

# 2001

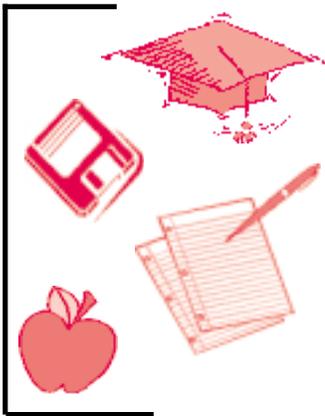
# School District Income Tax

# Return and Instructions



Visit our website at:  
[www.state.oh.us/tax/](http://www.state.oh.us/tax/)

Ohio Department of Taxation  
School District Income Tax  
P.O. Box 182389  
Columbus, Ohio 43218-2389



This booklet contains your 2001 School District Income Tax Return and the instructions for completing the form. Assistance is available at any of our offices statewide. Addresses and telephone numbers are listed on the back of this booklet.

**E-File** or electronic filing is a “paperless” option available to all taxpayers. To file electronically, your return must be prepared using approved computer software and transmitted through an approved electronic filing provider. Many commercial software companies and most professional tax preparers provide electronic filing for a small fee. In order to E-File your school district return, you must also E-file your Ohio income tax return. Choosing E-file is the fastest way to get your refund.

## INSTRUCTIONS FOR COMPLETING THE SCHOOL DISTRICT INCOME TAX RETURN

- Line 1 Ohio adjusted gross income—
- If you filed your Ohio income tax return using a paper return, enter the amount from line 3 of your Ohio Form IT-1040 or IT-1040EZ.
  - If you filed your Ohio income tax return by **telephone** and filed your federal taxes using either federal Form 1040A, 1040EZ or by telephone, enter the amount from line 3 of your Ohio TeleFile worksheet.
  - If you filed your Ohio income tax return by **telephone** and filed your federal taxes using the federal long Form 1040, enter amount from line 3 of your Ohio TeleFile worksheet less any amount on line 4 of the Ohio TeleFile worksheet.
- Line 2 Part-year or nonresident deduction—enter the amount of income included on line 1 that was earned while **not** a resident of the school district for which you are filing this return.
- Line 3 School district adjusted gross income—subtract line 2 from line 1 and enter the result on line 3.
- Line 4 Exemptions—enter the number of personal and dependent exemptions that you reported on your 2001 IT-1040, IT-1040EZ or Ohio TeleFile return in the space provided on line 4 and multiply this number by \$1,150.
- Line 5 School district taxable income—subtract line 4 from line 3 and enter the result on line 5.
- Line 6 School district tax—multiply line 5 (school district taxable income) by the appropriate tax rate for your district shown in the SD-100 booklet, and enter the result on line 6.
- Line 7 Senior citizen credit—you may claim a \$50 credit if you were 65 years of age or older prior to January 1, 2002. Only one credit of \$50 is allowed for each return even if you are filing a joint return and you and your spouse are both 65 years of age or older.
- Line 8 School district tax less credit—subtract line 7 from line 6 and enter the result on line 8.
- Line 9 School district income tax withheld—enter **only** the **SCHOOL DISTRICT WITHHOLDING TAX** that is clearly identified on your W-2's with the school district number for the school district for which you are filing this return. Attach a copy of your W-2's to the back of your return.
- Line 10 Estimated payments/credit carryover—if you made estimated school district income tax payments and/or an SD-40P extension payment, enter the total amount on line 10. Also include any credit carryover from your 2000 SD-100 return.
- Line 11 Total payments—add line 9 and line 10 and enter the total on line 11.
- Line 12 **AMOUNT YOU OWE**—if line 11 is less than line 8, subtract line 11 from line 8 and enter your balance due amount on line 12. **Make your check or money order payable to SCHOOL DISTRICT INCOME TAX, and write your social security number, school district number, and “2001 SD-100” on your check or money order.**
- Line 13 Overpayment—if line 11 is more than line 8, subtract line 8 from line 11 and enter the result on line 13. You must also complete line 14 and/or line 15.
- Line 14 CREDIT TO 2002—indicate the amount of line 13 you want us to credit to your 2002 school district liability. **You cannot apply a credit against a balance due for another school district, another person's tax, prior year's tax, or your Ohio income tax return.**
- Line 15 **REFUND**—subtract line 14 from line 13. This is the amount of line 13 you want us to refund to you. **You cannot apply a refund against a balance due for another school district, another person's tax, prior year's tax, or your Ohio income tax return.**

