

Ohio

1995

Income Tax

Forms and Instructions

This booklet contains 2 copies of
Form IT-1040, the standard Ohio income tax form
for Residents, Non-Residents and Part-Year Residents

Voter Registration Forms Enclosed

Register to vote

Re-register to change your name

Re-register to change your address

DEAR OHIO TAXPAYERS

This is your 1995 Ohio Income Tax Return Form IT-1040 and Instructions. Thank you for your efforts to support the State of Ohio by filing your tax returns on a timely basis.

If you are married, have dependents, or make more than \$50,000, you must use this standard Form IT-1040. If you are single, have no dependents, and have an income under \$50,000, you may qualify to use the "easier" state tax Form IT-1040EZ. If you want Form IT-1040EZ, call one of the offices listed on the back cover.

You will find two Ohio voter registration forms in the middle of this booklet. We have included these forms for your convenience. You may use them to register to vote or to update your voting record for name and address changes. You will find further instructions on the registration form and also on page 3 of this booklet.

The Ohio Department of Taxation has worked hard to improve taxpayer services while at the same time saving thousands of your tax dollars. In 1994, we added a new computerized telephone system called **F.A.S.T.** (fast answers about state taxes). You can now contact the department 24 hours a day, seven days a week. Over 430,000 Ohio taxpayers used the F.A.S.T. telephone system in 1995. Please see page 27 about how you can take advantage of this new system.

Remember that the filing deadline is midnight April 15th this year. As always, we suggest that you file early for a faster refund.

Sincerely,

Roger W. Tracy
Tax Commissioner

Ohio's Tax Dollars: 1995

Where the Tax Dollar Comes From

The charts show where Ohio's tax dollars come from and the programs and services this money supports.

The first chart shows that about 40 cents of each dollar comes from the state income tax and another 37 cents from the state sales tax. The second chart shows that education—public schools and colleges—commands almost half of every state dollar spent. Elementary and secondary schools receive 30 cents from each dollar while colleges and universities are allocated 17 cents. The full range of human services is supported by a 31-cent share. When combined with education, these three categories total 78 cents or nearly four-fifths of every tax dollar.

These figures represent the state's General Revenue Fund for the fiscal year which ended June 30, 1995, excluding welfare reimbursement.

General Information

Do I have to file an Ohio income tax return?

Every Ohio resident and part-year resident is subject to the Ohio income tax; so is every nonresident or part-year resident who directly as a sole proprietor, or through a partnership, S corporation or a limited liability company earns or receives income from Ohio sources. However, there are some people who do not have to file an Ohio income tax return. Below are some general guidelines for filing or nonfiling.

You do have to file an Ohio return if you...

- Have completed Schedule A (on the back of the Ohio return).
- Had Ohio income tax withheld.
- Are due an Ohio income tax refund.
- Are single, under age 65, AND your Federal Adjusted Gross Income is \$3,400 or more.
- Are single, age 65 or over, AND your Federal Adjusted Gross Income is \$7,900 or more.
- Are married, filing jointly, under age 65, AND your total Federal Adjusted Gross Income is \$6,550 or more.
- Are married, filing jointly, age 65 or over, AND your total Federal Adjusted Gross Income is \$9,900 or more.

You do not have to file an Ohio Tax return if...

- Your only source of income is retirement income (as defined on page 13, line 44 instructions) which is eligible for the Retirement Income Credit AND the credit (line 44) is the same or larger than your tax before credits (line 6).
- You are eligible for the Senior Citizen Credit AND your tax before credits (line 6) is \$50 or less.
- Your exemption amount on line 4 is the same as or more than your Ohio Adjusted Gross Income (line 3).

You may not have to file an Ohio return if...

- You live in Indiana, Kentucky, West Virginia, Pennsylvania, or Michigan and work in Ohio. Please see the instructions for line 31 on page 11 of this booklet.

If we mailed you an Ohio income tax return with a preprinted label and you do not have to file, please fill out and send in the Individual Information Notice (IT-10) on page 23 of this booklet.

Which Ohio form should I use?

You may be able to use Ohio Form IT-1040EZ if...

- You were single and did not claim any dependents.
- You were not 65 or older.
- Your taxable income is less than \$50,000.
- You do not claim any Ohio adjustments or credits.
- You were a full year resident of Ohio.

If you do not qualify to use Form IT-1040EZ, you must use form IT-1040 contained in this booklet.

When do I use the Ohio voter registration form in this booklet?

If you are a resident of Ohio and you are not currently registered to vote, you may use the voter registration form included in this booklet to register. You may also use the form to change your Ohio voter registration address or to change your name if you have already registered to vote.

CAUTION: IF YOU HAVE PREVIOUSLY REGISTERED TO VOTE IN OHIO AND YOU HAVE VOTED IN AT LEAST ONE ELECTION IN THE PAST FOUR YEARS, YOU DO NOT NEED TO RE-REGISTER UNLESS YOU HAVE MOVED OR CHANGED YOUR NAME.

If you need to complete the registration form, detach the registration form in the booklet, complete all of the information and sign the form. Fold the registration form in half so that the pre-addressed address is on the outside. Then place a 32¢ stamp on the form in the space provided and mail in the form.

CAUTION: DO NOT ENCLOSE THE VOTER REGISTRATION FORM WITH YOUR TAX RETURN.

If you have any questions about the voter registration form, call the Ohio Secretary of State's office at (614) 466-2585.

Can dependents claim themselves if their parents claimed them?

Yes! Ohio law differs from the federal law by permitting dependents who are claimed on their parent's tax return to claim themselves on their Ohio return.

What if I am in the military?

If you are an Ohio resident, your military pay is taxed by Ohio even if you spent no time in Ohio during 1995. If you joined the armed forces from Ohio, you are an Ohio resident until you establish residency in another state.

If you are not an Ohio resident but are stationed in Ohio on military orders, Ohio does not tax your military pay. But Ohio does tax other income earned in Ohio by you. For example, income earned from a separate, non-military Ohio job is taxable by Ohio.

- Ohio does not tax nonresident military members on rental income from non-Ohio property or on unearned income such as interest, dividends, or certain capital gains.
- Nonresident members of the armed forces who **do** have to file an Ohio income tax return should compute the nonresident tax credit based on their military pay and unearned income such as interest, dividends, and certain capital gains. (See instructions for the nonresident tax credit on page 15.)

How do nonresidents or part-year residents allocate business income?

A nonresident or part-year resident who is engaged in business (directly or through a partnership, S corporation or limited liability company) with activities inside Ohio must complete Form IT-2023 (Instructions for Allocating and Apportioning Income and the Part-Year/Nonresident worksheet) to determine the nonresident credit to be taken on the IT-1040, Schedule D. Nonresident partners, nonresident shareholders of an S corporation or nonresident members of a limited liability company may be eligible to file a composite return.

Nonresident Partners and Nonresident Members:

Nonresident partners and nonresident members may be eligible to file Form IT-4708, the Ohio Nonresident Partners' Income Tax Return. A partnership (or limited liability company) having **two or more** nonresident partners (or members) may file a single return on behalf of such nonresident partners (or members). Nonresident partners (or members) with Ohio income in addition to the partnership (or limited liability company income) must file Ohio Income Tax Return (Form IT-1040) on their own behalf.

Nonresident Shareholders of an S corporation

Generally, an S corporation may each year file a master return on behalf of and as agent for its electing nonresident shareholders having no Ohio-sourced income other than their distributive share of income from the S corporation. Use Form IT-1040M, Ohio Master Return for Nonresident Shareholders of an S Corporation. The use of this return is not available to nonresident shareholders with Ohio income in addition to the S corporation income. Such nonresident shareholders must file the Ohio Individual Income Tax Return (Form IT-1040).

To obtain Form IT-4708 or Form IT-1040M, contact one of the offices of the Ohio Department of Taxation listed on the back of this booklet.

What if a taxpayer has died?

If a taxpayer died before filing a return for 1995, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be the executor, administrator, or anyone who is in charge of the deceased person's property.

- Use the same form and filing status that the taxpayer would have used if living.
- In the name and address area, write **"DECEASED"** and the date of death after the person's first name.

Claiming a refund for a deceased person: If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. If you are a court appointed representative, file the return and attach a copy of the certificate that shows your appointment. All other filers must attach a copy of **Federal Form 1310**.

CAUTION: We cannot rewrite a decedent's refund check (i.e. payable to the estate of the decedent or to add an executor's name).

When and where do I file?

File on or before April 15, 1996 for the 1995 calendar year. Returns for other tax periods are due on or before the 15th day of the fourth month following the close of your taxable year. Make check or money order payable to "Treasurer of State of Ohio."

MAIL REFUNDS AND CREDITS TO: OHIO DEPARTMENT OF TAXATION P.O. BOX 2679 COLUMBUS, OHIO 43270-2679	MAIL TAX DUES TO: OHIO DEPARTMENT OF TAXATION P.O. BOX 2057 COLUMBUS, OHIO 43270-2057
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What if I need more time to file?

If you need more time to file your Ohio return, you must qualify for an extension of time to file your federal income tax return. To find out how to obtain an extension of time to file your federal income tax return, see the instructions for the U.S. Individual Income Tax Return (IRS Form 1040). If you qualify for and obtain a federal extension of time to file, then you automatically have the same extension of time for filing your Ohio return. However, you must attach to your Ohio return a copy of the I.R.S. automatic extension (IRS Form 4868) and if you requested even more time to file beyond the automatic extension, the IRS notice granting you further time to file.

CAUTION: An extension of time to file does not give you an extension of time to pay.

If you qualify for and elect to take a federal and Ohio extension of time to file your tax return, you must pay the balance of your Ohio income tax by April 15, 1996. Ohio Form IT-40P should accompany your payment of the balance due which you must mail by April 15, 1996. Be sure you place on the check both your social security number and the phrase "1995 IT-40P Payment" (see page 23).

You will owe interest and could owe penalties on any amount of 1995 tax which you do not pay by April 15, 1996 — even if you qualify for and elect to take a federal and Ohio extension of time to file. See "Do I Owe Penalties and Interest?" on page 5.

May I round off cents to the nearest dollar?

Yes, you may. In rounding off to the nearest whole dollar, drop any amount **less** than 50 cents. Increase amounts from 50 to 99 cents to the next higher dollar.

What if I want a receipt?

Your cancelled check may be used as proof of receipt of your tax payment. If you make payment with a money order, be sure to keep your copy for your records.

What tax records do I need to keep?

Keep a copy of your completed income tax return. Also keep copies of any papers you used to prepare your return. Keep these records for at least 4 years from the later of the filing due date or the date you filed the return.

Your tax return may be audited by the Ohio Department of Taxation. If it is, you must be able to prove all claims and items listed on your return.

What if I need to correct my income tax return after I mail it?

Any change or correction to your return can be made by filing an Amended Ohio Income Tax Return (Form IT-1040X). You can get this form from one of the offices of the Department of Taxation listed on the back of this booklet.

If you correct your federal income tax return, you'll probably have to correct your Ohio return too. File an Amended Ohio Income Tax Return within 60 days of filing the amended federal return.

If the Internal Revenue Service audits your federal return, it may mean that changes must be made on your Ohio return. File an Amended Ohio Income Tax Return within 60 days of the final determination of the federal change.

CAUTION: The Internal Revenue Service tells us about all changes it makes to your federal return. To avoid penalties, be sure to amend your Ohio return within 60 days of the final determination of the Federal changes.

Do I have to file a School District Income Tax Form?

Certain school districts in Ohio have an additional income tax. These school districts are marked with an asterisk (*) on pages 24 through 26 in this booklet. If you lived in one of these districts during all or part of 1995, you must file an Ohio School District Income Tax Return (Form SD-100). File Form SD-100 with the Department of Taxation at the same time you file your Ohio return. To get Form SD-100, contact your local school board office or one of the offices of the Department of Taxation listed on the back of this booklet.

Do I have to pay estimated tax for 1996?

You must pay estimated tax if your 1996 tax after withholding will be more than \$300.

If you are required to pay estimated tax, file a 1996 Ohio Estimated Income Tax Return (Form IT-1040ES). You can get this form from one of the offices listed on the back of this booklet.

CAUTION: 1996 estimated tax payments are due on April 15, 1996, June 17, 1996, September 16, 1996, and January 15, 1997.

If you don't want to make estimated payments, you may increase the amount of state tax your employer withholds from your wages so that your 1996 tax after withholding is less than \$300. File a revised Form IT-4 (Employee Withholding Exemption Certificate) with your employer.

Do I owe Penalties and Interest?

A failure to file penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, will be charged if you **file** your Ohio Income Tax Return after the due date, unless the due date is extended by a federal extension.

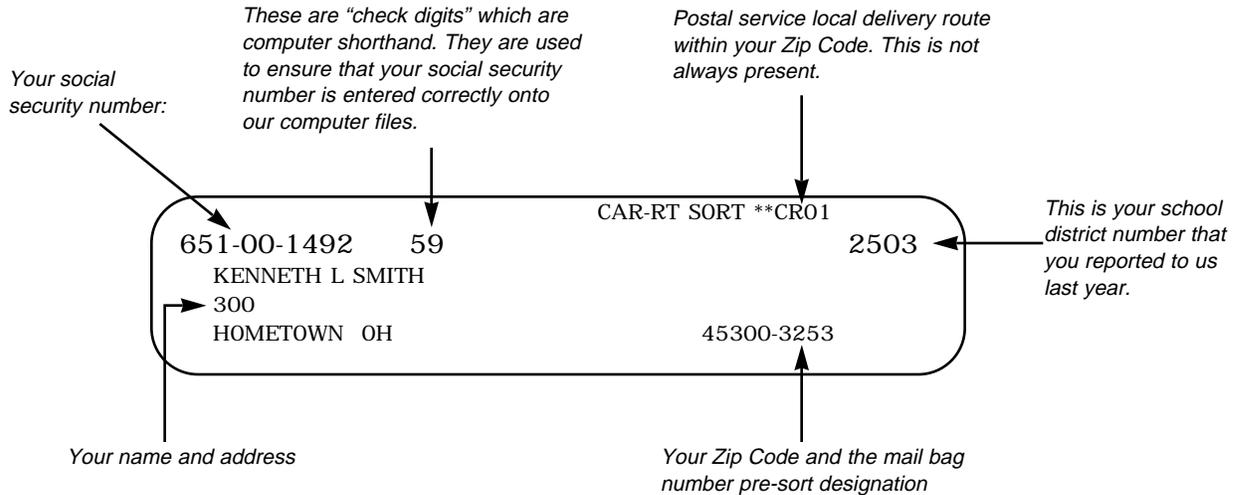
A failure to pay penalty of double the interest charged will apply if you do not **pay** the full amount of tax by April 15, 1996. However, this penalty may not apply if you have obtained a federal extension of time to file and line 18 of Form IT-1040 equals or exceeds 90% of line 14 of this form.

In all cases, interest will be charged from the date the tax should have been paid (April 15, 1996) until the date of payment.

An additional \$50 bad check charge may be imposed against any taxpayer whose taxes are paid with a check that is returned to us unpaid by the bank.

The interest rate for 1995 and 1996 is 9%.

Your mailing label — what does it mean?



Why use the label?

The mailing label on the front of the instruction booklet is designed to speed processing at our service center and prevent errors that delay refund checks. Do not attach the label to your return until you have finished completing all of the lines of your return.

Besides your name, address and social security number, the label contains mailing codes, your school district number reported to us by you last year and a “check digit” number that appears at the end of your social security number. The above diagram shows you where these items appear.

Form IT-1040 Instructions

Name, address, social security number, and county

IS ALL THE INFORMATION ON THE LABEL CORRECT?

YES

After you have completed your return, take the label off the front of the tax booklet and put it in the “Name” space on the return you send in.

If the label shows both spouses names and social security numbers but you are filing separate returns do not use the label.

NO

Cross out any errors and print the correct information on the label. Add any missing items (such as apartment number). If you didn’t receive a label, print or type the information in the spaces provided. If this is a joint return, also print or type the name and social security number of your spouse in the spaces provided.

Where it says “Ohio county” put the first four letters of the name of the county where you lived at the end of 1995.

Filing status

Mark the box next to your filing status.

CAUTION: IF you and your spouse file a joint return for your federal income tax, you MUST file a joint return for Ohio. IF you and your spouse file separate returns for your federal income tax, you MUST file separate returns for Ohio.

Usually your filing status will be the same as the one you marked on your federal income tax form this year. Mark the single box on your Ohio return, if on your federal return you marked the box

- “Head of household (with qualifying person)” OR
- “Qualifying widow(er) with dependent child”.

Ohio residency status

- **Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were still a resident of Ohio.
- **Nonresident.** Mark this box if your residence was outside of Ohio all year. Write the name of the state in which you were a resident for 1995 in the space provided.
- **Part Year Resident.** Mark this box if you moved into or out of Ohio during 1995 not counting being away temporarily. Enter the dates you **were** an Ohio resident in the space provided.

If you need additional information to determine your status, contact the Department (at any of the offices listed on the back cover of this booklet) and request a copy of the Department's non-residency publication.

CAUTION: Part-year residents should use the non-resident credit for income earned while a resident of another state. The instructions for figuring this credit are on page 15. The credit must be figured using lines 56 to 59 in Schedule D on the back of the Ohio return.

Ohio public school district number

Every school district in Ohio has been given an identification number. These numbers are found on pages 24, 25, and 26 of this booklet. Look up the number for your school district that you lived in for the majority of 1995 and write it in the space provided. Non-residents should enter 9999 in the space provided.

Ohio Political Party Fund

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

If you file a single return and have tax (line 14) of \$1 or more, you may choose to have \$1 go to this fund by checking the YES box on the return.

If you file a joint return and have tax (line 14) of \$2 or more, each of you may choose to have \$1 go to the fund or each may choose not to.

If you mark YES, it will not increase the tax or reduce the refund shown on your return.

Federal Privacy Act

The Privacy Act says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how we will use that information. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions that we need to ask you so we can complete, correct or process your return, figure your tax, and collect tax, interest and penalties.

Our legal right to ask for information is Ohio Revised Code section 5747.08(F). This section says that you must file a return or statement with us for any tax for which you are liable and that you must show your social security number on what you file. This is so we know who you are and can process your returns and papers. You must fill in all parts of the tax form that apply to you.

We ask for tax return information to carry out Ohio's income tax laws. We need this information to figure and collect the right amount of tax. We may give this information to the Internal Revenue Service, the Ohio Attorney General, tax agencies in other states or Ohio's cities, the U.S. Department of Justice, and other federal agencies as provided by law.

