

OHIO

Ohio
Individual Income Tax

1998

Forms and Instructions

This booklet contains 2 copies of
Form IT-1040, the standard Ohio income tax form AND
Form IT-1040 EZ, the short Ohio income tax form.

**Tax Reduction explained on page 2.
Look now for details.**

New Expanded IT-1040EZ Forms Enclosed

- * Three out of five taxpayers can use it!
- * It's fast and easy to complete!
- * Only Fifteen Lines!

OHIO Department of Taxation
Columbus, Ohio 43270

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Use this label on your
income tax return. If you
use a professional tax
preparer, give the label to
the preparer with your
other tax information.
Use of the label speeds
up the processing of your
return.

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New for 1998

New Expanded EZ:

We have redesigned the IT-1040EZ to allow more taxpayers to use the "easier" form.

Exemption Increased:

Your personal exemption deduction was increased for 1998. The personal exemption claimed by the taxpayer and their spouse has been set at \$950. The dependent exemption remains at \$1,050.

Dear Ohio Taxpayer:

These are your 1998 Ohio Income Tax Return Forms IT-1040EZ and IT-1040 with Instructions. Thank you for making the Ohio tax system work by filing your tax returns on a timely basis.

Eligibility to use the Form IT-1040EZ has been significantly expanded this year. You may be able to use the "easier" income tax return if:

- 1) you are a full year Ohio resident and*
- 2) your only deduction is for state or municipal income tax overpayments and*
- 3) your only credits are the joint filing credit and the exemption credit.*

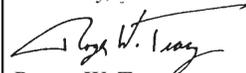
Check the more detailed instructions on page 4 to see if you qualify.

Due to law changes, your personal exemption has been increased to \$950 and the dependent exemption is \$1,050 for 1998. In addition, tax rates were reduced by 9.339% from the statutory rate. For more information regarding this tax reduction, please read below.

Our job at the Ohio Department of Taxation is to make it as easy as possible for you to meet your tax obligation. We have a computerized telephone system called F.A.S.T. (fast answers about state taxes). Please see page 38 for more details. Forms and instructions are available at [HTTP://www.state.oh.us/tax/](http://www.state.oh.us/tax/) which is our internet "address".

Please call, visit or write us if you have any questions or comments.

Sincerely,



*Roger W. Tracy
Tax Commissioner*

THE TAX TABLES REFLECT A 9.339% DECREASE FROM THE TAX RATES ESTABLISHED BY LAW

Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Ohio ended its 1998 fiscal year with a significant surplus, therefore Ohio tax rates for 1998 have been reduced.

The tax tables on pages 22 to 32 show the tax before and after reduction. The crossed-out amount is the tax before reduction. The amount shown in the shaded area is the tax after reduction.

Use the shaded part of the tax tables to determine your 1998 Ohio income taxes.

Use these tax tables for 1998 Ohio taxes only.

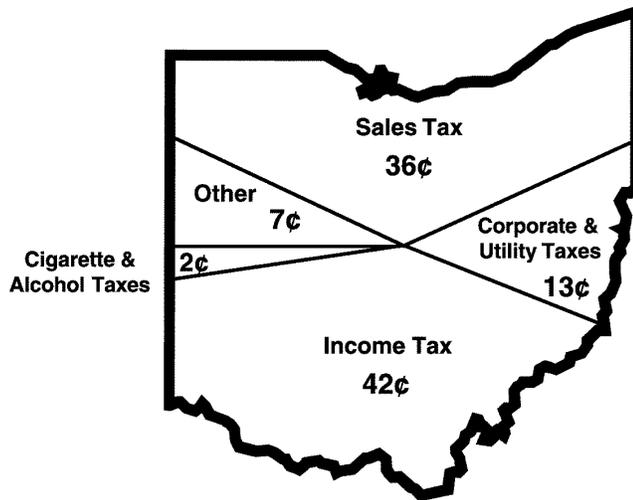
Ohio's Tax Dollars: 1998

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

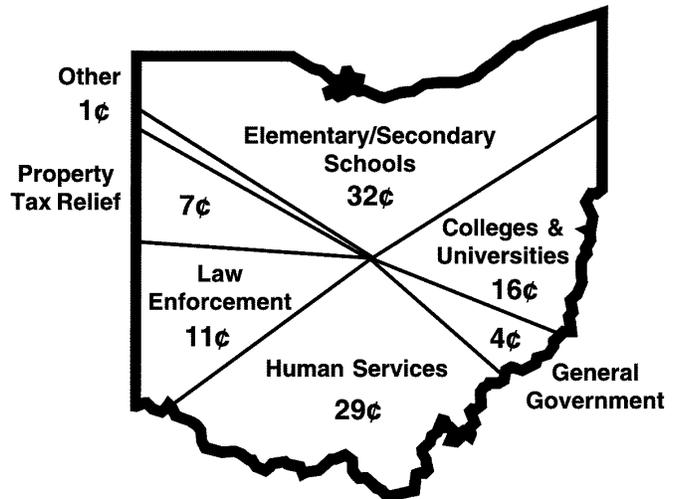
The first chart shows that about 42 cents of each dollar comes from the state income tax, and another 36 cents from the state sales tax. The second chart shows that education--public schools and colleges--commands almost half of every state dollar spent. Elementary and secondary schools receive 32 cents from each dollar while colleges and universities are allocated 16 cents. The full range of human services is supported by a 29-cent share. When combined with education, these three categories total 77 cents or three-fourths of every tax dollar.

These figures represent the state's General Revenue Fund for the fiscal year which ended June 30, 1998, excluding welfare reimbursement.

Where the Tax Dollar Comes From



Where the Tax Dollar Goes



Which form should I use?	Why spend unnecessary time preparing your Ohio taxes? If you are a full year Ohio resident who does not make estimated payments, you may be eligible to file the new expanded Form IT-1040EZ. There are restrictions as to deductions and credits allowed on the new "EZ"; so, please read the instructions carefully.	
	USE IT-1040EZ	USE IT-1040
Residency Status	If you were a full year Ohio resident for 1998.	For any Residency Status.
Filing Status	For any filing status.	For any filing status.
Dependents	For all personal and dependent exemptions that you are entitled to claim.	For all personal and dependent exemptions that you are entitled to claim.
Ohio Adjustments to Income	If you have no Ohio adjustments to income or if your only adjustment is for state or municipal income tax overpayments included in your federal adjusted gross income.	If you have Ohio adjustments to income in addition to, or other than, state or municipal income tax overpayments included in your federal adjusted gross income. Please see Schedule A on the back of Form IT-1040 for a complete list of the Ohio adjustments or read the instructions found in this booklet.
Tax Credits	If you have no credits other than the exemption credit and joint filing credit.	For all applicable Ohio credits. Some common credits include: *Retirement income credit *Senior citizen's credit *Child and dependent care credit *Lump sum retirement credit *Job training credit *Ohio political contributions credit *Resident credit
Payments	If you have no payments or credits other than withholding shown on Form(s) W-2 and 1099.	If you have any of the following: *Withholding from all sources *Estimated tax payments *Payments made with Form IT-40P

General Information

**Tax
Return
Required**

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 non-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. There are some people who do not have to file an Ohio income tax return.

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

- * Have completed Schedule A (on the back of the Ohio Form IT-1040).
- * Had Ohio tax withheld.
- * Are due an Ohio income tax refund.
- * Are single, under age 65, AND your Federal Adjusted Gross Income is \$4,050 or more.
- * Are single, age 65 or over, AND your Federal Adjusted Gross Income is \$8,750 or more.
- * Are married, filing jointly, under age 65, AND your Federal Adjusted Gross Income is \$7,450 or more.
- * Are married, filing jointly, age 65 or over, AND your Federal Adjusted Gross Income is \$11,150 or more.

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

- * Your only source of income is retirement income (as defined on page 19, line 46 instructions) which is eligible for the Retirement Income Credit AND the credit (line 46) 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).

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 Information Notice (IT-10) on page 37 of this booklet.



Where and When do I File?

File on or before April 15, 1999 for calendar year 1998. Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year. Mail your return to the address noted below. If you do not owe any taxes with your return and you are not expecting a refund, send your return to the address for Refunds and Credits.

IT-1040 REFUND/CREDIT REQUESTED OHIO DEPARTMENT OF TAXATION PO BOX 2679 COLUMBUS OH 43270-2679	IT-1040EZ REFUND REQUESTED OHIO DEPARTMENT OF TAXATION PO BOX 182294 COLUMBUS OH 43218-2294
IT-1040 PAYMENT ENCLOSED OHIO DEPARTMENT OF TAXATION PO BOX 2057 COLUMBUS OH 43270-2057	IT-1040EZ PAYMENT ENCLOSED OHIO DEPARTMENT OF TAXATION PO BOX 182850 COLUMBUS OH 43218-2850



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.



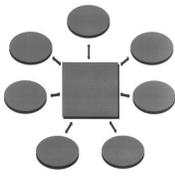
Can Dependent Children Claim Themselves if They File Their Own Tax Return?

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

Receipt?

What if I Want a Receipt to Prove That I Paid?

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.



How do Investors in a Pass-Through Entity Report Income?

A pass-through entity is generally a partnership, S corporation or limited liability company treated as a partnership for federal income tax purposes.

Investors in a pass-through entity must file Form IT-1040. However, such investors do not have to file Form IT-1040 if **ALL** of the following apply:

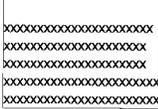
- * the investor is a full year nonresident AND
- * the pass-through entity files Form IT-4708 on behalf of the investor AND
- * the investor has no other Ohio source income or if the investor has other Ohio source income, that income is also reported on other IT-4708's.



How do Nonresidents or Part-Year Residents Engaged in Business Apportion 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 apportion their income inside of and outside of Ohio. If you are an investor who files Form IT-1040, you may use Form IT-2023 to help determine the proper amount of credit to claim in Schedule D of Form IT-1040.

Last Will And Testament



Form 1310
Statement of Person
Claiming Refund



What If a Taxpayer Has Died?

If a taxpayer died before filing a return for 1998, 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 add an executor's name).



What if I Need More Time to File?

If you need more time to file your Ohio return, you must first 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 IRS automatic extension (IRS Form 4868) and if you have 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.

Even 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, 1999. Ohio Form IT-40P should accompany your payment. Be sure you write your social security number on your check and the phrase "1998 IT-40P Payment". You must file a standard Form IT-1040 to claim the IT-40P payment.

You will owe interest and could owe penalties on any amount of the 1998 tax which you do not pay by April 15, 1999 — 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?".



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 fail to file your Ohio Income Tax Return by 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, 1999. However, this penalty may not apply if you 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, 1999) 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 1998 is 9% and for 1999 is 8%.



May I Round to the Nearest Dollar?

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

**Estimate
Yes or
No?**

Do I Have to Pay Estimated Tax in 1999?

You must pay estimated tax if your 1998 tax after withholding will be more than \$300.

If you are required to pay estimated tax, file a 1999 Ohio Estimated Income Tax Return (Form IT-1040ES). You can get this form from one of the offices listed on page 39 of this booklet.

CAUTION: 1999 estimated tax payments are due on April 15, 1999, June 15, 1999, September 15, 1999 and January 18, 2000.

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 1999 tax after withholding is less than \$300. File a revised Form IT-4 (Employee Withholding Exemption Certificate) with your employer.

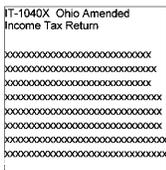


What if I Am In the Military?

If you are an Ohio resident, your entire federal adjusted gross income including your military pay is taxed by Ohio even if you spent no time in Ohio during 1998. Ohio will allow you to calculate a tax credit if your non-military pay was taxed by another state. See Schedule C.

If you are not an Ohio resident, Ohio does not tax your military pay. Ohio will tax your non-military pay included in your federal adjusted gross income if the non-military pay was earned in Ohio. Income from a non-military Ohio job or Ohio rental property would be taxable to Ohio. See Schedule D.

What if I am unsure of my state of residency? See Ohio residency status on page 9.



What if I Need to Correct my Income Tax Return After I Mail It?

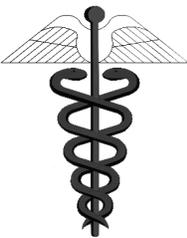
Any change or correction to your return can be made by filing an Amended Ohio Income Tax Return (Form IT-1040X). You can get this form off the Internet (see page 2 letter) or by contacting one of the offices listed on page 39 of this booklet. If you correct your federal income tax return or if you are audited by the Internal Revenue Service, you must file Ohio Form IT-1040X 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 file your Ohio amended return within 60 days of the final determination of the federal change.



Do I Have to File a School District Income Tax Form?

Certain Ohio school districts have an additional income tax. These school districts are marked with an asterisk (*) on pages 33 to 35 in this booklet. If you lived in one of these districts during all or part of 1998, 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 that 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 page 39 of this booklet.



What Is a Medical Savings Account and What Are The Qualifications?

A medical savings account is used to pay eligible medical expenses of the account holder, the account holder's spouse, and qualified dependents. A medical savings account can be opened by or on behalf of a person that participates in either a sickness and accident plan, a plan offered by a Health Maintenance Organization, or a self-funded employer sponsored health benefit plan pursuant to the federal Employee Retirement Income Security Act (ERISA).

An administrator must be designated for a medical savings account at the time the account is opened. The designated administrator must be one of the following:

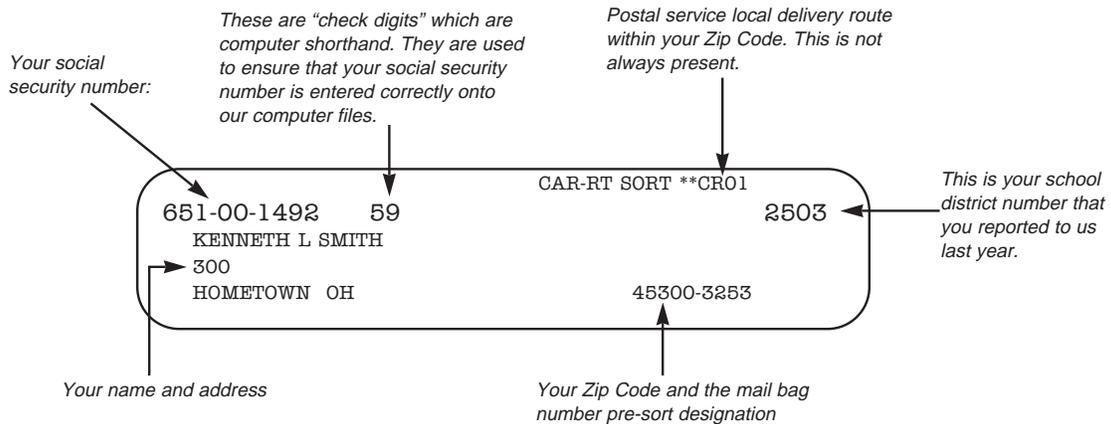
- * a federally or state chartered bank, savings and loan association, savings bank, or credit union;
- * a trust company authorized to act as fiduciary;
- * an insurer authorized under Ohio's insurance laws;
- * a dealer or a salesperson licensed under Ohio's securities laws;
- * an administrator licensed under Ohio's third party administrator law;
- * a certified public accountant;
- * an employer that administers an employee benefit plan or
- * a health maintenance organization.

Account holders are generally permitted to withdraw the funds at any time for any reason. However, account administrators **may not release any funds during the year of deposit** except for reimbursement of eligible medical expenses. Any withdrawals for a non-qualifying medical purpose may result in increased Ohio taxes. An "eligible" medical expense would include any expense for a service rendered by, or for an article, device or drug prescribed by a licensed health care provider or a Christian Science practitioner.

A qualified dependent is any of the following:

- * the account holder's child if under 19 years of age or if under 23 years of age if a full-time student at an accredited college or university,
- * the account holder's child who is not self-sufficient due to physical or mental disorders or impairments, or
- * the account holder's child who is legally entitled to the provision of proper or necessary subsistence who is not otherwise emancipated, married, or a member of the armed forces of the United States.

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.

Instructions for top of the forms

Name, address, social security number, and county

Did you receive a label with the correct information?

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, you cannot use the label.

NO



If you received a label with incorrect information, cross out any errors and print the correct information on the label. Add any missing items (such as an apartment number).

If you didn’t receive a label, please print or type your name, address and social security number in the spaces provided. If this is a joint return, print or type both names and social security numbers in the spaces provided.

Write the first four letters of the name of your county where you live.

Filing status

Mark the box next to your filing status. Your filing status will be the same as the one you used on your federal income tax form this year with the following exceptions:

Mark the single box on your Ohio return if on your federal return you marked the box qualifying widow(er) with dependent child.

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.

