



Ohio

Income Tax

1995

IT1040 EZ

Forms and Instructions

This booklet contains 2 copies of **Form IT-1040 EZ**,
for Single Filers With No Dependents

Register to vote

Re-register to change your name

Re-register to change your address

OHIO Department of Taxation
Columbus, Ohio 43270

DEAR OHIO TAXPAYERS

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

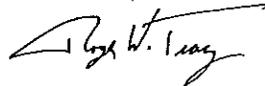
If you are single, have no dependents, and have an income under \$50,000, you may qualify to use the "easier" state tax Form IT-1040EZ. If you are married, have dependents, or make more than \$50,000, you must use the standard Form IT-1040. If you want Form IT-1040, call one of the offices listed on 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 service 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 15 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 faster refund.

Sincerely,



Roger W. Tracy
Tax Commissioner

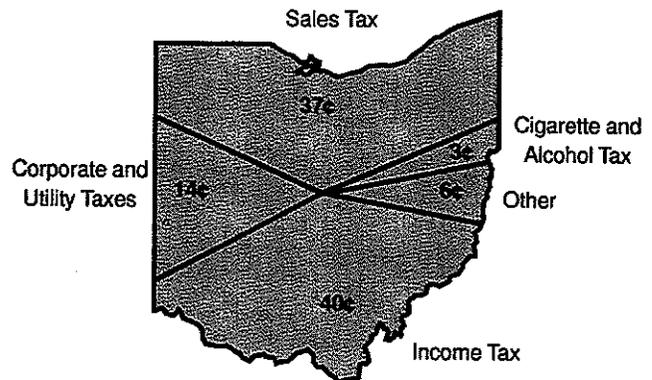
Ohio's Tax Dollars: 1995

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

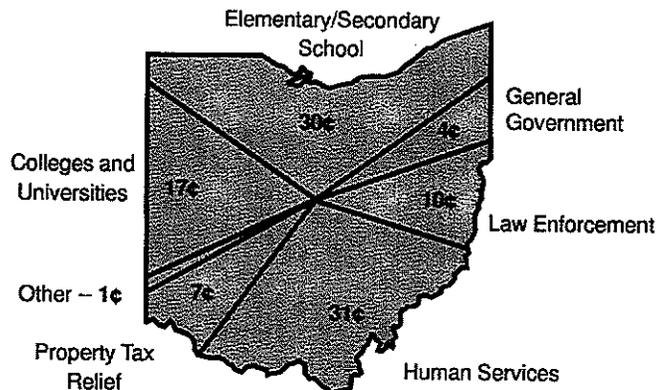
The first chart shows that about 40 cents of each dollar comes from the state income tax and another 37 cents from the state sales tax. The second chart shows that education—public schools and colleges—commands almost half of every state dollar spent. Elementary and secondary schools receive 30 cents 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.

Where the Tax Dollar Comes From



Where the Tax Dollar Goes



GENERAL INFORMATION

As a single filer and a full year Ohio resident, do I have to file an Ohio Income Tax Return?

You have to file an Ohio tax return if you

- 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.

As a single filer, you do not have to file an Ohio tax return if

- Your only source of income is retirement income which is eligible for the retirement income credit AND the credit is the same or larger than the tax.
- Your tax per the tax table is \$0.

What if I have any Ohio adjustments or credits?

It may be to your benefit to use the Ohio Form IT-1040 if you have any Ohio adjustments or credits. The most commonly used Ohio adjustments and credits are listed below. For further explanation, please read the IT-1040 instruction booklet.

Ohio additions to income—

- Non-Ohio state or local government interest and dividends.
- Accumulation distribution from a complex trust.

Ohio deductions from income—

- Federal interest and dividends exempt from state taxation.
- State or municipal income tax refunds included in your income on line 1.
- Disability and survivorship benefits.
- Social security benefits and tier 1 and 2 dual and supplemental railroad retirement benefits.

Ohio credits—

- Political Contributions Credit
- Retirement income credit.
- Lump sum retirement income credit.
- Senior Citizen's Credit.
- Job training credit for displaced workers.

Can dependents file Form IT-1040EZ if their parents claimed them on their tax return?

Yes! Ohio law differs from the federal law by permitting dependents who are claimed on their parent's tax return to claim themselves on the Ohio tax return. For IT-1040EZ filers the exemption deduction and exemption credit are automatically built into the special tax tables found on pages 9 to 11.

When do I use the Ohio voter registration form included 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 it in the space provided and mail 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.

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.

- You can still file Form IT-1040EZ if you meet all eight requirements listed on the back of Form IT-1040EZ.

If you are not an Ohio resident but are stationed in Ohio on military orders, Ohio does not tax your military pay. 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.

- Since you are not a resident of Ohio, you cannot use Form IT-1040EZ. If you determine that you must file an Ohio return, you must use the standard Form IT-1040.

What if a taxpayer has died?