If you do not file a return, do not provide the information that we ask for, or provide fraudulent information, the law says that you may be charged penalties, and in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Keep this notice with your records. It may help you if we ask for other information. If you have any questions about the rules for filing and giving information, please call or visit any of our offices listed on the back cover of the instruction booklet.

Line Instructions

Line 1 — Federal Adjusted Gross Income

Enter the amount from your 1995 federal income tax return.

Use: Form 1040, line 31 OR
Form 1040A, line 16 OR
Form 1040EZ, line 4 OR
Form 1040-Tel, adjusted gross income

CAUTION: In all cases your line 1 must match your federal adjusted gross income reported on your federal income tax return. There are no exceptions to this requirement.

Line 2 — Adjustments

Schedule A (lines 25 to 43) on the back of the return has a list of additions and deductions to your Ohio income. Turn to pages 11, 12 and 13 and read the additions required and the deductions to which you may be entitled.

- If you have no additions or deductions to your Ohio income, leave line 2 blank.
- If you have additions or deductions in Schedule A on the back of the return, complete Schedule A at this time. Copy the net adjustments from line 43 onto line 2.

Line 3 — Ohio Adjusted Gross Income

Add to or subtract from line 1 the amount of adjustments on line 2.

Line 4 — Exemptions/Dependents

WHAT EXEMPTIONS OR DEPENDENTS CAN I CLAIM?

You must claim the same number of exemptions and dependents on your Ohio return that you claimed on your Federal return with the following exception:

- Children being claimed as dependents on their parent's federal return may claim the \$650 exemption on their Ohio return. Example: John Brown, a student, worked during the summer. John earned \$900 and had Ohio income tax withheld from his wages. John's parents claim him as a dependent on their federal income tax return and also claim the \$650 exemption for him on their Ohio income tax return. John **can** claim the \$650 exemption for himself on his Ohio income tax return even though his parents claim him on their Ohio return.

CAUTION: These rules also apply to the exemption credit on line 9 of the Ohio return.

- Nonresidents and part-year residents may deduct the full \$650 for each exemption. Put the number of exemptions in the space provided and multiply this number by \$650.

Line 5 — Ohio Taxable Income

Subtract line 4 from line 3.

- Your exemption amount on line 4 may be larger than your Ohio Adjusted Gross Income on line 3. If this is so, enter a "0" (zero) on line 5. You do not owe any Ohio income tax. If you are getting a refund, you must complete and file this return.

Line 6 — Tax Before Credits

Figure the tax on your Ohio taxable income, using the rate charts on pages 16 through 22.

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Table 1 on pages 16 through 22. You may use Table 1 or Table 2 on page 22.
- If your taxable income is \$100,000 or more, you must use Table 2 on page 22 to figure your tax.

Line 7 — Credits — Schedule B

Schedule B on the back of the return has a list of the non-business credits that you may be allowed to take. Turn to pages 13 and 14 and read the credits for which you may be eligible.

- If you do have credits, complete Schedule B at this time. Copy the total credits from line 51 onto line 7.
- If you have no credits from Schedule B, leave line 7 blank.

Line 8 — Tax Less Schedule B Credits

Subtract line 7 from line 6.

- If your total credits on line 7 are larger than your tax on line 6, enter a "0" on line 8.

Line 9 — Exemption Credit

Multiply your number of exemptions by \$20 and enter the amount on line 9.

Line 10 — Tax Less Exemption Credit

Subtract line 9 from line 8.

- If your total credit on line 9 is larger than your tax on line 8, enter a "0" on line 10.

Line 11 — Joint Filing Credit

If you are a married couple filing a joint Ohio income tax return, you may qualify for a Joint Filing Credit. You can take this credit **only** if **each** spouse has **Ohio** Adjusted Gross Income (line 3) of \$500 or more, **not counting** income from interest, dividends, royalties, rents, capital gains, and state or municipal income tax refunds. Find your Ohio taxable income from line 5 in the first column on page 9. The second column then tells you what percent of your tax on line 10 will be your Joint Filing Credit. Multiply your tax by this percent and enter the amount on line 11, and the percent in the space provided. **This credit is limited to a maximum of \$650.**

CAUTION: If you have deducted an amount on Schedule A of your Ohio return, you may not be entitled to the joint filing credit, unless each spouse has another source of qualifying income of \$500 or more included in Ohio Adjusted Gross Income, line 3.

Example: John and Mary Brown file a joint return. John earned \$200,000 from his current employment. Mary's only source of income is \$500 from her state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 32 and is not included in the Brown's Ohio Adjusted Gross Income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Mary had another source of qualifying income of \$500 or more not deducted in Schedule A, the Brown's would qualify for the credit.

— If you do not qualify for the Joint Filing Credit, leave line 11 blank.

— If you do qualify for the Joint Filing Credit, figure it this way:

If your Ohio taxable

income (Line 5) is:

\$25,000 or less

More than \$25,000

but not more than \$50,000

More than \$50,000

but not more than \$75,000

More than \$75,000

Your credit is:

20% of line 10

15% of line 10

10% of line 10

5% of line 10

The credit is limited to a maximum of \$650.

EXAMPLE

If Ohio taxable income on line 5 is \$23,000 AND

The tax amount on line 10 is \$541.00, THEN

The Joint Filing Credit will be \$541.00

$\times .20$

\$108.20 = Joint Filing Credit

- ON JOINT RETURNS if either spouse does not have a wage and tax statement (W-2 Form) showing \$500 or more of Ohio Adjusted Gross Income, you **must** attach a separate statement to the return explaining what the income is. You **must** show that each spouse has \$500 or more of qualifying income included in Ohio Adjusted Gross Income (line 3) in order to take the Joint Filing Credit.

Line 12 — Tax Less Joint Filing Credit

Subtract line 11 from line 10.

Line 13 — Resident/Nonresident/ Part-Year Resident/Business Credit

Please see page 15 for instructions on who qualifies and how to compute the resident and/or nonresident/part-year resident credits.

If you own or operate a business or if you have invested in a partnership or a sub “S” corporation or a limited liability company, you may qualify for a business credit. Nonrefundable business credits are listed below and must be calculated on **Schedule E** (available at any of our offices listed on the back page of this booklet). A refundable Jobs Credit is available for qualifying businesses. See the instructions for line 17 for further information.

NONREFUNDABLE BUSINESS CREDITS INCLUDE:

- Credit for manufacturing investments
- Grape Production Credit
- Export Sales Credit
- Enterprise Zone Credits

If you have **NO** credits from Schedule C and/or D and/or E,, leave line 13 blank.

If you **DO** have credits from Schedule C and/or D and/or E, complete the proper schedule(s) at this time. Copy the computed credit(s) from Schedule C, D or E onto line 13.

Line 14 — Ohio Income Tax

Subtract line 13 from line 12.

Line 15 — Ohio Income Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown on your tax statement (W-2 or 1099R) Form(s).

- **ATTACH READABLE STATE** copies of your W-2 or 1099R Forms to the back of Form IT-1040.
- You cannot claim taxes withheld for another state or a city or a school district on the Ohio return.

Line 16 — Ohio Estimated Tax Payments for 1995 and Amount of 1994 Overpayment Credited to 1995

Enter the total estimated income tax payments submitted on your 1995 Form IT-1040ES including payments made on Form IT-40P plus any overpayment you credited to 1995 on your 1994 IT-1040 line 23.

Caution: You may not claim a previous year’s refund that you did not receive. You must write a separate request for any refunds that you did not receive.

Line 17 — Refundable Business Jobs Credit

If you have been granted a refundable tax credit by the Ohio Tax Credit Authority of the Ohio Department of Development, you should enter the certified amount on line 17. This amount shall be considered a payment which may be refunded in whole or in part if your total payments on line 18 exceed the tax on line 14. For further details about this credit, you may call the Ohio Department of Development at (614) 466-4551.

Line 18 — Total Payments

Add the amounts on lines 15, 16, and 17 and write the total on line 18.

Line 19 — Tax Due

If line 18 is less than line 14, you owe more tax. Subtract line 18 from line 14 and enter the tax you owe on line 19.

Line 19a — Interest Penalty

Most taxpayers are not required to enter an amount on this line. However, you may owe an interest penalty if your 1995 Ohio tax withheld (line 15, 1995 IT-1040) is less than both of the following:

- 90% of your 1995 Ohio income tax (line 14, 1995 IT-1040) less \$300; and
- 100% of your 1994 Ohio income tax (line 14, 1994 IT-1040 or line 2 1994 IT-1040EZ) less \$300.

To see if you owe an interest penalty you may either complete Form IT-2210 or elect for us to do the computation. If we do the computation and compute that you owe an interest penalty, we will send you a bill — **but see “lowering your interest penalty” below.**

If you elect to do the computation and you owe an interest penalty, enter on line 19a the total interest penalty due from your 1995 IT-2210. Check the box next to line 19a that indicates that you have completed Form IT-2210 and attach Form IT-2210 to your Ohio income tax return (Form IT-1040).

Lowering your interest penalty:

You may not owe the interest penalty or you may be able to lower the amount of your interest penalty if either of the following conditions apply and you complete Form IT-2210 and attach it to your return.

- Your income varied during the year and you used the annualized income installment method (part II of Form IT-2210) to figure your quarterly tax payments, or
- You had Ohio income tax withheld from your wages and you elect for each quarter's computation (part I of Form IT-2210) to show when the tax was actually withheld instead of in four equal amounts.

NOTE: Form IT-2210 may be obtained by contacting any of the offices listed on the back of this booklet.

Line 19b — Amount You Owe

Add the amount(s) on line 19 and line 19a and enter the total on line 19b. This is the amount you owe.

- Make your check or money order payable to the **Treasurer of State of Ohio**. Write your social security number on your check or money order.
- If you cannot pay the amount you owe, you should still file the return by April 15th to avoid the late filing penalty.

Line 20 — Amount Overpaid

If line 18 is larger than line 14, you have overpaid. Subtract line 14 from line 18 and enter the amount of overpayment on line 20.

CAUTION: If you have an overpayment on line 20 of your 1995 Form IT-1040 and owe interest penalty, show your total overpayment on line 20 of your IT-1040 and then deduct the interest penalty (line 19a) in arriving at the net amount on line 23 (ONLY if you are crediting all of your overpayment to 1996) or the net amount on line 24.

Line 21 and 22 — Natural Areas and Wildlife Checkoff

If you have an overpayment on line 20, you may donate part of it or all of it to either or both of the two programs in the Ohio Department of Natural Resources. These programs work to protect your natural heritage. Due to the confidentiality of your tax return, these programs cannot know who donates and are therefore unable to thank you directly for your donations. They wish, however, to express their sincere appreciation to those taxpayers who supported the protection of Ohio's natural heritage last year.

Line 21 may be used to donate to the preservation of Ohio's threatened natural heritage. Ohio natural areas, scenic rivers and endangered plants and animals all benefit from donations to the Division of Natural Areas and Preserves. These areas we are protecting today serve as vital links to Ohio's natural history. They provide an extremely rich resource for many of our state's educational institutions who often use these natural sanctuaries as outdoor classrooms. Your gifts have provided new visitor facilities, supported nature awareness programs, facilitated stream quality monitoring, and funded endangered species protection. Checkoff surveys have identified many high quality natural areas that need protection to keep them from being destroyed. You can help create a nature preserve and scenic river system that will provide a rich and lasting legacy for all Ohioans. Give nature a chance - support the natural areas checkoff!

Line 22 may be used to benefit Ohio's endangered wildlife and wildlife diversity in the state. The Division of Wildlife uses your donation to protect and improve conditions for endangered species that include songbirds, butterflies, fish-

es, and insects. Your money is used for purchase and restoration of vital wildlife habitat, education, research, and rehabilitation of injured wildlife. Contributions from this tax checkoff have enhanced the quality of life in the state with an increase in the number of breeding bald eagle pairs, reintroduction of the river otter into the state, introduction of peregrine falcons into Ohio's cities, and increased opportunities for people to view and enjoy wildlife. However, with 116 endangered species in the state and habitat lost daily, there is still much to be done. Your generosity will enable the Division of Wildlife to secure a future for wildlife currently in jeopardy.

If you want to donate, check a box on line 21 or line 22 or both to show how much of your overpayment you wish to give. Then write the amount in the space provided.

CAUTION: A donation will reduce the amount of the refund that will be sent to you. If you decide to donate, this decision is final. You cannot change your mind and ask for your donations to be refunded once you have sent in your return.

If you do not want to donate, leave lines 21 and 22 blank.

If you do not have an overpayment on line 20, but you want to donate to protect Ohio's natural heritage, you can still do it. **DON'T DO IT ON YOUR INCOME TAX FORM.** Instead, you can donate directly to these programs by writing them a check.

- If you want to donate to nature preserves, scenic rivers, and endangered species protection, make your check out to: Natural Areas and Preserves Special Account.
 - If you want to donate to endangered wildlife species and biodiversity projects, make your check out to: Nongame and Endangered Wildlife Special Account.
- Mail your donation to:

Ohio Department of Natural Resources
Deputy Director for Recreation Management
Fountain Square Court
Columbus, Ohio 43224

Line 23 — Amount of Overpayment to be Credited to 1996 Tax

You may apply part or all of your overpayment on line 20 to your 1996 Ohio Income Tax. Enter on line 23 the amount of the overpayment that you want to apply to 1996. However, if you want to credit your entire overpayment to 1996 but have an interest penalty, you must reduce line 23 by the amount appearing on line 19a.

Line 24 — Refund to be Sent to You

Add the amounts on lines 19a, 21, 22, and 23 and subtract this total from the amount on line 20. This is the amount of refund which will be sent to you.

CAUTION: If you move after filing your tax return and you are expecting a refund, notify the Post Office serving your old address. Fill out a change of address form at the Post Office.

ADJUSTMENTS OR CREDITS

DO YOU QUALIFY FOR ANY OF THE ADJUSTMENTS OR CREDITS LISTED ON THE BACK OF YOUR OHIO INCOME TAX RETURN (IT-1040)?

YES



Please continue to read the following line instructions.

NO



STOP! You only have to complete the front of Form IT-1040.

Schedule A—Adjustments to Income

Additions

Line 25 — Government Interest or Dividends from Other States

Enter the total amount of interest or dividends you received from other state governments and their local governments not included in your Federal Adjusted Gross Income.

Line 26 — U.S. Government Obligations

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

Line 27 — Complex Trust Income

Enter the amount of an accumulation distribution from a complex trust which is reportable on Ohio Form IT-4970. Attach a copy of Form IT-4970 to your return.

Line 28 — Losses on Ohio Public Obligations

Add any loss resulting from the disposition of Ohio public obligations to the extent such losses have been deducted in determining Federal Adjusted Gross Income.

Line 29 — Total Additions

Enter the total of lines 25, 26, 27, and 28.

Deductions

CAUTION: Any amounts deducted on lines 30 through 41 must be included in your Federal Adjusted Gross Income, line 1 of the Ohio Return.

Line 30 — Federal Interest and Dividends

Enter interest (included in line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by law, such as Series E or Series H U.S. Savings Bonds, treasury notes and bills, and Sallie Maes. Contact our office for a more complete listing.

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

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

Line 31 — Neighboring States

If you were a resident of Indiana, Kentucky, West Virginia, Michigan, or Pennsylvania for ALL of 1995 and your only source of income in Ohio was from wages, salaries, tips, or commissions, you do not have to file an Ohio income tax return. The income is taxable in your home state. However, if an Ohio employer withheld Ohio income tax, you must file the Ohio income tax return (IT-1040) to get a refund. Use line 31 to deduct your entire income.

If you were a resident of one of the neighboring states for all of 1995 and you had sources of income in Ohio in addition to wages, salaries, tips and commissions, you can not deduct any of your income on line 31. Instead, you must use the Schedule D, Nonresident Credit computation. Part-year residents must also use schedule D, not line 31.

CAUTION: If you are a resident of one of the neighboring states and if your employer is currently withholding Ohio income tax, you should file Form IT-4NR with your employer in order to stop Ohio withholding for 1996. You can obtain Form IT-4NR from any of the offices listed on the back of this booklet.

If you are an Ohio resident and earned wages, salaries, tips, or commissions in any of the neighboring states, that income is subject to the Ohio income tax. If your employer withheld income tax from one of these states, you should file in that state for a refund. Do not include on line 15 the tax withheld for these other states.

Line 32 — State or Municipal Refund

Deduct on line 32 the amount of state and municipal income tax overpayments appearing on line 10 of your Federal Form 1040.

Line 33 — Disability and Survivorship Benefits

Certain disability and survivorship benefits may be deducted on your Ohio income tax return.

YOU MAY DEDUCT:

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

YOU MAY NOT DEDUCT:

- Payments which otherwise qualify as retirement or pension benefits. Upon reaching minimum retirement age, disability benefits which are under an employee disability plan are considered retirement or pension benefits and are no longer deductible. (See instructions for line 44 for the proper treatment of retirement benefits.)
- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries.

Line 34 — Federal Targeted Jobs Tax Credit Adjustment

Employers may deduct the wage and salary expense not otherwise deducted for federal tax purposes because of the targeted jobs tax credit.

Line 35 — Social Security and Other Benefits

Deduct the following benefits **only** if and to the extent they are included in your Federal Adjusted Gross Income.

- Social Security Benefits
- Tier I and Tier II Railroad Retirement Benefits
- Supplemental Railroad Retirement Benefits
- Dual Railroad Retirement Benefits

Line 36 — Interest on Ohio Public Obligations

Under Ohio law you can deduct interest income from Ohio Public Obligations and Ohio Purchase Obligations if the interest income is included in Federal Adjusted Gross Income.

Line 37 — Gain from the Sale, Exchange, or other Disposition of Ohio Public Obligations

Deduct gains from the disposition of Ohio Public Obligations including the sale of Ohio state or local government bonds to the extent such amounts are included in Federal Adjusted Gross Income.

Line 38 — Ohio Tuition Credits

Deduct the increase in the value of nonrefunded or unused tuition credits and supplemental tuition credits in excess of the purchase price to the extent the increase is included in your Federal Adjusted Gross Income. You can also deduct the increase in value of used tuition credits in excess of the purchase price to the extent the increase in value of used tuition credits is included in your Federal Adjusted Gross Income. However, you cannot deduct the increase in the value of (i) refunded tuition credits, (ii) refunded supplemental tuition credits, and (iii) used supplemental tuition credits. Ohio law created the Ohio Tuition Trust Authority to manage a guaranteed college tuition program. In general it is a college savings program that allows Ohio citizens to send their children to college later at today's tuition cost.

