

Personal & School District Income Tax

Deborah Smith, Administrator
Teakilla Phillips, Supervisor



Department of
Taxation

Personal & School District Income

- Fraud
- New School districts
- Legislative Updates
- Online Services
- Software Vendors
- Mobile App

Personal & School District Income

| Suspicious Filers through 11/21/14 | <u>2014</u> Calendar YTD | <u>2013</u> YTD Comparison |
|--|-----------------------------|-------------------------------|
| Refund Reductions | \$260,343,143 | \$7,956,757 |

- Working on ID Confirmation Solution
- New analytical business rules for fraud detection
- Registration change for our Online Services

To report Ohio Tax Fraud, call **1-800-757-6091**

Identity Theft

- Substantial increase in amount of ID theft perpetrated during 2014
 - Majority filed during “non-peak” filing season
 - Increased number of deceased taxpayer filings
 - High percentage of ID theft returns filed using I-File product
- “Manufactured” ID theft – fake business
- New email address for ID Theft communications:
OhioIDTheft@tax.state.oh.us

ID Theft Solution

- Creating “up front” filter to apply to all tax returns filed
- Review all demographic information on return & assign “probability of fraud” factor - determines how return is processed by ODT
- Some taxpayers will be required to complete an Identification confirmation quiz
 - Taxpayers will receive letter directing them to take self-service quiz on taxations website or to phone specific ODT group for assistance in completing the quiz

ID Theft Solution

Coming Attractions:

- Video tutorial for ID quiz
- Establishing specific call center for quiz-related calls
1-855-855- 7579

Sample ID Confirmation Letter

Reference #: 123456

The Ohio Department of Taxation (ODT) has implemented security measures to confirm your identity as it pertains to the tax return recently filed. This process has been put into place to better safeguard taxpayer dollars by preventing income tax fraud.

As a result, your tax return has been selected for identity confirmation and will require you to successfully pass the identity confirmation quiz in order to continue processing of your return.

The identity confirmation quiz will be available for up to 30 days. If you do not take the quiz, processing of your return will not continue. If you do not pass the quiz, **instructions will be provided**.

The quiz should only take a few minutes of your time. The quiz is based on information associated with the individual to whom this letter is addressed and answers appropriate for that individual should be used when selecting your responses.

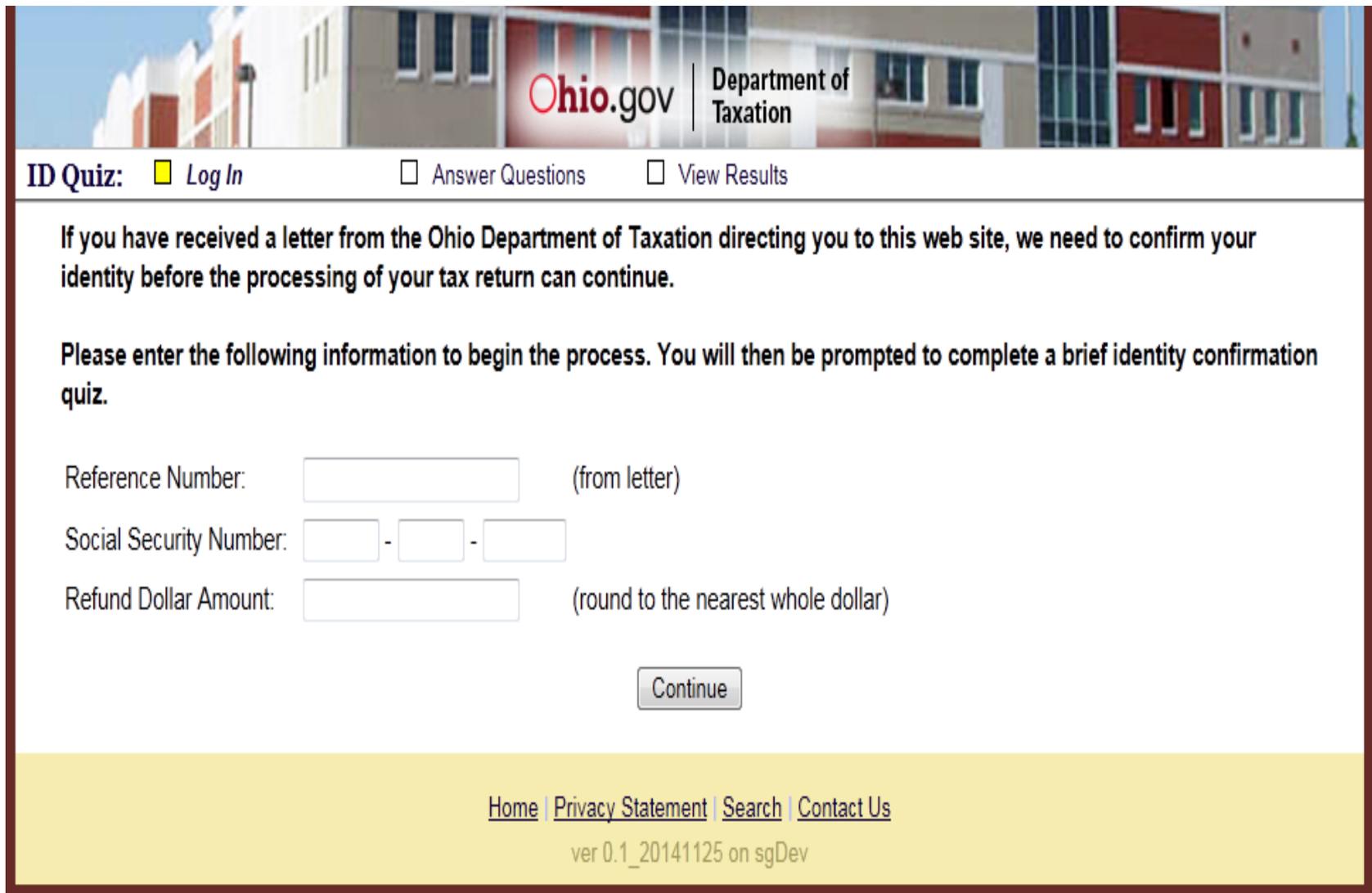
You must go to our website at tax.ohio.gov to access the quiz. There, you will also find a video that explains the process and frequently asked questions.

You will need to have the following information available when you begin the quiz:

- Reference Number from this letter (listed above)
- Your social security number
- Refund amount requested on the return listed above

If you do not have access to the internet you may call 1-855-855-7579 and speak to one of our agents who can assist you with the quiz. This number should only be used if you need assistance with the quiz.

ID Confirmation Quiz – Login Screen



The screenshot shows the Ohio.gov Department of Taxation ID Confirmation Quiz login screen. At the top, there is a header with the Ohio.gov logo and the Department of Taxation name. Below the header, there is a navigation bar with the text "ID Quiz:" followed by a yellow square icon, "Log In", and two checkboxes labeled "Answer Questions" and "View Results". The main content area contains a paragraph explaining the purpose of the quiz, followed by instructions to enter information to begin the process. There are three input fields: "Reference Number:" with a single text box and "(from letter)", "Social Security Number:" with three separate text boxes separated by dashes, and "Refund Dollar Amount:" with a single text box and "(round to the nearest whole dollar)". A "Continue" button is located below the input fields. At the bottom, there is a footer with links for "Home", "Privacy Statement", "Search", and "Contact Us", and the version number "ver 0.1_20141125 on sgDev".

Ohio.gov | Department of Taxation

ID Quiz: Log In Answer Questions View Results

If you have received a letter from the Ohio Department of Taxation directing you to this web site, we need to confirm your identity before the processing of your tax return can continue.

Please enter the following information to begin the process. You will then be prompted to complete a brief identity confirmation quiz.

Reference Number: (from letter)

Social Security Number: - -

Refund Dollar Amount: (round to the nearest whole dollar)

[Home](#) | [Privacy Statement](#) | [Search](#) | [Contact Us](#)

ver 0.1_20141125 on sgDev

ID Confirmation Quiz - Response

Taxpayer was not found in Taxation's database

ID Quiz: Log In Answer Questions View Results

If you have received a letter from the Ohio Department of Taxation directing you to this web site, we need to confirm your identity before the processing of your tax return can continue.

Please enter the following information to begin the process. You will then be prompted to complete a brief identity confirmation quiz.

We were unable to find you in our system. Please review the information you entered below. If any values were entered incorrectly, correct them and try again; otherwise, please [click here](#) for further instructions.

Reference Number: (from letter)

Social Security Number: - -

Refund Dollar Amount: (round to the nearest whole dollar)

[Home](#) | [Privacy Statement](#) | [Search](#) | [Contact Us](#)

ver 0.1_20141125 on sgDev

ID Confirmation Quiz - Response

Taxpayer already passed the quiz in previous session



The screenshot shows the Ohio.gov Department of Taxation website. At the top, there is a navigation bar with the following items: "ID Quiz:" followed by a green checkmark icon and the text "Log In"; a green checkmark icon and the text "Answer Questions"; and a yellow square icon and the text "View Results". Below the navigation bar, the main content area contains two lines of blue text: "Your identity was already verified during a previous session. The processing of your tax return has resumed." and "No further action from you is required. Please allow up to 3 weeks for processing." In the center of the page, there is a grey button with the text "Exit". At the bottom of the page, there is a yellow footer bar containing the text: "[Home](#) | [Privacy Statement](#) | [Search](#) | [Contact Us](#)" and "ver 0.1_20141125 on sgDev".

ID Confirmation Quiz - Response

Taxpayer already Failed the quiz, and cannot retry



The screenshot shows the Ohio.gov Department of Taxation website. At the top, there is a navigation bar with the following items: "ID Quiz:" followed by a checked checkbox for "Log In", a checked checkbox for "Answer Questions", and an unchecked checkbox for "View Results". Below the navigation bar, a message in blue text reads: "We were unable to confirm your identity during a previous session. In order to continue processing your tax return, additional information will be required." Below this message, there is a link: "Please [click here](#) for further instructions." At the bottom of the main content area, there is a button labeled "Exit". The footer of the page contains links for "Home", "Privacy Statement", "Search", and "Contact Us", along with the version information "ver 0.1_20141125 on sgDev".

Ohio.gov | Department of Taxation

ID Quiz: Log In Answer Questions View Results

We were unable to confirm your identity during a previous session. In order to continue processing your tax return, additional information will be required.

Please [click here](#) for further instructions.

Exit

[Home](#) | [Privacy Statement](#) | [Search](#) | [Contact Us](#)

ver 0.1_20141125 on sgDev

ID Confirmation Quiz

ID Quiz: Log In

Answer Questions

View Results

Complete the security survey below.

#1 Which of the following STREETS have you PREVIOUSLY or CURRENTLY used as your address?

- WAGON WHEEL DR
- J M KEYNES LN
- STANTON CIR S
- 38TH PL
- NONE OF THE ABOVE

#2 Which of the following CITIES have you PREVIOUSLY OR CURRENTLY used as your address?

- FREDERICK
- SYKESVILLE
- LAS VEGAS
- PLANT CITY
- NONE OF THE ABOVE

#3 Which of the following age ranges most closely match the AGE of DONNA WRITE?