If a single taxpayer died before filing a return for 1995, the taxpayer's 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 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 the **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 calendar year 1995. 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 return and payment to:

Ohio Department of Taxation
P.O. Box 182294
Columbus, Ohio 43218-2294.

What if I need more time to file?

If you need more time to file your Ohio return, you must first qualify for 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 elect to 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 the federal and Ohio extension of time to file your tax return, you can use Form IT-1040EZ **ONLY** if line 3 of this form equals or exceeds 90% of line 2 of this form. If line 3 is less than 90% of line 2, you must use the standard Form IT-1040 if you plan to extend the filing date.

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 extension of time to file.

May I round off cents to the nearest dollar?

Yes, you may round off to the nearest whole dollar and we encourage you to. In rounding off to the nearest whole dollar, you should drop any amount less than 50 cents. Increase amounts from 50 to 99 cents to the next highest dollar.

We have printed zeroes in the cents boxes of lines 1 through 7 of Form IT-1040 EZ. If you do not want to round off, you may enter your cents by writing over the zeroes.

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 12 through 14 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.

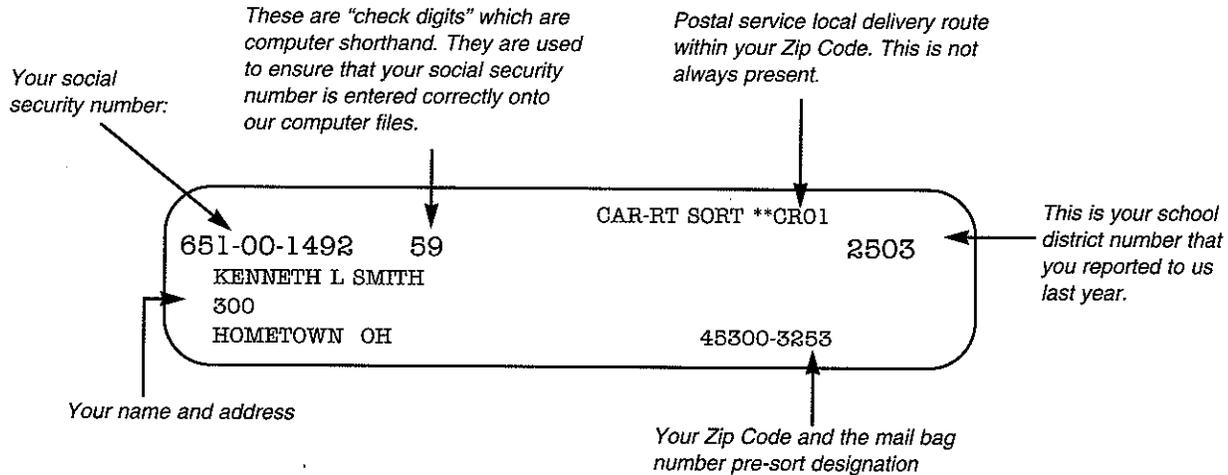
A failure to pay penalty of double the interest charged will be applied if you do not **pay** the full amount of tax by April 15, 1996. However, this penalty may not apply if you have obtained a federal extension of time to file **and** if line 3 of this form equals or exceeds 90% of line 2 (see "What If I need More Time to File?" on page 4).

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-1040EZ 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.

Do not complete the boxed areas for name, address, and social security number if you use a 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 the information in the boxed areas.

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

Form IT-1040EZ may only be used by **single filers with no dependents**.

You must use the standard Ohio Form IT-1040 if you filed your federal tax return using any of the following filing status:

- Married joint
- Married separate
- Head of household
- Qualifying widower with dependent child

Ohio residency status

Form IT-1040EZ may only be used by **full year residents of Ohio**.

If you were a resident of another state for all or part of 1995, you must file the standard Ohio Form IT-1040.

Ohio public school district number

Every school district in Ohio has been given an identification number. These numbers are found on pages 12, 13 and 14 of this booklet. Look up the number for your school district where you lived for the majority of 1995 and write it 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 have tax (line 2) of \$1 or more, you may choose to have \$1 go to this fund by marking an X in the YES box on the return.

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 — Income

Enter the amount from your 1995 federal income tax return.

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

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 — Tax

Find the tax on your income using the tax table found on pages 9 through 11 of this booklet. This special tax table has already given you the \$650 exemption deduction and the \$20 exemption credit.

Line 3 — Ohio Income Tax Withheld

Enter the total amount of Ohio Income tax withheld. This is shown on your W-2 wage and tax statements.

ATTACH READABLE STATE copies of your W-2 Forms to the front of Form IT-1040EZ.

Line 4 — Refund

If line 3 is larger than line 2, you have a refund. Subtract line 2 from line 3 and enter the amount of your refund on line 4.

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.

Line 5 — Amount You Owe

If line 2 is larger than line 3, you owe more tax. Subtract line 3 from line 2 and enter the tax you owe on line 5.