If you want to know about the Ohio Guaranteed College Tuition Trust program, please call the Ohio Tuition Trust Authority at 1-800-589-6882 or 1-614-752-9200.

Line 39 — Refunds or Reimbursements of Prior-year Federal Itemized Deductions

You may deduct a refund or reimbursement of an expense you originally deducted on a prior-year federal income tax return as an itemized deduction if the following conditions are met:

- The refund or reimbursement was included in your Federal Adjusted Gross Income on your 1995 federal income tax return, IRS Form 1040, line 21, AND
- The expense for which you were refunded or reimbursed was deducted as an itemized deduction on Schedule A of a prior-year federal income tax return, IRS Form 1040.

Example: John Brown claimed an itemized deduction of \$500 for medical expenses on his 1994 federal income tax return. In 1995, he received a reimbursement of \$200 of the medical expenses from his insurance company which he reported as income on line 21 of his 1995 federal income tax return. Mr. Brown is entitled to deduct the \$200 reimbursement on line 39 of his Ohio income tax return.

CAUTION: Do not deduct on this line state or municipal income tax overpayments (see line 32).

Line 40 — Repayment of Income Reported in a Prior Year

If in 1995 you repaid an amount that you received and included in your Federal Adjusted Gross Income in a prior year, you may be able to deduct the repaid amount on your Ohio return. However, the following three conditions must apply:

- For federal income tax purposes, you claimed an itemized deduction on Schedule A of your 1995 federal income tax return for the amount repaid **or** you claimed a tax credit on your 1995 federal income tax return based upon the amount repaid, **and**
- The repayment has not otherwise reduced your Federal Adjusted Gross Income for 1995 or any other taxable year, **and**
- In the year you received the income, the income did not qualify for either the resident or non-resident/part-year resident tax credits on schedules C or D of your Ohio income tax return.

Example: John Brown received a \$1,000 bonus from his employer in 1994 and included the bonus in his 1994 Federal Adjusted Gross Income. In 1995, the employer informed John that he must repay \$200 of the bonus because the amount was computed in error. John repaid the amount in 1995. John is entitled to a deduction of \$200 on line 40 of the Ohio income tax return.

Line 41 — Self-employed Health Insurance Costs

If you were self-employed, you may be entitled to deduct the amount you paid during the taxable year for health insurance coverage for you, your spouse and your dependents. This deduction is limited to your earned income from the business that has the health insurance plan. Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income.

Caution: If you were eligible to participate in any health plan maintained by your or your spouse's employer for any month or part of a month in 1995, amounts paid for health insurance coverage for that month cannot be used to figure this deduction.

Self-employed Health Insurance Cost Worksheet

1. Enter the total amount you paid in 1995 for health insurance coverage for 1995 for you, your spouse and dependents (see caution)1. _____
2. a. Enter your net profit and other earned income from the business under which the insurance plan is established (If you were a more than 2% shareholder of an S-corporation, enter your wages from the S-corporation)2a. _____
- b. Enter any amount you claimed on line 25 of your Federal Form 1040 for the self-employment tax deduction2b. _____
- c. Enter any amount you claimed on line 27 of your Federal Form 1040 for the Keogh retirement plan and self-employed SEP deduction.....2c. _____
- d. Subtract lines 2b and 2c from line 2a and enter the result here (but not less than zero).....2d. _____
3. Enter the smaller of lines 1 or 2d, above3. _____
4. Enter any amount you claimed on line 26 of your Federal Form 1040 for the self-employed health insurance deduction (if applicable).....4. _____
5. Subtract line 4 from line 3. Enter the amount here (but not less than zero) and line 41 of your Ohio Income Tax Return.....5. _____

Line 42 — Total Deductions

Enter the total of lines 30 through 41.

Line 43 — Net Adjustments

If line 29 is LARGER THAN line 42, subtract line 42 from line 29 and enter the amount on line 43. Also copy this amount onto line 2 on the front of the return and ADD this amount to your Federal Adjusted Gross Income.

If line 29 is SMALLER THAN line 42 subtract line 29 from line 42 and enter the difference on line 43. In this case you have more deductions than additions to your income. Copy this amount onto line 2 on the front of the return. Put the amount in parentheses on line 2 to show that it is a minus (negative) number. SUBTRACT this amount from your Federal Adjusted Gross Income.

Schedule B—Credits

Line 44 — Retirement Income Credit

To qualify for the Ohio Retirement Income Credit the income must meet all of the following tests:

- You must have received retirement benefits, annuities, or distributions that were made from a pension, retirement or profit-sharing plan. **However, do not include any income deducted on line 35.**
- You must have received this income because you have retired.
- This income must be included in your Ohio Adjusted Gross Income on line 3.

The amount of the credit is as follows:

Amount of qualifying retirement income received and included in Ohio Adjusted Gross Income during the taxable year:	Retirement income credit for the taxable year:
\$500 or less	\$ 0
Over \$ 500 but not more than \$1,500	\$ 25
Over \$1,500 but not more than \$3,000	\$ 50
Over \$3,000 but not more than \$5,000	\$ 80
Over \$5,000 but not more than \$8,000	\$130
Over \$8,000	\$200

The maximum credit per return is \$200.

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

Example: John and Mary Brown are retired and file a joint return. John has \$5,000 qualifying retirement income included in Ohio Adjusted Gross Income line 3. Mary has \$2,000 qualifying retirement income included in Ohio Adjusted Gross Income line 3. Add the two qualifying retirement

incomes; the total is \$7,000. The table shows a credit of \$130 for retirement income of over \$5,000 but not more than \$8,000. The Browns' would be entitled to an Ohio Retirement Income Credit of \$130.

Line 45 — Senior Citizen Credit

You may claim a \$50 credit if you were 65 years of age or older prior to January 1, 1996. 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 46 — Lump Sum Distribution Credit

This credit is available only to individuals 65 years of age or older before January 1, 1996.

If you received a lump sum distribution from a pension, retirement, or profit-sharing plan whether on account of retirement or separation from employment and if you are 65 years of age or older, you may be able to take advantage of a special tax treatment which uses the \$50 senior citizen tax credit times your expected remaining life years. Please contact one of the offices of the Department of Taxation to obtain the special instructions. You can only claim this credit once. Below are some general guidelines.

IF THE ANSWERS TO QUESTIONS 1 THROUGH 7 ARE ALL YES, THEN THE DISTRIBUTION QUALIFIES FOR THE LUMP SUM DISTRIBUTION CREDIT.

1. Were you 65 years of age or older before January 1, 1996?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, IRC 401(k), STRS, PERS, SERS)?
3. Was the distribution made from all of the employer's qual-

- ified plans of one kind in which the employee had funds?
4. Was the distribution for the full amount credited to the employee?
 5. Was the distribution paid within a single tax year?
 6. Was the employee a participant in the plan for 5 taxable years before the tax year of the distribution or was the distribution made because the employee died?
 7. Was the distribution made because the employee died, quit, retired, was laid-off, or was fired?

IF YOU ANSWERED **NO** TO ANY OF THE ABOVE QUESTIONS, YOU DO NOT QUALIFY FOR THIS CREDIT.

CAUTION: If you take this credit, you cannot take the \$50 Senior Citizen's Credit on this year's return or any future year's return.

Line 47 — Child and Dependent Care Credit

If your Ohio Adjusted Gross Income (line 3) is less than \$40,000 and if you made qualified payments for child and/or dependent care, you may be entitled to the Ohio Child and Dependent Care Credit.

CAUTION: If line 3 on the front of the Ohio Form IT-1040 is \$40,000 or more, STOP! You are not entitled to a credit.

1995 Child and Dependent Care Worksheet

- A. Enter the amount of Federal Child and Dependent Care Credit shown on your Federal Form 1040A line 24a or your Federal Form 1040 line 41. A.\$ _____
- B. If line 3 of your Ohio IT-1040 is less than \$20,000 enter 35% on line B of this worksheet.
If line 3 of your Ohio IT-1040 is greater than \$20,000 but less than \$40,000 enter 25% on line B of this worksheet. B. _____%
- C. Multiply line A of this worksheet by the rate shown on line B. Enter this amount here and on line 47 (schedule B) on the back of Form IT-1040. C.\$ _____

Line 48 — Lump Sum Retirement Income Credit

Lump sum distributions that you received **on account of retirement** from a qualified retirement plan may be given special tax treatment. A "lump sum distribution" is one where you receive your entire balance from a qualified pension, retirement, or profit-sharing plan during one tax year.

If you:

- received income in a lump sum distribution during 1995 or
- are entitled to an unused retirement income exclusion from an earlier year, then you will need special instructions on how to compute your tax credit. You can get these special instructions by contacting one of the offices listed on the back of this booklet.

Line 49 — Job Training Credit

Ohio law provides a credit for amounts you pay for qualified job training. Qualified job training is any training or education which improves your chances of getting a new job after

you have lost your previous job. Job training includes such things as apprenticeships, internships and educational classes.

Caution: Such training qualifies for this credit only if you can check "yes" for questions A, B and C below:

- | | YES | NO |
|---|--------------------------|--------------------------|
| A) Did you lose your job because the place where you worked either permanently closed or moved or because your employer abolished your job or shift? (Note: Abolishment of job or shift does <u>not</u> include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc.) | <input type="checkbox"/> | <input type="checkbox"/> |
| B) During the twelve month period beginning when you lost your job, did you pay for any job training? | <input type="checkbox"/> | <input type="checkbox"/> |
| C) While you were receiving job training, were you either unemployed or working no more than 20 hours per week | <input type="checkbox"/> | <input type="checkbox"/> |

If you checked "yes" to all of the questions above, then complete the worksheet below:

1995 Job Training Credit Worksheet

1. Enter the amount you paid during 1995 for job training. Do not include any amount that was reimbursed to you _____
2. Multiply line 1 by 1/2. _____
3. Enter the smaller of \$500 or the amount on line 2. _____
4. Enter the amount of credit, if any, which you claimed on line 49, Schedule B on the 1994 Ohio Form IT-1040 _____
5. Subtract line 4 from line 3 _____

The amount on line 5 is your job training credit. Enter this amount on schedule B, line 49 of Ohio Form IT-1040.

Line 50 — Political Contributions Credit

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

- Governor,
- Lieutenant Governor,
- Secretary of State,
- Auditor of State,
- Treasurer of State,
- Attorney General,
- Ohio Board of Education,
- Chief Justice of the Ohio Supreme Court
- Justice of the Ohio Supreme Court,
- Ohio Senate, or
- Ohio House of Representatives.

The amount of the credit is the lesser of the combined total cash contributions you made during the year or \$50 (\$100 in the case of a married filing joint return). The maximum credit is \$50 (for single or married separate filers) and \$100 (for married filing joint returns) regardless of the amount of the contribution.

You can claim the credit on the back of Form IT-1040, line 50.

Line 51 — Total Credits

Enter the total of lines 44 through 50 on line 51 and on line 7 on the front of the return.

Schedule C—Resident Credit

Line 52

If you are an Ohio resident and if you had income subject to tax by other states or the District of Columbia, you qualify for the Ohio Resident Tax Credit. The credit is the SMALLER of line 55 or 55a.

Enter the portion of Ohio Adjusted Gross Income from line 3 that is taxed by other states or the District of Columbia.

This amount is determined by using the gross income subjected to a tax on income in other states or the District of Columbia, less related deductions allowed in computing federal adjusted gross income and increased or decreased by related adjustments on Schedule A of the Ohio IT-1040.

CAUTION: Do not include wages, salaries, tips, or commissions earned by Ohio residents in Indiana, Kentucky, West Virginia, Michigan, or Pennsylvania. This income is not taxed by our neighboring states and, therefore, does not qualify for the credit.

Line 53

Enter Ohio Adjusted Gross Income from line 3.

Line 54

Divide 52 by line 53.

Line 55

Multiply line 54 by line 12 on the front of the return. Enter the amount on line 55.

Line 55a

Enter the amount of 1995 income tax less all related credits **other than** withholding, estimated tax payments, and carry-forwards from previous years paid to other states or the District of Columbia. In general, this amount will be the amount shown on the other state's tax return equivalent to line 14 of the Ohio Form IT-1040.

Line 55b

Enter the smaller of line 55 or line 55a. This is your Ohio Resident Tax Credit. Enter this amount on line 13 on the front of the return.

You must list the name of any state with which you filed a 1995 income tax return below line 55b. Later we may contact you and ask you to provide us with a copy of the other state's income tax return.

Schedule D—Nonresident/Part-Year Resident Credit

NONRESIDENTS or PART-YEAR RESIDENTS of Ohio are entitled to a credit for income not earned or received in Ohio. In the case of a part-year resident, the amount included in line 3 of your IT-1040 that was earned or received while a nonresident of Ohio should be entered on line 56.

Line 56

Enter the portion of Ohio Adjusted Gross Income from line 3 that was not earned or received in Ohio.

Line 57

Enter Ohio Adjusted Gross Income from line 3.

Line 58

Divide line 56 by line 57.

Line 59

Multiply line 58 by line 12 on the front of the return. Enter the amount on line 59 and on line 13 on the front of the return. If both the resident credit and the nonresident/part-year resident credit apply, enter the sum of lines 55b and 59 on line 13.

1995 TAX TABLE FOR FORM IT-1040

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
Up to \$1,000			\$3,000			\$6,000			\$9,000			\$12,000		
\$ 0	\$ 50	\$ 0	\$ 3,000	\$ 3,050	\$ 22	\$ 6,000	\$ 6,050	\$ 52	\$ 9,000	\$ 9,050	\$ 97	\$ 12,000	\$ 12,050	\$ 172
50	100	1	3,050	3,100	23	6,050	6,100	53	9,050	9,100	98	12,050	12,100	173
100	150	1	3,100	3,150	23	6,100	6,150	54	9,100	9,150	98	12,100	12,150	175
150	200	1	3,150	3,200	24	6,150	6,200	55	9,150	9,200	99	12,150	12,200	176
200	250	2	3,200	3,250	24	6,200	6,250	55	9,200	9,250	100	12,200	12,250	178
250	300	2	3,250	3,300	24	6,250	6,300	56	9,250	9,300	101	12,250	12,300	179
300	350	2	3,300	3,350	25	6,300	6,350	57	9,300	9,350	101	12,300	12,350	181
350	400	3	3,350	3,400	25	6,350	6,400	58	9,350	9,400	102	12,350	12,400	182
400	450	3	3,400	3,450	25	6,400	6,450	58	9,400	9,450	103	12,400	12,450	184
450	500	4	3,450	3,500	26	6,450	6,500	59	9,450	9,500	104	12,450	12,500	185
500	550	4	3,500	3,550	26	6,500	6,550	60	9,500	9,550	104	12,500	12,550	186
550	600	4	3,550	3,600	27	6,550	6,600	61	9,550	9,600	105	12,550	12,600	188
600	650	5	3,600	3,650	27	6,600	6,650	61	9,600	9,650	106	12,600	12,650	189
650	700	5	3,650	3,700	27	6,650	6,700	62	9,650	9,700	107	12,650	12,700	191
700	750	5	3,700	3,750	28	6,700	6,750	63	9,700	9,750	107	12,700	12,750	192
750	800	6	3,750	3,800	28	6,750	6,800	64	9,750	9,800	108	12,750	12,800	194
800	850	6	3,800	3,850	28	6,800	6,850	64	9,800	9,850	109	12,800	12,850	195
850	900	7	3,850	3,900	29	6,850	6,900	65	9,850	9,900	110	12,850	12,900	197
900	950	7	3,900	3,950	29	6,900	6,950	66	9,900	9,950	110	12,900	12,950	198
950	1000	7	3,950	4,000	30	6,950	7,000	66	9,950	10,000	111	12,950	13,000	200
\$1,000			\$4,000			\$7,000			\$10,000			\$13,000		
\$ 1,000	\$ 1,050	\$ 8	\$ 4,000	\$ 4,050	\$ 30	\$ 7,000	\$ 7,050	\$ 67	\$ 10,000	\$ 10,050	\$ 112	\$ 13,000	\$ 13,050	\$ 201
1,050	1,100	8	4,050	4,100	30	7,050	7,100	68	10,050	10,100	114	13,050	13,100	203
1,100	1,150	8	4,100	4,150	31	7,100	7,150	69	10,100	10,150	115	13,100	13,150	204
1,150	1,200	9	4,150	4,200	31	7,150	7,200	69	10,150	10,200	117	13,150	13,200	206
1,200	1,250	9	4,200	4,250	31	7,200	7,250	70	10,200	10,250	118	13,200	13,250	207
1,250	1,300	9	4,250	4,300	32	7,250	7,300	71	10,250	10,300	120	13,250	13,300	209
1,300	1,350	10	4,300	4,350	32	7,300	7,350	72	10,300	10,350	121	13,300	13,350	210
1,350	1,400	10	4,350	4,400	33	7,350	7,400	72	10,350	10,400	123	13,350	13,400	212
1,400	1,450	11	4,400	4,450	33	7,400	7,450	73	10,400	10,450	124	13,400	13,450	213
1,450	1,500	11	4,450	4,500	33	7,450	7,500	74	10,450	10,500	126	13,450	13,500	215
1,500	1,550	11	4,500	4,550	34	7,500	7,550	75	10,500	10,550	127	13,500	13,550	216
1,550	1,600	12	4,550	4,600	34	7,550	7,600	75	10,550	10,600	129	13,550	13,600	218
1,600	1,650	12	4,600	4,650	34	7,600	7,650	76	10,600	10,650	130	13,600	13,650	219
1,650	1,700	12	4,650	4,700	35	7,650	7,700	77	10,650	10,700	132	13,650	13,700	221
1,700	1,750	13	4,700	4,750	35	7,700	7,750	78	10,700	10,750	133	13,700	13,750	222
1,750	1,800	13	4,750	4,800	35	7,750	7,800	78	10,750	10,800	134	13,750	13,800	224
1,800	1,850	14	4,800	4,850	36	7,800	7,850	79	10,800	10,850	136	13,800	13,850	225
1,850	1,900	14	4,850	4,900	36	7,850	7,900	80	10,850	10,900	137	13,850	13,900	227
1,900	1,950	14	4,900	4,950	37	7,900	7,950	81	10,900	10,950	139	13,900	13,950	228
1,950	2,000	15	4,950	5,000	37	7,950	8,000	81	10,950	11,000	140	13,950	14,000	230
\$2,000			\$5,000			\$8,000			\$11,000			\$14,000		
\$ 2,000	\$ 2,050	\$ 15	\$ 5,000	\$ 5,050	\$ 38	\$ 8,000	\$ 8,050	\$ 82	\$ 11,000	\$ 11,050	\$ 142	\$ 14,000	\$ 14,050	\$ 231
2,050	2,100	15	5,050	5,100	38	8,050	8,100	83	11,050	11,100	143	14,050	14,100	233
2,100	2,150	16	5,100	5,150	39	8,100	8,150	84	11,100	11,150	145	14,100	14,150	234
2,150	2,200	16	5,150	5,200	40	8,150	8,200	84	11,150	11,200	146	14,150	14,200	236
2,200	2,250	17	5,200	5,250	40	8,200	8,250	85	11,200	11,250	148	14,200	14,250	237
2,250	2,300	17	5,250	5,300	41	8,250	8,300	86	11,250	11,300	149	14,250	14,300	239
2,300	2,350	17	5,300	5,350	42	8,300	8,350	87	11,300	11,350	151	14,300	14,350	240
2,350	2,400	18	5,350	5,400	43	8,350	8,400	87	11,350	11,400	152	14,350	14,400	241
2,400	2,450	18	5,400	5,450	43	8,400	8,450	88	11,400	11,450	154	14,400	14,450	243
2,450	2,500	18	5,450	5,500	44	8,450	8,500	89	11,450	11,500	155	14,450	14,500	244
2,500	2,550	19	5,500	5,550	45	8,500	8,550	90	11,500	11,550	157	14,500	14,550	246
2,550	2,600	19	5,550	5,600	46	8,550	8,600	90	11,550	11,600	158	14,550	14,600	247
2,600	2,650	20	5,600	5,650	46	8,600	8,650	91	11,600	11,650	160	14,600	14,650	249
2,650	2,700	20	5,650	5,700	47	8,650	8,700	92	11,650	11,700	161	14,650	14,700	250
2,700	2,750	20	5,700	5,750	48	8,700	8,750	93	11,700	11,750	163	14,700	14,750	252
2,750	2,800	21	5,750	5,800	49	8,750	8,800	93	11,750	11,800	164	14,750	14,800	253
2,800	2,850	21	5,800	5,850	49	8,800	8,850	94	11,800	11,850	166	14,800	14,850	255
2,850	2,900	21	5,850	5,900	50	8,850	8,900	95	11,850	11,900	167	14,850	14,900	256
2,900	2,950	22	5,900	5,950	51	8,900	8,950	95	11,900	11,950	169	14,900	14,950	258
2,950	3,000	22	5,950	6,000	52	8,950	9,000	96	11,950	12,000	170	14,950	15,000	259