- 43-47
- 61-65
- 34-38
- 70-74
- NONE OF THE ABOVE

ID Confirmation Quiz - Response

Individual Passed Quiz



The screenshot shows the Ohio.gov Department of Taxation website. At the top, there is a navigation bar with the following items: "ID Quiz:" followed by a green checkmark icon and "Log In", another green checkmark icon and "Answer Questions", and a yellow square icon and "View Results". Below this bar, the main content area contains two lines of blue text: "Thank you for verifying your identity. We will now continue processing your tax return." and "No further action from you is required. Please allow up to 3 weeks for processing." In the center of the page, there is a grey button labeled "Exit". At the bottom of the page, there is a yellow footer bar containing the links "Home", "Privacy Statement", "Search", and "Contact Us", followed by the text "ver 0.1_20141125 on sgDev".

Ohio.gov | Department of Taxation

ID Quiz: Log In Answer Questions View Results

Thank you for verifying your identity. We will now continue processing your tax return.

No further action from you is required. Please allow up to 3 weeks for processing.

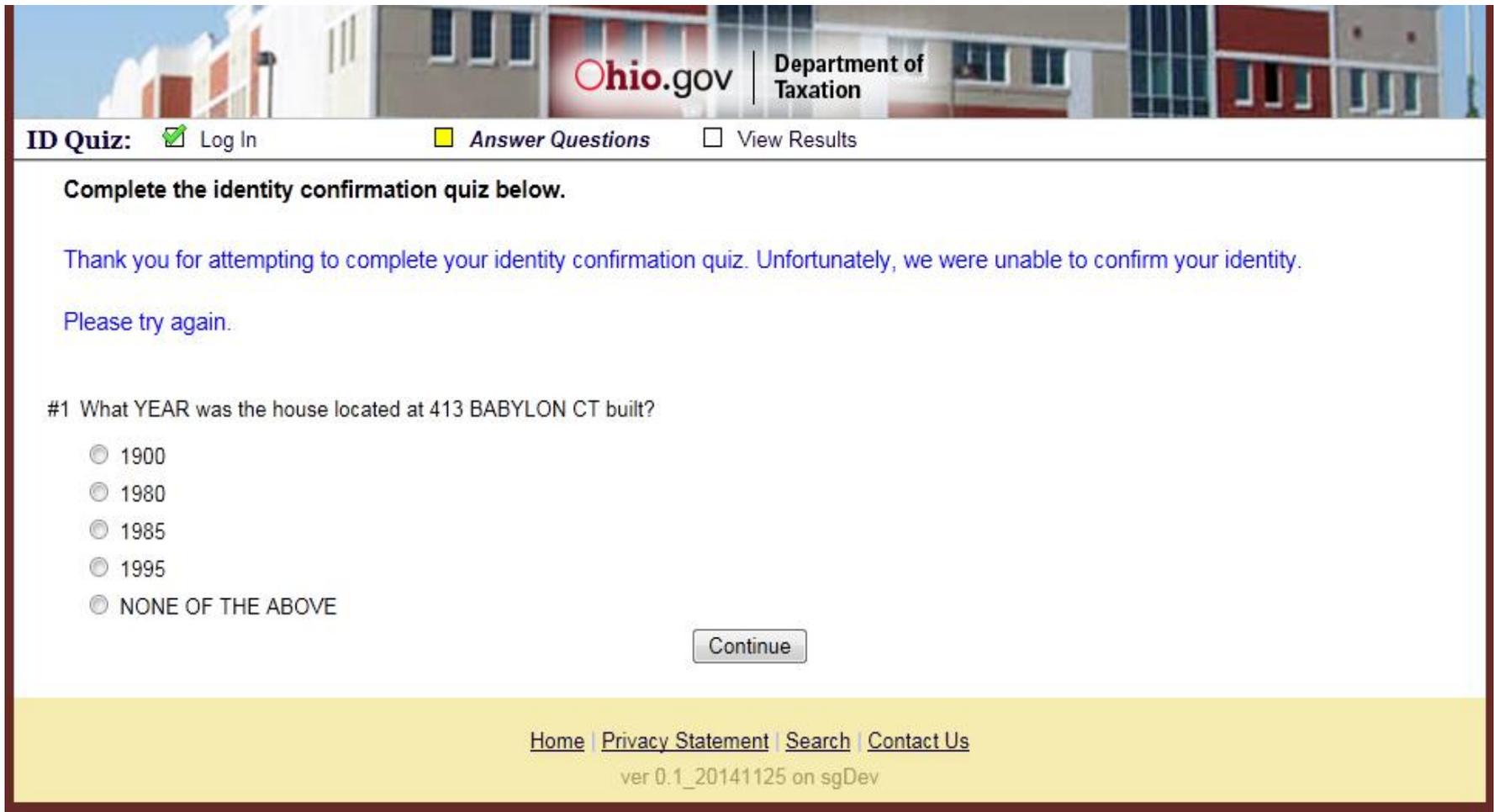
Exit

[Home](#) | [Privacy Statement](#) | [Search](#) | [Contact Us](#)

ver 0.1_20141125 on sgDev

ID Confirmation Quiz - Response

Individual Failed Quiz; Provide Another Quiz



The screenshot shows the Ohio.gov Department of Taxation ID Confirmation Quiz interface. At the top, there is a header with the Ohio.gov logo and the Department of Taxation name. Below the header, there is a navigation bar with three options: "ID Quiz:" with a green checkmark and "Log In", "Answer Questions" with a yellow square, and "View Results" with a white square. The main content area contains the following text:

Complete the identity confirmation quiz below.

Thank you for attempting to complete your identity confirmation quiz. Unfortunately, we were unable to confirm your identity.

Please try again.

#1 What YEAR was the house located at 413 BABYLON CT built?

- 1900
- 1980
- 1985
- 1995
- NONE OF THE ABOVE

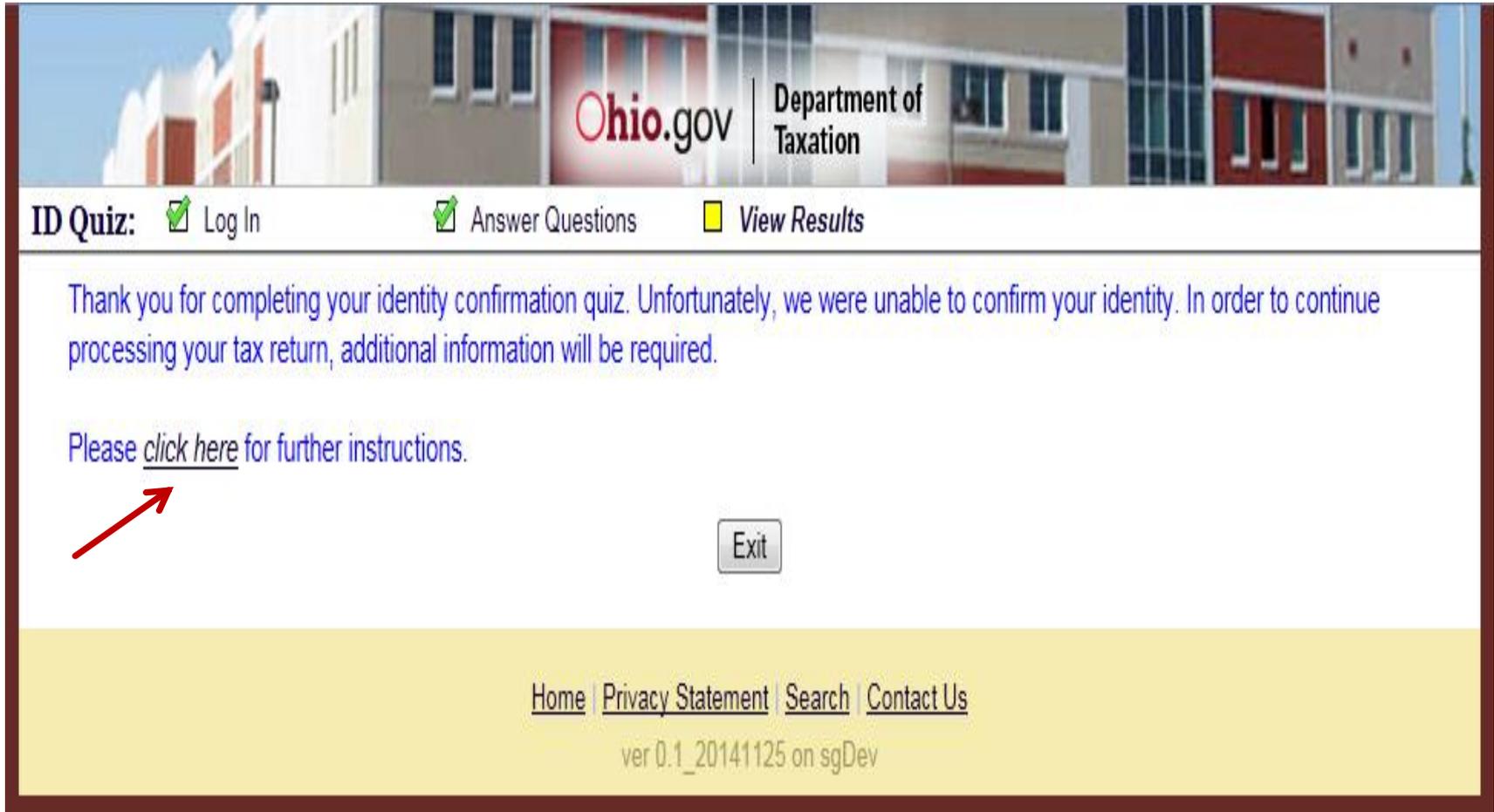
Continue

Home | [Privacy Statement](#) | [Search](#) | [Contact Us](#)

ver 0.1_20141125 on sgDev

ID Confirmation Quiz - Response

Individual Failed Quiz; No More Attempts Available



The screenshot shows the Ohio.gov Department of Taxation website. At the top, there is a navigation bar with the following items: "ID Quiz:" followed by a green checkmark icon and "Log In", a green checkmark icon and "Answer Questions", and a yellow square icon and "View Results". Below the navigation bar, the main content area contains the following text: "Thank you for completing your identity confirmation quiz. Unfortunately, we were unable to confirm your identity. In order to continue processing your tax return, additional information will be required." Below this text is a blue hyperlink: "Please click here for further instructions." A red arrow points to the "click here" text. Below the hyperlink is a grey "Exit" button. At the bottom of the page, there is a yellow footer bar containing the following links: "Home", "Privacy Statement", "Search", and "Contact Us". Below these links is the text "ver 0.1_20141125 on sgDev".

Ohio.gov | Department of Taxation

ID Quiz: Log In Answer Questions View Results

Thank you for completing your identity confirmation quiz. Unfortunately, we were unable to confirm your identity. In order to continue processing your tax return, additional information will be required.

Please click here for further instructions.

Exit

[Home](#) | [Privacy Statement](#) | [Search](#) | [Contact Us](#)

ver 0.1_20141125 on sgDev

ID Quiz – Failed, now What?