# SD-100

Mail to:  
SCHOOL DISTRICT INCOME TAX  
P.O. BOX 182389  
COLUMBUS, OHIO 43218-2389

# 2001

## SCHOOL DISTRICT INCOME TAX RETURN

Social Security Number(s)  
Must Be Filled In Below

Place label here

Your first name	Initial	Last name	Your social security number
If a joint return, spouse's first name	Initial	Last name	Spouse's social security number
Home address (number and street)			Ohio county
Apt. #			
City, town or post office, state, and zip code			

**Filing Status—check only one**

Single or Head of Household

Married filing joint return

Married filing separately, enter spouse SS# \_\_\_\_\_

**School District Residency**  1. Full-year resident  
 2. Part-year resident of SD # at right (explain on back)  
 3. Nonresident of SD # at right (explain on back)

Check one: Taxpayers must file a separate return for each school district affected (see list and rates in SD-100 booklet).

Enter the School District number for this return ▶ **SD #**

(see page 7 of booklet)

MAIL TO: SCHOOL DISTRICT INCOME TAX, P.O. BOX 182389, COLUMBUS, OHIO 43218-2389

ATTACH PAYMENT HERE. ATTACH W-2'S ON BACK.

<b>1</b> Ohio adjusted gross income reported on line 3 of Ohio Form IT-1040 or IT-1040EZ. If you filed your Ohio income tax by telephone, see instructions on page 2.	<b>1</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>2</b> Part-year/nonresident income deduction (complete reverse side)	<b>2</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>3</b> School district adjusted gross income (subtract line 2 from line 1)	<b>3</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>4</b> Exemptions (multiply the number of your exemptions _____ times \$1,150)	<b>4</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>5</b> School district taxable income (subtract line 4 from line 3)	<b>5</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>6</b> School district tax (multiply the amount on line 5 by the tax rate from SD-100 booklet: ____%)	<b>6</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>7</b> Senior citizen credit (\$50 limit per return)	<b>7</b>	<input type="text"/>	.	<input type="text"/>	.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>8</b> School district tax less credit (subtract line 7 from line 6)	<b>8</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>9</b> School district tax withheld (attached W-2's must show and agree with SD number above)	<b>9</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>10</b> SD-100ES (\$ _____), SD-40P (\$ _____), and 2000 credit carryover (\$ _____)	<b>10</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>11</b> Total payments (add line 9 and line 10)	<b>11</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>12</b> If line 11 is less than line 8, subtract line 11 from line 8 and enter the <b>AMOUNT YOU OWE</b> ▶ <b>12</b>	<b>12</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>13</b> If line 11 is greater than line 8, subtract line 8 from line 11 and enter your overpayment <b>13</b>	<b>13</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>14</b> Enter the amount of school district overpayment on line 13 you want <b>CREDITED TO 2002</b> ▶ <b>14</b>	<b>14</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>15</b> Subtract line 14 from line 13 and enter the amount you want <b>REFUNDED</b> ▶ <b>15</b>	<b>15</b>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Make your check payable to School District Income Tax. If the balance due is less than \$1.01, payment need not be made, and if the overpayment is less than \$1.01, no refund will be issued.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's signature (if filing jointly, both must sign, even if only one had income) \_\_\_\_\_ Telephone number (optional) \_\_\_\_\_

Preparer's signature and address \_\_\_\_\_

FOR DEPARTMENTAL USE ONLY

9a \_\_\_\_\_ U- \_\_\_\_\_

12a \_\_\_\_\_

## 2001 SCHOOL DISTRICT INCOME TAX INSTRUCTIONS

If during 2001 you resided in or had school district income tax withheld for more than one of the school districts listed in the back of the SD-100 booklet, you must complete separate returns for those school districts affected.

