The Small Business Tax Training Program

Sales and Use Tax
Ohio and School District Withholding Tax
Commercial Activity Tax

Revised November 2013

Ohio | Department of Taxation

tax.Ohio.gov

John Kasich, Governor
Joe Testa, Tax Commissioner

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Welcome to the Ohio Small Business Tax Training Program

Congratulations on starting a new business in Ohio. Getting a new business up and running can be very challenging, which includes understanding Ohio's tax laws.

The Ohio Department of Taxation is committed to helping you succeed by making our tax system as user-friendly as possible. This tax training program is part of that effort.

Our goal with this course is to help you thoroughly understand Ohio's tax requirements and to acquaint you with the people and resources we offer to help you successfully interact with the system and get you the information you need to comply with state tax laws.

I'm confident that on completing this training you'll have the knowledge you need to spend less time on tax forms and more time developing your business.

Thank you for your interest and participation in this training, and best wishes for every success with your business.

Sincerely,

Joe Testa
Tax Commissioner

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Sales and Use Tax Section

What Is Sales Tax?

Sales tax is a “trust” tax that the vendor must collect on all taxable retail sales to Ohio customers. It is called a “trust” tax because the consumer has entrusted this tax to the vendor with the understanding that the vendor will report and pay the tax to the state of Ohio in a timely manner. Here are some recent sales tax changes:

- Effective Sept. 1, 2013, the state tax rate increases from 5.5% to 5.75%.
- Digital products are taxable effective Jan. 1, 2014.
  1. Specified digital products are defined in R.C. 5739.01(QQQ) and include electronically transferred digital audiovisual works, digital audio works or digital books.
  2. Examples of taxable digital products are Netflix, HULU, I-Tunes and e-books.
- Sales of magazine subscriptions are taxable effective Jan. 1, 2014.

New Exemptions

A. R.C. 5739.02(B)(52) exempts from sales and use tax sales to a qualified nonprofit corporation that leases a public recreational facility from a county and uses it for a major league team or class A to class AAA minor league affiliate.

   1. Effective for past and future purchases.

B. R.C. 5739.02(B)(53) exempts from sales and use tax sales of digital products to cable service providers, video service providers or radio and TV broadcast stations.

   1. Exemption does not apply to video streaming services such as Netflix or HULU.

What Is Use Tax?

Use tax is imposed on the storage, use or other consumption of tangible personal property and certain taxable services in Ohio. Generally, if you have paid Ohio sales tax to the vendor on your purchases of taxable tangible personal property or taxable services, then you do not owe Ohio use tax on that transaction. If you have not paid Ohio sales tax to the vendor, then you have a responsibility to remit Ohio use tax directly to the ODT, unless there is an exception or exemption that applies to the transaction.

What Must I Do To Make Retail Sales in Ohio?

Every Ohio retailer (vendor) must obtain a vendor’s license, collect sales tax, file tax returns with payment of tax collected and maintain complete records of transactions.

How Do I Get Forms? Where May I Get Assistance if I Need Help?

You may get applications, forms and help by contacting the Department of Taxation via:

- **Internet/E-mail**
  tax.ohio.gov
- **Forms Request Line** 1-800-282-1782
  Phone (general business) 1-888-405-4039
  Phone (registration) 1-888-405-4089
  Fax 1-614-387-1851
- **Walk-in Help**
  Ohio Department of Taxation
  Taxpayer Service Center
  4485 Northland Ridge Blvd.
  Columbus, Ohio 43229-6596

- **Written Correspondence**
  Ohio Department of Taxation
  Taxpayer Services Division
  P.O. Box 182215
  Columbus, Ohio 43218-2215

Are There Different Vendors' Licenses for Different Types of Business?

Yes. All vendors must get one or more licenses depending on the nature of their business.

What Is a Taxable Sale?

A taxable sale is any transaction in which title or possession of tangible personal property or the benefit of certain services is, or will be, transferred or provided for a price. All retail sales are subject to the tax unless they are specifically exempted in Ohio's sales tax law (R.C. 5739).

What Services Are Subject to the Sales Tax?

Some services are subject to sales tax in the state of Ohio. If you sell services, you need to charge tax on the price of the service provided (see Exhibit 1, Services Subject to Sales Tax in Ohio, on page 6).

What Sales Are Exempted/Excepted From Sales and Use Tax?

Every tax has exceptions and/or exemptions. Generally speaking, exemptions are enacted to do some perceived social good or to make the tax more "fair" (see Exhibit 2, Sales Exempted or Excepted from Sales and Use Tax, on page 7).

What Should I Do if My Customer Claims the Purchase Is Exempt From the Tax?

All retail sales are presumed to be subject to sales tax. Each vendor must charge sales tax on all retail sales unless the purchaser provides a fully completed exemption certificate stating the reason for exemption. **Ohio does not assign exemption numbers.** The vendor must retain the exemption in its records to document the exempt sales. Exemption certificate forms are prescribed by the tax commissioner and can be obtained on the department's Web site at **tax.ohio.gov.** For more information, see Ohio Administrative Code 5703-9-03 (Exhibit 4, 5703-9-03 Sales and Use Tax: Exemption Certificate Forms, on page 13).

Exemption certificates are not required when the item sold is never taxable, such as prescription drugs or food sold for off-premises consumption. Also, certificates are not needed if the purchaser is clearly identified on the invoice as an exempt entity, such as federal, state or local governments.

How and When Is the Tax Collected?

Vendors must charge and collect the sales tax at the rate in effect in the county where the sale is made or obtain a fully completed exemption certificate. Tax on motor vehicles, watercraft and outboard motors is paid to the Clerk of Courts at the rate in effect in the purchaser's county of residence.

Taxable telecommunications services, automatic data processing and computer services, landscaping and lawn-care service, private investigation and security service, information service (1-900 telephone calls), building maintenance and janitorial service, exterminating service, employment service and employment placement services, satellite-broadcasting service and snow-removal service are taxed at the county rate where the service is received.

The tax applies when the sale is made, NOT at some future date when payment is received.

Example: If a vendor makes a sale on credit in January, but the money is not received until February, the tax must be reported and sent in with the January return.

Vendors that fail to remit taxes collected, make retail sales without having a vendor's license, or make retail sales while the vendor's license is suspended or revoked may be subject to assessment, fines and criminal penalties.

What Is the State Sales Tax Rate?

The current state sales tax rate is 5.75%.

What Are the Local Sales Tax Rates?

Counties and regional transit authorities may each levy sales tax in increments of .25% up to 1.5%. The total combined rate – state, county and transit authority – may not exceed 8.5%. A county or transit authority that has enacted a permissive sales tax must also enact a use tax.

Who Is Ultimately Responsible for Paying the Tax?

The tax is imposed on the consumer. However, the department may assess either the vendor or the consumer. The department cannot assess both the vendor and the consumer for unpaid tax on the same transactions.

What if I Receive an Assessment for Unpaid Taxes?

An assessment is a formal bill from the department for taxes underpaid or not paid, interest and penalties. Assessments are delivered by certified mail or personally by agents of the department. Prior to issuing the assessment, the department will provide the taxpayer a written description of the basis for the assessment. A taxpayer has 60 days from the date the assessment is received to object to the assessment. Complete instructions for filing a petition for reassessment are included with each assessment.

If you appeal the assessment, the department conducts an administrative review of your claim and issues a final determination. You have the right to appeal the final determination to the Board of Tax Appeals (BTA). The BTA is an independent agency that reviews the assessment and the final determination.

What Records Must I Keep and for How Long?

Each vendor must maintain complete and accurate records, which include both:

- Primary records such as purchase invoices, bills of lading, sales invoices, guest checks, exemption certificates, tax-payment receipts and cash-register tapes; and
- Secondary records such as bank-deposit receipts and day books, journals or any other records in which accumulated data is recorded.

Vendors must retain primary and secondary records for at least four years with the exception of food-service operators. These records must include fully completed exemption certificates for each exempt sale. **Certificates must be maintained indefinitely.** Certificates may need to be updated periodically based on law changes. It is suggested that these certificates be filed alphabetically for easier reference.

Food-service operators who have not been convicted of a criminal violation are permitted the option of keeping 14 days of sales records per calendar quarter in lieu of records of all sales from their food-service operation. If a food-service operator elects not to retain the records of all their sales, the records of sales made on 14 days out of each quarter as specified by the tax commissioner after the quarter is over are required to be kept for the four-year statutory period.

How Do I File My Sales Tax Return?

All vendors are required to file sales tax returns electronically.

The department offers two ways to electronically file a sales tax return:

Ohio Business Gateway

Electronic filing is available for all sales tax vendors through the Ohio Business Gateway. The Ohio Business Gateway is a Web site that enables vendors to electronically file returns with several Ohio agencies. You must register at **obg.ohio.gov** to use the online system. Payment may be made by ACH debit, credit card or check. If you are a new vendor, you will not be able to use the Ohio Business Gateway until the department completes the processing of your license application. A confirmation notice will be mailed to you once this process is complete. You may then register to use the Ohio Business Gateway.

TeleFile

Filing is available by telephone using our TeleFile system for all vendors who hold a county-issued vendor's license. Your two-digit TIN (found on your registration confirmation letter, a previously filed paper return or by calling the department's taxpayer services at 1-888-405-4039) is required in order to TeleFile. In order to file by TeleFile you should have the following information ready: your sales figures, including total gross sales and exempt sales (if any), the amount of tax collected and your bank or credit card account information. Instructions and worksheets are available on our Web site at tax.ohio.gov. Call 1-800-697-0440 to TeleFile.

What Information Do I Need to File My Sales Tax Return?

In order to file your sales tax return, you should have the following information ready: your vendor's license number, gross sales, exempt sales (if any), the amount of tax collected for the filing period and the county in which the sales were made. Sellers of licensed motor vehicles, trailers and/or registered watercraft must know the amount of sales tax paid to each county clerk of courts at the time of the registration.

See exhibits 12, 13 and 14 – UST 1 TeleFile worksheets and instructions – for more information regarding filing sales tax returns.

Sales and Use Tax Exhibits

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Services Subject to Sales Tax in Ohio 6

Exhibit 2
Sales Exempted or Excepted from Sales and Use Tax 7-10

Exhibit 3
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Exhibit 4
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Blanket Exemption Certificate 15

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Exhibit 13
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Exhibit 14
TeleFile Instructions 30

Services Subject to Sales Tax in Ohio

Services covered by a county vendor's license:

- Automatic data-processing, computer and electronic-information services provided for use in business.
- Building maintenance and janitorial services (if annual sales equal or exceed $5,000).
- Landscaping and lawn-care service (if annual sales equal or exceed $5,000).
- Provision of employment placement service.
- Provision of employment service.
- Provision of exterminating service.
- Provision of information service (1-900 telephone calls).
- Provision of private investigation or security service.
- Satellite-broadcasting service, both audio and video.
- Snow-removal service provided by any mechanized means, excluding provision of such service by a person that has less than $5,000 in sales of such service in a calendar year.
- Taxable telecommunication services.
- Cleaning towels, linen or clothing used in a trade or business.
- Installation of tangible personal property (except installation of property exempt from sales tax).
- Laundry and dry-cleaning service, excluding sales made through self-service facilities.
- Personal-care service, including skin care, application of cosmetics, manicures, pedicures, hair removal, tattoos, body piercing, tanning, massage and other similar services. It does not include the cutting, coloring or styling of an individual's hair, or service provided by or on the order of a licensed physician or licensed chiropractor.
- Provision of physical-fitness facility service.
- Provision of recreation and sport-club service.
- Rental of hotel rooms or similar sleeping accommodations for less than 30 consecutive days by establishments with five or more sleeping rooms.
- Repair of tangible personal property (except repair of property that is exempt from sales tax).
- Storage service for tangible personal property, except such property that the consumer of the storage holds for sale in the regular course of business.
- Towing service for motor vehicles.
- Transportation of persons by motor vehicle or aircraft within Ohio, except by public transit systems, ambulance or commercial airlines.
- Washing (except coin-operated), cleaning, waxing, polishing or painting of motor vehicles.

Sales Exempted or Excepted From Sales and Use Tax (With Ohio Revised Code References)

- Tangible personal property to be resold in the form received. [5739.01(E)]
- Material incorporated as a part of tangible personal property produced for sale by manufacturing, assembling, processing or refining. [5739.02(B)(43)(a)]
- Tangible personal property used or consumed primarily in a manufacturing operation for sale. [5739.02(B)(43)(g)]
- To use tangible personal property to perform a service listed in division (B)(3) of this section, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service. [5739.02(B)(42)(a)]
- "Direct use" exemptions:
  - Material used or consumed directly in mining, farming, agriculture, horticulture, floriculture or used in the production of and exploration for crude oil and natural gas. [5739.02(B)(42)(g)]
  - Tangible personal property used directly in rendering a public utility service. [5739.02(B)(42)(a)]
  - Tangible personal property used or consumed in the preparation for sale of printed material. [5739.02(B)(42)(f)]
- Copyrighted motion picture films for exhibition purposes unless solely used for advertising. (The rental or sale of films or tapes to individuals is taxable.) [5739.01(B)(7)]
- Food for human consumption off the premises where sold. [5739.02(B)(2)]
- Food sold to students in a dormitory, school cafeteria, fraternity or sorority house. [5739.02(B)(3)]
- Food served without charge to employees as part of their compensation. [5739.02(B)(5)]
- Items purchased with food stamps. [5739.02(B)(16)]
- Newspapers. [5739.02(B)(4)]
- Magazine subscriptions sent by second class mail (subject to sales tax Jan. 1, 2014). [5739.02(B)(4)]
- Sales by churches and nonprofit charitable organizations (excluding sales of motor vehicles and house trailers) not exceeding six days in any calendar year. [5739.02(B)(9)]
- Sales of personal computers, computer monitors, computer keyboards, modems and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students. [5739.02(B)(37)]
- Sales to a professional racing team of any of the following:
  - Motor racing vehicles.
  - Repair services for motor racing vehicles.
- Items of property that are attached to or incorporated in motor racing vehicles, including engines, chassis and all other components of the vehicles, and all spare, replacement and rebuilt parts or components of the vehicles; except not including tires, consumable fluids, paint and accessories consisting of instrumentation sensors and related items added to the vehicle to collect and transmit data by means of telemetry and other forms of communication. [5739.02(B)(38)]
- Sales to nonprofit organizations operated exclusively in Ohio for certain charitable purposes as defined in sales tax law. [5739.02(B)(12)]

- Sales to churches. [5739.02(B)(12)]
- Sales to organizations exempt from taxation under Section 501(c)3 of the Internal Revenue Code of 1986. [5739.02(B)(12)]
- Sales to veterans' organization state headquarters. [5739.02(B)(33)]
- Sales to a telecommunications service vendor, mobile telecommunications service vendor or satellite-broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching or recording any interactive, one- or two-way electromagnetic communications, including voice, image, data and information, through the use of any medium, including, but not limited to, poles, wires, cables, switching equipment, computers and record-storage devices and media, and component parts for the tangible personal property. The exemption provided in this division shall be in lieu of all other exemptions under division (B)(43)(a) of this section to which the vendor may otherwise be entitled, based upon the use of the thing purchased in providing the telecommunications, mobile telecommunications or satellite-broadcasting service. [5739.02(B)(34)]
- Drugs that are or are intended to be distributed free of charge to a practitioner licensed to prescribe, dispense and administer drugs to a human being in the course of a professional practice and that by law may be dispensed only by or upon the order of such a practitioner. [5741.02(C)(7)] (NOTE: This use tax exemption will be effective on or after July 1, 2001. Prior to July 1, 2001, drugs distributed free of charge are subject to use tax.)
- Sales of animals by nonprofit animal shelters and county humane societies. [5739.02(B)(28)]
- Sales to U.S. government agencies. [5739.02(B)(10)]
- Sales to the state of Ohio or any of its political subdivisions. [5739.02(B)(1)]
- Casual sales except sales of motor vehicles, boat and outboard motors that are required to be titled, snowmobiles, documented boats and all-purpose vehicles. [5739.02(B)(8)]
- Motor vehicles sold in Ohio to nonresidents for immediate removal and titling outside the state. [5739.02(B)(23)]
- Motor vehicle fuel subject to the state motor fuel tax. [5739.02(B)(6)]
- Motor vehicles and parts used for transporting tangible personal property by persons engaged in highway transportation for hire. [5739.02(B)(32)]
- Emergency and fire-protection vehicles and equipment used by nonprofit organizations in providing emergency and fire-protection services for political subdivisions. [5739.02(B)(20)]
- The transfer of a used manufactured home or used mobile home, as defined in R.C. 5739.021, made on or after Jan. 1, 2000. [5741.02(C)(6)
- Sales of drugs for a human being, dispensed pursuant to a prescription; insulin as recognized in the official United States pharmacopoeia; urine and blood-testing materials when used by diabetics or persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease; hospital beds when purchased for use by persons with medical problems for medical purposes; and medical oxygen and medical oxygen-dispensing equipment when purchased for use by persons with medical problems for medical purposes;
- Sales of prosthetic devices, durable medical equipment for home use or mobility-enhancing equipment when made pursuant to a prescription and when such devices or equipment are for use by a human being. [5739.02(B)(18)&(19)]
- Tangible personal property used in air, noise or water pollution-control facilities by holders of pollution control certificates. [5709.25 & 6111.31]
- Tangible personal property used or consumed in commercial fishing. [5739.01(E)(6)]

- Gas, water, steam and electricity delivered through pipes, conduits or wires and sold by a public utility. [5739.02(B)(7)]
- Bulk water for residential use. This does not include bottled water, mineral water, carbonated water or ice. [5739.02(B)(25)(a)]
- Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution and sale of water to consumers, if such water is delivered to consumers through pipes or tubing. [5739.02(B)(25)(b)]
- Tangible personal property incorporated into an energy-conversion facility, solid waste energy-conversion facility or a thermal-efficiency improvement facility by holders of the appropriate certificate. [5709.50]
- Sales of property for use directly in agricultural production. [5739.02(B)(17)]
- Sales of services provided by the state or any of its political subdivisions, agencies, instrumentalities, institutions or authorities. [5739.02(B)(22)]
- Property used in the preparation of eggs for sale. [5739.02(B)(24)]
- Sales and installation of agricultural land title. [5739.02(B)(30)]
- Sales and construction of portable grain bins to farmers. [5739.02(B)(31)]
- Sales to persons licensed to conduct a food-service operation pursuant to R.C. section 3732.03; of tangible personal property primarily used directly: (a) to prepare food for human consumption for sale; (b) to preserve food that has been or will be prepared for human consumption for sale by the food service operation, not including tangible personal property used to display food for selection by the consumer; and (c) to clean tangible personal property used to prepare or serve food for human consumption for sale. [5739.02(B)(27)]
- Ships or vessels or rail rolling stock used for interstate or foreign commerce and material used for repairing, altering or propelling them. [5739.02(B)(14)]
- Material, machinery, equipment and other items used in packaging property for sale by a manufacturer or retailer. [5739.02(B)(15)]
- Building and construction material sold to contractors for incorporation into real property of federal, state of Ohio or any of its political subdivisions, or religious and charitable institutions, organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes, or original construction of a sports facility under R.C. section 307.696. [5739.02(B)(13)]
- Building and construction materials and services sold to contractors for incorporation into exempt real property located in another state. [5739.02(B)(13)]
- Building and construction materials sold to construction contractors or persons engaged in the business of horticulture or producing livestock for incorporation into a horticulture or livestock structure. [5739.02(B)(13)&(36)]
- Property manufactured in Ohio and immediately shipped outside the state for use in retail business, if sold by the manufacturer to the retailer and shipped in vehicles owned by the retailer. [5739.02(B)(21)]
- To use the thing transferred as qualified research and development equipment. [5739.02(B)(42)(i)]
- Motor vehicle inspection or reinspection fees under R.C. section 3704.14. [5739.02(B)(26)]
- Sales where the purpose of the consumer is to use or consume the things transferred in making retail sales and consisting of newspaper inserts, catalogues, coupons, fliers, gift certificates or other advertising material that prices and describes tangible personal property offered for retail sale. [5739.02(B)(35)(a)]

- Sales to direct marketing vendors or preliminary materials such as photographs, artwork and typesetting that will be used in printing advertising material; of printed matter that offers free merchandise or chances to win sweepstakes prizes and that is mailed to potential customers with advertising material described in division (B)(35)(a) of this section; and of equipment such as telephones, computers, facsimile machines and similar tangible personal property primarily used to accept orders for direct marketing retail sales. [5739.02(B)(35)(b)]

  NOTE: For purposes of 5739.02(B)(35)(b), "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center or similar fulfillment facility by means of the United States mail, delivery service or common carrier.

- Sales of automatic food-vending machines that preserve food with a shelf life of 45 days or less by refrigeration and dispense it to the customer. [5739.02(B)(36)(d)]

- Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure. [5739.02(B)(36)]

- Things that are used or consumed in fulfillment of warranties. [5739.01(B)(7)]

- Repairs to tangible personal property, the purchase of which would be exempt from the tax imposed by R.C. section 5739.02. [5739.01(B)(3)(a)]

- Sales of used manufactured homes and used mobile homes, as defined in R.C. section 5739.0210, made on or after Jan. 1, 2000. [5739.02(B)(39)

- Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission or distribution of electricity; and tangible personal property and services used in the repair and maintenance of the production, transmission or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exceptions in division (E)(2) of R.C. section 5739.01 to which a provider of electricity may otherwise be entitled based on the use of tangible personal property or service purchased in generating, transmitting or distributing electricity. [5739.02(B)(40)]

- Coin-operated car wash. [5739.02(B)(43)

- Parts and services used in repairing and maintaining aircraft with fractional share ownership (private aircraft whose ownership is shared by a group of people). [5739.02(B)(44)

- Sales of telecommunications service that is used directly and primarily to perform the functions of a call center. [5739.02(B)(45)

For the purpose of the proper administration of this chapter, and to prevent the evasion of the tax, it is presumed that all sales made in this state are subject to the tax until the contrary is established.

NOTE: This list of exemptions is merely an abbreviation of the law. The statutes and rules concerning sales tax exemptions are very long and complicated. Also, there are hundreds of court decisions that affect the application of these exemptions.

If you have any questions regarding a particular situation, please contact the Ohio Department of Taxation by calling 1-888-405-4039.

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5703-9-03 Sales and Use Tax: Exemption Certificate Forms

(A) As used in this rule, “exception” refers to transactions excluded from the definition of retail sale by division (E) of section 5739.01 of the Ohio Revised Code (R.C.). “Exemption” refers to retail sales not subject to the tax pursuant to division (B) of R.C. section 5739.02.

(B) All sales are presumed to be taxable until the contrary is established. If a purchaser believes an exception or exemption is available, the purchaser must provide, electronically or in hard copy, a properly completed exemption certificate to the vendor or seller. Unless the vendor or seller fraudulently fails to collect the tax or solicits a purchaser to participate in an unlawful claim of exemption, the vendor or seller is relieved of the duty to collect sales tax on any sale covered by the certificate. However, the purchaser remains responsible for any tax found to be due.

