



Ohio

1999

Individual Income Tax

Forms and Instructions

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

E-FILE for faster refund

If you file electronically and you are entitled to a refund, you will receive it **in fourteen days or less!**

Register to Vote

Re-register to change your name

Re-register to change your address

OHIO Department of Taxation
Columbus, Ohio 43270

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US Postage
PAID
Lebanon, OH
Permit #103



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 1999

New Deduction:

You are now permitted to deduct qualifying medical insurance and long term care insurance. You may also deduct medical expenses in excess of 7.5% of your federal adjusted gross income.

Exemption Increased:

The personal exemption claimed by the taxpayer and their spouse has been increased to \$1,050. The dependent exemption remains at \$1,050.

Adoption Credit:

A \$500 credit is available for a legal adoption of a minor child.

Ohio Account Number:

Preprinted labels now have an Ohio account number instead of social security numbers.

Expanded Taxpayer Service Hours:

See back page for details.

Dear Taxpayer:

We have a commitment at the Department of Taxation to provide you the best possible customer service. This year we will be expanding our hours of telephone service from January 18 through April 17, 2000. We will be available Monday through Friday 8:00 a.m. to 7:00 p.m. and Saturday 8:30 a.m. to 12:30 p.m.

To make it easier to file your return, we now offer several filing options:

- * an IT-1040EZ form with just fifteen lines;*
- * the standard IT-1040; and*
- * an electronic filing option which allows for direct deposit of your refund.*

We encourage you to take advantage of the electronic filing option for a faster refund.

To protect your privacy, we have removed your social security number from the mailing label and have replaced that number with an Ohio account number.

Three law changes may reduce your taxes for 1999:

- * the personal exemption is increased to \$1,050 for 1999;*
- * unsubsidized medical insurance premiums may be deducted; and*
- * a new adoption credit is available.*

Thank you for helping us serve you better.

Sincerely,



Thomas M. Zaino

THE TAX TABLES REFLECT A 3.627% 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 1999 fiscal year with a significant surplus, therefore Ohio tax rates for 1999 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 1999 Ohio income tax.

Use these tax tables for 1999 Ohio taxes only.

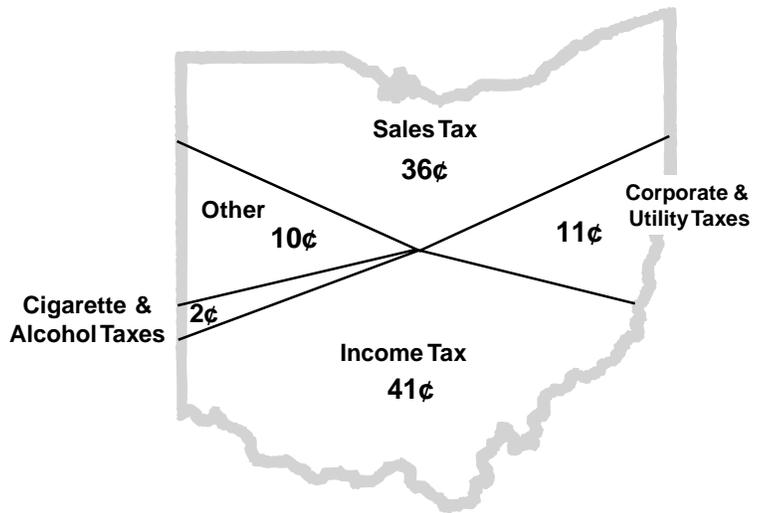
Ohio's Tax Dollars: 1999

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

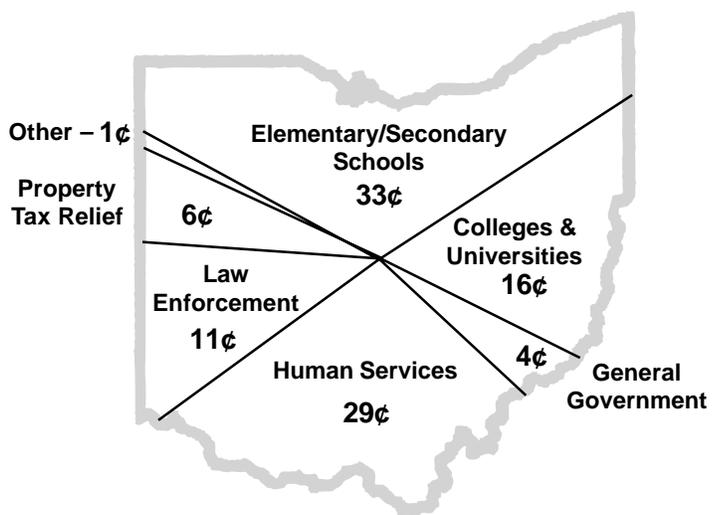
The first chart shows that about 41 cents of each dollar comes from the state income tax, and another 36 cents from the state sales tax. The second chart shows that education—public schools and colleges—commands almost half of every state dollar spent. Elementary and secondary schools receive 33 cents 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 78 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, 1999, excluding welfare reimbursement.

Where the Tax Dollar Comes From



Where the Tax Dollar Goes



<p>Which form should I use?</p>	<p>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.</p>	
	<p>USE IT-1040EZ</p>	<p>USE IT-1040</p>
<p>Residency Status</p>	<p>If you were a full year Ohio resident for 1999.</p>	<p>For any Residency Status.</p>
<p>Filing Status</p>	<p>For any filing status.</p>	<p>For any filing status.</p>
<p>Dependents</p>	<p>For all personal and dependent exemptions that you are entitled to claim.</p>	<p>For all personal and dependent exemptions that you are entitled to claim.</p>
<p>Ohio Adjustments to Income</p>	<p>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.</p>	<p>If you have Ohio adjustments to income in addition to state or municipal income tax overpayments included in your federal adjusted gross income.</p> <p>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.</p>
<p>Tax Credits</p>	<p>If you have no credits other than the exemption credit and joint filing credit.</p>	<p>For all applicable Ohio credits. Some common credits include:</p> <ul style="list-style-type: none"> *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 *Adoption credit (new)
<p>Payments</p>	<p>If you have no payments or credits other than withholding shown on Form(s) W-2 and 1099.</p>	<p>If you have any of the following:</p> <ul style="list-style-type: none"> *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 \$8,550 or more.
- * Are married, filing jointly, under age 65, AND your Federal Adjusted Gross Income is \$7,500 or more.
- * Are married, filing jointly, age 65 or over, AND your Federal Adjusted Gross Income is \$11,000 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?

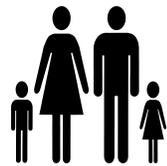
File on or before April 17, 2000 for calendar year 1999. Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year. Mail your return to the address noted below. If you do not owe any taxes with your return and you are not expecting a refund, send your return to the address for Refunds and Credits.

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

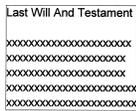
Investors in a pass-through entity must file Form IT-1040. However, such investors do not have to file Form IT-1040 if ALL of the following apply:

- * 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?

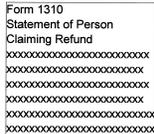
A nonresident or part-year resident who is engaged in business (directly or through a partnership, S corporation or limited liability company) with activities inside Ohio must apportion their income inside of and outside of Ohio. If you are an investor who files Form IT-1040, you may use Form IT-2023 to help determine the proper amount of credit to claim in Schedule D of Form IT-1040.



What If a Taxpayer Has Died?

If a taxpayer died before filing a return for 1999, 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). If you have requested even more time to file beyond the automatic extension, you must attach 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 17, 2000. Ohio Form IT-40P should accompany your payment. Be sure you write your social security number on your check and the phrase "1999 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 1999 tax which you do not pay by April 17, 2000 — 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 17, 2000. 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 form IT-1040.

In all cases, interest will be charged from the date the tax should have been paid (April 17, 2000) 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 1999 and for 2000 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 2000?

You must pay estimated tax if your 1999 tax after withholding will be more than \$300.

If you are required to pay estimated tax, file a 2000 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 or call toll free 1-800-282-1782.

CAUTION: 2000 estimated tax payments are due on April 17, 2000, June 15, 2000, September 15, 2000 and January 16, 2001.

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 2000 tax after withholding is less than \$300. File a revised Form IT-4 (Employee Withholding Exemption Certificate) with your employer.

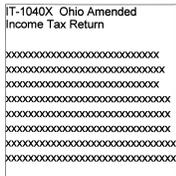


What if I Am In the Military?

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 1999. 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 or by contacting one of the offices listed on page 39 of this booklet or call toll free 1-800-282-1782. 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 1999, 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 or call toll free 1-800-282-1782.



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. 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 and 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.
-

When Do I Use the Voter Registration Form in this Booklet?

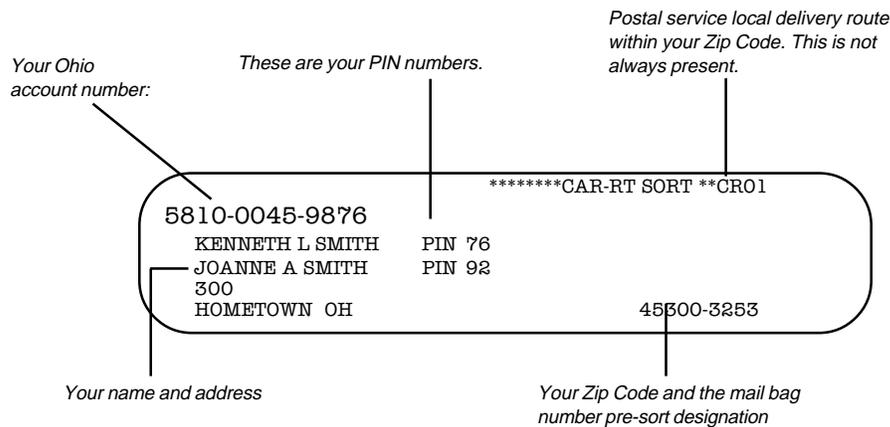
If you are a resident of Ohio and you are not currently registered to vote, you may use the voter registration form included in this booklet to register. You may also use the form to change your voter registration address or to change your name if you are already registered to vote. To complete the registration form, detach the registration form in the booklet, complete all of the information and sign the form. Fold the registration form in half so that the pre-addressed side is on the outside. Then place a 33 cent stamp on the form in the place provided and mail in the form.