- Line 1 Ohio adjusted gross income—
- If you filed your Ohio income tax return using a paper return, enter the amount from line 3 of your Ohio Form IT-1040 or IT-1040EZ.
  - If you filed your Ohio income tax return by **telephone** and filed your federal taxes using either federal Form 1040A, 1040EZ or by telephone, enter the amount from line 3 of your Ohio TeleFile worksheet.
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### 2001 School District Residency Status:

1. Resident of school district: Check box #1 on the front if you were a full-year resident of the school district for which you are filing this return.
2. Part-year resident of school district (from \_\_\_/\_\_\_/2001 to \_\_\_/\_\_\_/2001): Check box #2 on the front of this return. If you were not a full-year resident of the school district for which you are filing this return, **explain your part-year status below**. Your explanation may help avoid a delay in processing your return.
3. Nonresident of school district: Check box #3 on the front of this return. If you were not at any time in 2001 a resident of the school district for which you are filing this return, **explain your nonresident status below** and identify your resident school district. Your explanation may help avoid a delay in processing your return.

## Common School District Income Tax Questions

**Do I have to file a School District Income Tax return?**

**Yes, if you**

- were a **resident** of a school district with an income tax in effect for 2001. You would be required to file Form SD-100.
- received a W-2 with **erroneous School District withholding tax** taken out of your pay for 2001. If you are liable for tax in one school district, but you had withholding taken for another school district, you must file **separate** SD-100 returns under each school district number. If you are not liable for school district tax, but had school district tax withheld in error, you must complete an SD-100 return under that school district number for a refund.

**No, if you**

- were **not a resident** of a school district with an income tax in effect during 2001 and had no school district income tax withheld in error. You would not be required to file Form SD-100.
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**How can I be sure of what school district I live in?**

If you are not sure what school district you are in, you should contact your county **board of elections** or county **auditor**. By giving your street address, either the board of elections or auditor's office can determine your school district of residence.

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**If I don't owe any school district tax, do I still need to file?**

Yes, if you receive an SD-100 booklet with a preprinted label. By returning a completed form with your explanation, you will likely avoid a delinquency notice. You still must complete an SD-100 return to receive any refund.

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**I don't file a federal or Ohio return. Must I file an SD-100?**

Yes, if you have a school district tax liability. You should start with what your Ohio adjusted gross income would be if you were filing an Ohio return; then allow for personal exemptions. If the end result is an amount due, you must file the return.

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**I received an SD-100 and don't live in a school district with a tax. What do I do?**

If your employer did **not** withhold School District tax, send in the SD-100 with your explanation written across the front of the return. You must identify your actual school district name and number in the School District Residency Status area on the back of the return. Forward the return in the envelope provided in the SD-100 booklet.

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**What if I am a part-year resident of two taxing districts?**

You must file a separate SD-100 return under **each** taxing district's school district number and deduct the other district's income on line 2. You may claim your full personal exemption(s) on each return.

**What if I received a W-2 with SD tax, but I don't live in a district with a tax?**

You must complete an SD-100. Be sure to use the school district number of the school district your employer withheld for. Complete line 1 and list your correct school district name and number on the back. Deduct your entire income on line 2. Complete lines 9, 11, 13, and 15. Write your explanation on the back of the return.

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**I only lived part-year in an affected district. What must I do?**

Be sure to use the school district number for the **taxing** district on your return. Deduct your part-year income from your residence in the non-taxing district on line 2. You may still claim your full personal exemption(s).

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**Do I have to file school district estimated tax?**

Yes, if your combined Ohio and School District liability exceeds by \$500 any withholding. However, the two Ohio safe harbors apply: 1) your paid-in amount is 90% of your estimated liability or 2) your paid-in amount is 100% of last year's tax (if you were liable for the full year).

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**My home of record is New York, but I'm stationed at WPAFB. Am I liable?**

No. Your income is not taxable. However, if your spouse resides with you and works and does not maintain a place of abode in another state, their income is subject to the school district tax. Deduct your own income on line 2 if you are filing a joint return. You may still claim the same number of exemptions you claim on your Ohio return.

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**Are my children liable for the school district tax?**

Yes, if they have school district taxable income. There is no age limitation.

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**I'm retired. Am I liable for school district tax?**

Yes, if you have Ohio adjusted gross income (line 3 from the Ohio IT-1040 or IT-1040EZ) or would have had were you required to file an Ohio return. Taxpayers who are 65 years old before January 1, 2002, may claim a Senior Citizen Credit of \$50 per return.