IDENTITY CONFIRMATION DOCUMENTATION

If you did not pass the quiz or choose to forgo the quiz, the following documentation is needed from you in order to continue processing your return:

1. A minimum of one (1) valid, government issued picture ID from list below:
 - Copy of valid driver's license or state issued ID card
 - Copy of current passport
 - Copy of military ID
 - i. If you do not have a valid, government issued picture ID we need a copy of your social security card and a copy of your birth certificate
2. A minimum of one (1) of the following:
 - Copy of your birth certificate
 - Copy of a current utility bill in your name at the address indicated on the recently filed Ohio income tax return(s) (i.e. water bill, gas bill, electric bill, etc.)
3. Copy of your social security card or copy of valid ITIN verification letter (if applicable)
4. Copy of all employer issued W-2(s), W-2G(s), 1099(s) and/or Schedule K-1 form(s). ***Please note that tax preparation software generated wage statements and/or copies of IRS Wage & Income statements are not acceptable forms to support Ohio income tax withholding claimed on your Ohio income tax return.***
5. Copy of pages 1 & 2 of your recently filed federal income tax return
6. Copy of all other supporting documentation (including worksheets, if applicable) used in the preparation of your recently filed Ohio income tax return(s) for any deduction(s) and/or credit(s) taken
7. Copy of the front page of the identity confirmation quiz letter

Fax to 206-XXX-XXXX (TBD)

or Mail to:

Ohio Department of Taxation
Identity Confirmation Unit
PO Box 182847
Columbus, OH 43218-2847

ID Quiz – FAQ's

1. Why is Ohio Department of Taxation requiring people to take the quiz?
2. How do you select people to take the quiz?
3. How does the process work?
4. Can I take the quiz if I have not received the Identity Confirmation letter?
5. Can someone other than the taxpayer take the quiz?
6. What information will I need to take the quiz?
7. What documentation will I need to provide?
8. Where do I send additional documentation if required to do so?

Fraud – Impact to Filing Season?

- Electronic filing with direct deposit.
 - Strive for processing refunds in 10/15 days
- Paper returns with paper check
 - Strive for processing refunds in 30 days
- Taxpayers may need to validate identity via quiz or provide supporting documentation

School District Changes 2014 Tax Year Filing

| <u>COUNTY</u> | <u>SD #</u> | <u>SCHOOL DISTRICT</u> | <u>BASE</u> | <u>2014 RATE</u> | <u>ADDITIONAL INFORMATION</u> |
|---------------|-------------|------------------------|-------------|------------------|--|
| ASHLAND | 0302 | HILLSDALE LSD | EI | 1.25% | NEW |
| SANDUSKY | 7203 | GIBSONBURG EVSD | EI | 0.75% | NEW |
| MORROW | 5901 | CARDINGTON-LINCOLN LSD | EI | 0.75% | NEW |
| WAYNE | 8504 | NORWAYNE LSD | EI | 0.75% | NEW Changed Names from “North Central” |

School District Changes 2015 Tax Year Filing

| <u>COUNTY</u> | <u>SD #</u> | <u>SCHOOL DISTRICT</u> | <u>BASE</u> | <u>2015 RATE</u> | <u>ADDITIONAL INFORMATION</u> |
|---------------|-------------|------------------------|-------------|----------------------|-------------------------------|
| PREBLE | 6806 | TRI-COUNTY NORTH LSD | EI | 1.00% | NEW (expires 12/31/2019) |
| WOOD | 8706 | NORTHWOOD LSD | EI | 0.25% | NEW (CPT) |

School District Changes

2015 Calendar Year Withholding

| <u>RENEWED</u> | | | | |
|-----------------|-------------|---------------------|-------------|--|
| <u>Tax base</u> | <u>SD #</u> | <u>Name</u> | <u>Rate</u> | |
| TRAD | 0603 | New Knoxville LSD | 1.25% | 0.25% expires 12/31/29 (1.00% CPT) |
| TRAD | 2602 | Evergreen LSD | 2.00% | 0.75% expires 12/31/19 (0.50% expires 12/31/17, 0.75% CPT) |
| TRAD | 3305 | Riverdale LSD | 1.00% | expires 12/31/17 |
| TRAD | 7405 | Old Fort LSD | 1.00% | expires 12/31/19 |
| TRAD | 8101 | Crestview LSD | 1.00% | expires 12/31/19 |
| TRAD | 8803 | Upper Sandusky EVSD | 1.25% | expires 12/31/19 |

School District Changes 2015 Calendar Withholding

| <u>RATE/BASE CHANGES</u> | | | | |
|------------------------------|-------------|-----------------------|---------------------|------------------------------|
| <u>Tax base</u> | <u>SD #</u> | <u>Name</u> | <u>New Rate</u> | |
| TRAD | 4604 | Riverside LSD | 1.75% | Decrease of 0.25% |
| EI | 2302 | Berne Union LSD | 2.00% | Replaces existing 1.00% TRAD |
| EI | 4901 | Jefferson LSD | 1.00% | Increase of 0.50% |
| EI | 4902 | Jonathan Alder LSD | 1.25% | Increase of 0.50% |
| EI | 5204 | Cloverleaf LSD | 1.25% | Increase of 0.75% |

School District Changes 2015 Calendar Year Withholding

| <u>RENEWED</u> | | | | |
|-----------------|-------------|------------------|-------------|--------------------------------|
| <u>Tax base</u> | <u>SD #</u> | <u>Name</u> | <u>Rate</u> | |
| EI | 0502 | Athens CSD | 1.00% | Expires 12/31/18 |
| TRAD | 0602 | New Bremen LSD | 1.00% | Renewed for CPT |
| TRAD | 2606 | Swanton LSD | 0.75% | expires 12/31/19 |
| TRAD | 3201 | Arcadia LSD | 1.00% | expires 12/31/19 |
| TRAD | 3206 | McComb LSD | 1.50% | 0.50% exp 12/31/19 (1.00% CPT) |
| TRAD | 4202 | Danville LSD | 1.75% | 1.25% exp 12/31/24 (1.00% CPT) |
| TRAD | 7106 | Union Scioto LSD | 0.50% | Expires 12/31/19 |
| TRAD | 7504 | Fort Loramie LSD | 1.50% | Expires 12/31/19 |
| TRAD | 8801 | Carey EVSD | 1.00% | Expires 12/31/19 |

School District Changes 2016 Calendar Year Withholding

| RENEWED | | | | |
|-----------------|-------------|---------------------|-------------|--|
| <u>Tax base</u> | <u>SD #</u> | <u>Name</u> | <u>Rate</u> | |
| TRAD | 6803 | Eaton Community CSD | 1.50% | 0.75% expires 12/31/20 (0.75% CPT) |
| TRAD | 8703 | Elmwood LSD | 1.25% | 0.50% expires 12/31/20, 0.75% expires 12/31/21 |
| TRAD | 1103 | Triad LSD | 1.50% | 0.50% expires 12/31/20 (1.00% CPT) |
| TRAD | 6802 | National Trail LSD | 1.75% | 0.75% expires 12/31/20 (1.00% CPT) |
| TRAD | 8802 | Mohawk LSD | 1.00% | Expires 12/31/20 |

School District Changes

2017 Calendar Year Withholding

| RENEWED | | | | |
|-----------------|-------------|-------------|-------------|--|
| <u>Tax base</u> | <u>SD #</u> | <u>Name</u> | <u>Rate</u> | |
| TRAD | 8703 | Elmwood LSD | 1.25% | 0.50% expires 12/31/20, 0.75% expires 12/31/21 |

Nov.-School District Changes Proposed 2015 Calendar Year

| RENEWED | | | | |
|-----------------|-------------|-----------------|-------------|--------------------|
| <u>Tax base</u> | <u>SD #</u> | <u>Name</u> | <u>Rate</u> | - |
| TRAD | 5010 | Springfield LSD | 1.00% | 1.00% Exp 12/31/20 |

Nov. -School District Changes Proposed 2016 Calendar Year

| RENEWED | | | | |
|-----------------|-------------|--------------------------------|-------------|--|
| <u>Tax base</u> | <u>SD #</u> | <u>Name</u> | <u>Rate</u> | |
| TRAD | 1901 | Ansonia LSD | 1.75% | 1.00% Exp 12/31/20 (0.75% CPT) |
| TRAD | 1902 | Arcanum-Butler LSD | 1.50% | 0.75% Exp 12/31/20 (0.75% CPT) |
| TRAD | 2306 | Liberty Union- Thurston LSD | 1.75% | 0.50% to(CPT)(1.25% CPT) |
| TRAD | 4903 | London CSD | 1.00% | 1.00% exp 12/31/20 |
| TRAD | 5503 | Covington EVSD | 2.00% | 1.25% Exp 12/31/20 (0.75% CPT) |
| TRAD | 5708 | New Lebanon LSD | 1.25% | 0.75% Exp 12/31/20 (0.50% exp 12/31/16) |
| TRAD | 6901 | Columbus Grove LSD | 1.00% | 0.75% Exp 12/31/20 (0.25% exp 12/31/32) |
| TRAD | 6903 | Jennings LSD | .75% | Exp 12/31/20 |

Nov.- School District Changes Proposed 2016 Calendar Year

| RENEWED | | | | |
|-----------------|-------------|---------------|-------------|--------------|
| <u>Tax base</u> | <u>SD #</u> | <u>Name</u> | <u>Rate</u> | |
| EI | 2805 | Ledgemont LSD | 1.25% | exp 12/31/20 |
| EI | 7612 | Northwest LSD | 1.00% | exp 12/31/20 |

Impacts of HB 59 & HB 483

Exemptions & Dependents

- Prohibits "double dipping" for personal and dependency exemptions and exemption credits. ORC 5747.022 and 5747.025 (for 2014 tax return)
- New: Schedule J to claim dependent deduction
 - Update Ifile & Software programs
- Graduated Exemption/Dependent amounts

2014 Schedule J



Department of
Taxation



14230101

taxable year beginning in

2014

Schedule J
Rev. 11/14

Primary SS#

Schedule J

Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return

Use UPPERCASE letters.

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. If you have more than 14 dependents, copy page 2 of this schedule and include all completed pages with your income tax return. Do not list on this schedule the primary and/or spouse reported on the income tax return.

1. Dependent's Social Security no. (required)

Dependent's date of birth (MM/DD/YYYY)

Dependent's first name

M.I.

Last name

2. Dependent's Social Security no. (required)

Dependent's date of birth (MM/DD/YYYY)

Dependent's first name

M.I.