(C) Pursuant to R.C. section 5739.031, no exemption certificate need be obtained by or furnished to a vendor or seller who receives and retains notice, from a purchaser who holds a direct payment permit that has not been canceled, of the purchaser’s direct payment permit number and that the tax is being paid directly to the state. While it is advisable to obtain an exemption certificate for the following types of transactions, it is not mandatory that a certificate be obtained when the identity of the consumer is such that the transaction is never subject to the tax imposed, when the item of tangible personal property or the service provided is never subject to the tax imposed, regardless of use or when the sale is in interstate commerce.

(D)(1) A unit exemption certificate should be used to cover a single purchase and must be maintained with the primary purchase record. The unit exemption certificate may be incorporated into a purchase order, invoice or bill of sale.

(2) A blanket exemption certificate should be used to cover all purchases made on or after the effective date unless the purchaser specifies that a purchase is subject to the tax. Blanket certificates must be maintained in a separate exemption file or may be part of a customer file. The vendor or seller must charge tax when the purchaser indicates that a purchase is subject to the tax.

(E)(1) If a vendor or seller is claiming the resale exception on the purchase of a motor vehicle, watercraft or outboard motor, the vendor or seller may use the forms required to be prescribed by rule that are hereby prescribed for use as a **unit exemption certificate** or as a **blanket exemption certificate.** The forms may be obtained from the Department of Taxation and are available on the department’s Web site. They may be reproduced as needed. Substitute exemption certificates may be developed and used as long as they contain the basic elements prescribed in paragraph (G) of this rule.

(2) If a vendor, seller or consumer is purchasing a motor vehicle, a watercraft that is required to be titled, or an outboard motor that is required to be titled and is claiming exception or exemption from the sales and use tax based on a reason other than resale, the vendor, seller or consumer must comply with provisions of rule 5703-9-10 or 5703-9-25 of the Administrative Code.

(3) If a construction contractor is claiming exemption from sales or use tax on the purchase of materials for incorporation into real property, the construction contractor must comply with the provisions of rule 5703-9-14 of the Administrative Code.

(F) To cover sales claimed to be excepted or exempted, an exemption certificate must be obtained by the date the sales are required to be reported by the vendor or seller.

(G) To be valid, exemption certificates must:

(1) Identify the vendor or seller,

(2) Reasonably apprise the tax commissioner of the statutory exception or exemption being claimed; and

(3) Be dated by, and if in hard copy signed by, the purchaser.

If any of these elements is missing, or if the reason for claiming exception or exemption is not based on statutory authority, the certificate is invalid.

(H) The following forms are incorporated in this rule by reference:

(1) The unit exemption certificate, revised March 15, 2004;

(2) The blanket exemption certificate, revised March 15, 2004.

Effective: 6-11-04

Promulgated under: 5703.14

Authorized by: 5703.05, 5739.03, 5741.02

Amplifies: 5739.01, 5739.02, 5739.03, 5741.02

Prior effective dates: 10-5-76, 11-18-78, 7-2-81, 10-18-82, 7-13-92

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Rev. 03/04

Sales and Use Tax
Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

_____
(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Street address

City, state, ZIP code

Signature Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

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STEC U
Rev. 3/04

Sales and Use Tax
Unit Exemption Certificate

The purchaser hereby claims exception or exemption on the purchase of tangible personal property and selected services made under this certificate from:

_____

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Street address

City, state, ZIP code

Signature | Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either Administrative Code Rule 5703-9-10 or 5703-9-25.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with Administrative Code Rule 5703-9-14.

5703-9-14 Sales and Use Tax: Construction Contracts, Exemption Certificates

(A) A "construction contract" is any agreement, written or oral, pursuant to which tangible personal property is or is to be transferred and incorporated into real property, as defined in Ohio Revised Code (R.C.) section 5701.02, so as to become a part thereof without regard to whether it is new construction or an addition to or alteration of an existing building or structure. A "construction contractor" is any person who performs such an agreement, whether as prime contractor or subcontractor.

(B) Tangible personal property that is permanently affixed to real property, but that primarily benefits the business conducted on the premises by the occupant, is a "business fixture," as defined in R.C. section 5701.03, and retains its status as personal property after such affixation is made. An agreement to transfer and install a business fixture is a sale and not a construction contract.

The transfer and affixation of personal property where title to the personal property does not transfer to the owner or lessee of the premises is a sale and not a construction contract. The item affixed remains personal property since the failure to transfer title displays an intention not to make the affixation permanent.

Tangible personal property that is temporarily affixed during construction, such as temporary electricity or water service hook-ups, fencing, construction elevators, shoring lumber and concrete forms, is not incorporated into real property for sales and use tax purposes. This applies even if these items remain affixed after construction is completed due to inadvertence, convenience or economic necessity.

(C) The sale and installation of the following items is never a construction contract and such transactions are to be treated as the sale and installation of tangible personal property for sales tax purposes:

(1) Carpeting, including carpet padding, tack strips, adhesive and similar materials that are integral and necessary components of a carpet installation transaction;

(2) Agricultural land tile as defined in division (B)(5)(a) of R.C. section 5739.01;

(3) Portable grain bins as defined in division (B)(5)(b) of R.C. section 5739.01; and

(4) Trees, shrubs, sod, seed, fertilizer, mulch and other tangible personal property transferred as part of a landscaping and lawn care service as defined in division (DD) of R.C. section 5739.01.

This provision shall not be construed to alter or affect the classification of such items after installation is completed.

(D)(1) A construction contractor who purchases materials or taxable services for incorporation into real property is the consumer of those materials or services and shall pay sales or use tax on their purchase price, except as provided by paragraph (F) of this rule. The construction contractor is the consumer, even if a subcontractor provides the actual labor to incorporate those materials into the real property. Nevertheless, a construction contractor may purchase exempt from tax those materials or services that will be incorporated:

(a) into real property under a construction contract with the United States government or its agencies, the state of Ohio or an Ohio political subdivision;

(b) into real property that is owned, or will be accepted for ownership at the time of completion, by the United States government or its agencies, the state of Ohio or an Ohio political subdivision;

(c) into a house of public worship or religious education or a building used exclusively for charitable purposes by a nonprofit organization operated exclusively for charitable purposes as defined in division (B)(12) of R.C. section 5739.02;

(d) into the original construction of a sports facility under R.C. section 307.696 onto real property in another state, if the materials or services, when sold to a construction contractor in that state for

incorporation into real property in that state, would be exempt from a tax on sales levied in that state;

(f) into a horticulture structure or livestock structure as defined in R.C. section 5739.01 for a person engaged in the business of horticulture or producing livestock; or

(g) into a hospital facility entitled to exemption under R.C. section 140.08.

(2) When claiming exemption under paragraph (D)(1) of this rule, the contractee and contractor must issue exemption certificates in accordance with paragraphs (I) and (J) of this rule. The contractee shall be deemed to be the consumer of all materials and services purchased under the claim of exemption and liable for the tax on the incorporated materials or services in the event the tax commissioner ascertains that the contractee was not entitled to exemption.

(E) A construction contractor who also makes substantial sales of the same types of tangible personal property that the contractor incorporates into real property in performing construction contracts may purchase those types of tangible personal property excepted from sales and use tax on the basis of resale under division (E) of R.C. section 5739.01. The contractor, unless granted direct payment authority, must have a consumer's use tax account with the Ohio Department of Taxation and accrue and pay use tax on the price of all materials consumed in performing construction contracts, in accordance with rule 5703-9-04 of the Administrative Code.

Similarly, a construction contractor who purchases materials without payment of the tax because the contractee has claimed an exemption under division (D) of this rule, must pay use tax on any materials not used on the exempt job and consumed by the contractor in a taxable manner.

(F)(1) A person who manufactures or fabricates items of tangible personal property, and then sells some of the items and incorporates some into real property, must elect whether to be treated as a manufacturer or as a construction contractor on the purchase of raw materials incorporated into the manufactured items. The manufacturer/construction contractor need not notify the tax commissioner of such election and may elect to treat purchases of raw materials for distinct manufactured items differently. However, complete records must be maintained to show how the person elected to treat each purchase of raw materials.

(a) If the person elects to be treated as a manufacturer, the purchase of all raw materials may be exempted from the tax on the basis that they will be incorporated as a material or part into an item manufactured for sale under division (B)(43)(a) of R.C. section 5739.02. The manufacturer must accrue and pay use tax on the price of any self-manufactured item subsequently consumed in performing a taxable construction contract, or in any other taxable manner, in accordance with paragraph (A) of rule 5703-9-21 of the Administrative Code.

(b) If the person elects to be treated as a construction contractor, the person must pay sales or use tax on the acquisition cost of all raw materials, unless such materials are ultimately consumed in performing a nontaxable construction contract under paragraph (D) of this rule. The construction contractor must pay sales or use tax on all raw materials, and no refund of such tax will be allowed, even though the raw materials are incorporated into an item manufactured for sale. If such sale is a retail sale, the construction contractor is acting as vendor and must appropriately collect sales tax on such transaction.

(2) The election required by paragraph (F)(1) of this rule applies only to the purchase of raw materials that will become parts or components of a manufactured items. Machinery and equipment used by the person in manufacturing shall be taxed based upon its quantified primary use without regard to how the manufacturer/construction contractor elects to treat the raw materials for sales and use tax purposes.

(G) The contractee may, or upon request of the contractor pursuant to the procedure specified in division (C) of R.C. section 5739.03 shall, certify to the contractor what portions of a contract will be, at the completion of the contract, classified as personal property and what portions will be classified as real property. The fact that a certification has been made by the contractee must be noted in every written

construction contract, and the contractor, subcontractors and contractee shall each maintain a copy of the certification with the job documentation. If the tax commissioner subsequently determines that property certified by the contractee as personal property is, in fact, real property, the contractee shall be deemed the consumer of all materials incorporated into such real property and may be assessed sales or use tax thereon along with applicable interest and penalty.

The certification of the contractee has application only to the tangible personal property installed or incorporated pursuant to the contract. Equipment, tools and supplies used by the contractor in performing the contract shall be taxed based upon their primary use without regard to the contractee's certification.

(H) Machinery, equipment, tools, supplies and other tangible personal property purchased or leased by a construction contractor and used or consumed in performing a construction contract, including a contract specified in paragraph (D) of this rule, are taxable. The repair or installation of these items is also taxable.

(I)(1) A contractee claiming an exemption specified in division (D) of this rule must complete and deliver to the contractor a construction contract exemption certificate. If the contractee is a governmental entity, a government official must sign under the "political subdivision" section of the certificate. All other contractees claiming exemption must sign under the "owner/contractee" section. If there is one prime contractor on the job, the contractee need only supply one exemption certificate to the prime contractor.

The contractor should make copies of the construction contract exemption certificate signed by the contractee and use those copies when making purchases of materials that will be incorporated into real property pursuant to the construction contract. A prime contractor must provide copies to all subcontractors for their use in purchasing materials for the job. The contractor or subcontractor must sign each certificate copy used when purchasing materials. The original exemption certificate must be retained in the records of the contractor. A copy of the certificate also must be retained in the records of each subcontractor.

(2) Rather than using copies of the construction contract exemption certificate when making purchases of materials, the contractor or subcontractor may use a contractor's exemption certificate when purchasing materials for incorporation into real property pursuant to a contract where the contractee claims exemption under paragraph (D) of this rule.

(J) Forms required to be prescribed by rule are hereby prescribed for use as a construction contract exemption certificate and as a contractor's exemption certificate. The forms may be obtained from the Department of Taxation and are available on the department's Web site. They may be reproduced as needed. To be valid, a construction contract exemption certificate must be signed by the contractee claiming exemption. Each certificate, or copy of a certificate, submitted to a vendor must be signed by the contractor or subcontractor making the purchase. A certificate covers all sales of materials made by the vendor to a contractor or subcontractor for incorporation into real property under that construction contract. The vendor must maintain the certificate to document the reason tax was not charged. To be valid, all necessary signatures must be dated and all certificates must specify the reason for exemption and must clearly identify the contract and specify the job site.

(K) The following forms are incorporated in this rule by reference:

(1) The construction contract exemption certificate, revised March 15, 2004;

(2) The contractor's exemption certificate, revised March 15, 2004.

Effective: 12-16-04

Promulgated under: 5703.14

Authorized by: 5703.05

Amplifies: 5701.02, 5739.01, 5739.02, 5739.03, 5741.01, 5741.02

Prior effective dates: 5-31-68, 7-2-81, 10-18-82, 7-20-92

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Sales and Use Tax
Construction Contract Exemption Certificate

Identification of Contract:

Contractee's (owner's) name _____

Exact location of job/project _____

Name of job/project as it appears on contract documentation _____

The undersigned hereby certifies that the tangible personal property purchased under this exemption certificate was purchased for incorporation into:

☐	Real property under a construction contract with the United States government, its agencies, the state of Ohio or an Ohio political subdivision;	☐	Real property that is owned, or will be accepted for ownership at the time of completion, by the United States government, its agencies, the state of Ohio or an Ohio political subdivision;
☐	A horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock;	☐	A house of public worship or religious education;
☐	A building used exclusively for charitable purposes by a nonprofit organization operated exclusively for charitable purposes as defined in Ohio Revised Code (R.C.) section 5739.02(B)(12);	☐	A building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes;
☐	The original construction of a sports facility under R.C. section 307.696;	☐	A hospital facility entitled to exemption under R.C. section 140.08;
☐	Real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state;	☐	Building and construction materials and services sold for incorporation into real property comprising a convention center that qualifies for property tax exemption under R.C. 5709.084 (until one calendar year after the construction is completed).

The original of this certificate must be signed by the owner/contractee and/or government official and must be retained by the prime contractor. Copies must be maintained by the owner/contractee and all subcontractors. When copies are issued to suppliers when purchasing materials, each copy must be signed by the contractor or subcontractor making the purchase.

Prime Contractor

Name _____
Signed by _____
Title _____
Street address _____
City, state, ZIP code _____
Date _____

Owner/Contractee

Name _____
Signed by _____
Title _____
Street address _____
City, state, ZIP code _____
Date _____

Subcontractor

Name _____
Signed by _____
Title _____
Street address _____
City, state, ZIP code _____
Date _____

Political Subdivision

Name _____
Signed by _____
Title _____
Street address _____
City, state, ZIP code _____
Date _____

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Sales and Use Tax
Contractor's Exemption Certificate

Identification of Contract:

Contractee's (owner's) name _____

Exact location of job/project _____

Name of job/project as it appears on contract documentation _____

The undersigned hereby certifies that the tangible personal property purchased under this exemption from:

_____
Vendor's name

was purchased for incorporation into:

☐	Real property under a construction contract with the United States government, its agencies, the state of Ohio, or an Ohio political subdivision;	☐	Real property that is owned, or will be accepted for ownership at the time of completion, by the United States government, its agencies, the state of Ohio or an Ohio political subdivision;
☐	A horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock;	☐	A house of public worship or religious education;
☐	A building used exclusively for charitable purposes by a nonprofit organization operated exclusively for charitable purposes as defined in Ohio Revised Code (R.C.) section 5739.02(B)(12);	☐	A building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes;
☐	The original construction of a sports facility under R.C. section 307.696;	☐	A hospital facility entitled to exemption under R.C. section 140.08;
☐	Real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state;	☐	Building and construction materials and services sold for incorporation into real property comprising a convention center that qualifies for property tax exemption under R.C. 5709.084 (until one calendar year after the construction is completed).

This certificate may be used by a contractee or subcontractor when buying materials for a construction contract where the owner/contractee has claimed one of the above exemptions. This certificate covers all sales of materials by the above-named vendor to the contractor or subcontractor for this particular construction contract only.

Contractor/subcontractor

_____
Name

_____
Signed by Title

_____
Street address

_____
City, state, ZIP code

_____
Date

Vendors' Licenses and Registrations for the State of Ohio

Every Ohio retailer (vendor) and certain service providers making taxable retail sales must obtain a vendor's license, collect the proper amount of sales tax, file tax returns with payment of tax collected and maintain complete records of transactions.

A new regular vendor's license is required if a business moves out of the county in which it is located, however, if a business relocates within the same county where the regular vendor license is issued, the license is transferable. A transfer application (Ohio form ST 3TL) must be submitted to the Ohio Department of Taxation. There is no fee for transferring a regular vendor's license.

Any change in ownership (sole proprietor, change of partners in a partnership, partnership to corporation, corporation to sole proprietor, partnership to sole proprietor, etc.) requires a new license. Vendors holding an active class C or D liquor permit must continue to operate under the permit holder's vendor's license until the permit transfers to the new owner.

Regular Vendor's License

This type of license is required by vendors making sales from a fixed place of business and vendors that make sales online or by catalog. Vendors of tangible personal property and certain services must have one regular vendor's license for each sales location. Services requiring a regular vendor's license are as follows:

- Fabrication, installation, repair and/or storage of tangible personal property.
- Hotel or similar room rentals.
- Laundry and dry cleaning (excludes coin-operated machine sales).
- Personal care services, including skin care, application of cosmetics, manicures, pedicures, hair removal, tattoos, body piercing, tanning, massage and other similar services. It does not include hair care, cutting, coloring or style. Note: If no fixed place of business, these services require a transient vendor's license.
- Physical fitness facility service (membership fees and sales of tangible personal property).
- Recreation and sports club service (membership fees and sales of tangible personal property).
- Towing of motor vehicles, including those wrecked, disabled, or illegally parked.
- Washing (except coin-operated), cleaning, waxing, polishing or painting of motor vehicles.
- Transportation of persons within Ohio (except by public transit systems or commercial airlines).
- Landscaping, lawn care and snow removal services
- Building maintenance and janitorial services

NOTE: Services are taxed at the location where the customer receives the benefit or makes first use of the service.

Where: County auditor's office or electronically via Ohio Business Gateway
Cost: $25
Form ST 1
Filing: Monthly/Semiannually
Due: 23rd of the following month
Discount: .75% (.0075) – when return is timely filed and tax paid
Additional Charges: $10
Assessment Penalty: May be 50% of tax collected

Transient Vendor's License

This type of license is required when making sales from a non-fixed location such as a fair, an exhibition or a trade show, when the vendor travels to the customer's location to sell taxable items. These licenses are valid throughout Ohio and allow a vendor to make sales in all 88 counties in Ohio.

Where: Ohio Department of Taxation or electronically via Ohio Business Gateway
Cost: $25
Form ST 1T
Filing: Monthly/Semiannually
Due: 23rd of the following month
Discount: .75% (.0075) – when return is timely filed and tax paid
Additional Charges: $10
Assessment Penalty: May be 50% of tax collected

Service and Delivery Vendor's Licenses

As of September 2012, these two types of vendor's licenses are no longer being issued. However, if you already have one or both of these license types, please continue to file your sales tax using them.

Direct Pay

When a consumer purchases tangible personal property or services under circumstances that normally make it impossible at the time of purchase to determine the manner in which the property or services will be used, the tax commissioner may authorize the consumer to purchase from his suppliers tax exempt and, when the use is unknown, directly remit the taxes to the Ohio Treasurer of State.

Where: Ohio Department of Taxation, Audit Division – (614) 466-8099
Cost: -0-
Filing: Monthly/Quarterly
Due: 23rd of the following month
Discount: -0-
Additional Charges: -0-
Assessment Penalty: May be 15%

Consumer's Use Tax

For those individuals/businesses that regularly purchase tangible personal property on which the proper amount of tax was not collected by the seller. Mandatory electronic filing for use tax goes into effect Jan. 1, 2014.

Where: Ohio Department of Taxation or electronically via Ohio Business Gateway
Cost: -0-
Filing: Monthly/Quarterly
Due: 23rd of the following month
Discount: -0-
Additional Charges: -0-
Assessment Penalty: May be 15%

Seller's Use Tax

Every seller of tangible personal property or services who has nexus with this state shall register with the tax commissioner and supply any information concerning his contact. This registration is needed by vendors selling into the state of Ohio from an out-of-state location.

Where: Ohio Department of Taxation or electronically via Ohio Business Gateway
Cost: -0-
Filing: Monthly/Semiannually
Due: 23rd of the following month
Discount: .75% (.0075) – when return is timely filed and tax paid
Additional Charges: $10
Assessment Penalty: May be 15%

Statewide Cumulative Filer

Allows a multi-location filer to consolidate all sales tax returns onto one form upon authorization from the tax commissioner. **Important:** A regular vendor's license must be obtained for each fixed location.

Where: Ohio Department of Taxation or electronically via Ohio Business Gateway
Cost: -0-
Filing: Monthly/Semiannually
Due: 23rd of the following month
Discount: .75% (.0075) – when return is timely filed and tax paid
Additional Charges: $10
Assessment Penalty: May be 50% of tax collected

Prepay and Prearranged Filers

Prepay authority is granted when the collection of tax presents an unusual burden. Vendors usually authorized for prepay include vending machine companies, sport stadiums, race tracks, theaters and amusement parks. Vendors authorized and granted prepay authority will not collect the tax from the consumer but will adequately adjust prices to cover the tax they are required to absorb. The amount of tax due and payable will be determined by test checks.

Where: Ohio Department of Taxation, Audit Division – (614) 466-8099
Cost: -0- (vendor's license, $25)
Filing: Monthly/Semiannually
Due: 23rd of the following month
Discount: .75% (.0075) – when return is timely filed and tax paid
Additional Charges: $10
Assessment Penalty: May be 50% of tax collected

Suggested Retail Authority

Suggested retail authority is an administrative policy granted by the tax commissioner to qualified vendors and sellers to alleviate them having to have their distributors and sales staff acquire licenses.

Companies that make sales in Ohio through independent contractors, agents and distributors, and are the sole supplier of a line of goods within Ohio or within a certain geographical area within Ohio, may apply to the tax commissioner to be granted suggested retail authority.

The company is required to apply for a transient vendor's license that authorizes their representatives to collect the Ohio sales tax as agents for their company. For further information, contact the department at 1-888-405-4039.