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**Can I E-file my school district return?**

Yes. In order to E-file your school district return, you must be a full-year resident of the school district for which you are filing. You must also be filing an electronic Ohio income tax return.

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**I can't file my SD-100 by April 15. Can I get an extension?**

Yes, if you are requesting an extension to file your Federal 1040. Ohio does not have its own extension but honors the federal extension. You should attach a copy of your extension to the SD-100 when you file. Remember there is no extension for paying your tax.



**How do I correct my SD-100 after I have already filed it?**

You should file the Amended School District Income Tax Return, Form SD-100X, to correct your original filing. If you correct your Ohio return and change your Ohio Adjusted Gross Income amount, you will likely need to amend your SD-100. You may obtain this form from any of the offices listed on the back cover of this booklet or from the Department of Taxation's website: [www.state.oh.us/tax/](http://www.state.oh.us/tax/).

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**What if I need to correct my school district return after I file?**

Any change or correction can be made by filing an amended school district income tax return, Form SD-100X. You may obtain this form from any of the offices listed on the back cover of this booklet or from the Department of Taxation's website: [www.state.oh.us/tax/](http://www.state.oh.us/tax/).

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**My W-2 does not identify my School District withholding. What can I do?**

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

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**What can I do if my employer will not withhold the tax?**

You should put the facts in writing along with a copy of last year's W-2 (if you were with the company then) and submit them to School District Income Tax, P.O. Box 182837, Columbus, Ohio 43218-2837.

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## SCHOOL DISTRICTS WITH AN INCOME TAX FOR 2001

Use this table to identify your school district number and tax rate.