Last name

Dependency Schedule Processing

- New Question on 1040/1040EZ
 - “Is Someone Else Claiming You or Your Spouse (if joint return) as a Dependent?”
- If two people try to claim exact same dependent, either reject at MeF level or ODT system will deny
- Taxpayers may receive letters of reduced refunds, a bill may be generated, etc
- Many new MeF rules

Exemption/Dependent Deduction

HB 483

- Provides for a graduated personal/dependent exemption amount

| <u>Ohio Adjusted Gross Income</u> | <u>Personal/Dependent Exemption</u> |
|-----------------------------------|-------------------------------------|
| up to \$40,000 | \$2,200 |
| >\$40,000 - <\$80,000 | \$1,950 |
| > \$80,000 | \$1,700 |

HB 483

- Accelerated final 1% of tax rate reduction from HB 59 originally slated for the 2015 tax return
- Rates for the 2014 return now encompass total 10% reduction from 2012 rates
- Withholding tables adjusted final 1% in Sept 2014; originally slated for Jan.2015

HB 483

- Increased Earned Income tax credit from 5% of Federal EIC to 10% - 2014 & forward

| 2013 EIC Stats | |
|----------------|--------------|
| # Taxpayers | 574,250 |
| Amt Claimed | \$68,116,148 |

- Federal EITC fraud has developed audit program Ohio will follow

HB 59

- \$20 personal exemption credit continues as “Income-based”
 - OAGI less Exemptions < \$30k
- Suspends indexing of income brackets & Personal exemption amount for taxable yrs 2013-2015

Indexing Tax Tables

| Ohio Taxable Income (from line 5 of Ohio form IT 1040EZ or IT 1040) | 2013 Ohio Tax (enter on line 6 of Ohio form IT 1040EZ or IT 1040) |
|---|--|
| 0 – \$ 5,200 | 0.537% of Ohio taxable income |
| \$ 5,200 – \$ 10,400 | \$ 27.92 plus 1.074% of the amount in excess of \$ 5,200 |
| \$ 10,400 – \$ 15,650 | \$ 83.77 plus 2.148% of the amount in excess of \$ 10,400 |
| \$ 15,650 – \$ 20,900 | \$ 196.54 plus 2.686% of the amount in excess of \$ 15,650 |
| \$ 20,900 – \$ 41,700  | \$ 337.56 plus 3.222% of the amount in excess of \$ 20,900  |
| \$ 41,700 – \$ 83,350 | \$ 1,007.74 plus 3.760% of the amount in excess of \$ 41,700 |

| Ohio Taxable Income (from line 5 of Ohio form IT 1040EZ or IT 1040) | 2014 Ohio Tax (enter on line 6 of Ohio form IT 1040EZ or IT 1040) |
|---|--|
| 0 – \$ 5,200 | 0.528% of Ohio taxable income |
| \$ 5,200 – \$ 10,400 | \$ 27.46 plus 1.057% of the amount in excess of \$ 5,200 |
| \$ 10,400 – \$ 15,650 | \$ 82.42 plus 2.113% of the amount in excess of \$ 10,400 |
| \$ 15,650 – \$ 20,900 | \$ 193.35 plus 2.642% of the amount in excess of \$ 15,650 |
| \$ 20,900 – \$ 41,700  | \$ 332.06 plus 3.169% of the amount in excess of \$ 20,900  |
| \$ 41,700 – \$ 83,350 | \$ 991.21 plus 3.698% of the amount in excess of \$ 41,700 |

HB 483

- Increased Small Business Investor Income deduction from 50% of OAGI to 75% for 2014 only
- Small Business Deduction PPT available at:
<http://www.tax.ohio.gov/Business/SmallBusinessTaxDeduction.aspx>

Changes to the SBD Form

IT SBD – Small Business Investor Income Deduction Schedule

Every taxpayer requesting a small business investor income deduction must complete a separate schedule for each pass-through entity in which the taxpayer has an ownership interest.

| | | |
|-----------------------|-------------|------------|
| Taxpayer name | | SSN |
| Business name / Trust | % Ownership | FEIN / SSN |

Part I

A. Business Income Before Deductions

| | | |
|---|-----|----|
| 1a. Self-employment income (federal Schedule C, line 31; C-EZ, line 3; or F, line 34) | 1a. | 00 |
| b. Guaranteed payments and/or compensation from each pass-through entity with at least a 20% direct or indirect ownership interest. Note: Reciprocity agreements do not apply..... | 1b. | 00 |
| 2. Add-back for expenses paid to related members and to certain investors' family members (see instructions)..... | 2. | 00 |

ODT SBD Policy

The policy applies to the double taxation situation in regards to a related member.

- If the income is recognized and taxed as income on the Ohio return of an individual taxpayer, the shareholder in the pass-through entity may/may not include that same income as a related member expense add-back on line 2 of IT SBD.
- Also, the shareholder will not be required to add-back the same income on line 34 of IT 1040 if the add-back on line 2 of IT SBD was not utilized.
- Information Release - Coming Soon!

SBD Stats – 11/14/14

| SBD Deduction Range | Count | Amount | Average Amount |
|---------------------|----------------|------------------------|-----------------|
| Over 125K | | | |
| 100K TO 125K | 20,595 | \$2,508,200,248 | \$121,786 |
| 90K TO 100K | 2,668 | \$252,958,900 | \$94,812 |
| 80K TO 90K | 3,354 | \$284,675,740 | \$84,876 |
| 70K TO 80K | 4,212 | \$315,132,632 | \$74,817 |
| 60K TO 70K | 7,064 | \$453,877,422 | \$64,252 |
| 50K TO 60K | 7,556 | \$413,616,547 | \$54,740 |
| 40K TO 50K | 10,789 | \$482,530,928 | \$44,724 |
| 30K TO 40K | 16,452 | \$569,623,966 | \$34,623 |
| 20K TO 30K | 27,406 | \$670,864,729 | \$24,478 |
| 10K TO 20K | 56,002 | \$800,440,298 | \$14,293 |
| 5K TO 10K | 56,699 | \$411,177,803 | \$7,251 |
| 1K TO 5K | 98,235 | \$260,408,123 | \$2,650 |
| 0K TO 1K | 75,191 | \$30,421,018 | \$404 |
| Totals: | 386,223 | \$7,453,928,354 | \$19,299 |

New Legislation

HB 112 – Ohio Breast & Cervical Cancer Contribution

- Allow taxpayers to contribute a portion of their income tax refunds to the Ohio Breast and Cervical Cancer Project (for **2014** tax return)
- Require each income tax refund contribution category to generate **\$150,000** annually for two consecutive years or be cancelled

| 2013 Return | # Taxpayers | Donation Amounts |
|-------------------------|-------------|------------------|
| Military Injury Relief | 33,392 | \$527,599 |
| Scenic/Natural Areas | 32,883 | \$360,112 |
| Ohio Historical Society | 19,102 | \$167,505 |
| Wildlife Species | 31,015 | \$308,775 |

2014 Forms/Schedules

- 1040, 1040EZ & SD100 Draft forms and Instruction Booklet posted
- It 2023 – updated & sections moved
- Health Care Expense Worksheet – simplified

Impact of Defense of Marriage Act (DOMA)

- Under Article XV §11 of the Ohio Constitution, Ohio does not recognize marriage between persons of the same gender.
- Individuals who entered into such a marriage in another jurisdiction shall not use the filing status of “married filing jointly” or “married filing separately” when filing Form IT 1040
- Checkbox on IT 1040 indicating IT S
 - May not file 1040EZ ; must use Ohio IT 1040
- **11/6/14** - 6th Circ. issued ruling upholding Ohio’s Same Sex Marriage Ban.

PIT/SD Updates – Web Services

- New: Updated Registration components for all taxpayers utilizing Online Services
 - All current registrations have been deleted
 - 1st time Ohio filers cannot use our free I-File
 - Encourage all to create an online profile
 - Security questions are answered to deter fraudster from creating online presence in their name

Online Services Registration

- Home
- File
- Forms
- Individual
- Business
- Professional
- Government
- Researcher
- Contact

| Individuals | Business | Tax Professional |
|---|---|--|
|  |  |  |
| <ul style="list-style-type: none">● Online Services● Filing Season Central● File Online: Income Taxes● Pay On-Line● Get a Form● Check Refund Status● School District Finder● Military● How Do I... | <ul style="list-style-type: none">● NEW: Small Business Tax Deduction● File Online: Ohio Business Gateway● Pay On-Line● Get a Form● About Business Filing● Tax Rate Lookup● View Ohio Taxes● Find Mailing Address● How Do I... | <ul style="list-style-type: none">● Electronic Filing For Tax Preparers● Taxpayer Representative Form (TBOR1)● Software Developers● View Ohio Taxes● Laws/Rules/Ruling● Tax Professional Assistance● News Releases● How Do I... |



News



- Ohio's New Jobs Site
Need work?
Need workers?
OhioMeansJobs.com
- Fighting ID Theft
- Online Registration Reset Needed
- Ohio's New Jobs Site
- Transforming Ohio: Tax Changes
- Small Business Tax Cut
- New Tax Refund Law
- Ohio Tax is Now Mobile



File faster

The Ohio Department of Taxation has implemented increased security measures to protect Ohioans and the state from identity theft and tax fraud. As a result, all taxpayers using Income Tax Online Services are required to complete a new registration. Each taxpayer will need his or her 2013 Federal Adjusted Gross Income (if an Ohio IT1040 was filed), OR the issue date from an Ohio issued Drivers License or State ID (to register). If you do not have the required components OR if you are filing an Ohio income tax return for the first time, you are not eligible to use Income Tax Online Services.



You may use Online Services to electronically file your state and school district income tax returns free of charge, view and make electronic income tax payments, view and print 1099G and/or 1099INT notices and electronically receive certain notifications that are available for viewing and/or printing.

This free service also gives you the ability to view a list of both your outstanding liabilities and your income tax returns on file through the Income Tax Electronic Services Dashboard as well as update certain contact information (i.e. mailing address, telephone number and/or email address).

To file faster, log in to the online services below. [Watch the I-File Tutorial](#)

Income Tax Online Services



[Log in to secure zone](#)

Register



Ohio Department of Taxation » Individual Income Tax » Online Services - Login

Log in to secure zone:

User ID:

Password:



[Log In](#) [Register](#) [Forgot my user ID / password](#)



rel 2014.28.93 - 11/05/2014 on 1

[Home](#) | [Privacy Statement](#) | [Search](#) | [Contact Us](#)

Online Services Registration



Ohio Department of Taxation » Individual Income Tax » Online Services Registration - Step 1

Steps to Registration

- ▶ **Confirm Your Identity**
- Provide Security Settings
- Provide Contact Info
- Registration Complete

Once you log in to **Online Services**, you can view refund information, file your State Income Tax and School District returns, and make payments electronically.

rel 2014.28.93 - 11/05/2014 on 1

Confirm Your Identity

Please enter the information below in order to confirm your identity.

Social Security Number

Last Name

Date Of Birth

 / /

For additional security, please enter one of the following items.

Federal Adjusted Gross Income dollar amount from your original 2012 IT 1040 / IT 1040 EZ Ohio return

Issue Date for Ohio Driver's License or State ID

 / /

Continue

Exit

Online Services Registration

Information Doesn't Match our Tax System



Ohio Department of Taxation » Individual Income Tax » Online Services Registration - Step 1

Steps to Registration

- ▶ Confirm Your Identity
- Provide Security Settings
- Provide Contact Info
- Registration Complete

Once you log in to **Online Services**, you can view refund information, file your State Income Tax and School District returns, and make payments electronically.

rel 2014.28.93 - 11/05/2014 on QA.1

Confirm Your Identity

Please enter the information below in order to confirm your identity.

Social Security Number

Last Name

Date Of Birth

 / /

For additional security, please enter one of the following items.

Federal Adjusted Gross Income dollar amount from your original 2013 IT 1040 / IT 1040 EZ Ohio return

Issue Date for Ohio Driver's License or State ID

 / /

The information you entered does not match information in our system.