Sales and Use Tax Division Information Releases

- Accelerated and Electronic Sales and Use Tax Payments ..... December 2007
- Aircraft Parts and Repair (revised January 2009) ..... August 2008
- Auctioneers ..... May 1991
- Bed and Breakfast ..... December 1995
- Building Maintenance and Janitorial Services **(updated November 2004)** ..... November 2002
- Building Management **(updated November 2004)** ..... October 1995
- Bundled Transactions ..... September 2010
- Cable TV Companies **(updated November 2004)** ..... November 1995
- Car Allowance Rebate System (CARS) ..... July 2009
- Carpet and Other Floor/Wall Coverings, Sale and Installation of ..... June 1994
- Computer Cabling, Sales and Installation of ..... March 1999
- Consumer's Use Tax Amnesty Program ..... September 2011
- Core Charges **(updated November 2004)** ..... March 1995
- Current Value of Tangible Personal Property Purchased for Use Outside This State and Becomes Permanently Located in This State More Than Six Months After Its Acquisition By the Consumer ..... April 1995
- Definition of Tangible Personal Property Including Prewritten Software ..... July 2, 2003
- "Delivery Charges" – a Part of the "Price" of a Sale ..... May 2007
- Delivery Sales – Origin Sourcing of Delivery Sites ..... October 2007
- Direct Payment Authority Program **(updated December 2004)** ..... January 2003
- Documentary Fees **(updated November 2004)** ..... January 29, 1992
- Drop Shipments ..... November 1989
- Drugs, Durable Medical Equipment, Mobility Enhancing Equipment and Prosthetic Devices ..... September 2010
- Electricity, Production, Transmission, Distribution and Sales of ..... October 1999
- Electronic Payment Methods ..... May 2005
- Employment Placement Service ..... April 1993
- Employment Service (Revised October 1993; Revised December 2000; Revised May 2006; Revised February 2007) ..... September 1993
- Employment Service Update Following the *Bellemar Parts* Decision ..... May 15, 2000
- Excise Taxes – "Price" for Calculating Sales or Use Tax ..... March 1995
- Exemption Certificate Forms ..... May 2005
- Exemption Changes ..... July 2, 2003
- Financial Aid for Students ..... March 1992
- Food Definition Changed (Revised June 2007) ..... Issued May 2004

- Food Service – Equipment and Supplies Used in the Food Service Industry..... August 2010
- Fruit Baskets, Holiday Baskets, Decorative Containers **(updated November 2004)**.... December 1994
- Funeral Transactions – **Final Rule** .....October 2006
- Fungible Goods, Application to ..... July 23, 1979
- Government Employees, Purchases By .....January 1999
- Hearing Aids and Related Devices **(updated November 2004)**..... November 1989
- Highway Transportation for Hire.....August 2011
- Human Organs and Tissues **(updated November 2004)**..... February 1, 1989
- Information Retention and Sharing Practices Related to Sales and Use Tax .....May 2005
- Internet Service Provider's Equipment..... December 2004
- Inventory Items, Temporary Taxable Use Of ..... April 1995
- Landscaping, Lawn Care Services and Snow Removal ..... December 2010
- Laundry and Dry Cleaning ..... July 31, 2003
- Leases and Rentals ..... July 2, 2003
- Manufactured Homes, Mobile Homes and Industrialized Units .....January 2001
- Mobile Concrete Mixers .....May 21, 1979
- Motor Vehicles – Dealer Transfers for No Consideration, and Sales or Gifts to Nonprofit Organizations .....March 2008
- Motor Vehicles – Sales of Motor Vehicles to Nonresidents of Ohio ..... August 2007
- Natural Gas ..... November 1998
- Nexus Standards/Use Tax..... September 2001
- Nonprofit Charitable Organizations ..... July 1994
- Nonresident Temporary Business Use ..... April 1995
- Online Services and Internet Access .....January 1999
- Personal Care Services ..... July 11, 2003
- Portable Grain Bins, Field Tile, Livestock Structures and Horticultural Structures (Issued April 2002; Revised May 2007) .....May 2007
- Price, Changes to the Definition of..... July 2, 2003
- Recreation and Sports Club Services ..... July 2002
- Rounding – Sales and Use Tax Calculation and Rounding Change, Effective 01/01/06 ..... December 2005
- Schools – Sales by School Support Groups and Other Charitable Organizations ..... August 2007
- Scrap Tire Fee..... December 1993
- Service Station Canopies..... June 1999
- Sourcing ..... December 2009

- Storage..... July 31, 2003
- Telecommunication Changes..... July 10, 2003
- Telephone Charges by Hotel and Motels .....January 1989
- Television Converter Box Coupons..... February 2008
- Towing Service (Revised February 2004) ..... August 2003
- Vendor Compensation (Revised July 2005; Revised April 2007)..... April 2005
- Water-Conditioning Equipment and Water-Treatment Chemicals.....March 1995
- Watercraft Sales.....September 1998

Vendor's license number	TIN
Name	

Semi-Annual UST 1 TeleFile Worksheet

Enter tax return data for each line for each period.

Tax returns are due the 23rd day of the month following the period end.

Period End Date ▶		
2-Digit County Code Per Period ▶		
Line 1 – Gross sales		
Line 2 – Exempt sales		
*Line 3 – Net taxable sales		
Line 4 – Clerks of courts		
*Line 5 – Reportable taxable sales		
Line 6 – Tax liability		
*Line 7 – Discount		
*Line 8a – Additional charge		
*Line 8b – Interest owed		
*Line 9 – Net tax due		
Amount paid		
Confirmation number		

Do NOT Mail in This Worksheet

*Calculated fields

Retain for your records.

TeleFile will ask you to sign your return. TeleFile will then assign you a 10-digit confirmation number. Do not hang up until you have signed your return and received this number. **If you hang up before signing your return, your return will not be processed.** Enter the confirmation number in the space provided. It is your proof of filing. ***Do not mail in this worksheet.***

Vendor's license number	TIN
Name	

Monthly UST 1 TeleFile Worksheet

Enter tax return data for each line for each month.

Tax returns are due the 23rd day of the month following the period end.

Period End Date ▶						
2-Digit County Code Per Month ▶						
Line 1 – Gross sales						
Line 2 – Exempt sales						
*Line 3 – Net taxable sales						
Line 4 – Clerks of courts						
*Line 5 – Reportable taxable sales						
Line 6 – Tax liability						
*Line 7 – Discount						
*Line 8a – Additional charge						
*Line 8b – Interest owed						
*Line 9 – Net tax due						
Amount paid						
Confirmation number						

*calculated fields

Retain for your records.

TeleFile will ask you to sign your return. TeleFile will then assign you a 10-digit confirmation number. Do not hang up until you have signed your return and received this number. I**f you hang up before signing your return, your return will not be processed.** Enter the confirmation number in the space provided. It is your proof of filing. ***Do not mail in this worksheet.***

Do NOT Mail in This Worksheet

Vendor's license number	TIN
Name	

Monthly UST 1 TeleFile Worksheet

Enter tax return data for each line for each month.

Tax returns are due the 23rd day of the month following the period end.

Period End Date ▶						
2-Digit County Code Per Month ▶						
Line 1 – Gross sales						
Line 2 – Exempt sales						
*Line 3 – Net taxable sales						
Line 4 – Clerks of courts						
*Line 5 – Reportable taxable sales						
Line 6 – Tax liability						
*Line 7 – Discount						
*Line 8a – Additional charge						
*Line 8b – Interest owed						
*Line 9 – Net tax due						
Amount paid						
Confirmation number						

*calculated fields

Retain for your records.

TeleFile will ask you to sign your return. TeleFile will then assign you a 10-digit confirmation number. Do not hang up until you have signed your return and received this number. I**f you hang up before signing your return, your return will not be processed.** Enter the confirmation number in the space provided. It is your proof of filing. ***Do not mail in this worksheet.***

TeleFile Instructions

TeleFile Requirements
You can file your sales tax return using TeleFile if:
1. You are a registered Ohio vendor.
2. You have a touch-tone telephone.
3. Your vendor's license number begins with 01 through 88.
4. You are reporting sales for only the county of your vendor's license.
5. You are reporting tax for a period after December 2007.
6. You did not make accelerated payments for the reporting period.

Taxpayer Information
The toll-free number to call for TeleFile is (800) 697-0440.
When you call to TeleFile, please be prepared to:
1. Enter eight-digit vendor's license number.
2. Enter two-digit Taxpayer Identification Number (TIN).

Return Information
When prompted, please enter all of the following. Examples are on the Telefile worksheet.
Reporting Period – Enter eight-digit month, day and year of the filing period end date (e.g., 01312009).
County Code – The first two digits of the vendor's license number.

1. Gross Sales – From line 1 of the TeleFile worksheet enter gross sales in dollars and cents, followed by the pound (#) sign. If zero, enter -0-.
2. Exempt Sales – From line 2 of the TeleFile worksheet enter amount of exempt sales in dollars and cents followed by the # sign. If zero, enter -0-.
3. Net Taxable Sales – This will be automatically calculated.
4. Motor Vehicles – From line 4 of the Telefile worksheet enter amount of sales upon which tax is paid to clerk of courts in dollars and cents followed by the # sign. If zero, enter -0-.
5. Reportable Taxable Sales – This will be automatically calculated.
6. Tax Liability – From line 6 of the TeleFile worksheet enter amount of tax you owe in dollars and cents followed by # sign.
7. Discount – If the return is filed on time, the system will calculate the discount. Enter the discount on line 7 of the TeleFile worksheet.
8. Additional Charge – If the return is filed late, the system will calculate the additional charge and interest. Enter the additional charge and interest on lines 8a and 8b of the TeleFile worksheet.
9. Net Tax Due – This will be automatically calculated.

Payment Information
Payment can be made by electronic check or credit card. Please follow the steps below.

Electronic Check
1. Enter nine-digit bank routing number.
2. Enter bank account number.
3. Enter eight-digit month, day and year for the withdrawal (e.g., Jan. 23, 2009 as 01232009).

Credit Card
If you choose to pay by credit card you may do so by calling (800) 272-9829 or by visiting www.officialpayments.com on the Web.
Note: If you pay your taxes by credit card, you must still file the tax return by the due date.

Signature and Confirmation
Please complete the following to be sure your return is accepted:

1. To sign your return, enter two-digit TIN following the declaration statement.
2. After signing your return the system will assign a 10-digit confirmation number. Enter the confirmation number on the last line of the TeleFile worksheet.

9-1-1 Charge Section

What Is 9-1-1 Charge?

The 9-1-1 charge is imposed on the consumer of wireless calling service. The 9-1-1 charge applies to purchases of postpaid and prepaid wireless calling service. Funds received from the 9-1-1 charge are used by countywide 9-1-1 systems to provide and maintain countywide wireless enhanced 9-1-1 service.

Who Must Register and Collect?

The fee is imposed on the consumer of the wireless calling service. Retailers must collect and remit the 9-1-1 charge on sales of prepaid wireless calling service at the point of sale. Wireless service providers and resellers add the 9-1-1 charge to the bills for postpaid wireless calling service with an Ohio billing address and remit the 9-1-1 charge to the department. Electronic registration is available online through the Ohio Business Gateway at www.business.ohio.gov. Paper registration forms can be requested by calling 1-888-405-4039.

What Are the Filing Requirements?

You are required to file the 9-1-1 return electronically on the Ohio Business Gateway at www.business.ohio.gov. Payments may be made electronically through the Ohio Business Gateway or Official Payments at www.officialpayments.com. Payment by paper check is also available; please visit the Ohio Department of Taxation's Web site at www.tax.ohio.gov. The return and payment are due by the 23rd of each month, following the reporting period. For example, 9-1-1 charges collected during January must be reported and remitted by Feb. 23.

What Is the Rate for 9-1-1 Charge?

For prepaid wireless calling service the 9-1-1 charge is five tenths of one percent (0.005) of the sale price. For post-paid wireless calling service the fee is $0.25 for each wireless phone number with an Ohio billing address.

When are These Collection and Remittance Requirements Effective?

Jan. 1, 2014. Prior to that date, the 9-1-1 charge was remitted to and distributed by the Public Utilities Commission of Ohio.

Are Retailers, Wireless Service Providers or Resellers Compensated for Collecting the 9-1-1 Charge?

Yes, retailers, wireless service providers and resellers may retain a 3% collection fee if the return and full payment are received by the Ohio Department of Taxation on or before the due date.

Ohio Department of Taxation Contact Information for Assistance

- Internet Address
  www.tax.ohio.gov

- Phone Numbers

  Forms Request Line – 1-800-282-1782

  Phone (registration) – 1-888-405-4089

  Phone (general business) – 1-888-405-4039

  Fax – 1-614-387-1851

- Written Registration Correspondence
  Ohio Department of Taxation
  Taxpayer Services Division
  P.O. Box 182215
  Columbus, OH 43218-2215

Ohio Employer Withholding Tax Section

What Is Ohio Withholding Tax?

The Ohio withholding tax is an amount that must be deducted or withheld from each employee's paycheck in payment of the employee's Ohio income tax (if you have a business or office in Ohio and hire people to work for you, you are an employer).

Who Must Register and Withhold?

All employers maintaining an office or transacting business in Ohio, hiring people to work and required to withhold federal income tax must register by completing and filing form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent, with the Ohio Department of Taxation.

An Ohio withholding account number will be assigned to new withholding agents after registration. All subsequently filed tax returns, forms and correspondence submitted to the Ohio Department of Taxation must reflect this account number.

The information required for registration includes:

1. Business legal name
2. Trade name, if any
3. Address and/or business address and county
4. Ohio liquor permit number (if applicable)
5. Federal employer identification number
6. Type of business and business code
7. Date payroll anticipated
8. Name(s) and title(s) of the individual(s) responsible for filing returns and payment of Ohio withholding tax
9. Social Security number

All employers who become liable for withholding Ohio income tax must file Ohio form IT 1 within 15 days of the date that such liability begins.

Withholding is **not** required if the compensation is paid for or to:

1. Agricultural labor (i.e., farmers)
2. Domestic service in a private home, local college club or local chapter of a college fraternity or sorority.
3. An employee earning less than $300 in a calendar quarter
4. Services performed for a foreign government or international organization
5. When the employee is under age 18 and sells and delivers newspapers
6. Services not in the course of the employer's trade or business to the extent paid in any medium other than cash (i.e., hiring someone to occasionally clean your office)
7. Employees you hire who live in Michigan, Indiana, Kentucky, Pennsylvania or West Virginia (based on written agreements with the state of Ohio, these employees have to pay income tax to the state in which they live). However, employees must fill out Ohio form IT 4NR, Employee's Statement of Residency in a Reciprocity State.

How Do I Get Forms and Applications? Where Do I Get Assistance if I Need Help?

You may get applications, forms and help by contacting the Department of Taxation via:

- **Internet/E-mail**
  tax.ohio.gov

- **Forms Request Line** 1-800-282-1782
  Phone 1-888-405-4039
  Fax 1-614-387-1851

- **Walk-in Help**
  Ohio Department of Taxation
  Taxpayer Service Center
  4485 Northland Ridge Blvd.
  Columbus, Ohio 43229-6596

- **Written Correspondence**
  Ohio Department of Taxation
  Taxpayer Services Division
  P.O. Box 182215
  Columbus, OH 43218-2215

After Applying as an Ohio Employer Withholding Agent, What Forms Must Be Completed?

A. Ohio Form IT 4, Ohio Employee's Withholding Exemption Certificate

Each employee must complete Ohio form IT 4, Withholding Exemption Certificate, which the employer keeps in their files. If the employee does not fill out an IT 4, the employer shall withhold tax from the employee's compensation without exemption.

B. Ohio Form IT 501, Ohio Quarterly or Monthly Withholding Tax Payment Coupon Book

The employer will receive a book containing the necessary withholding forms based on the 12-month period ending June 30 of the preceding calendar year.

Employers subject to withholding must make quarterly or monthly payments (excluding EFT) on Ohio form IT 501 to the Ohio Department of Taxation with remittance made payable to the Ohio Treasurer of State in the amounts required to be withheld.

Quarterly payments must be remitted by coupon no later than the last day of the month following the end of calendar quarter if during the 12-month period ending June 30 of the preceding calendar year less than $2,000 was withheld.

Monthly payments must be remitted by coupon no later than 15 days following the end of each month if during the 12-month period ending June 30 of the preceding calendar year, the withholding was greater than $2,000 but less than $84,000.

C. Annual Reports

1. **Ohio Form IT 2 (or Combined W-2 or 1099-R), Wage and Tax Statement**
   On or before Jan. 31 of each calendar year, employers required to withhold shall furnish to all employees on whom tax was or should have been withheld two copies of the report of compensation paid during the calendar year and of the amount deducted and withheld as tax. Employers may use Ohio form IT 2 or optional federal form W-2, referred to as "Combined W-2" or "1099R."

2. **Ohio Form IT 941, Employer's Annual Reconciliation of Income Tax Withheld**
   All employers required to withhold in the current year must file Ohio form IT 941, Annual Reconciliation, no later than Jan. 31 of the next calendar year.

3. **Ohio Form IT 942, Employer's Annual Reconciliation of Income Tax Withheld**
   An employer who remits through electronic funds transfer (EFT) must submit Ohio form IT 942, Employer's EFT Quarterly Reconciliation of Income Tax Withheld, no later than the last day of the month following the end of the calendar quarter. EFT filers are not required to file the IT 941.

4. **Ohio Form IT 3, Transmittal of Wage and Tax Statements**
   All employers required to withhold shall file with the Ohio Department of Taxation on or before the last day of February of the succeeding calendar year a copy of Ohio form IT 3. Employers are no longer required to send us paper copies of the IT 2 or federal forms W-2 or 1099-R. However, you are required to maintain these records for a period of four years from their due date. If the information is

not submitted electronically, the Ohio Department of Taxation may request W-2s periodically when conducting compliance programs

If you elect to send your state W-2 and 1099-R information to us on magnetic media, you must comply using an approved electronic format. Employers with 250 or more W-2 Copy A forms and issuers of 250 or more 1099-R forms must file them electronically. Employers must use the EFW2 format. Electronic format information is available on the department's Web site at tax.ohio.gov. Issuers of 1099-R forms must file your information with us electronically in an approved electronic format. See IRS Publication 1220 (Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935 and W-2G Electronically) for these requirements at www.irs.gov/pub/irs-pdf/p1220.pdf.

The Ohio Department of Taxation currently accepts CD-ROM, 3490 or 3590 cartridges. We no longer accept 3 1/2" diskettes. **A fully completed Ohio form IT 3 must accompany all electronic media.** If you have questions about magnetic media, call the Employer Withholding Unit at (614) 387-0232.

How Do You Make Corrections if an Error Is Made?

A. Ohio Form IT 2, Combined W-2 or 1099R

An employer must furnish a corrected IT 2, Combined W-2 or 1099R if an error is discovered after the original form has been given to an employee. Corrected statements should be clearly marked "CORRECTED BY EMPLOYER" and one copy should be submitted to the Department of Taxation and two copies to the employee. If the IT 2, Combined W-2 or 1099R is lost or destroyed, two substitute copies must be submitted to the employee and one to the Department of Taxation marked "REISSUED BY EMPLOYER."

B. Overwithholding or Underwithholding – Quarterly, Monthly or Partial Weekly Payments (Ohio form IT 501) and EFT Payments (Ohio form IT 942)

1. If the error is discovered in a subsequent period of the same calendar year, indicate the adjustment on the next IT 501 payment card or IT 942 EFT quarterly reconciliation that is filed.

2. If an error is discovered after the annual reconciliation (IT 941) has been filed, complete an amended reconciliation (IT 941X) for that year. For EFT filers, make an adjustment on the IT 942 filed in the following calendar quarter.

How Do I Know How Much Ohio Income Tax To Withhold from Wages?

Withholding tables that show the amount of tax to be withheld based on the employee's salary, number of exemptions and how often you pay are available on pages 39-48 (refer to our Web site at **tax.ohio.gov** for the most current tables).

What Are My Responsibilities as an Ohio Employer Withholding Agent?

Each withholding agent is liable for the tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer. The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held personally liable for any failure to file the report and/or pay the tax as required by law.

What About Penalties for Failure To Comply with Employer Withholding Responsibilities?

If you fail to pay the tax deducted and withheld from employees by the due date, interest and penalty may be charged on the unpaid tax at the rate provided for by law. The statutory interest rate was 4% for 2012 and is currently 3% for 2013.

The penalty for failure to pay the tax deducted and withheld from employees' wages by the due date may be 50% of the tax due, unless you can show you did not pay for a reasonable cause and it was not a deliberate act.

If a return (Ohio form IT 501 and/or Ohio form IT 941) is not filed, or is filed after its due date, the penalty may be the greater of $500 or 35% of the tax due.

What Records Must I Keep and How Long Must I Keep Them?

Every employer required to withhold tax must maintain a current, accurate record of all persons subject to the tax.

Records must include:

1. Amounts and dates of all compensation paid subject to withholding.
2. Names, addresses, school district of residence and Social Security numbers of all employees receiving such compensation (IT 4).
3. Periods of employment, including periods during which compensation was paid while absent due to sickness or injury.
4. Amount of compensation paid by pay period.
5. Copies of annual returns filed with the Ohio Department of Taxation.

You must maintain these records for at least **four** years.

Electronic Filing

Electronic filing is available for all Ohio employers through the Ohio Business Gateway. The Ohio Business Gateway is a Web site that enables employers to electronically file returns with several Ohio agencies. You must register at **obg.ohio.gov** to use the online system.

Employers who are required to file Ohio withholding reports with the Ohio Department of Taxation may use the Ohio Business Gateway to file and pay their returns. Payments may be made by ACH debit or by credit card.

Withholding Tax Exhibits

Exhibit 1
Ohio Form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent 37

Exhibit 2
Ohio Form IT 4, Employee's Withholding Exemption Certificate 38

Exhibit 3
Ohio Form IT 4NR, Employee's Statement of Residency in a Reciprocity State 39

Exhibit 4
Employer's Ohio Income Tax Withholding Tables 40-51

Exhibit 5
Ohio Form IT 501, Employer's Payment of Ohio Tax Withheld 52

Exhibit 6
Employer Withholding Tax Due Dates 53

Exhibit 7
Ohio Form IT 2, Wage and Tax Statement 54

Exhibit 8
Ohio Form IT 3, Transmittal of Wage and Tax Statements 55

Exhibit 9
Ohio Form IT 941, Employer's Annual Reconciliation of Income Tax Withheld 56

Exhibit 10
Ohio Form IT 941X, Amended Ohio Employer's Annual Reconciliation of Income Tax Withheld 57

Department o
Taxation
P.O. Box 182215
Columbus, OH 43218-2215
(888) 405-4089

07100100

IT 1 Rev. 12/09

Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent

Employer withholding account no. ☐☐ ☐☐☐☐☐☐
(For department use only)

☐☐☐☐☐☐☐☐☐ Federal employer identification no.

☐☐☐☐☐☐☐☐☐ Social Security no. / ITIN

☐☐☐☐☐☐☐ Ohio corporate charter no. / certificate no.

Reactivate for account number? ☐ Yes If yes, provide number if available ☐☐ ☐☐☐☐☐☐

Will you have an employee that **resides** in a taxing school district? ☐ Yes ☐ No

1. Check type of ownership: (10) Sole owner ☐ (20) Partnership ☐ (30) Corporation ☐ (150) Nonprofit ☐
   (50) LLC ☐ (70) LLP ☐ (80) LTD ☐ Other (please specify) _____

2. Date of first Ohio payroll, if known (MM/DD/YY) _____

3. Provide NAICS code and state nature of business activity _____ (For the most current listings, search NAICS on our Web site at **tax.ohio.gov.**)

   _____

4. Legal name _____
   (Corporation, sole owner, partnership, etc.)

5. Trade name or DBA _____

6. Primary address _____
   Address of corporation, sole owner, partnership, etc. City State ZIP code

   Business phone no. Fax no. Secondary phone no.

7. Mailing address _____
   (If different from above) City State ZIP code

8. Name, title and phone number of individual responsible for filing returns and payment of Ohio withholding/school district withholding tax

   Name Title Phone no.