SD#	School District Name and County	SD rate	SD#	School District Name and County	SD rate
3301	Ada EVSD (Hardin)	¾% (.0075)	1102	Mechanicsburg EVSD (Champaign)	½% (.0050)
7501	Anna LSD (Shelby)	½% (.0050)	5504	Miami East LSD (Miami)	½% (.0050)
1901	Ansonia LSD (Darke)	¾% (.0075)	6906	Miller City-New Cleveland LSD (Putnam)	1¼% (.0125)
6301	Antwerp LSD (Paulding)	¾% (.0075)	1905	Mississinawa Valley LSD (Darke)	1% (.0100)
1902	Arcanum-Butler LSD (Darke)	¾% (.0075)	8802	Mohawk LSD (Wyandot)	1% (.0100)
3202	Arlington LSD (Hancock)	1¼% (.0125)	8605	Montpelier EVSD (Williams)	¾% (.0075)
2801	Berkshire LSD (Geauga)	¾% (.0075)	5903	Mount Gilead EVSD (Morrow)	¾% (.0075)
7401	Bettsville LSD (Seneca)	1% (.0100)	6802	National Trail LSD (Preble)	1% (.0100)
2101	Big Walnut LSD (Delaware)	¾% (.0075)	5708	New Lebanon LSD (Montgomery)	¾% (.0075)
2303	Bloom-Carroll LSD (Fairfield)	¾% (.0075)	3903	New London LSD (Huron)	1% (.0100)
8701	Bowling Green CSD (Wood)	½% (.0050)	0907	New Miami LSD (Butler)	1% (.0100)
5502	Bradford EVSD (Miami)	1¾% (.0175)	7404	New Riegel LSD (Seneca)	¾% (.0075)
1701	Buckeye Central LSD (Crawford)	1½% (.0150)	4507	Newark CSD (Licking)	1% (.0100)
2102	Buckeye Valley LSD (Delaware)	1% (.0100)	5506	Newton LSD (Miami)	1% (.0100)
2502	Canal Winchester LSD (Franklin)	¾% (.0075)	8003	North Union LSD (Union)	1% (.0100)
2902	Cedar Cliff LSD (Greene)	1% (.0100)	5904	Northmor LSD (Morrow)	1% (.0100)
5401	Celina CSD (Mercer)	¾% (.0075)	4509	Northridge LSD (Licking)	1% (.0100)
4201	Centerburg LSD (Knox)	¾% (.0075)	8505	Northwestern LSD (Wayne)	1¼% (.0125)
2002	Central LSD (Defiance)	¾% (.0075)	3904	Norwalk CSD (Huron)	½% (.0050)
1303	Clermont-Northeastern LSD (Clermont)	1% (.0100)	4712	Oberlin CSD (Lorain)	1% (.0100)
5402	Coldwater EVSD (Mercer)	½% (.0050)	6907	Ottawa-Glandorf LSD (Putnam)	½% (.0050)
6901	Columbus Grove LSD (Putnam)	¾% (.0075)	6909	Pandora-Gilboa LSD (Putnam)	¾% (.0075)
6902	Continental LSD (Putnam)	1% (.0100)	5405	Parkway LSD (Mercer)	1% (.0100)
3203	Cory-Rawson LSD (Hancock)	1% (.0100)	3504	Patrick Henry LSD (Henry)	1¾% (.0175)
5503	Covington EVSD (Miami)	½% (.0050)	6302	Paulding EVSD (Paulding)	1% (.0100)
1503	Crestview LSD (Columbiana)	1% (.0100)	8708	Perrysburg EVSD (Wood)	½% (.0050)
4202	Danville LSD (Knox)	2% (.0200)	2307	Pickerington LSD (Fairfield)	1% (.0100)
2003	Defiance CSD (Defiance)	½% (.0050)	5507	Piqua CSD (Miami)	½% (.0050)
6803	Eaton CSD (Preble)	¾% (.0075)	7007	Plymouth-Shiloh LSD (Richland)	1% (.0100)
8602	Edgerton LSD (Williams)	1% (.0100)	6804	Preble Shawnee LSD (Preble)	1% (.0100)
8703	Elmwood LSD (Wood)	1¼% (.0125)	2509	Reynoldsburg CSD (Franklin)	½% (.0050)
2602	Evergreen LSD (Fulton)	¾% (.0075)	3304	Ridgeman LSD (Hardin)	1% (.0100)
8001	Fairbanks LSD (Union)	¾% (.0075)	3305	Riverdale LSD (Hardin)	1% (.0100)
2903	Fairborn CSD (Greene)	½% (.0050)	4604	Riverside LSD (Logan)	¾% (.0075)
2304	Fairfield Union LSD (Fairfield)	¾% (.0075)	7507	Russia LSD (Shelby)	¾% (.0075)
7503	Fairlawn LSD (Shelby)	¾% (.0075)	7105	Scioto Valley LSD (Ross)	¾% (.0075)
7504	Fort Loramie LSD (Shelby)	¾% (.0075)	7406	Seneca East LSD (Seneca)	1% (.0100)
5406	Fort Recovery LSD (Mercer)	1% (.0100)	3905	South Central LSD (Huron)	1¼% (.0125)
1903	Franklin Monroe LSD (Darke)	¾% (.0075)	1205	Southeastern LSD (Clark)	1% (.0100)
7202	Fremont CSD (Sandusky)	¾% (.0075)	4510	Southwest Licking LSD (Licking)	¾% (.0075)
2603	Gorham Fayette LSD (Fulton)	1% (.0100)	0209	Spencerville LSD (Allen)	1% (.0100)
1305	Goshen LSD (Clermont)	1% (.0100)	5010	Springfield LSD (Mahoning)	1% (.0100)
2904	Greeneview LSD (Greene)	½% (.0050)	8607	Stryker LSD (Williams)	1½% (.0150)
1904	Greenville CSD (Darke)	½% (.0050)	6503	Teays Valley LSD (Pickaway)	¾% (.0075)
7505	Hardin-Houston LSD (Shelby)	¾% (.0075)	1103	Triad LSD (Champaign)	1% (.0100)
3302	Hardin Northern LSD (Hardin)	1% (.0100)	1906	Tri-Village LSD (Darke)	1½% (.0150)
2004	Hicksville EVSD (Defiance)	¾% (.0075)	7106	Union-Scioto LSD (Ross)	½% (.0050)
5902	Highland LSD (Morrow)	½% (.0050)	1510	United LSD (Columbiana)	½% (.0050)
3604	Hillsboro CSD (Highland)	1% (.0100)	8803	Upper Sandusky EVSD (Wyandot)	½% (.0050)
3501	Holgate LSD (Henry)	1% (.0100)	3306	Upper Scioto Valley LSD (Hardin)	½% (.0050)
4901	Jefferson LSD (Madison)	½% (.0050)	5713	Valley View LSD (Montgomery)	1¼% (.0125)
3303	Kenton CSD (Hardin)	1% (.0100)	3208	Vanlue LSD (Hancock)	1% (.0100)
6905	Leipsic LSD (Putnam)	¾% (.0075)	0605	Wapakoneta CSD (Auglaize)	¾% (.0075)
3205	Liberty-Benton LSD (Hancock)	¾% (.0075)	6303	Wayne Trace LSD (Paulding)	¾% (.0075)
3502	Liberty Center LSD (Henry)	1% (.0100)	0606	Waynesfield-Goshen LSD (Auglaize)	1% (.0100)
2306	Liberty Union-Thurston LSD (Fairfield)	1¼% (.0125)	4715	Wellington EVSD (Lorain)	1% (.0100)
4506	Licking Valley LSD (Licking)	1% (.0100)	1105	West Liberty-Salem LSD (Champaign)	1½% (.0150)
0303	Loudonville-Perrysville EVSD (Ashland)	1¼% (.0125)	3906	Western Reserve LSD (Huron)	1¼% (.0125)
0905	Madison LSD (Butler)	½% (.0050)	3122	Wyoming CSD (Hamilton)	1¼% (.0125)
7609	Massillon CSD (Stark)	¾% (.0075)	2906	Xenia Community CSD (Greene)	½% (.0050)
3206	McComb LSD (Hancock)	1% (.0100)			