Please review the above information. If you entered anything incorrectly, make corrections and try submitting the information again. If the information *is correct*, then some or all of it does not match our records.

If you are filing an Ohio income tax return for the first time, you are not eligible to use Income Tax Online Services. If you have filed an Ohio income tax return in a previous year and are unable to register, please try our [online help](#).

[Home](#) | [Privacy Statement](#) | [Search](#) | [Contact Us](#)

Online Services Registration

Taxpayer is Victim of ID Theft



Ohio Department of Taxation » Individual Income Tax » Online Services Registration - Step 1

Steps to Registration

- ▶ Confirm Your Identity
- Provide Security Settings
- Provide Contact Info
- Registration Complete

Once you log in to **Online Services**, you can view refund information, file your State Income Tax and School District returns, and make payments electronically.

rel 2014.28.93 - 11/05/2014 on QA.1

Confirm Your Identity

Please enter the information below in order to confirm your identity.

| | |
|------------------------|--|
| Social Security Number | <input type="text" value="123110663"/> |
| Last Name | <input type="text" value="ifile"/> |
| Date Of Birth | <input type="text" value="12"/> / <input type="text" value="31"/> / 1943 |

For additional security, please enter one of the following items.

| | |
|--|--|
| Federal Adjusted Gross Income dollar amount from your original 2013 IT 1040 / IT 1040 EZ Ohio return | <input type="text"/> |
| Issue Date for Ohio Driver's License or State ID | <input type="text" value="01"/> / <input type="text" value="01"/> / 1950 |

Please review the above information. If you entered anything incorrectly, make corrections and try submitting the information again. If the information *is correct*, please call 1-855-855-7579 for assistance.



Online Services

Dashboard

File Ohio IT 1040

File Ohio SD 100

File Ohio IT 10

View / Make Payments

View Ohio 1099s

Account Settings

My Profile

My Notification Settings

rel 2013.26.90 - December 3rd, 2013
on QA.1

Welcome to the Ohio Department of Taxation's Individual Income Tax Online Services for taxpayers.

Select a service from the Online Services menu on the left, or take action on a dashboard entry below.

Dashboard - Your data at a glance

Outstanding Balance

| Tax Year | Notice ID | Notice Type | Due Date | Amount | Pending Payments | Actions | Help |
|----------|-----------|----------------------------|------------|-----------|------------------|---------------------|-------------------|
| 2011 | | IT 1040 Return Balance Due | 04/17/2012 | \$2350.00 | \$2350.00 | | ? |
| 2012 | | IT 1040 Return Balance Due | 04/15/2013 | \$1304.00 | -- | Pay | ? |

Tax Returns Awaiting Action

| Tax Year | School Dist | Form | Status | Actions |
|----------|-------------|-----------|-----------|---------------------------|
| 2011 | 2307 | SD-100WEB | Reminder* | File Now! |

* **Reminder:** The school district number listed on your Ohio income tax return requires a school district return to be filed. File the return using the "File Now!" button or select "File Ohio SD 100" from the left menu to create a return for the correct school district. If you did not reside in a taxing school district, [Contact Us](#).

Tax Returns On File

| Tax Year | School Dist | Form | Post Date | Actions |
|----------|-------------|------------|-----------|---------------------------------|
| 2011 | | IT-1040WEB | Pending | View Transcript |
| 2012 | | IT-1040WEB | Pending | View Transcript |
| 2013 | | IT-1040WEB | Pending | View Transcript |

The returns available to view reflect line items as filed or adjusted through the current date.

Keep in mind:

- If you wish to change your user ID or password, click on the **My Profile** link under Account Settings to the left on this page. You will also be able to view and update your contact and security information.
- If you wish to sign up for additional services, click on **My Notification Settings**.
- Don't forget to log out when you are done, especially if you are viewing this page from a public location such as a library, school, or work. If you are logged in, you may log out at any time by clicking on **Log Out**.

You are logged in as
 TEST DOE
 XXX-XX-0507
[log out](#)

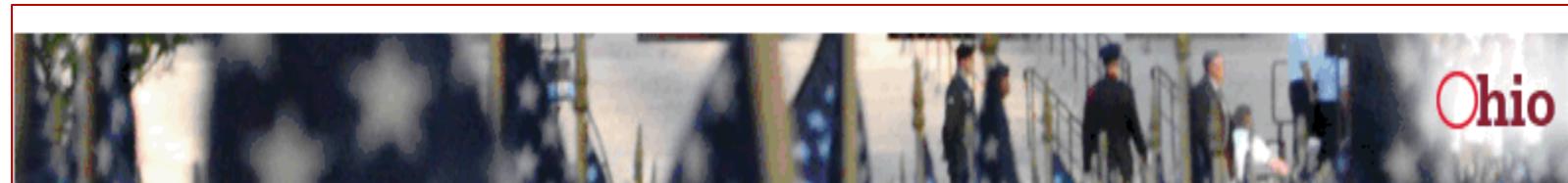
[Print and/or Save PDF File](#)

[Return to Dashboard](#)

| Filing Information | |
|---------------------------------|--|
| Primary Social Security Number: | XXX-XX-0507 |
| Primary First Name: | JOHN |
| Primary Last Name: | DOE |
| Address: | 4485 Northland Ridge Blvd, Columbus, OH, 43229 |
| Primary Residency Status: | Resident |
| Filing Status: | Married Filing Separately |
| Date Filed: | 02/11/2014 |
| Confirmation Number: | 1404209231 |

| IT 1040 Filing Information | | |
|----------------------------|---|-------------------------------|
| 001 | Federal Adjusted Gross Income | \$28,000.00 ? |
| 002 | Ohio Schedule A Adjustments | \$0.00 |
| 003 | Ohio Adjusted Gross Income | \$28,000.00 |
| 004 | Exemption Deduction | \$1,700.00 |
| 005 | Ohio Taxable Income | \$26,300.00 |
| 006 | Ohio Income Tax Before Credits | \$512.00 ? |
| 007 | Credits from Schedule B | \$0.00 |
| 008 | Ohio Tax Less Schedule B Credits | \$512.00 |
| 009 | Exemption Credit | \$20.00 ? |
| 010 | Ohio Tax Less Exemption Credit | \$492.00 |
| 011 | Joint Filing Credit | \$0.00 |
| 012 | Ohio Tax Less Joint Filing Credit | \$492.00 |
| 013 | Summary of Schedule C, D and E Credits | \$0.00 |
| 014 | Earned Income Credit | \$0.00 ? |
| 015 | Ohio Adoption Credit Amount | \$0.00 ? |
| 016 | Manufacturing Equipment Grant | \$0.00 ? |
| 017 | Ohio Income Tax | \$492.00 ? |
| 018 | Interest Penalty on Underpayment of Estimated Tax | \$0.00 |
| 019 | Ohio Use Tax Amount | \$0.00 |
| 020 | Total Ohio Tax | \$492.00 |
| 021 | Ohio Tax Withheld | \$1,500.00 |
| 022A | Ohio IT 1040ES Estimated Payments | \$0.00 ? |
| 022B | Ohio IT 40P Extension Payments | \$0.00 ? |
| 022C | Amount of Last Year's Credit Carryover | \$0.00 ? |
| 022D | Total Ohio Installment Payments | \$0.00 |
| 023 | Total Refundable Credits | \$0.00 |
| 024 | Total Payments | \$1,500.00 |
| 025 | Amount Overpaid | \$1,008.00 |

1099G/INT



Online Services: Income Taxes » View My 1099s

You are logged in as
JOHN A. DOE
XXX-XX-5956

log out

1099s Available for Viewing

1099 forms from the State of Ohio generated in the last 5 years have been made available on-line for your viewing and printing needs. These represent any refunds, offsets, or credit carry forwards applied to you.

2010 1099-G original issued on 01/13/2011 for refund for tax year 2009
2010 1099-INT original issued on 01/13/2011 for refund for tax year 2008
2008 1099-G corrected issued on 05/11/2009 for refund for tax year 2007
2008 1099-G original issued on 10/02/2008 for refund for tax year 2007
2007 1099-G original issued on 10/02/2008 for refund for tax year 2007

I-File - 1099G/INT

THIS IS NOT A BILL OR A NOTICE OF REFUND.

Form 1099 G

CORRECTED (if checked)

PAYER'S name, address, ZIP code and federal identifying number:

State of Ohio
Department of Taxation
P.O. Box 2476
Columbus, OH 43216-2476
FEDERAL ID #31-6402047

OMB No. 1545-0120

2010

Statement for Recipients of

**Certain
Government
Payments**

COPY B – FOR RECIPIENT

This is important tax information and is being furnished to the Internal Revenue Service. If You are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

RECIPIENT'S name, address, ZIP code and federal identifying number:

JOHN A. & JANE R. DOE
4485 NORTHLAND RIDGE BLVD
COLUMBUS, OH 43229

THIS IS AN INFORMATION ONLY STATEMENT. THIS IS NOT A BILL OR NOTICE OF REFUND.

| RECIPIENT'S identifying number | #1 - Refund is for tax year: | #2 - State or local income tax refunds: | Total Reported to IRS |
|--------------------------------|------------------------------|--|-----------------------|
| XXX-XX-5956 | 2009 | \$217.00 | \$217.00 |
| SPOUSE'S identifying number | #3 - Refund is for tax year: | #4 - School district income tax refunds: | |
| XXX-XX-3011 | 2009 | \$0.00 | |

Instructions to Recipient

Boxes #1 and #3 - Identifies the tax year for which the refunds shown in boxes #2 and #4 were made. If there is no entry in these boxes, the refunds are for 2009 taxes refunded in 2010.

Boxes #2 and #4 - Shows refunds, credits or offsets of state or local income tax and/or school district income tax you received. If there is an entry in the boxes, it may be taxable to you if you deducted the taxes paid as itemized deductions on your federal income tax return. See the instructions for form 1040 or 1040A for more information.

View All Payments Made

Epayments – includes **all** payments made (paper or electronic)

| Date | Amount | Form Type | Tax Year | School District | |
|------------|--------|---------------|----------|------------------------------------|---------------------------------------|
| 01/01/2013 | \$1.00 | IT-40P RETURN | 2011 | | <i>pending</i> cancel |
| 01/01/2013 | \$2.00 | IT-1040 EST | 2012 | | <i>pending</i> cancel |
| 01/01/2013 | \$1.00 | SD-40P RETURN | 2011 | Pickerington LSD (Frfld, Franklin) | <i>pending</i> cancel |
| 01/01/2013 | \$2.00 | SD-100 EST | 2012 | Ada EVSD (Hardin,Hancock Co.) | <i>pending</i> cancel |

* Cancelled payments

| Date | Amount | Form Type | Tax Year | School District | |
|------------|--------|---------------|----------|------------------------------------|---------------------------------------|
| 01/01/2013 | \$1.00 | IT-40P RETURN | 2011 | | <i>cancelled</i> undo |
| 01/01/2013 | \$2.00 | IT-1040 EST | 2012 | | <i>cancelled</i> undo |
| 01/01/2013 | \$1.00 | SD-40P RETURN | 2011 | Pickerington LSD (Frfld, Franklin) | <i>cancelled</i> undo |
| 01/01/2013 | \$2.00 | SD-100 EST | 2012 | Ada EVSD (Hardin,Hancock Co.) | <i>cancelled</i> undo |

Self-Help Library

Self Help eLibrary

The **Self Help eLibrary** contains various tools to help you better understand the taxes we administer; the tax forms used to fulfill your filing obligations; and the computer systems and software applications that are available to assist you. This information may provide the answers to your questions while saving you time. The eLibrary contains the following:

- Tutorials (contains both audio and visual)
- Interactive notices (which include links to information for a better understanding of your tax notice)
- FAQ's

If additional assistance is needed after reviewing the self help content, you can [e-mail](#) us or [contact us](#) by phone.