Ohio public school district number

Every school district in Ohio has been given an identification number. These numbers are found on pages 33, 34 and 35 of this booklet.

Look up the number for your school district that you lived in for the majority of 1998 and write it in the space provided. Non-residents should enter 9999 in the space provided.

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 you were domiciled outside of Ohio all year. Write the name of the state where you resided for 1998 in the space provided.

***Part Year Resident.** Mark this box if you moved into or out of Ohio during 1998 not counting being away temporarily. Enter the dates you **were** an Ohio resident in the space provided.

Caution: Part-year residents should use the non-resident credit in schedule D for income earned while a resident of another state (see page 21).

If you are unsure of your state of residency, Ohio law provides that you will be considered a nonresident of Ohio if you meet **all** of the following requirements:

*During the entire taxable year you had at least one abode outside of Ohio, AND

*You spent no more than 120 days in Ohio during the taxable year, AND

*You attach to your tax return a statement, signed under the penalties of perjury, declaring that (i) you were not domiciled in Ohio at any time during the taxable year and (ii) you had at least one place of abode outside Ohio during the entire taxable year.

Such individuals who earn and receive all income outside of Ohio will not have an Ohio tax liability. Such individuals who do earn or receive some income within Ohio will be able to claim the nonresident credit with respect to all items of income not earned or received in Ohio.

It is important that individuals submitting the affidavit appreciate the complete ramifications of submitting this statement. Other state agencies (such as the Ohio Board of Regents, the Ohio Bureau of Motor Vehicles, and the Ohio Elections Division of the Ohio Secretary of State) may no longer recognize you as a resident of Ohio if you submit such a statement to the Ohio Department of Taxation.

Ohio political party fund

The Ohio General Assembly established this fund to support public financing of Ohio political parties. Monies from this 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 not related to any particular candidate or election.

If you file a single return and have a tax (line 14 of Form IT-1040 or Line 10 of Form IT-1040EZ) 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 Form IT-1040 or Line 10 of Form IT-1040EZ) of \$2 or more, each of you may choose to have \$1 go to this fund or each may choose not to. Marking YES will not increase the tax due 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 the 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 Ohio cities, other states and provinces, 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 and penalty may also be charged.

Keep this notice with your records. It may help you if we ask for further information. If you have any questions about the rules for filing or giving information, please call or visit any of our offices.

Form IT-1040EZ Line by Line Instructions

EZ Line 1 — Federal Adjusted Gross Income

Enter the amount from your 1998 federal income tax return.

Use: Form 1040, line 33 OR
Form 1040A, line 18 OR
Form 1040EZ, line 4 OR
Form 1040-TEL, adjusted gross income.

STOP 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.

EZ Line 2 — State or Municipal Overpayments

Deduct on line 2 the amount of state and municipal income tax overpayments appearing on line 10 of your Federal Form 1040.

EZ Line 3 — Ohio Adjusted Gross Income

Deduct line 2 from line 1.

EZ Line 4 — Exemptions and Dependents.

Personal Exemption for You and Your Spouse

You get a personal exemption of \$950 for yourself and an additional \$950 for your spouse if you are filing a joint return. To assist you in this calculation, you may use the personal and dependent exemption worksheet.

Dependent Exemptions

Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support AND claim on your federal tax return. You get a \$1,050 deduction for each dependent exemption. Note that the amount allowed for a dependent exemption is different than the amount allowed for a personal exemption. Write the number of your dependents on line 3 of the personal and dependent worksheet.

What personal exemptions and dependent exemptions can I claim?

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

- Children being claimed as dependents on their parents' Ohio tax return may claim the \$950 personal exemption on their own Ohio tax return and their parents may use the \$1,050 dependent exemption for that same child on the parents' Ohio tax return.

Personal and Dependent Exemption Worksheet

Line 1. Personal exemption for yourself 1. \$ 950
Line 2. If joint return, enter \$950 for your spouse..... 2. \$ _____
Line 3. Number of dependents that you claim _____ times \$1,050..... 3. \$ _____
Line 4. Total of lines 1, 2, and 3. 4. \$ _____
Enter the amount shown on line 4 of this worksheet on line 4 of your form IT-1040EZ.

EZ Line 5 — Ohio Taxable Income

Subtract line 4 from line 3. If the amount on line 4 is larger than line 3, enter "0" on line 5. You do not owe any Ohio income tax. If you had Ohio tax withheld, you must complete the rest of the return to get a refund.

EZ Line 6 — Ohio Tax before Credits

Figure your tax on your Ohio taxable income using the tax tables on pages 22 through 32.

- * If your taxable income is less than \$100,000, your tax has been figured for you as shown in Table 1.
- * If your taxable income is \$100,000 or more, you must use Table 2.

EZ Line 7 — Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 7.

EZ Line 8 — Tax less Exemption

Subtract line 7 from line 6.

- * If your total credit on line 7 is larger than your tax on line 6, enter a "0" on line 8 and line 10.

EZ Line 9 — Joint Filing Credit

If you are a married couple filing a joint Ohio income tax return, you may be entitled to a joint filing credit. You can take this credit **only** if **each** spouse has Ohio Adjusted Gross Income 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 in the first column on the following page. The second column then tells you what percent of your tax on line 8 will be your Joint Filing Credit. Multiply your tax by this percent and enter the amount on line 9. Enter the percent in the space provided.

EZ Line 9 — Joint Filing Credit Cont'd

- * If you do not qualify for the Joint Filing Credit, enter "0" on line 9.
- * If you do qualify for the Joint Filing Credit, figure it this way:

If your Ohio taxable income (line 5) is:	Your credit is:
\$25,000 or less	20% of line 8
More than \$25,000 but not more than \$50,000	15% of line 8
More than \$50,000 but not more than \$75,000	10% of line 8
More than \$75,000	5% of line 8

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

EXAMPLE: If your Ohio taxable income on line 5 was \$23,000 AND the tax amount on line 8, is \$486.00, THEN the Joint Filing Credit will be $\$486.00 \times .20 = \97.20 .

If either spouse does not have a W-2 form showing \$500 or more of Ohio income, you must attach a separate statement to your return explaining what the income is.

EZ Line 10 — Tax less Joint Filing Credit

Subtract line 9 from line 8.

EZ Line 11 — Ohio Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement (W-2, W-2G or 1099R) Form(s) in box 18.

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

EZ Line 12 — Refund

If line 11 is larger than line 10, you have a refund. Subtract line 10 from line 11 and enter the amount of your refund on line 12.

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

EZ Line 13 — Amount You Owe

If line 10 is larger than line 11, you owe more tax. Subtract line 11 from line 10 and enter the tax you owe on line 13.

Caution: You may be charged interest penalty for not paying enough tax during the year. You may have to pay an interest penalty if the Amount You Owe (line 13) is more than \$300 and both of the following apply:

- * The amount of your 1998 Ohio tax withheld (line 11) is less than 90% of your 1998 tax (line 10) less \$300, and
- * The amount of your 1998 Ohio tax withheld was less than 100% of your 1997 tax (line 14, 1997 IT-1040 or line 2, 1997 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 your interest penalty yourself on the Ohio Form IT-2210, you must file the standard Form IT-1040 to do so.

EZ Line 14 and 15 — Wildlife and Natural Areas Donations Checkoff

If you have a refund on line 12, 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 to express their sincere appreciation to those taxpayers who supported the protection of Ohio's natural heritage last year.

Line 14 may be used to benefit Ohio's endangered wildlife and to increase the wildlife diversity in the state. The Division of Wildlife uses your donation to acquire and restore critical habitat, reintroduce and reestablish various wildlife species to Ohio, increase awareness and appreciation of wildlife diversity through educational programs and conduct research projects of critical importance to wildlife populations.

Line 15 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. Give nature a chance - support natural areas.

CAUTION: You should not deduct the amount of your donation from your refund. Any donations shown will automatically reduce the amount of the refund that will be sent to you. If you decide to donate, this decision is final. If you do not wish to donate, leave lines 14 and 15 blank.

If you do not have a refund on line 12 but you want to donate to protect Ohio's natural heritage; DON'T DO IT ON YOUR INCOME TAX FORM.

A more complete explanation of the Natural Areas and Wildlife checkoff donations, including how to donate when you don't have a refund can be found in the IT-1040 line instruction for lines 21 and 22 on pages 14 and 15.



Form IT-1040 Line by Line Instructions

Line 1 — Federal Adjusted Gross Income

Enter the amount from your 1998 federal income tax return.

Use: Form 1040, line 33 OR
Form 1040A, line 18 OR
Form 1040EZ, line 4 OR
Form 1040-Tel, adjusted gross income

STOP 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 45) on the back of the return has a list of additions and deductions to your Ohio income. Turn to pages 16, 17 and 18 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 45 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

Personal Exemption For You and Your Spouse

You get a personal exemption of \$950 for *yourself* and an additional \$950 for your *spouse* if you are filing a joint return. To assist you in this calculation, you may use the personal and dependent exemption worksheet.

Dependent Exemptions

Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your Federal income tax return. You get a \$1,050 deduction for each dependent exemption. Note that the amount allowed for a dependent exemption is different than the amount allowed for a personal exemption. Write the number of your dependents on line 3 of the personal and dependent exemption worksheet.

What personal exemptions and dependent exemptions can I claim?

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

- Children being claimed as dependents on their parents' Ohio tax return may claim the \$950 personal exemption on their own Ohio tax return and their parents may use the \$1,050 dependent exemption for that same child on the parents' Ohio tax return.

Personal and Dependent Exemption Worksheet

Line 1. Personal Exemption for yourself 1. \$ 950
Line 2. If joint return, enter \$950 for your spouse..... 2. \$ _____
Line 3. Number of dependents that you claim _____ times \$1,050..... 3. \$ _____
Line 4. Total of lines 1, 2, and 3. 4. \$ _____
Enter the amount shown on line 4 of this worksheet on line 4 of your tax return.

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 tax tables on pages 22 through 32.

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Table 1 on pages 22 through 31, or you may use Table 2 on page 32.
- If your taxable income is \$100,000 or more, you must use Table 2 on page 32 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 19 and 20 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 53 onto line 7.
- If you have no credits from Schedule B, enter "0" on line 7.

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 total number of personal and dependent 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 and line 14.

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 below. 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. Enter the percent in the space provided. **This credit is limited to a maximum of \$650.**

STOP 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 other sources of qualifying income totaling \$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 33 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, enter "0" on line 11.

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

If your Ohio taxable income (Line 5) is:	Your credit is:
\$25,000 or less	20% of line 10
More than \$25,000 but not more than \$50,000	15% of line 10
More than \$50,000 but not more than \$75,000	10% of line 10
More than \$75,000	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 \$486.00, THEN

The Joint Filing Credit will be \$486.00

$$\begin{array}{r} \$486.00 \\ \times .20 \\ \hline \$97.20 = \text{Joint Filing Credit} \end{array}$$

- 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 21 for instructions on who qualifies for 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 "S" corporation or a limited liability company, you may qualify for a business credit. Nonrefundable business credits must be calculated on **Schedule E** (available at any of our offices listed on page 39 of this booklet). A refundable Jobs Credit is available for qualifying businesses. See the instructions for line 17a for further information.

NONREFUNDABLE BUSINESS CREDITS INCLUDE:

- Credits for manufacturing investments
- Enterprise Zone Credits
- Grape Production Credit
- Credits for Child Care
- Export Sales Credit
- Edison Credit
- Brownfield Credit

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. If your total credits on line 13 are more or equal to your tax on line 12, enter "0" on line 14.

Line 15 — Ohio Income Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement (W-2, W-2G or 1099R) Form(s) in box 18.

- **ATTACH READABLE STATE** copies of your W-2, W-2G 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 1998 and Amount of 1997 Overpayment Credited to 1998

Enter the total estimated income tax payments submitted on your 1998 Form IT-1040ES including payments made on Form IT-40P plus any overpayment you credited to 1998 from your 1997 IT-1040 line 23.

STOP 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 17a — 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 17a. 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, call the Ohio Department of Development at (614) 466-4551.

Line 17b — Refundable Pass-Through Entity Credits

If you are a direct or indirect investor in a pass-through entity that filed and paid Ohio tax on Form IT-4708 (Master Return for Pass-through Entities) or Form IT-1140, you should enter the amount of tax paid on your behalf.

Investors who claim this credit for taxes paid on their behalf must attach Federal K-1's which reflect the amount of Ohio tax paid.

The K-1 should show the amount of the distributive share of income; the amount of Ohio tax paid; the legal name of the entity; and the entity's federal employer identification number (FEIN).

Enter the total of lines 17a and 17b on line 17.

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 1998 Ohio tax withheld, including pass-through entity tax withheld (lines 15 and 17b, 1998 IT-1040) is less than both of the following:

- 90% of your 1998 Ohio income tax (line 14, 1998 IT-1040) less \$300; and
- 100% of your 1997 Ohio income tax (line 14, 1997 IT-1040 or line 2 1997 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 find 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 1998 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.

 **If you have an overpayment on line 20 of your 1998 Form IT-1040 but 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 1999) or the net amount on line 24.**

Line 21 and 22 — Wildlife and Natural Areas 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 benefit Ohio's endangered wildlife and to increase the wildlife diversity in the state. The Division of Wildlife uses your donation to acquire and restore critical habitat, reintroduce and reestablish various wildlife species to Ohio, increase awareness and appreciation of wildlife diversity through educational programs and conduct research projects of critical importance to wildlife populations. Donations to this fund have enabled the Division of Wildlife to increase the number of nesting bald eagles, reintroduce river otters, peregrine falcons, paddlefish, and trumpeter swans. With 127 animals classified as endangered in the state and critical habitat being lost to development, the effort is far from finished.

Please join us in securing a future for wildlife currently in jeopardy by making a donation. Your financial help will benefit native wildlife and enhance the quality of life for all Ohioans.



Line 22 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!

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.

STOP 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 1999 Estimated Income Tax

You may apply part or all of your overpayment on line 20 to your 1999 Ohio Income Tax. Enter on line 23 the amount of the overpayment that you want to apply to 1999. However, if you want to credit your entire overpayment to 1999 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.

STOP 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 for 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 non-Ohio state governments and their local governments not included in your Federal Adjusted Gross Income.

Line 26 — U.S. Government Obligations/Complex Trust Income

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

Also, 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 27 — Pass-Through Entity Addback

Add any Form IT-1140 taxes shown on your Federal K-1's.

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 — Non-qualifying Medical Savings Account Withdrawals

SEE WORKSHEET ON PAGE 18.

Line 30 — Total Additions

Enter the total of lines 25, 26, 27, 28, and 29.

Deductions

STOP Any amounts deducted on lines 31 through 43 must be included in your Federal Adjusted Gross Income, line 1 of the Ohio Return.

Line 31 — Federal Interest and Dividends

Enter interest income (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 32 — Neighboring States

Residents of Indiana, Kentucky, West Virginia, Michigan or Pennsylvania do not have to file an Ohio income tax return if:

- you were a full year resident of one of these states
- your only source of income was from wages, salaries, tips, or commissions and
- you did not have Ohio tax withheld.

You should pay tax in your home state on this income. If Ohio tax was withheld on this income, you must file an Ohio tax return to get your refund. Deduct your entire income on line 32.

If you were a part-year resident of Ohio **or** if you had additional sources of income from Ohio, you cannot use this deduction. Instead, you must use the part-year resident and nonresident credit in Schedule D.

Note: Residents of these neighboring states who work in Ohio should complete Form IT-4NR and give it to their employer to stop Ohio withholding for 1999.

STOP Wages, salaries, tips and commissions earned by Ohio residents in these neighboring states will be taxed by Ohio. If your employer withheld tax for the wrong state, you must file with the other state for your refund. Do not include the amount withheld for the other state on line 15.

Line 33 — State or Municipal Refund

Deduct on line 33 the amount of state and municipal income tax overpayments appearing on line 10 of your Federal Form 1040.

Line 34 — 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 46 for the proper treatment of retirement benefits.)
- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries.

Line 35 — Federal Targeted Jobs Tax Credit/Work Opportunity Tax Credit

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

Line 36 — Social Security and Some Railroad 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
- Railroad Disability and Unemployment Benefits

Line 37 — Interest from Ohio Public and Purchase Obligations and the Gain from the Sale or Disposition of Ohio Public Obligations

Deduct interest income earned from Ohio Public and Purchase Obligations if the interest income is included in your Federal Adjusted Gross Income. You may also deduct any gains resulting from the sale or disposition of Ohio Public Obligations to the extent such amounts are included in your Federal Adjusted Gross Income.

