750	900	43,700	43,750	999
31,750	31,800	634	34,750	34,800	723	37,750	37,800	812	40,750	40,800	901	43,750	43,800	1,001
31,800	31,850	636	34,800	34,850	725	37,800	37,850	814	40,800	40,850	903	43,800	43,850	1,002
31,850	31,900	637	34,850	34,900	726	37,850	37,900	815	40,850	40,900	904	43,850	43,900	1,004
31,900	31,950	638	34,900	34,950	728	37,900	37,950	817	40,900	40,950	906	43,900	43,950	1,006
31,950	32,000	640	34,950	35,000	729	37,950	38,000	818	40,950	41,000	907	43,950	44,000	1,008
$32,000			**$35,000**			**$38,000**			**$41,000**			**$44,000**		
$32,000	$32,050	$641	$35,000	$35,050	$731	$38,000	$38,050	$820	$41,000	$41,050	$909	$44,000	$44,050	$1,009
32,050	32,100	643	35,050	35,100	732	38,050	38,100	821	41,050	41,100	910	44,050	44,100	1,011
32,100	32,150	644	35,100	35,150	734	38,100	38,150	823	41,100	41,150	912	44,100	44,150	1,013
32,150	32,200	646	35,150	35,200	735	38,150	38,200	824	41,150	41,200	913	44,150	44,200	1,014
32,200	32,250	647	35,200	35,250	736	38,200	38,250	826	41,200	41,250	915	44,200	44,250	1,016
32,250	32,300	649	35,250	35,300	738	38,250	38,300	827	41,250	41,300	916	44,250	44,300	1,018
32,300	32,350	650	35,300	35,350	739	38,300	38,350	829	41,300	41,350	918	44,300	44,350	1,020
32,350	32,400	652	35,350	35,400	741	38,350	38,400	830	41,350	41,400	919	44,350	44,400	1,021
32,400	32,450	653	35,400	35,450	742	38,400	38,450	831	41,400	41,450	921	44,400	44,450	1,023
32,450	32,500	655	35,450	35,500	744	38,450	38,500	833	41,450	41,500	922	44,450	44,500	1,025
32,500	32,550	656	35,500	35,550	745	38,500	38,550	834	41,500	41,550	924	44,500	44,550	1,027
32,550	32,600	658	35,550	35,600	747	38,550	38,600	836	41,550	41,600	925	44,550	44,600	1,028
32,600	32,650	659	35,600	35,650	748	38,600	38,650	837	41,600	41,650	926	44,600	44,650	1,030
32,650	32,700	661	35,650	35,700	750	38,650	38,700	839	41,650	41,700	928	44,650	44,700	1,032
32,700	32,750	662	35,700	35,750	751	38,700	38,750	840	41,700	41,750	929	44,700	44,750	1,034
32,750	32,800	664	35,750	35,800	753	38,750	38,800	842	41,750	41,800	930	44,750	44,800	1,035
32,800	32,850	665	35,800	35,850	754	38,800	38,850	843	41,800	41,850	931	44,800	44,850	1,037
32,850	32,900	667	35,850	35,900	756	38,850	38,900	845	41,850	41,900	933	44,850	44,900	1,039
32,900	32,950	668	35,900	35,950	757	38,900	38,950	846	41,900	41,950	935	44,900	44,950	1,040
32,950	33,000	670	35,950	36,000	759	38,950	39,000	848	41,950	42,000	937	44,950	45,000	1,042

2015 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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	$1,044	$48,000	$48,050	$1,148	$51,000	$51,050	$1,252	$54,000	$54,050	$1,356	$57,000	$57,050	$1,460
45,050	45,100	1,046	48,050	48,100	1,150	51,050	51,100	1,254	54,050	54,100	1,358	57,050	57,100	1,461
45,100	45,150	1,047	48,100	48,150	1,151	51,100	51,150	1,255	54,100	54,150	1,359	57,100	57,150	1,463
45,150	45,200	1,049	48,150	48,200	1,153	51,150	51,200	1,257	54,150	54,200	1,361	57,150	57,200	1,465
45,200	45,250	1,051	48,200	48,250	1,155	51,200	51,250	1,259	54,200	54,250	1,363	57,200	57,250	1,467
45,250	45,300	1,053	48,250	48,300	1,157	51,250	51,300	1,260	54,250	54,300	1,364	57,250	57,300	1,468
45,300	45,350	1,054	48,300	48,350	1,158	51,300	51,350	1,262	54,300	54,350	1,366	57,300	57,350	1,470
45,350	45,400	1,056	48,350	48,400	1,160	51,350	51,400	1,264	54,350	54,400	1,368	57,350	57,400	1,472
45,400	45,450	1,058	48,400	48,450	1,162	51,400	51,450	1,266	54,400	54,450	1,370	57,400	57,450	1,474
45,450	45,500	1,060	48,450	48,500	1,163	51,450	51,500	1,267	54,450	54,500	1,371	57,450	57,500	1,475
45,500	45,550	1,061	48,500	48,550	1,165	51,500	51,550	1,269	54,500	54,550	1,373	57,500	57,550	1,477
45,550	45,600	1,063	48,550	48,600	1,167	51,550	51,600	1,271	54,550	54,600	1,375	57,550	57,600	1,479
45,600	45,650	1,065	48,600	48,650	1,169	51,600	51,650	1,273	54,600	54,650	1,377	57,600	57,650	1,481
45,650	45,700	1,066	48,650	48,700	1,170	51,650	51,700	1,274	54,650	54,700	1,378	57,650	57,700	1,482
45,700	45,750	1,068	48,700	48,750	1,172	51,700	51,750	1,276	54,700	54,750	1,380	57,700	57,750	1,484
45,750	45,800	1,070	48,750	48,800	1,174	51,750	51,800	1,278	54,750	54,800	1,382	57,750	57,800	1,486
45,800	45,850	1,072	48,800	48,850	1,176	51,800	51,850	1,280	54,800	54,850	1,383	57,800	57,850	1,487
45,850	45,900	1,073	48,850	48,900	1,177	51,850	51,900	1,281	54,850	54,900	1,385	57,850	57,900	1,489
45,900	45,950	1,075	48,900	48,950	1,179	51,900	51,950	1,283	54,900	54,950	1,387	57,900	57,950	1,491
45,950	46,000	1,077	48,950	49,000	1,181	51,950	52,000	1,285	54,950	55,000	1,389	57,950	58,000	1,493
$46,000			**$49,000**			**$52,000**			**$55,000**			**$58,000**		
$46,000	$46,050	$1,079	$49,000	$49,050	$1,183	$52,000	$52,050	$1,286	$55,000	$55,050	$1,390	$58,000	$58,050	$1,494
46,050	46,100	1,080	49,050	49,100	1,184	52,050	52,100	1,288	55,050	55,100	1,392	58,050	58,100	1,496
46,100	46,150	1,082	49,100	49,150	1,186	52,100	52,150	1,290	55,100	55,150	1,394	58,100	58,150	1,498
46,150	46,200	1,084	49,150	49,200	1,188	52,150	52,200	1,292	55,150	55,200	1,396	58,150	58,200	1,500
46,200	46,250	1,086	49,200	49,250	1,189	52,200	52,250	1,293	55,200	55,250	1,397	58,200	58,250	1,501
46,250	46,300	1,087	49,250	49,300	1,191	52,250	52,300	1,295	55,250	55,300	1,399	58,250	58,300	1,503
46,300	46,350	1,089	49,300	49,350	1,193	52,300	52,350	1,297	55,300	55,350	1,401	58,300	58,350	1,505
46,350	46,400	1,091	49,350	49,400	1,195	52,350	52,400	1,299	55,350	55,400	1,403	58,350	58,400	1,506
46,400	46,450	1,092	49,400	49,450	1,196	52,400	52,450	1,300	55,400	55,450	1,404	58,400	58,450	1,508
46,450	46,500	1,094	49,450	49,500	1,198	52,450	52,500	1,302	55,450	55,500	1,406	58,450	58,500	1,510
46,500	46,550	1,096	49,500	49,550	1,200	52,500	52,550	1,304	55,500	55,550	1,408	58,500	58,550	1,512
46,550	46,600	1,098	49,550	49,600	1,202	52,550	52,600	1,306	55,550	55,600	1,409	58,550	58,600	1,513
46,600	46,650	1,099	49,600	49,650	1,203	52,600	52,650	1,307	55,600	55,650	1,411	58,600	58,650	1,515
46,650	46,700	1,101	49,650	49,700	1,205	52,650	52,700	1,309	55,650	55,700	1,413	58,650	58,700	1,517
46,700	46,750	1,103	49,700	49,750	1,207	52,700	52,750	1,311	55,700	55,750	1,415	58,700	58,750	1,519
46,750	46,800	1,105	49,750	49,800	1,209	52,750	52,800	1,312	55,750	55,800	1,416	58,750	58,800	1,520
46,800	46,850	1,106	49,800	49,850	1,210	52,800	52,850	1,314	55,800	55,850	1,418	58,800	58,850	1,522
46,850	46,900	1,108	49,850	49,900	1,212	52,850	52,900	1,316	55,850	55,900	1,420	58,850	58,900	1,524
46,900	46,950	1,110	49,900	49,950	1,214	52,900	52,950	1,318	55,900	55,950	1,422	58,900	58,950	1,526
46,950	47,000	1,111	49,950	50,000	1,215	52,950	53,000	1,319	55,950	56,000	1,423	58,950	59,000	1,527
$47,000			**$50,000**			**$53,000**			**$56,000**			**$59,000**		
$47,000	$47,050	$1,113	$50,000	$50,050	$1,217	$53,000	$53,050	$1,321	$56,000	$56,050	$1,425	$59,000	$59,050	$1,529
47,050	47,100	1,115	50,050	50,100	1,219	53,050	53,100	1,323	56,050	56,100	1,427	59,050	59,100	1,531
47,100	47,150	1,117	50,100	50,150	1,221	53,100	53,150	1,325	56,100	56,150	1,429	59,100	59,150	1,532
47,150	47,200	1,118	50,150	50,200	1,222	53,150	53,200	1,326	56,150	56,200	1,430	59,150	59,200	1,534
47,200	47,250	1,120	50,200	50,250	1,224	53,200	53,250	1,328	56,200	56,250	1,432	59,200	59,250	1,536
47,250	47,300	1,122	50,250	50,300	1,226	53,250	53,300	1,330	56,250	56,300	1,434	59,250	59,300	1,538
47,300	47,350	1,124	50,300	50,350	1,228	53,300	53,350	1,332	56,300	56,350	1,435	59,300	59,350	1,539
47,350	47,400	1,125	50,350	50,400	1,229	53,350	53,400	1,333	56,350	56,400	1,437	59,350	59,400	1,541
47,400	47,450	1,127	50,400	50,450	1,231	53,400	53,450	1,335	56,400	56,450	1,439	59,400	59,450	1,543
47,450	47,500	1,129	50,450	50,500	1,233	53,450	53,500	1,337	56,450	56,500	1,441	59,450	59,500	1,545
47,500	47,550	1,131	50,500	50,550	1,234	53,500	53,550	1,338	56,500	56,550	1,442	59,500	59,550	1,546
47,550	47,600	1,132	50,550	50,600	1,236	53,550	53,600	1,340	56,550	56,600	1,444	59,550	59,600	1,548
47,600	47,650	1,134	50,600	50,650	1,238	53,600	53,650	1,342	56,600	56,650	1,446	59,600	59,650	1,550
47,650	47,700	1,136	50,650	50,700	1,240	53,650	53,700	1,344	56,650	56,700	1,448	59,650	59,700	1,552
47,700	47,750	1,137	50,700	50,750	1,241	53,700	53,750	1,345	56,700	56,750	1,449	59,700	59,750	1,553
47,750	47,800	1,139	50,750	50,800	1,243	53,750	53,800	1,347	56,750	56,800	1,451	59,750	59,800	1,555
47,800	47,850	1,141	50,800	50,850	1,245	53,800	53,850	1,349	56,800	56,850	1,453	59,800	59,850	1,557
47,850	47,900	1,143	50,850	50,900	1,247	53,850	53,900	1,351	56,850	56,900	1,455	59,850	59,900	1,558
47,900	47,950	1,144	50,900	50,950	1,248	53,900	53,950	1,352	56,900	56,950	1,456	59,900	59,950	1,560
47,950	48,000	1,146	50,950	51,000	1,250	53,950	54,000	1,354	56,950	57,000	1,458	59,950	60,000	1,562