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

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



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 Ohio account number, the label contains mailing codes, and a “PIN” number that appears at the end of your name. The above diagram shows you where these items appear.

Instructions for top of the forms

Name and address

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 but you are filing separate returns, you cannot use the label.

Note: You must fill in your social security number(s) in the space provided.

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 the Ohio 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 1999 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 1999 in the space provided.

***Part Year Resident.** Mark this box if you moved into or out of Ohio during 1999 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 1999 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 \$1,050 for yourself and an additional \$1,050 for your spouse **if** you are filing a joint return.

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.

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 \$1,050 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.

Enter the number of your personal and dependency exemptions in the space provided on line 4 and multiply this number by \$1,050.

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 Credit

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 below. 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.

- * 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 \$520.00, THEN the Joint Filing Credit will be \$520.00 X .20 = \$104.00

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 form (W-2, W-2G or 1099R).

- * ATTACH READABLE STATE copies of your W-2, W-2G OR 1099R Forms to the back 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 1999 Ohio tax withheld (line 11) is less than 90% of your 1999 tax (line 10) less \$300, and
- * The amount of your 1999 Ohio tax withheld was less than 100% of your 1998 tax (line 14, 1998 IT-1040 or line 10, 1998 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 --- Natural Areas and Wildlife Checkoff

If you have an overpayment 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, however, 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 donate to the preservation of Ohio's threatened natural heritage. Ohio natural areas, scenic rivers and endangered plants and animals all benefit from donation 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 educational institutions who often use these natural areas as outdoor classrooms. Your gifts have provided new visitor facilities, supported nature awareness programs, facilitated stream quality monitoring, and funded endangered species protection. Checkoff surveys have identified many high quality natural areas that need protection to keep them from being destroyed. You can help create a nature preserve and scenic river system that will provide a rich and lasting legacy for all Ohioans. Give nature a chance - support the natural areas checkoff!



Line 15 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. If you want to donate, check a box on line 14 or line 15 or both to show how much of your refund you wish to give. Then write the amount in the space provided.

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, 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 payable to: Natural Areas and Preserves Special Account.

* If you want to donate to endangered wildlife species and biodiversity projects, make your check payable 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

Form IT-1040 Line by Line Instructions

Line 1 — Federal Adjusted Gross Income

Enter the amount from your 1999 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 \$1,050 for *yourself* and an additional \$1,050 for your *spouse* if you are filing a joint return.

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.

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 \$1050 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.

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 54 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 \$520.00, THEN
The Joint Filing Credit will be \$520.00

$$\begin{array}{r} \\ \times .20 \\ \hline \$104.00 = \text{Joint Filing Credit} \end{array}$$

- 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, an "S" corporation or a limited liability company, you may qualify for a business credit. Non-refundable 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
- Credits for Child Care
- Grape Production Credit
- Edison Credit
- Export Sales 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 and/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 form (W-2, W-2G or 1099R).

- **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 1999 and Amount of 1998 Overpayment Credited to 1999

Enter the total estimated income tax payments submitted on your 1999 Form IT-1040ES including payments made on Form IT-40P plus any overpayment you credited to 1999 from your 1998 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 1999 Ohio tax withheld, including pass-through entity tax withheld (lines 15 and 17b, 1999 IT-1040) is less than both of the following:

- 90% of your 1999 Ohio income tax (line 14, 1999 IT-1040) less \$300; and
- 100% of your 1998 Ohio income tax (line 14, 1998 IT-1040 or line 10 1998 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 1999 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 from any of our offices and on the internet at www.state.oh.us/tax/

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 17th 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.

STOP If you have an overpayment on line 20 of your 1999 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 2000) or the net amount on line 24.

Line 21 and 22 — Natural Areas and Wildlife Checkoff

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

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

Line 22 may be used to benefit Ohio's endangered wildlife and 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 Wild-



life 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.

STOP 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.

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 payable to: Natural Areas and Preserves Special Account.
- If you want to donate to endangered wildlife species and biodiversity projects, make your check payable 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 2000 Estimated Income Tax

You may apply part or all of your overpayment on line 20 to your 2000 Ohio Income Tax. Enter on line 23 the amount of the overpayment that you want to apply to 2000. However, if you want to credit your entire overpayment to 2000 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 to the extent they were deducted in arriving at your federal adjusted gross income.

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

Any amounts deducted on lines 31 through 40 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 year 2000.

 **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 1999 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 1999 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 1998 federal income tax return. In 1999, he received a reimbursement of \$200 of the medical expenses from his insurance company which he reported as income on line 21 of his 1999 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 1999 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 1999 federal income tax return for the amount repaid **or** you claimed a tax credit on your 1999 federal income tax return based upon the amount repaid **and**
- The repayment has not otherwise reduced your Federal Adjusted Gross Income for 1999 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 1998 and included the bonus in his 1998 Federal Adjusted Gross Income. In 1999, the employer informed John that he must repay \$200 of the bonus because the amount was computed in error. John repaid the amount in 1999. John is entitled to a deduction of \$200 on line 40 of the Ohio income tax return.

Line 41 — Unsubsidized Health Insurance, Long Term Care Insurance & Excess Health Care Costs

Deduct the amount you paid during 1999 for unsubsidized health insurance and for unsubsidized long term care insurance for you, your spouse and your dependents.

Unsubsidized health insurance refers to an insurance plan where an employer does not contribute or reimburse an employee or the employee's spouse for part or all of the cost of the premiums. A subsidized plan is a plan where the employer or the spouse's employer pays for or reimburses an employee or an employee's spouse for all or part of the cost of a plan.

For example: Joan works for employer B. Each month Joan contributes \$50.00 for her portion of her health insurance cost. Her employer contributes \$450.00 each month toward the total premium of \$500.00. Joan would not be eligible for a deduction of her portion of her health insurance cost.

STOP If you were eligible to participate in any subsidized health plan maintained by you or your spouse's employer for any month or part of a month in 1999, amounts paid for health insurance coverage for that month cannot be used to figure this deduction.

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Medical & Long Term Care Insurance/ Excess Medical Costs Cont'd

You may also deduct the amount paid during the taxable year for medical care expenses for the taxpayer, the taxpayer's spouse, and the taxpayer's dependents to the extent the medical care expenses exceed 7.5% of your federal adjusted gross income and to the extent such amounts are not already deducted or excluded in computing federal adjusted gross income (line 1) or Ohio adjusted gross income (line 3). Use the worksheet below to determine the amount of your deduction.

Do not include any amounts deducted on line 42.

Insurance & Medical Cost Worksheet

1. Enter the total amount you paid in 1999 for unsubsidized medical/long term care insurance coverage for you, your spouse and dependents. Do not include amounts excluded from income under a "cafeteria plan" or any similar "flexible spending account" plan. 1. _____
2. Enter your unreimbursed medical bills and medical care insurance..... 2. _____
3. Enter 7.5% of your Federal Adjusted Gross Income 3. _____
4. Excess Medical expenses (line 2 minus line 3) 4. _____
5. Less: medical/long term care insurance on line 1 5. _____
6. Net excess medical care deduction 6. _____
7. Combined deduction for unreimbursed health/long term care and excess medical care (add lines 1 and 6). Enter here and line 41 of your Ohio Income Tax Return .. 7. _____

Line 42 — Ohio 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 1999, the maximum amount of deposited funds you may be able to deduct is \$3,212. If filing a joint return, each spouse may be able to deduct up to \$3,212 of deposited funds into his/her separate account for a maximum of \$6,424.

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 1999. 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 \$5,632 (\$2,000 for John and \$3,212 for Mary plus the interest income of \$420).

Medical Savings Account Worksheet

1. Amount you contributed during 1999 but no more than \$3,212 _____
2. If joint return, amount your spouse contributed during 1999 but no more than \$3,212 _____
3. Amount of Medical Savings Account earnings included in line 1 of your 1999 Ohio Form IT-1040. _____
4. Sub-total (add lines 1, 2, and 3) _____
5. 1999 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. (See pages 39 and 40 for a listing of our offices).

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, 2000. 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, 2000.

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

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, 2000?
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.

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

1999 Child and Dependent Care Worksheet

- 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.\$ _____
- 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. _____%
- 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 1999 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:

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

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

1999 Job Training Credit Worksheet

- Enter the amount you paid during 1998 and 1999 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. _____
- Multiply the amount on line 1 by 1/2 2. _____
- Enter the smaller of \$500 or the amount on line 2 3. _____
- Enter the amount of job training credit, if any, which you claimed on line 51, Schedule B on the 1998 Ohio Form IT-1040 4. _____
- 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 — Adoption Credit

You can claim a credit against your tax for expenses incurred in the legal adoption of a minor child (under 18 years of age). The amount of credit is limited to the amount of the expenses incurred in the adoption process up to a maximum of \$500. The adoption must be final and recognizable under Ohio law the year you claim the credit.

Line 54 — Total Credits

Enter the total of lines 46 through 53 on line 54 and on line 7 on the front of the return.

←
NEW

Schedule C—Resident Credit

Line 55

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.

STOP 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 56

Enter Ohio Adjusted Gross Income from line 3.

Line 57

Divide 55 by line 56 in the box provided. Multiply the percentage by the amount on line 12 on the front of the return. Enter the amount on line 57.

Line 57a

Enter the amount of 1999 income tax, less all related nonrefundable 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 1999 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 and enter the percentage in the box provided. Multiply the percentage by the amount on line 12 on the front of the return. Enter the amount on line 60 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 60 on line 13.