9. Name, phone number, fax number and e-mail address of individual the department should contact regarding this account

   Name Phone no. Fax no. E-mail address

Date Signature of applicant

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.

Notice to Employee

1. For state purposes, an individual may claim only natural dependency exemptions. This includes the taxpayer, spouse and each dependent. Dependents are the same as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year for which the taxpayer would have been permitted to claim had the taxpayer filed such a return.

2. You may file a new certificate at any time if the number of your exemptions ***increases*.**

   You must file a new certificate within 10 days if the number of exemptions previously claimed by you ***decreases*** because:
   (a) Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims her (or his) own exemption on a separate certificate.
   (b) The support of a dependent for whom you claimed exemption is taken over by someone else.
   (c) You find that a dependent for whom you claimed exemption must be dropped for federal purposes.

   The death of a spouse or a dependent does not affect your withholding until the next year but requires the filing of a new certificate. If possible, file a new certificate by Dec. 1st of the year in which the death occurs.

   For further information, consult the Ohio Department of Taxation, Personal and School District Income Tax Division, or your employer.

3. If you expect to owe more Ohio income tax than will be withheld, you may claim a smaller number of exemptions; or under an agreement with your employer, you may have an additional amount withheld each pay period.

4. A married couple with both spouses working and filing a joint return will, in many cases, be required to file an individual estimated income tax form IT 1040ES even though Ohio income tax is being withheld from their wages. This result may occur because the tax on their combined income will be greater than the sum of the taxes withheld from the husband's wages and the wife's wages. This requirement to file an individual estimated income tax form IT 1040ES may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the individual estimated income tax form IT 1040ES, the individual may provide for additional withholding with his employer by using line 5.

please detach here

Department of Taxa i

Employee's Withholding Exemption Certificate

IT 4
Rev. 5/07

Print full name _____ Social Security number _____

Home address and ZIP code _____

Public school district of residence _____ School district no. _____
(See *The Finder* at tax.ohio.gov.)

1. Personal exemption for yourself, enter "1" if claimed ..... _____

2. If married, personal exemption for your spouse if not separately claimed (enter "1" if claimed) ..... _____

3. Exemptions for dependents ..... _____

4. Add the exemptions that you have claimed above and enter total ..... _____

5. Additional withholding per pay period under agreement with employer ..... $ _____

Under the penalties of perjury, I certify that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature _____ Date _____

Ohio Form IT 4NR
Statement of Residency

please detach here

Ohio | Department of Taxation

Employee's Statement of Residency in a Reciprocity State

IT 4NR
Rev. 5/07

Print full name _____ Social Security number _____

Home address and ZIP code _____

Ohio employers: You are required to have a copy of this form on file for each employee who is a resident of Indiana, Kentucky, West Virginia, Michigan or Pennsylvania receiving compensation paid in Ohio and who claims exemption from withholding of Ohio income tax under the reciprocal agreements between Ohio and these other states.

Employees residing outside Ohio and in a state with whom Ohio has reciprocity: If you are a resident of a state with whom Ohio has reciprocity, you may claim exemption from withholding of Ohio income tax by completing this form and filing it with your employer under the reciprocal withholding agreements between Ohio and these states.

Note: If you change your residence from the state specified herein to any other state, you must notify your employer within 10 days.

I hereby declare, under penalties of perjury, that I am a resident of the state of _____ and that, pursuant to an agreement existing between that state and the state of Ohio, I claim exemption from withholding of Ohio income tax on compensation paid to me in the state of Ohio.

Signature _____ Date _____

Ohio | Department of Taxation

Employer's Ohio Income Tax Withholding Tables

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **DAILY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$0	$4	$0.02	$0.01	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	5	0.03	0.01	0	0	0	0	0	0	0	0	0
5	6	0.03	0.02	0.01	0	0	0	0	0	0	0	0
6	7	0.04	0.03	0.01	0	0	0	0	0	0	0	0
7	8	0.05	0.03	0.02	0	0	0	0	0	0	0	0
8	9	0.05	0.04	0.02	0.01	0	0	0	0	0	0	0
9	10	0.06	0.04	0.03	0.01	0	0	0	0	0	0	0
10	11	0.06	0.05	0.03	0.02	0.01	0	0	0	0	0	0
11	12	0.07	0.06	0.04	0.03	0.01	0	0	0	0	0	0
12	13	0.08	0.06	0.05	0.03	0.02	0	0	0	0	0	0
13	14	0.08	0.07	0.05	0.04	0.02	0.01	0	0	0	0	0
14	15	0.09	0.07	0.06	0.04	0.03	0.01	0	0	0	0	0
15	16	0.09	0.08	0.06	0.05	0.03	0.02	0.01	0	0	0	0
16	17	0.10	0.08	0.07	0.06	0.04	0.03	0.01	0	0	0	0
17	18	0.10	0.09	0.08	0.06	0.05	0.03	0.02	0	0	0	0
18	19	0.11	0.10	0.08	0.07	0.05	0.04	0.02	0.01	0	0	0
19	20	0.12	0.10	0.09	0.07	0.06	0.04	0.03	0.01	0	0	0
20	21	0.13	0.11	0.09	0.08	0.06	0.05	0.03	0.02	0.01	0	0
21	22	0.14	0.11	0.10	0.08	0.07	0.06	0.04	0.03	0.01	0	0
22	23	0.15	0.12	0.10	0.09	0.08	0.06	0.05	0.03	0.02	0	0
23	24	0.17	0.14	0.11	0.10	0.08	0.07	0.05	0.04	0.02	0.01	0
24	25	0.18	0.15	0.12	0.10	0.09	0.07	0.06	0.04	0.03	0.01	0
25	26	0.19	0.16	0.13	0.11	0.09	0.08	0.06	0.05	0.03	0.02	0.01
26	27	0.20	0.17	0.14	0.11	0.10	0.08	0.07	0.06	0.04	0.03	0.01
27	28	0.21	0.18	0.15	0.12	0.10	0.09	0.08	0.06	0.05	0.03	0.02
28	29	0.22	0.19	0.17	0.14	0.11	0.10	0.08	0.07	0.05	0.04	0.02
29	30	0.24	0.21	0.18	0.15	0.12	0.10	0.09	0.07	0.06	0.04	0.03
30	31	0.25	0.22	0.19	0.16	0.13	0.11	0.09	0.08	0.06	0.05	0.03
31	32	0.26	0.23	0.20	0.17	0.14	0.11	0.10	0.08	0.07	0.06	0.04
32	33	0.27	0.24	0.21	0.18	0.15	0.12	0.10	0.09	0.08	0.06	0.05
33	34	0.28	0.25	0.22	0.19	0.17	0.14	0.11	0.10	0.08	0.07	0.05
34	35	0.29	0.26	0.24	0.21	0.18	0.15	0.12	0.10	0.09	0.07	0.06
35	36	0.30	0.28	0.25	0.22	0.19	0.16	0.13	0.11	0.09	0.08	0.06
36	37	0.32	0.29	0.26	0.23	0.20	0.17	0.14	0.11	0.10	0.08	0.07
37	38	0.33	0.30	0.27	0.24	0.21	0.18	0.15	0.12	0.10	0.09	0.08
38	39	0.34	0.31	0.28	0.25	0.22	0.19	0.17	0.14	0.11	0.10	0.08
39	40	0.37	0.32	0.29	0.26	0.24	0.21	0.18	0.15	0.12	0.10	0.09
40	41	0.39	0.33	0.30	0.28	0.25	0.22	0.19	0.16	0.13	0.11	0.09
41	42	0.41	0.35	0.32	0.29	0.26	0.23	0.20	0.17	0.14	0.11	0.10
42	43	0.44	0.38	0.33	0.30	0.27	0.24	0.21	0.18	0.15	0.12	0.10
43	44	0.46	0.40	0.34	0.31	0.28	0.25	0.22	0.19	0.17	0.14	0.11
44	45	0.48	0.42	0.37	0.32	0.29	0.26	0.24	0.21	0.18	0.15	0.12
45	46	0.51	0.45	0.39	0.33	0.30	0.28	0.25	0.22	0.19	0.16	0.13
46	47	0.53	0.47	0.41	0.35	0.32	0.29	0.26	0.23	0.20	0.17	0.14
47	48	0.55	0.49	0.44	0.38	0.33	0.30	0.27	0.24	0.21	0.18	0.15
48	49	0.57	0.52	0.46	0.40	0.34	0.31	0.28	0.25	0.22	0.19	0.17
49	50	0.60	0.54	0.48	0.42	0.37	0.32	0.29	0.26	0.24	0.21	0.18
50	52	0.64	0.59	0.53	0.47	0.41	0.35	0.32	0.29	0.26	0.23	0.20
52	54	0.69	0.63	0.57	0.52	0.46	0.40	0.34	0.31	0.28	0.25	0.22
54	56	0.74	0.68	0.62	0.56	0.51	0.45	0.39	0.33	0.30	0.28	0.25
56	58	0.79	0.73	0.67	0.61	0.55	0.49	0.44	0.38	0.33	0.30	0.27

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **DAILY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$58	$60	$0.85	$0.77	$0.71	$0.66	$0.60	$0.54	$0.48	$0.42	$0.37	$0.32	$0.29
60	62	0.91	0.83	0.76	0.70	0.64	0.59	0.53	0.47	0.41	0.35	0.32
62	64	0.96	0.89	0.82	0.75	0.69	0.63	0.57	0.52	0.46	0.40	0.34
64	66	1.02	0.95	0.88	0.80	0.74	0.68	0.62	0.56	0.51	0.45	0.39
66	68	1.08	1.01	0.93	0.86	0.79	0.73	0.67	0.61	0.55	0.49	0.44
68	70	1.14	1.06	0.99	0.92	0.85	0.77	0.71	0.66	0.60	0.54	0.48
70	72	1.20	1.12	1.05	0.98	0.91	0.83	0.76	0.70	0.64	0.59	0.53
72	74	1.25	1.18	1.11	1.04	0.96	0.89	0.82	0.75	0.69	0.63	0.57
74	76	1.31	1.24	1.17	1.09	1.02	0.95	0.88	0.80	0.74	0.68	0.62
76	78	1.38	1.30	1.22	1.15	1.08	1.01	0.93	0.86	0.79	0.73	0.67
78	80	1.45	1.36	1.28	1.21	1.14	1.06	0.99	0.92	0.85	0.77	0.71
80	82	1.52	1.43	1.34	1.27	1.20	1.12	1.05	0.98	0.91	0.83	0.76
82	84	1.59	1.50	1.41	1.33	1.25	1.18	1.11	1.04	0.96	0.89	0.82
84	86	1.66	1.57	1.48	1.40	1.31	1.24	1.17	1.09	1.02	0.95	0.88
86	88	1.73	1.64	1.55	1.46	1.38	1.30	1.22	1.15	1.08	1.01	0.93
88	90	1.80	1.71	1.62	1.53	1.45	1.36	1.28	1.21	1.14	1.06	0.99
90	92	1.87	1.78	1.69	1.60	1.52	1.43	1.34	1.27	1.20	1.12	1.05
92	94	1.93	1.85	1.76	1.67	1.59	1.50	1.41	1.33	1.25	1.18	1.11
94	96	2.00	1.92	1.83	1.74	1.66	1.57	1.48	1.40	1.31	1.24	1.17
96	98	2.07	1.99	1.90	1.81	1.73	1.64	1.55	1.46	1.38	1.30	1.22
98	100	2.14	2.06	1.97	1.88	1.80	1.71	1.62	1.53	1.45	1.36	1.28
100	104	2.28	2.20	2.11	2.02	1.93	1.85	1.76	1.67	1.59	1.50	1.41
104	108	2.42	2.34	2.25	2.16	2.07	1.99	1.90	1.81	1.73	1.64	1.55
108	112	2.56	2.47	2.39	2.30	2.21	2.13	2.04	1.95	1.87	1.78	1.69
112	116	2.70	2.61	2.53	2.44	2.35	2.27	2.18	2.09	2.00	1.92	1.83
116	120	2.84	2.75	2.67	2.58	2.49	2.41	2.32	2.23	2.14	2.06	1.97
120	124	2.98	2.89	2.81	2.72	2.63	2.54	2.46	2.37	2.28	2.20	2.11
124	128	3.12	3.03	2.94	2.86	2.77	2.68	2.60	2.51	2.42	2.34	2.25
128	132	3.26	3.17	3.08	3.00	2.91	2.82	2.74	2.65	2.56	2.47	2.39
132	136	3.40	3.31	3.22	3.14	3.05	2.96	2.88	2.79	2.70	2.61	2.53
136	140	3.54	3.45	3.36	3.28	3.19	3.10	3.01	2.93	2.84	2.75	2.67
140	144	3.68	3.59	3.50	3.42	3.33	3.24	3.15	3.07	2.98	2.89	2.81
144	148	3.82	3.73	3.64	3.55	3.47	3.38	3.29	3.21	3.12	3.03	2.94
148	152	3.96	3.87	3.78	3.69	3.61	3.52	3.43	3.35	3.26	3.17	3.08
152	154	4.03	3.94	3.85	3.76	3.68	3.59	3.50	3.42	3.33	3.24	3.15
		4.064% of the excess over $154 plus										
154	307	4.03	3.94	3.85	3.76	3.68	3.59	3.50	3.42	3.33	3.24	3.15
		4.644% of the excess over $307 plus										
307	384	10.24	10.14	10.04	9.94	9.84	9.74	9.63	9.53	9.43	9.33	9.23
		5.805% of the excess over $384 plus										
384 and over		13.81	13.70	13.58	13.47	13.35	13.23	13.12	13.00	12.89	12.77	12.65

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$0	$80	$0.46	$0.15	$0	$0	$0	$0	$0	$0	$0	$0	$0
80	90	0.52	0.21	0	0	0	0	0	0	0	0	0
90	100	0.58	0.27	0	0	0	0	0	0	0	0	0
100	110	0.64	0.32	0.01	0	0	0	0	0	0	0	0
110	120	0.70	0.38	0.07	0	0	0	0	0	0	0	0
120	130	0.76	0.44	0.13	0	0	0	0	0	0	0	0
130	140	0.81	0.50	0.18	0	0	0	0	0	0	0	0
140	150	0.87	0.56	0.24	0	0	0	0	0	0	0	0
150	160	0.93	0.61	0.30	0	0	0	0	0	0	0	0
160	170	0.99	0.67	0.36	0.04	0	0	0	0	0	0	0
170	180	1.05	0.73	0.42	0.10	0	0	0	0	0	0	0
180	190	1.10	0.79	0.47	0.16	0	0	0	0	0	0	0
190	200	1.16	0.85	0.53	0.22	0	0	0	0	0	0	0
200	220	1.28	0.96	0.65	0.33	0.02	0	0	0	0	0	0
220	240	1.39	1.08	0.76	0.45	0.14	0	0	0	0	0	0
240	260	1.51	1.20	0.88	0.57	0.25	0	0	0	0	0	0
260	280	1.63	1.31	1.00	0.68	0.37	0.05	0	0	0	0	0
280	300	1.74	1.43	1.11	0.80	0.48	0.17	0	0	0	0	0
300	320	1.86	1.54	1.23	0.92	0.60	0.29	0	0	0	0	0
320	340	1.98	1.66	1.35	1.03	0.72	0.40	0.09	0	0	0	0
340	360	2.09	1.78	1.46	1.15	0.83	0.52	0.20	0	0	0	0
360	380	2.21	1.89	1.58	1.26	0.95	0.63	0.32	0	0	0	0
380	400	2.32	2.01	1.69	1.38	1.07	0.75	0.44	0.12	0	0	0
400	440	2.69	2.24	1.93	1.61	1.30	0.98	0.67	0.35	0.04	0	0
440	480	3.16	2.53	2.16	1.84	1.53	1.22	0.90	0.59	0.27	0	0
480	520	3.62	2.99	2.39	2.08	1.76	1.45	1.13	0.82	0.50	0.19	0
520	560	4.08	3.46	2.83	2.31	1.99	1.68	1.37	1.05	0.74	0.42	0.11
560	600	4.55	3.92	3.29	2.66	2.23	1.91	1.60	1.28	0.97	0.65	0.34
600	640	5.01	4.38	3.76	3.13	2.50	2.14	1.83	1.52	1.20	0.89	0.57
640	680	5.48	4.85	4.22	3.59	2.96	2.38	2.06	1.75	1.43	1.12	0.80
680	720	5.94	5.31	4.68	4.06	3.43	2.80	2.29	1.98	1.67	1.35	1.04
720	760	6.41	5.78	5.15	4.52	3.89	3.26	2.63	2.21	1.90	1.58	1.27
760	800	6.87	6.24	5.61	4.98	4.35	3.73	3.10	2.47	2.13	1.82	1.50
800	840	7.42	6.71	6.08	5.45	4.82	4.19	3.56	2.93	2.36	2.05	1.73
840	880	8.34	7.17	6.54	5.91	5.28	4.65	4.03	3.40	2.77	2.28	1.97
880	920	9.27	8.01	7.01	6.38	5.75	5.12	4.49	3.86	3.23	2.60	2.20
920	960	10.20	8.94	7.69	6.84	6.21	5.58	4.95	4.33	3.70	3.07	2.44
960	1,000	11.13	9.87	8.61	7.36	6.68	6.05	5.42	4.79	4.16	3.53	2.90
1,000	1,040	12.06	10.80	9.54	8.29	7.14	6.51	5.88	5.25	4.63	4.00	3.37
1,040	1,080	12.99	11.73	10.47	9.21	7.96	6.98	6.35	5.72	5.09	4.46	3.83
1,080	1,120	13.92	12.66	11.40	10.14	8.89	7.63	6.81	6.18	5.55	4.93	4.30
1,120	1,160	14.85	13.59	12.33	11.07	9.81	8.56	7.30	6.65	6.02	5.39	4.76
1,160	1,200	15.77	14.52	13.26	12.00	10.74	9.49	8.23	7.11	6.48	5.85	5.23
1,200	1,240	16.70	15.45	14.19	12.93	11.67	10.41	9.16	7.90	6.95	6.32	5.69
1,240	1,280	17.80	16.37	15.12	13.86	12.60	11.34	10.08	8.83	7.57	6.78	6.15
1,280	1,320	18.96	17.39	16.05	14.79	13.53	12.27	11.01	9.76	8.50	7.25	6.62
1,320	1,360	20.12	18.55	16.98	15.72	14.46	13.20	11.94	10.68	9.43	8.17	7.08
1,360	1,400	21.29	19.71	18.14	16.64	15.39	14.13	12.87	11.61	10.36	9.10	7.84
1,400	1,440	22.45	20.87	19.30	17.73	16.32	15.06	13.80	12.54	11.28	10.03	8.77
1,440	1,480	23.61	22.03	20.46	18.89	17.32	15.99	14.73	13.47	12.21	10.96	9.70
1,480	1,520	24.77	23.20	21.62	20.05	18.48	16.92	15.66	14.40	13.14	11.88	10.63

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$1,520	$1,560	$25.93	$24.36	$22.78	$21.21	$19.64	$18.07	$16.59	$15.33	$14.07	$12.81	$11.56
1,560	1,600	27.09	25.52	23.95	22.37	20.80	19.23	17.66	16.26	15.00	13.74	12.48
1,600	1,660	28.83	27.26	25.69	24.12	22.54	20.97	19.40	17.82	16.39	15.14	13.88
1,660	1,720	30.89	29.00	27.43	25.86	24.28	22.71	21.14	19.57	17.99	16.53	15.27
1,720	1,780	32.98	31.09	29.20	27.60	26.03	24.45	22.88	21.31	19.74	18.16	16.66
1,780	1,840	35.07	33.18	31.29	29.41	27.77	26.20	24.62	23.05	21.48	19.91	18.33
1,840	1,900	37.16	35.27	33.38	31.50	29.61	27.94	26.36	24.79	23.22	21.65	20.07
1,900	1,960	39.25	37.36	35.47	33.59	31.70	29.81	28.11	26.53	24.96	23.39	21.82
1,960	2,020	41.34	39.45	37.56	35.68	33.79	31.90	30.02	28.28	26.70	25.13	23.56
2,020	2,080	43.43	41.54	39.65	37.77	35.88	33.99	32.11	30.22	28.45	26.87	25.30
2,080	2,140	45.52	43.63	41.74	39.86	37.97	36.08	34.20	32.31	30.42	28.61	27.04
2,140	2,200	47.61	45.72	43.83	41.95	40.06	38.17	36.29	34.40	32.51	30.63	28.78
2,200	2,260	49.70	47.81	45.92	44.04	42.15	40.26	38.38	36.49	34.60	32.72	30.83
2,260	2,320	51.79	49.90	48.01	46.13	44.24	42.35	40.47	38.58	36.69	34.81	32.92
2,320	2,380	53.88	51.99	50.10	48.22	46.33	44.44	42.56	40.67	38.78	36.90	35.01
2,380	2,440	55.97	54.08	52.19	50.31	48.42	46.53	44.65	42.76	40.87	38.99	37.10
2,440	2,500	58.06	56.17	54.28	52.40	50.51	48.62	46.74	44.85	42.96	41.08	39.19
2,500	2,560	60.15	58.26	56.37	54.49	52.60	50.71	48.83	46.94	45.05	43.17	41.28
2,560	2,620	62.24	60.35	58.46	56.58	54.69	52.80	50.92	49.03	47.14	45.25	43.37
2,620	2,680	64.33	62.44	60.55	58.67	56.78	54.89	53.00	51.12	49.23	47.34	45.46
2,680	2,740	66.42	64.53	62.64	60.75	58.87	56.98	55.09	53.21	51.32	49.43	47.55
2,740	2,800	68.50	66.62	64.73	62.84	60.96	59.07	57.18	55.30	53.41	51.52	49.64
2,800	2,860	70.59	68.71	66.82	64.93	63.05	61.16	59.27	57.39	55.50	53.61	51.73
2,860	2,920	72.68	70.80	68.91	67.02	65.14	63.25	61.36	59.48	57.59	55.70	53.82
2,920	2,980	74.77	72.89	71.00	69.11	67.23	65.34	63.45	61.57	59.68	57.79	55.91
2,980	3,040	76.86	74.98	73.09	71.20	69.32	67.43	65.54	63.66	61.77	59.88	58.00
3,040	3,100	78.95	77.07	75.18	73.29	71.41	69.52	67.63	65.75	63.86	61.97	60.09
3,100	3,160	81.04	79.16	77.27	75.38	73.50	71.61	69.72	67.84	65.95	64.06	62.18
3,160	3,220	83.13	81.25	79.36	77.47	75.59	73.70	71.81	69.93	68.04	66.15	64.27
3,220	3,280	85.22	83.34	81.45	79.56	77.68	75.79	73.90	72.02	70.13	68.24	66.36
3,280	3,333	87.07	85.18	83.30	81.41	79.52	77.64	75.75	73.86	71.98	70.09	68.20
		4.064% of the excess over $3,333 plus										
3,333	6,666	87.07	85.18	83.30	81.41	79.52	77.64	75.75	73.86	71.98	70.09	68.20
		4.644% of the excess over $6,666 plus										
6,666	8,333	222.52	220.32	218.12	215.92	213.72	211.51	209.31	207.11	204.91	202.71	200.51
		5.805% of the excess over $8,333 plus										
8,333 and over		299.93	297.41	294.90	292.38	289.87	287.35	284.84	282.32	279.80	277.29	274.77