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1995 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$ 15,000	\$15,050	\$ 261	\$ 18,000	\$18,050	\$ 372	\$ 21,000	\$21,050	\$ 491	\$ 24,000	\$24,050	\$ 625	\$ 27,000	\$27,050	\$ 759
15,050	15,100	263	18,050	18,100	374	21,050	21,100	494	24,050	24,100	627	27,050	27,100	761
15,100	15,150	265	18,100	18,150	376	21,100	21,150	496	24,100	24,150	630	27,100	27,150	763
15,150	15,200	267	18,150	18,200	378	21,150	21,200	498	24,150	24,200	632	27,150	27,200	766
15,200	15,250	268	18,200	18,250	380	21,200	21,250	500	24,200	24,250	634	27,200	27,250	768
15,250	15,300	270	18,250	18,300	382	21,250	21,300	503	24,250	24,300	636	27,250	27,300	770
15,300	15,350	272	18,300	18,350	384	21,300	21,350	505	24,300	24,350	639	27,300	27,350	772
15,350	15,400	274	18,350	18,400	385	21,350	21,400	507	24,350	24,400	641	27,350	27,400	775
15,400	15,450	276	18,400	18,450	387	21,400	21,450	509	24,400	24,450	643	27,400	27,450	777
15,450	15,500	278	18,450	18,500	389	21,450	21,500	512	24,450	24,500	645	27,450	27,500	779
15,500	15,550	280	18,500	18,550	391	21,500	21,550	514	24,500	24,550	647	27,500	27,550	781
15,550	15,600	281	18,550	18,600	393	21,550	21,600	516	24,550	24,600	650	27,550	27,600	783
15,600	15,650	283	18,600	18,650	395	21,600	21,650	518	24,600	24,650	652	27,600	27,650	786
15,650	15,700	285	18,650	18,700	397	21,650	21,700	520	24,650	24,700	654	27,650	27,700	788
15,700	15,750	287	18,700	18,750	398	21,700	21,750	523	24,700	24,750	656	27,700	27,750	790
15,750	15,800	289	18,750	18,800	400	21,750	21,800	525	24,750	24,800	659	27,750	27,800	792
15,800	15,850	291	18,800	18,850	402	21,800	21,850	527	24,800	24,850	661	27,800	27,850	795
15,850	15,900	293	18,850	18,900	404	21,850	21,900	529	24,850	24,900	663	27,850	27,900	797
15,900	15,950	294	18,900	18,950	406	21,900	21,950	532	24,900	24,950	665	27,900	27,950	799
15,950	16,000	296	18,950	19,000	408	21,950	22,000	534	24,950	25,000	668	27,950	28,000	801
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$ 16,000	\$16,050	\$ 298	\$ 19,000	\$19,050	\$ 410	\$ 22,000	\$22,050	\$ 536	\$ 25,000	\$25,050	\$ 670	\$ 28,000	\$28,050	\$ 803
16,050	16,100	300	19,050	19,100	411	22,050	22,100	538	25,050	25,100	672	28,050	28,100	806
16,100	16,150	302	19,100	19,150	413	22,100	22,150	541	25,100	25,150	674	28,100	28,150	808
16,150	16,200	304	19,150	19,200	415	22,150	22,200	543	25,150	25,200	676	28,150	28,200	810
16,200	16,250	306	19,200	19,250	417	22,200	22,250	545	25,200	25,250	679	28,200	28,250	812
16,250	16,300	307	19,250	19,300	419	22,250	22,300	547	25,250	25,300	681	28,250	28,300	815
16,300	16,350	309	19,300	19,350	421	22,300	22,350	549	25,300	25,350	683	28,300	28,350	817
16,350	16,400	311	19,350	19,400	423	22,350	22,400	552	25,350	25,400	685	28,350	28,400	819
16,400	16,450	313	19,400	19,450	424	22,400	22,450	554	25,400	25,450	688	28,400	28,450	821
16,450	16,500	315	19,450	19,500	426	22,450	22,500	556	25,450	25,500	690	28,450	28,500	824
16,500	16,550	317	19,500	19,550	428	22,500	22,550	558	25,500	25,550	692	28,500	28,550	826
16,550	16,600	319	19,550	19,600	430	22,550	22,600	561	25,550	25,600	694	28,550	28,600	828
16,600	16,650	320	19,600	19,650	432	22,600	22,650	563	25,600	25,650	697	28,600	28,650	830
16,650	16,700	322	19,650	19,700	434	22,650	22,700	565	25,650	25,700	699	28,650	28,700	832
16,700	16,750	324	19,700	19,750	436	22,700	22,750	567	25,700	25,750	701	28,700	28,750	835
16,750	16,800	326	19,750	19,800	437	22,750	22,800	569	25,750	25,800	703	28,750	28,800	837
16,800	16,850	328	19,800	19,850	439	22,800	22,850	572	25,800	25,850	705	28,800	28,850	839
16,850	16,900	330	19,850	19,900	441	22,850	22,900	574	25,850	25,900	708	28,850	28,900	841
16,900	16,950	332	19,900	19,950	443	22,900	22,950	576	25,900	25,950	710	28,900	28,950	844
16,950	17,000	333	19,950	20,000	445	22,950	23,000	578	25,950	26,000	712	28,950	29,000	846
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$ 17,000	\$17,050	\$ 335	\$ 20,000	\$20,050	\$ 447	\$ 23,000	\$23,050	\$ 581	\$ 26,000	\$26,050	\$ 714	\$ 29,000	\$29,050	\$ 848
17,050	17,100	337	20,050	20,100	449	23,050	23,100	583	26,050	26,100	717	29,050	29,100	850
17,100	17,150	339	20,100	20,150	451	23,100	23,150	585	26,100	26,150	719	29,100	29,150	853
17,150	17,200	341	20,150	20,200	454	23,150	23,200	587	26,150	26,200	721	29,150	29,200	855
17,200	17,250	343	20,200	20,250	456	23,200	23,250	590	26,200	26,250	723	29,200	29,250	857
17,250	17,300	345	20,250	20,300	458	23,250	23,300	592	26,250	26,300	725	29,250	29,300	859
17,300	17,350	346	20,300	20,350	460	23,300	23,350	594	26,300	26,350	728	29,300	29,350	861
17,350	17,400	348	20,350	20,400	463	23,350	23,400	596	26,350	26,400	730	29,350	29,400	864
17,400	17,450	350	20,400	20,450	465	23,400	23,450	598	26,400	26,450	732	29,400	29,450	866
17,450	17,500	352	20,450	20,500	467	23,450	23,500	601	26,450	26,500	734	29,450	29,500	868
17,500	17,550	354	20,500	20,550	469	23,500	23,550	603	26,500	26,550	737	29,500	29,550	870
17,550	17,600	356	20,550	20,600	471	23,550	23,600	605	26,550	26,600	739	29,550	29,600	873
17,600	17,650	358	20,600	20,650	474	23,600	23,650	607	26,600	26,650	741	29,600	29,650	875
17,650	17,700	359	20,650	20,700	476	23,650	23,700	610	26,650	26,700	743	29,650	29,700	877
17,700	17,750	361	20,700	20,750	478	23,700	23,750	612	26,700	26,750	746	29,700	29,750	879
17,750	17,800	363	20,750	20,800	480	23,750	23,800	614	26,750	26,800	748	29,750	29,800	881
17,800	17,850	365	20,800	20,850	483	23,800	23,850	616	26,800	26,850	750	29,800	29,850	884
17,850	17,900	367	20,850	20,900	485	23,850	23,900	619	26,850	26,900	752	29,850	29,900	886
17,900	17,950	369	20,900	20,950	487	23,900	23,950	621	26,900	26,950	754	29,900	29,950	888
17,950	18,000	371	20,950	21,000	489	23,950	24,000	623	26,950	27,000	757	29,950	30,000	890

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1995 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$30,000			\$33,000			\$36,000			\$39,000			\$42,000		
\$30,000	\$30,050	\$ 893	\$33,000	\$33,050	\$ 1,026	\$36,000	\$36,050	\$ 1,160	\$39,000	\$39,050	\$ 1,294	\$42,000	\$42,050	\$ 1,443
30,050	30,100	895	33,050	33,100	1,029	36,050	36,100	1,162	39,050	39,100	1,296	42,050	42,100	1,445
30,100	30,150	897	33,100	33,150	1,031	36,100	36,150	1,164	39,100	39,150	1,298	42,100	42,150	1,448
30,150	30,200	899	33,150	33,200	1,033	36,150	36,200	1,167	39,150	39,200	1,300	42,150	42,200	1,450
30,200	30,250	902	33,200	33,250	1,035	36,200	36,250	1,169	39,200	39,250	1,303	42,200	42,250	1,453
30,250	30,300	904	33,250	33,300	1,037	36,250	36,300	1,171	39,250	39,300	1,305	42,250	42,300	1,456
30,300	30,350	906	33,300	33,350	1,040	36,300	36,350	1,173	39,300	39,350	1,307	42,300	42,350	1,458
30,350	30,400	908	33,350	33,400	1,042	36,350	36,400	1,176	39,350	39,400	1,309	42,350	42,400	1,461
30,400	30,450	910	33,400	33,450	1,044	36,400	36,450	1,178	39,400	39,450	1,312	42,400	42,450	1,463
30,450	30,500	913	33,450	33,500	1,046	36,450	36,500	1,180	39,450	39,500	1,314	42,450	42,500	1,466
30,500	30,550	915	33,500	33,550	1,049	36,500	36,550	1,182	39,500	39,550	1,316	42,500	42,550	1,469
30,550	30,600	917	33,550	33,600	1,051	36,550	36,600	1,185	39,550	39,600	1,318	42,550	42,600	1,471
30,600	30,650	919	33,600	33,650	1,053	36,600	36,650	1,187	39,600	39,650	1,320	42,600	42,650	1,474
30,650	30,700	922	33,650	33,700	1,055	36,650	36,700	1,189	39,650	39,700	1,323	42,650	42,700	1,476
30,700	30,750	924	33,700	33,750	1,058	36,700	36,750	1,191	39,700	39,750	1,325	42,700	42,750	1,479
30,750	30,800	926	33,750	33,800	1,060	36,750	36,800	1,193	39,750	39,800	1,327	42,750	42,800	1,482
30,800	30,850	928	33,800	33,850	1,062	36,800	36,850	1,196	39,800	39,850	1,329	42,800	42,850	1,484
30,850	30,900	930	33,850	33,900	1,064	36,850	36,900	1,198	39,850	39,900	1,332	42,850	42,900	1,487
30,900	30,950	933	33,900	33,950	1,066	36,900	36,950	1,200	39,900	39,950	1,334	42,900	42,950	1,489
30,950	31,000	935	33,950	34,000	1,069	36,950	37,000	1,202	39,950	40,000	1,336	42,950	43,000	1,492
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$ 937	\$34,000	\$34,050	\$ 1,071	\$37,000	\$37,050	\$ 1,205	\$40,000	\$40,050	\$ 1,339	\$43,000	\$43,050	\$ 1,495
31,050	31,100	939	34,050	34,100	1,073	37,050	37,100	1,207	40,050	40,100	1,341	43,050	43,100	1,497
31,100	31,150	942	34,100	34,150	1,075	37,100	37,150	1,209	40,100	40,150	1,344	43,100	43,150	1,500
31,150	31,200	944	34,150	34,200	1,078	37,150	37,200	1,211	40,150	40,200	1,346	43,150	43,200	1,502
31,200	31,250	946	34,200	34,250	1,080	37,200	37,250	1,214	40,200	40,250	1,349	43,200	43,250	1,505
31,250	31,300	948	34,250	34,300	1,082	37,250	37,300	1,216	40,250	40,300	1,352	43,250	43,300	1,508
31,300	31,350	951	34,300	34,350	1,084	37,300	37,350	1,218	40,300	40,350	1,354	43,300	43,350	1,510
31,350	31,400	953	34,350	34,400	1,086	37,350	37,400	1,220	40,350	40,400	1,357	43,350	43,400	1,513
31,400	31,450	955	34,400	34,450	1,089	37,400	37,450	1,222	40,400	40,450	1,359	43,400	43,450	1,515
31,450	31,500	957	34,450	34,500	1,091	37,450	37,500	1,225	40,450	40,500	1,362	43,450	43,500	1,518
31,500	31,550	959	34,500	34,550	1,093	37,500	37,550	1,227	40,500	40,550	1,365	43,500	43,550	1,521
31,550	31,600	962	34,550	34,600	1,095	37,550	37,600	1,229	40,550	40,600	1,367	43,550	43,600	1,523
31,600	31,650	964	34,600	34,650	1,098	37,600	37,650	1,231	40,600	40,650	1,370	43,600	43,650	1,526
31,650	31,700	966	34,650	34,700	1,100	37,650	37,700	1,234	40,650	40,700	1,372	43,650	43,700	1,528
31,700	31,750	968	34,700	34,750	1,102	37,700	37,750	1,236	40,700	40,750	1,375	43,700	43,750	1,531
31,750	31,800	971	34,750	34,800	1,104	37,750	37,800	1,238	40,750	40,800	1,378	43,750	43,800	1,534
31,800	31,850	973	34,800	34,850	1,107	37,800	37,850	1,240	40,800	40,850	1,380	43,800	43,850	1,536
31,850	31,900	975	34,850	34,900	1,109	37,850	37,900	1,242	40,850	40,900	1,383	43,850	43,900	1,539
31,900	31,950	977	34,900	34,950	1,111	37,900	37,950	1,245	40,900	40,950	1,385	43,900	43,950	1,541
31,950	32,000	980	34,950	35,000	1,113	37,950	38,000	1,247	40,950	41,000	1,388	43,950	44,000	1,544
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$ 982	\$35,000	\$35,050	\$ 1,115	\$38,000	\$38,050	\$ 1,249	\$41,000	\$41,050	\$ 1,391	\$44,000	\$44,050	\$ 1,547
32,050	32,100	984	35,050	35,100	1,118	38,050	38,100	1,251	41,050	41,100	1,393	44,050	44,100	1,549
32,100	32,150	986	35,100	35,150	1,120	38,100	38,150	1,254	41,100	41,150	1,396	44,100	44,150	1,552
32,150	32,200	988	35,150	35,200	1,122	38,150	38,200	1,256	41,150	41,200	1,398	44,150	44,200	1,554
32,200	32,250	991	35,200	35,250	1,124	38,200	38,250	1,258	41,200	41,250	1,401	44,200	44,250	1,557
32,250	32,300	993	35,250	35,300	1,127	38,250	38,300	1,260	41,250	41,300	1,404	44,250	44,300	1,560
32,300	32,350	995	35,300	35,350	1,129	38,300	38,350	1,263	41,300	41,350	1,406	44,300	44,350	1,562
32,350	32,400	997	35,350	35,400	1,131	38,350	38,400	1,265	41,350	41,400	1,409	44,350	44,400	1,565
32,400	32,450	1,000	35,400	35,450	1,133	38,400	38,450	1,267	41,400	41,450	1,411	44,400	44,450	1,567
32,450	32,500	1,002	35,450	35,500	1,136	38,450	38,500	1,269	41,450	41,500	1,414	44,450	44,500	1,570
32,500	32,550	1,004	35,500	35,550	1,138	38,500	38,550	1,271	41,500	41,550	1,417	44,500	44,550	1,573
32,550	32,600	1,006	35,550	35,600	1,140	38,550	38,600	1,274	41,550	41,600	1,419	44,550	44,600	1,575
32,600	32,650	1,008	35,600	35,650	1,142	38,600	38,650	1,276	41,600	41,650	1,422	44,600	44,650	1,578
32,650	32,700	1,011	35,650	35,700	1,144	38,650	38,700	1,278	41,650	41,700	1,424	44,650	44,700	1,580
32,700	32,750	1,013	35,700	35,750	1,147	38,700	38,750	1,280	41,700	41,750	1,427	44,700	44,750	1,583
32,750	32,800	1,015	35,750	35,800	1,149	38,750	38,800	1,283	41,750	41,800	1,430	44,750	44,800	1,586
32,800	32,850	1,017	35,800	35,850	1,151	38,800	38,850	1,285	41,800	41,850	1,432	44,800	44,850	1,588
32,850	32,900	1,020	35,850	35,900	1,153	38,850	38,900	1,287	41,850	41,900	1,435	44,850	44,900	1,591
32,900	32,950	1,022	35,900	35,950	1,156	38,900	38,950	1,289	41,900	41,950	1,437	44,900	44,950	1,593
32,950	33,000	1,024	35,950	36,000	1,158	38,950	39,000	1,292	41,950	42,000	1,440	44,950	45,000	1,596