2015 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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	$1,564	$63,000	$63,050	$1,668	$66,000	$66,050	$1,772	$69,000	$69,050	$1,876	$72,000	$72,050	$1,979
60,050	60,100	1,565	63,050	63,100	1,669	66,050	66,100	1,773	69,050	69,100	1,877	72,050	72,100	1,981
60,100	60,150	1,567	63,100	63,150	1,671	66,100	66,150	1,775	69,100	69,150	1,879	72,100	72,150	1,983
60,150	60,200	1,569	63,150	63,200	1,673	66,150	66,200	1,777	69,150	69,200	1,881	72,150	72,200	1,985
60,200	60,250	1,571	63,200	63,250	1,675	66,200	66,250	1,779	69,200	69,250	1,882	72,200	72,250	1,986
60,250	60,300	1,572	63,250	63,300	1,676	66,250	66,300	1,780	69,250	69,300	1,884	72,250	72,300	1,988
60,300	60,350	1,574	63,300	63,350	1,678	66,300	66,350	1,782	69,300	69,350	1,886	72,300	72,350	1,990
60,350	60,400	1,576	63,350	63,400	1,680	66,350	66,400	1,784	69,350	69,400	1,888	72,350	72,400	1,992
60,400	60,450	1,578	63,400	63,450	1,681	66,400	66,450	1,785	69,400	69,450	1,889	72,400	72,450	1,993
60,450	60,500	1,579	63,450	63,500	1,683	66,450	66,500	1,787	69,450	69,500	1,891	72,450	72,500	1,995
60,500	60,550	1,581	63,500	63,550	1,685	66,500	66,550	1,789	69,500	69,550	1,893	72,500	72,550	1,997
60,550	60,600	1,583	63,550	63,600	1,687	66,550	66,600	1,791	69,550	69,600	1,895	72,550	72,600	1,999
60,600	60,650	1,584	63,600	63,650	1,688	66,600	66,650	1,792	69,600	69,650	1,896	72,600	72,650	2,000
60,650	60,700	1,586	63,650	63,700	1,690	66,650	66,700	1,794	69,650	69,700	1,898	72,650	72,700	2,002
60,700	60,750	1,588	63,700	63,750	1,692	66,700	66,750	1,796	69,700	69,750	1,900	72,700	72,750	2,004
60,750	60,800	1,590	63,750	63,800	1,694	66,750	66,800	1,798	69,750	69,800	1,902	72,750	72,800	2,005
60,800	60,850	1,591	63,800	63,850	1,695	66,800	66,850	1,799	69,800	69,850	1,903	72,800	72,850	2,007
60,850	60,900	1,593	63,850	63,900	1,697	66,850	66,900	1,801	69,850	69,900	1,905	72,850	72,900	2,009
60,900	60,950	1,595	63,900	63,950	1,699	66,900	66,950	1,803	69,900	69,950	1,907	72,900	72,950	2,011
60,950	61,000	1,597	63,950	64,000	1,701	66,950	67,000	1,804	69,950	70,000	1,908	72,950	73,000	2,012
$61,000			**$64,000**			**$67,000**			**$70,000**			**$73,000**		
$61,000	$61,050	$1,598	$64,000	$64,050	$1,702	$67,000	$67,050	$1,806	$70,000	$70,050	$1,910	$73,000	$73,050	$2,014
61,050	61,100	1,600	64,050	64,100	1,704	67,050	67,100	1,808	70,050	70,100	1,912	73,050	73,100	2,016
61,100	61,150	1,602	64,100	64,150	1,706	67,100	67,150	1,810	70,100	70,150	1,914	73,100	73,150	2,018
61,150	61,200	1,604	64,150	64,200	1,707	67,150	67,200	1,811	70,150	70,200	1,915	73,150	73,200	2,019
61,200	61,250	1,605	64,200	64,250	1,709	67,200	67,250	1,813	70,200	70,250	1,917	73,200	73,250	2,021
61,250	61,300	1,607	64,250	64,300	1,711	67,250	67,300	1,815	70,250	70,300	1,919	73,250	73,300	2,023
61,300	61,350	1,609	64,300	64,350	1,713	67,300	67,350	1,817	70,300	70,350	1,921	73,300	73,350	2,025
61,350	61,400	1,610	64,350	64,400	1,714	67,350	67,400	1,818	70,350	70,400	1,922	73,350	73,400	2,026
61,400	61,450	1,612	64,400	64,450	1,716	67,400	67,450	1,820	70,400	70,450	1,924	73,400	73,450	2,028
61,450	61,500	1,614	64,450	64,500	1,718	67,450	67,500	1,822	70,450	70,500	1,926	73,450	73,500	2,030
61,500	61,550	1,616	64,500	64,550	1,720	67,500	67,550	1,824	70,500	70,550	1,927	73,500	73,550	2,031
61,550	61,600	1,617	64,550	64,600	1,721	67,550	67,600	1,825	70,550	70,600	1,929	73,550	73,600	2,033
61,600	61,650	1,619	64,600	64,650	1,723	67,600	67,650	1,827	70,600	70,650	1,931	73,600	73,650	2,035
61,650	61,700	1,621	64,650	64,700	1,725	67,650	67,700	1,829	70,650	70,700	1,933	73,650	73,700	2,037
61,700	61,750	1,623	64,700	64,750	1,727	67,700	67,750	1,830	70,700	70,750	1,934	73,700	73,750	2,038
61,750	61,800	1,624	64,750	64,800	1,728	67,750	67,800	1,832	70,750	70,800	1,936	73,750	73,800	2,040
61,800	61,850	1,626	64,800	64,850	1,730	67,800	67,850	1,834	70,800	70,850	1,938	73,800	73,850	2,042
61,850	61,900	1,628	64,850	64,900	1,732	67,850	67,900	1,836	70,850	70,900	1,940	73,850	73,900	2,044
61,900	61,950	1,630	64,900	64,950	1,733	67,900	67,950	1,837	70,900	70,950	1,941	73,900	73,950	2,045
61,950	62,000	1,631	64,950	65,000	1,735	67,950	68,000	1,839	70,950	71,000	1,943	73,950	74,000	2,047
$62,000			**$65,000**			**$68,000**			**$71,000**			**$74,000**		
$62,000	$62,050	$1,633	$65,000	$65,050	$1,737	$68,000	$68,050	$1,841	$71,000	$71,050	$1,945	$74,000	$74,050	$2,049
62,050	62,100	1,635	65,050	65,100	1,739	68,050	68,100	1,843	71,050	71,100	1,947	74,050	74,100	2,051
62,100	62,150	1,636	65,100	65,150	1,740	68,100	68,150	1,844	71,100	71,150	1,948	74,100	74,150	2,052
62,150	62,200	1,638	65,150	65,200	1,742	68,150	68,200	1,846	71,150	71,200	1,950	74,150	74,200	2,054
62,200	62,250	1,640	65,200	65,250	1,744	68,200	68,250	1,848	71,200	71,250	1,952	74,200	74,250	2,056
62,250	62,300	1,642	65,250	65,300	1,746	68,250	68,300	1,850	71,250	71,300	1,953	74,250	74,300	2,057
62,300	62,350	1,643	65,300	65,350	1,747	68,300	68,350	1,851	71,300	71,350	1,955	74,300	74,350	2,059
62,350	62,400	1,645	65,350	65,400	1,749	68,350	68,400	1,853	71,350	71,400	1,957	74,350	74,400	2,061
62,400	62,450	1,647	65,400	65,450	1,751	68,400	68,450	1,855	71,400	71,450	1,959	74,400	74,450	2,063
62,450	62,500	1,649	65,450	65,500	1,753	68,450	68,500	1,856	71,450	71,500	1,960	74,450	74,500	2,064
62,500	62,550	1,650	65,500	65,550	1,754	68,500	68,550	1,858	71,500	71,550	1,962	74,500	74,550	2,066
62,550	62,600	1,652	65,550	65,600	1,756	68,550	68,600	1,860	71,550	71,600	1,964	74,550	74,600	2,068
62,600	62,650	1,654	65,600	65,650	1,758	68,600	68,650	1,862	71,600	71,650	1,966	74,600	74,650	2,070
62,650	62,700	1,655	65,650	65,700	1,759	68,650	68,700	1,863	71,650	71,700	1,967	74,650	74,700	2,071
62,700	62,750	1,657	65,700	65,750	1,761	68,700	68,750	1,865	71,700	71,750	1,969	74,700	74,750	2,073
62,750	62,800	1,659	65,750	65,800	1,763	68,750	68,800	1,867	71,750	71,800	1,971	74,750	74,800	2,075
62,800	62,850	1,661	65,800	65,850	1,765	68,800	68,850	1,869	71,800	71,850	1,973	74,800	74,850	2,076
62,850	62,900	1,662	65,850	65,900	1,766	68,850	68,900	1,870	71,850	71,900	1,974	74,850	74,900	2,078
62,900	62,950	1,664	65,900	65,950	1,768	68,900	68,950	1,872	71,900	71,950	1,976	74,900	74,950	2,080
62,950	63,000	1,666	65,950	66,000	1,770	68,950	69,000	1,874	71,950	72,000	1,978	74,950	75,000	2,082