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **SEMI-MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$0	$40	$0.23	$0.08	$0	$0	$0	$0	$0	$0	$0	$0	$0
40	45	0.26	0.10	0	0	0	0	0	0	0	0	0
45	50	0.29	0.13	0	0	0	0	0	0	0	0	0
50	55	0.32	0.16	0	0	0	0	0	0	0	0	0
55	60	0.35	0.19	0.03	0	0	0	0	0	0	0	0
60	65	0.38	0.22	0.06	0	0	0	0	0	0	0	0
65	70	0.41	0.25	0.09	0	0	0	0	0	0	0	0
70	75	0.44	0.28	0.12	0	0	0	0	0	0	0	0
75	80	0.46	0.31	0.15	0	0	0	0	0	0	0	0
80	85	0.49	0.34	0.18	0.02	0	0	0	0	0	0	0
85	90	0.52	0.37	0.21	0.05	0	0	0	0	0	0	0
90	95	0.55	0.39	0.24	0.08	0	0	0	0	0	0	0
95	100	0.58	0.42	0.27	0.11	0	0	0	0	0	0	0
100	110	0.64	0.48	0.32	0.17	0.01	0	0	0	0	0	0
110	120	0.70	0.54	0.38	0.23	0.07	0	0	0	0	0	0
120	130	0.76	0.60	0.44	0.28	0.13	0	0	0	0	0	0
130	140	0.81	0.66	0.50	0.34	0.18	0.03	0	0	0	0	0
140	150	0.87	0.71	0.56	0.40	0.24	0.08	0	0	0	0	0
150	160	0.93	0.77	0.61	0.46	0.30	0.14	0	0	0	0	0
160	170	0.99	0.83	0.67	0.52	0.36	0.20	0.04	0	0	0	0
170	180	1.05	0.89	0.73	0.57	0.42	0.26	0.10	0	0	0	0
180	190	1.10	0.95	0.79	0.63	0.47	0.32	0.16	0	0	0	0
190	200	1.16	1.00	0.85	0.69	0.53	0.38	0.22	0.06	0	0	0
200	220	1.35	1.12	0.96	0.81	0.65	0.49	0.33	0.18	0.02	0	0
220	240	1.58	1.26	1.08	0.92	0.77	0.61	0.45	0.29	0.14	0	0
240	260	1.81	1.50	1.20	1.04	0.88	0.72	0.57	0.41	0.25	0.09	0
260	280	2.04	1.73	1.41	1.15	1.00	0.84	0.68	0.53	0.37	0.21	0.05
280	300	2.27	1.96	1.65	1.33	1.11	0.96	0.80	0.64	0.48	0.33	0.17
300	320	2.51	2.19	1.88	1.56	1.25	1.07	0.92	0.76	0.60	0.44	0.29
320	340	2.74	2.42	2.11	1.80	1.48	1.19	1.03	0.87	0.72	0.56	0.40
340	360	2.97	2.66	2.34	2.03	1.71	1.40	1.15	0.99	0.83	0.68	0.52
360	380	3.20	2.89	2.57	2.26	1.95	1.63	1.32	1.11	0.95	0.79	0.63
380	400	3.44	3.12	2.81	2.49	2.18	1.86	1.55	1.23	1.07	0.91	0.75
400	420	3.71	3.35	3.04	2.72	2.41	2.10	1.78	1.47	1.18	1.02	0.87
420	440	4.17	3.59	3.27	2.96	2.64	2.33	2.01	1.70	1.38	1.14	0.98
440	460	4.64	4.01	3.50	3.19	2.87	2.56	2.25	1.93	1.62	1.30	1.10
460	480	5.10	4.47	3.84	3.42	3.11	2.79	2.48	2.16	1.85	1.53	1.22
480	500	5.57	4.94	4.31	3.68	3.34	3.02	2.71	2.40	2.08	1.77	1.45
500	520	6.03	5.40	4.77	4.14	3.57	3.26	2.94	2.63	2.31	2.00	1.68
520	540	6.49	5.87	5.24	4.61	3.98	3.49	3.17	2.86	2.55	2.23	1.92
540	560	6.96	6.33	5.70	5.07	4.44	3.81	3.41	3.09	2.78	2.46	2.15
560	580	7.42	6.79	6.17	5.54	4.91	4.28	3.65	3.32	3.01	2.70	2.38
580	600	7.89	7.26	6.63	6.00	5.37	4.74	4.11	3.56	3.24	2.93	2.61
600	620	8.35	7.72	7.09	6.47	5.84	5.21	4.58	3.95	3.47	3.16	2.85
620	640	8.91	8.19	7.56	6.93	6.30	5.67	5.04	4.41	3.79	3.39	3.08
640	660	9.49	8.70	8.02	7.39	6.77	6.14	5.51	4.88	4.25	3.62	3.31
660	680	10.07	9.28	8.49	7.86	7.23	6.60	5.97	5.34	4.71	4.09	3.54
680	700	10.65	9.86	9.08	8.32	7.69	7.07	6.44	5.81	5.18	4.55	3.92
700	720	11.23	10.44	9.66	8.87	8.16	7.53	6.90	6.27	5.64	5.01	4.39
720	740	11.81	11.02	10.24	9.45	8.66	7.99	7.37	6.74	6.11	5.48	4.85
740	760	12.39	11.60	10.82	10.03	9.24	8.46	7.83	7.20	6.57	5.94	5.31

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **SEMI-MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$760	$780	$12.97	$12.18	$11.40	$10.61	$9.83	$9.04	$8.29	$7.67	$7.04	$6.41	$5.78
780	800	13.55	12.76	11.98	11.19	10.41	9.62	8.83	8.13	7.50	6.87	6.24
800	830	14.42	13.64	12.85	12.06	11.28	10.49	9.70	8.92	8.20	7.57	6.94
830	860	15.45	14.51	13.72	12.93	12.15	11.36	10.58	9.79	9.00	8.27	7.64
860	890	16.49	15.55	14.61	13.80	13.02	12.23	11.45	10.66	9.87	9.09	8.33
890	920	17.54	16.60	15.65	14.71	13.89	13.10	12.32	11.53	10.75	9.96	9.17
920	950	18.58	17.64	16.70	15.75	14.81	13.97	13.19	12.40	11.62	10.83	10.04
950	980	19.63	18.69	17.74	16.80	15.86	14.91	14.06	13.27	12.49	11.70	10.91
980	1,010	20.67	19.73	18.79	17.84	16.90	15.96	15.01	14.14	13.36	12.57	11.79
1,010	1,040	21.72	20.78	19.83	18.89	17.95	17.00	16.06	15.12	14.23	13.44	12.66
1,040	1,070	22.76	21.82	20.88	19.93	18.99	18.05	17.10	16.16	15.22	14.31	13.53
1,070	1,100	23.81	22.87	21.92	20.98	20.04	19.09	18.15	17.21	16.26	15.32	14.40
1,100	1,130	24.85	23.91	22.97	22.02	21.08	20.14	19.19	18.25	17.31	16.36	15.42
1,130	1,160	25.90	24.96	24.01	23.07	22.13	21.18	20.24	19.30	18.35	17.41	16.47
1,160	1,190	26.94	26.00	25.06	24.11	23.17	22.23	21.28	20.34	19.40	18.45	17.51
1,190	1,220	27.99	27.04	26.10	25.16	24.22	23.27	22.33	21.39	20.44	19.50	18.56
1,220	1,250	29.03	28.09	27.15	26.20	25.26	24.32	23.37	22.43	21.49	20.54	19.60
1,250	1,280	30.08	29.13	28.19	27.25	26.31	25.36	24.42	23.48	22.53	21.59	20.65
1,280	1,310	31.12	30.18	29.24	28.29	27.35	26.41	25.46	24.52	23.58	22.63	21.69
1,310	1,340	32.17	31.22	30.28	29.34	28.39	27.45	26.51	25.57	24.62	23.68	22.74
1,340	1,370	33.21	32.27	31.33	30.38	29.44	28.50	27.55	26.61	25.67	24.72	23.78
1,370	1,400	34.26	33.31	32.37	31.43	30.48	29.54	28.60	27.66	26.71	25.77	24.83
1,400	1,430	35.30	34.36	33.42	32.47	31.53	30.59	29.64	28.70	27.76	26.81	25.87
1,430	1,460	36.35	35.40	34.46	33.52	32.57	31.63	30.69	29.74	28.80	27.86	26.92
1,460	1,490	37.39	36.45	35.51	34.56	33.62	32.68	31.73	30.79	29.85	28.90	27.96
1,490	1,520	38.44	37.49	36.55	35.61	34.66	33.72	32.78	31.83	30.89	29.95	29.01
1,520	1,550	39.48	38.54	37.60	36.65	35.71	34.77	33.82	32.88	31.94	30.99	30.05
1,550	1,580	40.53	39.58	38.64	37.70	36.75	35.81	34.87	33.92	32.98	32.04	31.09
1,580	1,610	41.57	40.63	39.69	38.74	37.80	36.86	35.91	34.97	34.03	33.08	32.14
1,610	1,640	42.62	41.67	40.73	39.79	38.84	37.90	36.96	36.01	35.07	34.13	33.18
1,640	1,666	43.52	42.58	41.64	40.69	39.75	38.81	37.86	36.92	35.98	35.03	34.09
		4.064% of the excess over $1,666 plus										
1,666	3,333	43.52	42.58	41.64	40.69	39.75	38.81	37.86	36.92	35.98	35.03	34.09
		4.644% of the excess over $3,333 plus										
3,333	4,166	111.26	110.16	109.06	107.96	106.86	105.76	104.66	103.56	102.46	101.36	100.26
		5.805% of the excess over $4,166 plus										
4,166 and over		149.94	148.68	147.43	146.17	144.91	143.65	142.40	141.14	139.88	138.62	137.37

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **BIWEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$0	$40	$0.23	$0.09	$0	$0	$0	$0	$0	$0	$0	$0	$0
40	44	0.26	0.11	0	0	0	0	0	0	0	0	0
44	48	0.28	0.13	0	0	0	0	0	0	0	0	0
48	52	0.30	0.16	0.01	0	0	0	0	0	0	0	0
52	56	0.33	0.18	0.03	0	0	0	0	0	0	0	0
56	60	0.35	0.20	0.06	0	0	0	0	0	0	0	0
60	64	0.37	0.23	0.08	0	0	0	0	0	0	0	0
64	68	0.40	0.25	0.10	0	0	0	0	0	0	0	0
68	72	0.42	0.27	0.13	0	0	0	0	0	0	0	0
72	76	0.44	0.30	0.15	0.01	0	0	0	0	0	0	0
76	80	0.46	0.32	0.17	0.03	0	0	0	0	0	0	0
80	84	0.49	0.34	0.20	0.05	0	0	0	0	0	0	0
84	88	0.51	0.37	0.22	0.08	0	0	0	0	0	0	0
88	92	0.53	0.39	0.24	0.10	0	0	0	0	0	0	0
92	96	0.56	0.41	0.27	0.12	0	0	0	0	0	0	0
96	100	0.58	0.44	0.29	0.15	0	0	0	0	0	0	0
100	110	0.64	0.49	0.35	0.20	0.06	0	0	0	0	0	0
110	120	0.70	0.55	0.41	0.26	0.12	0	0	0	0	0	0
120	130	0.76	0.61	0.46	0.32	0.17	0.03	0	0	0	0	0
130	140	0.81	0.67	0.52	0.38	0.23	0.09	0	0	0	0	0
140	150	0.87	0.73	0.58	0.44	0.29	0.15	0	0	0	0	0
150	160	0.93	0.78	0.64	0.49	0.35	0.20	0.06	0	0	0	0
160	170	0.99	0.84	0.70	0.55	0.41	0.26	0.12	0	0	0	0
170	180	1.05	0.90	0.76	0.61	0.46	0.32	0.17	0.03	0	0	0
180	190	1.10	0.96	0.81	0.67	0.52	0.38	0.23	0.09	0	0	0
190	200	1.21	1.02	0.87	0.73	0.58	0.44	0.29	0.15	0	0	0
200	220	1.44	1.15	0.99	0.84	0.70	0.55	0.41	0.26	0.12	0	0
220	240	1.67	1.38	1.10	0.96	0.81	0.67	0.52	0.38	0.23	0.09	0
240	260	1.91	1.62	1.33	1.07	0.93	0.78	0.64	0.49	0.35	0.20	0.06
260	280	2.14	1.85	1.56	1.27	1.05	0.90	0.76	0.61	0.46	0.32	0.17
280	300	2.37	2.08	1.79	1.50	1.21	1.02	0.87	0.73	0.58	0.44	0.29
300	320	2.60	2.31	2.02	1.73	1.44	1.15	0.99	0.84	0.70	0.55	0.41
320	340	2.83	2.54	2.25	1.96	1.67	1.38	1.10	0.96	0.81	0.67	0.52
340	360	3.07	2.78	2.49	2.20	1.91	1.62	1.33	1.07	0.93	0.78	0.64
360	380	3.30	3.01	2.72	2.43	2.14	1.85	1.56	1.27	1.05	0.90	0.76
380	400	3.71	3.24	2.95	2.66	2.37	2.08	1.79	1.50	1.21	1.02	0.87
400	420	4.17	3.59	3.18	2.89	2.60	2.31	2.02	1.73	1.44	1.15	0.99
420	440	4.64	4.06	3.48	3.13	2.83	2.54	2.25	1.96	1.67	1.38	1.10
440	460	5.10	4.52	3.94	3.36	3.07	2.78	2.49	2.20	1.91	1.62	1.33
460	480	5.57	4.98	4.40	3.82	3.30	3.01	2.72	2.43	2.14	1.85	1.56
480	500	6.03	5.45	4.87	4.29	3.71	3.24	2.95	2.66	2.37	2.08	1.79
500	520	6.49	5.91	5.33	4.75	4.17	3.59	3.18	2.89	2.60	2.31	2.02
520	540	6.96	6.38	5.80	5.22	4.64	4.06	3.48	3.13	2.83	2.54	2.25
540	560	7.42	6.84	6.26	5.68	5.10	4.52	3.94	3.36	3.07	2.78	2.49
560	580	7.91	7.31	6.73	6.15	5.57	4.98	4.40	3.82	3.30	3.01	2.72
580	600	8.49	7.77	7.19	6.61	6.03	5.45	4.87	4.29	3.71	3.24	2.95
600	640	9.65	8.93	8.20	7.54	6.96	6.38	5.80	5.22	4.64	4.06	3.48
640	680	10.81	10.09	9.36	8.64	7.91	7.31	6.73	6.15	5.57	4.98	4.40
680	720	11.97	11.25	10.52	9.80	9.07	8.35	7.65	7.07	6.49	5.91	5.33
720	760	13.14	12.41	11.68	10.96	10.23	9.51	8.78	8.06	7.42	6.84	6.26
760	800	14.47	13.60	12.85	12.12	11.39	10.67	9.94	9.22	8.49	7.77	7.19

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **BIWEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$800	$860	$16.56	$15.69	$14.82	$13.95	$13.14	$12.41	$11.68	$10.96	$10.23	$9.51	$8.78
860	920	18.65	17.78	16.91	16.04	15.17	14.30	13.43	12.70	11.97	11.25	10.52
920	980	20.74	19.87	19.00	18.13	17.26	16.39	15.52	14.65	13.78	12.99	12.26
980	1,040	22.83	21.96	21.09	20.22	19.35	18.48	17.61	16.74	15.87	15.00	14.12
1,040	1,100	24.92	24.05	23.18	22.31	21.44	20.57	19.70	18.83	17.96	17.09	16.21
1,100	1,160	27.01	26.14	25.27	24.40	23.53	22.66	21.79	20.92	20.05	19.17	18.30
1,160	1,220	29.10	28.23	27.36	26.49	25.62	24.75	23.88	23.01	22.14	21.26	20.39
1,220	1,280	31.19	30.32	29.45	28.58	27.71	26.84	25.97	25.10	24.23	23.35	22.48
1,280	1,340	33.28	32.41	31.54	30.67	29.80	28.93	28.06	27.19	26.31	25.44	24.57
1,340	1,400	35.37	34.50	33.63	32.76	31.89	31.02	30.15	29.28	28.40	27.53	26.66
1,400	1,460	37.46	36.59	35.72	34.85	33.98	33.11	32.24	31.37	30.49	29.62	28.75
1,460	1,520	39.55	38.68	37.81	36.94	36.07	35.20	34.33	33.46	32.58	31.71	30.84
1,520	1,538	40.18	39.31	38.44	37.57	36.69	35.82	34.95	34.08	33.21	32.34	31.47
		4.064% of the excess over $1,538 plus										
1,538	3,077	40.18	39.31	38.44	37.57	36.69	35.82	34.95	34.08	33.21	32.34	31.47
		4.644% of the excess over $3,077 plus										
3,077	3,846	102.72	101.70	100.69	99.67	98.65	97.64	96.62	95.61	94.59	93.57	92.56
		5.805% of the excess over $3,846 plus										
3,846 and over		138.43	137.27	136.11	134.95	133.79	132.63	131.47	130.30	129.14	127.98	126.82

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **WEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$0	$20	$0.12	$0.04	$0	$0	$0	$0	$0	$0	$0	$0	$0
20	22	0.13	0.06	0	0	0	0	0	0	0	0	0
22	24	0.14	0.07	0	0	0	0	0	0	0	0	0
24	26	0.15	0.08	0.01	0	0	0	0	0	0	0	0
26	28	0.16	0.09	0.02	0	0	0	0	0	0	0	0
28	30	0.17	0.10	0.03	0	0	0	0	0	0	0	0
30	32	0.19	0.11	0.04	0	0	0	0	0	0	0	0
32	34	0.20	0.12	0.05	0	0	0	0	0	0	0	0
34	36	0.21	0.14	0.06	0	0	0	0	0	0	0	0
36	38	0.22	0.15	0.08	0	0	0	0	0	0	0	0
38	40	0.23	0.16	0.09	0.01	0	0	0	0	0	0	0
40	42	0.24	0.17	0.10	0.03	0	0	0	0	0	0	0
42	44	0.26	0.18	0.11	0.04	0	0	0	0	0	0	0
44	46	0.27	0.19	0.12	0.05	0	0	0	0	0	0	0
46	48	0.28	0.21	0.13	0.06	0	0	0	0	0	0	0
48	50	0.29	0.22	0.15	0.07	0	0	0	0	0	0	0
50	55	0.32	0.25	0.17	0.10	0.03	0	0	0	0	0	0
55	60	0.35	0.28	0.20	0.13	0.06	0	0	0	0	0	0
60	65	0.38	0.31	0.23	0.16	0.09	0.01	0	0	0	0	0
65	70	0.41	0.33	0.26	0.19	0.12	0.04	0	0	0	0	0
70	75	0.44	0.36	0.29	0.22	0.15	0.07	0	0	0	0	0
75	80	0.46	0.39	0.32	0.25	0.17	0.10	0.03	0	0	0	0
80	85	0.49	0.42	0.35	0.28	0.20	0.13	0.06	0	0	0	0
85	90	0.52	0.45	0.38	0.31	0.23	0.16	0.09	0.01	0	0	0
90	95	0.55	0.48	0.41	0.33	0.26	0.19	0.12	0.04	0	0	0
95	100	0.60	0.51	0.44	0.36	0.29	0.22	0.15	0.07	0	0	0
100	110	0.72	0.58	0.49	0.42	0.35	0.28	0.20	0.13	0.06	0	0
110	120	0.84	0.69	0.55	0.48	0.41	0.33	0.26	0.19	0.12	0.04	0
120	130	0.95	0.81	0.66	0.54	0.46	0.39	0.32	0.25	0.17	0.10	0.03
130	140	1.07	0.92	0.78	0.63	0.52	0.45	0.38	0.31	0.23	0.16	0.09
140	150	1.19	1.04	0.89	0.75	0.60	0.51	0.44	0.36	0.29	0.22	0.15
150	160	1.30	1.16	1.01	0.87	0.72	0.58	0.49	0.42	0.35	0.28	0.20
160	170	1.42	1.27	1.13	0.98	0.84	0.69	0.55	0.48	0.41	0.33	0.26
170	180	1.53	1.39	1.24	1.10	0.95	0.81	0.66	0.54	0.46	0.39	0.32
180	190	1.65	1.50	1.36	1.21	1.07	0.92	0.78	0.63	0.52	0.45	0.38
190	200	1.86	1.62	1.48	1.33	1.19	1.04	0.89	0.75	0.60	0.51	0.44
200	210	2.09	1.80	1.59	1.45	1.30	1.16	1.01	0.87	0.72	0.58	0.49
210	220	2.32	2.03	1.74	1.56	1.42	1.27	1.13	0.98	0.84	0.69	0.55
220	230	2.56	2.27	1.97	1.68	1.53	1.39	1.24	1.10	0.95	0.81	0.66
230	240	2.79	2.50	2.21	1.92	1.65	1.50	1.36	1.21	1.07	0.92	0.78
240	250	3.02	2.73	2.44	2.15	1.86	1.62	1.48	1.33	1.19	1.04	0.89
250	260	3.25	2.96	2.67	2.38	2.09	1.80	1.59	1.45	1.30	1.16	1.01
260	270	3.48	3.19	2.90	2.61	2.32	2.03	1.74	1.56	1.42	1.27	1.13
270	280	3.72	3.43	3.14	2.85	2.56	2.27	1.97	1.68	1.53	1.39	1.24
280	290	3.95	3.66	3.37	3.08	2.79	2.50	2.21	1.92	1.65	1.50	1.36
290	300	4.25	3.89	3.60	3.31	3.02	2.73	2.44	2.15	1.86	1.62	1.48
300	320	4.83	4.46	4.10	3.77	3.48	3.19	2.90	2.61	2.32	2.03	1.74
320	340	5.41	5.04	4.68	4.32	3.95	3.66	3.37	3.08	2.79	2.50	2.21
340	360	5.99	5.62	5.26	4.90	4.54	4.17	3.83	3.54	3.25	2.96	2.67
360	380	6.57	6.20	5.84	5.48	5.12	4.75	4.39	4.03	3.72	3.43	3.14
380	400	7.24	6.80	6.42	6.06	5.70	5.33	4.97	4.61	4.25	3.89	3.60

Withholding Tables
(effective Sept. 1, 2013)