Below you will see the categories that are available for your review. Under each category, you will find individually related topics. If you don't find what you were looking for today, stop back at a later date since we will continue to add content to the eLibrary as it becomes available.



Self-Help Library

| Notice # | Tax | Interactive Notice | Tutorials |
|----------|------------------------|--|---|
| 0022 | Individual Income | <u>Income Tax Refund Offset</u> | <u>Income Tax Refund Offset</u> |
| 0023 | Individual Income | <u>Adjustment to Income Tax Refund Offset</u> | <u>Proposed Income Tax Refund Offset</u> |
| 0024 | Individual Income | <u>Income Tax Refund Offset - Final Adjustment</u> | <u>Adjustment to Income Tax Refund Offset</u> |
| 0208 | Individual Income | <u>Income Tax Refund Offset - Refund Capture</u> | <u>Income Tax Refund Capture</u> |
| 1003 | Individual Income | <u>Failure to File</u> | <u>Failure to File</u> |
| 2001 | Individual | <u>CP2000 Billing</u> | <u>CP2000 Billing</u> |
| 3001 | Individual Income | <u>Variance Billing</u> | <u>Variance Billing</u> |
| 4001 | Individual Income | <u>Non-Remittance Billing</u> | <u>Non-Remittance Billing</u> |
| 5002 | Individual | <u>FAGI Billing</u> | <u>FAGI Billing</u> |
| 7001 | School District Income | <u>Non-Remittance Billing</u> | <u>Non-Remittance Billing</u> |
| 7004 | School District Income | <u>Failure to File</u> | <u>Failure to File</u> |



Non-Remittance Billing Notice



2006
INDIVIDUAL INCOME TAX
NON-REMITTANCE
BILLING NOTICE

Compliance Division
P.O. Box 182401
Columbus, OH 43218-2401
Telephone: 1-888-405-4091
Fax: 614-387-1847
TTY/TDD: 1-800-750-0750
tax.ohio.gov

TAXPAYER, JOHN
123 MAIN ST
ANYTOWN, OH 12345

Date: July 20, 2011

Social Security Number(s):
XXX-XX-1234

Batch Number: 1234567890
Form: IT-1040

Notice ID: 4001

WE HAVE NOT RECEIVED FULL PAYMENT OF YOUR 2006 INDIVIDUAL INCOME TAX

This payment was due by 04/18/2007. Any tax paid after the due date is subject to interest and may be subject to penalties. The amount you owe including interest and penalties is:

| | |
|---|--------------------|
| Amount Due as calculated on return | \$8,287.00 |
| Payment(s) Applied | \$0.00 |
| Unpaid Amount Due | \$8,287.00 |
| Interest from 04/18/2007 to 07/20/2011 | \$2,059.93 |
| Late Filing Penalty | \$10.00 |
| Late Payment Penalty | \$0.00 |
| Balance Due by 08/09/2011 | \$10,356.93 |

2014 MeF Filing Updates

- Letter of Intent
 - 51 products have notified us of intent to test
 - Expect approx. 4 more
 - 19 have begun testing as of 11/28/14
- 1041 available in MeF for 2014 filing
- ODT is seeking ability to decline Software vendor

eFile Admin Rule/Alert

- Purpose: provide guidelines to Software vendors for testing practices/timelines and acceptable results
- Gives Department of Taxation defined steps/authority to deny/revoke software vendors approvals if products do not meet requirements

Proposed Rules

Income Tax

[Click here for the Proposed Rules Alert Message](#) (Comment period ends May 30, 2014)

- [5703-7-20](#)—Electronic software providers; approval and suspension.

<http://www.tax.ohio.gov/legal/rules.aspx>

eFile - Practitioner's Web Page

Home

File

Forms

Individual

Business

Professional

Government

Researcher

Contact

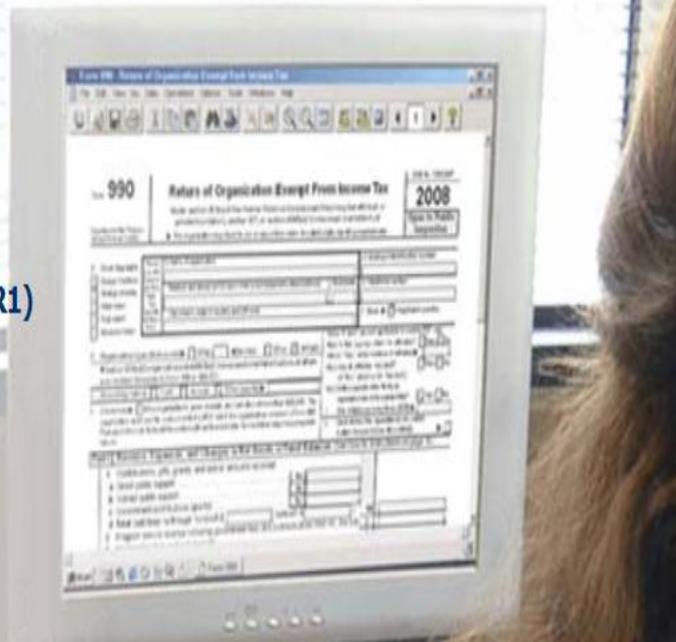
Tax Professional Assistance

Information for Software Developers

Electronic Filing by Tax Preparers

View Ohio Taxes

Taxpayer Representation Form (TBOR1)



How Do I...

- File On-Line without using Tax Software
- Prove I have Permission to Represent a Taxpayer
- Find out if Federal Adjustments Effect the Ohio Tax Return
- Register as a Software Developer
- Create my OBG Login to File Multiple Returns

eFile - Practitioner's Web Page

2014

- [2014 Ohio Practitioner Electronic Filing Booklet](#)
- [Approved Software Products Tax Year 2014 for Electronic Filing \(Coming Soon\)](#) 
- [2014 Paper Forms Approval Status \(Coming Soon\)](#)
- [2014 MeF Error Codes](#) 
- [2014 Income Tax and School District Income Tax Publication \(Instructions\) \(Coming Soon\)](#)
- [2014 IT1040 Tax Return \(Draft\)](#)
- [2014 IT1040EZ Tax Return \(Draft\)](#)
- [2014 SD100 Tax Return \(Draft\)](#)

2013 Approved Software Products

Software products that have been approved for Fed/State electronic filing.

Professional

Official Company Name: 2nd Story Software [Limitations](#) 

Product Name: TaxACT

Mailing Address: 1425 60th St NE, Suite 300, Cedar Rapids, IA 52402

Helpline: 319-373-3600

Website Address: <http://www.taxact.com>

Official Company Name: CCH Small Firm Services [Limitations](#)

Product Name: ATX

Mailing Address: 225 Chastain Meadows Ct NW, Kennesaw, GA 30144

Website Address: www.atxinc.com

Official Company Name: CS Professional Suite [Limitations](#)

Product Name: UltraTax CS

Mailing Address: 7322 Newman Blvd, Dexter, MI 48130-1557

Helpline: 800-968-0600

Website Address: <http://cs.thomsonreuters.com/UltraTaxCS/>

New Dependency Reject Codes

| Rule Number | Error Category | Error Message |
|--------------------|-----------------------|---|
| OHIND-036 | Data Missing | You entered at least one dependent but did not provide a name, social security number and date of birth on Schedule J. Please correct and retransmit. |
| OHIND-037 | Incorrect Data | The personal and dependent exemption deduction total must equal the sum of the primary social security number, spouse social security number, if applicable, and dependents. Please correct and retransmit. |
| OHIND-038 | Incorrect Data | The primary or spouse social security number cannot be the same as a dependent social security number claimed on another return. Please correct and retransmit. |

New Dependency Reject Codes – cont'd

| Rule Number | Error Category | Error Message |
|--------------------|-----------------------|---|
| OHIND-039 | Incorrect Data | A dependent claimed on this return has already filed an Ohio IT1040 for this tax year claiming a personal exemption. Please see the dependent number listed. The number is determined by the order of dependents listed on the return. Please correct and retransmit. |
| OHIND-040 | Incorrect Data | The primary or spouse social security number cannot be claimed as a dependent. Please correct and retransmit. |
| OHIND-041 | Incorrect Data | For each dependent social security number claimed, the year of birth must not be greater than the current tax year of the return being filed. Please correct and retransmit. |
| OHIND-042 | Incorrect Data | The amount claimed for the exemption deduction is incorrect based on your Ohio Adjusted Gross Income. Refer to the Ohio IT 1040 instructions for Line 4 to determine the deduction amount. Please correct and retransmit. |

2013 MeF Error Codes by Vendor

| | | |
|-----------|--|------|
| OHIND-013 | An Ohio income tax return has already been received and processed for the primary SSN and tax year. Please file an Ohio IT 1040X Amended Individual Income Tax Return if you are attempting to correct the original return. If you did not already file an Ohio income tax return, please contact Taxpayer Services at 1-800-282-1780. | 8408 |
| OHIND-030 | An Ohio income tax return has already been received and processed for the secondary SSN and tax year. Please file an Ohio IT 1040X Amended Individual Income Tax Return if you are attempting to correct the original return. If you did not already file an Ohio income tax return, please contact Taxpayer Services at 1-800-282-1780. | 1903 |
| OHCOM-046 | A return must have one of the following. PaidPreparer(PreparerPersonName and Phone) OR NonPaidPreparer (PreparerName) OR SelfPrepared. Please correct and retransmit. | 936 |

2013 MeF Error Codes by Vendor

| | | |
|-----------|--|------|
| OHCOM-029 | On one or more of your 1099R forms, you claimed state income tax Withholding but did not provide the state abbreviation. Please correct and retransmit. | 289 |
| OHCOM-028 | On one or more of your W-2 forms, you claimed state income tax withholding but did not provide the state abbreviation and/or the state wages. Please correct and retransmit. | 1394 |
| OHCOM-036 | You provided Local wages or Local income tax amount but did not provide the state name and / or the locality name. Please correct and retransmit. | 1854 |

The Finder

The screenshot shows the Ohio Department of Taxation website. At the top left is the 'Ohio Department of Taxation' logo. To the right is the 'Ohio.gov' link and a search bar. Below the logo is a navigation menu with items: Home, File, Forms, Individual, Business, Professional, Government, Researcher, and Contact. The main content area is divided into three columns: 'Individuals', 'Business', and 'Tax Professional'. Each column contains a list of services and links. For example, under 'Individuals', there is 'Filing Season Central', 'File Online: Income Taxes', and 'Pay On-Line'. Under 'Business', there is 'NEW: 50% Small Business Tax Deduction' and 'File Online: Ohio Business Gateway'. Under 'Tax Professional', there is 'Electronic Filing For Tax Preparers' and 'Taxpayer Representative Form (TBOR1)'. To the right of the main content is a 'News' section featuring a photo of Joseph W. Testa, Tax Commissioner, and a 'On-line Services' icon. Below the main content is a 'Helpful Resources' section with links to 'Due Dates', 'Ohio Revised Code', 'Vehicle Taxes', 'Voluntary Disclosure Programs', 'Tax Distributions', 'Report Tax Fraud', 'Interest Rates', 'Ohio Taxes', and 'Student Tax Education Program'. At the bottom of the page is a footer with icons for 'FAQs', 'Self Help eLibrary', 'Information Releases', 'Interest Calculator', 'Tax Alerts', and 'The Finder'. The 'The Finder' icon, which is a magnifying glass over a document with a percentage sign, is circled in red, and a red arrow points to it from the right side of the page.