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1995 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$ 1,599	\$48,000	\$48,050	\$ 1,755	\$51,000	\$51,050	\$ 1,911	\$54,000	\$54,050	\$ 2,067	\$57,000	\$57,050	\$ 2,223
45,050	45,100	1,601	48,050	48,100	1,757	51,050	51,100	1,913	54,050	54,100	2,069	57,050	57,100	2,225
45,100	45,150	1,604	48,100	48,150	1,760	51,100	51,150	1,916	54,100	54,150	2,072	57,100	57,150	2,228
45,150	45,200	1,606	48,150	48,200	1,762	51,150	51,200	1,918	54,150	54,200	2,074	57,150	57,200	2,230
45,200	45,250	1,609	48,200	48,250	1,765	51,200	51,250	1,921	54,200	54,250	2,077	57,200	57,250	2,233
45,250	45,300	1,612	48,250	48,300	1,768	51,250	51,300	1,924	54,250	54,300	2,080	57,250	57,300	2,236
45,300	45,350	1,614	48,300	48,350	1,770	51,300	51,350	1,926	54,300	54,350	2,082	57,300	57,350	2,238
45,350	45,400	1,617	48,350	48,400	1,773	51,350	51,400	1,929	54,350	54,400	2,085	57,350	57,400	2,241
45,400	45,450	1,619	48,400	48,450	1,775	51,400	51,450	1,931	54,400	54,450	2,087	57,400	57,450	2,243
45,450	45,500	1,622	48,450	48,500	1,778	51,450	51,500	1,934	54,450	54,500	2,090	57,450	57,500	2,246
45,500	45,550	1,625	48,500	48,550	1,781	51,500	51,550	1,937	54,500	54,550	2,093	57,500	57,550	2,249
45,550	45,600	1,627	48,550	48,600	1,783	51,550	51,600	1,939	54,550	54,600	2,095	57,550	57,600	2,251
45,600	45,650	1,630	48,600	48,650	1,786	51,600	51,650	1,942	54,600	54,650	2,098	57,600	57,650	2,254
45,650	45,700	1,632	48,650	48,700	1,788	51,650	51,700	1,944	54,650	54,700	2,100	57,650	57,700	2,256
45,700	45,750	1,635	48,700	48,750	1,791	51,700	51,750	1,947	54,700	54,750	2,103	57,700	57,750	2,259
45,750	45,800	1,638	48,750	48,800	1,794	51,750	51,800	1,950	54,750	54,800	2,106	57,750	57,800	2,262
45,800	45,850	1,640	48,800	48,850	1,796	51,800	51,850	1,952	54,800	54,850	2,108	57,800	57,850	2,264
45,850	45,900	1,643	48,850	48,900	1,799	51,850	51,900	1,955	54,850	54,900	2,111	57,850	57,900	2,267
45,900	45,950	1,645	48,900	48,950	1,801	51,900	51,950	1,957	54,900	54,950	2,113	57,900	57,950	2,269
45,950	46,000	1,648	48,950	49,000	1,804	51,950	52,000	1,960	54,950	55,000	2,116	57,950	58,000	2,272
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$ 1,651	\$49,000	\$49,050	\$ 1,807	\$52,000	\$52,050	\$ 1,963	\$55,000	\$55,050	\$ 2,119	\$58,000	\$58,050	\$ 2,275
46,050	46,100	1,653	49,050	49,100	1,809	52,050	52,100	1,965	55,050	55,100	2,121	58,050	58,100	2,277
46,100	46,150	1,656	49,100	49,150	1,812	52,100	52,150	1,968	55,100	55,150	2,124	58,100	58,150	2,280
46,150	46,200	1,658	49,150	49,200	1,814	52,150	52,200	1,970	55,150	55,200	2,126	58,150	58,200	2,282
46,200	46,250	1,661	49,200	49,250	1,817	52,200	52,250	1,973	55,200	55,250	2,129	58,200	58,250	2,285
46,250	46,300	1,664	49,250	49,300	1,820	52,250	52,300	1,976	55,250	55,300	2,132	58,250	58,300	2,288
46,300	46,350	1,666	49,300	49,350	1,822	52,300	52,350	1,978	55,300	55,350	2,134	58,300	58,350	2,290
46,350	46,400	1,669	49,350	49,400	1,825	52,350	52,400	1,981	55,350	55,400	2,137	58,350	58,400	2,293
46,400	46,450	1,671	49,400	49,450	1,827	52,400	52,450	1,983	55,400	55,450	2,139	58,400	58,450	2,295
46,450	46,500	1,674	49,450	49,500	1,830	52,450	52,500	1,986	55,450	55,500	2,142	58,450	58,500	2,298
46,500	46,550	1,677	49,500	49,550	1,833	52,500	52,550	1,989	55,500	55,550	2,145	58,500	58,550	2,301
46,550	46,600	1,679	49,550	49,600	1,835	52,550	52,600	1,991	55,550	55,600	2,147	58,550	58,600	2,303
46,600	46,650	1,682	49,600	49,650	1,838	52,600	52,650	1,994	55,600	55,650	2,150	58,600	58,650	2,306
46,650	46,700	1,684	49,650	49,700	1,840	52,650	52,700	1,996	55,650	55,700	2,152	58,650	58,700	2,308
46,700	46,750	1,687	49,700	49,750	1,843	52,700	52,750	1,999	55,700	55,750	2,155	58,700	58,750	2,311
46,750	46,800	1,690	49,750	49,800	1,846	52,750	52,800	2,002	55,750	55,800	2,158	58,750	58,800	2,314
46,800	46,850	1,692	49,800	49,850	1,848	52,800	52,850	2,004	55,800	55,850	2,160	58,800	58,850	2,316
46,850	46,900	1,695	49,850	49,900	1,851	52,850	52,900	2,007	55,850	55,900	2,163	58,850	58,900	2,319
46,900	46,950	1,697	49,900	49,950	1,853	52,900	52,950	2,009	55,900	55,950	2,165	58,900	58,950	2,321
46,950	47,000	1,700	49,950	50,000	1,856	52,950	53,000	2,012	55,950	56,000	2,168	58,950	59,000	2,324
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$ 1,703	\$50,000	\$50,050	\$ 1,859	\$53,000	\$53,050	\$ 2,015	\$56,000	\$56,050	\$ 2,171	\$59,000	\$59,050	\$ 2,327
47,050	47,100	1,705	50,050	50,100	1,861	53,050	53,100	2,017	56,050	56,100	2,173	59,050	59,100	2,329
47,100	47,150	1,708	50,100	50,150	1,864	53,100	53,150	2,020	56,100	56,150	2,176	59,100	59,150	2,332
47,150	47,200	1,710	50,150	50,200	1,866	53,150	53,200	2,022	56,150	56,200	2,178	59,150	59,200	2,334
47,200	47,250	1,713	50,200	50,250	1,869	53,200	53,250	2,025	56,200	56,250	2,181	59,200	59,250	2,337
47,250	47,300	1,716	50,250	50,300	1,872	53,250	53,300	2,028	56,250	56,300	2,184	59,250	59,300	2,340
47,300	47,350	1,718	50,300	50,350	1,874	53,300	53,350	2,030	56,300	56,350	2,186	59,300	59,350	2,342
47,350	47,400	1,721	50,350	50,400	1,877	53,350	53,400	2,033	56,350	56,400	2,189	59,350	59,400	2,345
47,400	47,450	1,723	50,400	50,450	1,879	53,400	53,450	2,035	56,400	56,450	2,191	59,400	59,450	2,347
47,450	47,500	1,726	50,450	50,500	1,882	53,450	53,500	2,038	56,450	56,500	2,194	59,450	59,500	2,350
47,500	47,550	1,729	50,500	50,550	1,885	53,500	53,550	2,041	56,500	56,550	2,197	59,500	59,550	2,353
47,550	47,600	1,731	50,550	50,600	1,887	53,550	53,600	2,043	56,550	56,600	2,199	59,550	59,600	2,355
47,600	47,650	1,734	50,600	50,650	1,890	53,600	53,650	2,046	56,600	56,650	2,202	59,600	59,650	2,358
47,650	47,700	1,736	50,650	50,700	1,892	53,650	53,700	2,048	56,650	56,700	2,204	59,650	59,700	2,360
47,700	47,750	1,739	50,700	50,750	1,895	53,700	53,750	2,051	56,700	56,750	2,207	59,700	59,750	2,363
47,750	47,800	1,742	50,750	50,800	1,898	53,750	53,800	2,054	56,750	56,800	2,210	59,750	59,800	2,366
47,800	47,850	1,744	50,800	50,850	1,900	53,800	53,850	2,056	56,800	56,850	2,212	59,800	59,850	2,368
47,850	47,900	1,747	50,850	50,900	1,903	53,850	53,900	2,059	56,850	56,900	2,215	59,850	59,900	2,371
47,900	47,950	1,749	50,900	50,950	1,905	53,900	53,950	2,061	56,900	56,950	2,217	59,900	59,950	2,373
47,950	48,000	1,752	50,950	51,000	1,908	53,950	54,000	2,064	56,950	57,000	2,220	59,950	60,000	2,376

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1995 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$ 2,379	\$63,000	\$63,050	\$ 2,535	\$66,000	\$66,050	\$ 2,691	\$69,000	\$69,050	\$ 2,847	\$72,000	\$72,050	\$ 3,003
60,050	60,100	2,381	63,050	63,100	2,537	66,050	66,100	2,693	69,050	69,100	2,849	72,050	72,100	3,005
60,100	60,150	2,384	63,100	63,150	2,540	66,100	66,150	2,696	69,100	69,150	2,852	72,100	72,150	3,008
60,150	60,200	2,387	63,150	63,200	2,543	66,150	66,200	2,699	69,150	69,200	2,855	72,150	72,200	3,011
60,200	60,250	2,389	63,200	63,250	2,545	66,200	66,250	2,701	69,200	69,250	2,857	72,200	72,250	3,013
60,250	60,300	2,392	63,250	63,300	2,548	66,250	66,300	2,704	69,250	69,300	2,860	72,250	72,300	3,016
60,300	60,350	2,394	63,300	63,350	2,550	66,300	66,350	2,706	69,300	69,350	2,862	72,300	72,350	3,018
60,350	60,400	2,397	63,350	63,400	2,553	66,350	66,400	2,709	69,350	69,400	2,865	72,350	72,400	3,021
60,400	60,450	2,400	63,400	63,450	2,556	66,400	66,450	2,712	69,400	69,450	2,868	72,400	72,450	3,024
60,450	60,500	2,402	63,450	63,500	2,558	66,450	66,500	2,714	69,450	69,500	2,870	72,450	72,500	3,026
60,500	60,550	2,405	63,500	63,550	2,561	66,500	66,550	2,717	69,500	69,550	2,873	72,500	72,550	3,029
60,550	60,600	2,407	63,550	63,600	2,563	66,550	66,600	2,719	69,550	69,600	2,875	72,550	72,600	3,031
60,600	60,650	2,410	63,600	63,650	2,566	66,600	66,650	2,722	69,600	69,650	2,878	72,600	72,650	3,034
60,650	60,700	2,413	63,650	63,700	2,569	66,650	66,700	2,725	69,650	69,700	2,881	72,650	72,700	3,037
60,700	60,750	2,415	63,700	63,750	2,571	66,700	66,750	2,727	69,700	69,750	2,883	72,700	72,750	3,039
60,750	60,800	2,418	63,750	63,800	2,574	66,750	66,800	2,730	69,750	69,800	2,886	72,750	72,800	3,042
60,800	60,850	2,420	63,800	63,850	2,576	66,800	66,850	2,732	69,800	69,850	2,888	72,800	72,850	3,044
60,850	60,900	2,423	63,850	63,900	2,579	66,850	66,900	2,735	69,850	69,900	2,891	72,850	72,900	3,047
60,900	60,950	2,426	63,900	63,950	2,582	66,900	66,950	2,738	69,900	69,950	2,894	72,900	72,950	3,050
60,950	61,000	2,428	63,950	64,000	2,584	66,950	67,000	2,740	69,950	70,000	2,896	72,950	73,000	3,052
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$ 2,431	\$64,000	\$64,050	\$ 2,587	\$67,000	\$67,050	\$ 2,743	\$70,000	\$70,050	\$ 2,899	\$73,000	\$73,050	\$ 3,055
61,050	61,100	2,433	64,050	64,100	2,589	67,050	67,100	2,745	70,050	70,100	2,901	73,050	73,100	3,057
61,100	61,150	2,436	64,100	64,150	2,592	67,100	67,150	2,748	70,100	70,150	2,904	73,100	73,150	3,060
61,150	61,200	2,439	64,150	64,200	2,595	67,150	67,200	2,751	70,150	70,200	2,907	73,150	73,200	3,063
61,200	61,250	2,441	64,200	64,250	2,597	67,200	67,250	2,753	70,200	70,250	2,909	73,200	73,250	3,065
61,250	61,300	2,444	64,250	64,300	2,600	67,250	67,300	2,756	70,250	70,300	2,912	73,250	73,300	3,068
61,300	61,350	2,446	64,300	64,350	2,602	67,300	67,350	2,758	70,300	70,350	2,914	73,300	73,350	3,070
61,350	61,400	2,449	64,350	64,400	2,605	67,350	67,400	2,761	70,350	70,400	2,917	73,350	73,400	3,073
61,400	61,450	2,452	64,400	64,450	2,608	67,400	67,450	2,764	70,400	70,450	2,920	73,400	73,450	3,076
61,450	61,500	2,454	64,450	64,500	2,610	67,450	67,500	2,766	70,450	70,500	2,922	73,450	73,500	3,078
61,500	61,550	2,457	64,500	64,550	2,613	67,500	67,550	2,769	70,500	70,550	2,925	73,500	73,550	3,081
61,550	61,600	2,459	64,550	64,600	2,615	67,550	67,600	2,771	70,550	70,600	2,927	73,550	73,600	3,083
61,600	61,650	2,462	64,600	64,650	2,618	67,600	67,650	2,774	70,600	70,650	2,930	73,600	73,650	3,086
61,650	61,700	2,465	64,650	64,700	2,621	67,650	67,700	2,777	70,650	70,700	2,933	73,650	73,700	3,089
61,700	61,750	2,467	64,700	64,750	2,623	67,700	67,750	2,779	70,700	70,750	2,935	73,700	73,750	3,091
61,750	61,800	2,470	64,750	64,800	2,626	67,750	67,800	2,782	70,750	70,800	2,938	73,750	73,800	3,094
61,800	61,850	2,472	64,800	64,850	2,628	67,800	67,850	2,784	70,800	70,850	2,940	73,800	73,850	3,096
61,850	61,900	2,475	64,850	64,900	2,631	67,850	67,900	2,787	70,850	70,900	2,943	73,850	73,900	3,099
61,900	61,950	2,478	64,900	64,950	2,634	67,900	67,950	2,790	70,900	70,950	2,946	73,900	73,950	3,102
61,950	62,000	2,480	64,950	65,000	2,636	67,950	68,000	2,792	70,950	71,000	2,948	73,950	74,000	3,104
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$ 2,483	\$65,000	\$65,050	\$ 2,639	\$68,000	\$68,050	\$ 2,795	\$71,000	\$71,050	\$ 2,951	\$74,000	\$74,050	\$ 3,107
62,050	62,100	2,485	65,050	65,100	2,641	68,050	68,100	2,797	71,050	71,100	2,953	74,050	74,100	3,109
62,100	62,150	2,488	65,100	65,150	2,644	68,100	68,150	2,800	71,100	71,150	2,956	74,100	74,150	3,112
62,150	62,200	2,491	65,150	65,200	2,647	68,150	68,200	2,803	71,150	71,200	2,959	74,150	74,200	3,115
62,200	62,250	2,493	65,200	65,250	2,649	68,200	68,250	2,805	71,200	71,250	2,961	74,200	74,250	3,117
62,250	62,300	2,496	65,250	65,300	2,652	68,250	68,300	2,808	71,250	71,300	2,964	74,250	74,300	3,120
62,300	62,350	2,498	65,300	65,350	2,654	68,300	68,350	2,810	71,300	71,350	2,966	74,300	74,350	3,122
62,350	62,400	2,501	65,350	65,400	2,657	68,350	68,400	2,813	71,350	71,400	2,969	74,350	74,400	3,125
62,400	62,450	2,504	65,400	65,450	2,660	68,400	68,450	2,816	71,400	71,450	2,972	74,400	74,450	3,128
62,450	62,500	2,506	65,450	65,500	2,662	68,450	68,500	2,818	71,450	71,500	2,974	74,450	74,500	3,130
62,500	62,550	2,509	65,500	65,550	2,665	68,500	68,550	2,821	71,500	71,550	2,977	74,500	74,550	3,133
62,550	62,600	2,511	65,550	65,600	2,667	68,550	68,600	2,823	71,550	71,600	2,979	74,550	74,600	3,135
62,600	62,650	2,514	65,600	65,650	2,670	68,600	68,650	2,826	71,600	71,650	2,982	74,600	74,650	3,138
62,650	62,700	2,517	65,650	65,700	2,673	68,650	68,700	2,829	71,650	71,700	2,985	74,650	74,700	3,141
62,700	62,750	2,519	65,700	65,750	2,675	68,700	68,750	2,831	71,700	71,750	2,987	74,700	74,750	3,143
62,750	62,800	2,522	65,750	65,800	2,678	68,750	68,800	2,834	71,750	71,800	2,990	74,750	74,800	3,146
62,800	62,850	2,524	65,800	65,850	2,680	68,800	68,850	2,836	71,800	71,850	2,992	74,800	74,850	3,148
62,850	62,900	2,527	65,850	65,900	2,683	68,850	68,900	2,839	71,850	71,900	2,995	74,850	74,900	3,151
62,900	62,950	2,530	65,900	65,950	2,686	68,900	68,950	2,842	71,900	71,950	2,998	74,900	74,950	3,154
62,950	63,000	2,532	65,950	66,000	2,688	68,950	69,000	2,844	71,950	72,000	3,000	74,950	75,000	3,156