2015 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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	$2,083	$78,000	$78,050	$2,187	$81,000	$81,050	$2,291	$84,000	$84,050	$2,399	$87,000	$87,050	$2,517
75,050	75,100	2,085	78,050	78,100	2,189	81,050	81,100	2,293	84,050	84,100	2,401	87,050	87,100	2,519
75,100	75,150	2,087	78,100	78,150	2,191	81,100	81,150	2,295	84,100	84,150	2,403	87,100	87,150	2,521
75,150	75,200	2,089	78,150	78,200	2,193	81,150	81,200	2,297	84,150	84,200	2,405	87,150	87,200	2,523
75,200	75,250	2,090	78,200	78,250	2,194	81,200	81,250	2,298	84,200	84,250	2,407	87,200	87,250	2,525
75,250	75,300	2,092	78,250	78,300	2,196	81,250	81,300	2,300	84,250	84,300	2,409	87,250	87,300	2,527
75,300	75,350	2,094	78,300	78,350	2,198	81,300	81,350	2,302	84,300	84,350	2,410	87,300	87,350	2,529
75,350	75,400	2,096	78,350	78,400	2,199	81,350	81,400	2,303	84,350	84,400	2,412	87,350	87,400	2,531
75,400	75,450	2,097	78,400	78,450	2,201	81,400	81,450	2,305	84,400	84,450	2,414	87,400	87,450	2,533
75,450	75,500	2,099	78,450	78,500	2,203	81,450	81,500	2,307	84,450	84,500	2,416	87,450	87,500	2,535
75,500	75,550	2,101	78,500	78,550	2,205	81,500	81,550	2,309	84,500	84,550	2,418	87,500	87,550	2,537
75,550	75,600	2,102	78,550	78,600	2,206	81,550	81,600	2,310	84,550	84,600	2,420	87,550	87,600	2,539
75,600	75,650	2,104	78,600	78,650	2,208	81,600	81,650	2,312	84,600	84,650	2,422	87,600	87,650	2,541
75,650	75,700	2,106	78,650	78,700	2,210	81,650	81,700	2,314	84,650	84,700	2,424	87,650	87,700	2,543
75,700	75,750	2,108	78,700	78,750	2,212	81,700	81,750	2,316	84,700	84,750	2,426	87,700	87,750	2,545
75,750	75,800	2,109	78,750	78,800	2,213	81,750	81,800	2,317	84,750	84,800	2,428	87,750	87,800	2,547
75,800	75,850	2,111	78,800	78,850	2,215	81,800	81,850	2,319	84,800	84,850	2,430	87,800	87,850	2,549
75,850	75,900	2,113	78,850	78,900	2,217	81,850	81,900	2,321	84,850	84,900	2,432	87,850	87,900	2,551
75,900	75,950	2,115	78,900	78,950	2,219	81,900	81,950	2,323	84,900	84,950	2,434	87,900	87,950	2,553
75,950	76,000	2,116	78,950	79,000	2,220	81,950	82,000	2,324	84,950	85,000	2,436	87,950	88,000	2,555
$76,000			**$79,000**			**$82,000**			**$85,000**			**$88,000**		
$76,000	$76,050	$2,118	$79,000	$79,050	$2,222	$82,000	$82,050	$2,326	$85,000	$85,050	$2,438	$88,000	$88,050	$2,557
76,050	76,100	2,120	79,050	79,100	2,224	82,050	82,100	2,328	85,050	85,100	2,440	88,050	88,100	2,559
76,100	76,150	2,122	79,100	79,150	2,225	82,100	82,150	2,329	85,100	85,150	2,442	88,100	88,150	2,561
76,150	76,200	2,123	79,150	79,200	2,227	82,150	82,200	2,331	85,150	85,200	2,444	88,150	88,200	2,563
76,200	76,250	2,125	79,200	79,250	2,229	82,200	82,250	2,333	85,200	85,250	2,446	88,200	88,250	2,565
76,250	76,300	2,127	79,250	79,300	2,231	82,250	82,300	2,335	85,250	85,300	2,448	88,250	88,300	2,567
76,300	76,350	2,128	79,300	79,350	2,232	82,300	82,350	2,336	85,300	85,350	2,450	88,300	88,350	2,569
76,350	76,400	2,130	79,350	79,400	2,234	82,350	82,400	2,338	85,350	85,400	2,452	88,350	88,400	2,571
76,400	76,450	2,132	79,400	79,450	2,236	82,400	82,450	2,340	85,400	85,450	2,454	88,400	88,450	2,573
76,450	76,500	2,134	79,450	79,500	2,238	82,450	82,500	2,342	85,450	85,500	2,456	88,450	88,500	2,575
76,500	76,550	2,135	79,500	79,550	2,239	82,500	82,550	2,343	85,500	85,550	2,458	88,500	88,550	2,577
76,550	76,600	2,137	79,550	79,600	2,241	82,550	82,600	2,345	85,550	85,600	2,460	88,550	88,600	2,579
76,600	76,650	2,139	79,600	79,650	2,243	82,600	82,650	2,347	85,600	85,650	2,462	88,600	88,650	2,581
76,650	76,700	2,141	79,650	79,700	2,245	82,650	82,700	2,348	85,650	85,700	2,464	88,650	88,700	2,583
76,700	76,750	2,142	79,700	79,750	2,246	82,700	82,750	2,350	85,700	85,750	2,466	88,700	88,750	2,585
76,750	76,800	2,144	79,750	79,800	2,248	82,750	82,800	2,352	85,750	85,800	2,468	88,750	88,800	2,587
76,800	76,850	2,146	79,800	79,850	2,250	82,800	82,850	2,354	85,800	85,850	2,470	88,800	88,850	2,589
76,850	76,900	2,148	79,850	79,900	2,251	82,850	82,900	2,355	85,850	85,900	2,472	88,850	88,900	2,591
76,900	76,950	2,149	79,900	79,950	2,253	82,900	82,950	2,357	85,900	85,950	2,474	88,900	88,950	2,593
76,950	77,000	2,151	79,950	80,000	2,255	82,950	83,000	2,359	85,950	86,000	2,476	88,950	89,000	2,595
$77,000			**$80,000**			**$83,000**			**$86,000**			**$89,000**		
$77,000	$77,050	$2,153	$80,000	$80,050	$2,257	$83,000	$83,050	$2,361	$86,000	$86,050	$2,478	$89,000	$89,050	$2,597
77,050	77,100	2,154	80,050	80,100	2,258	83,050	83,100	2,362	86,050	86,100	2,480	89,050	89,100	2,599
77,100	77,150	2,156	80,100	80,150	2,260	83,100	83,150	2,364	86,100	86,150	2,482	89,100	89,150	2,601
77,150	77,200	2,158	80,150	80,200	2,262	83,150	83,200	2,366	86,150	86,200	2,484	89,150	89,200	2,603
77,200	77,250	2,160	80,200	80,250	2,264	83,200	83,250	2,368	86,200	86,250	2,486	89,200	89,250	2,605
77,250	77,300	2,161	80,250	80,300	2,265	83,250	83,300	2,369	86,250	86,300	2,488	89,250	89,300	2,607
77,300	77,350	2,163	80,300	80,350	2,267	83,300	83,350	2,371	86,300	86,350	2,490	89,300	89,350	2,608
77,350	77,400	2,165	80,350	80,400	2,269	83,350	83,400	2,373	86,350	86,400	2,492	89,350	89,400	2,610
77,400	77,450	2,167	80,400	80,450	2,271	83,400	83,450	2,375	86,400	86,450	2,494	89,400	89,450	2,612
77,450	77,500	2,168	80,450	80,500	2,272	83,450	83,500	2,377	86,450	86,500	2,496	89,450	89,500	2,614
77,500	77,550	2,170	80,500	80,550	2,274	83,500	83,550	2,379	86,500	86,550	2,498	89,500	89,550	2,616
77,550	77,600	2,172	80,550	80,600	2,276	83,550	83,600	2,381	86,550	86,600	2,500	89,550	89,600	2,618
77,600	77,650	2,174	80,600	80,650	2,277	83,600	83,650	2,383	86,600	86,650	2,502	89,600	89,650	2,620
77,650	77,700	2,175	80,650	80,700	2,279	83,650	83,700	2,385	86,650	86,700	2,504	89,650	89,700	2,622
77,700	77,750	2,177	80,700	80,750	2,281	83,700	83,750	2,387	86,700	86,750	2,506	89,700	89,750	2,624
77,750	77,800	2,179	80,750	80,800	2,283	83,750	83,800	2,389	86,750	86,800	2,508	89,750	89,800	2,626
77,800	77,850	2,180	80,800	80,850	2,284	83,800	83,850	2,391	86,800	86,850	2,509	89,800	89,850	2,628
77,850	77,900	2,182	80,850	80,900	2,286	83,850	83,900	2,393	86,850	86,900	2,511	89,850	89,900	2,630
77,900	77,950	2,184	80,900	80,950	2,288	83,900	83,950	2,395	86,900	86,950	2,513	89,900	89,950	2,632
77,950	78,000	2,186	80,950	81,000	2,290	83,950	84,000	2,397	86,950	87,000	2,515	89,950	90,000	2,634