The graphic for 'The Finder' tool features a magnifying glass with a red handle and a silver frame, positioned over a map of Ohio. The text 'The Finder' is written in a large, blue, serif font to the right of the magnifying glass. Below this, the text 'Welcome to Ohio's Tax Finder' is displayed in a smaller, black, sans-serif font. Underneath are four blue, rounded rectangular buttons with white text, stacked vertically: 'Municipal Tax', 'School District Income Tax', 'Sales and Use Tax', and 'Tax District Summary'.

The Finder (continued)

Lookup By Address

The system has successfully matched the address you entered:

Input Address [\(Modify\)](#)

Address: 4485 Northland Ridge blvd
Suite, Apt, Lot:
City: columbus
State: Oh
Zip Code: 43229-

Found Address

Address: 4485 NORTHLAND RIDGE BLVD
Suite, Apt, Lot:
City: COLUMBUS
State: OH
Zip Code: 43229-5404
Physical City: COLUMBUS

School District Income Tax Year: 2014

? **School District Name:** COLUMBUS CSD
? **School District Number:** 2503
? **Income Tax Rate:** 0.00%
? **Department of Education Number:** 043802

Note: Do not use the Department of Education's school district number when filing your Ohio income tax or employer withholding tax returns.

Reference Number: 1114-155290 ?

If you feel there is an error or have questions, please e-mail the Department of Taxation at TheFinderHelp@tax.state.oh.us, referring to the reference number displayed on this results page.

Mobile App

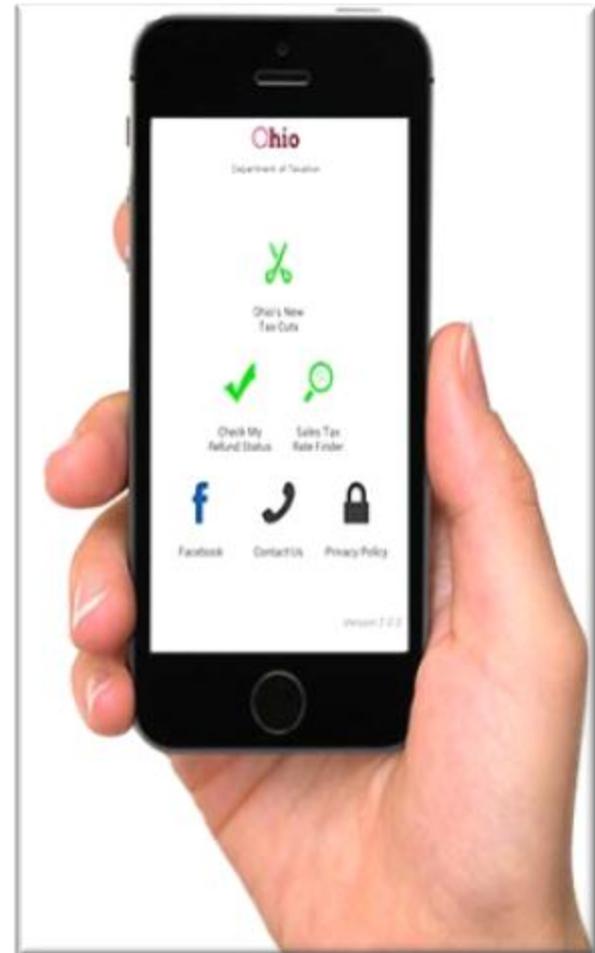


The Ohio Department of Taxation (ODT) has developed a mobile app suite that includes three modules.

These modules are:

- Ohio's New Tax Cuts
- Check your Refund Status
- Sales Tax Rate.

The mobile app is available for download from iTunes and Google Play.



Mobile App (continued)

➤ Available for iOS and Android

Home Page

Ohio's New Tax Cuts provides information on new tax rate cuts and tax deductions.

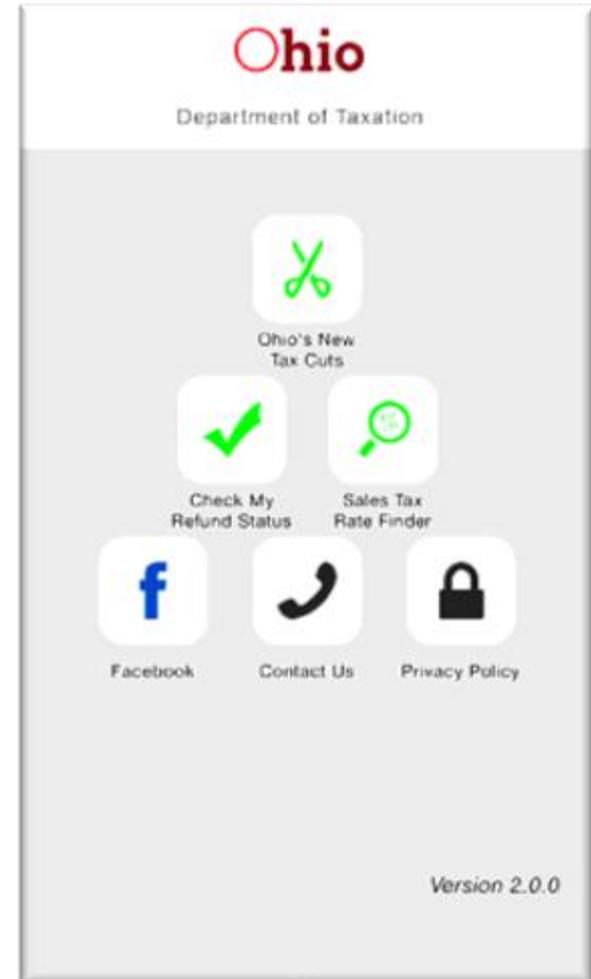
Check My Refund Status provides personal income and school district tax refund status.

Sales Tax Rate Finder determines the sales tax rate for any location in the state of Ohio.

Facebook links to ODT's Facebook page.

Contact Us connects your phone to 1 of 3 ODT departments and provides an email link.

Privacy Policy provides the ODT's Privacy Policy for the mobile app.



Mobile App (continued)



Check My Refund Status

Provides Ohio taxpayers with income and school district tax refund status.

The taxpayer will:

- Enter personal information
- Select tax return type
- Indicate if it is an amended return.

Information provided is for returns filed for the prior tax year.

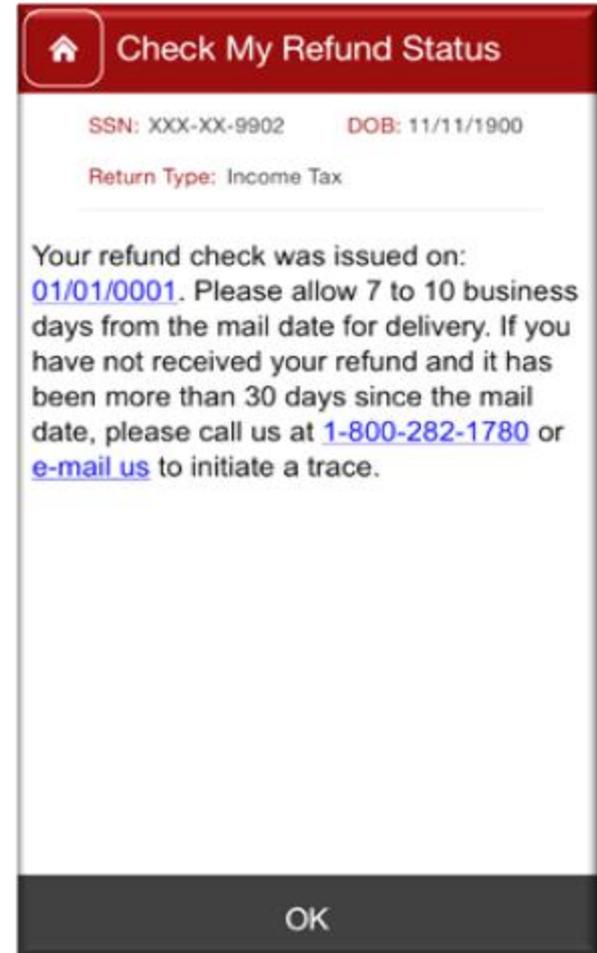
The screenshot shows the 'Check My Refund Status' screen in a mobile app. At the top is a red header with a home icon and the title 'Check My Refund Status'. Below the header, a red message states: 'To obtain your refund status, personal information will be securely transmitted to us'. There are two input fields: 'SSN' and 'Date of Birth'. Below these is another red message: 'We need information on the 2013 return you are looking for'. There are two radio button options: 'Income Tax' (selected) and 'School District Tax'. At the bottom, there is a question 'Is this for an amended return?' with a 'No' radio button selected.

Mobile App (continued)

Results Page

Displays the last four digits of the social security number, date of birth and return type for confirmation.

Provides the tax return status and Taxation's contact phone number and email link.



Mobile App (continued)

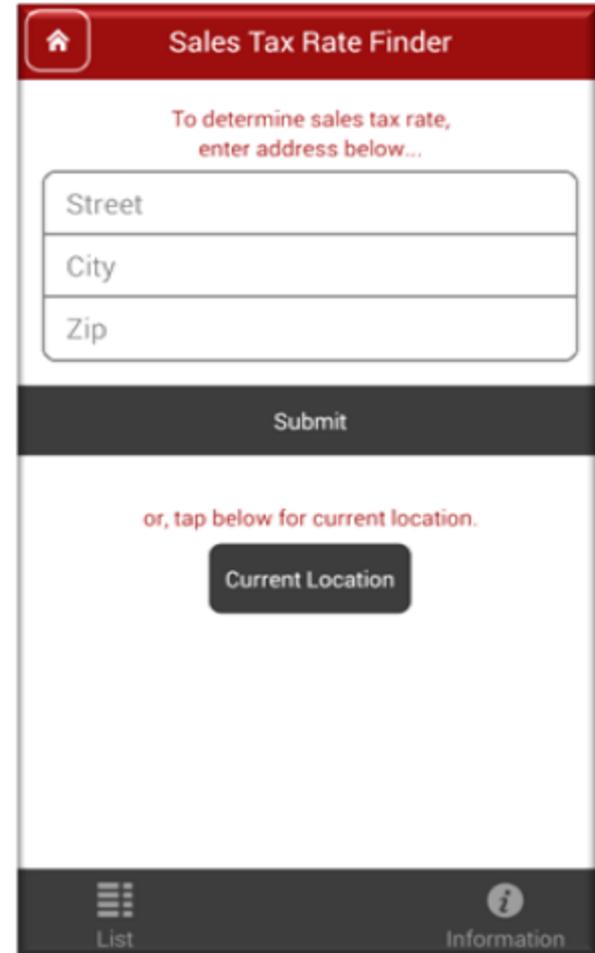


Sales Tax Rate Finder

Determines the sales tax rate and calculates tax amount for any location in the state of Ohio.