Line 38 — Ohio Tuition Credits

Deduct the increase in value of prepaid tuition credits/units used for higher education in 1998 in excess of the original purchase price to the extent the increase is included in your Federal Adjusted Gross Income. However, you cannot deduct the increase in value of (i) refunded tuition credits/units (because the funds were not used for college costs), (ii) refunded supplemental tuition credits/units, and (iii) used supplemental credits/units.

You may deduct the decrease in value of refunded tuition credits/units if the loss was not deducted in arriving at Federal Adjusted Gross Income.

The Prepaid Tuition Program was created in 1989 by the Ohio General Assembly as a way for Ohio families to start paying for their children's college tuition at today's prices while their children are young. Prepaid tuition can be used at any accredited college in the country and is backed by the full faith and credit of the State of Ohio. It is administered by the Ohio Tuition Trust Authority, a state agency. For more information about Ohio's Prepaid Tuition Program, please call the Tuition Trust at 1-800-AFFORD-IT (233-6734) or 1-800-589-OTTA (6882).

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 1998 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 1997 federal income tax return. In 1998, he received a reimbursement of \$200 of the medical expenses from his insurance company which he reported as income on line 21 of his 1998 federal income tax return. Mr. Brown is entitled to deduct the \$200 reimbursement on line 39 of his Ohio income tax return.

STOP Do not deduct on this line state or municipal income tax overpayments (see line 33).

Line 40 — Repayment of Income Reported in a Prior Year

If in 1998 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 1998 federal income tax return for the amount repaid **or** you claimed a tax credit on your 1998 federal income tax return based upon the amount repaid, **and**
- The repayment has not otherwise reduced your Federal Adjusted Gross Income for 1998 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 1997 and included the bonus in his 1997 Federal Adjusted Gross Income. In 1998, the employer informed John that he must repay \$200 of the bonus because the amount was computed in error. John repaid the amount in 1998. 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 your 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.

STOP 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 1998, 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 1998 for health insurance coverage for 1998 for you, your spouse and dependents	1.	_____
2. a. Enter your net profit and other earned income from your 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 27 of your Federal Form 1040 for the self-employment tax deduction	2b.	_____
c. Enter any amount you claimed on line 29 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, above	3.	_____
4. Enter any amount you claimed on line 28 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 — Medical Savings Account

You may be able to deduct the amount of funds you deposited into a medical savings account or the amount deposited by your employer on your behalf. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 1998, the maximum amount of deposited funds you may be able to deduct is \$3,149. If filing a joint return, each spouse may be able to deduct up to \$3,149 of deposited funds into his/her separate account for a maximum of \$6,298.

Also, any investment income or interest earned on the funds deposited into a medical savings account is deductible if the income is included in your Federal Adjusted Gross Income, line 1 of your Ohio Form IT-1040.

To determine if you are eligible for this deduction, complete the medical savings account worksheet on this page.

For further information, please see the question "What is a Medical Savings Account and what are the qualifications?" on page 7 of this booklet.

Example: John and Mary Brown file a joint tax return for 1998. John contributed \$2,000 to his medical savings account while Mary contributed \$5,000 to hers. John's account earned \$120 in interest and Mary's earned \$300 which were included in their Federal Adjusted Gross Income. They would be entitled to a Medical Savings Account deduction of \$5,569 (\$2,000 for John and \$3,149 for Mary plus the interest income of \$420).

Medical Savings Account Worksheet

1. Amount you contributed during 1998 but no more than \$3,149	_____
2. If joint return, amount your spouse contributed during 1998 but no more than \$3,149	_____
3. Amount of Medical Savings Account earnings included in line 1 of your 1998 Ohio Form IT-1040.	_____
4. Sub-total (add lines 1, 2, and 3).....	_____
5. 1998 withdrawals from the account for non-medical purposes (see note below).....	_____
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 42 of Schedule A of Form IT-1040.....	_____
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on line 29 of Schedule A of Form IT-1040.....	_____

Note: If any prior year contribution exceeded the deductible limit for that year, please contact the Ohio Department of Taxation to help you determine the amount you should enter on line 5 of this worksheet.

Line 43 — Individual Development Account Program

You may deduct matching contributions to another person's Individual Development Account when the account has been established by a County Department of Human Services. This program was established for the purpose of providing matching funds for qualified program participants. For further information about this program, contact your local County Department of Human Services.

Line 44 — Total Deductions

Enter the total of lines 31 through 43.

Line 45 — Net Adjustments

If line 30 is LARGER THAN line 44, subtract line 44 from line 30 and enter the amount on line 45. 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 30 is SMALLER THAN line 44 subtract line 30 from line 44 and enter the difference on line 45. 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 46 — Retirement Income Credit

To qualify for the Ohio Retirement Income Credit, you 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 36.**
- 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 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 47 — Senior Citizen Credit

You may claim a \$50 credit if you were 65 years of age or older prior to January 1, 1999. 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 48 — Lump Sum Distribution Credit

This credit is available only to individuals 65 years of age or older before January 1, 1999.

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 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.

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, 1999?
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 qualified 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.

STOP 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 49 — Child and Dependent Care Credit

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

STOP If line 3 on the front of the Ohio Form IT-1040 is \$40,000 or more, you're not entitled to this credit.

1998 Child and Dependent Care Worksheet

A. Enter the amount of Federal Child and Dependent Care Credit shown on your Federal Form 1040A line 26 or your Federal Form 1040 line 41.	A. \$ _____
B. If line 3 of your Ohio IT-1040 is less than \$20,000 enter 100% on line B of this worksheet. If line 3 of your Ohio IT-1040 is equal to or 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 49 (schedule B) on the back of Form IT-1040.	C. \$ _____

Line 50 — 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 1998 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 page 39 of this booklet.

Line 51 — 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.

STOP 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 not 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:

1998 Job Training Credit Worksheet

1. Enter the amount you paid during 1997 and 1998 for job training during the twelve month period beginning when you lost your job. Do not include any amount that was reimbursed to you . . . 1 _____
2. Multiply the amount on line 1 by 1/2 2 _____
3. Enter the smaller of \$500 or the amount on line 2 3 _____
4. Enter the amount of job training credit, if any, which you claimed on line 51, Schedule B on the 1997 Ohio Form IT-1040 4 _____
5. Subtract line 4 from line 3 (but not less than zero) 5 _____

The amount on line 5 is your job training credit. Enter this amount on Schedule B, line 51 of Ohio Form IT-1040.

Line 52 — Ohio 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 Ohio 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. The maximum credit is \$50 (for single or married separate filers) and \$100 (for married filing joint returns if both spouses made contributions of \$50 or more) regardless of the amount of the contribution.

You can claim the credit on the back of Form IT-1040, line 52.

Line 53 — Total Credits

Enter the total of lines 46 through 52 on line 53 and on line 7 on the front of the return.

Schedule C—Resident Credit

Line 54

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 57 or 57a.

Enter the portion of Ohio Adjusted Gross Income from line 3 that is subjected to tax 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.

 **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 55

Enter Ohio Adjusted Gross Income from line 3.

Line 56

Divide 54 by line 55.

Line 57

Multiply line 56 by the amount on line 12 on the front of the return. Enter the amount on line 57.

Line 57a

Enter the amount of 1998 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 57b

Enter the smaller of line 57 or line 57a. 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 1998 income tax return below line 57b. 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 58.

Line 58

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

Line 59

Enter Ohio Adjusted Gross Income from line 3.

Line 60

Divide line 58 by line 59.

Line 61

Multiply line 60 by the amount on line 12 on the front of the return. Enter the amount on line 61 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 57b and 61 on line 13.

THESE TABLES REFLECT A 9.339% DECREASE FROM THE TAX RATES ESTABLISHED BY LAW

Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Ohio ended its 1998 fiscal year with a significant surplus, therefore Ohio tax rates for 1998 have been reduced.

These tables show the tax before and after reduction. The crossed-out part of the table shows the tax before reduction. The amount shown in the shaded area is the tax after reduction.

Use the shaded part of the tables to determine your 1998 Ohio income taxes.

Use these tax tables for 1998 Ohio taxes only.

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
Up to \$1,000				\$2,000				\$4,000				\$6,000			
\$ 0	\$ 50	0	0	\$ 2,000	\$ 2,050	15	14	\$ 4,000	\$ 4,050	30	27	\$ 6,000	\$ 6,050	52	47
50	100	1	1	2,050	2,100	15	14	4,050	4,100	30	27	6,050	6,100	53	48
100	150	1	1	2,100	2,150	16	14	4,100	4,150	31	28	6,100	6,150	54	49
150	200	1	1	2,150	2,200	16	15	4,150	4,200	31	28	6,150	6,200	55	49
200	250	2	2	2,200	2,250	17	15	4,200	4,250	31	28	6,200	6,250	55	50
250	300	2	2	2,250	2,300	17	15	4,250	4,300	32	29	6,250	6,300	56	51
300	350	2	2	2,300	2,350	17	16	4,300	4,350	32	29	6,300	6,350	57	51
350	400	3	3	2,350	2,400	18	16	4,350	4,400	33	29	6,350	6,400	58	52
400	450	3	3	2,400	2,450	18	16	4,400	4,450	33	30	6,400	6,450	58	53
450	500	4	3	2,450	2,500	18	17	4,450	4,500	33	30	6,450	6,500	59	54
500	550	4	4	2,500	2,550	19	17	4,500	4,550	34	30	6,500	6,550	60	54
550	600	4	4	2,550	2,600	19	17	4,550	4,600	34	31	6,550	6,600	61	55
600	650	5	4	2,600	2,650	20	18	4,600	4,650	34	31	6,600	6,650	61	56
650	700	5	5	2,650	2,700	20	18	4,650	4,700	35	31	6,650	6,700	62	56
700	750	5	5	2,700	2,750	20	18	4,700	4,750	35	32	6,700	6,750	63	57
750	800	6	5	2,750	2,800	21	19	4,750	4,800	35	32	6,750	6,800	64	58
800	850	6	6	2,800	2,850	21	19	4,800	4,850	36	32	6,800	6,850	64	58
850	900	7	6	2,850	2,900	21	19	4,850	4,900	36	33	6,850	6,900	65	59
900	950	7	6	2,900	2,950	22	20	4,900	4,950	37	33	6,900	6,950	66	60
950	1000	7	7	2,950	3,000	22	20	4,950	5,000	37	33	6,950	7,000	66	60
\$1,000				\$3,000				\$5,000				\$7,000			
\$ 1,000	\$ 1,050	8	7	\$ 3,000	\$ 3,050	22	20	\$ 5,000	\$ 5,050	38	34	\$ 7,000	\$ 7,050	67	61
1,050	1,100	8	7	3,050	3,100	23	21	5,050	5,100	38	35	7,050	7,100	68	62
1,100	1,150	8	8	3,100	3,150	23	21	5,100	5,150	39	35	7,100	7,150	69	63
1,150	1,200	9	8	3,150	3,200	24	21	5,150	5,200	40	36	7,150	7,200	69	63
1,200	1,250	9	8	3,200	3,250	24	22	5,200	5,250	40	37	7,200	7,250	70	64
1,250	1,300	9	9	3,250	3,300	24	22	5,250	5,300	41	37	7,250	7,300	71	64
1,300	1,350	10	9	3,300	3,350	25	22	5,300	5,350	42	38	7,300	7,350	72	65
1,350	1,400	10	9	3,350	3,400	25	23	5,350	5,400	43	39	7,350	7,400	72	66
1,400	1,450	11	10	3,400	3,450	25	23	5,400	5,450	43	39	7,400	7,450	73	66
1,450	1,500	11	10	3,450	3,500	26	23	5,450	5,500	44	40	7,450	7,500	74	67
1,500	1,550	11	10	3,500	3,550	26	24	5,500	5,550	45	41	7,500	7,550	75	68
1,550	1,600	12	11	3,550	3,600	27	24	5,550	5,600	46	41	7,550	7,600	75	68
1,600	1,650	12	11	3,600	3,650	27	24	5,600	5,650	46	42	7,600	7,650	76	69
1,650	1,700	12	11	3,650	3,700	27	25	5,650	5,700	47	43	7,650	7,700	77	70
1,700	1,750	13	12	3,700	3,750	28	25	5,700	5,750	48	43	7,700	7,750	78	70
1,750	1,800	13	12	3,750	3,800	28	25	5,750	5,800	49	44	7,750	7,800	78	71
1,800	1,850	14	12	3,800	3,850	28	26	5,800	5,850	49	45	7,800	7,850	79	72
1,850	1,900	14	13	3,850	3,900	29	26	5,850	5,900	50	45	7,850	7,900	80	72
1,900	1,950	14	13	3,900	3,950	29	26	5,900	5,950	51	46	7,900	7,950	81	73
1,950	2,000	15	13	3,950	4,000	30	27	5,950	6,000	52	47	7,950	8,000	81	74

OHIO TAX TABLES FOR 1998 ONLY

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$8,000				\$11,000				\$14,000				\$17,000			
\$ 8,000	\$ 8,050	\$ 82	\$ 74	\$11,000	\$11,050	\$ 142	\$ 129	\$14,000	\$14,050	\$ 231	\$ 209	\$17,000	\$17,050	\$ 335	\$ 304
8,050	8,100	83	75	11,050	11,100	143	130	14,050	14,100	233	211	17,050	17,100	337	306
8,100	8,150	84	76	11,100	11,150	145	131	14,100	14,150	234	212	17,100	17,150	339	307
8,150	8,200	84	76	11,150	11,200	146	133	14,150	14,200	236	213	17,150	17,200	341	309
8,200	8,250	85	77	11,200	11,250	148	134	14,200	14,250	237	215	17,200	17,250	343	311
8,250	8,300	86	78	11,250	11,300	149	135	14,250	14,300	239	216	17,250	17,300	345	312
8,300	8,350	87	78	11,300	11,350	151	137	14,300	14,350	240	218	17,300	17,350	346	314
8,350	8,400	87	79	11,350	11,400	152	138	14,350	14,400	241	219	17,350	17,400	348	316
8,400	8,450	88	80	11,400	11,450	154	139	14,400	14,450	243	220	17,400	17,450	350	317
8,450	8,500	89	80	11,450	11,500	155	141	14,450	14,500	244	222	17,450	17,500	352	319
8,500	8,550	90	81	11,500	11,550	157	142	14,500	14,550	246	223	17,500	17,550	354	321
8,550	8,600	90	82	11,550	11,600	158	143	14,550	14,600	247	224	17,550	17,600	356	322
8,600	8,650	91	82	11,600	11,650	160	145	14,600	14,650	249	226	17,600	17,650	358	324
8,650	8,700	92	83	11,650	11,700	161	146	14,650	14,700	250	227	17,650	17,700	359	326
8,700	8,750	93	84	11,700	11,750	163	147	14,700	14,750	252	228	17,700	17,750	361	327
8,750	8,800	93	84	11,750	11,800	164	149	14,750	14,800	253	230	17,750	17,800	363	329
8,800	8,850	94	85	11,800	11,850	166	150	14,800	14,850	255	231	17,800	17,850	365	331
8,850	8,900	95	86	11,850	11,900	167	152	14,850	14,900	256	232	17,850	17,900	367	333
8,900	8,950	95	87	11,900	11,950	169	153	14,900	14,950	258	234	17,900	17,950	369	334
8,950	9,000	96	87	11,950	12,000	170	154	14,950	15,000	259	235	17,950	18,000	371	336
\$9,000				\$12,000				\$15,000				\$18,000			
\$ 9,000	\$ 9,050	\$ 97	\$ 88	\$12,000	\$12,050	\$ 172	\$ 156	\$15,000	\$15,050	\$ 261	\$ 237	\$18,000	\$18,050	\$ 372	\$ 338
9,050	9,100	98	89	12,050	12,100	173	157	15,050	15,100	263	238	18,050	18,100	374	339
9,100	9,150	98	89	12,100	12,150	175	158	15,100	15,150	265	240	18,100	18,150	376	341
9,150	9,200	99	90	12,150	12,200	176	160	15,150	15,200	267	242	18,150	18,200	378	343
9,200	9,250	100	91	12,200	12,250	178	161	15,200	15,250	268	243	18,200	18,250	380	344
9,250	9,300	101	91	12,250	12,300	179	162	15,250	15,300	270	245	18,250	18,300	382	346
9,300	9,350	101	92	12,300	12,350	181	164	15,300	15,350	272	247	18,300	18,350	384	348
9,350	9,400	102	93	12,350	12,400	182	165	15,350	15,400	274	248	18,350	18,400	385	349
9,400	9,450	103	93	12,400	12,450	184	166	15,400	15,450	276	250	18,400	18,450	387	351
9,450	9,500	104	94	12,450	12,500	185	168	15,450	15,500	278	252	18,450	18,500	389	353
9,500	9,550	104	95	12,500	12,550	187	169	15,500	15,550	280	253	18,500	18,550	391	354
9,550	9,600	105	95	12,550	12,600	188	170	15,550	15,600	281	255	18,550	18,600	393	356
9,600	9,650	106	96	12,600	12,650	190	172	15,600	15,650	283	257	18,600	18,650	395	358
9,650	9,700	107	97	12,650	12,700	191	173	15,650	15,700	285	258	18,650	18,700	397	359
9,700	9,750	107	97	12,700	12,750	193	174	15,700	15,750	287	260	18,700	18,750	398	361
9,750	9,800	108	98	12,750	12,800	194	176	15,750	15,800	289	262	18,750	18,800	400	363
9,800	9,850	109	99	12,800	12,850	195	177	15,800	15,850	291	263	18,800	18,850	402	365
9,850	9,900	110	99	12,850	12,900	197	178	15,850	15,900	293	265	18,850	18,900	404	366
9,900	9,950	110	100	12,900	12,950	198	180	15,900	15,950	294	267	18,900	18,950	406	368
9,950	10,000	111	101	12,950	13,000	200	181	15,950	16,000	296	269	18,950	19,000	408	370
\$10,000				\$13,000				\$16,000				\$19,000			
\$10,000	\$10,050	\$ 112	\$ 102	\$13,000	\$13,050	\$ 201	\$ 182	\$16,000	\$16,050	\$ 298	\$ 270	\$19,000	\$19,050	\$ 410	\$ 371
10,050	10,100	114	103	13,050	13,100	203	184	16,050	16,100	300	272	19,050	19,100	411	373
10,100	10,150	115	104	13,100	13,150	204	185	16,100	16,150	302	274	19,100	19,150	413	375
10,150	10,200	117	106	13,150	13,200	206	187	16,150	16,200	304	275	19,150	19,200	415	376
10,200	10,250	118	107	13,200	13,250	207	188	16,200	16,250	306	277	19,200	19,250	417	378
10,250	10,300	120	108	13,250	13,300	209	189	16,250	16,300	307	279	19,250	19,300	419	380
10,300	10,350	121	110	13,300	13,350	210	191	16,300	16,350	309	280	19,300	19,350	421	381
10,350	10,400	123	111	13,350	13,400	212	192	16,350	16,400	311	282	19,350	19,400	423	383
10,400	10,450	124	112	13,400	13,450	213	193	16,400	16,450	313	284	19,400	19,450	424	385
10,450	10,500	126	114	13,450	13,500	215	195	16,450	16,500	315	285	19,450	19,500	426	386
10,500	10,550	127	115	13,500	13,550	216	196	16,500	16,550	317	287	19,500	19,550	428	388
10,550	10,600	129	116	13,550	13,600	218	197	16,550	16,600	319	289	19,550	19,600	430	390
10,600	10,650	130	118	13,600	13,650	219	199	16,600	16,650	320	290	19,600	19,650	432	391
10,650	10,700	132	119	13,650	13,700	221	200	16,650	16,700	322	292	19,650	19,700	434	393
10,700	10,750	133	121	13,700	13,750	222	201	16,700	16,750	324	294	19,700	19,750	436	395
10,750	10,800	134	122	13,750	13,800	224	203	16,750	16,800	326	295	19,750	19,800	437	397
10,800	10,850	136	123	13,800	13,850	225	204	16,800	16,850	328	297	19,800	19,850	439	398
10,850	10,900	137	125	13,850	13,900	227	205	16,850	16,900	330	299	19,850	19,900	441	400
10,900	10,950	139	126	13,900	13,950	228	207	16,900	16,950	332	301	19,900	19,950	443	402
10,950	11,000	140	127	13,950	14,000	230	208	16,950	17,000	333	302	19,950	20,000	445	403