CAUTION: Interest Penalty for not paying enough tax during the year.

You may have to pay an interest penalty if the Amount You Owe (line 5) was more than \$300 and both of the following apply:

- The amount of 1995 Ohio tax withheld (line 3) was less than 90% of your 1995 tax (line 2) less \$300, **and**
- The amount of 1995 Ohio tax withheld was less than 100% of your 1994 tax (line 14, 1994 IT-1040 or line 2, 1994 IT-1040EZ) less \$300.

If you owe an interest penalty, you may choose to have us calculate the interest penalty for you and we will send you a bill. However, if you want to figure the interest penalty yourself on the Ohio Form IT-2210, you must file the standard Form IT-1040 to do so.

Lines 6 and 7 — Natural and Wildlife Areas Check-off

If you have a refund on line 4, 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 6 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 7 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, fishes, 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.

CAUTION: A donation will automatically 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 6 and 7 blank. If you do not have a refund on line 4, 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: Endangered Wildlife Special Account.

Mail your donation to:
Ohio Department of Natural Resources
Deputy Director for Recreation Management
Fountain Square Court
Columbus, Ohio 43224

1995 TAX TABLE FOR FORM IT-1040 EZ

If income (line 1) is: At least: But less than: The tax is:			If income (line 1) is: At least: But less than: The tax is:			If income (line 1) is: At least: But less than: The tax is:			If income (line 1) is: At least: But less than: The tax is:			If income (line 1) is: At least: But less than: The tax is:		
Less than \$4,400			\$6,500			\$9,650			\$12,800			\$15,950		
\$ 0	\$ 3,400	\$ 0	\$ 6,500	\$ 6,550	\$ 30	\$ 9,650	\$ 9,700	\$ 77	\$12,800	\$12,850	\$ 156	\$15,950	\$16,000	\$ 252
3,400	3,450	1	6,550	6,600	31	9,700	9,750	78	12,850	12,900	158	16,000	16,050	254
3,450	3,500	1	6,600	6,650	32	9,750	9,800	78	12,900	12,950	159	16,050	16,100	256
3,500	3,550	1	6,650	6,700	32	9,800	9,850	79	12,950	13,000	161	16,100	16,150	258
3,550	3,600	2	6,700	6,750	33	9,850	9,900	80	13,000	13,050	162	16,150	16,200	260
3,600	3,650	2	6,750	6,800	34	9,900	9,950	81	13,050	13,100	164	16,200	16,250	261
3,650	3,700	2	6,800	6,850	35	9,950	10,000	81	13,100	13,150	165	16,250	16,300	263
3,700	3,750	3	6,850	6,900	35	10,000	10,050	82	13,150	13,200	166	16,300	16,350	265
3,750	3,800	3	6,900	6,950	36	10,050	10,100	83	13,200	13,250	168	16,350	16,400	267
3,800	3,850	4	6,950	7,000	37	10,100	10,150	84	13,250	13,300	169	16,400	16,450	269
3,850	3,900	4	7,000	7,050	38	10,150	10,200	84	13,300	13,350	171	16,450	16,500	271
3,900	3,950	4	7,050	7,100	38	10,200	10,250	85	13,350	13,400	172	16,500	16,550	273
3,950	4,000	5	7,100	7,150	39	10,250	10,300	86	13,400	13,450	174	16,550	16,600	274
4,000	4,050	5	7,150	7,200	40	10,300	10,350	87	13,450	13,500	175	16,600	16,650	276
4,050	4,100	5	7,200	7,250	41	10,350	10,400	87	13,500	13,550	177	16,650	16,700	278
4,100	4,150	6	7,250	7,300	41	10,400	10,450	88	13,550	13,600	178	16,700	16,750	280
4,150	4,200	6	7,300	7,350	42	10,450	10,500	89	13,600	13,650	180	16,750	16,800	282
4,200	4,250	7	7,350	7,400	43	10,500	10,550	90	13,650	13,700	181	16,800	16,850	284
4,250	4,300	7	7,400	7,450	44	10,550	10,600	90	13,700	13,750	183	16,850	16,900	286
4,300	4,350	7	7,450	7,500	44	10,600	10,650	91	13,750	13,800	184	16,900	16,950	287
4,350	4,400	8	7,500	7,550	45	10,650	10,700	92	13,800	13,850	186	16,950	17,000	289
\$4,400			\$7,550			\$10,700			\$13,850			\$17,000		