2015 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is: At least:	Less than:	Ohio tax:	If your line 7 amount is: At least:	Less than:	Ohio tax:	If your line 7 amount is: At least:	Less than:	Ohio tax:	If your line 7 amount is: At least:	Less than:	Ohio tax:	If your line 7 amount is: At least:	Less than:	Ohio tax:
$90,000			**$92,000**			**$94,000**			**$96,000**			**$98,000**		
$90,000	$90,050	$2,636	$92,000	$92,050	$2,715	$94,000	$94,050	$2,795	$96,000	$96,050	$2,874	$98,000	$98,050	$2,953
90,050	90,100	2,638	92,050	92,100	2,717	94,050	94,100	2,797	96,050	96,100	2,876	98,050	98,100	2,955
90,100	90,150	2,640	92,100	92,150	2,719	94,100	94,150	2,799	96,100	96,150	2,878	98,100	98,150	2,957
90,150	90,200	2,642	92,150	92,200	2,721	94,150	94,200	2,801	96,150	96,200	2,880	98,150	98,200	2,959
90,200	90,250	2,644	92,200	92,250	2,723	94,200	94,250	2,803	96,200	96,250	2,882	98,200	98,250	2,961
90,250	90,300	2,646	92,250	92,300	2,725	94,250	94,300	2,805	96,250	96,300	2,884	98,250	98,300	2,963
90,300	90,350	2,648	92,300	92,350	2,727	94,300	94,350	2,806	96,300	96,350	2,886	98,300	98,350	2,965
90,350	90,400	2,650	92,350	92,400	2,729	94,350	94,400	2,808	96,350	96,400	2,888	98,350	98,400	2,967
90,400	90,450	2,652	92,400	92,450	2,731	94,400	94,450	2,810	96,400	96,450	2,890	98,400	98,450	2,969
90,450	90,500	2,654	92,450	92,500	2,733	94,450	94,500	2,812	96,450	96,500	2,892	98,450	98,500	2,971
90,500	90,550	2,656	92,500	92,550	2,735	94,500	94,550	2,814	96,500	96,550	2,894	98,500	98,550	2,973
90,550	90,600	2,658	92,550	92,600	2,737	94,550	94,600	2,816	96,550	96,600	2,896	98,550	98,600	2,975
90,600	90,650	2,660	92,600	92,650	2,739	94,600	94,650	2,818	96,600	96,650	2,898	98,600	98,650	2,977
90,650	90,700	2,662	92,650	92,700	2,741	94,650	94,700	2,820	96,650	96,700	2,900	98,650	98,700	2,979
90,700	90,750	2,664	92,700	92,750	2,743	94,700	94,750	2,822	96,700	96,750	2,902	98,700	98,750	2,981
90,750	90,800	2,666	92,750	92,800	2,745	94,750	94,800	2,824	96,750	96,800	2,904	98,750	98,800	2,983
90,800	90,850	2,668	92,800	92,850	2,747	94,800	94,850	2,826	96,800	96,850	2,905	98,800	98,850	2,985
90,850	90,900	2,670	92,850	92,900	2,749	94,850	94,900	2,828	96,850	96,900	2,907	98,850	98,900	2,987
90,900	90,950	2,672	92,900	92,950	2,751	94,900	94,950	2,830	96,900	96,950	2,909	98,900	98,950	2,989
90,950	91,000	2,674	92,950	93,000	2,753	94,950	95,000	2,832	96,950	97,000	2,911	98,950	99,000	2,991
$91,000			**$93,000**			**$95,000**			**$97,000**			**$99,000**		
$91,000	$91,050	$2,676	$93,000	$93,050	$2,755	$95,000	$95,050	$2,834	$97,000	$97,050	$2,913	$99,000	$99,050	$2,993
91,050	91,100	2,678	93,050	93,100	2,757	95,050	95,100	2,836	97,050	97,100	2,915	99,050	99,100	2,995
91,100	91,150	2,680	93,100	93,150	2,759	95,100	95,150	2,838	97,100	97,150	2,917	99,100	99,150	2,997
91,150	91,200	2,682	93,150	93,200	2,761	95,150	95,200	2,840	97,150	97,200	2,919	99,150	99,200	2,999
91,200	91,250	2,684	93,200	93,250	2,763	95,200	95,250	2,842	97,200	97,250	2,921	99,200	99,250	3,001
91,250	91,300	2,686	93,250	93,300	2,765	95,250	95,300	2,844	97,250	97,300	2,923	99,250	99,300	3,003
91,300	91,350	2,688	93,300	93,350	2,767	95,300	95,350	2,846	97,300	97,350	2,925	99,300	99,350	3,004
91,350	91,400	2,690	93,350	93,400	2,769	95,350	95,400	2,848	97,350	97,400	2,927	99,350	99,400	3,006
91,400	91,450	2,692	93,400	93,450	2,771	95,400	95,450	2,850	97,400	97,450	2,929	99,400	99,450	3,008
91,450	91,500	2,694	93,450	93,500	2,773	95,450	95,500	2,852	97,450	97,500	2,931	99,450	99,500	3,010
91,500	91,550	2,696	93,500	93,550	2,775	95,500	95,550	2,854	97,500	97,550	2,933	99,500	99,550	3,012
91,550	91,600	2,698	93,550	93,600	2,777	95,550	95,600	2,856	97,550	97,600	2,935	99,550	99,600	3,014
91,600	91,650	2,700	93,600	93,650	2,779	95,600	95,650	2,858	97,600	97,650	2,937	99,600	99,650	3,016
91,650	91,700	2,702	93,650	93,700	2,781	95,650	95,700	2,860	97,650	97,700	2,939	99,650	99,700	3,018
91,700	91,750	2,704	93,700	93,750	2,783	95,700	95,750	2,862	97,700	97,750	2,941	99,700	99,750	3,020
91,750	91,800	2,706	93,750	93,800	2,785	95,750	95,800	2,864	97,750	97,800	2,943	99,750	99,800	3,022
91,800	91,850	2,707	93,800	93,850	2,787	95,800	95,850	2,866	97,800	97,850	2,945	99,800	99,850	3,024
91,850	91,900	2,709	93,850	93,900	2,789	95,850	95,900	2,868	97,850	97,900	2,947	99,850	99,900	3,026
91,900	91,950	2,711	93,900	93,950	2,791	95,900	95,950	2,870	97,900	97,950	2,949	99,900	99,950	3,028
91,950	92,000	2,713	93,950	94,000	2,793	95,950	96,000	2,872	97,950	98,000	2,951	99,950	100,000	3,030