THESE TABLES REFLECT A 3.627% 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 1999 fiscal year with a significant surplus, therefore Ohio tax rates for 1999 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 1999 Ohio income taxes.

Use these tax tables for 1999 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	\$ 29	\$ 6,000	\$ 6,050	\$ 52	\$ 50
50	100	1	1	2,050	2,100	15	15	4,050	4,100	30	29	6,050	6,100	53	51
100	150	1	1	2,100	2,150	16	15	4,100	4,150	31	30	6,100	6,150	54	52
150	200	1	1	2,150	2,200	16	16	4,150	4,200	31	30	6,150	6,200	55	53
200	250	2	2	2,200	2,250	17	16	4,200	4,250	31	30	6,200	6,250	55	53
250	300	2	2	2,250	2,300	17	16	4,250	4,300	32	31	6,250	6,300	56	54
300	350	2	2	2,300	2,350	17	17	4,300	4,350	32	31	6,300	6,350	57	55
350	400	3	3	2,350	2,400	18	17	4,350	4,400	33	31	6,350	6,400	58	55
400	450	3	3	2,400	2,450	18	17	4,400	4,450	33	32	6,400	6,450	58	56
450	500	4	3	2,450	2,500	18	18	4,450	4,500	33	32	6,450	6,500	59	57
500	550	4	4	2,500	2,550	19	18	4,500	4,550	34	32	6,500	6,550	60	58
550	600	4	4	2,550	2,600	19	18	4,550	4,600	34	33	6,550	6,600	61	58
600	650	5	4	2,600	2,650	20	19	4,600	4,650	34	33	6,600	6,650	61	59
650	700	5	5	2,650	2,700	20	19	4,650	4,700	35	33	6,650	6,700	62	60
700	750	5	5	2,700	2,750	20	20	4,700	4,750	35	34	6,700	6,750	63	61
750	800	6	6	2,750	2,800	21	20	4,750	4,800	35	34	6,750	6,800	64	61
800	850	6	6	2,800	2,850	21	20	4,800	4,850	36	35	6,800	6,850	64	62
850	900	7	6	2,850	2,900	21	21	4,850	4,900	36	35	6,850	6,900	65	63
900	950	7	7	2,900	2,950	22	21	4,900	4,950	37	35	6,900	6,950	66	63
950	1000	7	7	2,950	3,000	22	21	4,950	5,000	37	36	6,950	7,000	66	64
\$1,000				\$3,000				\$5,000				\$7,000			
\$ 1,000	\$ 1,050	\$ 8	\$ 7	\$ 3,000	\$ 3,050	\$ 22	\$ 22	\$ 5,000	\$ 5,050	\$ 38	\$ 36	\$ 7,000	\$ 7,050	\$ 67	\$ 65
1,050	1,100	8	8	3,050	3,100	23	22	5,050	5,100	38	37	7,050	7,100	68	66
1,100	1,150	8	8	3,100	3,150	23	22	5,100	5,150	39	38	7,100	7,150	69	66
1,150	1,200	9	8	3,150	3,200	24	23	5,150	5,200	40	38	7,150	7,200	69	67
1,200	1,250	9	9	3,200	3,250	24	23	5,200	5,250	40	39	7,200	7,250	70	68
1,250	1,300	9	9	3,250	3,300	24	23	5,250	5,300	41	40	7,250	7,300	71	68
1,300	1,350	10	9	3,300	3,350	25	24	5,300	5,350	42	40	7,300	7,350	72	69
1,350	1,400	10	10	3,350	3,400	25	24	5,350	5,400	43	41	7,350	7,400	72	70
1,400	1,450	11	10	3,400	3,450	25	25	5,400	5,450	43	42	7,400	7,450	73	71
1,450	1,500	11	11	3,450	3,500	26	25	5,450	5,500	44	43	7,450	7,500	74	71
1,500	1,550	11	11	3,500	3,550	26	25	5,500	5,550	45	43	7,500	7,550	75	72
1,550	1,600	12	11	3,550	3,600	27	26	5,550	5,600	46	44	7,550	7,600	75	73
1,600	1,650	12	12	3,600	3,650	27	26	5,600	5,650	46	45	7,600	7,650	76	73
1,650	1,700	12	12	3,650	3,700	27	26	5,650	5,700	47	45	7,650	7,700	77	74
1,700	1,750	13	12	3,700	3,750	28	27	5,700	5,750	48	46	7,700	7,750	78	75
1,750	1,800	13	13	3,750	3,800	28	27	5,750	5,800	49	47	7,750	7,800	78	76
1,800	1,850	14	13	3,800	3,850	28	27	5,800	5,850	49	48	7,800	7,850	79	76
1,850	1,900	14	13	3,850	3,900	29	28	5,850	5,900	50	48	7,850	7,900	80	77
1,900	1,950	14	14	3,900	3,950	29	28	5,900	5,950	51	49	7,900	7,950	81	78
1,950	2,000	15	14	3,950	4,000	30	28	5,950	6,000	52	50	7,950	8,000	81	78

OHIO TAX TABLES FOR 1999 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	\$ 79	\$11,000	\$11,050	\$ —142	\$ 137	\$14,000	\$14,050	\$ —231	\$ 223	\$17,000	\$17,050	\$ —335	\$ 323
8,050	8,100	—83	80	11,050	11,100	—143	138	14,050	14,100	—233	224	17,050	17,100	—337	325
8,100	8,150	—84	81	11,100	11,150	—145	140	14,100	14,150	—234	226	17,100	17,150	—339	327
8,150	8,200	—84	81	11,150	11,200	—146	141	14,150	14,200	—236	227	17,150	17,200	—341	328
8,200	8,250	—85	82	11,200	11,250	—148	142	14,200	14,250	—237	228	17,200	17,250	—343	330
8,250	8,300	—86	83	11,250	11,300	—149	144	14,250	14,300	—239	230	17,250	17,300	—345	332
8,300	8,350	—87	83	11,300	11,350	—151	145	14,300	14,350	—240	231	17,300	17,350	—346	334
8,350	8,400	—87	84	11,350	11,400	—152	147	14,350	14,400	—241	233	17,350	17,400	—348	336
8,400	8,450	—88	85	11,400	11,450	—154	148	14,400	14,450	—243	234	17,400	17,450	—350	337
8,450	8,500	—89	86	11,450	11,500	—155	150	14,450	14,500	—244	236	17,450	17,500	—352	339
8,500	8,550	—90	86	11,500	11,550	—157	151	14,500	14,550	—246	237	17,500	17,550	—354	341
8,550	8,600	—90	87	11,550	11,600	—158	153	14,550	14,600	—247	238	17,550	17,600	—356	343
8,600	8,650	—91	88	11,600	11,650	—160	154	14,600	14,650	—249	240	17,600	17,650	—358	345
8,650	8,700	—92	88	11,650	11,700	—161	155	14,650	14,700	—250	241	17,650	17,700	—359	346
8,700	8,750	—93	89	11,700	11,750	—163	157	14,700	14,750	—252	243	17,700	17,750	—361	348
8,750	8,800	—93	90	11,750	11,800	—164	158	14,750	14,800	—253	244	17,750	17,800	—363	350
8,800	8,850	—94	91	11,800	11,850	—166	160	14,800	14,850	—255	246	17,800	17,850	—365	352
8,850	8,900	—95	91	11,850	11,900	—167	161	14,850	14,900	—256	247	17,850	17,900	—367	354
8,900	8,950	—95	92	11,900	11,950	—169	163	14,900	14,950	—258	248	17,900	17,950	—369	355
8,950	9,000	—96	93	11,950	12,000	—170	164	14,950	15,000	—259	250	17,950	18,000	—371	357
\$9,000				\$12,000				\$15,000				\$18,000			
\$ 9,000	\$ 9,050	\$ —97	\$ 93	\$12,000	\$12,050	\$ —172	\$ 165	\$15,000	\$15,050	\$ —261	\$ 251	\$18,000	\$18,050	\$ —372	\$ 359
9,050	9,100	—98	94	12,050	12,100	—173	167	15,050	15,100	—263	253	18,050	18,100	—374	361
9,100	9,150	—98	95	12,100	12,150	—175	168	15,100	15,150	—265	255	18,100	18,150	—376	362
9,150	9,200	—99	96	12,150	12,200	—176	170	15,150	15,200	—267	257	18,150	18,200	—378	364
9,200	9,250	—100	96	12,200	12,250	—178	171	15,200	15,250	—268	259	18,200	18,250	—380	366
9,250	9,300	—101	97	12,250	12,300	—179	173	15,250	15,300	—270	260	18,250	18,300	—382	368
9,300	9,350	—101	98	12,300	12,350	—181	174	15,300	15,350	—272	262	18,300	18,350	—384	370
9,350	9,400	—102	98	12,350	12,400	—182	175	15,350	15,400	—274	264	18,350	18,400	—385	371
9,400	9,450	—103	99	12,400	12,450	—184	177	15,400	15,450	—276	266	18,400	18,450	—387	373
9,450	9,500	—104	100	12,450	12,500	—185	178	15,450	15,500	—278	268	18,450	18,500	—389	375
9,500	9,550	—104	101	12,500	12,550	—187	180	15,500	15,550	—280	269	18,500	18,550	—391	377
9,550	9,600	—105	101	12,550	12,600	—188	181	15,550	15,600	—281	271	18,550	18,600	—393	379
9,600	9,650	—106	102	12,600	12,650	—190	183	15,600	15,650	—283	273	18,600	18,650	—395	380
9,650	9,700	—107	103	12,650	12,700	—191	184	15,650	15,700	—285	275	18,650	18,700	—397	382
9,700	9,750	—107	103	12,700	12,750	—193	185	15,700	15,750	—287	277	18,700	18,750	—398	384
9,750	9,800	—108	104	12,750	12,800	—194	187	15,750	15,800	—289	278	18,750	18,800	—400	386
9,800	9,850	—109	105	12,800	12,850	—195	188	15,800	15,850	—291	280	18,800	18,850	—402	388
9,850	9,900	—110	106	12,850	12,900	—197	190	15,850	15,900	—293	282	18,850	18,900	—404	389
9,900	9,950	—110	106	12,900	12,950	—198	191	15,900	15,950	—294	284	18,900	18,950	—406	391
9,950	10,000	—111	107	12,950	13,000	—200	193	15,950	16,000	—296	286	18,950	19,000	—408	393
\$10,000				\$13,000				\$16,000				\$19,000			
\$10,000	\$10,050	\$ —112	\$ 108	\$13,000	\$13,050	\$ —201	\$ 194	\$16,000	\$16,050	\$ —298	\$ 287	\$19,000	\$19,050	\$ —410	\$ 395
10,050	10,100	—114	110	13,050	13,100	—203	195	16,050	16,100	—300	289	19,050	19,100	—411	396
10,100	10,150	—115	111	13,100	13,150	—204	197	16,100	16,150	—302	291	19,100	19,150	—413	398
10,150	10,200	—117	112	13,150	13,200	—206	198	16,150	16,200	—304	293	19,150	19,200	—415	400
10,200	10,250	—118	114	13,200	13,250	—207	200	16,200	16,250	—306	294	19,200	19,250	—417	402
10,250	10,300	—120	115	13,250	13,300	—209	201	16,250	16,300	—307	296	19,250	19,300	—419	404
10,300	10,350	—121	117	13,300	13,350	—210	203	16,300	16,350	—309	298	19,300	19,350	—421	405
10,350	10,400	—123	118	13,350	13,400	—212	204	16,350	16,400	—311	300	19,350	19,400	—423	407
10,400	10,450	—124	120	13,400	13,450	—213	205	16,400	16,450	—313	302	19,400	19,450	—424	409
10,450	10,500	—126	121	13,450	13,500	—215	207	16,450	16,500	—315	303	19,450	19,500	—426	411
10,500	10,550	—127	122	13,500	13,550	—216	208	16,500	16,550	—317	305	19,500	19,550	—428	413
10,550	10,600	—129	124	13,550	13,600	—218	210	16,550	16,600	—319	307	19,550	19,600	—430	414
10,600	10,650	—130	125	13,600	13,650	—219	211	16,600	16,650	—320	309	19,600	19,650	—432	416
10,650	10,700	—132	127	13,650	13,700	—221	213	16,650	16,700	—322	311	19,650	19,700	—434	418
10,700	10,750	—133	128	13,700	13,750	—222	214	16,700	16,750	—324	312	19,700	19,750	—436	420
10,750	10,800	—134	130	13,750	13,800	—224	216	16,750	16,800	—326	314	19,750	19,800	—437	422
10,800	10,850	—136	131	13,800	13,850	—225	217	16,800	16,850	—328	316	19,800	19,850	—439	423
10,850	10,900	—137	132	13,850	13,900	—227	218	16,850	16,900	—330	318	19,850	19,900	—441	425
10,900	10,950	—139	134	13,900	13,950	—228	220	16,900	16,950	—332	320	19,900	19,950	—443	427
10,950	11,000	—140	135	13,950	14,000	—230	221	16,950	17,000	—333	321	19,950	20,000	—445	429