If the payroll period with respect to an employee is **WEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
$400	$430	$8.28	$7.85	$7.41	$6.98	$6.57	$6.20	$5.84	$5.48	$5.12	$4.75	$4.39
430	460	9.33	8.89	8.46	8.02	7.58	7.15	6.71	6.35	5.99	5.62	5.26
460	490	10.37	9.94	9.50	9.06	8.63	8.19	7.76	7.32	6.89	6.50	6.13
490	520	11.42	10.98	10.55	10.11	9.67	9.24	8.80	8.37	7.93	7.50	7.06
520	550	12.46	12.03	11.59	11.15	10.72	10.28	9.85	9.41	8.98	8.54	8.11
550	580	13.51	13.07	12.64	12.20	11.76	11.33	10.89	10.46	10.02	9.59	9.15
580	610	14.55	14.12	13.68	13.24	12.81	12.37	11.94	11.50	11.07	10.63	10.20
610	640	15.60	15.16	14.72	14.29	13.85	13.42	12.98	12.55	12.11	11.68	11.24
640	670	16.64	16.21	15.77	15.33	14.90	14.46	14.03	13.59	13.16	12.72	12.29
670	700	17.69	17.25	16.81	16.38	15.94	15.51	15.07	14.64	14.20	13.77	13.33
700	730	18.73	18.29	17.86	17.42	16.99	16.55	16.12	15.68	15.25	14.81	14.38
730	760	19.78	19.34	18.90	18.47	18.03	17.60	17.16	16.73	16.29	15.86	15.42
760	769	20.09	19.65	19.22	18.78	18.35	17.91	17.48	17.04	16.61	16.17	15.73
		4.064% of the excess over $769 plus										
769	1,538	20.09	19.65	19.22	18.78	18.35	17.91	17.48	17.04	16.61	16.17	15.73
		4.644% of the excess over $1,538 plus										
1,538	1,923	51.34	50.84	50.33	49.82	49.31	48.80	48.30	47.79	47.28	46.77	46.26
		5.805% of the excess over $1,923 plus										
1,923 and over		69.22	68.64	68.06	67.48	66.90	66.32	65.74	65.16	64.58	64.00	63.42

Ohio | Department of Taxation

Rev. 8/13

Employer Withholding Taxes – Percentage Method
(Effective Sept. 1, 2013)

Table I: Weekly Payroll Period
Gross Wage Minus $12.50 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

More Than	But Not More Than	Amount To Be Withheld Is:			
$ 0	$ 96.15	$ ———		0.581% of such amount	
96.15	192.30	0.56	plus	1.161% of excess over	$ 96.15
192.30	288.45	1.68	plus	2.322% of excess over	$ 192.30
288.45	384.60	3.91	plus	2.903% of excess over	$ 288.45
384.60	769.20	6.70	plus	3.483% of excess over	$ 384.60
769.20	1,538.40	20.10	plus	4.064% of excess over	$ 769.20
1,538.40	1,923.00	51.36	plus	4.644% of excess over	$ 1,538.40
1,923.00	———	69.22	plus	5.805% of excess over	$ 1,923.00

Table II: Biweekly Payroll Period
Gross Wage Minus $25.00 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

More Than	But Not More Than	Amount To Be Withheld Is:			
$ 0	$ 192.30	$ ———		0.581% of such amount	
192.30	384.60	1.12	plus	1.161% of excess over	$ 192.30
384.60	576.90	3.35	plus	2.322% of excess over	$ 384.60
576.90	769.20	7.82	plus	2.903% of excess over	$ 576.90
769.20	1,538.40	13.40	plus	3.483% of excess over	$ 769.20
1,538.40	3,076.80	40.19	plus	4.064% of excess over	$ 1,538.40
3,076.80	3,846.00	102.71	plus	4.644% of excess over	$ 3,076.80
3,846.00	———	138.43	plus	5.805% of excess over	$ 3,846.00

Table III: Semi-Monthly Payroll Period
Gross Wage Minus $27.08 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

More Than	But Not More Than	Amount To Be Withheld Is:			
$ 0	$ 208.33	$ ———		0.581% of such amount	
208.33	416.66	1.21	plus	1.161% of excess over	$ 208.33
416.66	624.99	3.63	plus	2.322% of excess over	$ 416.66
624.99	833.32	8.47	plus	2.903% of excess over	$ 624.99
833.32	1,666.64	14.52	plus	3.483% of excess over	$ 833.32
1,666.64	3,333.28	43.54	plus	4.064% of excess over	$ 1,666.64
3,333.28	4,166.60	111.27	plus	4.644% of excess over	$ 3,333.28
4,166.60	———	149.97	plus	5.805% of excess over	$ 4,166.60

(Effective Sept. 1, 2013)

Table IV: Monthly Payroll Period
Gross Wage Minus $54.17 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

More Than	But Not More Than	Amount To Be Withheld Is:			
$ 0	$ 416.66	$ ———		0.581% of such amount	
416.66	833.32	2.42	plus	1.161% of excess over	$ 416.66
833.32	1,249.98	7.26	plus	2.322% of excess over	$ 833.32
1,249.98	1,666.64	16.93	plus	2.903% of excess over	$ 1,249.98
1,666.64	3,333.28	29.03	plus	3.483% of excess over	$ 1,666.64
3,333.28	6,666.56	87.08	plus	4.064% of excess over	$ 3,333.28
6,666.56	8,333.20	222.54	plus	4.644% of excess over	$ 6,666.56
8,333.20	———	299.94	plus	5.805% of excess over	$ 8,333.20

Table V: Annual Payroll Period
Gross Wage Minus $650.00 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

More Than	But Not More Than	Amount To Be Withheld Is:			
$ 0	$ 5,000.00	$ ———		0.581% of such amount	
5,000.00	10,000.00	29.05	plus	1.161% of excess over	$ 5,000.00
10,000.00	15,000.00	87.10	plus	2.322% of excess over	$ 10,000.00
15,000.00	20,000.00	203.20	plus	2.903% of excess over	$ 15,000.00
20,000.00	40,000.00	348.35	plus	3.483% of excess over	$ 20,000.00
40,000.00	80,000.00	1,044.95	plus	4.064% of excess over	$ 40,000.00
80,000.00	100,000.00	2,670.55	plus	4.644% of excess over	$ 80,000.00
100,000.00	———	3,599.35	plus	5.805% of excess over	$100,000.00

Table VI: Daily or Miscellaneous Payroll Period
Gross Wage Minus $2.50 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

More Than	But Not More Than	Amount To Be Withheld Is:			
$ 0	$ 19.23	$ ———		0.581% of such amount	
19.23	38.46	0.11	plus	1.161% of excess over	$ 19.23
38.46	57.69	0.33	plus	2.322% of excess over	$ 38.46
57.69	76.92	0.78	plus	2.903% of excess over	$ 57.69
76.92	153.84	1.34	plus	3.483% of excess over	$ 76.92
153.84	307.68	4.02	plus	4.064% of excess over	$ 153.84
307.68	384.60	10.27	plus	4.644% of excess over	$ 307.68
384.60	———	13.84	plus	5.805% of excess over	$ 384.60

Ohio Form IT 501
Employer's Payment of Ohio Tax Withheld

*Please cut on the dotted lines – **DO NOT USE PENCIL** to complete this form.*

Employer's Payment of Ohio Tax Withheld **OHIO IT 501** **Do NOT fold check or voucher.**

Ohio Withholding Acct. No. **Federal Employer I.D. No.** **Month** **Year**

Name
Address
City, state, ZIP code

Due on or before:	**Filing status:**

1. Ohio tax withheld $, , .

2. TOTAL DUE $, , .

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature of responsible party Title

Social Security number Telephone number

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 347, COLUMBUS, OHIO 43216-0347.

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Ohio | Department of Taxation
P.O. Box 347
Columbus, OH 43216-0347
tax.ohio.gov

Ohio and School District Employer Withholding Tax Due Dates
2013-2014 Payment Schedule

2013

For forms IT 501 and SD 101

MONTHLY

Period	Due Date	
January	February	15, 2013
February	March	15, 2013
March	April	15, 2013
April	May	15, 2013
May	June	17, 2013
June	July	15, 2013
July	August	15, 2013
August	September	16, 2013
September	October	15, 2013
October	November	15, 2013
November	December	16, 2013
December	January	15, 2014
IT 941 and SD 141	**January**	**31, 2014**
IT 3	**February**	**28, 2014**

QUARTERLY

Period	Due Date	
Quarter 1	April	30, 2013
Quarter 2	July	31, 2013
Quarter 3	October	31, 2013
Quarter 4	January	31, 2014
IT 941 and SD 141	**January**	**31, 2014**
IT 3	**February**	**28, 2014**

2014

For forms IT 501 and SD 101

MONTHLY

Period	Due Date	
January	February	18, 2014
February	March	17, 2014
March	April	15, 2014
April	May	15, 2014
May	June	16, 2014
June	July	15, 2014
July	August	15, 2014
August	September	15, 2014
September	October	15, 2014
October	November	17, 2014
November	December	15, 2014
December	January	15, 2015
IT 941 and SD 141	**February**	**2, 2015**
IT 3	**March**	**2, 2015**

QUARTERLY

Period	Due Date	
Quarter 1	April	30, 2014
Quarter 2	July	31, 2014
Quarter 3	October	31, 2014
Quarter 4	February	2, 2015
IT 941 and SD 141	**February**	**2, 2015**
IT 3	**March**	**2, 2015**

Employer Instructions

Form IT 2, Wage and Tax Statement, must be prepared for each employee to whom wages are paid and from whom tax was withheld.

A. The statement must contain the following information:

1. Employee's name, address, ZIP code and Social Security number;
2. Employer's name, address, ZIP code, federal employer identification number and Ohio withholding account number;
3. Total Ohio wages paid to the employee before payroll deductions;
4. Total income tax withheld from the employee's wages;
5. Total wages paid to employee for federal tax purposes if different from Ohio wages paid;
6. The calendar year Ohio wages were paid;
7. Total school district wages paid to the employee before payroll deductions;
8. Total school district income tax withheld from the employee's wages.

B. Distribute Wage and Tax Statement as follows:

1. Send Copy A to the Ohio Department of Taxation, P.O. Box 2476, Columbus, OH 43216-2476, together with form IT 3 on or before the last day of February of the succeeding calendar year;
2. Give Copies B, C and D to the employee on or before Jan. 31st (if the employee is in your employ at the last of the year) or no later than 30 days after termination of employment before the close of the calendar year;
3. Copy E is for the employer's records; retain this copy.

Please detach here.

Ohio | **Department of Taxation**
P.O. Box 2476
Columbus, OH 43216-2476

Wage and Tax Statement

Taxable Year **20 ____**

IT 2
Rev. 5/06

Please detach here.

Employer's name, address and ZIP code		Ohio withholding account number	Federal identification number
		School district name	School district number
Employee's Social Security no.	**Ohio income tax withheld**	Total Ohio wages paid	Federal wages (if different from Ohio wages)
Employee's name (first, middle, last)		Total school district wages paid	**School district tax withheld**
Employee's address and ZIP code		**See instructions above.**	
		Copy A – Send to: Ohio Department of Taxation, P.O. Box 2476, Columbus, OH 43216-2476.	

Ohio Form IT 3
Transmittal of Wage and Tax Statements

Instructions for IT 3

1. **Filing Deadline:** Ohio Form IT-3 must be filed by the last day of February of the succeeding calendar year or within 60 days after discontinuation of business.

2. **Filing Requirements:** Employers with 250 or more W-2 forms and issuers of 250 or more 1099-R forms must send this information to us on magnetic media using an approved format. Employers that issue less than 250 W-2 forms and issuers of 250 or less 1099-R forms are no longer required to send paper copies, but you are encouraged to send this information to us on magnetic media. **Note:** Please complete box #1 to indicate the total number of tax statements issued, even if you do not submit the data electronically.

3. **Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted on the department's Web site at **tax.ohio.gov.** Issuers of 1099-R forms must use the specifications contained in IRS Publication 1220 (Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically), which is available at **www.irs.gov/pub/irs-pdf/p1220.pdf.**

4. **Media Types Accepted:** The state of Ohio Department of Taxation currently accepts CD-ROM, 3490 or 3590 tape cartridges. We no longer accept 3 1/2" diskettes. A fully completed Ohio form IT 3 must accompany all magnetic media.

5. **Additional Information:** Please note that you are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four years from the due date of this form. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2s or 1099-Rs periodically when conducting compliance programs.

6. Mailing of IT 3 with CD-ROM, 3490 or 3590 tape cartridges.

Using the U.S. Post Office:
Ohio Department of Taxation
P.O. Box 182667
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office:
Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

please cut here

Transmittal of Wage and Tax Statements

OHIO IT 3
Rev. 10/11

Ohio Withholding Acct. No.

Tax Year

Federal Employer ID No.

Do NOT fold form.

Name

Address

City, state, ZIP code

Check here if **magnetic media** is enclosed.

Due on or before:

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature of responsible party — Social Security number

Title — Date

1. Number of tax statements (Combined W-2 or 1099-R)
2. Total Ohio employee compensation $
3. Total Ohio income tax liability $
4. Total Ohio school district tax liability $

DO NOT MAIL A REMITTANCE WITH THIS FORM. Mail form to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OH 43218-2667.

Ohio Form IT 941 Employer's Annual Reconciliation of Income Tax Withheld

Month	Ohio Gross Payroll	Ohio Tax Withheld – Line 1
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
	Annual Total	

Please cut on the dotted lines – DO NOT USE PENCIL to complete this form.

OHIO IT 941

Ohio Employer's Annual Reconciliation of Income Tax Withheld

Do NOT fold check or voucher.

Ohio Withholding Acct. No.

Federal Employer ID No.

Tax Year

Name

Address

City, state, ZIP code

1. Ohio income tax withheld $, , .
2. Previous payments $, , .
3. **Balance due** $, , .
4. Credit $, , .
5. Refund $, , .

Due on or before:

Check here if **amended** return.

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature of responsible party Title Telephone number

Your Social Security number Date

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OHIO 43218-2667.

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Generic IT 941X

Month	Payment Date	Gross Payroll	Tax Withheld – Line 1	Payments – Line 2
As Amended			Credit From Prior Year ▶▶	
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Totals				

Please detach here.

IT 941X
Rev. 12/06

OHIO IT 941X

Amended Ohio Employer's Annual Reconciliation of Income Tax Withheld

Ohio Withholding Account Number

Federal Employer Number

Tax Year

Name

Address

City, state, ZIP code

Signature of responsible party | Title | Telephone number

Your Social Security number | Date

	As Filed	As Amended
1. Ohio income tax withheld		
2. Previous payments		
3. Balance due	$.	$.
4. Credit		
5. Refund		

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to Ohio Treasurer of State and mail to Ohio Department of Taxation, P.O. Box 182667, Columbus, Ohio 43218-2667.

School District Withholding Tax Section

What Is School District Income Tax?

School district income tax is an income tax separate from federal, state and city income taxes and is earmarked specifically to support school districts. Voters in a school district must approve the income tax. The school district tax is levied on:

a) Any individual residing in the state of Ohio and living during all or part of a tax year in the school district, and

b) The income earned or received by an estate of a decedent who, at the time of death, was domiciled in the school district. Estates are exempt in school districts that levy the "earned income only" version of the tax.

Employers conducting business in Ohio and whose employees reside in a school district, which has enacted the school district tax, must withhold and remit the tax for their employees.

Who Must Register and Withhold?

All employers maintaining an office or transacting business in Ohio and required to withhold federal and state income tax must register if they employ residents of school districts that have enacted the school district income tax. To register, employers should either complete Ohio form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent, at the time they register as a withholding agent or an Ohio form IT 1R, Registration for Ohio School District Withholding Agent, found in the IT 501 coupon book sent for Ohio employer withholding tax (if you have already registered as a withholding agent). Employers liable for the school district income tax will use the **same account number they use for Ohio withholding.** All subsequently filed tax returns, forms and correspondence submitted to the Ohio Department of Taxation should reflect this account number.

Withholding is **not** required if the compensation is paid for or to:

1. Agricultural labor (i.e., farmers).
2. Domestic service in a private home, local college club or local chapter of a college fraternity or sorority.
3. An employee earning less than $300 in a calendar quarter.
4. Services performed for a foreign government or international organization.
5. When the employee is under age 18 and sells and delivers newspapers.
6. Services not in the course of the employer's trade or business to the extent paid in any medium other than cash (i.e., hiring someone to occasionally clean your office).
7. Employees you hire who live in Michigan, Indiana, Kentucky, Pennsylvania or West Virginia (based on written agreements with the state of Ohio, these employees have to pay income tax to the state in which they live).

How Do I Get Forms and Applications? Where Do I Get Assistance if I Need Help?

You may get applications, forms and help by contacting the Department of Taxation via:

- **Internet/E-mail**
  tax.ohio.gov

- **Forms request line** 1-800-282-1782
  Phone (general business) 1-888-405-4039
  Phone (registration) 1-888-405-4089
  Fax 1-614-387-1851

- **Walk-in Help**
  Ohio Department of Taxation
  Taxpayer Service Center
  4485 Northland Ridge Blvd.
  Columbus, Ohio 43229-6596

- **Written Correspondence**
  Ohio Department of Taxation
  Taxpayer Services Division
  P.O. Box 182215
  Columbus, Ohio 43218-2215

After Applying as an Ohio School District Employer Withholding Agent, What Forms Must Be Completed?

A. Ohio Form IT 4, Employee's Withholding Exemption Certificate

Each employee must complete Ohio form IT 4, Withholding Exemption Certificate, or the employer shall withhold tax from the employee's compensation without exemption.

B. Ohio Form SD 101, Ohio Quarterly or Monthly Withholding Tax Payment Coupon Book

Upon registration employers will receive a coupon booklet with the appropriate Ohio form SD 101 quarterly or monthly returns to remit their school district income tax for the year. Employers will also receive the school district income tax withholding tables. Employers should use the same wage base for withholding school district income tax as they use for withholding Ohio income tax and should use the same number of exemptions.

Quarterly payments are due if the combined Ohio and school district liability was not more than $2,000 during the 12-month period ending on the 30th day of June of the preceding calendar year.

Monthly payments are due if the combined Ohio and School District liability was more than $2,000 during the 12-month period ending on the 30th day of June of the preceding calendar year.

Employers discovering a withholding error from a previous period should adjust their next SD 101(s) by showing the net withholding tax due within that same school district only. Employers may not adjust between school districts on the SD 101.

C. Annual Reports

1. **Ohio Form IT 2 (or Combined W-2), Wage and Tax Statement**
   On or before Jan. 31 of each calendar year, employers required to withhold school district income tax must furnish to all employees subject to the tax two copies of Ohio form IT 2 (or W-2) compensation paid during the calendar year and the amount deducted and withheld as school district income tax. Employers should clearly identify the school district on the IT 2 or combined W-2 by its four-digit number.

2. **Ohio Form SD 141, School District Employer's Annual Reconciliation of Tax Withheld**
   All employers required to withhold in the current year must file Ohio form SD 141, Annual Reconciliation, no later than Jan. 31 of the next calendar year. Employers selling or closing their business during the year must file an SD 141 within 15 days after the date of selling or closing the business.

   Employers should show all withholding amounts on the back of the SD 141 and bring the net overpayment or underpayment to the front of the return.

How Do I Make Corrections if an Error Is Made?

A. Ohio Form IT 2, Combined W-2 or 1099-R

An employer must furnish a corrected Ohio form IT 2, Combined W-2 or 1099-R if after the original form has been given to an employee an error is discovered. Corrected statements should be clearly marked

"CORRECTED BY EMPLOYER" and one copy should be submitted to the Department of Taxation and two copies to the employee. If the IT 2, Combined W-2 or 1099-R is lost or destroyed, two substitute copies must be submitted to the employee and one to the Department of Taxation marked "REISSUED BY EMPLOYER."

B. Overwithholding or Underwithholding – Quarterly or Monthly

1. If the error is discovered in a subsequent period of the same calendar year, indicate the adjustment on the next SD 101 payment card.

2. If an error is discovered after the annual reconciliation (SD 141) has been filed, complete an amended reconciliation (SD 141X) for that year.

Are Employers Responsible for Withholding the School District Income Tax from Employees' Compensation?

Yes. Employers liable for Ohio withholding income tax (having an Ohio location or conducting business in Ohio) must withhold the school district income tax from an employee's compensation once the tax becomes effective for that employee. Withholding of the school district income tax is based solely upon the residence of the employee, not the place of employment.

Example #1: Janet Jones resides within the Rochelle School District; the Rochelle School District has a 2% school district tax. Her employer's office (where Ms. Jones works) is located within the Campton School District; the Campton School District does not have a school district tax. Because Ms. Jones resides within a school district with a school district tax, her employer must withhold school district income tax from her compensation (her federal wage base minus her state exemptions times 2%), even though Ms. Jones works within a school district without a school district tax.

Example #2: John Smith resides within the Stoddard School District; the Stoddard School District does not have the school district income tax. His employer's office (where Mr. Smith works) is located within the Browner School District; the Browner School District has a 1% school district income tax. Because Mr. Smith resides in a school district without a school district income tax, his employer should not withhold any school district income tax, even though Mr. Smith works within a school district with a school district income tax.

As an Employer, How Do I Know What District an Employee Lives In?

Each year after the general election you may ask employees to update their Ohio form IT 4, Ohio Employee Withholding Exemption Certificate, which you are required to keep on file. The IT 4 has an area for employees to indicate the name and number of their public school district residence.

All public school districts are listed in the back of the most current IT 1040 booklet. If your employees are not sure about the school district they live in, they should contact their local board of elections or county auditor. They may also log onto our Web site and use "The Finder" feature to look up their school district of residence.

Instead of completing a new IT 4, employees may furnish the information in a document similar to the one that appears on page 60.

As an Employer, Am I Automatically a School District Withholding Agent?

No. Ohio form IT 1R, Registration for Ohio School District Withholding Agent, is included in your Ohio IT 501 coupon booklet. If you have an employee who resides in a school district that has enacted the school district tax, sign and return the IT 1R to register. The signed form will generate a subsequent mailing of remittance forms and withholding tables.

How Do Employers Know How Much Tax to Withhold?

Employers should use the same wage base and number of exemptions they use for withholding Ohio income tax and use the school district withholding tables, unless the school district income tax is based on

Public School District Residence Employee Withholding Certificate

We are required by Ohio Revised Code Section 5747.06(E) to ask all employees for their public school district of residence.

Please fill out, sign and date this form. Your exemptions are the same for school district withholding as they are for state income tax withholding purposes.

Return the completed document to your personnel director.

Name _____ SSN# _____

Address _____

Public school district residence _____

Public school district number (see the IT 1040 booklet) _____

Signature _____ Date _____

earned income. Several school districts have enacted an alternative, earned income-only, tax base. For those school districts with an income tax based on earned income, the employer should withhold at a flat rate equal to the tax rate for the district with no reduction or adjustment for personal exemptions. These earned income-only tax base school districts are included in the listings on pages 64-65.

How Do Employers Remit Their School District Withholding Tax?

Employers who are required to withhold school district income tax from employees' compensation will remit the withheld school district income tax with form SD 101, Employer's Payment of School District Income Tax Withheld. **Employers should not combine their school district income tax withholding payment with their state income tax withholding payment.** The address for the school district income tax withholding payments is not the same as the address for state income tax withholding payments. The address for mailing the school district income tax withholding payment and SD 101 is:

School District Income Tax
P.O. Box 182388
Columbus, OH 43218-2388

School district withholding status is the same as the employer's withholding status and cannot be changed. If Ohio withholding filing status is quarterly, the school district withholding is to be remitted quarterly regardless of the amount.