\$ 4,400	\$ 4,450	\$ 8	\$ 7,550	\$ 7,600	\$ 46	\$10,700	\$10,750	\$ 94	13,850	13,900	187	17,000	17,050	291
4,450	4,500	8	7,600	7,650	46	10,750	10,800	95	13,900	13,950	189	17,050	17,100	293
4,500	4,550	9	7,650	7,700	47	10,800	10,850	97	13,950	14,000	190	17,100	17,150	295
4,550	4,600	9	7,700	7,750	48	10,850	10,900	98	14,000	14,050	192	17,150	17,200	297
4,600	4,650	10	7,750	7,800	49	10,900	10,950	100	14,050	14,100	193	17,200	17,250	299
4,650	4,700	10	7,800	7,850	49	10,950	11,000	101	14,100	14,150	195	17,250	17,300	300
4,700	4,750	10	7,850	7,900	50	11,000	11,050	103	14,150	14,200	196	17,300	17,350	302
4,750	4,800	11	7,900	7,950	51	11,050	11,100	104	14,200	14,250	198	17,350	17,400	304
4,800	4,850	11	7,950	8,000	52	11,100	11,150	106	14,250	14,300	199	17,400	17,450	306
4,850	4,900	11	8,000	8,050	52	11,150	11,200	107	14,300	14,350	201	17,450	17,500	308
4,900	4,950	12	8,050	8,100	53	11,200	11,250	109	14,350	14,400	202	17,500	17,550	310
4,950	5,000	12	8,100	8,150	54	11,250	11,300	110	14,400	14,450	204	17,550	17,600	312
5,000	5,050	13	8,150	8,200	55	11,300	11,350	112	14,450	14,500	205	17,600	17,650	313
5,050	5,100	13	8,200	8,250	55	11,350	11,400	113	14,500	14,550	207	17,650	17,700	315
5,100	5,150	13	8,250	8,300	56	11,400	11,450	114	14,550	14,600	208	17,700	17,750	317
5,150	5,200	14	8,300	8,350	57	11,450	11,500	116	14,600	14,650	210	17,750	17,800	319
5,200	5,250	14	8,350	8,400	58	11,500	11,550	117	14,650	14,700	211	17,800	17,850	321
5,250	5,300	14	8,400	8,450	58	11,550	11,600	119	14,700	14,750	213	17,850	17,900	323
5,300	5,350	15	8,450	8,500	59	11,600	11,650	120	14,750	14,800	214	17,900	17,950	325
5,350	5,400	15	8,500	8,550	60	11,650	11,700	122	14,800	14,850	216	17,950	18,000	326
5,400	5,450	15	8,550	8,600	61	11,700	11,750	123	14,850	14,900	217	18,000	18,050	328
\$5,450			\$8,600			\$11,750			\$14,900			\$18,050		
\$ 5,450	\$ 5,500	\$ 16	\$ 8,600	\$ 8,650	\$ 61	\$11,750	\$11,800	\$ 125	14,900	14,950	219	18,050	18,100	330
5,500	5,550	16	8,650	8,700	62	11,800	11,850	126	14,950	15,000	220	18,100	18,150	332
5,550	5,600	17	8,700	8,750	63	11,850	11,900	128	15,000	15,050	221	18,150	18,200	334
5,600	5,650	17	8,750	8,800	64	11,900	11,950	129	15,050	15,100	223	18,200	18,250	336
5,650	5,700	18	8,800	8,850	64	11,950	12,000	131	15,100	15,150	224	18,250	18,300	338
5,700	5,750	18	8,850	8,900	65	12,000	12,050	132	15,150	15,200	226	18,300	18,350	339
5,750	5,800	19	8,900	8,950	66	12,050	12,100	134	15,200	15,250	227	18,350	18,400	341
5,800	5,850	20	8,950	9,000	67	12,100	12,150	135	15,250	15,300	229	18,400	18,450	343
5,850	5,900	20	9,000	9,050	67	12,150	12,200	137	15,300	15,350	230	18,450	18,500	345
5,900	5,950	21	9,050	9,100	68	12,200	12,250	138	15,350	15,400	232	18,500	18,550	347
5,950	6,000	22	9,100	9,150	69	12,250	12,300	140	15,400	15,450	233	18,550	18,600	349
6,000	6,050	23	9,150	9,200	70	12,300	12,350	141	15,450	15,500	235	18,600	18,650	351
6,050	6,100	23	9,200	9,250	70	12,350	12,400	143	15,500	15,550	236	18,650	18,700	352
6,100	6,150	24	9,250	9,300	71	12,400	12,450	144	15,550	15,600	238	18,700	18,750	354
6,150	6,200	25	9,300	9,350	72	12,450	12,500	146	15,600	15,650	239	18,750	18,800	356
6,200	6,250	26	9,350	9,400	73	12,500	12,550	147	15,650	15,700	241	18,800	18,850	358
6,250	6,300	26	9,400	9,450	73	12,550	12,600	149	15,700	15,750	243	18,850	18,900	360
6,300	6,350	27	9,450	9,500	74	12,600	12,650	150	15,750	15,800	245	18,900	18,950	362
6,350	6,400	28	9,500	9,550	75	12,650	12,700	152	15,800	15,850	247	18,950	19,000	364
6,400	6,450	29	9,550	9,600	75	12,700	12,750	153	15,850	15,900	248	19,000	19,050	365
6,450	6,500	29	9,600	9,650	76	12,750	12,800	155	15,900	15,950	250	19,050	19,100	367