OHIO TAX TABLES FOR 1998 ONLY

THESE TABLES REFLECT A 9.339% DECREASE FROM THE TAX RATES ESTABLISHED BY LAW

Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Ohio ended its 1998 fiscal year with a significant surplus, therefore Ohio tax rates for 1998 have been reduced.

These tables show the tax before and after reduction. The crossed-out part of the table shows the tax before reduction. The amount shown in the shaded area is the tax after reduction.

Use the shaded part of the tables to determine your 1998 Ohio income taxes.

Use these tax tables for 1998 Ohio taxes only.

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$20,000				\$22,000				\$24,000				\$26,000			
\$20,000	\$20,050	\$ 447	\$ 405	\$22,000	\$22,050	\$ 536	\$ 486	\$24,000	\$24,050	\$ 625	\$ 567	\$26,000	\$26,050	\$ 714	\$ 648
20,050	20,100	449	407	22,050	22,100	538	488	24,050	24,100	627	569	26,050	26,100	717	650
20,100	20,150	451	409	22,100	22,150	541	490	24,100	24,150	630	571	26,100	26,150	719	652
20,150	20,200	454	411	22,150	22,200	543	492	24,150	24,200	632	573	26,150	26,200	721	654
20,200	20,250	456	413	22,200	22,250	545	494	24,200	24,250	634	575	26,200	26,250	723	656
20,250	20,300	458	415	22,250	22,300	547	496	24,250	24,300	636	577	26,250	26,300	725	658
20,300	20,350	460	417	22,300	22,350	549	498	24,300	24,350	639	579	26,300	26,350	728	660
20,350	20,400	463	419	22,350	22,400	552	500	24,350	24,400	641	581	26,350	26,400	730	662
20,400	20,450	465	421	22,400	22,450	554	502	24,400	24,450	643	583	26,400	26,450	732	664
20,450	20,500	467	423	22,450	22,500	556	504	24,450	24,500	645	585	26,450	26,500	734	666
20,500	20,550	469	425	22,500	22,550	558	506	24,500	24,550	647	587	26,500	26,550	737	668
20,550	20,600	471	427	22,550	22,600	561	508	24,550	24,600	650	589	26,550	26,600	739	670
20,600	20,650	474	429	22,600	22,650	563	510	24,600	24,650	652	591	26,600	26,650	741	672
20,650	20,700	476	431	22,650	22,700	565	512	24,650	24,700	654	593	26,650	26,700	743	674
20,700	20,750	478	433	22,700	22,750	567	514	24,700	24,750	656	595	26,700	26,750	746	676
20,750	20,800	480	435	22,750	22,800	569	516	24,750	24,800	659	597	26,750	26,800	748	678
20,800	20,850	483	437	22,800	22,850	572	518	24,800	24,850	661	599	26,800	26,850	750	680
20,850	20,900	485	439	22,850	22,900	574	520	24,850	24,900	663	601	26,850	26,900	752	682
20,900	20,950	487	441	22,900	22,950	576	522	24,900	24,950	665	603	26,900	26,950	754	684
20,950	21,000	489	443	22,950	23,000	578	524	24,950	25,000	668	605	26,950	27,000	757	686
\$21,000				\$23,000				\$25,000				\$27,000			
\$21,000	\$21,050	\$ 491	\$ 446	\$23,000	\$23,050	\$ 581	\$ 526	\$25,000	\$25,050	\$ 670	\$ 607	\$27,000	\$27,050	\$ 759	\$ 688
21,050	21,100	494	448	23,050	23,100	583	528	25,050	25,100	672	609	27,050	27,100	761	690
21,100	21,150	496	450	23,100	23,150	585	530	25,100	25,150	674	611	27,100	27,150	763	692
21,150	21,200	498	452	23,150	23,200	587	532	25,150	25,200	676	613	27,150	27,200	766	694
21,200	21,250	500	454	23,200	23,250	590	534	25,200	25,250	679	615	27,200	27,250	768	696
21,250	21,300	503	456	23,250	23,300	592	536	25,250	25,300	681	617	27,250	27,300	770	698
21,300	21,350	505	458	23,300	23,350	594	538	25,300	25,350	683	619	27,300	27,350	772	700
21,350	21,400	507	460	23,350	23,400	596	540	25,350	25,400	685	621	27,350	27,400	775	702
21,400	21,450	509	462	23,400	23,450	598	542	25,400	25,450	688	623	27,400	27,450	777	704
21,450	21,500	512	464	23,450	23,500	601	544	25,450	25,500	690	625	27,450	27,500	779	706
21,500	21,550	514	466	23,500	23,550	603	547	25,500	25,550	692	627	27,500	27,550	781	708
21,550	21,600	516	468	23,550	23,600	605	549	25,550	25,600	694	629	27,550	27,600	783	710
21,600	21,650	518	470	23,600	23,650	607	551	25,600	25,650	697	631	27,600	27,650	786	712
21,650	21,700	520	472	23,650	23,700	610	553	25,650	25,700	699	633	27,650	27,700	788	714
21,700	21,750	523	474	23,700	23,750	612	555	25,700	25,750	701	635	27,700	27,750	790	716
21,750	21,800	525	476	23,750	23,800	614	557	25,750	25,800	703	637	27,750	27,800	792	718
21,800	21,850	527	478	23,800	23,850	616	559	25,800	25,850	705	639	27,800	27,850	795	720
21,850	21,900	529	480	23,850	23,900	619	561	25,850	25,900	708	641	27,850	27,900	797	722
21,900	21,950	532	482	23,900	23,950	621	563	25,900	25,950	710	643	27,900	27,950	799	724
21,950	22,000	534	484	23,950	24,000	623	565	25,950	26,000	712	645	27,950	28,000	801	726

OHIO TAX TABLES FOR 1998 ONLY

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$28,000				\$31,000				\$34,000				\$37,000			
\$28,000	\$28,050	\$ 803	\$ 728	\$31,000	\$31,050	\$ 937	\$ 850	\$34,000	\$34,050	\$ 1,071	\$ 971	\$37,000	\$37,050	\$ 1,205	\$ 1,092
28,050	28,100	806	730	31,050	31,100	939	852	34,050	34,100	1,073	973	37,050	37,100	1,207	1,094
28,100	28,150	808	732	31,100	31,150	942	854	34,100	34,150	1,075	975	37,100	37,150	1,209	1,096
28,150	28,200	810	734	31,150	31,200	944	856	34,150	34,200	1,078	977	37,150	37,200	1,211	1,098
28,200	28,250	812	736	31,200	31,250	946	858	34,200	34,250	1,080	979	37,200	37,250	1,214	1,100
28,250	28,300	815	738	31,250	31,300	948	860	34,250	34,300	1,082	981	37,250	37,300	1,216	1,102
28,300	28,350	817	740	31,300	31,350	951	862	34,300	34,350	1,084	983	37,300	37,350	1,218	1,104
28,350	28,400	819	742	31,350	31,400	953	864	34,350	34,400	1,086	985	37,350	37,400	1,220	1,106
28,400	28,450	821	744	31,400	31,450	955	866	34,400	34,450	1,089	987	37,400	37,450	1,222	1,108
28,450	28,500	824	746	31,450	31,500	957	868	34,450	34,500	1,091	989	37,450	37,500	1,225	1,110
28,500	28,550	826	749	31,500	31,550	959	870	34,500	34,550	1,093	991	37,500	37,550	1,227	1,112
28,550	28,600	828	751	31,550	31,600	962	872	34,550	34,600	1,095	993	37,550	37,600	1,229	1,114
28,600	28,650	830	753	31,600	31,650	964	874	34,600	34,650	1,098	995	37,600	37,650	1,231	1,116
28,650	28,700	832	755	31,650	31,700	966	876	34,650	34,700	1,100	997	37,650	37,700	1,234	1,118
28,700	28,750	835	757	31,700	31,750	968	878	34,700	34,750	1,102	999	37,700	37,750	1,236	1,120
28,750	28,800	837	759	31,750	31,800	971	880	34,750	34,800	1,104	1,001	37,750	37,800	1,238	1,122
28,800	28,850	839	761	31,800	31,850	973	882	34,800	34,850	1,107	1,003	37,800	37,850	1,240	1,124
28,850	28,900	841	763	31,850	31,900	975	884	34,850	34,900	1,109	1,005	37,850	37,900	1,242	1,126
28,900	28,950	844	765	31,900	31,950	977	886	34,900	34,950	1,111	1,007	37,900	37,950	1,245	1,128
28,950	29,000	846	767	31,950	32,000	980	888	34,950	35,000	1,113	1,009	37,950	38,000	1,247	1,130
\$29,000				\$32,000				\$35,000				\$38,000			
\$29,000	\$29,050	\$ 848	\$ 769	\$32,000	\$32,050	\$ 982	\$ 890	\$35,000	\$35,050	\$ 1,115	\$ 1,011	\$38,000	\$38,050	\$ 1,249	\$ 1,132
29,050	29,100	850	771	32,050	32,100	984	892	35,050	35,100	1,118	1,013	38,050	38,100	1,251	1,134
29,100	29,150	853	773	32,100	32,150	986	894	35,100	35,150	1,120	1,015	38,100	38,150	1,254	1,136
29,150	29,200	855	775	32,150	32,200	988	896	35,150	35,200	1,122	1,017	38,150	38,200	1,256	1,138
29,200	29,250	857	777	32,200	32,250	991	898	35,200	35,250	1,124	1,019	38,200	38,250	1,258	1,140
29,250	29,300	859	779	32,250	32,300	993	900	35,250	35,300	1,127	1,021	38,250	38,300	1,260	1,142
29,300	29,350	861	781	32,300	32,350	995	902	35,300	35,350	1,129	1,023	38,300	38,350	1,263	1,144
29,350	29,400	864	783	32,350	32,400	997	904	35,350	35,400	1,131	1,025	38,350	38,400	1,265	1,146
29,400	29,450	866	785	32,400	32,450	1,000	906	35,400	35,450	1,133	1,027	38,400	38,450	1,267	1,148
29,450	29,500	868	787	32,450	32,500	1,002	908	35,450	35,500	1,136	1,029	38,450	38,500	1,269	1,150
29,500	29,550	870	789	32,500	32,550	1,004	910	35,500	35,550	1,138	1,031	38,500	38,550	1,271	1,153
29,550	29,600	873	791	32,550	32,600	1,006	912	35,550	35,600	1,140	1,033	38,550	38,600	1,274	1,155
29,600	29,650	875	793	32,600	32,650	1,008	914	35,600	35,650	1,142	1,035	38,600	38,650	1,276	1,157
29,650	29,700	877	795	32,650	32,700	1,011	916	35,650	35,700	1,144	1,037	38,650	38,700	1,278	1,159
29,700	29,750	879	797	32,700	32,750	1,013	918	35,700	35,750	1,147	1,039	38,700	38,750	1,280	1,161
29,750	29,800	881	799	32,750	32,800	1,015	920	35,750	35,800	1,149	1,041	38,750	38,800	1,283	1,163
29,800	29,850	884	801	32,800	32,850	1,017	922	35,800	35,850	1,151	1,043	38,800	38,850	1,285	1,165
29,850	29,900	886	803	32,850	32,900	1,020	924	35,850	35,900	1,153	1,045	38,850	38,900	1,287	1,167
29,900	29,950	888	805	32,900	32,950	1,022	926	35,900	35,950	1,156	1,047	38,900	38,950	1,289	1,169
29,950	30,000	890	807	32,950	33,000	1,024	928	35,950	36,000	1,158	1,049	38,950	39,000	1,292	1,171
\$30,000				\$33,000				\$36,000				\$39,000			
\$30,000	\$30,050	\$ 893	\$ 809	\$33,000	\$33,050	\$ 1,026	\$ 930	\$36,000	\$36,050	\$ 1,160	\$ 1,052	\$39,000	\$39,050	\$ 1,294	\$ 1,173
30,050	30,100	895	811	33,050	33,100	1,029	932	36,050	36,100	1,162	1,054	39,050	39,100	1,296	1,175
30,100	30,150	897	813	33,100	33,150	1,031	934	36,100	36,150	1,164	1,056	39,100	39,150	1,298	1,177
30,150	30,200	899	815	33,150	33,200	1,033	936	36,150	36,200	1,167	1,058	39,150	39,200	1,300	1,179
30,200	30,250	902	817	33,200	33,250	1,035	938	36,200	36,250	1,169	1,060	39,200	39,250	1,303	1,181
30,250	30,300	904	819	33,250	33,300	1,037	940	36,250	36,300	1,171	1,062	39,250	39,300	1,305	1,183
30,300	30,350	906	821	33,300	33,350	1,040	942	36,300	36,350	1,173	1,064	39,300	39,350	1,307	1,185
30,350	30,400	908	823	33,350	33,400	1,042	944	36,350	36,400	1,176	1,066	39,350	39,400	1,309	1,187
30,400	30,450	910	825	33,400	33,450	1,044	946	36,400	36,450	1,178	1,068	39,400	39,450	1,312	1,189
30,450	30,500	913	827	33,450	33,500	1,046	948	36,450	36,500	1,180	1,070	39,450	39,500	1,314	1,191
30,500	30,550	915	829	33,500	33,550	1,049	951	36,500	36,550	1,182	1,072	39,500	39,550	1,316	1,193
30,550	30,600	917	831	33,550	33,600	1,051	953	36,550	36,600	1,185	1,074	39,550	39,600	1,318	1,195
30,600	30,650	919	833	33,600	33,650	1,053	955	36,600	36,650	1,187	1,076	39,600	39,650	1,320	1,197
30,650	30,700	922	835	33,650	33,700	1,055	957	36,650	36,700	1,189	1,078	39,650	39,700	1,323	1,199
30,700	30,750	924	837	33,700	33,750	1,058	959	36,700	36,750	1,191	1,080	39,700	39,750	1,325	1,201
30,750	30,800	926	839	33,750	33,800	1,060	961	36,750	36,800	1,193	1,082	39,750	39,800	1,327	1,203
30,800	30,850	928	841	33,800	33,850	1,062	963	36,800	36,850	1,196	1,084	39,800	39,850	1,329	1,205
30,850	30,900	930	843	33,850	33,900	1,064	965	36,850	36,900	1,198	1,086	39,850	39,900	1,332	1,207
30,900	30,950	933	845	33,900	33,950	1,066	967	36,900	36,950	1,200	1,088	39,900	39,950	1,334	1,209
30,950	31,000	935	847	33,950	34,000	1,069	969	36,950	37,000	1,202	1,090	39,950	40,000	1,336	1,211