Do Employers File Separate SD 101s for Each School District for Which School District Income Tax Was Withheld?

No. Employers will file one SD 101 for each remittance period and will show on the return the tax withheld for each affected school district.

Must Employers File an Annual Reconciliation of Withholding?

Yes. Employers must file an annual report, Ohio form SD 141, School District Employers Annual Reconciliation of Tax Withheld. The reconciliation is due by Jan. 31 of the following year or 15 days after selling or closing business. The employer reports and reconciles annual withholding and identifies any out-of-balance school district payments. Employers should not remit W-2s or IT 4s with the annual reconciliation. They should remit W-2s with the IT 3 and keep IT 4s on file.

What Are My Responsibilities as an Ohio School District Employer Withholding Agent?

Each withholding agent is liable for the school district income tax to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer. The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held personally liable for any failure to file the report or pay the tax as required by law.

What About Penalties for Failure to Comply With School District Income Tax Withholding Responsibilities?

If an employer knows that an employee is subject to the school district income tax but fails to withhold or remit from the employee's compensation the appropriate amount of tax, the employer may be liable for penalties and interest. If the tax was not withheld, the penalty for not filing timely may be twice the interest charged plus 10% of the delinquent tax payment. If the tax was withheld, the penalty for not filing or paying a return timely may be $500 or 35% of the tax, whichever is greater. The statutory interest rate was 4% for 2012 and is currently 3% for 2013.

If an employer requests that each employee date and sign a revised IT 4 or a document indicating the employee's school district, but the employee either fails to provide the information or the employee provides incorrect information, and as a result, the tax is not withheld properly, the employer is not liable for the penalties and interest. However, if the employer knows or should have known that the employee-provided information is incorrect, the employer would be liable for penalties and interest for failure to properly withhold. The employer's failure to withhold does not relieve the employee from liability for the tax.

What Records Must I Keep and How Long Must These Records Be Kept?

Every employer required to withhold school district income tax must maintain a current, accurate record of all persons subject to the tax.

Records must include:

1. Amounts and dates of all compensation paid subject to withholding.
2. Properly completed Ohio form IT 4.
3. Periods of employment, including periods during which compensation is paid while absent due to sickness or injury.
4. Amount of compensation paid by pay period.
5. Copies of annual returns filed with the Ohio Department of Taxation.

You must maintain these records for at least <u>four</u> years.

Which Taxpayers Are Legally Not Obligated to Pay the School District Tax?

Businesses are exempt from the school district income tax. Also, individuals not domiciled or residing in the affected school district are not obligated to pay the tax, even if they work in the district.

Can Voters Repeal The School District Income Tax?

Yes. Voters may repeal a school district income tax enacted for more than a five-year period. The repeal vote may take place no earlier than the year following the initial approval of the tax. At least 75 days before the general election in any year voters may file with their county board of elections a petition asking for a ballot issue to repeal the school district income tax. The petition must be signed by qualified electors residing in the school district levying the school district income tax equal in number to 10% of those voting for governor in the most recent gubernatorial election. If a majority of the voters vote to repeal the school dis-

trict income tax, the repeal becomes effective on Jan. 1 of the following year. The repeal issue may appear on the ballot only once in any five-year period. If the repealed tax was originally enacted with a concurrent reduction in property tax millage, the property tax millage reverts to the original rate(s) that same Jan. 1.

What Limits Can Voters of a School District Impose on the Income Tax Rate That Can Be Levied?

There is no rate limit. The only stipulation by law is that the rate must be in increments of .25%.

When Will the School District Receive the Revenue from the Income Tax?

The tax becomes effective Jan. 1 of the year designated in the election. School districts will receive the first payment in April of that year (less $1,000 held back for refunds). Districts will receive the full amount of taxes collected each quarter. They will receive four payments per calendar year: one each at the end of January, April, July and October. Except for an administrative fee of 1.5%, the state collects and returns to the school districts all school district tax revenue collected.

School District Income Tax Employer Withholding Exhibits

Exhibit 1
School Districts with an Income Tax for 2013 65-66

Exhibit 2
Ohio Form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent 67

Exhibit 3
Ohio Form IT 1R, Registration for Ohio School District Withholding Agent 68

Exhibit 4
Ohio Form IT 4, Employee's Withholding Exemption Certificate 69

Exhibit 5
Ohio Form SD 101, Employer's Payment of School District Income Tax Withheld 70

Exhibit 6
Ohio Form IT 2, Wage and Tax Statement 71

Exhibit 7
Ohio Form IT 3, Transmittal of Wage and Tax Statements 72

Exhibit 8
Ohio Form SD 141, School District Employer's Annual Reconciliation of Tax Withheld 73-74

Exhibit 9
Ohio Form SD 141X, Amended School District Employer's Annual Reconciliation of Tax Withheld 75-76

School Districts With an Income Tax for 2013

Rev. 12/12

Boldface indicates a newly enacted rate, a rate change for 2013 or a change in the tax type.

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Earned Income Only Tax Base School Districts		
2301	Amanda-Clearcreek LSD (Fairfield)	.0150	1½%
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
5501	Bethel LSD (Miami)	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby)	.0125	1¼%
5401	Celina CSD (Mercer)	.0075	¾%
8501	Chippewa LSD (Wayne)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	¾%
7001	**Clear Fork Valley LSD (Knox, Richland)**	**.0100**	**1%**
5204	Cloverleaf LSD (Medina)	.0050	½%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0100	1%
1704	Crestline EVSD (Crawford, Richland)	.0025	¼%
8702	Eastwood LSD (Wood)	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion)	.0075	¾%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
7403	Hopewell-Loudon LSD (Seneca)	.0050	½%
7506	Jackson Center LSD (Auglaize, Logan, Shelby)	.0100	1%
4901	Jefferson LSD (Madison)	.0050	½%
4902	Jonathan Alder LSD (Franklin, Madison, Union)	.0075	¾%
2305	Lancaster CSD (Fairfield)	.0150	1½%
2805	Ledgemont LSD (Ashtabula, Geauga)	.0125	1¼%
6502	Logan Elm LSD (Hocking, Pickaway)	.0100	1%
5504	Miami East LSD (Champaign, Miami)	.0175	1¾%
5505	Milton-Union EVSD (Miami)	.0125	1¼%
3902	Monroeville LSD (Erie, Huron)	.0150	1½%
8605	**Montpelier EVSD (Williams)**	**.0125**	**1¼%**
8705	North Baltimore LSD (Hancock, Wood)	.0125	1¼%
4508	North Fork LSD (Knox, Licking)	.0100	1%
7612	Northwest LSD (Stark, Summit, Wayne)	.0100	1%
1204	Northwestern LSD (Clark, Champaign)	.0100	1%
0908	Ross LSD (Butler)	.0075	¾%
5008	Sebring LSD (Mahoning)	.0100	1%
3118	Southwest LSD (Hamilton, Butler)	.0075	¾%
6503	**Teays Valley LSD (Fairfield, Franklin, Pickaway)**	**.0150**	**1½%**
8509	**Triway LSD (Holmes, Wayne)**	**.0075**	**¾%**
5509	Troy CSD (Miami)	.0150	1½%
3907	Willard CSD (Crawford, Huron)	.0075	¾%
	Traditional Tax Base School Districts		
3301	Ada EVSD (Hancock, Hardin)	.0075	¾%
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%

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
2302	Berne-Union LSD (Fairfield, Hocking)	.0100	1%
7401	Bettsville LSD (Seneca)	.0100	1%
2501	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock)	.0050	½%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0100	1%
6902	Continental LSD (Putnam)	.0100	1%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503	Covington EVSD (Miami)	.0175	1¾%
1503	Crestview LSD (Columbiana)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%
8502	Dalton LSD (Wayne)	.0075	¾%
4202	Danville LSD (Holmes, Knox)	.0175	1¾%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
6803	Eaton CSD (Preble)	.0150	1½%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602	**Evergreen LSD (Fulton, Lucas)**	**.0200**	**2%**
8001	Fairbanks LSD (Madison, Union)	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
7503	Fairlawn LSD (Shelby)	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
1904	Greenville CSD (Darke)	.0050	½%

(continued on next page)

School Districts With an Income Tax for 2013

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SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin)	.0175	1¾%
2004	Hicksville EVSD (Defiance)	.0150	1½%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501	Holgate LSD (Henry)	.0150	1½%
6903	Jennings LSD (Putnam)	.0075	¾%
4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0150	1½%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0150	1½%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
4903	London CSD (Madison)	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison)	.0150	1½%
8604	Millcreek-West Unity LSD (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer Shelby)	.0100	1%
1905	Mississinawa Valley LSD (Darke)	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
5903	Mount Gilead EVSD (Morrow)	.0075	¾%
6802	National Trail LSD (Darke, Preble)	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)	.0125	1¼%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	1½%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Delaware, Union)	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%
8505	Northwestern LSD (Ashland, Wayne)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0050	½%
6908	Ottoville LSD (Paulding, Putnam)	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	½%
2604	Pettisville LSD (Fulton, Henry)	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin)	.0100	1%
5507	Piqua CSD (Miami)	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	.0175	1¾%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	.0050	½%
3304	Ridgemont LSD (Hardin, Logan)	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
4604	Riverside LSD (Logan, Shelby)	.0200	2%
7507	Russia LSD (Darke, Shelby)	.0075	¾%
7406	Seneca East LSD (Huron, Seneca)	.0100	1%
7008	Shelby CSD (Richland)	.0100	1%
3905	South Central LSD (Huron, Richland)	.0125	1¼%
1205	Southeastern LSD (Clark, Greene)	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking)	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert)	.0100	1%
5010	Springfield LSD (Mahoning)	.0100	1%
8607	Stryker LSD (Williams)	.0150	1½%
2606	Swanton LSD (Fulton, Lucas)	.0075	¾%
0909	Talawanda CSD (Butler, Preble)	.0100	1%
1103	Triad LSD (Champaign, Logan, Union)	.0150	1½%
1906	Tri-Village LSD (Darke)	.0150	1½%
6805	Twin Valley Community LSD (Preble)	.0075	¾%
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%**
2308	Walnut Township LSD (Fairfield)	.0125	1¼%
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)	.0150	1½%
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%

Department o
Taxation

P.O. Box 182215
Columbus, OH 43218-2215
(888) 405-4089

07100100

IT 1 Rev. 12/09

Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent

Employer withholding account no. ☐☐ ☐☐☐☐☐☐
(For department use only)

Federal employer identification no. ☐☐☐☐☐☐☐☐☐

Social Security no. / ITIN ☐☐☐☐☐☐☐☐☐

Ohio corporate charter no. / certificate no. ☐☐☐☐☐☐☐

Reactivate for account number? ☐ Yes If yes, provide number if available ☐☐ ☐☐☐☐☐☐

Will you have an employee that **resides** in a taxing school district? ☐ Yes ☐ No

1. Check type of ownership: (10) Sole owner ☐ (20) Partnership ☐ (30) Corporation ☐ (150) Nonprofit ☐
   (50) LLC ☐ (70) LLP ☐ (80) LTD ☐ Other (please specify) _____

2. Date of first Ohio payroll, if known (MM/DD/YY) _____

3. Provide NAICS code and state nature of business activity _____ (For the most current listings, search NAICS on our Web site at **tax.ohio.gov.**)

   _____

4. Legal name _____
   (Corporation, sole owner, partnership, etc.)

5. Trade name or DBA _____

6. Primary address _____
   Address of corporation, sole owner, partnership, etc. City State ZIP code

   Business phone no. _____ Fax no. _____ Secondary phone no. _____

7. Mailing address _____
   (If different from above) City State ZIP code

8. Name, title and phone number of individual responsible for filing returns and payment of Ohio withholding/school district withholding tax

   _____
   Name Title Phone no.

9. Name, phone number, fax number and e-mail address of individual the department should contact regarding this account

   _____
   Name Phone no. Fax no. E-mail address

Date _____ Signature of applicant _____

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.

IT 1R
Rev. 11/03

Ohio Department of Taxation
Taxpayer Services Division
Registration Section
P.O. Box 182215
Columbus, OH 43218-2215
or phone:
1-888-405-4089

Registration for Ohio School District Withholding Agent

How to register: Sign this form and mail to the above address. Do not return this form if you are currently registered as a school district withholding agent or you have no employees currently residing in a school district which has enacted an income tax.

Name
Address
City, state, ZIP code

Ohio Withholding Account No.

Federal Employer's ID No.

Signature | Title | Date | Effective date

Notice to Employee

1. For state purposes, an individual may claim only natural dependency exemptions. This includes the taxpayer, spouse and each dependent. Dependents are the same as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year for which the taxpayer would have been permitted to claim had the taxpayer filed such a return.

2. You may file a new certificate at any time if the number of your exemptions ***increases*.**

   You must file a new certificate within 10 days if the number of exemptions previously claimed by you ***decreases*** because:
   (a) Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims her (or his) own exemption on a separate certificate.
   (b) The support of a dependent for whom you claimed exemption is taken over by someone else.
   (c) You find that a dependent for whom you claimed exemption must be dropped for federal purposes.

   The death of a spouse or a dependent does not affect your withholding until the next year but requires the filing of a new certificate. If possible, file a new certificate by Dec. 1st of the year in which the death occurs.

   For further information, consult the Ohio Department of Taxation, Personal and School District Income Tax Division, or your employer.

3. If you expect to owe more Ohio income tax than will be withheld, you may claim a smaller number of exemptions; or under an agreement with your employer, you may have an additional amount withheld each pay period.

4. A married couple with both spouses working and filing a joint return will, in many cases, be required to file an individual estimated income tax form IT 1040ES even though Ohio income tax is being withheld from their wages. This result may occur because the tax on their combined income will be greater than the sum of the taxes withheld from the husband's wages and the wife's wages. This requirement to file an individual estimated income tax form IT 1040ES may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the individual estimated income tax form IT 1040ES, the individual may provide for additional withholding with his employer by using line 5.

please detach here

Ohio | Department of Taxation

Employee's Withholding Exemption Certificate

IT 4
Rev. 5/07

Print full name _____ Social Security number _____

Home address and ZIP code _____

Public school district of residence _____ School district no. _____
(See *The Finder* at tax.ohio.gov.)

1. Personal exemption for yourself, enter "1" if claimed ..... _____

2. If married, personal exemption for your spouse if not separately claimed (enter "1" if claimed) ..... _____

3. Exemptions for dependents ..... _____

4. Add the exemptions that you have claimed above and enter total ..... _____

5. Additional withholding per pay period under agreement with employer ..... $ _____

Under the penalties of perjury, I certify that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature _____ Date _____

Do NOT fold check or voucher.

Employer's Payment of School District Income Tax Withheld

07080102

Ohio Withholding Acct. No.	Payment Due Date

For the Period Ending

Taxable Year

FEIN

Name

SD 101
Rev. 9/08

For State Use Only

M M D D Y Y

Do not staple or otherwise attach your check or check stub to this coupon. Do not send cash. Make remittance payable to School District Income Tax and mail to: **Ohio Department of Taxation**, P.O. Box 182388, Columbus, OH 43218-2388.

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature Date

School District Name	SD Number	Tax Due

Total Tax Due
(Pay this amount)
One check only

$, , .

101

Go paperless! File your return through Ohio Business Gateway: www.obg.ohio.gov

Use form SD 101 above when filing for the period ending on

For State Use Only

School District Withholding Adjustments Worksheet

School District Name	SD Number	Underpayment/ (Overpayment)

Employer Instructions

Form IT 2, Wage and Tax Statement, must be prepared for each employee to whom wages are paid and from whom tax was withheld.

A. The statement must contain the following information:

1. Employee's name, address, ZIP code and Social Security number;
2. Employer's name, address, ZIP code, federal employer identification number and Ohio withholding account number;
3. Total Ohio wages paid to the employee before payroll deductions;
4. Total income tax withheld from the employee's wages;
5. Total wages paid to employee for federal tax purposes if different from Ohio wages paid;
6. The calendar year Ohio wages were paid;
7. Total school district wages paid to the employee before payroll deductions;
8. Total school district income tax withheld from the employee's wages.

B. Distribute Wage and Tax Statement as follows:

1. Send Copy A to the Ohio Department of Taxation, P.O. Box 2476, Columbus, OH 43216-2476, together with form IT 3 on or before the last day of February of the succeeding calendar year;
2. Give Copies B, C and D to the employee on or before Jan. 31st (if the employee is in your employ at the last of the year) or no later than 30 days after termination of employment before the close of the calendar year;
3. Copy E is for the employer's records; retain this copy.

Please detach here.

Ohio | **Department of Taxation**
P.O. Box 2476
Columbus, OH 43216-2476

Wage and Tax Statement

Taxable Year **20 ____**

IT 2
Rev. 5/06

Employer's name, address and ZIP code		Ohio withholding account number	Federal identification number
		School district name	School district number
Employee's Social Security no.	**Ohio income tax withheld**	Total Ohio wages paid	Federal wages (if different from Ohio wages)
Employee's name (first, middle, last)		Total school district wages paid	**School district tax withheld**
Employee's address and ZIP code		**See instructions above.**	
		Copy A – Send to: Ohio Department of Taxation, P.O. Box 2476, Columbus, OH 43216-2476	

Please detach here.

Ohio Form IT 3
Transmittal of Wage and Tax Statements

Instructions for IT 3

1. **Filing Deadline:** Ohio Form IT-3 must be filed by the last day of February of the succeeding calendar year or within 60 days after discontinuation of business.

2. **Filing Requirements:** Employers with 250 or more W-2 forms and issuers of 250 or more 1099-R forms must send this information to us on magnetic media using an approved format. Employers that issue less than 250 W-2 forms and issuers of 250 or less 1099-R forms are no longer required to send paper copies, but you are encouraged to send this information to us on magnetic media. **Note:** Please complete box #1 to indicate the total number of tax statements issued, even if you do not submit the data electronically.

3. **Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted on the department's Web site at **tax.ohio.gov.** Issuers of 1099-R forms must use the specifications contained in IRS Publication 1220 (Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically), which is available at **www.irs.gov/pub/irs-pdf/p1220.pdf.**

4. **Media Types Accepted:** The state of Ohio Department of Taxation currently accepts CD-ROM, 3490 or 3590 tape cartridges. We no longer accept 3 1/2" diskettes. A fully completed Ohio form IT 3 must accompany all magnetic media.

5. **Additional Information:** Please note that you are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four years from the due date of this form. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2s or 1099-Rs periodically when conducting compliance programs.

6. Mailing of IT 3 with CD-ROM, 3490 or 3590 tape cartridges.

Using the U.S. Post Office:
Ohio Department of Taxation
P.O. Box 182667
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office:
Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

please cut here

Transmittal of Wage and Tax Statements

OHIO IT 3
Rev. 10/11

Ohio Withholding Acct. No. | **Tax Year** | **Federal Employer ID No.**

Do NOT fold form.

Name

Address

City, state, ZIP code

Check here if **magnetic media** is enclosed.

Due on or before:

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature of responsible party | Social Security number

Title | Date

1. Number of tax statements (Combined W-2 or 1099-R)
2. Total Ohio employee compensation $
3. Total Ohio income tax liability $
4. Total Ohio school district tax liability $

DO NOT MAIL A REMITTANCE WITH THIS FORM. Mail form to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OH 43218-2667.

303

Ohio | Department of Taxation
School District Income Tax
P.O. Box 182388
Columbus, OH 43218-2388

13090100

2013 SD 141 Long Rev. 11/12

School District Employer's Annual Reconciliation of Tax Withheld

Ohio withholding acct. no.	FEIN	Payment due date **01/31/2014**

Name

Number and street

City, state, ZIP

Go paperless! File your return through Ohio Business Gateway: tax.ohio.gov

☐ **Amended Return**
Check box if amended return.

☐ **Final Return**
Check box if out of business or no more SD employees.

If you do not owe any taxes, write -0- in the space on line 3. If you have a balance due, mail one check payable to School District Income Tax for the total amount. Complete the tax liability and the total payment for each school district for which you withheld tax.

If this return is an amended SD 141 (i) you must include on the lines below any underpayment/overpayment(s) that were on any previously filed SD 141(s) and then add any further adjustments; (ii) add to line 2 total payments made on any previously filed SD 141(s); and (iii) deduct from line 2 total refund(s) received on any previously filed SD 141(s).

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS FORM. DO NOT SEND CASH. Make check payable to **SCHOOL DISTRICT INCOME TAX** and mail to School District Income Tax, P.O. Box 182388, Columbus, OH 43218-2388.

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete return and report.

Signature Title Date

1. Enter the total amount of school district income tax required to be withheld for ALL active school districts during 2013. $ ___,___,___.__
2. Enter the amount of payments made for 2013 on Ohio form SD 101 for ALL active school districts. $ ___,___,___.__
3. If line 2 is LESS than line 1, subtract line 2 from line 1 and enter the balance of school district income tax due.
   AMOUNT YOU OWE → $ ___,___,___.__
4. If line 2 is GREATER than line 1, subract line 1 from line 2 and enter the overpayment of school district income tax.
   YOUR REFUND → $ ___,___,___.__

A School District Name	B School District No.	C School District Income Tax Withheld	D Amount of Payment	E Underpayment/ (Overpayment)

Ohio Withholding Account No.

13090200

For the Period Ending

A School District Name	B School District No.	C School District Income Tax Withheld		D Amount of Payment		E Underpayment/ (Overpayment)	

Ohio | Department of Taxation

Tax Year

SD 141X
Rev. 11/07

SD 141X – Amended School District Employer's Annual Reconciliation of Tax Withheld

Ohio Withholding Account Number	Federal Employer Identification Number
—	—

Name

Number and street

City | State | ZIP code

Go paperless! File your return through Ohio Business Gateway: www.obg.ohio.gov

☐ **Final return:** Check the box if out of business or no more SD employees. Explain on back.

1. Enter the total amount of school district income tax required to be withheld for ALL active school districts during the year ..... 1.

2. Enter previous payments including any balance due paid with Ohio form SD 141; deduct any refund received from Ohio form SD 141 ..... 2.

3. If line 2 is LESS than line 1, subtract line 2 from line 1 and enter the balance of school district income tax due ..... **AMOUNT YOU OWE** ▸ 3.

4. If line 2 is GREATER than line 1, subtract line 1 from line 2 and enter the overpayment of school district income tax..... **YOUR REFUND** ▸ 4.

NOTE: If you do not owe any taxes, write 0.00 in the space on line 3. If you have a balance due, make your check payable to: **School District Income Tax. Complete the reverse side for each school district you withheld for, the tax liability for each district, and the total payment for each district.**

I declare under penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete return.

Signature of responsible person | Title | Telephone number

Address, number and street | City | State | ZIP code

Social Security number of responsible person | Date

For Departmental Use		

Mail to:
School District Income Tax
P.O. BOX 182388
Columbus, Ohio 43218-2388

INSTRUCTIONS: For **all** active school districts that you were required to withhold for, you must list the total tax liability for each district and the total payment for each district. If your payment does not equal the amount to be withheld, enter the net result for each district **(over)** or **under** in the net result column. Enter your net result on the front on line 3 or line 4.