THIS TAX TABLE CANNOT BE USED FOR THE STANDARD FORM IT-1040

1995 TAX TABLE FOR FORM IT-1040 EZ (Continued)

If income (line 1) is:														
At least:	But less than:	The tax is:	At least:	But less than:	The tax is:	At least:	But less than:	The tax is:	At least:	But less than:	The tax is:	At least:	But less than:	The tax is:
\$19,100			\$22,250			\$25,400			\$28,550			\$31,700		
\$19,100	\$19,150	\$ 369	\$22,250	\$22,300	\$ 498	\$25,400	\$25,450	\$ 639	\$28,550	\$28,600	\$ 779	\$31,700	\$31,750	\$ 919
19,150	19,200	371	22,300	22,350	500	25,450	25,500	641	28,600	28,650	781	31,750	31,800	922
19,200	19,250	373	22,350	22,400	503	25,500	25,550	643	28,650	28,700	783	31,800	31,850	924
19,250	19,300	375	22,400	22,450	505	25,550	25,600	645	28,700	28,750	786	31,850	31,900	926
19,300	19,350	377	22,450	22,500	507	25,600	25,650	648	28,750	28,800	788	31,900	31,950	928
19,350	19,400	378	22,500	22,550	509	25,650	25,700	650	28,800	28,850	790	31,950	32,000	931
19,400	19,450	380	22,550	22,600	512	25,700	25,750	652	28,850	28,900	792	32,000	32,050	933
19,450	19,500	382	22,600	22,650	514	25,750	25,800	654	28,900	28,950	795	32,050	32,100	935
19,500	19,550	384	22,650	22,700	516	25,800	25,850	656	28,950	29,000	797	32,100	32,150	937
19,550	19,600	386	22,700	22,750	518	25,850	25,900	659	29,000	29,050	799	32,150	32,200	939
19,600	19,650	388	22,750	22,800	521	25,900	25,950	661	29,050	29,100	801	32,200	32,250	942
19,650	19,700	390	22,800	22,850	523	25,950	26,000	663	29,100	29,150	804	32,250	32,300	944
19,700	19,750	391	22,850	22,900	525	26,000	26,050	665	29,150	29,200	806	32,300	32,350	946
19,750	19,800	393	22,900	22,950	527	26,050	26,100	668	29,200	29,250	808	32,350	32,400	948
19,800	19,850	395	22,950	23,000	529	26,100	26,150	670	29,250	29,300	810	32,400	32,450	951
19,850	19,900	397	23,000	23,050	532	26,150	26,200	672	29,300	29,350	812	32,450	32,500	953
19,900	19,950	399	23,050	23,100	534	26,200	26,250	674	29,350	29,400	815	32,500	32,550	955
19,950	20,000	401	23,100	23,150	536	26,250	26,300	677	29,400	29,450	817	32,550	32,600	957
20,000	20,050	403	23,150	23,200	538	26,300	26,350	679	29,450	29,500	819	32,600	32,650	960
20,050	20,100	404	23,200	23,250	541	26,350	26,400	681	29,500	29,550	821	32,650	32,700	962
20,100	20,150	406	23,250	23,300	543	26,400	26,450	683	29,550	29,600	824	32,700	32,750	964
\$20,150			\$23,300			\$26,450			\$29,600			\$32,750		
\$20,150	\$20,200	\$ 408	\$23,300	\$23,350	\$ 545	\$26,450	\$26,500	\$ 685	\$29,600	\$29,650	\$ 826	\$32,750	\$32,800	\$ 966
20,200	20,250	410	23,350	23,400	547	26,500	26,550	688	29,650	29,700	828	32,800	32,850	968
20,250	20,300	412	23,400	23,450	549	26,550	26,600	690	29,700	29,750	830	32,850	32,900	971
20,300	20,350	414	23,450	23,500	552	26,600	26,650	692	29,750	29,800	833	32,900	32,950	973
20,350	20,400	416	23,500	23,550	554	26,650	26,700	694	29,800	29,850	835	32,950	33,000	975
20,400	20,450	417	23,550	23,600	556	26,700	26,750	697	29,850	29,900	837	33,000	33,050	977
20,450	20,500	419	23,600	23,650	558	26,750	26,800	699	29,900	29,950	839	33,050	33,100	980
20,500	20,550	421	23,650	23,700	561	26,800	26,850	701	29,950	30,000	841	33,100	33,150	982