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1995 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$ 3,159	\$78,000	\$78,050	\$ 3,315	\$81,000	\$81,050	\$ 3,479	\$84,000	\$84,050	\$ 3,657	\$87,000	\$87,050	\$ 3,835
75,050	75,100	3,161	78,050	78,100	3,317	81,050	81,100	3,481	84,050	84,100	3,660	87,050	87,100	3,838
75,100	75,150	3,164	78,100	78,150	3,320	81,100	81,150	3,484	84,100	84,150	3,663	87,100	87,150	3,841
75,150	75,200	3,167	78,150	78,200	3,323	81,150	81,200	3,487	84,150	84,200	3,666	87,150	87,200	3,844
75,200	75,250	3,169	78,200	78,250	3,325	81,200	81,250	3,490	84,200	84,250	3,669	87,200	87,250	3,847
75,250	75,300	3,172	78,250	78,300	3,328	81,250	81,300	3,493	84,250	84,300	3,672	87,250	87,300	3,850
75,300	75,350	3,174	78,300	78,350	3,330	81,300	81,350	3,496	84,300	84,350	3,675	87,300	87,350	3,853
75,350	75,400	3,177	78,350	78,400	3,333	81,350	81,400	3,499	84,350	84,400	3,678	87,350	87,400	3,856
75,400	75,450	3,180	78,400	78,450	3,336	81,400	81,450	3,502	84,400	84,450	3,681	87,400	87,450	3,859
75,450	75,500	3,182	78,450	78,500	3,338	81,450	81,500	3,505	84,450	84,500	3,684	87,450	87,500	3,862
75,500	75,550	3,185	78,500	78,550	3,341	81,500	81,550	3,508	84,500	84,550	3,687	87,500	87,550	3,865
75,550	75,600	3,187	78,550	78,600	3,343	81,550	81,600	3,511	84,550	84,600	3,689	87,550	87,600	3,868
75,600	75,650	3,190	78,600	78,650	3,346	81,600	81,650	3,514	84,600	84,650	3,692	87,600	87,650	3,871
75,650	75,700	3,193	78,650	78,700	3,349	81,650	81,700	3,517	84,650	84,700	3,695	87,650	87,700	3,874
75,700	75,750	3,195	78,700	78,750	3,351	81,700	81,750	3,520	84,700	84,750	3,698	87,700	87,750	3,877
75,750	75,800	3,198	78,750	78,800	3,354	81,750	81,800	3,523	84,750	84,800	3,701	87,750	87,800	3,880
75,800	75,850	3,200	78,800	78,850	3,356	81,800	81,850	3,526	84,800	84,850	3,704	87,800	87,850	3,883
75,850	75,900	3,203	78,850	78,900	3,359	81,850	81,900	3,529	84,850	84,900	3,707	87,850	87,900	3,886
75,900	75,950	3,206	78,900	78,950	3,362	81,900	81,950	3,532	84,900	84,950	3,710	87,900	87,950	3,889
75,950	76,000	3,208	78,950	79,000	3,364	81,950	82,000	3,535	84,950	85,000	3,713	87,950	88,000	3,892
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$ 3,211	\$79,000	\$79,050	\$ 3,367	\$82,000	\$82,050	\$ 3,538	\$85,000	\$85,050	\$ 3,716	\$88,000	\$88,050	\$ 3,895
76,050	76,100	3,213	79,050	79,100	3,369	82,050	82,100	3,541	85,050	85,100	3,719	88,050	88,100	3,897
76,100	76,150	3,216	79,100	79,150	3,372	82,100	82,150	3,544	85,100	85,150	3,722	88,100	88,150	3,900
76,150	76,200	3,219	79,150	79,200	3,375	82,150	82,200	3,547	85,150	85,200	3,725	88,150	88,200	3,903
76,200	76,250	3,221	79,200	79,250	3,377	82,200	82,250	3,550	85,200	85,250	3,728	88,200	88,250	3,906
76,250	76,300	3,224	79,250	79,300	3,380	82,250	82,300	3,553	85,250	85,300	3,731	88,250	88,300	3,909
76,300	76,350	3,226	79,300	79,350	3,382	82,300	82,350	3,556	85,300	85,350	3,734	88,300	88,350	3,912
76,350	76,400	3,229	79,350	79,400	3,385	82,350	82,400	3,559	85,350	85,400	3,737	88,350	88,400	3,915
76,400	76,450	3,232	79,400	79,450	3,388	82,400	82,450	3,562	85,400	85,450	3,740	88,400	88,450	3,918
76,450	76,500	3,234	79,450	79,500	3,390	82,450	82,500	3,565	85,450	85,500	3,743	88,450	88,500	3,921
76,500	76,550	3,237	79,500	79,550	3,393	82,500	82,550	3,568	85,500	85,550	3,746	88,500	88,550	3,924
76,550	76,600	3,239	79,550	79,600	3,395	82,550	82,600	3,571	85,550	85,600	3,749	88,550	88,600	3,927
76,600	76,650	3,242	79,600	79,650	3,398	82,600	82,650	3,574	85,600	85,650	3,752	88,600	88,650	3,930
76,650	76,700	3,245	79,650	79,700	3,401	82,650	82,700	3,577	85,650	85,700	3,755	88,650	88,700	3,933
76,700	76,750	3,247	79,700	79,750	3,403	82,700	82,750	3,580	85,700	85,750	3,758	88,700	88,750	3,936
76,750	76,800	3,250	79,750	79,800	3,406	82,750	82,800	3,583	85,750	85,800	3,761	88,750	88,800	3,939
76,800	76,850	3,252	79,800	79,850	3,408	82,800	82,850	3,585	85,800	85,850	3,764	88,800	88,850	3,942
76,850	76,900	3,255	79,850	79,900	3,411	82,850	82,900	3,588	85,850	85,900	3,767	88,850	88,900	3,945
76,900	76,950	3,258	79,900	79,950	3,414	82,900	82,950	3,591	85,900	85,950	3,770	88,900	88,950	3,948
76,950	77,000	3,260	79,950	80,000	3,416	82,950	83,000	3,594	85,950	86,000	3,773	88,950	89,000	3,951
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$ 3,263	\$80,000	\$80,050	\$ 3,419	\$83,000	\$83,050	\$ 3,597	\$86,000	\$86,050	\$ 3,776	\$89,000	\$89,050	\$ 3,954
77,050	77,100	3,265	80,050	80,100	3,422	83,050	83,100	3,600	86,050	86,100	3,779	89,050	89,100	3,957
77,100	77,150	3,268	80,100	80,150	3,425	83,100	83,150	3,603	86,100	86,150	3,782	89,100	89,150	3,960
77,150	77,200	3,271	80,150	80,200	3,428	83,150	83,200	3,606	86,150	86,200	3,785	89,150	89,200	3,963
77,200	77,250	3,273	80,200	80,250	3,431	83,200	83,250	3,609	86,200	86,250	3,788	89,200	89,250	3,966
77,250	77,300	3,276	80,250	80,300	3,434	83,250	83,300	3,612	86,250	86,300	3,791	89,250	89,300	3,969
77,300	77,350	3,278	80,300	80,350	3,437	83,300	83,350	3,615	86,300	86,350	3,793	89,300	89,350	3,972
77,350	77,400	3,281	80,350	80,400	3,440	83,350	83,400	3,618	86,350	86,400	3,796	89,350	89,400	3,975
77,400	77,450	3,284	80,400	80,450	3,443	83,400	83,450	3,621	86,400	86,450	3,799	89,400	89,450	3,978
77,450	77,500	3,286	80,450	80,500	3,446	83,450	83,500	3,624	86,450	86,500	3,802	89,450	89,500	3,981
77,500	77,550	3,289	80,500	80,550	3,449	83,500	83,550	3,627	86,500	86,550	3,805	89,500	89,550	3,984
77,550	77,600	3,291	80,550	80,600	3,452	83,550	83,600	3,630	86,550	86,600	3,808	89,550	89,600	3,987
77,600	77,650	3,294	80,600	80,650	3,455	83,600	83,650	3,633	86,600	86,650	3,811	89,600	89,650	3,990
77,650	77,700	3,297	80,650	80,700	3,458	83,650	83,700	3,636	86,650	86,700	3,814	89,650	89,700	3,993
77,700	77,750	3,299	80,700	80,750	3,461	83,700	83,750	3,639	86,700	86,750	3,817	89,700	89,750	3,996
77,750	77,800	3,302	80,750	80,800	3,464	83,750	83,800	3,642	86,750	86,800	3,820	89,750	89,800	3,999
77,800	77,850	3,304	80,800	80,850	3,467	83,800	83,850	3,645	86,800	86,850	3,823	89,800	89,850	4,001
77,850	77,900	3,307	80,850	80,900	3,470	83,850	83,900	3,648	86,850	86,900	3,826	89,850	89,900	4,004
77,900	77,950	3,310	80,900	80,950	3,473	83,900	83,950	3,651	86,900	86,950	3,829	89,900	89,950	4,007
77,950	78,000	3,312	80,950	81,000	3,476	83,950	84,000	3,654	86,950	87,000	3,832	89,950	90,000	4,010

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1995 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$ 4,013	\$92,000	\$92,050	\$ 4,132	\$94,000	\$94,050	\$ 4,251	\$96,000	\$96,050	\$ 4,370	\$98,000	\$98,050	\$ 4,489
90,050	90,100	4,016	92,050	92,100	4,135	94,050	94,100	4,254	96,050	96,100	4,373	98,050	98,100	4,492
90,100	90,150	4,019	92,100	92,150	4,138	94,100	94,150	4,257	96,100	96,150	4,376	98,100	98,150	4,495
90,150	90,200	4,022	92,150	92,200	4,141	94,150	94,200	4,260	96,150	96,200	4,379	98,150	98,200	4,498
90,200	90,250	4,025	92,200	92,250	4,144	94,200	94,250	4,263	96,200	96,250	4,382	98,200	98,250	4,501
90,250	90,300	4,028	92,250	92,300	4,147	94,250	94,300	4,266	96,250	96,300	4,385	98,250	98,300	4,504
90,300	90,350	4,031	92,300	92,350	4,150	94,300	94,350	4,269	96,300	96,350	4,388	98,300	98,350	4,507
90,350	90,400	4,034	92,350	92,400	4,153	94,350	94,400	4,272	96,350	96,400	4,391	98,350	98,400	4,510
90,400	90,450	4,037	92,400	92,450	4,156	94,400	94,450	4,275	96,400	96,450	4,394	98,400	98,450	4,513
90,450	90,500	4,040	92,450	92,500	4,159	94,450	94,500	4,278	96,450	96,500	4,397	98,450	98,500	4,516
90,500	90,550	4,043	92,500	92,550	4,162	94,500	94,550	4,281	96,500	96,550	4,400	98,500	98,550	4,519
90,550	90,600	4,046	92,550	92,600	4,165	94,550	94,600	4,284	96,550	96,600	4,403	98,550	98,600	4,522
90,600	90,650	4,049	92,600	92,650	4,168	94,600	94,650	4,287	96,600	96,650	4,406	98,600	98,650	4,524
90,650	90,700	4,052	92,650	92,700	4,171	94,650	94,700	4,290	96,650	96,700	4,409	98,650	98,700	4,527
90,700	90,750	4,055	92,700	92,750	4,174	94,700	94,750	4,293	96,700	96,750	4,412	98,700	98,750	4,530
90,750	90,800	4,058	92,750	92,800	4,177	94,750	94,800	4,296	96,750	96,800	4,415	98,750	98,800	4,533
90,800	90,850	4,061	92,800	92,850	4,180	94,800	94,850	4,299	96,800	96,850	4,418	98,800	98,850	4,536
90,850	90,900	4,064	92,850	92,900	4,183	94,850	94,900	4,302	96,850	96,900	4,421	98,850	98,900	4,539
90,900	90,950	4,067	92,900	92,950	4,186	94,900	94,950	4,305	96,900	96,950	4,424	98,900	98,950	4,542
90,950	91,000	4,070	92,950	93,000	4,189	94,950	95,000	4,308	96,950	97,000	4,427	98,950	99,000	4,545
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$ 4,073	\$93,000	\$93,050	\$ 4,192	\$95,000	\$95,050	\$4,311	\$97,000	\$97,050	\$ 4,429	\$99,000	\$99,050	\$4,548
91,050	91,100	4,076	93,050	93,100	4,195	95,050	95,100	4,314	97,050	97,100	4,432	99,050	99,100	4,551
91,100	91,150	4,079	93,100	93,150	4,198	95,100	95,150	4,316	97,100	97,150	4,435	99,100	99,150	4,554
91,150	91,200	4,082	93,150	93,200	4,201	95,150	95,200	4,319	97,150	97,200	4,438	99,150	99,200	4,557
91,200	91,250	4,085	93,200	93,250	4,204	95,200	95,250	4,322	97,200	97,250	4,441	99,200	99,250	4,560
91,250	91,300	4,088	93,250	93,300	4,207	95,250	95,300	4,325	97,250	97,300	4,444	99,250	99,300	4,563
91,300	91,350	4,091	93,300	93,350	4,210	95,300	95,350	4,328	97,300	97,350	4,447	99,300	99,350	4,566
91,350	91,400	4,094	93,350	93,400	4,212	95,350	95,400	4,331	97,350	97,400	4,450	99,350	99,400	4,569
91,400	91,450	4,097	93,400	93,450	4,215	95,400	95,450	4,334	97,400	97,450	4,453	99,400	99,450	4,572
91,450	91,500	4,100	93,450	93,500	4,218	95,450	95,500	4,337	97,450	97,500	4,456	99,450	99,500	4,575
91,500	91,550	4,103	93,500	93,550	4,221	95,500	95,550	4,340	97,500	97,550	4,459	99,500	99,550	4,578
91,550	91,600	4,106	93,550	93,600	4,224	95,550	95,600	4,343	97,550	97,600	4,462	99,550	99,600	4,581
91,600	91,650	4,108	93,600	93,650	4,227	95,600	95,650	4,346	97,600	97,650	4,465	99,600	99,650	4,584
91,650	91,700	4,111	93,650	93,700	4,230	95,650	95,700	4,349	97,650	97,700	4,468	99,650	99,700	4,587
91,700	91,750	4,114	93,700	93,750	4,233	95,700	95,750	4,352	97,700	97,750	4,471	99,700	99,750	4,590
91,750	91,800	4,117	93,750	93,800	4,236	95,750	95,800	4,355	97,750	97,800	4,474	99,750	99,800	4,593
91,800	91,850	4,120	93,800	93,850	4,239	95,800	95,850	4,358	97,800	97,850	4,477	99,800	99,850	4,596
91,850	91,900	4,123	93,850	93,900	4,242	95,850	95,900	4,361	97,850	97,900	4,480	99,850	99,900	4,599
91,900	91,950	4,126	93,900	93,950	4,245	95,900	95,950	4,364	97,900	97,950	4,483	99,900	99,950	4,602
91,950	92,000	4,129	93,950	94,000	4,248	95,950	96,000	4,367	97,950	98,000	4,486	99,950	100,000	4,605

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1995 IT-1040 TAX TABLE NO. 2

Taxpayers with Ohio Taxable income of \$100,000 or more must use this table:

Ohio taxable income (Line 5)	Tax
\$0 — 5,000	.743% of Ohio taxable income
\$5,000 — 10,000	\$ 37.15 plus 1.486% of excess over \$ 5,000
\$10,000 — 15,000	\$ 111.45 plus 2.972% of excess over \$ 10,000
\$15,000 — 20,000	\$ 260.05 plus 3.715% of excess over \$ 15,000
\$20,000 — 40,000	\$ 445.80 plus 4.457% of excess over \$ 20,000
\$40,000 — 80,000	\$ 1,337.20 plus 5.201% of excess over \$ 40,000
\$80,000 — 100,000	\$ 3,417.60 plus 5.943% of excess over \$ 80,000
\$100,000 — 200,000	\$ 4,606.20 plus 6.9 % of excess over \$100,000
Over 200,000	\$11,506.20 plus 7.5 % of excess over \$200,000

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

IT10 OHIO Information Notice

1995

For the year January 1-December 31, 1995 or other taxable year beginning _____, 1995, and ending _____, 19____

Your first name	Initial	Last name	Your social security number	Filing Status—check only one <input type="checkbox"/> Single Notice <input type="checkbox"/> Joint Notice
If a joint notice, spouse's first name	Initial	Last name	Spouse's social security number	
Home address (number and street)	PLACE LABEL HERE		Apt. No.	
City, town or post office, state and ZIP code			Ohio county	
			Ohio Public School District Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Although you may not be required to file an Ohio Income Tax Return, it is helpful for internal record purposes if you complete this notice and send it to the address listed. If this is done, you may avoid being considered a delinquent taxpayer. However, this notice does not constitute the filing of an income tax return.

CAUTION: The filing of this notice does **not** exempt residents from filing their Ohio School District Income Tax Return, Form SD-100, as explained on page 5.

I AM NOT REQUIRED TO FILE A 1995 OHIO INCOME TAX RETURN BECAUSE:

- I MOVED OUT OF THE STATE OF OHIO IN 1994 AND HAD NO INCOME IN OHIO DURING 1995.
I MOVED TO: _____ DATE MOVED: _____
- IN 1995 I WAS A RESIDENT OF ONE OF THE FOLLOWING STATES (CIRCLE STATE): KENTUCKY, INDIANA, WEST VIRGINIA, MICHIGAN, OR PENNSYLVANIA, AND HAD NO TAXABLE INCOME IN OHIO OTHER THAN COMPENSATION (WAGES, SALARIES, TIPS, OR COMMISSIONS).
- MY OHIO TAX LIABILITY IS REDUCED TO ZERO FOR THE FOLLOWING REASON(S):
 A. RETIREMENT INCOME CREDIT
 B. DEPENDENCY EXEMPTIONS
 C. SENIOR CITIZEN CREDIT
 IF YOU CHECKED THIS BOX, YOU MAY BE ASKED TO PROVIDE A COPY OF YOUR FEDERAL RETURN.
- I AM IN THE MILITARY STATIONED IN OHIO BUT A RESIDENT OF _____, AND MY ONLY SOURCE OF INCOME EARNED IN OHIO IS FROM THE MILITARY. (STATE)
- TAXPAYER DIED BEFORE JANUARY 1, 1995.