OHIO TAX TABLES FOR 1999 ONLY

THESE TABLES REFLECT A 3.627% 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 1999 fiscal year with a significant surplus, therefore Ohio tax rates for 1999 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 1999 Ohio income taxes.

Use these tax tables for 1999 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	\$ 431	\$22,000	\$22,050	\$ 536	\$ 517	\$24,000	\$24,050	\$ 625	\$ 602	\$26,000	\$26,050	\$ 714	\$ 688
20,050	20,100	449	433	22,050	22,100	538	519	24,050	24,100	627	605	26,050	26,100	717	691
20,100	20,150	451	435	22,100	22,150	541	521	24,100	24,150	630	607	26,100	26,150	719	693
20,150	20,200	454	437	22,150	22,200	543	523	24,150	24,200	632	609	26,150	26,200	721	695
20,200	20,250	456	439	22,200	22,250	545	525	24,200	24,250	634	611	26,200	26,250	723	697
20,250	20,300	458	441	22,250	22,300	547	527	24,250	24,300	636	613	26,250	26,300	725	699
20,300	20,350	460	444	22,300	22,350	549	529	24,300	24,350	639	615	26,300	26,350	728	701
20,350	20,400	463	446	22,350	22,400	552	532	24,350	24,400	641	618	26,350	26,400	730	703
20,400	20,450	465	448	22,400	22,450	554	534	24,400	24,450	643	620	26,400	26,450	732	706
20,450	20,500	467	450	22,450	22,500	556	536	24,450	24,500	645	622	26,450	26,500	734	708
20,500	20,550	469	452	22,500	22,550	558	538	24,500	24,550	647	624	26,500	26,550	737	710
20,550	20,600	471	454	22,550	22,600	561	540	24,550	24,600	650	626	26,550	26,600	739	712
20,600	20,650	474	456	22,600	22,650	563	542	24,600	24,650	652	628	26,600	26,650	741	714
20,650	20,700	476	459	22,650	22,700	565	544	24,650	24,700	654	630	26,650	26,700	743	716
20,700	20,750	478	461	22,700	22,750	567	547	24,700	24,750	656	633	26,700	26,750	746	718
20,750	20,800	480	463	22,750	22,800	569	549	24,750	24,800	659	635	26,750	26,800	748	721
20,800	20,850	483	465	22,800	22,850	572	551	24,800	24,850	661	637	26,800	26,850	750	723
20,850	20,900	485	467	22,850	22,900	574	553	24,850	24,900	663	639	26,850	26,900	752	725
20,900	20,950	487	469	22,900	22,950	576	555	24,900	24,950	665	641	26,900	26,950	754	727
20,950	21,000	489	471	22,950	23,000	578	557	24,950	25,000	668	643	26,950	27,000	757	729
\$21,000				\$23,000				\$25,000				\$27,000			
\$21,000	\$21,050	\$ 491	\$ 474	\$23,000	\$23,050	\$ 581	\$ 560	\$25,000	\$25,050	\$ 670	\$ 645	\$27,000	\$27,050	\$ 759	\$ 731
21,050	21,100	494	476	23,050	23,100	583	562	25,050	25,100	672	648	27,050	27,100	761	733
21,100	21,150	496	478	23,100	23,150	585	564	25,100	25,150	674	650	27,100	27,150	763	736
21,150	21,200	498	480	23,150	23,200	587	566	25,150	25,200	676	652	27,150	27,200	766	738
21,200	21,250	500	482	23,200	23,250	590	568	25,200	25,250	679	654	27,200	27,250	768	740
21,250	21,300	503	484	23,250	23,300	592	570	25,250	25,300	681	656	27,250	27,300	770	742
21,300	21,350	505	487	23,300	23,350	594	572	25,300	25,350	683	658	27,300	27,350	772	744
21,350	21,400	507	489	23,350	23,400	596	575	25,350	25,400	685	660	27,350	27,400	775	746
21,400	21,450	509	491	23,400	23,450	598	577	25,400	25,450	688	663	27,400	27,450	777	749
21,450	21,500	512	493	23,450	23,500	601	579	25,450	25,500	690	665	27,450	27,500	779	751
21,500	21,550	514	495	23,500	23,550	603	581	25,500	25,550	692	667	27,500	27,550	781	753
21,550	21,600	516	497	23,550	23,600	605	583	25,550	25,600	694	669	27,550	27,600	783	755
21,600	21,650	518	499	23,600	23,650	607	585	25,600	25,650	697	671	27,600	27,650	786	757
21,650	21,700	520	502	23,650	23,700	610	587	25,650	25,700	699	673	27,650	27,700	788	759
21,700	21,750	523	504	23,700	23,750	612	590	25,700	25,750	701	675	27,700	27,750	790	761
21,750	21,800	525	506	23,750	23,800	614	592	25,750	25,800	703	678	27,750	27,800	792	764
21,800	21,850	527	508	23,800	23,850	616	594	25,800	25,850	705	680	27,800	27,850	795	766
21,850	21,900	529	510	23,850	23,900	619	596	25,850	25,900	708	682	27,850	27,900	797	768
21,900	21,950	532	512	23,900	23,950	621	598	25,900	25,950	710	684	27,900	27,950	799	770
21,950	22,000	534	514	23,950	24,000	623	600	25,950	26,000	712	686	27,950	28,000	801	772