# Taxpayer Assistance

## By Internet



**Ohio Department of Taxation  
Internet Website – [www.state.oh.us/tax/](http://www.state.oh.us/tax/)**

**Tax Forms**  
**Instructions**  
**Frequently Asked Questions**  
**Refund Status**  
**E-mail us**

## By Phone



### Toll Free Telephone Numbers:

Toll Free 24-hour **Refund Hotline** 1-800-282-1784  
Toll Free **Form Requests** 1-800-282-1782  
Toll Free **Tax Questions** 1-800-282-1780

## Mail forms to

School District Income Tax  
P.O. Box 182389  
Columbus, OH 43218-2389

## Written



### Ohio Department of Taxation Taxpayer Services Mailing Address:

Ohio Department of Taxation  
Taxpayer Services Division  
Taxpayer Services Contact Center  
P.O. Box 182382  
Columbus, Ohio 43218-2382

## Walk-in



### Ohio Department of Taxation Taxpayer Service Locations:

**Taxpayer Services Division**  
800 Freeway Drive North  
Columbus, OH 43229

or

30 E. Broad Street, 20th Floor  
Columbus, OH 43215

#### Taxpayer Service Centers

Office hours: 8:00 a.m. – 5:00 p.m.  
Monday through Friday

### Ohio Department of Taxation Taxpayer Service Centers

#### Akron Taxpayer Service Center

161 S. High St., Suite 501  
Akron, OH 44308-1600

#### Cincinnati Taxpayer Service Center

900 Dalton Ave. at W. 8th St.  
Cincinnati, OH 45203-1171

#### Cleveland Taxpayer Service Center

615 W. Superior Ave.  
Fifth Floor, Rm. 570  
Cleveland, OH 44113-1891

#### Columbus Taxpayer Service Center

800 Freeway Drive North  
Columbus, OH 43229  
or  
30 East Broad St., 20th Floor  
Columbus, OH 43215

#### Dayton Taxpayer Service Center

Centre City Offices  
15 E. Fourth St., Rm. 510  
Dayton, OH 45402-2162

#### Toledo Taxpayer Service Center

One Gov't. Center, Suite 1400  
Toledo, OH 43604-2232

#### Youngstown Taxpayer Service Center

242 Federal Plaza West, Suite 402  
Youngstown, OH 44503-1294

#### Zanesville Taxpayer Service Center

601 Underwood St.  
Zanesville, OH 43701-3786

**For Deaf, Hard of Hearing or Speech Impaired who use TTY or TDD only:** Please contact the Ohio Relay Service at 1-800-750-0750 and give the Communication Assistant the Department of Taxation phone number that you wish to contact.

**Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE):** These programs help older, disabled, low-income and non-English speaking people fill in their state and federal returns. For locations in your area, call the Internal Revenue Service at 1-800-829-1040. If you received an Ohio and/or Federal income tax package in the mail, take them with you when you go for help.