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At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$40,000				\$42,000				\$44,000				\$46,000			
\$40,000	\$40,050	\$1,339	\$1,213	\$42,000	\$42,050	\$1,443	\$1,308	\$44,000	\$44,050	\$1,547	\$1,402	\$46,000	\$46,050	\$1,651	\$1,496
40,050	40,100	1,341	1,216	42,050	42,100	1,445	1,310	44,050	44,100	1,549	1,404	46,050	46,100	1,653	1,499
40,100	40,150	1,344	1,218	42,100	42,150	1,448	1,312	44,100	44,150	1,552	1,407	46,100	46,150	1,656	1,501
40,150	40,200	1,346	1,220	42,150	42,200	1,450	1,315	44,150	44,200	1,554	1,409	46,150	46,200	1,658	1,503
40,200	40,250	1,349	1,223	42,200	42,250	1,453	1,317	44,200	44,250	1,557	1,411	46,200	46,250	1,661	1,506
40,250	40,300	1,352	1,225	42,250	42,300	1,456	1,319	44,250	44,300	1,560	1,414	46,250	46,300	1,664	1,508
40,300	40,350	1,354	1,227	42,300	42,350	1,458	1,322	44,300	44,350	1,562	1,416	46,300	46,350	1,666	1,510
40,350	40,400	1,357	1,230	42,350	42,400	1,461	1,324	44,350	44,400	1,565	1,418	46,350	46,400	1,669	1,513
40,400	40,450	1,359	1,232	42,400	42,450	1,463	1,326	44,400	44,450	1,567	1,421	46,400	46,450	1,671	1,515
40,450	40,500	1,362	1,234	42,450	42,500	1,466	1,329	44,450	44,500	1,570	1,423	46,450	46,500	1,674	1,517
40,500	40,550	1,365	1,237	42,500	42,550	1,469	1,331	44,500	44,550	1,573	1,425	46,500	46,550	1,677	1,520
40,550	40,600	1,367	1,239	42,550	42,600	1,471	1,334	44,550	44,600	1,575	1,428	46,550	46,600	1,679	1,522
40,600	40,650	1,370	1,242	42,600	42,650	1,474	1,336	44,600	44,650	1,578	1,430	46,600	46,650	1,682	1,524
40,650	40,700	1,372	1,244	42,650	42,700	1,476	1,338	44,650	44,700	1,580	1,433	46,650	46,700	1,684	1,527
40,700	40,750	1,375	1,246	42,700	42,750	1,479	1,341	44,700	44,750	1,583	1,435	46,700	46,750	1,687	1,529
40,750	40,800	1,378	1,249	42,750	42,800	1,482	1,343	44,750	44,800	1,586	1,437	46,750	46,800	1,690	1,532
40,800	40,850	1,380	1,251	42,800	42,850	1,484	1,345	44,800	44,850	1,588	1,440	46,800	46,850	1,692	1,534
40,850	40,900	1,383	1,253	42,850	42,900	1,487	1,348	44,850	44,900	1,591	1,442	46,850	46,900	1,695	1,536
40,900	40,950	1,385	1,256	42,900	42,950	1,489	1,350	44,900	44,950	1,593	1,444	46,900	46,950	1,697	1,539
40,950	41,000	1,388	1,258	42,950	43,000	1,492	1,352	44,950	45,000	1,596	1,447	46,950	47,000	1,700	1,541
\$41,000				\$43,000				\$45,000				\$47,000			
\$41,000	\$41,050	\$1,391	\$1,260	\$43,000	\$43,050	\$1,495	\$1,355	\$45,000	\$45,050	\$1,599	\$1,449	\$47,000	\$47,050	\$1,703	\$1,543
41,050	41,100	1,393	1,263	43,050	43,100	1,497	1,357	45,050	45,100	1,601	1,451	47,050	47,100	1,705	1,546
41,100	41,150	1,396	1,265	43,100	43,150	1,500	1,359	45,100	45,150	1,604	1,454	47,100	47,150	1,708	1,548
41,150	41,200	1,398	1,268	43,150	43,200	1,502	1,362	45,150	45,200	1,606	1,456	47,150	47,200	1,710	1,550
41,200	41,250	1,401	1,270	43,200	43,250	1,505	1,364	45,200	45,250	1,609	1,458	47,200	47,250	1,713	1,553
41,250	41,300	1,404	1,272	43,250	43,300	1,508	1,367	45,250	45,300	1,612	1,461	47,250	47,300	1,716	1,555
41,300	41,350	1,406	1,275	43,300	43,350	1,510	1,369	45,300	45,350	1,614	1,463	47,300	47,350	1,718	1,557
41,350	41,400	1,409	1,277	43,350	43,400	1,513	1,371	45,350	45,400	1,617	1,466	47,350	47,400	1,721	1,560
41,400	41,450	1,411	1,279	43,400	43,450	1,515	1,374	45,400	45,450	1,619	1,468	47,400	47,450	1,723	1,562
41,450	41,500	1,414	1,282	43,450	43,500	1,518	1,376	45,450	45,500	1,622	1,470	47,450	47,500	1,726	1,565
41,500	41,550	1,417	1,284	43,500	43,550	1,521	1,379	45,500	45,550	1,625	1,473	47,500	47,550	1,729	1,567
41,550	41,600	1,419	1,286	43,550	43,600	1,523	1,381	45,550	45,600	1,627	1,475	47,550	47,600	1,731	1,569
41,600	41,650	1,422	1,289	43,600	43,650	1,526	1,383	45,600	45,650	1,630	1,477	47,600	47,650	1,734	1,572
41,650	41,700	1,424	1,291	43,650	43,700	1,528	1,385	45,650	45,700	1,632	1,480	47,650	47,700	1,736	1,574
41,700	41,750	1,427	1,293	43,700	43,750	1,531	1,388	45,700	45,750	1,635	1,482	47,700	47,750	1,739	1,576
41,750	41,800	1,430	1,296	43,750	43,800	1,534	1,390	45,750	45,800	1,638	1,484	47,750	47,800	1,742	1,579
41,800	41,850	1,432	1,298	43,800	43,850	1,536	1,392	45,800	45,850	1,640	1,487	47,800	47,850	1,744	1,581
41,850	41,900	1,435	1,301	43,850	43,900	1,539	1,395	45,850	45,900	1,643	1,489	47,850	47,900	1,747	1,583
41,900	41,950	1,437	1,303	43,900	43,950	1,541	1,397	45,900	45,950	1,645	1,491	47,900	47,950	1,749	1,586
41,950	42,000	1,440	1,305	43,950	44,000	1,544	1,400	45,950	46,000	1,648	1,494	47,950	48,000	1,752	1,588

OHIO TAX TABLES FOR 1998 ONLY

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$48,000				\$51,000				\$54,000				\$57,000			
\$48,000	\$48,050	\$1,755	\$1,590	\$51,000	\$51,050	\$1,911	\$1,732	\$54,000	\$54,050	\$2,067	\$1,873	\$57,000	\$57,050	\$2,223	\$2,015
48,050	48,100	1,757	1,593	51,050	51,100	1,913	1,734	54,050	54,100	2,069	1,876	57,050	57,100	2,225	2,017
48,100	48,150	1,760	1,595	51,100	51,150	1,916	1,737	54,100	54,150	2,072	1,878	57,100	57,150	2,228	2,020
48,150	48,200	1,762	1,598	51,150	51,200	1,918	1,739	54,150	54,200	2,074	1,880	57,150	57,200	2,230	2,022
48,200	48,250	1,765	1,600	51,200	51,250	1,921	1,741	54,200	54,250	2,077	1,883	57,200	57,250	2,233	2,024
48,250	48,300	1,768	1,602	51,250	51,300	1,924	1,744	54,250	54,300	2,080	1,885	57,250	57,300	2,236	2,027
48,300	48,350	1,770	1,605	51,300	51,350	1,926	1,746	54,300	54,350	2,082	1,888	57,300	57,350	2,238	2,029
48,350	48,400	1,773	1,607	51,350	51,400	1,929	1,748	54,350	54,400	2,085	1,890	57,350	57,400	2,241	2,031
48,400	48,450	1,775	1,609	51,400	51,450	1,931	1,751	54,400	54,450	2,087	1,892	57,400	57,450	2,243	2,034
48,450	48,500	1,778	1,612	51,450	51,500	1,934	1,753	54,450	54,500	2,090	1,895	57,450	57,500	2,246	2,036
48,500	48,550	1,781	1,614	51,500	51,550	1,937	1,756	54,500	54,550	2,093	1,897	57,500	57,550	2,249	2,038
48,550	48,600	1,783	1,616	51,550	51,600	1,939	1,758	54,550	54,600	2,095	1,899	57,550	57,600	2,251	2,041
48,600	48,650	1,786	1,619	51,600	51,650	1,942	1,760	54,600	54,650	2,098	1,902	57,600	57,650	2,254	2,043
48,650	48,700	1,788	1,621	51,650	51,700	1,944	1,763	54,650	54,700	2,100	1,904	57,650	57,700	2,256	2,045
48,700	48,750	1,791	1,623	51,700	51,750	1,947	1,765	54,700	54,750	2,103	1,906	57,700	57,750	2,259	2,048
48,750	48,800	1,794	1,626	51,750	51,800	1,950	1,767	54,750	54,800	2,106	1,909	57,750	57,800	2,262	2,050
48,800	48,850	1,796	1,628	51,800	51,850	1,952	1,770	54,800	54,850	2,108	1,911	57,800	57,850	2,264	2,053
48,850	48,900	1,799	1,631	51,850	51,900	1,955	1,772	54,850	54,900	2,111	1,913	57,850	57,900	2,267	2,055
48,900	48,950	1,801	1,633	51,900	51,950	1,957	1,774	54,900	54,950	2,113	1,916	57,900	57,950	2,269	2,057
48,950	49,000	1,804	1,635	51,950	52,000	1,960	1,777	54,950	55,000	2,116	1,918	57,950	58,000	2,272	2,060
\$49,000				\$52,000				\$55,000				\$58,000			
\$49,000	\$49,050	\$1,807	\$1,638	\$52,000	\$52,050	\$1,963	\$1,779	\$55,000	\$55,050	\$2,119	\$1,921	\$58,000	\$58,050	\$2,275	\$2,062
49,050	49,100	1,809	1,640	52,050	52,100	1,965	1,781	55,050	55,100	2,121	1,923	58,050	58,100	2,277	2,064
49,100	49,150	1,812	1,642	52,100	52,150	1,968	1,784	55,100	55,150	2,124	1,925	58,100	58,150	2,280	2,067
49,150	49,200	1,814	1,645	52,150	52,200	1,970	1,786	55,150	55,200	2,126	1,928	58,150	58,200	2,282	2,069
49,200	49,250	1,817	1,647	52,200	52,250	1,973	1,789	55,200	55,250	2,129	1,930	58,200	58,250	2,285	2,071
49,250	49,300	1,820	1,649	52,250	52,300	1,976	1,791	55,250	55,300	2,132	1,932	58,250	58,300	2,288	2,074
49,300	49,350	1,822	1,652	52,300	52,350	1,978	1,793	55,300	55,350	2,134	1,935	58,300	58,350	2,290	2,076
49,350	49,400	1,825	1,654	52,350	52,400	1,981	1,796	55,350	55,400	2,137	1,937	58,350	58,400	2,293	2,078
49,400	49,450	1,827	1,656	52,400	52,450	1,983	1,798	55,400	55,450	2,139	1,939	58,400	58,450	2,295	2,081
49,450	49,500	1,830	1,659	52,450	52,500	1,986	1,800	55,450	55,500	2,142	1,942	58,450	58,500	2,298	2,083
49,500	49,550	1,833	1,661	52,500	52,550	1,989	1,803	55,500	55,550	2,145	1,944	58,500	58,550	2,301	2,086
49,550	49,600	1,835	1,664	52,550	52,600	1,991	1,805	55,550	55,600	2,147	1,946	58,550	58,600	2,303	2,088
49,600	49,650	1,838	1,666	52,600	52,650	1,994	1,807	55,600	55,650	2,150	1,949	58,600	58,650	2,306	2,090
49,650	49,700	1,840	1,668	52,650	52,700	1,996	1,810	55,650	55,700	2,152	1,951	58,650	58,700	2,308	2,093
49,700	49,750	1,843	1,671	52,700	52,750	1,999	1,812	55,700	55,750	2,155	1,954	58,700	58,750	2,311	2,095
49,750	49,800	1,846	1,673	52,750	52,800	2,002	1,814	55,750	55,800	2,158	1,956	58,750	58,800	2,314	2,097
49,800	49,850	1,848	1,675	52,800	52,850	2,004	1,817	55,800	55,850	2,160	1,958	58,800	58,850	2,316	2,100
49,850	49,900	1,851	1,678	52,850	52,900	2,007	1,819	55,850	55,900	2,163	1,961	58,850	58,900	2,319	2,102
49,900	49,950	1,853	1,680	52,900	52,950	2,009	1,822	55,900	55,950	2,165	1,963	58,900	58,950	2,321	2,104
49,950	50,000	1,856	1,682	52,950	53,000	2,012	1,824	55,950	56,000	2,168	1,965	58,950	59,000	2,324	2,107
\$50,000				\$53,000				\$56,000				\$59,000			
\$50,000	\$50,050	\$1,859	\$1,685	\$53,000	\$53,050	\$2,015	\$1,826	\$56,000	\$56,050	\$2,171	\$1,968	\$59,000	\$59,050	\$2,327	\$2,109
50,050	50,100	1,861	1,687	53,050	53,100	2,017	1,829	56,050	56,100	2,173	1,970	59,050	59,100	2,329	2,111
50,100	50,150	1,864	1,689	53,100	53,150	2,020	1,831	56,100	56,150	2,176	1,972	59,100	59,150	2,332	2,114
50,150	50,200	1,866	1,692	53,150	53,200	2,022	1,833	56,150	56,200	2,178	1,975	59,150	59,200	2,334	2,116
50,200	50,250	1,869	1,694	53,200	53,250	2,025	1,836	56,200	56,250	2,181	1,977	59,200	59,250	2,337	2,119
50,250	50,300	1,872	1,697	53,250	53,300	2,028	1,838	56,250	56,300	2,184	1,979	59,250	59,300	2,340	2,121
50,300	50,350	1,874	1,699	53,300	53,350	2,030	1,840	56,300	56,350	2,186	1,982	59,300	59,350	2,342	2,123
50,350	50,400	1,877	1,701	53,350	53,400	2,033	1,843	56,350	56,400	2,189	1,984	59,350	59,400	2,345	2,126
50,400	50,450	1,879	1,704	53,400	53,450	2,035	1,845	56,400	56,450	2,191	1,987	59,400	59,450	2,347	2,128
50,450	50,500	1,882	1,706	53,450	53,500	2,038	1,847	56,450	56,500	2,194	1,989	59,450	59,500	2,350	2,130
50,500	50,550	1,885	1,708	53,500	53,550	2,041	1,850	56,500	56,550	2,197	1,991	59,500	59,550	2,353	2,133
50,550	50,600	1,887	1,711	53,550	53,600	2,043	1,852	56,550	56,600	2,199	1,994	59,550	59,600	2,355	2,135
50,600	50,650	1,890	1,713	53,600	53,650	2,046	1,855	56,600	56,650	2,202	1,996	59,600	59,650	2,358	2,137
50,650	50,700	1,892	1,715	53,650	53,700	2,048	1,857	56,650	56,700	2,204	1,998	59,650	59,700	2,360	2,140
50,700	50,750	1,895	1,718	53,700	53,750	2,051	1,859	56,700	56,750	2,207	2,001	59,700	59,750	2,363	2,142
50,750	50,800	1,898	1,720	53,750	53,800	2,054	1,862	56,750	56,800	2,210	2,003	59,750	59,800	2,366	2,144
50,800	50,850	1,900	1,722	53,800	53,850	2,056	1,864	56,800	56,850	2,212	2,005	59,800	59,850	2,368	2,147
50,850	50,900	1,903	1,725	53,850	53,900	2,059	1,866	56,850	56,900	2,215	2,008	59,850	59,900	2,371	2,149
50,900	50,950	1,905	1,727	53,900	53,950	2,061	1,869	56,900	56,950	2,217	2,010	59,900	59,950	2,373	2,152
50,950	51,000	1,908	1,730	53,950	54,000	2,064	1,871	56,950	57,000	2,220	2,012	59,950	60,000	2,376	2,154

OHIO TAX TABLES FOR 1998 ONLY

THESE TABLES REFLECT A 9.339% DECREASE FROM THE TAX RATES ESTABLISHED BY LAW

Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Ohio ended its 1998 fiscal year with a significant surplus, therefore Ohio tax rates for 1998 have been reduced.