20,550	20,600	423	23,700	23,750	563	26,850	26,900	703	30,000	30,050	844	33,150	33,200	984
20,600	20,650	425	23,750	23,800	565	26,900	26,950	705	30,050	30,100	846	33,200	33,250	986
20,650	20,700	427	23,800	23,850	567	26,950	27,000	708	30,100	30,150	848	33,250	33,300	988
20,700	20,750	429	23,850	23,900	570	27,000	27,050	710	30,150	30,200	850	33,300	33,350	991
20,750	20,800	431	23,900	23,950	572	27,050	27,100	712	30,200	30,250	853	33,350	33,400	993
20,800	20,850	434	23,950	24,000	574	27,100	27,150	714	30,250	30,300	855	33,400	33,450	995
20,850	20,900	436	24,000	24,050	576	27,150	27,200	717	30,300	30,350	857	33,450	33,500	997
20,900	20,950	438	24,050	24,100	578	27,200	27,250	719	30,350	30,400	859	33,500	33,550	1,000
20,950	21,000	440	24,100	24,150	581	27,250	27,300	721	30,400	30,450	861	33,550	33,600	1,002
21,000	21,050	443	24,150	24,200	583	27,300	27,350	723	30,450	30,500	864	33,600	33,650	1,004
21,050	21,100	445	24,200	24,250	585	27,350	27,400	726	30,500	30,550	866	33,650	33,700	1,006
21,100	21,150	447	24,250	24,300	587	27,400	27,450	728	30,550	30,600	868	33,700	33,750	1,009
21,150	21,200	449	24,300	24,350	590	27,450	27,500	730	30,600	30,650	870	33,750	33,800	1,011
\$21,200			\$24,350			\$27,500			\$30,650			\$33,800		
\$21,200	\$21,250	\$ 451	\$24,350	\$24,400	\$ 592	\$27,500	\$27,550	\$ 732	\$30,650	\$30,700	\$ 873	\$33,800	\$33,850	\$1,013
21,250	21,300	454	24,400	24,450	594	27,550	27,600	734	30,700	30,750	875	33,850	33,900	1,015
21,300	21,350	456	24,450	24,500	596	27,600	27,650	737	30,750	30,800	877	33,900	33,950	1,017
21,350	21,400	458	24,500	24,550	599	27,650	27,700	739	30,800	30,850	879	33,950	34,000	1,020
21,400	21,450	460	24,550	24,600	601	27,700	27,750	741	30,850	30,900	882	34,000	34,050	1,022
21,450	21,500	463	24,600	24,650	603	27,750	27,800	743	30,900	30,950	884	34,050	34,100	1,024
21,500	21,550	465	24,650	24,700	605	27,800	27,850	746	30,950	31,000	886	34,100	34,150	1,026
21,550	21,600	467	24,700	24,750	607	27,850	27,900	748	31,000	31,050	888	34,150	34,200	1,029
21,600	21,650	469	24,750	24,800	610	27,900	27,950	750	31,050	31,100	890	34,200	34,250	1,031
21,650	21,700	471	24,800	24,850	612	27,950	28,000	752	31,100	31,150	893	34,250	34,300	1,033
21,700	21,750	474	24,850	24,900	614	28,000	28,050	755	31,150	31,200	895	34,300	34,350	1,035
21,750	21,800	476	24,900	24,950	616	28,050	28,100	757	31,200	31,250	897	34,350	34,400	1,038
21,800	21,850	478	24,950	25,000	619	28,100	28,150	759	31,250	31,300	899	34,400	34,450	1,040
21,850	21,900	480	25,000	25,050	621	28,150	28,200	761	31,300	31,350	902	34,450	34,500	1,042
21,900	21,950	483	25,050	25,100	623	28,200	28,250	763	31,350	31,400	904	34,500	34,550	1,044
21,950	22,000	485	25,100	25,150	625	28,250	28,300	766	31,400	31,450	906	34,550	34,600	1,046
22,000	22,050	487	25,150	25,200	627	28,300	28,350	768	31,450	31,500	908	34,600	34,650	1,049
22,050	22,100	489	25,200	25,250	630	28,350	28,400	770	31,500	31,550	910	34,650	34,700	1,051
22,100	22,150	492	25,250	25,300	632	28,400	28,450	772	31,550	31,600	913	34,700	34,750	1,053
22,150	22,200	494	25,300	25,350	634	28,450	28,500	775	31,600	31,650	915	34,750	34,800	1,055
22,200	22,250	496	25,350	25,400	636	28,500	28,550	777	31,650	31,700	917	34,800	34,850	1,058