OHIO TAX TABLES FOR 1999 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	\$ 774	\$31,000	\$31,050	\$ 937	\$ 903	\$34,000	\$34,050	\$ 1,071	\$ 1,032	\$37,000	\$37,050	\$ 1,205	\$ 1,161
28,050	28,100	806	776	31,050	31,100	939	905	34,050	34,100	1,073	1,034	37,050	37,100	1,207	1,163
28,100	28,150	808	779	31,100	31,150	942	907	34,100	34,150	1,075	1,036	37,100	37,150	1,209	1,165
28,150	28,200	810	781	31,150	31,200	944	910	34,150	34,200	1,078	1,038	37,150	37,200	1,211	1,167
28,200	28,250	812	783	31,200	31,250	946	912	34,200	34,250	1,080	1,041	37,200	37,250	1,214	1,169
28,250	28,300	815	785	31,250	31,300	948	914	34,250	34,300	1,082	1,043	37,250	37,300	1,216	1,172
28,300	28,350	817	787	31,300	31,350	951	916	34,300	34,350	1,084	1,045	37,300	37,350	1,218	1,174
28,350	28,400	819	789	31,350	31,400	953	918	34,350	34,400	1,086	1,047	37,350	37,400	1,220	1,176
28,400	28,450	821	791	31,400	31,450	955	920	34,400	34,450	1,089	1,049	37,400	37,450	1,222	1,178
28,450	28,500	824	794	31,450	31,500	957	922	34,450	34,500	1,091	1,051	37,450	37,500	1,225	1,180
28,500	28,550	826	796	31,500	31,550	959	925	34,500	34,550	1,093	1,053	37,500	37,550	1,227	1,182
28,550	28,600	828	798	31,550	31,600	962	927	34,550	34,600	1,095	1,056	37,550	37,600	1,229	1,184
28,600	28,650	830	800	31,600	31,650	964	929	34,600	34,650	1,098	1,058	37,600	37,650	1,231	1,187
28,650	28,700	832	802	31,650	31,700	966	931	34,650	34,700	1,100	1,060	37,650	37,700	1,234	1,189
28,700	28,750	835	804	31,700	31,750	968	933	34,700	34,750	1,102	1,062	37,700	37,750	1,236	1,191
28,750	28,800	837	806	31,750	31,800	971	935	34,750	34,800	1,104	1,064	37,750	37,800	1,238	1,193
28,800	28,850	839	809	31,800	31,850	973	937	34,800	34,850	1,107	1,066	37,800	37,850	1,240	1,195
28,850	28,900	841	811	31,850	31,900	975	940	34,850	34,900	1,109	1,068	37,850	37,900	1,242	1,197
28,900	28,950	844	813	31,900	31,950	977	942	34,900	34,950	1,111	1,071	37,900	37,950	1,245	1,199
28,950	29,000	846	815	31,950	32,000	980	944	34,950	35,000	1,113	1,073	37,950	38,000	1,247	1,202
\$29,000				\$32,000				\$35,000				\$38,000			
\$29,000	\$29,050	\$ 848	\$ 817	\$32,000	\$32,050	\$ 982	\$ 946	\$35,000	\$35,050	\$ 1,115	\$ 1,075	\$38,000	\$38,050	\$ 1,249	\$ 1,204
29,050	29,100	850	819	32,050	32,100	984	948	35,050	35,100	1,118	1,077	38,050	38,100	1,251	1,206
29,100	29,150	853	822	32,100	32,150	986	950	35,100	35,150	1,120	1,079	38,100	38,150	1,254	1,208
29,150	29,200	855	824	32,150	32,200	988	953	35,150	35,200	1,122	1,081	38,150	38,200	1,256	1,210
29,200	29,250	857	826	32,200	32,250	991	955	35,200	35,250	1,124	1,084	38,200	38,250	1,258	1,212
29,250	29,300	859	828	32,250	32,300	993	957	35,250	35,300	1,127	1,086	38,250	38,300	1,260	1,215
29,300	29,350	861	830	32,300	32,350	995	959	35,300	35,350	1,129	1,088	38,300	38,350	1,263	1,217
29,350	29,400	864	832	32,350	32,400	997	961	35,350	35,400	1,131	1,090	38,350	38,400	1,265	1,219
29,400	29,450	866	834	32,400	32,450	1,000	963	35,400	35,450	1,133	1,092	38,400	38,450	1,267	1,221
29,450	29,500	868	837	32,450	32,500	1,002	965	35,450	35,500	1,136	1,094	38,450	38,500	1,269	1,223
29,500	29,550	870	839	32,500	32,550	1,004	968	35,500	35,550	1,138	1,096	38,500	38,550	1,271	1,225
29,550	29,600	873	841	32,550	32,600	1,006	970	35,550	35,600	1,140	1,099	38,550	38,600	1,274	1,227
29,600	29,650	875	843	32,600	32,650	1,008	972	35,600	35,650	1,142	1,101	38,600	38,650	1,276	1,230
29,650	29,700	877	845	32,650	32,700	1,011	974	35,650	35,700	1,144	1,103	38,650	38,700	1,278	1,232
29,700	29,750	879	847	32,700	32,750	1,013	976	35,700	35,750	1,147	1,105	38,700	38,750	1,280	1,234
29,750	29,800	881	849	32,750	32,800	1,015	978	35,750	35,800	1,149	1,107	38,750	38,800	1,283	1,236
29,800	29,850	884	852	32,800	32,850	1,017	980	35,800	35,850	1,151	1,109	38,800	38,850	1,285	1,238
29,850	29,900	886	854	32,850	32,900	1,020	983	35,850	35,900	1,153	1,111	38,850	38,900	1,287	1,240
29,900	29,950	888	856	32,900	32,950	1,022	985	35,900	35,950	1,156	1,114	38,900	38,950	1,289	1,242
29,950	30,000	890	858	32,950	33,000	1,024	987	35,950	36,000	1,158	1,116	38,950	39,000	1,292	1,245
\$30,000				\$33,000				\$36,000				\$39,000			
\$30,000	\$30,050	\$ 893	\$ 860	\$33,000	\$33,050	\$ 1,026	\$ 989	\$36,000	\$36,050	\$ 1,160	\$ 1,118	\$39,000	\$39,050	\$ 1,294	\$ 1,247
30,050	30,100	895	862	33,050	33,100	1,029	991	36,050	36,100	1,162	1,120	39,050	39,100	1,296	1,249
30,100	30,150	897	864	33,100	33,150	1,031	993	36,100	36,150	1,164	1,122	39,100	39,150	1,298	1,251
30,150	30,200	899	867	33,150	33,200	1,033	995	36,150	36,200	1,167	1,124	39,150	39,200	1,300	1,253
30,200	30,250	902	869	33,200	33,250	1,035	998	36,200	36,250	1,169	1,126	39,200	39,250	1,303	1,255
30,250	30,300	904	871	33,250	33,300	1,037	1,000	36,250	36,300	1,171	1,129	39,250	39,300	1,305	1,257
30,300	30,350	906	873	33,300	33,350	1,040	1,002	36,300	36,350	1,173	1,131	39,300	39,350	1,307	1,260
30,350	30,400	908	875	33,350	33,400	1,042	1,004	36,350	36,400	1,176	1,133	39,350	39,400	1,309	1,262
30,400	30,450	910	877	33,400	33,450	1,044	1,006	36,400	36,450	1,178	1,135	39,400	39,450	1,312	1,264
30,450	30,500	913	880	33,450	33,500	1,046	1,008	36,450	36,500	1,180	1,137	39,450	39,500	1,314	1,266
30,500	30,550	915	882	33,500	33,550	1,049	1,010	36,500	36,550	1,182	1,139	39,500	39,550	1,316	1,268
30,550	30,600	917	884	33,550	33,600	1,051	1,013	36,550	36,600	1,185	1,141	39,550	39,600	1,318	1,270
30,600	30,650	919	886	33,600	33,650	1,053	1,015	36,600	36,650	1,187	1,144	39,600	39,650	1,320	1,272
30,650	30,700	922	888	33,650	33,700	1,055	1,017	36,650	36,700	1,189	1,146	39,650	39,700	1,323	1,275
30,700	30,750	924	890	33,700	33,750	1,058	1,019	36,700	36,750	1,191	1,148	39,700	39,750	1,325	1,277
30,750	30,800	926	892	33,750	33,800	1,060	1,021	36,750	36,800	1,193	1,150	39,750	39,800	1,327	1,279
30,800	30,850	928	895	33,800	33,850	1,062	1,023	36,800	36,850	1,196	1,152	39,800	39,850	1,329	1,281
30,850	30,900	930	897	33,850	33,900	1,064	1,026	36,850	36,900	1,198	1,154	39,850	39,900	1,332	1,283
30,900	30,950	933	899	33,900	33,950	1,066	1,028	36,900	36,950	1,200	1,157	39,900	39,950	1,334	1,285
30,950	31,000	936	901	33,950	34,000	1,069	1,030	36,950	37,000	1,202	1,159	39,950	40,000	1,336	1,288

OHIO TAX TABLES FOR 1999 ONLY

THESE TABLES REFLECT A 3.627% 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 1999 fiscal year with a significant surplus, therefore Ohio tax rates for 1999 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 1999 Ohio income taxes.