These tables show the tax before and after reduction. The crossed-out part of the table shows the tax before reduction. The amount shown in the shaded area is the tax after reduction.

Use the shaded part of the tables to determine your 1998 Ohio income taxes.

Use these tax tables for 1998 Ohio taxes only.

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$60,000				\$62,000				\$64,000				\$66,000			
\$60,000	\$60,050	\$2,379	\$2,156	\$62,000	\$62,050	\$2,483	\$2,251	\$64,000	\$64,050	\$2,587	\$2,345	\$66,000	\$66,050	\$2,691	\$2,439
60,050	60,100	2,381	2,159	62,050	62,100	2,485	2,253	64,050	64,100	2,589	2,347	66,050	66,100	2,693	2,442
60,100	60,150	2,384	2,161	62,100	62,150	2,488	2,255	64,100	64,150	2,592	2,350	66,100	66,150	2,696	2,444
60,150	60,200	2,387	2,163	62,150	62,200	2,491	2,258	64,150	64,200	2,595	2,352	66,150	66,200	2,699	2,446
60,200	60,250	2,389	2,166	62,200	62,250	2,493	2,260	64,200	64,250	2,597	2,354	66,200	66,250	2,701	2,449
60,250	60,300	2,392	2,168	62,250	62,300	2,496	2,262	64,250	64,300	2,600	2,357	66,250	66,300	2,704	2,451
60,300	60,350	2,394	2,170	62,300	62,350	2,498	2,265	64,300	64,350	2,602	2,359	66,300	66,350	2,706	2,453
60,350	60,400	2,397	2,173	62,350	62,400	2,501	2,267	64,350	64,400	2,605	2,361	66,350	66,400	2,709	2,456
60,400	60,450	2,400	2,175	62,400	62,450	2,504	2,269	64,400	64,450	2,608	2,364	66,400	66,450	2,712	2,458
60,450	60,500	2,402	2,177	62,450	62,500	2,506	2,272	64,450	64,500	2,610	2,366	66,450	66,500	2,714	2,460
60,500	60,550	2,405	2,180	62,500	62,550	2,509	2,274	64,500	64,550	2,613	2,368	66,500	66,550	2,717	2,463
60,550	60,600	2,407	2,182	62,550	62,600	2,511	2,277	64,550	64,600	2,615	2,371	66,550	66,600	2,719	2,465
60,600	60,650	2,410	2,185	62,600	62,650	2,514	2,279	64,600	64,650	2,618	2,373	66,600	66,650	2,722	2,467
60,650	60,700	2,413	2,187	62,650	62,700	2,517	2,281	64,650	64,700	2,621	2,376	66,650	66,700	2,725	2,470
60,700	60,750	2,415	2,189	62,700	62,750	2,519	2,284	64,700	64,750	2,623	2,378	66,700	66,750	2,727	2,472
60,750	60,800	2,418	2,192	62,750	62,800	2,522	2,286	64,750	64,800	2,626	2,380	66,750	66,800	2,730	2,475
60,800	60,850	2,420	2,194	62,800	62,850	2,524	2,288	64,800	64,850	2,628	2,383	66,800	66,850	2,732	2,477
60,850	60,900	2,423	2,196	62,850	62,900	2,527	2,291	64,850	64,900	2,631	2,385	66,850	66,900	2,735	2,479
60,900	60,950	2,426	2,199	62,900	62,950	2,530	2,293	64,900	64,950	2,634	2,387	66,900	66,950	2,738	2,482
60,950	61,000	2,428	2,201	62,950	63,000	2,532	2,295	64,950	65,000	2,636	2,390	66,950	67,000	2,740	2,484
\$61,000				\$63,000				\$65,000				\$67,000			
\$61,000	\$61,050	\$2,431	\$2,203	\$63,000	\$63,050	\$2,535	\$2,298	\$65,000	\$65,050	\$2,639	\$2,392	\$67,000	\$67,050	\$2,743	\$2,486
61,050	61,100	2,433	2,206	63,050	63,100	2,537	2,300	65,050	65,100	2,641	2,394	67,050	67,100	2,745	2,489
61,100	61,150	2,436	2,208	63,100	63,150	2,540	2,302	65,100	65,150	2,644	2,397	67,100	67,150	2,748	2,491
61,150	61,200	2,439	2,211	63,150	63,200	2,543	2,305	65,150	65,200	2,647	2,399	67,150	67,200	2,751	2,493
61,200	61,250	2,441	2,213	63,200	63,250	2,545	2,307	65,200	65,250	2,649	2,401	67,200	67,250	2,753	2,496
61,250	61,300	2,444	2,215	63,250	63,300	2,548	2,310	65,250	65,300	2,652	2,404	67,250	67,300	2,756	2,498
61,300	61,350	2,446	2,218	63,300	63,350	2,550	2,312	65,300	65,350	2,654	2,406	67,300	67,350	2,758	2,500
61,350	61,400	2,449	2,220	63,350	63,400	2,553	2,314	65,350	65,400	2,657	2,409	67,350	67,400	2,761	2,503
61,400	61,450	2,452	2,222	63,400	63,450	2,556	2,317	65,400	65,450	2,660	2,411	67,400	67,450	2,764	2,505
61,450	61,500	2,454	2,225	63,450	63,500	2,558	2,319	65,450	65,500	2,662	2,413	67,450	67,500	2,766	2,508
61,500	61,550	2,457	2,227	63,500	63,550	2,561	2,321	65,500	65,550	2,665	2,416	67,500	67,550	2,769	2,510
61,550	61,600	2,459	2,229	63,550	63,600	2,563	2,324	65,550	65,600	2,667	2,418	67,550	67,600	2,771	2,512
61,600	61,650	2,462	2,232	63,600	63,650	2,566	2,326	65,600	65,650	2,670	2,420	67,600	67,650	2,774	2,515
61,650	61,700	2,465	2,234	63,650	63,700	2,569	2,328	65,650	65,700	2,673	2,423	67,650	67,700	2,777	2,517
61,700	61,750	2,467	2,236	63,700	63,750	2,571	2,331	65,700	65,750	2,675	2,425	67,700	67,750	2,779	2,519
61,750	61,800	2,470	2,239	63,750	63,800	2,574	2,333	65,750	65,800	2,678	2,427	67,750	67,800	2,782	2,522
61,800	61,850	2,472	2,241	63,800	63,850	2,576	2,335	65,800	65,850	2,680	2,430	67,800	67,850	2,784	2,524
61,850	61,900	2,475	2,244	63,850	63,900	2,579	2,338	65,850	65,900	2,683	2,432	67,850	67,900	2,787	2,526
61,900	61,950	2,478	2,246	63,900	63,950	2,582	2,340	65,900	65,950	2,686	2,434	67,900	67,950	2,790	2,529
61,950	62,000	2,480	2,248	63,950	64,000	2,584	2,343	65,950	66,000	2,688	2,437	67,950	68,000	2,792	2,531

OHIO TAX TABLES FOR 1998 ONLY

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$68,000				\$71,000				\$74,000				\$77,000			
\$68,000	\$68,050	\$-2,795	\$ 2,533	\$71,000	\$71,050	\$-2,951	\$ 2,675	\$74,000	\$74,050	\$-3,107	\$ 2,816	\$77,000	\$77,050	\$-3,263	\$ 2,958
68,050	68,100	-2,797	2,536	71,050	71,100	-2,953	2,677	74,050	74,100	-3,109	2,819	77,050	77,100	-3,265	2,960
68,100	68,150	-2,800	2,538	71,100	71,150	-2,956	2,680	74,100	74,150	-3,112	2,821	77,100	77,150	-3,268	2,963
68,150	68,200	-2,803	2,541	71,150	71,200	-2,959	2,682	74,150	74,200	-3,115	2,823	77,150	77,200	-3,271	2,965
68,200	68,250	-2,805	2,543	71,200	71,250	-2,961	2,684	74,200	74,250	-3,117	2,826	77,200	77,250	-3,273	2,967
68,250	68,300	-2,808	2,545	71,250	71,300	-2,964	2,687	74,250	74,300	-3,120	2,828	77,250	77,300	-3,276	2,970
68,300	68,350	-2,810	2,548	71,300	71,350	-2,966	2,689	74,300	74,350	-3,122	2,831	77,300	77,350	-3,278	2,972
68,350	68,400	-2,813	2,550	71,350	71,400	-2,969	2,691	74,350	74,400	-3,125	2,833	77,350	77,400	-3,281	2,974
68,400	68,450	-2,816	2,552	71,400	71,450	-2,972	2,694	74,400	74,450	-3,128	2,835	77,400	77,450	-3,284	2,977
68,450	68,500	-2,818	2,555	71,450	71,500	-2,974	2,696	74,450	74,500	-3,130	2,838	77,450	77,500	-3,286	2,979
68,500	68,550	-2,821	2,557	71,500	71,550	-2,977	2,699	74,500	74,550	-3,133	2,840	77,500	77,550	-3,289	2,981
68,550	68,600	-2,823	2,559	71,550	71,600	-2,979	2,701	74,550	74,600	-3,135	2,842	77,550	77,600	-3,291	2,984
68,600	68,650	-2,826	2,562	71,600	71,650	-2,982	2,703	74,600	74,650	-3,138	2,845	77,600	77,650	-3,294	2,986
68,650	68,700	-2,829	2,564	71,650	71,700	-2,985	2,706	74,650	74,700	-3,141	2,847	77,650	77,700	-3,297	2,988
68,700	68,750	-2,831	2,566	71,700	71,750	-2,987	2,708	74,700	74,750	-3,143	2,849	77,700	77,750	-3,299	2,991
68,750	68,800	-2,834	2,569	71,750	71,800	-2,990	2,710	74,750	74,800	-3,146	2,852	77,750	77,800	-3,302	2,993
68,800	68,850	-2,836	2,571	71,800	71,850	-2,992	2,713	74,800	74,850	-3,148	2,854	77,800	77,850	-3,304	2,996
68,850	68,900	-2,839	2,574	71,850	71,900	-2,995	2,715	74,850	74,900	-3,151	2,856	77,850	77,900	-3,307	2,998
68,900	68,950	-2,842	2,576	71,900	71,950	-2,998	2,717	74,900	74,950	-3,154	2,859	77,900	77,950	-3,310	3,000
68,950	69,000	-2,844	2,578	71,950	72,000	-3,000	2,720	74,950	75,000	-3,156	2,861	77,950	78,000	-3,312	3,003
\$69,000				\$72,000				\$75,000				\$78,000			
\$69,000	\$69,050	\$-2,847	\$ 2,581	\$72,000	\$72,050	\$-3,003	\$ 2,722	\$75,000	\$75,050	\$-3,159	\$ 2,864	\$78,000	\$78,050	\$-3,315	\$ 3,005
69,050	69,100	-2,849	2,583	72,050	72,100	-3,005	2,724	75,050	75,100	-3,161	2,866	78,050	78,100	-3,317	3,007
69,100	69,150	-2,852	2,585	72,100	72,150	-3,008	2,727	75,100	75,150	-3,164	2,868	78,100	78,150	-3,320	3,010
69,150	69,200	-2,855	2,588	72,150	72,200	-3,011	2,729	75,150	75,200	-3,167	2,871	78,150	78,200	-3,323	3,012
69,200	69,250	-2,857	2,590	72,200	72,250	-3,013	2,732	75,200	75,250	-3,169	2,873	78,200	78,250	-3,325	3,014
69,250	69,300	-2,860	2,592	72,250	72,300	-3,016	2,734	75,250	75,300	-3,172	2,875	78,250	78,300	-3,328	3,017
69,300	69,350	-2,862	2,595	72,300	72,350	-3,018	2,736	75,300	75,350	-3,174	2,878	78,300	78,350	-3,330	3,019
69,350	69,400	-2,865	2,597	72,350	72,400	-3,021	2,739	75,350	75,400	-3,177	2,880	78,350	78,400	-3,333	3,021
69,400	69,450	-2,868	2,599	72,400	72,450	-3,024	2,741	75,400	75,450	-3,180	2,882	78,400	78,450	-3,336	3,024
69,450	69,500	-2,870	2,602	72,450	72,500	-3,026	2,743	75,450	75,500	-3,182	2,885	78,450	78,500	-3,338	3,026
69,500	69,550	-2,873	2,604	72,500	72,550	-3,029	2,746	75,500	75,550	-3,185	2,887	78,500	78,550	-3,341	3,029
69,550	69,600	-2,875	2,607	72,550	72,600	-3,031	2,748	75,550	75,600	-3,187	2,889	78,550	78,600	-3,343	3,031
69,600	69,650	-2,878	2,609	72,600	72,650	-3,034	2,750	75,600	75,650	-3,190	2,892	78,600	78,650	-3,346	3,033
69,650	69,700	-2,881	2,611	72,650	72,700	-3,037	2,753	75,650	75,700	-3,193	2,894	78,650	78,700	-3,349	3,036
69,700	69,750	-2,883	2,614	72,700	72,750	-3,039	2,755	75,700	75,750	-3,195	2,897	78,700	78,750	-3,351	3,038
69,750	69,800	-2,886	2,616	72,750	72,800	-3,042	2,757	75,750	75,800	-3,198	2,899	78,750	78,800	-3,354	3,040
69,800	69,850	-2,888	2,618	72,800	72,850	-3,044	2,760	75,800	75,850	-3,200	2,901	78,800	78,850	-3,356	3,043
69,850	69,900	-2,891	2,621	72,850	72,900	-3,047	2,762	75,850	75,900	-3,203	2,904	78,850	78,900	-3,359	3,045
69,900	69,950	-2,894	2,623	72,900	72,950	-3,050	2,765	75,900	75,950	-3,206	2,906	78,900	78,950	-3,362	3,047
69,950	70,000	-2,896	2,625	72,950	73,000	-3,052	2,767	75,950	76,000	-3,208	2,908	78,950	79,000	-3,364	3,050
\$70,000				\$73,000				\$76,000				\$79,000			
\$70,000	\$70,050	\$-2,899	\$ 2,628	\$73,000	\$73,050	\$-3,055	\$ 2,769	\$76,000	\$76,050	\$-3,211	\$ 2,911	\$79,000	\$79,050	\$-3,367	\$ 3,052
70,050	70,100	-2,901	2,630	73,050	73,100	-3,057	2,772	76,050	76,100	-3,213	2,913	79,050	79,100	-3,369	3,054
70,100	70,150	-2,904	2,632	73,100	73,150	-3,060	2,774	76,100	76,150	-3,216	2,915	79,100	79,150	-3,372	3,057
70,150	70,200	-2,907	2,635	73,150	73,200	-3,063	2,776	76,150	76,200	-3,219	2,918	79,150	79,200	-3,375	3,059
70,200	70,250	-2,909	2,637	73,200	73,250	-3,065	2,779	76,200	76,250	-3,221	2,920	79,200	79,250	-3,377	3,062
70,250	70,300	-2,912	2,640	73,250	73,300	-3,068	2,781	76,250	76,300	-3,224	2,922	79,250	79,300	-3,380	3,064
70,300	70,350	-2,914	2,642	73,300	73,350	-3,070	2,783	76,300	76,350	-3,226	2,925	79,300	79,350	-3,382	3,066
70,350	70,400	-2,917	2,644	73,350	73,400	-3,073	2,786	76,350	76,400	-3,229	2,927	79,350	79,400	-3,385	3,069
70,400	70,450	-2,920	2,647	73,400	73,450	-3,076	2,788	76,400	76,450	-3,232	2,930	79,400	79,450	-3,388	3,071
70,450	70,500	-2,922	2,649	73,450	73,500	-3,078	2,790	76,450	76,500	-3,234	2,932	79,450	79,500	-3,390	3,073
70,500	70,550	-2,925	2,651	73,500	73,550	-3,081	2,793	76,500	76,550	-3,237	2,934	79,500	79,550	-3,393	3,076
70,550	70,600	-2,927	2,654	73,550	73,600	-3,083	2,795	76,550	76,600	-3,239	2,937	79,550	79,600	-3,395	3,078
70,600	70,650	-2,930	2,656	73,600	73,650	-3,086	2,798	76,600	76,650	-3,242	2,939	79,600	79,650	-3,398	3,080
70,650	70,700	-2,933	2,658	73,650	73,700	-3,089	2,800	76,650	76,700	-3,245	2,941	79,650	79,700	-3,401	3,083
70,700	70,750	-2,935	2,661	73,700	73,750	-3,091	2,802	76,700	76,750	-3,247	2,944	79,700	79,750	-3,403	3,085
70,750	70,800	-2,938	2,663	73,750	73,800	-3,094	2,805	76,750	76,800	-3,250	2,946	79,750	79,800	-3,406	3,087
70,800	70,850	-2,940	2,665	73,800	73,850	-3,096	2,807	76,800	76,850	-3,252	2,948	79,800	79,850	-3,408	3,090
70,850	70,900	-2,943	2,668	73,850	73,900	-3,099	2,809	76,850	76,900	-3,255	2,951	79,850	79,900	-3,411	3,092
70,900	70,950	-2,946	2,670	73,900	73,950	-3,102	2,812	76,900	76,950	-3,258	2,953	79,900	79,950	-3,414	3,095
70,950	71,000	-2,948	2,673	73,950	74,000	-3,104	2,814	76,950	77,000	-3,260	2,955	79,950	80,000	-3,416	3,097

OHIO TAX TABLES FOR 1998 ONLY

THESE TABLES REFLECT A 9.339% DECREASE FROM THE TAX RATES ESTABLISHED BY LAW

Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Ohio ended its 1998 fiscal year with a significant surplus, therefore Ohio tax rates for 1998 have been reduced.