2015 Income Tax Table 2 for Ohio IT 1040

The income tax tables reflect a 6.3% reduction compared to taxable year 2014.

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

Ohio Taxable Nonbusiness Income (Ohio IT 1040, line 7)			2015 Ohio Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a)			
0	–	$ 5,200			0.495%	of Ohio taxable nonbusiness income
$ 5,200	–	$ 10,400	$ 25.74	plus	0.990%	of the amount in excess of $ 5,200
$ 10,400	–	$ 15,650	$ 77.22	plus	1.980%	of the amount in excess of $ 10,400
$ 15,650	–	$ 20,900	$ 181.17	plus	2.476%	of the amount in excess of $ 15,650
$ 20,900	–	$ 41,700	$ 311.16	plus	2.969%	of the amount in excess of $ 20,900
$ 41,700	–	$ 83,350	$ 928.71	plus	3.465%	of the amount in excess of $ 41,700
$ 83,350	–	$104,250	$ 2,371.88	plus	3.960%	of the amount in excess of $ 83,350
$104,250	–	$208,500	$ 3,199.52	plus	4.597%	of the amount in excess of $104,250
more than	–	$208,500	$ 7,991.89	plus	4.997%	of the amount in excess of $208,500

Back

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 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.

Back

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 IT 1040 or SD 100 the number of the school district where you lived (resided) or where you were domiciled for the majority of 2015. 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 2015. 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 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
***Bluffton EVSD......0203**
***Columbus Grove LSD......6901**
Delphos CSD......0204
Elida LSD......0205
Lima CSD......0206
***Pandora-Gilboa LSD......6909**
Perry LSD......0207
Shawnee LSD......0208
***Spencerville LSD......0209**
***Waynesfield-Goshen LSD......0606**

ASHLAND COUNTY
Ashland CSD......0301
Black River LSD......5201
Crestview LSD......7002
***Hillsdale LSD......0302**
***Loudonville-Perrysville EVSD......0303**
Lucas LSD......7004
Mapleton LSD......0304
***New London LSD......3903**
***Northwestern LSD......8505**
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
***Ledgemont LSD......2805**
Pymatuning Valley LSD......0407

ATHENS COUNTY
Alexander LSD......0501
***Athens CSD......0502**
Federal Hocking LSD......0503
Nelsonville-York CSD......0504
Trimble LSD......0505
Warren LSD......8405

AUGLAIZE COUNTY
***Botkins LSD......7502**
Indian Lake LSD......4603
***Jackson Center LSD......7506**
Marion LSD......5403
***Minster LSD......0601**
***New Bremen LSD......0602**
***New Knoxville LSD......0603**
***Parkway LSD......5405**
Shawnee LSD......0208
***Spencerville LSD......0209**
St. Marys CSD......0604
***Upper Scioto Valley LSD......3306**
***Wapakoneta CSD......0605**
***Waynesfield-Goshen LSD......0606**

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
***Clermont-Northeastern LSD......1303**
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
***Madison LSD......0905**
Mason CSD......8307
Middletown CSD......0906
Monroe LSD......0910
***New Miami LSD......0907**
Northwest LSD......3113
***Preble Shawnee LSD......6804**
Princeton CSD......3116
***Ross LSD......0908**
***Southwest LSD......3118**
***Talawanda CSD......0909**

CARROLL COUNTY
Brown LSD......1001
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
***Mechanicsburg EVSD......1102**
***Miami East LSD......5504**
Northeastern LSD......1203
***Northwestern LSD......1204**
***Triad LSD......1103**
Urbana CSD......1104
***West Liberty-Salem LSD......1105**