THIS TAX TABLE CANNOT BE USED FOR THE STANDARD FORM IT-1040

1995 TAX TABLE FOR FORM IT-1040 EZ (Continued)

If income (line 1) is:														
At least:	But less than:	The tax is:	At least:	But less than:	The tax is:	At least:	But less than:	The tax is:	At least:	But less than:	The tax is:	At least:	But less than:	The tax is:
\$34,850			\$38,000			\$41,150			\$44,300			\$47,450		
\$34,850	\$34,900	\$1,060	\$38,000	\$38,050	\$1,200	\$41,150	\$41,200	\$1,345	\$44,300	\$44,350	\$1,508	\$47,450	\$47,500	\$1,672
34,900	34,950	1,062	38,050	38,100	1,202	41,200	41,250	1,347	44,350	44,400	1,511	47,500	47,550	1,675
34,950	35,000	1,064	38,100	38,150	1,205	41,250	41,300	1,350	44,400	44,450	1,514	47,550	47,600	1,677
35,000	35,050	1,066	38,150	38,200	1,207	41,300	41,350	1,352	44,450	44,500	1,516	47,600	47,650	1,680
35,050	35,100	1,069	38,200	38,250	1,209	41,350	41,400	1,355	44,500	44,550	1,519	47,650	47,700	1,683
35,100	35,150	1,071	38,250	38,300	1,211	41,400	41,450	1,358	44,550	44,600	1,521	47,700	47,750	1,685
35,150	35,200	1,073	38,300	38,350	1,214	41,450	41,500	1,360	44,600	44,650	1,524	47,750	47,800	1,688
35,200	35,250	1,075	38,350	38,400	1,216	41,500	41,550	1,363	44,650	44,700	1,527	47,800	47,850	1,690
35,250	35,300	1,078	38,400	38,450	1,218	41,550	41,600	1,365	44,700	44,750	1,529	47,850	47,900	1,693
35,300	35,350	1,080	38,450	38,500	1,220	41,600	41,650	1,368	44,750	44,800	1,532	47,900	47,950	1,696
35,350	35,400	1,082	38,500	38,550	1,222	41,650	41,700	1,371	44,800	44,850	1,534	47,950	48,000	1,698
35,400	35,450	1,084	38,550	38,600	1,225	41,700	41,750	1,373	44,850	44,900	1,537	48,000	48,050	1,701
35,450	35,500	1,087	38,600	38,650	1,227	41,750	41,800	1,376	44,900	44,950	1,540	48,050	48,100	1,703
35,500	35,550	1,089	38,650	38,700	1,229	41,800	41,850	1,378	44,950	45,000	1,542	48,100	48,150	1,706
35,550	35,600	1,091	38,700	38,750	1,231	41,850	41,900	1,381	45,000	45,050	1,545	48,150	48,200	1,709
35,600	35,650	1,093	38,750	38,800	1,234	41,900	41,950	1,384	45,050	45,100	1,547	48,200	48,250	1,711
35,650	35,700	1,095	38,800	38,850	1,236	41,950	42,000	1,386	45,100	45,150	1,550	48,250	48,300	1,714
35,700	35,750	1,098	38,850	38,900	1,238	42,000	42,050	1,389	45,150	45,200	1,553	48,300	48,350	1,716
35,750	35,800	1,100	38,900	38,950	1,240	42,050	42,100	1,391	45,200	45,250	1,555	48,350	48,400	1,719
35,800	35,850	1,102	38,950	39,000	1,243	42,100	42,150	1,394	45,250	45,300	1,558	48,400	48,450	1,722
35,850	35,900	1,104	39,000	39,050	1,245	42,150	42,200	1,397	45,300	45,350	1,560	48,450	48,500	1,724
\$35,900			\$39,050			\$42,200			\$45,350			\$48,500		
\$35,900	\$35,950	\$1,107	\$39,050	\$39,100	\$1,247	\$42,200	\$42,250	\$1,399	\$45,350	\$45,400	\$1,563	\$48,500	\$48,550	\$1,727
35,950	36,000	1,109	39,100	39,150	1,249	42,250	42,300	1,402	45,400	45,450	1,566	48,550	48,600	1,729
36,000	36,050	1,111	39,150	39,200	1,251	42,300	42,350	1,404	45,450	45,500	1,568	48,600	48,650	1,732
36,050	36,100	1,113	39,200	39,250	1,254	42,350	42,400	1,407	45,500	45,550	1,571	48,650	48,700	1,735
36,100	36,150	1,116	39,250	39,300	1,256	42,400	42,450	1,410	45,550	45,600	1,573	48,700	48,750	1,737
36,150	36,200	1,118	39,300	39,350	1,258	42,450	42,500	1,412	45,600	45,650	1,576	48,750	48,800	1,740
36,200	36,250	1,120	39,350	39,400	1,260	42,500	42,550	1,415	45,650	45,700	1,579	48,800	48,850	1,742
36,250	36,300	1,122	39,400	39,450	1,263	42,550	42,600	1,417	45,700	45,750	1,581	48,850	48,900	1,745
36,300	36,350	1,124	39,450	39,500	1,265	42,600	42,650	1,420	45,750	45,800	1,584	48,900	48,950	1,748
36,350	36,400	1,127	39,500	39,550	1,267	42,650	42,700	1,423	45,800	45,850	1,586	48,950	49,000	1,750
36,400	36,450	1,129	39,550	39,600	1,269	42,700	42,750	1,425	45,850	45,900	1,589	49,000	49,050	1,753
36,450	36,500	1,131	39,600	39,650	1,272	42,750	42,800	1,428	45,900	45,950	1,592	49,050	49,100	1,755