School District Name	School District #	Amount To Be Withheld	Payment Made	Net Result (Over)	Under
Net amount must agree with line 3 or 4 on front side of return.					

Commercial Activity Tax Section

What Is the Commercial Activity Tax (CAT)?

The CAT is a tax on the privilege of doing business in Ohio that is measured by gross receipts. This tax applies to all types of businesses: e.g. retailers, service providers (such as lawyers, accountants and doctors), manufacturers and other types of businesses.

Who Is Subject to the CAT?

In general, the CAT is paid by businesses with taxable gross receipts of more than $150,000 in a calendar year. The CAT applies to all entity types regardless of form, e.g., sole proprietorships, partnerships, LLCs and all types of corporations.

The tax applies to businesses that meet any of the following criteria at any point throughout the calendar year:

- Have at least $500,000 in taxable gross receipts in Ohio,
- Have at least $50,000 in property in Ohio,
- Expend at least $50,000 in payroll for work in Ohio,
- Have at least 25% of their total property, payroll or gross receipts in Ohio, or
- Are domiciled in Ohio.

Who Is Not Subject to the CAT?

Excluded from the CAT are:

- Nonprofit organizations,
- Some public utilities (telegraph company, natural gas company, pipeline company, water works company, heating company, combined company [excludes electric]) that pay the public utility excise tax,
- Financial institutions that pay the financial institutions tax,
- Insurance companies that pay the Ohio insurance premiums tax,
- Certain affiliates of financial institutions, and
- Businesses with $150,000 or less of taxable gross receipts (unless they are part of a “consolidated elected taxpayer”).

What Are Taxable Gross Receipts?

Gross receipts are defined as the total amount realized, without deduction for the cost of goods sold or other expenses incurred, from activities that contribute to the production of gross income. Examples of gross receipts include sales, performance of services and rentals or leases. There are some receipts that are not subject to the CAT. The following are some examples: interest (other than from credit sales), dividends, capital gains, wages, amounts in excess of commissions if there is an agency relationship, and gifts. In general, for the sale of tangible personal property such receipt is only considered a taxable gross receipt if the property is delivered to a location in this state. For services, the receipt is sitused to Ohio in the proportion that the purchaser’s benefit in this state bears to the purchaser’s benefit everywhere. The physical location where the purchaser ultimately uses or receives the benefit of what was purchased is paramount in making this determination. In other words, receipts from sales to out-of-state purchasers or the proportion of the services where the benefit is primarily received outside of this state are not subject to the CAT.

Is Registration Required?

Taxpayers having more than $150,000 in taxable gross receipts (i.e., those gross receipts sitused to Ohio) sitused to Ohio for the calendar year are required to register, file returns and remit liability for the CAT. In order to file returns, a taxpayer must first register for CAT with the Department of Taxation. Taxpayers are required to register for CAT within 30 days of becoming subject to the tax. Registration is available electronically through the Ohio Business Gateway at business.ohio.gov. Alternatively, taxpayers may register by submitting the CAT 1 registration form. The CAT 1 registration form is available through the department’s Web site at tax.ohio.gov or may be requested by calling 1-800-282-1782.

What Are Consolidated Elected Taxpayers and Combined Taxpayers?

A consolidated elected taxpayer group is a taxpayer that has elected to file as a group including all entities that have either 50% or more common ownership or 80% or more common ownership. In addition, the group can elect to include or exclude non-U.S. entities with the same common ownership in the group. A major benefit of making this election is that receipts received between members of the group may be excluded from the taxable gross receipts of the group. However, taxpayers making this election must agree that all commonly owned entities are part of the group even if nexus does not exist. This election is binding for eight calendar quarters. If such election is not made, any taxpayers with common ownership of more than 50% must file as a combined taxpayer group. Combined taxpayer groups may not exclude receipts between members of the group; however, such groups need only include in the group those members that have nexus with Ohio.

What Is the Tax Rate?

The CAT was phased in over a five-year period as follows:

Start Date	End Date	Base Rate	Reduction Factor	Tax Rate
07/01/2005	12/31/2005	0.0006	1.000	0.0006000
01/01/2006	03/31/2006	0.0026	0.230	0.0005980
04/01/2006	03/31/2007	0.0026	0.400	0.0010400
04/01/2007	03/31/2008	0.0026	0.600	0.0015600
04/01/2008	03/31/2009	0.0026	0.800	0.0020800
04/01/2009	12/31/9999	0.0026	1.000	0.0026000

How Often Am I Required to File?

Taxpayers with taxable gross receipts between $150,000 and $1 million in a calendar year file as annual taxpayers for the CAT. Taxpayers with taxable gross receipts in excess of $1 million in a calendar year must file quarterly. Beginning Jan. 1, 2014, annual and quarterly taxpayers must file their returns and pay their liability electronically via the Ohio Business Gateway (business.ohio.gov).

How Do I Get Forms? Where May I Get Assistance if I Need Help?

You may get applications, forms and help by contacting the Ohio Department of Taxation via:

- **Internet/E-mail**
  tax.ohio.gov
- **By Phone**
  1-888-722-8829
- **By Fax**
  1-614-644-9641
- **Written Correspondence**
  P.O. Box 16158
  Columbus, Ohio 43216-6158

When Are the Tax Returns and Minimum Tax Due?

Annual taxpayers: Beginning in 2010, annual returns and the $150 minimum tax are due on May 10 of each calendar year. For the 2006 calendar year, the minimum tax for that year was due May 10, 2006. For the 2007 and subsequent years, the minimum tax for that year is paid on the prior year's annual return. For 2007-2009, the annual return and annual minimum tax was due on Feb. 9.

Quarterly taxpayers: Returns are due the 10th day of the second month following each tax period (first quarter – May 10; second quarter – Aug. 10; third quarter – Nov. 10; fourth quarter – Feb. 10). Beginning in 2010, the $150 annual minimum tax is paid with the first-quarter return for the current year. For the 2006 calendar year, the minimum tax was due May 10, 2006. For 2007-2009, the annual minimum tax for those years was due by Feb. 9 of that year as part of the prior year's fourth-quarter return.

For tax periods beginning on Jan. 1, 2014 and thereafter, the AMT will become a tiered structure, and taxpayers will pay an amount that corresponds with their overall commercial activity. The taxpayer will utilize its previous calendar year's taxable gross receipts to determine the current year's AMT. Those taxpayers with $1 million or less in taxable gross receipts will pay $150 AMT (no change). The AMT for taxpayers with total taxable gross receipts of more than $1 million, but less than or equal to $2 million, will be $800; AMT for taxpayers with taxable gross receipts more than $2 million, but less than or equal to $4 million, $2,100; and AMT for taxpayers with taxable gross receipts in excess of $4 million, $2,600. Please refer to the chart below.

Taxable Gross Receipts	Annual Minimum Tax	CAT
$1 Million or less	$150	No Additional Tax
More than $1 Million but less than or equal to $2 Million	$800	0.26% x (Taxable Gross Receipts - $1 Million)
More than $2 Million but less than or equal to $4 Million	$2,100	0.26% x (Taxable Gross Receipts - $1 Million)
More than $4 Million	$2,600	0.26% x (Taxable Gross Receipts - $1 Million)

Are There Penalties for Filing or Paying Taxes Late?

The tax commissioner may impose penalties for failure to timely file and pay the tax, including the ability to conduct proceedings to revoke a person's privilege or franchise to conduct business in this state.

Can Returns Be Amended?

Yes, returns can be amended. Beginning on Jan. 1, 2014, both annual and quarterly taxpayers are required to file amended returns electronically via the Ohio Business Gateway (business.ohio.gov).

Commercial Activity Tax Exhibits

Exhibit 1
Ohio Form CAT 1, Commercial Activity Tax Registration 81-84

Exhibit 2
Ohio Form CAT REF, Application for Commercial Activity Tax Refund 85-86

Exhibit 3
Ohio Form CAT ES, Request to Change Election Status 87-88

Exhibit 4
Ohio Form CAT AR, Add/Remove Members to/from a Group..... 89

Exhibit 5
Ohio Form CAT 3C, Account's Change in Mailing or Location Address Form 90

Exhibit 6
Ohio Form CAT FF, Request to Change Filing Frequency..... 91

Ohio | Department of Taxation
P.O. Box 16158
Columbus, OH 43216-6158
tax.ohio.gov

Commercial Activity Tax Registration

Please complete in black or blue ink – do not use pencil.

Federal employer identification number	Social security number (if no FEIN)	For state use only

1. Type of organization (check only one):
   - ☐ Association/trust
   - ☐ C corporation
   - ☐ LLC
   - ☐ LLP
   - ☐ LTD (non-U.S.)
   - ☐ Partnership (other than LLP)
   - ☐ QSSS
   - ☐ S corporation
   - ☐ Single-member LLC
   - ☐ Sole proprietorship
   - ☐ Other (please describe) _____

If you selected anything other than sole proprietor, please complete Schedule A.

2. Are you a consolidated elected taxpayer, a combined taxpayer or a single entity taxpayer? Check only one.
   - ☐ Consolidated elected with 80% ownership
   - ☐ Consolidated elected with 50% ownership
   - ☐ Combined
   - ☐ Single entity taxpayer

   By checking either consolidated box above, the entities listed on Schedule B of this registration hereby elect to file a consolidated return.

   If you are consolidated, are you including your non-U.S. entities (same ownership election as above)?
   ☐ Yes ☐ No ☐ N/A (currently do not have any non-U.S. entity)

3. If you are a consolidated elected taxpayer or a combined taxpayer, please enter the total number of members, including yourself, and complete Schedule B (attached).

4. A. Legal name of entity (sole proprietor complete 4B):

   B. Sole proprietor:

   Last name | First name | M.I.

5. Trade name or DBA:

6. Primary address:

   Address of taxpayer's principal office

   City | State | ZIP code

   Country (if other than U.S.A.)

Date Received
(For state use only)
M M D D Y Y

Federal employer identification number	Social security number

7. Contact information

Mailing address (if different from primary)

City | State | ZIP code

Country (if other than U.S.A.)

( ) Office/home phone number | ( ) Office/home fax number

E-mail address

8. List the state ____ or country ____ under whose laws the taxpayer is organized (if applicable).

9. If you are registered with the Ohio Secretary of State, enter your charter number, registration number or license-to-conduct-business number: ____

10. NAICS code: ____ (For most current NAICS listing, visit us at ***tax.ohio.gov***)

11. When did you first become subject to the commercial activity tax? (MM/DD/YY) ____

12. Do you anticipate taxable gross receipts of more than $1 million during the current calendar year?

☐ Yes ☐ No

I hereby declare the above to be true and correct to the best of my knowledge and belief.

Name of applicant or agent (please print) | Signature | Date (MM/DD/YY)

Ohio | Department of Taxation
P.O. Box 16158
Columbus, OH 43216-6158
tax.ohio.gov

Schedule A – Commercial Activity Tax (CAT)

Schedule A is to be completed by all taxpayers other than sole proprietorships. Please list the required information for either the corporate officers, partners or members. If you are a consolidated elected taxpayer or a combined taxpayer, list the information only for the primary entity.

Name of filer:
(as shown on line 4)

FEIN: **SSN:** **CAT account no. (if issued) for primary entity:**

Indicate: Officer*, general partner, managing partner or member	Name		Address	Country	
	FEIN	SSN	City	State	ZIP code

*President, vice president, secretary, treasurer, statutory agent

Ohio | Department of Taxation
P.O. Box 16158
Columbus, OH 43216-6158
tax.ohio.gov

Schedule B – Commercial Activity Tax (CAT)
Members of Consolidated Elected Taxpayers or Combined Taxpayer

A consolidated election will remain in effect for *eight calendar quarters* and is automatically renewable unless cancelled by the registrant or revoked by the tax commissioner. Please complete the information below for each member of the consolidated elected or combined group.

Primary entity of consolidated or combined group:
(as shown on line 4)

FEIN: **SSN:** **CAT account no. (if issued) of primary entity of consolidated or combined group:**

Federal Employer ID No.	Social Security No.	Address			Type of organization[1]	State of organization
Name of Member of Consolidated Elected Taxpayer or Combined Taxpayer		City	State	ZIP code	NAICS code[2]	Country of organization
Trade name or DBA		Country				

I hereby declare the above to be true and correct to the best of my knowledge and belief.

Date (MM/DD/YY) _____ **Signature of applicant or agent** _____

[1]Organization type (association/trust, C corporation, LLC, LLP, LTD (non-U.S.), partnership, S corporation, sole proprietorship, other)
[2]For NAICS codes visit ***tax.ohio.gov***

Please make additional copies of this schedule as necessary.

Ohio | Department of Taxation

Please do not use staples.

CAT REF Rev. 4/13

Application for Commercial Activity Tax Refund

CAT account number

FEIN/SSN

Use only UPPERCASE letters.

Reporting member's name

Street address (number and street)

City

State

ZIP code

Contact's first name

M.I.

Last name

Telephone

Fax

Title

E-mail

Time period covered by the refund request (MM/DD/YY) to (MM/DD/YY)

Total amount of refund claimed $,,.

State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation.

Note: This application must be filed within four years from the date of the erroneous payment of the tax. **Refund applications may only be submitted by primary registrants; members may not submit refund requests.**

SIGN HERE (required)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this refund application.

Signature

Date (MM/DD/YY)

Name

Title

Taxpayer representative: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (Ohio form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

First name

M.I.

Last name

Telephone

Title

E-mail

Please send this application to: Ohio Department of Taxation,
CAT Division – CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.

*This form is created pursuant to R.C. section 5751.08.

Information and Pertinent Law Sections

To the extent that a refund is granted on this application, either in whole or in part, the Department of Taxation will calculate and include the appropriate amount of interest in the refund payment made to the applicant. The applicant should **not** include such interest in the "total amount of refund claimed."

Commercial activity tax refunds are governed by R.C. 5751.08, which provides in pertinent part as follows:

(A) An application for refund to the taxpayer of the amount of taxes imposed under this chapter that are overpaid, paid illegally or erroneously, or paid on any illegal or erroneous assessment shall be filed with the tax commissioner, on the form prescribed by the commissioner, within four years after the date of the illegal or erroneous payment of the tax. The applicant shall provide the amount of the requested refund along with the claimed reasons for, and documentation to support, the issuance of a refund. If the refund request is based on a payment made via paper check rather than electronic, please provide copies of the front and back of the cancelled check.

(B) On the filing of the refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is not less than that claimed, the commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund created under R.C. 5703.052. If the amount is less than that claimed, the commissioner shall proceed in accordance with R.C. 5703.70.

(C) Interest on a refund applied for under this section, computed at the rate provided for in R.C. 5703.47, shall be allowed from the later of the date the tax was paid or when the tax payment was due.

(D) A calendar quarter taxpayer with more than one million dollars in taxable gross receipts in a calendar year other than calendar year 2005 and prior to calendar year 2013 and that is not able to exclude one million dollars in taxable gross receipts because of the operation of the taxpayer's business in that calendar year may file for a refund under this section to obtain the full exclusion of one million dollars in taxable gross receipts for that calendar year.

(E) Except as provided in R.C. 5751.091, the tax commissioner may, with the consent of the taxpayer, provide for the crediting against tax due for a tax year the amount of any refund due the taxpayer under this chapter for a preceding tax year.

Ohio | Department of Taxation

Please do not use staples.

CAT ES Rev. 3/13

Request to Change Election Status

CAT account number | FEIN/SSN | Date of original consolidation M M D D Y Y | Eff. date of change request M M D D Y Y

Use only UPPERCASE letters.

Reporting member's name

Section 1 – Change in Status

You must attach a complete organizational chart (including percentages of ownership between all entities) showing the business structure that reflects its common owner for purposes of the CAT. The chart must comply with R.C. 5751.011, R.C. 5751.012 and O.A.C. 5703-29-02.

1. New taxpayer type: (Check only one)

   ☐ Consolidated elected at 80% ☐ Consolidated elected at 50% ☐ Combined ☐ Single

   - By checking either consolidated box above, the group hereby elects to file a consolidated return. Any consolidated election will remain in effect for eight calendar quarters and is automatically renewed unless cancelled by the registrant prior to the expiration of the eight calendar quarters.
   - Existing consolidated elected taxpayer groups wishing to cancel a previous election to consolidate should complete section 2 of this form.
   - Please reference R.C. 5751.011 and 5751.012, as well as information releases CAT 2005-05 and CAT 2005-16 for a detailed explanation of each filing status.
   - If changing to a consolidated elected or combined taxpayer group and adding members, attach CAT AR.

2. If the group is a consolidated elected taxpayer group, does the group elect to include its non-U.S. entities?

   ☐ Yes ☐ No ☐ N/A (currently do not have any non-U.S. entities)

3. Please enter the total number of members, including the primary/reporting member. Number of members

   Primary/reporting member's first name | M.I. | Last name

Section 2 – Cancellation of Consolidated Election

☐ By checking this box, the above-referenced taxpayer group hereby notifies the tax commissioner that the group cancels its election to consolidate. Such cancellation is not effective until the expiration of eight calendar quarters from the time of election or renewal to consolidate. The group will become a combined taxpayer group, providing common ownership exists, pursuant to rule 5703-29-19. Please attach documentation indicating how each entity should now be registered.

Note: This section should only be answered if an existing consolidated elected taxpayer group wishes to notify the tax commissioner of the cancellation of their previous consolidated election. I hereby declare the above to be true and correct to the best of my knowledge and belief.

SIGN HERE (required)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this request to change election status.

Signature | Date (MM/DD/YY)

Name | Title

Any member acquired or formed after the filing of the initial registration shall be included in the group. The group must notify the tax commissioner of any additions with either the next tax return filed or form CAT AR. **You must attach a complete organizational chart (including percentages of ownership between all entities) showing the business structure that reflects its common owner for purposes of the CAT. The chart must comply with R.C. 5751.011, R.C. 5751.012 and O.A.C. 5703-29-02.**

Ohio | Department of Taxation

Please do not use staples.

CAT ES Rev. 3/13

Request to Change Election Status

Contact person: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (form TBOR 1), which can be found on the department's Web site at **tax.ohio.gov.**

Your first name | M.I. | Last name

Home address (number and street)

City | State | ZIP code

Telephone | Fax

Title | E-mail

Please send this application to:
Ohio Department of Taxation
CAT Division – CAT ES
P.O. Box 16158
Columbus, OH 43216-6158

Ohio | Department of Taxation
P.O. Box 16158
Columbus, OH 43216-6158
tax.ohio.gov

ADD/REMOVE a Member to/from Group
Commercial Activity Tax (CAT)
Consolidated Elected and Combined Taxpayer Groups

(This form only applies to existing taxpayer groups. Please complete form CAT ES for changing the filing status.)

CAT AR
Rev. 5/13

Reporting Member CAT Account Number _____ **Reporting Member FEIN/SSN** _____ **Reporting Member Name** _____

Add/remove (select one)	FEIN/SSN	Address *(only required when adding members)*			Type of ownership[1]	State/country of incorporation
Name of member of consolidated elected/combined taxpayer		Address			NAICS code[2]	Effective date (MM/DD/YYYY)[3]
Trade name or DBA		City	State	ZIP code	Reason for removal *(if applicable)*[4]	
Already registered for CAT? Please provide acct. #		Country			Reason for addition *(if applicable)*[5]	
☐ Add ☐ Remove						
☐ Add ☐ Remove						
☐ Add ☐ Remove						
☐ Add ☐ Remove						

I hereby declare the above to be true and correct to the best of my knowledge and belief.

Date (MM/DD/YYYY) _____ **Signature** _____

Contact telephone no. _____ **E-mail** _____

[1] Ownership type (e.g., association, trust, C corporation, LLC, LLP, LTD, partnership, S corporation, single member LLC, sole proprietor, other)

[2] For NAICS codes visit **tax.ohio.gov** and click on "Forms" and under the "Other Form Resources" section, click on the link for NAICS codes.

[3] "Effective date" refers to the date this entity became a member of the consolidated elected or combined taxpayer group or the date this entity was removed from the consolidated elected or combined taxpayer group for filing purposes

[4] Reasons for removal (e.g., reorganized, merger, acquired, etc.)

Any member acquired or formed after the filing of the initial registration shall be included in the group. The group must notify the tax commissioner of any additions with the next tax return filed. **You must attach a complete organizational chart (including percentages of ownership between all entities) showing the business structure that reflects its common owner for purposes of the CAT. The chart must comply with R.C. 5751.011, R.C. 5751.012, and O.A.C. 5703-29-02.**

Please make additional copies of this form as necessary.

Commercial Activity Tax (CAT) Account's Change in Mailing or Location Address Form

Please cut along the dotted line. – DO NOT USE PENCIL to complete this form.

Commercial Activity Tax (CAT) Account's Change in Mailing or Location Address Form

Form
CAT 3C
Rev. 12/11

Please use this form to report any changes in your mailing or location address.

CAT Account No.

Social Security No.
or
Federal Employer ID No.

Previous Business Name and Mailing Address

Name		
C/O or DBA		
Mailing address		
City	State	ZIP code

Mail to: Ohio Department of Taxation
P.O. Box 16158
Columbus, OH 43216-6158

New Mailing and Location Address:		
Name		
C/O or DBA		
New mailing address		
City	State	ZIP code
Physical location (street address and number)		
City	State	ZIP code
Telephone number		
E-mail		

Ohio | Department of Taxation
P.O. Box 16158
Columbus, OH 43216-6158

CAT FF

Rev. 1/13

Request to Change Filing Frequency

Please do not use staples.

CAT account number

FEIN or Social Security number

Use only UPPERCASE letters.

Reporting member's name

Please check the appropriate box below:

❑ **Quarterly filing frequency**
A taxpayer switching from a calendar year filing frequency to a calendar quarter filing frequency may, for the first quarter of the change, apply the full $1 million exclusion amount to the first calendar quarter return the taxpayer files that calendar year. Such taxpayers may carry forward and apply any unused exclusion amount to subsequent calendar quarters within that same calendar year. The tax rate shall be based on the rate imposed in the calendar quarter in which the taxpayer switches from a calendar year taxpayer to a calendar quarter taxpayer. Effective date (MM/DD/YY):

❑ **Annual filing frequency**
Annual filing frequency is effective in the current calendar year if the request is approved by the tax commissioner before the due date of the annual minimum tax (due May 10 of each year). Otherwise, the annual filing frequency is effective the following calendar year. Effective date (MM/DD/YY):

NOTE: By checking the box above, the taxpayer affirms that it will have less than $1 million in taxable gross receipts for the current calendar year.

SIGN HERE (required)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this request to change filing frequency.

Signature _____ Date (MM/DD/YY) _____

Name _____ Title _____

Contact person: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (Ohio form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

Your first name

M.I. Last name

Home address (number and street)

City

State

ZIP code

Telephone

Fax

Title

E-mail

Please send this request to: Ohio Department of Taxation, CAT Division, P.O. Box 16158 Columbus, OH 43216-6158 or fax to (614) 644-9641.