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

CLERMONT COUNTY
Batavia LSD......1301
Bethel-Tate LSD......1302
Blanchester LSD......1401
***Clermont-Northeastern LSD......1303**
Felicity-Franklin LSD......1304
Forest Hills LSD......3104
***Goshen LSD......1305**
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
***Greeneview LSD......2904**
Lynchburg-Clay LSD......3605

***School district income tax in effect for 2015.**

Miami Trace LSD 2401
***Wilmington CSD............................1404**

COLUMBIANA COUNTY

Alliance CSD..................................7601
Beaver LSD 1501
***Columbiana EVSD 1502**
***Crestview LSD...............................1503**
East Liverpool CSD 1504
East Palestine CSD 1505
Leetonia EVSD 1506
Lisbon EVSD 1507
Minerva LSD...................................7610
Salem CSD.....................................1508
Southern LSD 1509
***United LSD 1510**
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

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

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

DEFIANCE COUNTY

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

DELAWARE COUNTY

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

ERIE COUNTY

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

FAIRFIELD COUNTY

***Amanda-Clearcreek LSD...............2301**
***Berne Union LSD 2302**
***Bloom-Carroll LSD.........................2303**
***Canal Winchester LSD 2502**
***Fairfield Union LSD 2304**
***Lancaster CSD 2305**
***Liberty Union-Thurston LSD.........2306**
Northern LSD..................................6403
***Pickerington LSD..........................2307**
***Reynoldsburg CSD........................2509**
***Southwest Licking LSD................4510**
***Teays Valley LSD 6503**
***Walnut Township LSD 2308**

FAYETTE COUNTY

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

FRANKLIN COUNTY

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

FULTON COUNTY

Anthony Wayne LSD 4801
Archbold-Area LSD.........................2601
***Evergreen LSD 2602**
***Gorham Fayette LSD 2603**
***Liberty Center LSD 3502**
***Pettisville LSD...............................2604**
Pike-Delta-York LSD.......................2605
***Swanton LSD.................................2606**
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

***Berkshire LSD...............................2801**
Cardinal LSD 2802
Chagrin Falls EVSD........................1808
Chardon LSD..................................2803
Kenston LSD...................................2804

***School district income tax in effect for 2015.**

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

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

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
***Southwest LSD 3118**
St. Bernard-Elmwood Place CSD....3119
Sycamore Community CSD............3120
Three Rivers LSD 3121
Winton Woods CSD........................3105
***Wyoming CSD..............................3122**

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

***McComb LSD 3206**
***North Baltimore LSD 8705**
***Riverdale LSD 3305**
Van Buren LSD 3207
***Vanlue LSD...................................3208**

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

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
***Bowling Green CSD......................8701**
***Holgate LSD 3501**
***Liberty Center LSD 3502**
Napoleon Area CSD 3503
***Otsego LSD 8707**
***Patrick Henry LSD 3504**
***Pettisville LSD..............................2604**

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
***Greenfield EVSD 3603**
***Hillsboro CSD...............................3604**
Lynchburg-Clay LSD.......................3605
Miami Trace LSD 2401

HOCKING COUNTY
***Berne Union LSD 2302**
***Fairfield Union LSD 2304**
***Logan Elm LSD 6502**
Logan-Hocking LSD........................3701
Nelsonville-York CSD 0504
Southern LSD 6404
Vinton County LSD 8201

HOLMES COUNTY
***Danville LSD..................................4202**
East Holmes LSD 3801
Garaway LSD 7903
***Loudonville-Perrysville EVSD 0303**
Southeast LSD...............................8508
***Triway LSD 8509**
West Holmes LSD 3802

HURON COUNTY
***Bellevue CSD 3901**
***Buckeye Central LSD 1701**
Edison LSD....................................2201

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

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
***Centerburg LSD 4201**
***Clear Fork Valley LSD...................7001**
***Danville LSD..................................4202**
East Knox LSD 4203
Fredericktown LSD 4204
***Loudonville-Perrysville EVSD 0303**
Mount Vernon CSD.........................4205
***North Fork LSD 4508**
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
***Centerburg LSD 4201**
East Knox LSD 4203
Granville EVSD...............................4501
Heath CSD......................................4502
***Johnstown-Monroe LSD 4503**
Lakewood LSD 4504

***School district income tax in effect for 2015.**

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

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

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
***New London LSD..........................3903**
North Ridgeville CSD...................... 4711
***Oberlin CSD..................................4712**
Olmsted Falls CSD 1822
Sheffield-Sheffield Lake CSD 4713
Strongsville CSD.............................1830
Vermilion LSD.................................2207
***Wellington EVSD...........................4715**

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

MADISON COUNTY
***Fairbanks LSD...............................8001**
***Jefferson LSD 4901**
***Jonathan Alder LSD 4902**
***London CSD..................................4903**
Madison-Plains LSD 4904
***Mechanicsburg EVSD...................1102**

Miami Trace LSD 2401
Westfall LSD 6504

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

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

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

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

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

MIAMI COUNTY
***Bethel LSD....................................5501**
***Bradford EVSD..............................5502**
***Covington EVSD 5503**
***Franklin Monroe LSD....................1903**

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

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

MONTGOMERY COUNTY
Beavercreek LSD............................2901
Brookville LSD 5701
***Carlisle LSD...................................8301**
Centerville CSD 5702
Dayton CSD....................................5703
***Fairborn CSD.................................2903**
Huber Heights CSD 5715
Jefferson Township LSD 5704
Kettering CSD.................................5705
Mad River LSD 5706
Miamisburg CSD.............................5707
***New Lebanon LSD 5708**
Northmont CSD 5709
Northridge LSD...............................5710
Oakwood CSD 5711
***Preble Shawnee LSD....................6804**
***Tri-County North LSD...................6806**
Trotwood-Madison CSD 5712
***Valley View LSD 5713**
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
***Buckeye Valley LSD......................2102**
***Cardington-Lincoln LSD 5901**
Fredericktown LSD 4204
Galion CSD.....................................1705
***Highland LSD 5902**
Lexington LSD 7003
***Mount Gilead EVSD 5903**
***Northmor LSD 5904**
River Valley LSD.............................5105

MUSKINGUM COUNTY
East Muskingum LSD 6001
Franklin LSD...................................6002
***Licking Valley LSD........................4506**
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

***School district income tax in effect for 2015.**

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

***School district income tax in effect for 2015.**

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
***Northwest LSD**	**7612**
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
***Buckeye Valley LSD**	**2102**
Dublin CSD	2513
***Fairbanks LSD**	**8001**
Hilliard CSD	2510
***Jonathan Alder LSD**	**4902**
Marysville EVSD	8002
***North Union LSD**	**8003**
***Triad LSD**	**1103**

VAN WERT COUNTY

***Crestview LSD**	**8101**
Delphos CSD	0204
Lincolnview LSD	8102
***Parkway LSD**	**5405**
***Spencerville LSD**	**0209**
***Van Wert CSD**	**8104**
***Wayne Trace LSD**	**6303**

VINTON COUNTY

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

WARREN COUNTY

Blanchester LSD	1401
***Carlisle LSD**	**8301**
Clinton-Massie LSD	1402
Franklin CSD	8304
***Goshen LSD**	**1305**
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
***Xenia Community CSD**	**2906**