Use these tax tables for 1999 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
\$40,000				\$42,000				\$44,000				\$46,000			
\$40,000	\$40,050	\$ 1,339	\$ 1,290	\$42,000	\$42,050	\$ 1,443	\$ 1,390	\$44,000	\$44,050	\$ 1,547	\$ 1,490	\$46,000	\$46,050	\$ 1,651	\$ 1,591
40,050	40,100	1,341	1,292	42,050	42,100	1,445	1,393	44,050	44,100	1,549	1,493	46,050	46,100	1,653	1,593
40,100	40,150	1,344	1,295	42,100	42,150	1,448	1,395	44,100	44,150	1,552	1,495	46,100	46,150	1,656	1,596
40,150	40,200	1,346	1,297	42,150	42,200	1,450	1,398	44,150	44,200	1,554	1,498	46,150	46,200	1,658	1,598
40,200	40,250	1,349	1,300	42,200	42,250	1,453	1,400	44,200	44,250	1,557	1,500	46,200	46,250	1,661	1,601
40,250	40,300	1,352	1,302	42,250	42,300	1,456	1,403	44,250	44,300	1,560	1,503	46,250	46,300	1,664	1,603
40,300	40,350	1,354	1,305	42,300	42,350	1,458	1,405	44,300	44,350	1,562	1,505	46,300	46,350	1,666	1,606
40,350	40,400	1,357	1,307	42,350	42,400	1,461	1,408	44,350	44,400	1,565	1,508	46,350	46,400	1,669	1,608
40,400	40,450	1,359	1,310	42,400	42,450	1,463	1,410	44,400	44,450	1,567	1,510	46,400	46,450	1,671	1,611
40,450	40,500	1,362	1,312	42,450	42,500	1,466	1,413	44,450	44,500	1,570	1,513	46,450	46,500	1,674	1,613
40,500	40,550	1,365	1,315	42,500	42,550	1,469	1,415	44,500	44,550	1,573	1,515	46,500	46,550	1,677	1,616
40,550	40,600	1,367	1,317	42,550	42,600	1,471	1,418	44,550	44,600	1,575	1,518	46,550	46,600	1,679	1,618
40,600	40,650	1,370	1,320	42,600	42,650	1,474	1,420	44,600	44,650	1,578	1,520	46,600	46,650	1,682	1,621
40,650	40,700	1,372	1,322	42,650	42,700	1,476	1,423	44,650	44,700	1,580	1,523	46,650	46,700	1,684	1,623
40,700	40,750	1,375	1,325	42,700	42,750	1,479	1,425	44,700	44,750	1,583	1,525	46,700	46,750	1,687	1,626
40,750	40,800	1,378	1,327	42,750	42,800	1,482	1,428	44,750	44,800	1,586	1,528	46,750	46,800	1,690	1,628
40,800	40,850	1,380	1,330	42,800	42,850	1,484	1,430	44,800	44,850	1,588	1,530	46,800	46,850	1,692	1,631
40,850	40,900	1,383	1,332	42,850	42,900	1,487	1,433	44,850	44,900	1,591	1,533	46,850	46,900	1,695	1,633
40,900	40,950	1,385	1,335	42,900	42,950	1,489	1,435	44,900	44,950	1,593	1,535	46,900	46,950	1,697	1,636
40,950	41,000	1,388	1,337	42,950	43,000	1,492	1,438	44,950	45,000	1,596	1,538	46,950	47,000	1,700	1,638
\$41,000				\$43,000				\$45,000				\$47,000			
\$41,000	\$41,050	\$ 1,391	\$ 1,340	\$43,000	\$43,050	\$ 1,495	\$ 1,440	\$45,000	\$45,050	\$ 1,599	\$ 1,540	\$47,000	\$47,050	\$ 1,703	\$ 1,641
41,050	41,100	1,393	1,342	43,050	43,100	1,497	1,443	45,050	45,100	1,601	1,543	47,050	47,100	1,705	1,643
41,100	41,150	1,396	1,345	43,100	43,150	1,500	1,445	45,100	45,150	1,604	1,545	47,100	47,150	1,708	1,646
41,150	41,200	1,398	1,347	43,150	43,200	1,502	1,448	45,150	45,200	1,606	1,548	47,150	47,200	1,710	1,648
41,200	41,250	1,401	1,350	43,200	43,250	1,505	1,450	45,200	45,250	1,609	1,550	47,200	47,250	1,713	1,651
41,250	41,300	1,404	1,353	43,250	43,300	1,508	1,453	45,250	45,300	1,612	1,553	47,250	47,300	1,716	1,653
41,300	41,350	1,406	1,355	43,300	43,350	1,510	1,455	45,300	45,350	1,614	1,555	47,300	47,350	1,718	1,656
41,350	41,400	1,409	1,358	43,350	43,400	1,513	1,458	45,350	45,400	1,617	1,558	47,350	47,400	1,721	1,658
41,400	41,450	1,411	1,360	43,400	43,450	1,515	1,460	45,400	45,450	1,619	1,561	47,400	47,450	1,723	1,661
41,450	41,500	1,414	1,363	43,450	43,500	1,518	1,463	45,450	45,500	1,622	1,563	47,450	47,500	1,726	1,663
41,500	41,550	1,417	1,365	43,500	43,550	1,521	1,465	45,500	45,550	1,625	1,566	47,500	47,550	1,729	1,666
41,550	41,600	1,419	1,368	43,550	43,600	1,523	1,468	45,550	45,600	1,627	1,568	47,550	47,600	1,731	1,668
41,600	41,650	1,422	1,370	43,600	43,650	1,526	1,470	45,600	45,650	1,630	1,571	47,600	47,650	1,734	1,671
41,650	41,700	1,424	1,373	43,650	43,700	1,528	1,473	45,650	45,700	1,632	1,573	47,650	47,700	1,736	1,673
41,700	41,750	1,427	1,375	43,700	43,750	1,531	1,475	45,700	45,750	1,635	1,576	47,700	47,750	1,739	1,676
41,750	41,800	1,430	1,378	43,750	43,800	1,534	1,478	45,750	45,800	1,638	1,578	47,750	47,800	1,742	1,678
41,800	41,850	1,432	1,380	43,800	43,850	1,536	1,480	45,800	45,850	1,640	1,581	47,800	47,850	1,744	1,681
41,850	41,900	1,435	1,383	43,850	43,900	1,539	1,483	45,850	45,900	1,643	1,583	47,850	47,900	1,747	1,683
41,900	41,950	1,437	1,385	43,900	43,950	1,541	1,485	45,900	45,950	1,645	1,586	47,900	47,950	1,749	1,686
41,950	42,000	1,440	1,388	43,950	44,000	1,544	1,488	45,950	46,000	1,648	1,588	47,950	48,000	1,752	1,688