These tables show the tax before and after reduction. The crossed-out part of the table shows the tax before reduction. The amount shown in the shaded area is the tax after reduction.

Use the shaded part of the tables to determine your 1998 Ohio income taxes.

Use these tax tables for 1998 Ohio taxes only.

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$80,000				\$82,000				\$84,000				\$86,000			
\$80,000	\$80,050	\$3,419	\$3,099	\$82,000	\$82,050	\$3,538	\$3,207	\$84,000	\$84,050	\$3,657	\$3,315	\$86,000	\$86,050	\$3,776	\$3,423
80,050	80,100	3,422	3,102	82,050	82,100	3,541	3,210	84,050	84,100	3,660	3,318	86,050	86,100	3,779	3,425
80,100	80,150	3,425	3,105	82,100	82,150	3,544	3,213	84,100	84,150	3,663	3,320	86,100	86,150	3,782	3,428
80,150	80,200	3,428	3,108	82,150	82,200	3,547	3,215	84,150	84,200	3,666	3,323	86,150	86,200	3,785	3,431
80,200	80,250	3,431	3,110	82,200	82,250	3,550	3,218	84,200	84,250	3,669	3,326	86,200	86,250	3,788	3,434
80,250	80,300	3,434	3,113	82,250	82,300	3,553	3,221	84,250	84,300	3,672	3,328	86,250	86,300	3,791	3,436
80,300	80,350	3,437	3,116	82,300	82,350	3,556	3,223	84,300	84,350	3,675	3,331	86,300	86,350	3,793	3,439
80,350	80,400	3,440	3,118	82,350	82,400	3,559	3,226	84,350	84,400	3,678	3,334	86,350	86,400	3,796	3,442
80,400	80,450	3,443	3,121	82,400	82,450	3,562	3,229	84,400	84,450	3,681	3,337	86,400	86,450	3,799	3,444
80,450	80,500	3,446	3,124	82,450	82,500	3,565	3,231	84,450	84,500	3,684	3,339	86,450	86,500	3,802	3,447
80,500	80,550	3,449	3,126	82,500	82,550	3,568	3,234	84,500	84,550	3,687	3,342	86,500	86,550	3,805	3,450
80,550	80,600	3,452	3,129	82,550	82,600	3,571	3,237	84,550	84,600	3,689	3,345	86,550	86,600	3,808	3,452
80,600	80,650	3,455	3,132	82,600	82,650	3,574	3,240	84,600	84,650	3,692	3,347	86,600	86,650	3,811	3,455
80,650	80,700	3,458	3,134	82,650	82,700	3,577	3,242	84,650	84,700	3,695	3,350	86,650	86,700	3,814	3,458
80,700	80,750	3,461	3,137	82,700	82,750	3,580	3,245	84,700	84,750	3,698	3,353	86,700	86,750	3,817	3,460
80,750	80,800	3,464	3,140	82,750	82,800	3,583	3,248	84,750	84,800	3,701	3,355	86,750	86,800	3,820	3,463
80,800	80,850	3,467	3,143	82,800	82,850	3,585	3,250	84,800	84,850	3,704	3,358	86,800	86,850	3,823	3,466
80,850	80,900	3,470	3,145	82,850	82,900	3,588	3,253	84,850	84,900	3,707	3,361	86,850	86,900	3,826	3,469
80,900	80,950	3,473	3,148	82,900	82,950	3,591	3,256	84,900	84,950	3,710	3,363	86,900	86,950	3,829	3,471
80,950	81,000	3,476	3,151	82,950	83,000	3,594	3,258	84,950	85,000	3,713	3,366	86,950	87,000	3,832	3,474
\$81,000				\$83,000				\$85,000				\$87,000			
\$81,000	\$81,050	\$3,479	\$3,153	\$83,000	\$83,050	\$3,597	\$3,261	\$85,000	\$85,050	\$3,716	\$3,369	\$87,000	\$87,050	\$3,835	\$3,477
81,050	81,100	3,481	3,156	83,050	83,100	3,600	3,264	85,050	85,100	3,719	3,372	87,050	87,100	3,838	3,479
81,100	81,150	3,484	3,159	83,100	83,150	3,603	3,266	85,100	85,150	3,722	3,374	87,100	87,150	3,841	3,482
81,150	81,200	3,487	3,161	83,150	83,200	3,606	3,269	85,150	85,200	3,725	3,377	87,150	87,200	3,844	3,485
81,200	81,250	3,490	3,164	83,200	83,250	3,609	3,272	85,200	85,250	3,728	3,380	87,200	87,250	3,847	3,487
81,250	81,300	3,493	3,167	83,250	83,300	3,612	3,275	85,250	85,300	3,731	3,382	87,250	87,300	3,850	3,490
81,300	81,350	3,496	3,169	83,300	83,350	3,615	3,277	85,300	85,350	3,734	3,385	87,300	87,350	3,853	3,493
81,350	81,400	3,499	3,172	83,350	83,400	3,618	3,280	85,350	85,400	3,737	3,388	87,350	87,400	3,856	3,495
81,400	81,450	3,502	3,175	83,400	83,450	3,621	3,283	85,400	85,450	3,740	3,390	87,400	87,450	3,859	3,498
81,450	81,500	3,505	3,178	83,450	83,500	3,624	3,285	85,450	85,500	3,743	3,393	87,450	87,500	3,862	3,501
81,500	81,550	3,508	3,180	83,500	83,550	3,627	3,288	85,500	85,550	3,746	3,396	87,500	87,550	3,865	3,504
81,550	81,600	3,511	3,183	83,550	83,600	3,630	3,291	85,550	85,600	3,749	3,398	87,550	87,600	3,868	3,506
81,600	81,650	3,514	3,186	83,600	83,650	3,633	3,293	85,600	85,650	3,752	3,401	87,600	87,650	3,871	3,509
81,650	81,700	3,517	3,188	83,650	83,700	3,636	3,296	85,650	85,700	3,755	3,404	87,650	87,700	3,874	3,512
81,700	81,750	3,520	3,191	83,700	83,750	3,639	3,299	85,700	85,750	3,758	3,407	87,700	87,750	3,877	3,514
81,750	81,800	3,523	3,194	83,750	83,800	3,642	3,301	85,750	85,800	3,761	3,409	87,750	87,800	3,880	3,517
81,800	81,850	3,526	3,196	83,800	83,850	3,645	3,304	85,800	85,850	3,764	3,412	87,800	87,850	3,883	3,520
81,850	81,900	3,529	3,199	83,850	83,900	3,648	3,307	85,850	85,900	3,767	3,415	87,850	87,900	3,886	3,522
81,900	81,950	3,532	3,202	83,900	83,950	3,651	3,310	85,900	85,950	3,770	3,417	87,900	87,950	3,889	3,525
81,950	82,000	3,535	3,205	83,950	84,000	3,654	3,312	85,950	86,000	3,773	3,420	87,950	88,000	3,892	3,528

OHIO TAX TABLES FOR 1998 ONLY

If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:				If your Ohio taxable income is:			
At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction	At least:	But less than:	Ohio tax is:	Tax After Reduction
\$88,000				\$91,000				\$94,000				\$97,000			
\$88,000	\$88,050	\$-3,895	\$ 3,530	\$91,000	\$91,050	\$-4,073	\$ 3,692	\$94,000	\$94,050	\$-4,251	\$ 3,854	\$97,000	\$97,050	\$-4,429	\$ 4,015
88,050	88,100	-3,897	3,533	91,050	91,100	-4,076	3,695	94,050	94,100	-4,254	3,856	97,050	97,100	-4,432	4,018
88,100	88,150	-3,900	3,536	91,100	91,150	-4,079	3,698	94,100	94,150	-4,257	3,859	97,100	97,150	-4,435	4,021
88,150	88,200	-3,903	3,539	91,150	91,200	-4,082	3,700	94,150	94,200	-4,260	3,862	97,150	97,200	-4,438	4,023
88,200	88,250	-3,906	3,541	91,200	91,250	-4,085	3,703	94,200	94,250	-4,263	3,865	97,200	97,250	-4,441	4,026
88,250	88,300	-3,909	3,544	91,250	91,300	-4,088	3,706	94,250	94,300	-4,266	3,867	97,250	97,300	-4,444	4,029
88,300	88,350	-3,912	3,547	91,300	91,350	-4,091	3,708	94,300	94,350	-4,269	3,870	97,300	97,350	-4,447	4,032
88,350	88,400	-3,915	3,549	91,350	91,400	-4,094	3,711	94,350	94,400	-4,272	3,873	97,350	97,400	-4,450	4,034
88,400	88,450	-3,918	3,552	91,400	91,450	-4,097	3,714	94,400	94,450	-4,275	3,875	97,400	97,450	-4,453	4,037
88,450	88,500	-3,921	3,555	91,450	91,500	-4,100	3,716	94,450	94,500	-4,278	3,878	97,450	97,500	-4,456	4,040
88,500	88,550	-3,924	3,557	91,500	91,550	-4,103	3,719	94,500	94,550	-4,281	3,881	97,500	97,550	-4,459	4,042
88,550	88,600	-3,927	3,560	91,550	91,600	-4,106	3,722	94,550	94,600	-4,284	3,883	97,550	97,600	-4,462	4,045
88,600	88,650	-3,930	3,563	91,600	91,650	-4,108	3,724	94,600	94,650	-4,287	3,886	97,600	97,650	-4,465	4,048
88,650	88,700	-3,933	3,566	91,650	91,700	-4,111	3,727	94,650	94,700	-4,290	3,889	97,650	97,700	-4,468	4,050
88,700	88,750	-3,936	3,568	91,700	91,750	-4,114	3,730	94,700	94,750	-4,293	3,891	97,700	97,750	-4,471	4,053
88,750	88,800	-3,939	3,571	91,750	91,800	-4,117	3,733	94,750	94,800	-4,296	3,894	97,750	97,800	-4,474	4,056
88,800	88,850	-3,942	3,574	91,800	91,850	-4,120	3,735	94,800	94,850	-4,299	3,897	97,800	97,850	-4,477	4,059
88,850	88,900	-3,945	3,576	91,850	91,900	-4,123	3,738	94,850	94,900	-4,302	3,900	97,850	97,900	-4,480	4,061
88,900	88,950	-3,948	3,579	91,900	91,950	-4,126	3,741	94,900	94,950	-4,305	3,902	97,900	97,950	-4,483	4,064
88,950	89,000	-3,951	3,582	91,950	92,000	-4,129	3,743	94,950	95,000	-4,308	3,905	97,950	98,000	-4,486	4,067
\$89,000				\$92,000				\$95,000				\$98,000			
\$89,000	\$89,050	\$-3,954	\$ 3,584	\$92,000	\$92,050	\$-4,132	\$ 3,746	\$95,000	\$95,050	\$-4,311	\$ 3,908	\$98,000	\$98,050	\$-4,489	\$ 4,069
89,050	89,100	-3,957	3,587	92,050	92,100	-4,135	3,749	95,050	95,100	-4,314	3,910	98,050	98,100	-4,492	4,072
89,100	89,150	-3,960	3,590	92,100	92,150	-4,138	3,751	95,100	95,150	-4,316	3,913	98,100	98,150	-4,495	4,075
89,150	89,200	-3,963	3,592	92,150	92,200	-4,141	3,754	95,150	95,200	-4,319	3,916	98,150	98,200	-4,498	4,077
89,200	89,250	-3,966	3,595	92,200	92,250	-4,144	3,757	95,200	95,250	-4,322	3,918	98,200	98,250	-4,501	4,080
89,250	89,300	-3,969	3,598	92,250	92,300	-4,147	3,759	95,250	95,300	-4,325	3,921	98,250	98,300	-4,504	4,083
89,300	89,350	-3,972	3,601	92,300	92,350	-4,150	3,762	95,300	95,350	-4,328	3,924	98,300	98,350	-4,507	4,085
89,350	89,400	-3,975	3,603	92,350	92,400	-4,153	3,765	95,350	95,400	-4,331	3,927	98,350	98,400	-4,510	4,088
89,400	89,450	-3,978	3,606	92,400	92,450	-4,156	3,768	95,400	95,450	-4,334	3,929	98,400	98,450	-4,513	4,091
89,450	89,500	-3,981	3,609	92,450	92,500	-4,159	3,770	95,450	95,500	-4,337	3,932	98,450	98,500	-4,516	4,094
89,500	89,550	-3,984	3,611	92,500	92,550	-4,162	3,773	95,500	95,550	-4,340	3,935	98,500	98,550	-4,519	4,096
89,550	89,600	-3,987	3,614	92,550	92,600	-4,165	3,776	95,550	95,600	-4,343	3,937	98,550	98,600	-4,522	4,099
89,600	89,650	-3,990	3,617	92,600	92,650	-4,168	3,778	95,600	95,650	-4,346	3,940	98,600	98,650	-4,524	4,102
89,650	89,700	-3,993	3,619	92,650	92,700	-4,171	3,781	95,650	95,700	-4,349	3,943	98,650	98,700	-4,527	4,104
89,700	89,750	-3,996	3,622	92,700	92,750	-4,174	3,784	95,700	95,750	-4,352	3,945	98,700	98,750	-4,530	4,107
89,750	89,800	-3,999	3,625	92,750	92,800	-4,177	3,786	95,750	95,800	-4,355	3,948	98,750	98,800	-4,533	4,110
89,800	89,850	-4,001	3,627	92,800	92,850	-4,180	3,789	95,800	95,850	-4,358	3,951	98,800	98,850	-4,536	4,112
89,850	89,900	-4,004	3,630	92,850	92,900	-4,183	3,792	95,850	95,900	-4,361	3,953	98,850	98,900	-4,539	4,115
89,900	89,950	-4,007	3,633	92,900	92,950	-4,186	3,794	95,900	95,950	-4,364	3,956	98,900	98,950	-4,542	4,118
89,950	90,000	-4,010	3,636	92,950	93,000	-4,189	3,797	95,950	96,000	-4,367	3,959	98,950	99,000	-4,545	4,120
\$90,000				\$93,000				\$96,000				\$99,000			
\$90,000	\$90,050	\$-4,013	\$ 3,638	\$93,000	\$93,050	\$-4,192	\$ 3,800	\$96,000	\$96,050	\$-4,370	\$ 3,962	\$99,000	\$99,050	\$-4,548	\$ 4,123
90,050	90,100	-4,016	3,641	93,050	93,100	-4,195	3,803	96,050	96,100	-4,373	3,964	99,050	99,100	-4,551	4,126
90,100	90,150	-4,019	3,644	93,100	93,150	-4,198	3,805	96,100	96,150	-4,376	3,967	99,100	99,150	-4,554	4,129
90,150	90,200	-4,022	3,646	93,150	93,200	-4,201	3,808	96,150	96,200	-4,379	3,970	99,150	99,200	-4,557	4,131
90,200	90,250	-4,025	3,649	93,200	93,250	-4,204	3,811	96,200	96,250	-4,382	3,972	99,200	99,250	-4,560	4,134
90,250	90,300	-4,028	3,652	93,250	93,300	-4,207	3,813	96,250	96,300	-4,385	3,975	99,250	99,300	-4,563	4,137
90,300	90,350	-4,031	3,654	93,300	93,350	-4,210	3,816	96,300	96,350	-4,388	3,978	99,300	99,350	-4,566	4,139
90,350	90,400	-4,034	3,657	93,350	93,400	-4,212	3,819	96,350	96,400	-4,391	3,980	99,350	99,400	-4,569	4,142
90,400	90,450	-4,037	3,660	93,400	93,450	-4,215	3,821	96,400	96,450	-4,394	3,983	99,400	99,450	-4,572	4,145
90,450	90,500	-4,040	3,662	93,450	93,500	-4,218	3,824	96,450	96,500	-4,397	3,986	99,450	99,500	-4,575	4,147
90,500	90,550	-4,043	3,665	93,500	93,550	-4,221	3,827	96,500	96,550	-4,400	3,988	99,500	99,550	-4,578	4,150
90,550	90,600	-4,046	3,668	93,550	93,600	-4,224	3,830	96,550	96,600	-4,403	3,991	99,550	99,600	-4,581	4,153
90,600	90,650	-4,049	3,671	93,600	93,650	-4,227	3,832	96,600	96,650	-4,406	3,994	99,600	99,650	-4,584	4,155
90,650	90,700	-4,052	3,673	93,650	93,700	-4,230	3,835	96,650	96,700	-4,409	3,997	99,650	99,700	-4,587	4,158
90,700	90,750	-4,055	3,676	93,700	93,750	-4,233	3,838	96,700	96,750	-4,412	3,999	99,700	99,750	-4,590	4,161
90,750	90,800	-4,058	3,679	93,750	93,800	-4,236	3,840	96,750	96,800	-4,415	4,002	99,750	99,800	-4,593	4,164
90,800	90,850	-4,061	3,681	93,800	93,850	-4,239	3,843	96,800	96,850	-4,418	4,005	99,800	99,850	-4,596	4,166
90,850	90,900	-4,064	3,684	93,850	93,900	-4,242	3,846	96,850	96,900	-4,420	4,007	99,850	99,900	-4,599	4,169
90,900	90,950	-4,067	3,687	93,900	93,950	-4,245	3,848	96,900	96,950	-4,423	4,010	99,900	99,950	-4,602	4,172
90,950	91,000	-4,070	3,689	93,950	94,000	-4,248	3,851	96,950	97,000	-4,426	4,013	99,950	100,000	-4,605	4,174