SIGN HERE

Your signature _____ Date _____
 Spouse's signature (if filing jointly, BOTH must sign) _____ Telephone Number (optional) _____
 Preparer's Signature and Address (including zip code) _____

MAIL TO:
OHIO DEP'T OF TAXATION
P.O. BOX 2679
COLUMBUS, OHIO 43270-2679

CUT ON DOTTED LINE TO FILE FORM IT-40P

IT40P OHIO EXTENSION PAYMENT VOUCHER 1995

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)	Apt. No.		
City, town or post office, state and ZIP code			

AMOUNT OF THIS PAYMENT _____

NOTE: This is not an extension of time. It is merely a voucher which can be used to make payment of your tax in order to avoid any interest charges. See page 4 for further details.

MAIL TO:
OHIO DEP'T OF TAXATION
P.O. BOX 182131
COLUMBUS, OHIO 43218-2131

Ohio public school district numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter the number of the school district where you lived for the majority of 1995 on the front of the form. Each district is listed under the county in which its largest part is located. Do not use non-public or joint vocational school districts. Non-residents should use 9999.

If you do not know the public school district in which you live, please call the nearest county or city school office whose phone number is listed below. You may also call your county board of elections or county auditor's office.

ADAMS COUNTY (Phone: 544-5586)			
Adams County/Ohio Valley Local S.D.	0101		
ALLEN COUNTY (Phone: 222-1836)			
Allen East Local S.D.	0201		
Bath Local S.D.	0202		
Bluffton Ex. Vil. S.D.	0203		
Delphos City S.D.	0204		
Elida Local S.D.	0205		
Lima City S.D.	0206		
Perry Local S.D.	0207		
Shawnee Local S.D.	0208		
* Spencerville Local S.D.	0209		
ASHLAND COUNTY (Phone: 216-345-6771)			
Ashland City S.D.	0301		
Hillsdale Local S.D.	0302		
* Loudonville-Perrysville Ex. Vil. S.D.	0303		
Mapleton Local S.D.	0304		
ASHTABULA COUNTY (Phone: 576-9023)			
Ashtabula Area City S.D.	0401		
Buckeye Local S.D.	0402		
Conneaut Area City S.D.	0403		
Geneva Area City S.D.	0404		
Grand Valley Local S.D.	0405		
Jefferson Area Local S.D.	0406		
Pymatuning Valley Local S.D.	0407		
ATHENS COUNTY (Phone 593-8001)			
Alexander Local S.D.	0501		
Athens City S.D.	0502		
Federal Hocking Local S.D.	0503		
Nelsonville-York City S.D.	0504		
* Trimble Local S.D.	0505		
AUGLAIZE COUNTY (Phone: 738-3422)			
Minster Local S.D.	0601		
New Bremen Local S.D.	0602		
New Knoxville Local S.D.	0603		
Saint Marys City S.D.	0604		
* Wapakoneta City S.D.	0605		
* Waynesfield-Goshen Local S.D.	0606		
BELMONT COUNTY (Phone: 695-9773)			
Barnesville Ex. Vil. S.D.	0701		
Bellare City S.D.	0702		
Bridgeport Ex. Vil. S.D.	0703		
Martins Ferry City S.D.	0704		
Shadyside Local S.D.	0705		
St. Clairsville-Richland City S.D.	0706		
Union Local S.D.	0707		
BROWN COUNTY (Phone: 378-6118)			
Eastern Local S.D.	0801		
Fayetteville-Perry Local S.D.	0802		
Georgetown Ex. Vil. S.D.	0803		
Ripley-Union-Lewis Local S.D.	0804		
Western Brown Local S.D.	0805		
BUTLER COUNTY (Phone: 887-3710)			
Edgewood City S.D.	0901		
Fairfield City S.D.	0902		
Hamilton City S.D.	0903		
Lakota Local S.D.	0904		
* Madison Local S.D.	0905		
Middletown City S.D.	0906		
* New Miami Local S.D.	0907		
Ross Local S.D.	0908		
Talawanda City S.D.	0909		
CARROLL COUNTY (Phone: 863-1170)			
Brown Local S.D.	1001		
Carrollton Ex. Vil. S.D.	1002		
CHAMPAIGN COUNTY (Phone: 653-5296)			
Graham Local S.D.	1101		
Mechanicsburg Ex. Vil. S.D.	1102		
* Triad Local S.D.	1103		
Urbana City S.D.	1104		
* West Liberty-Salem Local S.D.	1105		
CLARK COUNTY (Phone: 325-7671)			
Mad River-Green Local S.D.	1201		
Northeastern Local S.D.	1203		
Northwestern Local S.D.	1204		
* Southeastern Local S.D.	1205		
Springfield City S.D.	1206		
Springfield Local S.D.	1207		
Tecumseh Local S.D.	1202		
CLERMONT COUNTY (Phone: 753-3114)			
Batavia Local S.D.	1301		
Bethel-Tate Local S.D.	1302		
Clermont-Northeastern Local S.D.	1303		
Felicity-Franklin Local S.D.	1304		
* Goshen Local S.D.	1305		
Millford Ex. Vil. S.D.	1306		
New Richmond Ex. Vil. S.D.	1307		
West Clermont Local S.D.	1308		
Williamsburg Local S.D.	1309		
CLINTON COUNTY (Phone: 382-6921)			
Blanchester Local S.D.	1401		
Clinton-Massie Local S.D.	1402		
East Clinton Local S.D.	1403		
Wilmington City S.D.	1404		
COLUMBIANA COUNTY (Phone: 424-9591)			
Beaver Local S.D.	1501		
Columbiana Ex. Vil. S.D.	1502		
* Crestview Local S.D.	1503		
East Liverpool City S.D.	1504		
East Palestine City S.D.	1505		
Leontonia Ex. Vil. S.D.	1506		
Lisbon Ex. Vil. S.D.	1507		
Salem City S.D.	1508		
Southern Local S.D.	1509		
* United Local S.D.	1510		
Wellsville Local S.D.	1511		
COSHOCTON COUNTY (Phone: 622-2924)			
Coshocton City S.D.	1601		
Ridgewood Local S.D.	1602		
River View Local S.D.	1603		
CRAWFORD COUNTY (Phone: 562-8741)			
* Buckeye Central Local S.D.	1701		
Bucyrus City S.D.	1702		
Colonel Crawford Local S.D.	1703		
Crestline Ex. Vil. S.D.	1704		
Galion City S.D.	1705		
Wynford Local S.D.	1706		
CUYAHOGA COUNTY (Phone: 524-3000)			
Bay Village City S.D.	1801		
Beachwood City S.D.	1802		
Bedford City S.D.	1803		
Berea City S.D.	1804		
Brecksville-Broadview Heights City S.D.	1806		
Brooklyn City S.D.	1807		
Chagrin Falls Ex. Vil. S.D.	1808		
Cleveland City S.D.	1809		
Cleveland Hts.-Univ. Hts. City S.D.	1810		
Cuyahoga Heights Local S.D.	1811		
East Cleveland City S.D.	1812		
Euclid City S.D.	1813		
Fairview Park City S.D.	1814		
Garfield Heights City S.D.	1815		
Independence Local S.D.	1816		
Lakewood City S.D.	1817		
Maple Heights City S.D.	1818		
Mayfield City S.D.	1819		
North Olmsted City S.D.	1820		
North Royalton City S.D.	1821		
Olmsted Falls City S.D.	1822		
Orange City S.D.	1823		
Parma City S.D.	1824		
Richmond Heights Local S.D.	1825		
Rocky River City S.D.	1826		
Shaker Heights City S.D.	1827		
Solon City S.D.	1828		
South Euclid-Lyndhurst City S.D.	1829		
Strongsville City S.D.	1830		
Warrensville Heights City S.D.	1831		
Westlake City S.D.	1832		
DARKE COUNTY (Phone: 548-4915)			
* Ansonia Local S.D.	1901		
* Arcanum-Butler Local S.D.	1902		
* Franklin Monroe Local S.D.	1903		
* Greenville City S.D.	1904		
* Mississinawa Valley Local S.D.	1905		
* Tri-Village Local S.D.	1906		
Versailles Ex. Vil. S.D.	1907		
DEFIANCE COUNTY (Phone: 782-2921)			
Ayersville Local S.D.	2001		
* Central Local S.D.	2002		
* Defiance City S.D.	2003		
* Hicksville Ex. Vil. S.D.	2004		
Northeastern Local S.D.	2005		
DELAWARE COUNTY (Phone: 548-7880)			
* Big Walnut Local S.D.	2101		
* Buckeye Valley Local S.D.	2102		
Delaware City S.D.	2103		
Olentangy Local S.D.	2104		
ERIE COUNTY (Phone: 625-6274)			
Berlin-Milan Local S.D.	2201		
Huron City S.D.	2202		
Kelleys Island Local S.D.	2203		
Margaretta Local S.D.	2204		
Perkins Local S.D.	2205		
Sandusky City S.D.	2206		
Vermilion Local S.D.	2207		
FAIRFIELD COUNTY (Phone: 653-3193)			
Amanda-Clearcreek Local S.D.	2301		
Berne Union Local S.D.	2302		
Bloom Carroll Local S.D.	2303		
* Fairfield Union Local S.D.	2304		
Lancaster City S.D.	2305		
* Liberty Union-Thurston Local S.D.	2306		
* Pickerington Local S.D.	2307		
Walnut Township Local S.D.	2308		
FAYETTE COUNTY (Phone: 335-3010)			
Miami Trace Local S.D.	2401		
Washington Court House City S.D.	2402		
FRANKLIN COUNTY (Phone: 445-3750)			
Bexley City S.D.	2501		
* Canal Winchester Local S.D.	2502		
Columbus City S.D.	2503		
Dublin City S.D.	2513		
Gahanna-Jefferson City S.D.	2506		
Grandview Heights City S.D.	2504		
Groveport Madison Local S.D.	2507		
Hamilton Local S.D.	2505		
Hilliard City S.D.	2510		
Plain Local S.D.	2508		
* Reynoldsburg City S.D.	2509		
South-Western City S.D.	2511		
Upper Arlington City S.D.	2512		
Westerville City S.D.	2514		
Whitehall City S.D.	2515		
Worthington City S.D.	2516		
FULTON COUNTY (Phone: 335-1070)			
Archbold-Area Local S.D.	2601		
* Evergreen Local S.D.	2602		
* Gorham Fayette Local S.D.	2603		
Pettisville Local S.D.	2604		
Pike-Delta-York Local S.D.	2605		
Swanton Local S.D.	2606		
Wauseon Ex. Vil. S.D.	2607		
GALLIA COUNTY (Phone: 446-7883)			
Gallia County Local S.D.	2701		
Gallipolis City S.D.	2702		
GEAUGA COUNTY (Phone: 285-2222)			
* Berkshire Local S.D.	2801		
Cardinal Local S.D.	2802		
Chardon Local S.D.	2803		
Kenston Local S.D.	2804		
Ledgemont Local S.D.	2805		
Newbury Local S.D.	2806		
West Geauga Local S.D.	2807		
GREENE COUNTY (Phone: 372-0091)			
Beavercreek Local S.D.	2901		
* Cedar Cliff Local S.D.	2902		
* Fairborn City S.D.	2903		
* Greeneview Local S.D.	2904		
Sugarcreek Local S.D.	2905		

*School district income tax in effect for 1995.

Xenia City, S.D.	2906
Yellow Springs Ex. Vil. S.D.	2907
GUERNSEY COUNTY (Phone: 439-3558)	
Cambridge City S.D.	3001
East Guernsey Local S.D.	3002
Rolling Hills Local S.D.	3003
HAMILTON COUNTY (Phone: 742-2200)	
Cincinnati City S.D.	3101
Deer Park Community City S.D.	3102
Finnestown Local S.D.	3103
Forest Hills Local S.D.	3104
Indian Hill Ex. Vil. S.D.	3106
Lockland City S.D.	3107
Loveland City S.D.	3108
Madeira City S.D.	3109
Mariemont City S.D.	3110
Mount Healthy City S.D.	3111
North College Hill City S.D.	3112
Northwest Local S.D.	3113
Norwood City S.D.	3114
Oak Hills Local S.D.	3115
Princeton City S.D.	3116
Reading Community City S.D.	3117
Southwest Local S.D.	3118
St. Bernard-Elmwood Place City S.D.	3119
Sycamore Community City S.D.	3120
Three Rivers Local S.D.	3121
Winton Woods City S.D.	3105
* Wyoming City S.D.	3122
HANCOCK COUNTY (Phone: 422-7525)	
Arcadia Local S.D.	3201
* Arlington Local S.D.	3202
* Cory-Rawson Local S.D.	3203
Findlay City S.D.	3204
* Liberty-Benton Local S.D.	3205
* McComb Local S.D.	3206
Van Buren Local S.D.	3207
Vanlue Local S.D.	3208
HARDIN COUNTY (Phone: 674-2288)	
* Ada Ex. Vil. S.D.	3301
* Hardin Northern Local S.D.	3302
Kenton City S.D.	3303
* Ridgemont Local S.D.	3304
* Riverdale Local S.D.	3305
Upper Scioto Valley Local S.D.	3306
HARRISON COUNTY (Phone: 269-2000)	
Conotou Valley Union Local S.D.	3401
Harrison Hills City S.D.	3402
HENRY COUNTY (Phone: 592-1861)	
* Holgate Local S.D.	3501
Liberty Center Local S.D.	3502
Napoleon City S.D.	3503
* Patrick Henry Local S.D.	3504
HIGHLAND COUNTY (Phone: 393-1331)	
Bright Local S.D.	3601
Fairfield Local S.D.	3602
Greenfield Ex. Vil. S.D.	3603
* Hillsboro City S.D.	3604
Lynchburg-Clay Local S.D.	3605
HOCKING COUNTY (Phone: 385-8517)	
Logan-Hocking Local S.D.	3701
HOLMES COUNTY (Phone: 674-1941)	
East Holmes Local S.D.	3801
West Holmes Local S.D.	3802
HURON COUNTY (Phone: 668-1658)	
Bellevue City S.D.	3901
Monroeville Local S.D.	3902
* New London Local S.D.	3903
* Norwalk City S.D.	3904
* South Central Local S.D.	3905
* Western Reserve Local S.D.	3906
Willard City S.D.	3907
JACKSON COUNTY (Phone: 682-7595)	
Jackson City S.D.	4001
Oak Hill Union Local S.D.	4002
Wellston City S.D.	4003
JEFFERSON COUNTY (Phone: 283-3347)	
Buckeye Local S.D.	4101
Edison Local S.D.	4102
Indian Creek Local S.D.	4103
Stuebenville City S.D.	4104
Toronto City S.D.	4105
KNOX COUNTY (Phone: 393-6767)	
* Centerburg Local S.D.	4201
* Danville Local S.D.	4202
East Knox Local S.D.	4203
Fredericktown Local S.D.	4204
Mount Vernon City S.D.	4205

LAKE COUNTY (Phone: 357-2563)	
Fairport Harbor Ex. Vil. S.D.	4301
Kirtland Local S.D.	4302
Madison Local S.D.	4303
Mentor Ex. Vil. S.D.	4304
Painesville City Local S.D.	4305
Painesville Township Local S.D.	4306
Perry Local S.D.	4307
Wickliffe City S.D.	4308
Willoughby-Eastlake City S.D.	4309
LAWRENCE COUNTY (Phone: 532-4223)	
Chesapeake Union Ex. Vil. S.D.	4401
Dawson-Bryant Local S.D.	4402
Fairland Local S.D.	4403
Ironton City S.D.	4404
Rock Hill Local S.D.	4405
South Point Local S.D.	4406
Symmes Valley Local S.D.	4407
LICKING COUNTY (Phone: 349-6084)	
Granville Ex. Vil. S.D.	4501
Heath City S.D.	4502
Johnstown-Monroe Local S.D.	4503
Lakewood Local S.D.	4504
Licking Heights Local S.D.	4505
* Licking Valley Local S.D.	4506
Newark City S.D.	4507
North Fork Local S.D.	4508
Northridge Local S.D.	4509
* Southwest Licking Local S.D.	4510
LOGAN COUNTY (Phone: 599-5195)	
Bellefontaine City S.D.	4601
Benjamin Logan Local S.D.	4602
Indian Lake Local S.D.	4603
* Riverside Local S.D.	4604
LORAIN COUNTY (Phone: 323-7518)	
Amherst Ex. Vil. S.D.	4701
Avon Lake City S.D.	4702
Avon Local S.D.	4703
Clearview Local S.D.	4704
Columbia Local S.D.	4705
Elyria City S.D.	4706
Firelands Local S.D.	4707
Keystone Local S.D.	4708
Lorain City S.D.	4709
Midview Local S.D.	4710
North Ridgeville City S.D.	4711
* Oberlin City S.D.	4712
Sheffield-Sheffield Lake City S.D.	4713
* Wellington Ex. Vil. S.D.	4715
LUCAS COUNTY (Phone: 245-4150)	
Anthony Wayne Local S.D.	4801
Maumee City S.D.	4802
Oregon City S.D.	4803
Ottawa Hills Local S.D.	4804
Springfield Local S.D.	4805
Sylvania City S.D.	4806
Toledo City S.D.	4807
Washington Local S.D.	4808
MADISON COUNTY (Phone: 852-2174)	
* Jefferson Local S.D.	4901
Jonathan Alder Local S.D.	4902
London City S.D.	4903
Madison-Plains Local S.D.	4904
MAHONING COUNTY (Phone: 788-2481)	
Austintown Local S.D.	5001
Boardman Local S.D.	5002
Campbell City S.D.	5003
Canfield Local S.D.	5004
Jackson-Milton Local S.D.	5005
Lowellville Local S.D.	5006
Poland Local S.D.	5007
Sebring Local S.D.	5008
South Range Local S.D.	5009
* Springfield Local S.D.	5010
Sruthers City S.D.	5011
* West Branch Local S.D.	5012
Western Reserve Local S.D.	5013
Youngstown City S.D.	5014
MARION COUNTY (Phone: 387-6625)	
Elgin Local S.D.	5101
Marion City S.D.	5102
Pleasant Local S.D.	5103
Ridgedale Local S.D.	5104
River Valley Local S.D.	5105
MEDINA COUNTY (Phone: 723-6393)	
Black River Local S.D.	5201
Brunswick City S.D.	5202
Buckeye Local S.D.	5203
Cloverleaf Local S.D.	5204
Highland Local S.D.	5205
Medina City S.D.	5206