OHIO TAX TABLES FOR 1999 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	\$ 1,691	\$51,000	\$51,050	\$-1,911	\$ 1,841	\$54,000	\$54,050	\$-2,067	\$ 1,992	\$57,000	\$57,050	\$-2,223	\$ 2,142
48,050	48,100	-1,767	1,693	51,050	51,100	-1,913	1,844	54,050	54,100	-2,069	1,994	57,050	57,100	-2,225	2,144
48,100	48,150	-1,760	1,696	51,100	51,150	-1,916	1,846	54,100	54,150	-2,072	1,997	57,100	57,150	-2,228	2,147
48,150	48,200	-1,762	1,698	51,150	51,200	-1,918	1,849	54,150	54,200	-2,074	1,999	57,150	57,200	-2,230	2,149
48,200	48,250	-1,765	1,701	51,200	51,250	-1,921	1,851	54,200	54,250	-2,077	2,002	57,200	57,250	-2,233	2,152
48,250	48,300	-1,768	1,703	51,250	51,300	-1,924	1,854	54,250	54,300	-2,080	2,004	57,250	57,300	-2,236	2,154
48,300	48,350	-1,770	1,706	51,300	51,350	-1,926	1,856	54,300	54,350	-2,082	2,007	57,300	57,350	-2,238	2,157
48,350	48,400	-1,773	1,708	51,350	51,400	-1,929	1,859	54,350	54,400	-2,085	2,009	57,350	57,400	-2,241	2,159
48,400	48,450	-1,775	1,711	51,400	51,450	-1,931	1,861	54,400	54,450	-2,087	2,012	57,400	57,450	-2,243	2,162
48,450	48,500	-1,778	1,713	51,450	51,500	-1,934	1,864	54,450	54,500	-2,090	2,014	57,450	57,500	-2,246	2,164
48,500	48,550	-1,781	1,716	51,500	51,550	-1,937	1,866	54,500	54,550	-2,093	2,017	57,500	57,550	-2,249	2,167
48,550	48,600	-1,783	1,718	51,550	51,600	-1,939	1,869	54,550	54,600	-2,095	2,019	57,550	57,600	-2,251	2,169
48,600	48,650	-1,786	1,721	51,600	51,650	-1,942	1,871	54,600	54,650	-2,098	2,022	57,600	57,650	-2,254	2,172
48,650	48,700	-1,788	1,723	51,650	51,700	-1,944	1,874	54,650	54,700	-2,100	2,024	57,650	57,700	-2,256	2,174
48,700	48,750	-1,791	1,726	51,700	51,750	-1,947	1,876	54,700	54,750	-2,103	2,027	57,700	57,750	-2,259	2,177
48,750	48,800	-1,794	1,728	51,750	51,800	-1,950	1,879	54,750	54,800	-2,106	2,029	57,750	57,800	-2,262	2,179
48,800	48,850	-1,796	1,731	51,800	51,850	-1,952	1,881	54,800	54,850	-2,108	2,032	57,800	57,850	-2,264	2,182
48,850	48,900	-1,799	1,733	51,850	51,900	-1,955	1,884	54,850	54,900	-2,111	2,034	57,850	57,900	-2,267	2,184
48,900	48,950	-1,801	1,736	51,900	51,950	-1,957	1,886	54,900	54,950	-2,113	2,037	57,900	57,950	-2,269	2,187
48,950	49,000	-1,804	1,738	51,950	52,000	-1,960	1,889	54,950	55,000	-2,116	2,039	57,950	58,000	-2,272	2,190
\$49,000				\$52,000				\$55,000				\$58,000			
\$49,000	\$49,050	\$-1,807	\$ 1,741	\$52,000	\$52,050	\$-1,963	\$ 1,891	\$55,000	\$55,050	\$-2,119	\$ 2,042	\$58,000	\$58,050	\$-2,275	\$ 2,192
49,050	49,100	-1,809	1,743	52,050	52,100	-1,965	1,894	55,050	55,100	-2,121	2,044	58,050	58,100	-2,277	2,195
49,100	49,150	-1,812	1,746	52,100	52,150	-1,968	1,896	55,100	55,150	-2,124	2,047	58,100	58,150	-2,280	2,197
49,150	49,200	-1,814	1,748	52,150	52,200	-1,970	1,899	55,150	55,200	-2,126	2,049	58,150	58,200	-2,282	2,200
49,200	49,250	-1,817	1,751	52,200	52,250	-1,973	1,901	55,200	55,250	-2,129	2,052	58,200	58,250	-2,285	2,202
49,250	49,300	-1,820	1,753	52,250	52,300	-1,976	1,904	55,250	55,300	-2,132	2,054	58,250	58,300	-2,288	2,205
49,300	49,350	-1,822	1,756	52,300	52,350	-1,978	1,906	55,300	55,350	-2,134	2,057	58,300	58,350	-2,290	2,207
49,350	49,400	-1,825	1,758	52,350	52,400	-1,981	1,909	55,350	55,400	-2,137	2,059	58,350	58,400	-2,293	2,210
49,400	49,450	-1,827	1,761	52,400	52,450	-1,983	1,911	55,400	55,450	-2,139	2,062	58,400	58,450	-2,295	2,212
49,450	49,500	-1,830	1,763	52,450	52,500	-1,986	1,914	55,450	55,500	-2,142	2,064	58,450	58,500	-2,298	2,215
49,500	49,550	-1,833	1,766	52,500	52,550	-1,989	1,916	55,500	55,550	-2,145	2,067	58,500	58,550	-2,301	2,217
49,550	49,600	-1,835	1,768	52,550	52,600	-1,991	1,919	55,550	55,600	-2,147	2,069	58,550	58,600	-2,303	2,220
49,600	49,650	-1,838	1,771	52,600	52,650	-1,994	1,921	55,600	55,650	-2,150	2,072	58,600	58,650	-2,306	2,222
49,650	49,700	-1,840	1,774	52,650	52,700	-1,996	1,924	55,650	55,700	-2,152	2,074	58,650	58,700	-2,308	2,225
49,700	49,750	-1,843	1,776	52,700	52,750	-1,999	1,926	55,700	55,750	-2,155	2,077	58,700	58,750	-2,311	2,227
49,750	49,800	-1,846	1,779	52,750	52,800	-2,002	1,929	55,750	55,800	-2,158	2,079	58,750	58,800	-2,314	2,230
49,800	49,850	-1,848	1,781	52,800	52,850	-2,004	1,931	55,800	55,850	-2,160	2,082	58,800	58,850	-2,316	2,232
49,850	49,900	-1,851	1,784	52,850	52,900	-2,007	1,934	55,850	55,900	-2,163	2,084	58,850	58,900	-2,319	2,235
49,900	49,950	-1,853	1,786	52,900	52,950	-2,009	1,936	55,900	55,950	-2,165	2,087	58,900	58,950	-2,321	2,237
49,950	50,000	-1,856	1,789	52,950	53,000	-2,012	1,939	55,950	56,000	-2,168	2,089	58,950	59,000	-2,324	2,240
\$50,000				\$53,000				\$56,000				\$59,000			
\$50,000	\$50,050	\$-1,859	\$ 1,791	\$53,000	\$53,050	\$-2,015	\$ 1,941	\$56,000	\$56,050	\$-2,171	\$ 2,092	\$59,000	\$59,050	\$-2,327	\$ 2,242
50,050	50,100	-1,861	1,794	53,050	53,100	-2,017	1,944	56,050	56,100	-2,173	2,094	59,050	59,100	-2,329	2,245
50,100	50,150	-1,864	1,796	53,100	53,150	-2,020	1,946	56,100	56,150	-2,176	2,097	59,100	59,150	-2,332	2,247
50,150	50,200	-1,866	1,799	53,150	53,200	-2,022	1,949	56,150	56,200	-2,178	2,099	59,150	59,200	-2,334	2,250
50,200	50,250	-1,869	1,801	53,200	53,250	-2,025	1,951	56,200	56,250	-2,181	2,102	59,200	59,250	-2,337	2,252
50,250	50,300	-1,872	1,804	53,250	53,300	-2,028	1,954	56,250	56,300	-2,184	2,104	59,250	59,300	-2,340	2,255
50,300	50,350	-1,874	1,806	53,300	53,350	-2,030	1,956	56,300	56,350	-2,186	2,107	59,300	59,350	-2,342	2,257
50,350	50,400	-1,877	1,809	53,350	53,400	-2,033	1,959	56,350	56,400	-2,189	2,109	59,350	59,400	-2,345	2,260
50,400	50,450	-1,879	1,811	53,400	53,450	-2,035	1,961	56,400	56,450	-2,191	2,112	59,400	59,450	-2,347	2,262
50,450	50,500	-1,882	1,814	53,450	53,500	-2,038	1,964	56,450	56,500	-2,194	2,114	59,450	59,500	-2,350	2,265
50,500	50,550	-1,885	1,816	53,500	53,550	-2,041	1,966	56,500	56,550	-2,197	2,117	59,500	59,550	-2,353	2,267
50,550	50,600	-1,887	1,819	53,550	53,600	-2,043	1,969	56,550	56,600	-2,199	2,119	59,550	59,600	-2,355	2,270
50,600	50,650	-1,890	1,821	53,600	53,650	-2,046	1,971	56,600	56,650	-2,202	2,122	59,600	59,650	-2,358	2,272
50,650	50,700	-1,892	1,824	53,650	53,700	-2,048	1,974	56,650	56,700	-2,204	2,124	59,650	59,700	-2,360	2,275
50,700	50,750	-1,895	1,826	53,700	53,750	-2,051	1,976	56,700	56,750	-2,207	2,127	59,700	59,750	-2,363	2,277
50,750	50,800	-1,898	1,829	53,750	53,800	-2,054	1,979	56,750	56,800	-2,210	2,129	59,750	59,800	-2,366	2,280
50,800	50,850	-1,900	1,831	53,800	53,850	-2,056	1,982	56,800	56,850	-2,212	2,132	59,800	59,850	-2,368	2,282
50,850	50,900	-1,903	1,834	53,850	53,900	-2,059	1,984	56,850	56,900	-2,215	2,134	59,850	59,900	-2,371	2,285
50,900	50,950	-1,905	1,836	53,900	53,950	-2,061	1,987	56,900	56,950	-2,217	2,137	59,900	59,950	-2,373	2,287
50,950	51,000	-1,908	1,839	53,950	54,000	-2,064	1,989	56,950	57,000	-2,220	2,139	59,950	60,000	-2,376	2,290

OHIO TAX TABLES FOR 1999 ONLY

THESE TABLES REFLECT A 3.627% 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 1999 fiscal year with a significant surplus, therefore Ohio tax rates for 1999 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 1999 Ohio income taxes.

Use these tax tables for 1999 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	\$ 2,292	\$62,000	\$62,050	\$ 2,483	\$ 2,392	\$64,000	\$64,050	\$ 2,587	\$ 2,493	\$66,000	\$66,050	\$ 2,691	\$ 2,593
60,050	60,100	-2,381	2,295	62,050	62,100	-2,485	2,395	64,050	64,100	-2,589	2,495	66,050	66,100	-2,693	2,595
60,100	60,150	-2,384	2,297	62,100	62,150	-2,488	2,398	64,100	64,150	-2,592	2,498	66,100	66,150	-2,696	2,598
60,150	60,200	-2,387	2,300	62,150	62,200	-2,491	2,400	64,150	64,200	-2,595	2,500	66,150	66,200	-2,699	2,600
60,200	60,250	-2,389	2,302	62,200	62,250	-2,493	2,403	64,200	64,250	-2,597	2,503	66,200	66,250	-2,701	2,603
60,250	60,300	-2,392	2,305	62,250	62,300	-2,496	2,405	64,250	64,300	-2,600	2,505	66,250	66,300	-2,704	2,606
60,300	60,350	-2,394	2,307	62,300	62,350	-2,498	2,408	64,300	64,350	-2,602	2,508	66,300	66,350	-2,706	2,608
60,350	60,400	-2,397	2,310	62,350	62,400	-2,501	2,410	64,350	64,400	-2,605	2,510	66,350	66,400	-2,709	2,611
60,400	60,450	-2,400	2,312	62,400	62,450	-2,504	2,413	64,400	64,450	-2,608	2,513	66,400	66,450	-2,712	2,613
60,450	60,500	-2,402	2,315	62,450	62,500	-2,506	2,415	64,450	64,500	-2,610	2,515	66,450	66,500	-2,714	2,616
60,500	60,550	-2,405	2,317	62,500	62,550	-2,509	2,418	64,500	64,550	-2,613	2,518	66,500	66,550	-2,717	2,618
60,550	60,600	-2,407	2,320	62,550	62,600	-2,511	2,420	64,550	64,600	-2,615	2,520	66,550	66,600	-2,719	2,621
60,600	60,650	-2,410	2,322	62,600	62,650	-2,514	2,423	64,600	64,650	-2,618	2,523	66,600	66,650	-2,722	2,623
60,650	60,700	-2,413	2,325	62,650	62,700	-2,517	2,425	64,650	64,700	-2,621	2,525	66,650	66,700	-2,725	2,626
60,700	60,750	-2,415	2,327	62,700	62,750	-2,519	2,428	64,700	64,750	-2,623	2,528	66,700	66,750	-2,727	2,628
60,750	60,800	-2,418	2,330	62,750	62,800	-2,522	2,430	64,750	64,800	-2,626	2,530	66,750	66,800	-2,730	2,631
60,800	60,850	-2,420	2,332	62,800	62,850	-2,524	2,433	64,800	64,850	-2,628	2,533	66,800	66,850	-2,732	2,633
60,850	60,900	-2,423	2,335	62,850	62,900	-2,527	2,435	64,850	64,900	-2,631	2,535	66,850	66,900	-2,735	2,636
60,900	60,950	-2,426	2,337	62,900	62,950	-2,530	2,438	64,900	64,950	-2,634	2,538	66,900	66,950	-2,738	2,638
60,950	61,000	-2,428	2,340	62,950	63,000	-2,532	2,440	64,950	65,000	-2,636	2,540	66,950	67,000	-2,740	2,641
\$61,000				\$63,000				\$65,000				\$67,000			
\$61,000	\$61,050	\$ 2,431	\$ 2,342	\$63,000	\$63,050	\$ 2,535	\$ 2,443	\$65,000	\$65,050	\$ 2,639	\$ 2,543	\$67,000	\$67,050	\$ 2,743	\$ 2,643
61,050	61,100	-2,433	2,345	63,050	63,100	-2,537	2,445	65,050	65,100	-2,641	2,545	67,050	67,100	-2,745	2,646
61,100	61,150	-2,436	2,347	63,100	63,150	-2,540	2,448	65,100	65,150	-2,644	2,548	67,100	67,150	-2,748	2,648
61,150	61,200	-2,439	2,350	63,150	63,200	-2,543	2,450	65,150	65,200	-2,647	2,550	67,150	67,200	-2,751	2,651
61,200	61,250	-2,441	2,352	63,200	63,250	-2,545	2,453	65,200	65,250	-2,649	2,553	67,200	67,250	-2,753	2,653
61,250	61,300	-2,444	2,355	63,250	63,300	-2,548	2,455	65,250	65,300	-2,652	2,555	67,250	67,300	-2,756	2,656
61,300	61,350	-2,446	2,357	63,300	63,350	-2,550	2,458	65,300	65,350	-2,654	2,558	67,300	67,350	-2,758	2,658
61,350	61,400	-2,449	2,360	63,350	63,400	-2,553	2,460	65,350	65,400	-2,657	2,560	67,350	67,400	-2,761	2,661
61,400	61,450	-2,452	2,362	63,400	63,450	-2,556	2,463	65,400	65,450	-2,660	2,563	67,400	67,450	-2,764	2,663
61,450	61,500	-2,454	2,365	63,450	63,500	-2,558	2,465	65,450	65,500	-2,662	2,565	67,450	67,500	-2,766	2,666
61,500	61,550	-2,457	2,367	63,500	63,550	-2,561	2,468	65,500	65,550	-2,665	2,568	67,500	67,550	-2,769	2,668
61,550	61,600	-2,459	2,370	63,550	63,600	-2,563	2,470	65,550	65,600	-2,667	2,570	67,550	67,600	-2,771	2,671
61,600	61,650	-2,462	2,372	63,600	63,650	-2,566	2,473	65,600	65,650	-2,670	2,573	67,600	67,650	-2,774	2,673
61,650	61,700	-2,465	2,375	63,650	63,700	-2,569	2,475	65,650	65,700	-2,673	2,575	67,650	67,700	-2,777	2,676
61,700	61,750	-2,467	2,377	63,700	63,750	-2,571	2,478	65,700	65,750	-2,675	2,578	67,700	67,750	-2,779	2,678
61,750	61,800	-2,470	2,380	63,750	63,800	-2,574	2,480	65,750	65,800	-2,678	2,580	67,750	67,800	-2,782	2,681
61,800	61,850	-2,472	2,382	63,800	63,850	-2,576	2,483	65,800	65,850	-2,680	2,583	67,800	67,850	-2,784	2,683
61,850	61,900	-2,475	2,385	63,850	63,900	-2,579	2,485	65,850	65,900	-2,683	2,585	67,850	67,900	-2,787	2,686
61,900	61,950	-2,478	2,387	63,900	63,950	-2,582	2,488	65,900	65,950	-2,686	2,588	67,900	67,950	-2,790	2,688
61,950	62,000	-2,480	2,390	63,950	64,000	-2,584	2,490	65,950	66,000	-2,688	2,590	67,950	68,000	-2,792	2,691