OHIO TAX TABLES FOR 1998 ONLY

THESE TABLES REFLECT A 9.339% DECREASE FROM THE TAX RATES ESTABLISHED BY LAW

Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Ohio ended its 1998 fiscal year with a significant surplus, therefore Ohio tax rates for 1998 have been reduced.

These tables show the tax and tax rate before and after reduction. The crossed-out part of the table shows the tax and tax rate before reduction. The amount shown in the shaded area is the tax and tax rate after reduction.

Use the shaded part of the tables to determine your 1998 Ohio income taxes.

Use these tax tables for 1998 Ohio taxes only.

1998 IT-1040EZ AND 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 of Form IT-1040EZ
or line 5 of Form IT-1040)**

**Ohio tax rate before
reduction. DO NOT USE!**

**1998 Ohio tax rate
after reduction**

\$0— 5,000	_____ .743% of Ohio taxable income	.673% of Ohio taxable income
\$5,000— 10,000	\$ 37.15 plus 1.486% of excess over \$ 5,000	\$ 33.65 plus 1.347% of excess over \$ 5,000
\$10,000— 15,000	\$ 111.45 plus 2.972% of excess over \$ 10,000	\$ 101.00 plus 2.694% of excess over \$ 10,000
\$15,000— 20,000	\$ 260.65 plus 3.715% of excess over \$ 15,000	\$ 235.70 plus 3.368% of excess over \$ 15,000
\$20,000— 40,000	\$ 445.80 plus 4.457% of excess over \$ 20,000	\$ 404.10 plus 4.040% of excess over \$ 20,000
\$40,000— 80,000	\$ 1,337.20 plus 5.201% of excess over \$ 40,000	\$ 1,212.10 plus 4.715% of excess over \$ 40,000
\$80,000— 100,000	\$ 3,417.60 plus 5.943% of excess over \$ 80,000	\$ 3,098.10 plus 5.388% of excess over \$ 80,000
\$100,000— 200,000	\$ 4,606.20 plus 6.9% of excess over \$ 100,000	\$ 4,175.70 plus 6.255% of excess over \$ 100,000
over 200,000	\$ 11,506.20 plus 7.5% of excess over \$ 200,000	\$ 10,430.70 plus 6.799% of excess over \$ 200,000

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 1998 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 your county board of elections.

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

*School district income tax in effect for 1998.

GALLIA COUNTY

Gallia County Local S.D.	2701
Gallipolis City S.D.	2702

GEAUGA COUNTY

* 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

Beavercreek City S.D.	2901
* Cedar Cliff Local S.D.	2902
* Fairborn City S.D.	2903
* Greeneview Local S.D.	2904
Sugarcreek Local S.D.	2905
* Xenia City S.D.	2906
Yellow Springs Ex. Vil. S.D.	2907

GUERNSEY COUNTY

Cambridge City S.D.	3001
East Guernsey Local S.D.	3002
Rolling Hills Local S.D.	3003

HAMILTON COUNTY

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
Marionmont 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

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

* 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

Conotton Valley Union Local S.D.	3401
Harrison Hills City S.D.	3402

HENRY COUNTY

* Holgate Local S.D.	3501
* Liberty Center Local S.D.	3502
Napoleon Area City S.D.	3503
* Patrick Henry Local S.D.	3504

HIGHLAND COUNTY

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

Logan-Hocking Local S.D.	3701
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HOLMES COUNTY

East Holmes Local S.D.	3801
West Holmes Local S.D.	3802

HURON COUNTY

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

Jackson City S.D.	4001
Oak Hill Union Local S.D.	4002
Wellston City S.D.	4003

JEFFERSON COUNTY

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

* 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

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

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

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

Bellefontaine City S.D.	4601
Benjamin Logan Local S.D.	4602
Indian Lake Local S.D.	4603
* Riverside Local S.D.	4604

LORAIN COUNTY

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

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

* Jefferson Local S.D.	4901
Jonathan Alder Local S.D.	4902
London City S.D.	4903
Madison-Plains Local S.D.	4904

MAHONING COUNTY

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

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

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

Eastern Local S.D.	5301
Meigs Local S.D.	5302
Southern Local S.D.	5303

MERCER COUNTY

* 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

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

Switzerland of Ohio Local S.D.	5601
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MONTGOMERY COUNTY

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

Morgan Local S.D.	5801
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MORROW COUNTY

Cardington-Lincoln Local S.D.	5901
* Highland Local S.D.	5902
* Mount Gilead Ex. Vil. S.D.	5903
* Northmor Local S.D.	5904

*School district income tax in effect for 1998.

MUSKINGUM COUNTY

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

Caldwell Ex. Vil. S.D.	6101
Noble Local S.D.	6102

OTTAWA COUNTY

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

* Antwerp Local S.D.	6301
* Paulding Ex. Vil. S.D.	6302
* Wayne Trace Local S.D.	6303

PERRY COUNTY

Crooksville Ex. Vil. S.D.	6401
New Lexington City S.D.	6402
Northern Local S.D.	6403
Southern Local S.D.	6404

PICKAWAY COUNTY

Circleville City S.D.	6501
Logan Elm Local S.D.	6502
* Teays Valley Local S.D.	6503
Westfall Local S.D.	6504

PIKE COUNTY

Eastern Local S.D.	6601
Scioto Valley Local S.D.	6602
Waverly City S.D.	6603
Western Local S.D.	6604

PORTAGE COUNTY

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

College Corner Local S.D.	6801
* National Trail 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

* 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

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

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

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

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

* 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

* 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

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

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-Munroe Falls City S.D.	7714
Tallmadge City S.D.	7715
Twinsburg City S.D.	7716
Woodridge Local S.D.	7717

TRUMBULL COUNTY

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

*School district income tax in effect for 1998.

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

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

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

VAN WERT COUNTY

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

VINTON COUNTY

* Vinton County Local S.D.	8201
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WARREN COUNTY

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

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

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

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

* 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

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



**To Determine the School District of Residence:
Call the County Board of Elections.**

COUNTY	BOARD OF ELECTIONS	COUNTY	BOARD OF ELECTIONS
Adams	937-544-2633	Licking	740-349-8683
Allen	419-223-8530	Logan	937-599-7255
Ashland	419-282-4224	Lorain	440-244-3186, 440-322-8228
Ashtabula	440-576-6915	Lucas	419-213-4001
Athens	740-592-3201	Madison	740-852-9424
Auglaize	419-738-9231	Mahoning	330-783-2474
Belmont	740-676-1025	Marion	740-387-9631
Brown	937-378-3008	Medina	330-722-9278
Butler	513-887-3700	Meigs	740-992-2697
Carroll	330-627-2610	Mercer	419-586-2215
Champaign	937-652-1369	Miami	937-332-6926
Clark	937-328-2491, 2492, 2604	Monroe	740-472-0929
Clermont	513-732-7275	Montgomery	937-225-5656
Clinton	937-382-3537	Morgan	740-962-3116
Columbiana	330-424-1448	Morrow	419-946-4026
Coshocton	740-622-1117	Muskingum	740-455-7120
Crawford	419-562-8721	Noble	740-732-2057
Cuyahoga	216-443-3200	Ottawa	419-734-6880
Darke	937-548-1835	Paulding	419-399-8230
Defiance	419-782-2906, 8543	Perry	740-342-2134
Delaware	740-368-1780	Pickaway	740-474-1100, 8077
Erie	419-627-7601	Pike	740-947-4512, 2039
Fairfield	740-687-7000	Portage	330-297-3511
Fayette	740-335-1190	Preble	937-456-8117
Franklin	614-462-3100	Putnam	419-523-3343
Fulton	419-335-6841	Richland	419-774-5530
Gallia	740-446-1600	Ross	740-775-2350
Geauga	440-285-2222, ext. 5930	Sandusky	419-334-6180
Greene	937-376-7470	Scioto	740-353-4178
Guernsey	740-432-2680	Seneca	419-447-4424
Hamilton	513-632-7031	Shelby	937-498-7207
Hancock	419-422-3245	Stark	330-438-8683
Hardin	419-674-2211	Summit	330-643-5200
Harrison	740-942-8866	Trumbull	330-369-4050
Henry	419-592-7956	Tuscarawas	330-343-8819
Highland	937-393-9961	Union	937-642-2836
Hocking	740-380-8683	Van Wert	419-238-4192
Holmes	330-674-5921	Vinton	740-596-5855
Huron	419-668-8238	Warren	513-695-1358
Jackson	740-286-2905	Washington	740-374-6828
Jefferson	740-283-8522	Wayne	330-287-5480
Knox	740-397-2188	Williams	419-636-1854
Lake	440-350-2700	Wood	419-354-9120
Lawrence	740-532-0444	Wyandot	419-294-1226

HOW TO GET OHIO TAX INFORMATION

Do you want information by telephone - F.A.S.T.?

F.A.S.T. (Fast Answers about State Taxes) is an automated phone system where you can get the status of your 1998 refund or get answers to the 23 most frequently asked tax questions. Recorded tax information will be available 24 hours a day, seven days a week.

How do I use F.A.S.T. to get refund information?

You can check on the status of your 1998 Ohio Income Tax refund by calling toll free **1-800-282-1784**. You will be required to provide your social security number and your refund amount. We will then tell you if your refund has been processed and when you can expect your refund. Refund information will occasionally not be available due to system maintenance. Refund processing takes from six to eight weeks. You are limited to one refund information call every three days.

Do you want to access us on the Internet?

Visit the State of Ohio Internet Web Site at **www.state.oh.us/tax/**. You can get answers to the 23 most frequently asked tax questions, as well as tax forms, Publications, Information Releases, Tax Rules and Statistics.

Do you want to visit us in person?

The addresses for our district offices are found on page 39 of this booklet.

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 to a tax question. If you write, be sure to include your social security number. Our address is found on page 39 of this booklet.

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

You can listen to answers for the following 23 most frequently asked questions by calling toll free **1-800-282-1780**. A pre-recorded message will follow each.

Forms Information:

- Where can I pick up Ohio income tax forms?
- How can I get a copy of my Ohio income tax return?
- What should I do if I need a paper copy of my Telefile return?

Filing Requirements:

- I moved into Ohio last year. How do I file?
- How can I get an extension of time to file my Ohio income tax return?
- Where do I send my Ohio income tax return?
- I never received a W-2 form. What do I do?
- What should I do if I need to correct my Telefile return?
- What should I do if the IRS examined and changed my federal income tax return?
- How many years should I keep my Ohio income tax records?
- I am currently or was in the military. Do I have to file an Ohio return?
- Can my children claim themselves on their Ohio return if I claim them as dependents on my federal and state return?

Refund Problems:

- I moved since I filed my Ohio return. How can I get my refund?
- My spouse passed away, but my refund check has both our names on it. What should I do?
- I'm due a refund. Do I still need to file an Ohio income tax return?
- I've either lost my refund check or it was stolen. What should I do?

Payment Information:

- Why was my Ohio withholding disallowed?
- Should I file my Ohio income tax return even though I can't pay?
- My bank has notified me that my check was not honored. What should I do?
- Where should I send my payment for my Ohio income taxes?
- Can I pay my taxes with a credit card?

Ohio School District Information:

- How do I find out what school district I live in?
- What do I do if my employer mistakenly withheld Ohio school district income tax?

TAXPAYER ASSISTANCE

By Internet



STATE OF OHIO INTERNET WEBSITE

Tax Forms

Instructions

www.state.oh.us/tax/

F.A.S.T. Tax Questions

By Phone



TOLL FREE TELEPHONE NUMBERS:

Toll Free 24 Hour Refund Hotline **1-800-282-1784**

Toll Free Form Requests **1-800-282-1782**

Toll Free Tax Questions **1-800-282-1780**

Walk-in



Ohio Department of Taxation District Office Locations:

Walk-in services are available at all office locations Monday through Friday 8:00 am to 5:00 pm

AKRON DISTRICT OFFICE

161 South High Street
Suite 501
Akron, Ohio 44308-1600

CINCINNATI DISTRICT OFFICE

900 Dalton Avenue at West 8th Street
Cincinnati, Ohio 45203-1171

CLEVELAND DISTRICT OFFICE

615 West Superior Avenue
Fifth Floor, Room 570
Cleveland, Ohio 44113-1891

COLUMBUS DISTRICT OFFICE

1880 East Dublin-Granville Road
Columbus, Ohio 43229-3529

DAYTON DISTRICT OFFICE

Centre City Offices
15 East Fourth Street, Room 510
Dayton, Ohio 45402-2162

LIMA DISTRICT OFFICE

1303 Bellefontaine Avenue
Lima, Ohio 45804-3199

TOLEDO DISTRICT OFFICE

One Government Center
Suite 1400
Toledo, Ohio 43604-2232

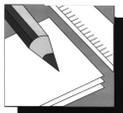
YOUNGSTOWN DISTRICT OFFICE

Stambaugh Building
44 Federal Plaza Central, #300
Youngstown, Ohio 44503-1651

ZANESVILLE DISTRICT OFFICE

601 Underwood Street
Zanesville, Ohio 43701-3786

Written



Ohio Department of Taxation Taxpayer Services Mailing address:

Ohio Department of Taxation

Taxpayer Service/Central Registration Division

Taxpayer Services Response Section

P.O. Box 182382

Columbus, Ohio 43218-2382

For Deaf, Hard of Hearing or Speech Impaired who use TTY or TDD only:

Please contact the Ohio Relay Service at 1-800-750-0750 and give the Communication Assistant the Ohio Department of Taxation telephone number that you wish to contact.

Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE)

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

The Ohio Department of Taxation is an Equal Opportunity Employer.

OHIO Department of Taxation
Columbus, Ohio 43270