Taxpayer will enter address or select current location, which uses GPS located on the taxpayers mobile device.

Taxpayer can select List to displays previously saved tax information.



The screenshot shows the 'Sales Tax Rate Finder' app interface. At the top is a red header with a home icon and the title 'Sales Tax Rate Finder'. Below the header, a red instruction reads 'To determine sales tax rate, enter address below...'. There are three input fields: 'Street', 'City', and 'Zip'. A dark grey 'Submit' button is positioned below these fields. Below the submit button, a red instruction reads 'or, tap below for current location.' with a dark grey 'Current Location' button. At the bottom, there is a dark grey navigation bar with a 'List' icon and label on the left, and an 'Information' icon and label on the right.

Mobile App (continued)

Calculate Tax Page

Taxpayer enters the sale amount.

App calculates the

- Tax amount
- Total amount (sale plus tax amount).

The screenshot shows a mobile application interface titled "Results". At the top, there is a red header with a back arrow and the word "Results". Below the header is a white input field containing the number "345.99" and a red "X" icon to its right. Underneath the input field, the calculation is displayed: "x Tax Rate 7.50%" followed by "\$25.95". A horizontal line separates this from the "Total" amount, which is "\$371.94". Below the results is a dark grey button labeled "Save". At the bottom of the screen is a numeric keypad with numbers 1 through 9, a decimal point, and a zero. Each number is accompanied by its corresponding letters (e.g., 1, 2 ABC, 3 DEF, etc.).

| | | |
|-----------|----------|-----------|
| 1 | 2 ABC | 3 DEF |
| 4 GHI | 5 JKL | 6 MNO |
| 7 PQRS | 8 TUV | 9 WXYZ |
| . | 0 | ⌫ |

Mobile App (continued)

Results Page

Displays the address entered and tax rate information for that address.

The Calculate button provides a page where the tax can be calculated for this location. The example displayed is after tax has been calculated.

The taxpayer can enter a Title and save the results. The Results can be sent by email or text message.

The Map will display the location of the address entered on a map.

Results

4485 Northland Ridge Blvd Columbus...

Sales Tax Rate

7.50%

County Code: 25
Confirmation Code: M1014-1004
Effective Dates: 10/01/14 - 12/31/14

Taxable Amount: \$345.99
Tax Due: \$25.95
Total Amount: \$371.94

If you would like to add a title for your records, please enter below.

Save

Send **Calculate** **Map**

Mobile App (continued)

Saved Locations

Displays tax information previously saved.

Selection of a Saved Location will display the Results screen and include all tax amounts saved.

Saving locations will make it easy for a taxpayer to calculate tax without entering the address a second time.

| Saved Locations | |
|--|--------------------------|
| MAY 28 Test3 2014 Montgomery County (MVRTA) | Tax Rate 7.25% |
| MAY 28 Test2 2014 Miami County | Tax Rate 7.00% |
| MAY 28 ODT 2014 Franklin County (COTA) | Tax Rate 7.50% |

Facebook

The screenshot shows the Ohio Department of Taxation website. At the top left is the Ohio logo and the text "Department of Taxation". To the right is a search bar and a navigation menu with links for "Ohio.gov" and "State Agencies". A red circle highlights a Facebook icon in the top right corner, with a red arrow pointing to it from the right. Below the navigation menu is a main content area with three columns: "Individuals", "Business", and "Tax Professional". Each column contains a list of links. To the right of the main content is a profile for Joseph W. Testa, Tax Commissioner, and a "News" section with a "On-line Services" icon and a "Ifile is open for business" announcement. At the bottom is a "Helpful Resources" section with a grid of links. The footer contains icons for "FAQs", "Self Help eLibrary", "Information Releases", "Interest Calculator", "Tax Alerts", and "The Finder".

Ohio.gov | State Agencies | Search...

Ohio Department of Taxation

Home | File | Forms | Individual | Business | Professional | Government | Researcher | Contact

Individuals

- Filing Season Central
- File Online: Income Taxes
- Pay On-Line
- Get a Form
- Check Refund Status
- School District Finder
- Military
- How Do I...
- Online Services

Business

- NEW: 50% Small Business Tax Deduction
- File Online: Ohio Business Gateway
- Pay On-Line
- Get a Form
- About Business Filing
- Tax Rate Lookup
- View Ohio Taxes
- Find Mailing Address
- How Do I...

Tax Professional

- Electronic Filing For Tax Preparers
- Taxpayer Representative Form (TBOR1)
- Software Developers
- View Ohio Taxes
- Laws/Rules/Ruling
- Tax Professional Assistance
- News Releases
- How Do I...

Joseph W. Testa
Tax Commissioner

News

On-line Services

Ifile is open for business

You can now file your Ohio individual and/or school district income tax returns electronically.

Helpful Resources

- Due Dates
- Ohio Revised Code
- Vehicle Taxes
- Voluntary Disclosure Programs
- Tax Distributions
- Report Tax Fraud
- Interest Rates
- Ohio Taxes
- Student Tax Education Program

FAQs | Self Help eLibrary | Information Releases | Interest Calculator | Tax Alerts | The Finder

Facebook (continued)



Ohio
Department of
Taxation

Ohio Department of Taxation
Government Organization

Like Follow Share

355 likes

Timeline About Photos Likes Videos

Facebook (continued)

The Department did **NOT** have a data breach!



Ohio Department of Taxation

October 29

Tax Refund Delays

Due to a high number of returns filed using suspected stolen personal IDs that were received during the recent six-month filing extension, the Department of Taxation (ODT) is advising taxpayers and tax practitioners that the issuance of legitimate tax refunds may unfortunately be delayed. The department has systems in place to detect possible fraud and has added additional personnel to help fulfill legitimate refund requests and expedite reviews and inquiries from taxpayers.

The Ohio Tax Commissioner is also alerting taxpayers and tax practitioners that refunds may also be delayed during the tax filing season beginning January 2015 because of a continuing effort to intercept returns filed using stolen IDs. For more information, please check here. <http://www.tax.ohio.gov/IdentityTheft/News.aspx>

Tax Alerts

Ohio Department of Taxation

Ohio.gov State Agencies | 

Search...

Home File Forms Individual Business Professional Government Researcher Contact

| Individuals | Business | Tax Professional |
|--|--|---|
|  <ul style="list-style-type: none">◆ Filing Season Central◆ File Online: Income Taxes◆ Pay On-Line◆ Get a Form◆ Check Refund Status◆ School District Finder◆ Military◆ How Do I...◆ Online Services |  <ul style="list-style-type: none">◆ NEW: 50% Small Business Tax Deduction◆ File Online: Ohio Business Gateway◆ Pay On-Line◆ Get a Form◆ About Business Filing◆ Tax Rate Lookup◆ View Ohio Taxes◆ Find Mailing Address◆ How Do I... |  <ul style="list-style-type: none">◆ Electronic Filing For Tax Preparers◆ Taxpayer Representative Form (TBOR1)◆ Software Developers◆ View Ohio Taxes◆ Laws/Rules/Ruling◆ Tax Professional Assistance◆ News Releases◆ How Do I... |

Joseph W. Testa
Tax Commissioner

News

On-line Services

ifile is open for business

You can now file your Ohio individual and/or school district income tax returns electronically.

Helpful Resources

| | | | |
|---------------------|---------------------------------|--------------------|---------------------------------|
| ◆ Due Dates | ◆ Voluntary Disclosure Programs | ◆ Report Tax Fraud | ◆ Ohio Taxes |
| ◆ Ohio Revised Code | ◆ Tax Distributions | ◆ Interest Rates | ◆ Student Tax Education Program |
| ◆ Vehicle Taxes | | | |

FAQs Self Help eLibrary Information Releases Interest Calculator Tax Alerts The Finder



Subscribe to Tax Alerts

New Subscribers

Check the boxes of the Tax Alerts that you would like to receive, and then click [Subscribe] at the bottom of the page.

- Criminal Investigations**
- Commercial Activity Tax (CAT)**
- Corporation Franchise Tax**
- Employer Withholding Tax** (including School District Withholding)
- Estate Tax**
- Excise Tax - Motor Fuel** (including IFTA)
- Excise Tax - Tobacco** (including MSA)
- Financial Institutions Tax**
- Excise Taxes - Other**
- Individual Income Taxes** (including trusts, estates and school district)

Email Address 

Subscribe

Already a Subscriber?

To manage your current subscription settings, enter your email address.

Check

To view archived alerts visit our [Tax Alerts Archive page](#).

Ohio Tax Alert Archives

[Amnesty - Use Tax](#)

[Criminal Investigations](#)

[Commercial Activity Tax \(CAT\)](#)

[Corporation Franchise Tax](#)

[Employer Withholding Tax](#)

[Estate Tax](#)

[Excise Tax - Motor Fuel](#)

[Excise Tax - Tobacco \(including MSA\)](#)

[Excise Taxes - Other](#)

[Financial Institutions Tax](#)

[Individual Income Taxes \(including trusts, estates and school district\)](#)



Upcoming Alerts/Notifications for December/January:

- IT SBD departmental policy
- Several communications regarding ID Theft
- Refunds updates
- eFile Administrative rule
- SD100 & Telefile postcards
 - Telefile is Retiring

E-Mail Us Your Tax Questions

We care about the quality of our service Courteous Accurate Responsive Equitable

HOME

FAQs

E-mail Address (required)

Tax Type (required)

Name

Address

City

State

Zip

Country

Phone Number with Area Code
(no dashes, example: 6145551212)

Message (required)

ENTER A DETAILED QUESTION BELOW: (1000 characters maximum)

Please re-enter your e-mail address

Subject (required)

FEIN

Social Security Number

Account I.D.

Assessment Serial Number

Notice I.D.

Refund Amount

Individual**Business****Tax Practitioners****Divisions**

| Individual | Phone |
|---|---|
| Income Taxpayer Services | (800) 282-1780 |
| Income Tax Refund Hot Line | (800) 282-1784 or Click Here |
| Income Tax Billings | (888) 405-4091 |
| Income Tax Assessments | (888) 297-2911 |
| Fiduciary Income Taxpayer Services | (800) 282-1780 |
| Estate Tax | (800) 977-7711 |
| TeleFile Individual Income Tax Returns (January 7-December 1) | (800) 697-0440 |
| Forms Request | (800) 282-1782 or Click Here |
| Tax Fraud Hot Line | (800) 757-6091 or Click Here |
| Ohio Relay for the Hearing Impaired | (800) 750-0750 |

Questions?



Department of
Taxation