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

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

WILLIAMS COUNTY

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

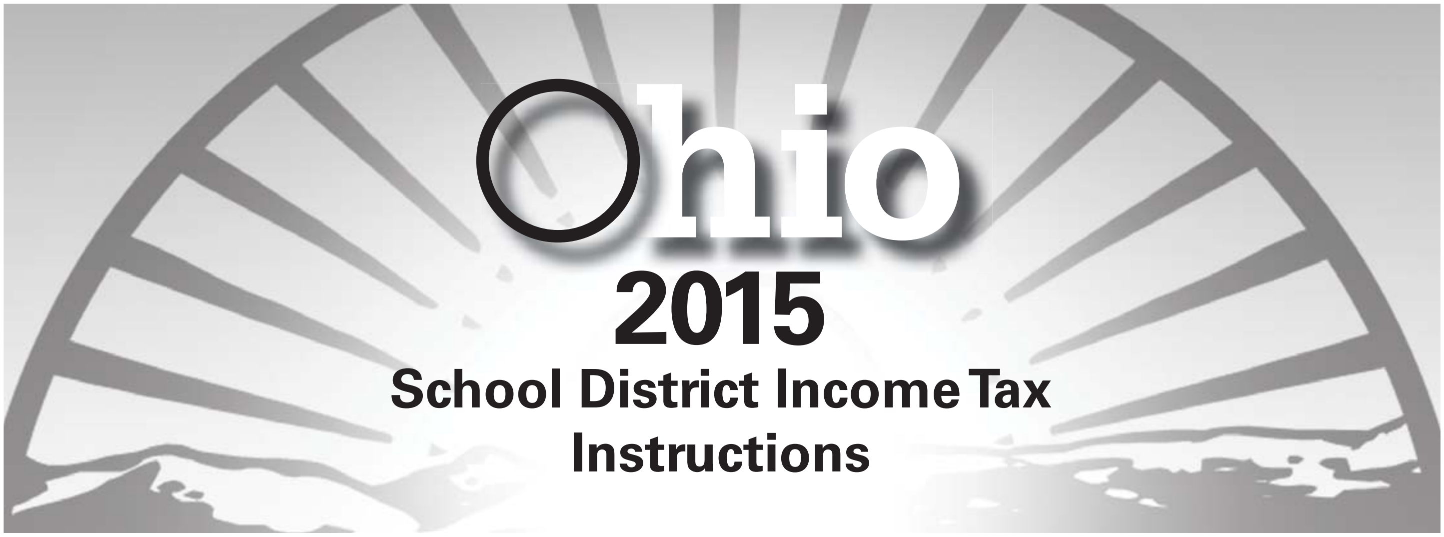
WOOD COUNTY

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

WYANDOT COUNTY

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

***School district income tax in effect for 2015.**



General Information for Ohio 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 2015; 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 2015 and either (i) had any income for a **traditional** tax base school district or (ii) had earned income for an **earned income** tax base school district (see "Tax Type" discussion below). Taxpayers residing in **traditional** tax base school districts must file Ohio 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 2015. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio 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 income tax base (Ohio adjusted gross income less the exemption amount) as shown on Ohio IT 1040, line 5 and estates pay the school district income tax based upon Ohio taxable income as shown on Ohio IT 1041, line 3. Taxpayers filing an Ohio income tax return and residing in **traditional** tax base school districts must file Ohio SD 100 even if none of their income is subject to the tax.

Earned Income 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** 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** 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** 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** 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 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 Ohio SD 100, line 6 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 SD 100, line 6. Note that taxpayers who are 65 or older before Jan. 1, 2016 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 Ohio SD 100, line 1). There is no age limit.

Filing Due Date

- Generally, you must file this return and make all payments by April 18, 2016. If you choose a paperless method and use direct deposit, most likely you will receive your refund in approximately 15 business days.
- For due date exceptions that may apply, see "I Can't File My Ohio SD 100..." 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 SD 100 By April 18, 2016. Can I Get an Extension?

Yes, if you have an extension of time **to file** your federal 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 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 18, 2016.

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 18, 2016. 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 18, 2016.

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 18, 2016 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 2016 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 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 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 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 Ohio SD 100, Schedule A (lines 19-23). Complete lines 19 and 21, and enter on line 22 the same amount that you entered on line 21. Then enter a -0- on line 23 and on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 10, 12, 16 and 18.

If school district income tax was withheld for an **earned income** tax base school district (see listings on page SD 7), complete Ohio SD 100, Schedule B (lines 24-27) by entering a -0- on lines 24, 25 and 27. Then enter a -0- on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 10, 12, 16 and 18.

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 SD 100ES), which is on our Web site at **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 2015 Ohio SD 100

The 2015 Ohio 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 **2015.**
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 **(UPPERCASE only)** inside the boxes as shown below:

1	2	3		A	N	Y		S	T	R	E	E	T

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 at the top of 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 9.

Preparers should provide PTIN on the paper and/or electronically filed returns if available.

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

Make any corrections to your return by filing an amended school district income tax return for the year that you are correcting. Mark "yes" on the amended return checkbox on Ohio SD 100 to indicate when filing an amended school district return and attach the 2015 Ohio SD IT RE, Reason and Explanation of Corrections. The amended return should reflect the total of the new values rather than the change in value. 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; AND
- If changing school district residency status to part-year or full-year nonresident, include documentation to support your claim.

If you correct your federal income tax return or if you are audited by the IRS, you must file Ohio amended school district income tax return within 60 days of the final determination of the IRS correction.

CAUTION

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 within 60 days of the final determination of the federal change.

Do I Have To Make School District Estimated Income Tax Payments for 2016?

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 2016 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforward from 2015 to 2016.

Even if you will owe more than $500, you do not have to make estimated school district income tax payments if either (i) your 2016 combined Ohio and school district income tax withholding amounts and overpayment carryforwards from 2015 to 2016 are at least 90% of your 2016 combined state and school district income tax or (ii) your 2016 combined state and school district income tax withholding amounts and overpayment carryforwards from 2015 to 2016 are equal to or greater than your 2015 combined Ohio and school district income tax. For purposes of these tests, your year 2015 overpayment credited to year 2016 does not include any year 2015 tax payment that you made after April 18, 2016.

Estimated payments can be made electronically on our Web site at **tax.ohio.gov**. Or you can obtain Ohio SD 100ES from our Web site at **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 SD 100, go to our Web site at:

http://tax.ohio.gov/lawreferences/2015sdlawreferences.stm.

Line Instructions for Ohio SD 100

Be sure to keep a copy of this return for your records. If during 2015 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 Ohio SD 100, Schedule A (lines 19-23) and enter on line 1 the amount you show on line 23.

Line 1 – Earned Income Tax Base School District Filer

Complete Ohio SD 100, Schedule B (lines 24-27) and enter on line 1 the amount you show on line 27.

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, 2016. 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 10 is more than $500, complete and enclose Ohio IT/SD 2210, which can be found on our Web site at **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 IT/SD 2210 if the sum of (i) line 7 of Ohio SD 100 and (ii) your 2014 school district income tax overpayment credited to 2015 is equal or greater than one of the following:

- 90% of your 2015 school district income tax (2015 Ohio SD 100, line 6); OR
- 100% of your 2014 school district income tax (2014 Ohio SD 100, line 6).

Note: For purposes of this exception, you must reduce your 2014 school district income tax overpayment credited to 2015 by any 2014 income tax you paid after April 18, 2016.

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 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 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 SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

Line 8 – 2015 Estimated and Extension Payments and 2015 Overpayment Credited to 2016

Amounts carried over or paid for one school district cannot be used for any other school district.

Line 9 – Amount Previously Paid (Amended Returns Only)

Enter on this line the amount previously paid with your original and/or amended return on line 13.

Line 11 – Overpayment Previously Received (Amended Returns Only)

Enter the amount previously overpaid on your original and/or amended return, line 16. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year and school district number shown on the front of this form – even if you have not yet received the refund;
- Amounts you previously claimed as an overpayment credit to the following year

Reduce the amount on this line by the interest penalty and interest and penalty shown on your originally filed return.

Line 14 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page

Example of Part-Year Resident Adjustment
Ohio SD 100, Line 22 – 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 Income Tax Base

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 income tax base (Ohio SD 100, line 19)	$58,050

Computation for Ohio SD 100, Line 22, Adjustment for the Portion of Lee's Ohio Income Tax Base 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 22 (Ohio 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 (Ohio SD 100, line 23)		$42,050

12), interest is due from April 18, 2016 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 16 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 2016 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 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 "2015 SD 100" on your paper check or money order. Include Ohio SD 40P (see our Web site at tax.ohio.gov) and your payment with Ohio SD 100.

If you cannot pay the amount you owe, you still must file the return by April 18, 2016 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 17 – Overpayment Credited to Year 2016

Indicate the amount of line 16 that you want us to credit to your 2016 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 18 – Your Refund

This is your refund after any reduction on line 14. If line 14 is more than the overpayment shown on line 16, you have an amount due. Enter this amount on line 15 and follow the instructions.

CAUTION

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 Method (Lines 19, 20, 21, 22 and 23)

Complete Ohio SD 100, Schedule A only if you entered on page 1 of Ohio SD 100 a **traditional income** tax base school district number (see listings on pages SD 7-8).