Wadsworth City S.D.	5207
MEIGS COUNTY (Phone: 992-5592)	
Eastern Local S.D.	5301
Meigs Local S.D.	5302
Southern Local S.D.	5303
MERCER COUNTY (Phone: 586-6628)	
Celina City S.D.	5401
* Coldwater Ex. Vil. S.D.	5402
* Fort Recovery Local S.D.	5406
Marion Local S.D.	5403
Parkway Local S.D.	5405
St. Henry Consolidated Local S.D.	5407
MIAMI COUNTY (Phone: 332-6987)	
Bethel Local S.D.	5501
* Bradford Ex. Vil. S.D.	5502
* Covington Ex. Vil. S.D.	5503
* Miami East Local S.D.	5504
Milton-Union Ex. Vil. S.D.	5505
* Newton Local S.D.	5506
* Piqua City S.D.	5507
Tipp City Ex. Vil. S.D.	5508
Troy City S.D.	5509
MONROE COUNTY (Phone: 472-5801)	
Switzerland of Ohio Local S.D.	5601
MONTGOMERY COUNTY (Phone: 225-4598)	
Brookville Local S.D.	5701
Centerville City S.D.	5702
Dayton City S.D.	5703
Huber Heights City S.D.	5715
Jefferson Township Local S.D.	5704
Kettering City S.D.	5705
Mad River Local S.D.	5706
Miamisburg City S.D.	5707
New Lebanon Local S.D.	5708
Northmont City S.D.	5709
Northridge Local S.D.	5710
Oakwood City S.D.	5711
Trotwood-Madison City S.D.	5712
* Valley View Local S.D.	5713
Vandalia-Butler City S.D.	5714
West Carrollton City S.D.	5716
MORGAN COUNTY (Phone: 962-2377)	
Morgan Local S.D.	5801
MORROW COUNTY (Phone: 946-7070)	
Cardington-Lincoln Local S.D.	5901
* Highland Local S.D.	5902
* Mount Gilead Ex. Vil. S.D.	5903
* Northmor Local S.D.	5904
MUSKINGUM COUNTY (Phone: 452-4518)	
East Muskingum Local S.D.	6001
Franklin Local S.D.	6002
Maysville Local S.D.	6003
Tri-Valley Local S.D.	6004
West Muskingum Local S.D.	6005
Zanesville City S.D.	6006
NOBLE COUNTY (Phone: 732-2084)	
Caldwell Ex. Vil. S.D.	6101
Noble Local S.D.	6102
OTTAWA COUNTY (Phone: 898-1318)	
Benton-Carroll-Salem Local S.D.	6201
Danbury Local S.D.	6202
Genoa Area Local S.D.	6203
Middle Bass Local S.D.	6204
North Bass Local S.D.	6205
Port Clinton City S.D.	6206
Put-In-Bay Local S.D.	6207
PAULDING COUNTY (Phone: 399-4711)	
* Antwerp Local S.D.	6301
* Paulding Ex. Vil. S.D.	6302
* Wayne Trace Local S.D.	6303
PERRY COUNTY (Phone: 342-3502)	
Crooksville Ex. Vil. S.D.	6401
New Lexington City S.D.	6402
Northern Local S.D.	6403
Southern Local S.D.	6404
PICKAWAY COUNTY (Phone: 474-7529)	
Circleville City S.D.	6501
Logan Elm Local S.D.	6502
* Teays Valley Local S.D.	6503
Westfall Local S.D.	6504
PIKE COUNTY (Phone: 289-4171)	
Eastern Local S.D.	6601
Scioto Valley Local S.D.	6602
Waverly City S.D.	6603
Western Local S.D.	6604

*School district income tax in effect for 1995.

PORTAGE COUNTY (Phone: 297-1436)

Aurora City S.D.	6701
Crestwood Local S.D.	6702
Field Local S.D.	6703
James A. Garfield Local S.D.	6704
Kent City S.D.	6705
Ravenna City S.D.	6706
Rootstown Local S.D.	6707
Southeast Local S.D.	6708
Streetsboro City S.D.	6709
Waterloo Local S.D.	6710
Windham Ex. Vil. S.D.	6711

PREBLE COUNTY (Phone: 456-1187)

College Corner Local S.D.	6801
* C. R. Coblenz Local S.D.	6802
* Eaton City S.D.	6803
* Preble Shawnee Local S.D.	6804
Twin Valley Community Local S.D.	6805
Tri-County North Local S.D.	6806

PUTNAM COUNTY (Phone: 523-5951)

Columbus Grove Local S.D.	6901
* Continental Local S.D.	6902
Jennings Local S.D.	6903
Kalida Local S.D.	6904
* Leipsic Local S.D.	6905
* Miller City-New Cleveland Local S.D.	6906
* Ottawa-Glandorf Local S.D.	6907
Ottoville Local S.D.	6908
* Pandora-Gilboa Local S.D.	6909

RICHLAND COUNTY (Phone: 755-5520)

Clear Fork Valley Local S.D.	7001
Crestview Local S.D.	7002
Lexington Local S.D.	7003
Lucas Local S.D.	7004
Madison Local S.D.	7005
Mansfield City S.D.	7006
Ontario Local S.D.	7009
* Plymouth Local S.D.	7007
Shelby City S.D.	7008

ROSS COUNTY (Phone: 775-7229)

Adena Local S.D.	7101
Chillicothe City S.D.	7102
Huntington Local S.D.	7103
* Paint Valley Local S.D.	7104
Scioto Valley Local S.D.	7105
* Union-Scioto Local S.D.	7106
Zane Trace Local S.D.	7107

SANDUSKY COUNTY (Phone: 332-8214)

Clyde-Green Springs Ex. Vil. S.D.	7201
* Fremont City S.D.	7202
Gibsonburg Ex. Vil. S.D.	7203
Lakota Local S.D.	7204
Woodmore Local S.D.	7205

SCIOTO COUNTY (Phone: 354-7761)

Bloom-Vernon Local S.D.	7301
Clay Local S.D.	7302
Green Local S.D.	7303
Minford Local S.D.	7304
New Boston Local S.D.	7305
Northwest Local S.D.	7306
Portsmouth City S.D.	7307
Valley Local S.D.	7308
Washington-Nile Local S.D.	7309
Whealersburg Local S.D.	7310

SENECA COUNTY (Phone: 447-2927)

* Bettsville Local S.D.	7401
Fostoria City S.D.	7402
Hopewell-Loudon Local S.D.	7403
* New Riegel Local S.D.	7404
Old Fort Local S.D.	7405
Seneca East Local S.D.	7406
Tiffin City S.D.	7407

SHELBY COUNTY (Phone: 498-1354)

* Anna Local S.D.	7501
Botkins Local S.D.	7502
* Fairlawn Local S.D.	7503
* Fort Loramie Local S.D.	7504
* Hardin-Houston Local S.D.	7505
Jackson Center Local S.D.	7506
* Russia Local S.D.	7507
Sidney City S.D.	7508

STARK COUNTY (Phone: 492-8136)

Alliance City S.D.	7601
Canton City S.D.	7602
Canton Local S.D.	7603
Fairless Local S.D.	7604
Jackson Local S.D.	7605
Lake Local S.D.	7606
Louisville City S.D.	7607
Marlington Local S.D.	7608
Massillon City S.D.	7609

Minerva Local S.D.	7610
North Canton City S.D.	7611
Northwest Local S.D.	7612
Osnauburg Local S.D.	7613
Perry Local S.D.	7614
Plain Local S.D.	7615
Sandy Valley Local S.D.	7616
Tuslaw Local S.D.	7617

SUMMIT COUNTY (Phone: 945-5600)

Akron City S.D.	7701
Barberton City S.D.	7702
Copley-Fairlawn City S.D.	7703
Coventry Local S.D.	7704
Cuyahoga Falls City S.D.	7705
Green Local S.D.	7707
Hudson Local S.D.	7708
Manchester Local S.D.	7706
Mogadore Local S.D.	7709
Nordonia Hills City S.D.	7710
Norton City S.D.	7711
Revere Local S.D.	7712
Springfield Local S.D.	7713
Stow City S.D.	7714
Tallmadge City S.D.	7715
Twinsburg City S.D.	7716
Woodridge Local S.D.	7717

TRUMBULL COUNTY (Phone: 392-4400)

Bloomfield-Mespo Local S.D.	7801
Bristol Local S.D.	7802
Brookfield Local S.D.	7803
Champion Local S.D.	7804
Girard City S.D.	7807
Howland Local S.D.	7808
Hubbard Ex. Vil. S.D.	7809
Joseph Badger Local S.D.	7810
LaBrae Local S.D.	7811
Lakeview Local S.D.	7812
Liberty Local S.D.	7813
Lordstown Local S.D.	7814
Maplewood Local S.D.	7815
Mathews Local S.D.	7806
McDonald Local S.D.	7816
Newton Falls Ex. Vil. S.D.	7817
Niles City S.D.	7818
Southington Local S.D.	7819
Warren City S.D.	7820
Weathersfield Local S.D.	7821

TUSCARAWAS COUNTY (Phone: 364-1242)

Claymont City S.D.	7901
Dover City S.D.	7902
Garaway Local S.D.	7903
Indian Valley Local S.D.	7904
Newcomerstown Ex. Vil. S.D.	7905
New Philadelphia City S.D.	7906
Strasburg-Franklin Local S.D.	7907
Tuscarawas Valley Local S.D.	7908

UNION COUNTY (Phone: 614-548-7880)

* Fairbanks Local S.D.	8001
Marysville Ex. Vil. S.D.	8002
* North Union Local S.D.	8003

VAN WERT COUNTY (Phone: 238-4746)

Crestview Local S.D.	8101
Lincolnview Local S.D.	8102
Van Wert City S.D.	8104

VINTON COUNTY (Phone: 596-5218)

* Vinton County Local S.D.	8201
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WARREN COUNTY (Phone: 933-2900)

Carlisle Local S.D.	8301
Franklin City S.D.	8304
Kings Local S.D.	8303
Lebanon City S.D.	8305
Little Miami Local S.D.	8306
Mason City S.D.	8307
Springboro Community City S.D.	8302
Wayne Local S.D.	8308

WASHINGTON COUNTY (Phone: 373-6669)

Belpre City S.D.	8401
Fort Frye Local S.D.	8402
Frontier Local S.D.	8403
Marietta City S.D.	8404
Warren Local S.D.	8405
Wolf Creek Local S.D.	8406

WAYNE COUNTY (Phone: 345-6771)

Chippewa Local S.D.	8501
Dalton Local S.D.	8502
Green Local S.D.	8503
North Central Local S.D.	8504
* Northwestern Local S.D.	8505
Orrville City S.D.	8506
Rittman Ex. Vil. S.D.	8507
Southeast Local S.D.	8508
Triway Local S.D.	8509
Wooster City S.D.	8510

WILLIAMS COUNTY (Phone: 636-5078)

Bryan City S.D.	8601
* Edgerton Local S.D.	8602
Edon-Northwest Local S.D.	8603
Millcreek-West Unity Local S.D.	8604
Montpelier Ex. Vil. S.D.	8605
North Central Local S.D.	8606
* Stryker Local S.D.	8607

WOOD COUNTY (Phone: 354-9010)

* Bowling Green City S.D.	8701
Eastwood Local S.D.	8702
* Elmwood Local S.D.	8703
Lake Local S.D.	8704
North Baltimore Local S.D.	8705
Northwood Local S.D.	8706
Otsego Local S.D.	8707
* Perrysburg Ex. Vil. S.D.	8708
Rossford Ex. Vil. S.D.	8709

WYANDOT COUNTY (Phone: 447-2927)

Carey Ex. Vil. S.D.	8801
Mohawk Local S.D.	8802
Upper Sandusky Ex. Vil. S.D.	8803

*School district income tax in effect for 1995.

Telephone Numbers of Selected School Offices

AKRON — Phone: 434-1661

CANTON — Phone: 438-2500

CINCINNATI — Phone: 369-4000

CLEVELAND — Phone: 574-8000

COLUMBUS — Phone: 365-5000

DAYTON — Phone: 461-3000

LORAIN — Phone: 233-2232

TOLEDO — Phone: 729-8200

WARREN — Phone: 841-2321

YOUNGSTOWN — Phone: 744-6900

How To Get Ohio Tax Information By Telephone - **F.A.S.T.**

What is F.A.S.T.?

F.A.S.T. (Fast Answers About State Taxes) is an automated phone system. Recorded tax information will be available 24 hours a day, seven days a week. Refund status information can be accessed from 7:00 A.M. to 11:30 P.M., Monday through Friday.

How do I use F.A.S.T.?

Call the F.A.S.T. telephone number for your area. If you are a touch-tone caller, press 1. If you are a rotary or pulse dial phone caller, please wait for instructions to speak your answers.

How do I use F.A.S.T. to find out about my 1995 IT-1040 or IT-1040EZ refund?

1. Select 1 for Income Tax Information.
2. Select 1 to check the status of your current year's income tax refund.
3. Enter your social security number and refund amount. We will tell you if we have processed your return and when you can expect your refund. You are limited to one refund information call every three days. Refunds take from six to eight weeks.

How do I use F.A.S.T. to answer a tax question?

1. Select 1 for Income Tax Information.
2. Select 2 to listen to state tax information tapes.
3. Enter the three digit code for the question that you want answered. A pre-recorded message will follow. See the questions and three digit codes below. You can ask up to three questions per call.

Do you want to visit in person?

The addresses and telephone numbers for our district offices are found on the back cover of this booklet. These offices are open 8 a.m. to 5 p.m. Monday through Friday.

Do you want to write us?

You may want to write us if you are responding to a notice or a bill or if you want a written response. If you write, be sure to include your social security number. Send your letter to:
Ohio Department of Taxation
P.O. Box 2476
Columbus, Ohio 43266-0076

Do you want personal phone assistance?

Personal telephone assistance service is available 8:30 a.m. to 4:30 p.m. Monday through Friday. The phone numbers are on the back cover of this booklet.

Three-Digit Question Code

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|--|---|
| 100 Where can I pick up Ohio income tax forms? | 300 I moved since I filed my Ohio tax return. How can I get my refund? |
| 101 How can I get a copy of my Ohio income tax return? | 301 My spouse passed away, but my refund check has both our names on it. What should I do? |
| 102 Two voter registration forms were included in the income tax booklet. How and when do I use them to register to vote? | 302 I'm due a refund. Do I still need to file an Ohio income tax return? |
| 200 I moved into Ohio last year. How do I file? | 303 I've either lost my refund check or it was stolen. What should I do? |
| 201 How can I get an extension of time to file my Ohio income tax return? | 400 Why was my Ohio withholding disallowed? |
| 202 Where do I send my Ohio income tax return? | 401 Should I file my Ohio income tax return even though I can't pay? |
| 203 I never received a W-2 form. What do I do? | 402 My bank has notified me that my check was not honored. What should I do? |
| 204 What should I do if the IRS examined and changed my federal income tax return? | 403 Where should I send my payment for my Ohio income taxes? |
| 205 How many years should I keep my Ohio income tax records? | 404 Can I pay my taxes with a credit card? |
| 206 I am currently or was in the military. Do I have to file an Ohio return? | 500 How do I find out what school district I live in? |
| 207 Can my children claim themselves on their Ohio return if I claim them as dependents on my federal and state return? | 501 What do I do if my employer mistakenly withheld Ohio school district income tax? |

F.A.S.T. Telephone Numbers

Akron Residents.....643-3734	Dayton Residents285-6407
Cincinnati Residents852-2880	Toledo Residents245-2657
Cleveland Residents.....787-5218	All other Ohio Residents1(800)282-1784
Columbus Residents.....644-3515	Non-Ohio Residents use.....1(614)644-3515

FORMS AND FILING INFORMATION ARE AVAILABLE BY WRITING OR TELEPHONING ANY OF THE FOLLOWING OFFICES

The Ohio Department of Taxation Offices listed below are open all year from 8:00 a.m. to 5:00 p.m. for your convenience.

State-Wide Toll-Free Service:

Filing Information: 1-800-282-1780
Form Requests: 1-800-282-1782
Refund Information: 1-800-282-1784

Akron Area Residents:

Ohio Department of Taxation
161 S. High Street, Suite 501
Akron, Ohio 44308-1600
216-643-1750

Cincinnati Area Residents:

Ohio Department of Taxation
900 Dalton Ave., at W. 8th Street
Cincinnati, Ohio 45203-1171
513-852-3300

Cleveland Area Residents:

Ohio Department of Taxation
615 W. Superior Avenue
5th Floor, Room 570
Cleveland, Ohio 44113-1891
216-787-3135

Columbus Area Residents:

Ohio Department of Taxation
1880 E. Dublin-Granville Rd.
Columbus, Ohio 43229-3529
614-895-6260

Dayton Area Residents:

Ohio Department of Taxation
Centre City Offices
15 E. Fourth St., Room 510
Dayton, Ohio 45402-2162
513-285-6210

Lima Area Residents:

Ohio Department of Taxation
1303 Bellefontaine Ave.
Lima, Ohio 45804-3199
419-227-4906

Toledo Area Residents:

Ohio Department of Taxation
One Government Center, Suite 1400
Toledo, Ohio 43604-2232
Filing Information: 419-245-2885

Youngstown Area Residents:

Ohio Department of Taxation
Stambaugh Building
44 Federal Plaza Central #300
Youngstown, Ohio 44503-1651
216-742-8550

Zanesville Area Residents:

Ohio Department of Taxation
601 Underwood Street
Zanesville, Ohio 43701-3786
614-453-0628

All Other In-State Residents:

Ohio Department of Taxation
Taxpayer Services
P.O. Box 2476
Columbus, Ohio 43266-0076
614-846-6712

Hearing Impaired:

Telephone service is provided for the hearing impaired by the **Ohio Relay Service**. Operators are available on TDDY machines at 1-800-750-0750.

Many people call and visit us during income tax filing season. Because of the volume of telephone calls, you may not be able to reach us right away or you may have to wait.

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.

The Ohio Department of Taxation is an equal opportunity employer.