36,500	36,550	1,133	39,650	39,700	1,274	42,800	42,850	1,430	45,950	46,000	1,594	49,100	49,150	1,758
36,550	36,600	1,136	39,700	39,750	1,276	42,850	42,900	1,433	46,000	46,050	1,597	49,150	49,200	1,761
36,600	36,650	1,138	39,750	39,800	1,278	42,900	42,950	1,436	46,050	46,100	1,599	49,200	49,250	1,763
36,650	36,700	1,140	39,800	39,850	1,280	42,950	43,000	1,438	46,100	46,150	1,602	49,250	49,300	1,766
36,700	36,750	1,142	39,850	39,900	1,283	43,000	43,050	1,441	46,150	46,200	1,605	49,300	49,350	1,768
36,750	36,800	1,144	39,900	39,950	1,285	43,050	43,100	1,443	46,200	46,250	1,607	49,350	49,400	1,771
36,800	36,850	1,147	39,950	40,000	1,287	43,100	43,150	1,446	46,250	46,300	1,610	49,400	49,450	1,774
36,850	36,900	1,149	40,000	40,050	1,289	43,150	43,200	1,449	46,300	46,350	1,612	49,450	49,500	1,776
36,900	36,950	1,151	40,050	40,100	1,292	43,200	43,250	1,451	46,350	46,400	1,615	49,500	49,550	1,779
\$36,950			\$40,100			\$43,250			\$46,400			\$49,550		
\$36,950	\$37,000	\$1,153	\$40,100	\$40,150	\$1,294	\$43,250	\$43,300	\$1,454	\$46,400	\$46,450	\$1,618	\$49,550	\$49,600	\$1,781
37,000	37,050	1,156	40,150	40,200	1,296	43,300	43,350	1,456	46,450	46,500	1,620	49,600	49,650	1,784
37,050	37,100	1,158	40,200	40,250	1,298	43,350	43,400	1,459	46,500	46,550	1,623	49,650	49,700	1,787
37,100	37,150	1,160	40,250	40,300	1,300	43,400	43,450	1,462	46,550	46,600	1,625	49,700	49,750	1,789
37,150	37,200	1,162	40,300	40,350	1,303	43,450	43,500	1,464	46,600	46,650	1,628	49,750	49,800	1,792
37,200	37,250	1,165	40,350	40,400	1,305	43,500	43,550	1,467	46,650	46,700	1,631	49,800	49,850	1,794
37,250	37,300	1,167	40,400	40,450	1,307	43,550	43,600	1,469	46,700	46,750	1,633	49,850	49,900	1,797
37,300	37,350	1,169	40,450	40,500	1,309	43,600	43,650	1,472	46,750	46,800	1,636	49,900	49,950	1,800
37,350	37,400	1,171	40,500	40,550	1,312	43,650	43,700	1,475	46,800	46,850	1,638	49,950	50,000	1,802
37,400	37,450	1,173	40,550	40,600	1,314	43,700	43,750	1,477	46,850	46,900	1,641			
37,450	37,500	1,176	40,600	40,650	1,316	43,750	43,800	1,480	46,900	46,950	1,644			
37,500	37,550	1,178	40,650	40,700	1,319	43,800	43,850	1,482	46,950	47,000	1,646			
37,550	37,600	1,180	40,700	40,750	1,321	43,850	43,900	1,485	47,000	47,050	1,649			
37,600	37,650	1,182	40,750	40,800	1,324	43,900	43,950	1,488	47,050	47,100	1,651			
37,650	37,700	1,185	40,800	40,850	1,326	43,950	44,000	1,490	47,100	47,150	1,654			
37,700	37,750	1,187	40,850	40,900	1,329	44,000	44,050	1,493	47,150	47,200	1,657			
37,750	37,800	1,189	40,900	40,950	1,332	44,050	44,100	1,495	47,200	47,250	1,659			
37,800	37,850	1,191	40,950	41,000	1,334	44,100	44,150	1,498	47,250	47,300	1,662			
37,850	37,900	1,194	41,000	41,050	1,337	44,150	44,200	1,501	47,300	47,350	1,664			
37,900	37,950	1,196	41,050	41,100	1,339	44,200	44,250	1,503	47,350	47,400	1,667			
37,950	38,000	1,198	41,100	41,150	1,342	44,250	44,300	1,506	47,400	47,450	1,670			

THIS TAX TABLE CANNOT BE USED FOR THE STANDARD FORM IT-1040

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		
Bellaire 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		
Milford 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
Finneytown 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)	
Conotton 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
Struthers 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)	
Switzlerland 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
Osnaburg 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
Lincolnvlew 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 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 Residents	285-6407
Cincinnati Residents	852-2880	Toledo Residents	245-2657
Cleveland Residents	787-5218	All other Ohio Residents	1(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 a.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.