Note: If your filing status is married filing jointly, then complete Ohio SD 100, Schedule A for both you and your spouse.

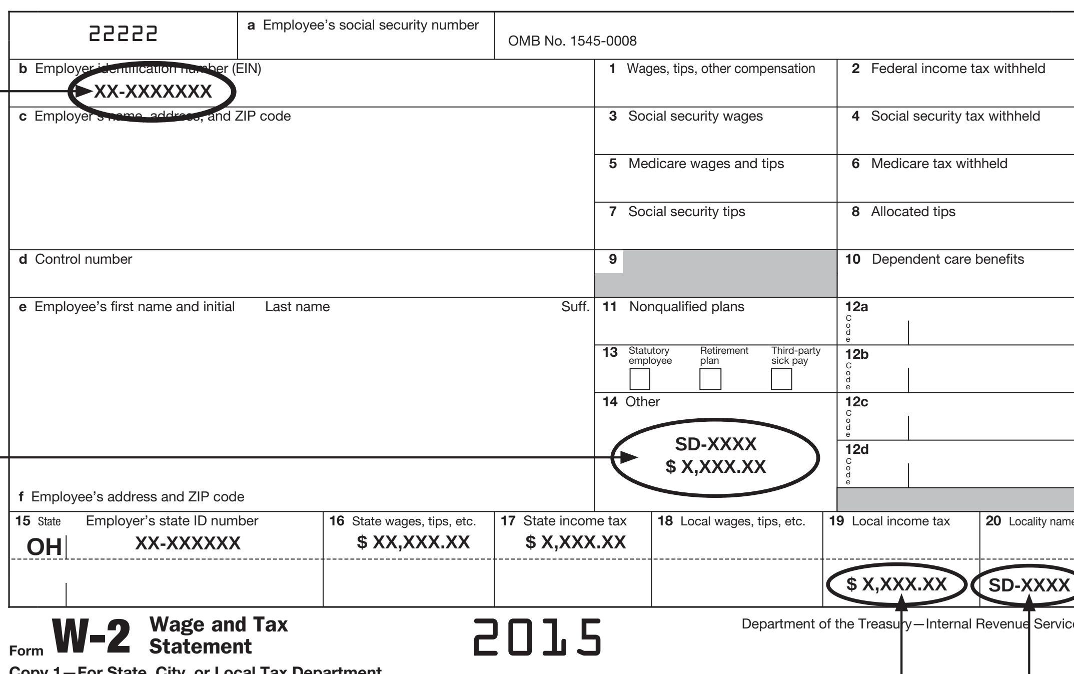
Sample W-2 – This form reports taxpayers' wages and withholding

See "School District Income Tax Withheld" on page SD 4 of these instructions

Place all W-2 documents after the last page of your Ohio SD 100. 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): XX-XXXXXXX

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

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 | Suff.

11 Nonqualified plans | 12a Code

13 Statutory employee | Retirement plan | Third-party sick pay | 12b Code

14 Other: SD-XXXX $ X,XXX.XX | 12c Code | 12d Code

f Employee's address and ZIP code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OH	XX-XXXXXX	$ XX,XXX.XX	$ X,XXX.XX		$ X,XXX.XX	SD-XXXX

Form W-2 Wage and Tax Statement 2015

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).

Line 19 – Ohio Income Tax Base

If you filed your Ohio income tax return using Ohio IT 1040, enter the amount from line 5.

Line 20 – Business Income Deduction Add-Back

If you took the business income deduction on Ohio Schedule A, line 12 enter this amount on line 20.

Line 22 – 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:

- 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 "2015 SD 100."

Show on this line the portion of your Ohio income tax base (Ohio IT 1040, line 5) 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 Ohio IT 1040, Schedule A (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** 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 Ohio IT 1040, Schedule A).

For a detailed example, see page SD 4.

Schedule B – Earned Income Only Tax Base (Lines 24, 25, 26 and 27)

Taxpayers domiciled in any of the **earned income** 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 Ohio SD 100, Schedule B only if you entered on Ohio SD 100, page 1 an **earned income** tax base school district number (see listings on page SD 7).

Note: If your filing status is married filing jointly, then complete Ohio SD 100, Schedule B for both you and your spouse.

Line 24 – Wages and Other Compensation

Show on this line the amount you reported on federal 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you earned while you were a resident of an **earned income** 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/her 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 25 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see federal 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** tax base school district and (ii) are included in Ohio income tax base (Ohio IT 1040, line 5). Do not include on this line minister housing allowances that are not part of Ohio IT 1040, line 5 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** tax base school district. Enclose with this return a copy of federal 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio SD 100.

Line 26 – Depreciation Expense Adjustment

This depreciation expense adjustment might be used if Ohio were not in conformity with the IRS based on entries from Ohio Schedule A, lines 3 and 7. 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** 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.

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School Districts With an Income Tax for 2015

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Boldface indicates a newly enacted rate, a rate change for 2015 or a change in the tax type.

Earned Income Only Tax Base School Districts

SD#	School District Name (and Counties)	Decimal Rate	Percent
2301	Amanda-Clearcreek LSD (Fairfield)	.0150	1½%
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
2302	**Berne-Union LSD (Fairfield, Hocking)**	**.0200**	**2%**
5501	Bethel LSD (Miami)	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby)	.0125	1¼%
5901	Cardington-Lincoln LSD (Marion, Morrow)	.0075	¾%
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)**	**.0125**	**1¼%**
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%
7203	Gibsonburg EVSD (Sandusky, Wood)	.0075	¾%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
0302	Hillsdale LSD (Ashland, Wayne)	.0125	1¼%
7403	Hopewell-Loudon LSD (Seneca)	.0050	½%
7506	Jackson Center LSD (Auglaize, Logan, Shelby)	.0150	1½%
4901	**Jefferson LSD (Madison)**	**.0100**	**1%**
4902	**Jonathan Alder LSD (Franklin, Madison, Union)**	**.0125**	**1¼%**
2305	Lancaster CSD (Fairfield)	.0150	1½%
6502	Logan Elm LSD (Hocking, Pickaway)	.0100	1%
2805	Ledgemont LSD (Astabula, Geauga)	.0125	1¼%
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%
8706	**Northwood LSD (Wood)**	**.0025**	**¼%**
8504	Norwayne LSD (Medina, Wayne)	.0075	¾%
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%
6806	**Tri-County North LSD (Darke, Montgomery, Preble)**	**.0100**	**1%**
8509	Triway LSD (Holmes, Wayne)	.0075	¾%
5509	Troy CSD (Miami)	.0150	1½%
2308	Walnut Township LSD (Fairfield)	.0175	1¾%
3907	Willard CSD (Crawford, Huron)	.0075	¾%

Traditional Tax Base School Districts

SD#	School District Name (and Counties)	Decimal Rate	Percent
3301	Ada EVSD (Hancock, Hardin)	.0150	1½%
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%
3202	Arlington LSD (Hancock)	.0125	1¼%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
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%
5503	Covington EVSD (Miami)	.0200	2%
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%

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School Districts With an Income Tax for 2015

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Traditional Tax Base School Districts (cont'd.)

SD#	School District Name (and Counties)	Decimal Rate	Percent
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
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)**	**.0075**	**¾%**
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%

Traditional Tax Base School Districts (cont'd.)

SD#	School District Name (and Counties)	Decimal Rate	Percent
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%
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)**	**.0175**	**1¾%**
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%
6805	Twin Valley Community LSD (Preble)	.0150	1½%
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%
1105	West Liberty-Salem LSD (Champaign, Logan)	.0175	1¾%
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

E-mail Us
Frequently Asked Questions
Information Releases
Instructions
Refund Status
Tax Forms

By Phone

Toll-Free Telephone Numbers

Toll-Free 24-Hour **Refund Hotline**	1-800-282-1784
Toll-Free **Tax Questions**	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

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

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.

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, 2016 through April 18, 2016.

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.

Want to know the status of your refund?
Need a tax form or have questions?

Visit our Web site at 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.**

Most electronic filers receive their refunds in approximately 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.

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 2015 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 2016 estimated income tax (Ohio IT 1040ES) and/or your estimated school district income tax (Ohio 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 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 for additional direct deposit information.