OHIO TAX TABLES FOR 1999 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	\$2,693	\$71,000	\$71,050	\$2,951	\$2,844	\$74,000	\$74,050	\$3,107	\$2,994	\$77,000	\$77,050	\$3,263	\$3,144
68,050	68,100	-2,797	2,696	71,050	71,100	-2,953	2,846	74,050	74,100	-3,109	2,996	77,050	77,100	-3,265	3,147
68,100	68,150	-2,800	2,698	71,100	71,150	-2,956	2,849	74,100	74,150	-3,112	2,999	77,100	77,150	-3,268	3,149
68,150	68,200	-2,803	2,701	71,150	71,200	-2,959	2,851	74,150	74,200	-3,115	3,001	77,150	77,200	-3,271	3,152
68,200	68,250	-2,805	2,703	71,200	71,250	-2,961	2,854	74,200	74,250	-3,117	3,004	77,200	77,250	-3,273	3,154
68,250	68,300	-2,808	2,706	71,250	71,300	-2,964	2,856	74,250	74,300	-3,120	3,006	77,250	77,300	-3,276	3,157
68,300	68,350	-2,810	2,708	71,300	71,350	-2,966	2,859	74,300	74,350	-3,122	3,009	77,300	77,350	-3,278	3,159
68,350	68,400	-2,813	2,711	71,350	71,400	-2,969	2,861	74,350	74,400	-3,125	3,011	77,350	77,400	-3,281	3,162
68,400	68,450	-2,816	2,713	71,400	71,450	-2,972	2,864	74,400	74,450	-3,128	3,014	77,400	77,450	-3,284	3,164
68,450	68,500	-2,818	2,716	71,450	71,500	-2,974	2,866	74,450	74,500	-3,130	3,016	77,450	77,500	-3,286	3,167
68,500	68,550	-2,821	2,718	71,500	71,550	-2,977	2,869	74,500	74,550	-3,133	3,019	77,500	77,550	-3,289	3,169
68,550	68,600	-2,823	2,721	71,550	71,600	-2,979	2,871	74,550	74,600	-3,135	3,021	77,550	77,600	-3,291	3,172
68,600	68,650	-2,826	2,723	71,600	71,650	-2,982	2,874	74,600	74,650	-3,138	3,024	77,600	77,650	-3,294	3,174
68,650	68,700	-2,829	2,726	71,650	71,700	-2,985	2,876	74,650	74,700	-3,141	3,027	77,650	77,700	-3,297	3,177
68,700	68,750	-2,831	2,728	71,700	71,750	-2,987	2,879	74,700	74,750	-3,143	3,029	77,700	77,750	-3,299	3,179
68,750	68,800	-2,834	2,731	71,750	71,800	-2,990	2,881	74,750	74,800	-3,146	3,032	77,750	77,800	-3,302	3,182
68,800	68,850	-2,836	2,733	71,800	71,850	-2,992	2,884	74,800	74,850	-3,148	3,034	77,800	77,850	-3,304	3,184
68,850	68,900	-2,839	2,736	71,850	71,900	-2,995	2,886	74,850	74,900	-3,151	3,037	77,850	77,900	-3,307	3,187
68,900	68,950	-2,842	2,738	71,900	71,950	-2,998	2,889	74,900	74,950	-3,154	3,039	77,900	77,950	-3,310	3,189
68,950	69,000	-2,844	2,741	71,950	72,000	-3,000	2,891	74,950	75,000	-3,156	3,042	77,950	78,000	-3,312	3,192
\$69,000				\$72,000				\$75,000				\$78,000			
\$69,000	\$69,050	\$2,847	\$2,743	\$72,000	\$72,050	\$3,003	\$2,894	\$75,000	\$75,050	\$3,159	\$3,044	\$78,000	\$78,050	\$3,315	\$3,194
69,050	69,100	-2,849	2,746	72,050	72,100	-3,005	2,896	75,050	75,100	-3,161	3,047	78,050	78,100	-3,317	3,197
69,100	69,150	-2,852	2,748	72,100	72,150	-3,008	2,899	75,100	75,150	-3,164	3,049	78,100	78,150	-3,320	3,199
69,150	69,200	-2,855	2,751	72,150	72,200	-3,011	2,901	75,150	75,200	-3,167	3,052	78,150	78,200	-3,323	3,202
69,200	69,250	-2,857	2,753	72,200	72,250	-3,013	2,904	75,200	75,250	-3,169	3,054	78,200	78,250	-3,325	3,204
69,250	69,300	-2,860	2,756	72,250	72,300	-3,016	2,906	75,250	75,300	-3,172	3,057	78,250	78,300	-3,328	3,207
69,300	69,350	-2,862	2,758	72,300	72,350	-3,018	2,909	75,300	75,350	-3,174	3,059	78,300	78,350	-3,330	3,209
69,350	69,400	-2,865	2,761	72,350	72,400	-3,021	2,911	75,350	75,400	-3,177	3,062	78,350	78,400	-3,333	3,212
69,400	69,450	-2,868	2,763	72,400	72,450	-3,024	2,914	75,400	75,450	-3,180	3,064	78,400	78,450	-3,336	3,214
69,450	69,500	-2,870	2,766	72,450	72,500	-3,026	2,916	75,450	75,500	-3,182	3,067	78,450	78,500	-3,338	3,217
69,500	69,550	-2,873	2,768	72,500	72,550	-3,029	2,919	75,500	75,550	-3,185	3,069	78,500	78,550	-3,341	3,219
69,550	69,600	-2,875	2,771	72,550	72,600	-3,031	2,921	75,550	75,600	-3,187	3,072	78,550	78,600	-3,343	3,222
69,600	69,650	-2,878	2,773	72,600	72,650	-3,034	2,924	75,600	75,650	-3,190	3,074	78,600	78,650	-3,346	3,224
69,650	69,700	-2,881	2,776	72,650	72,700	-3,037	2,926	75,650	75,700	-3,193	3,077	78,650	78,700	-3,349	3,227
69,700	69,750	-2,883	2,778	72,700	72,750	-3,039	2,929	75,700	75,750	-3,195	3,079	78,700	78,750	-3,351	3,229
69,750	69,800	-2,886	2,781	72,750	72,800	-3,042	2,931	75,750	75,800	-3,198	3,082	78,750	78,800	-3,354	3,232
69,800	69,850	-2,888	2,783	72,800	72,850	-3,044	2,934	75,800	75,850	-3,200	3,084	78,800	78,850	-3,356	3,235
69,850	69,900	-2,891	2,786	72,850	72,900	-3,047	2,936	75,850	75,900	-3,203	3,087	78,850	78,900	-3,359	3,237
69,900	69,950	-2,894	2,788	72,900	72,950	-3,050	2,939	75,900	75,950	-3,206	3,089	78,900	78,950	-3,362	3,240
69,950	70,000	-2,896	2,791	72,950	73,000	-3,052	2,941	75,950	76,000	-3,208	3,092	78,950	79,000	-3,364	3,242
\$70,000				\$73,000				\$76,000				\$79,000			
\$70,000	\$70,050	\$2,899	\$2,793	\$73,000	\$73,050	\$3,055	\$2,944	\$76,000	\$76,050	\$3,211	\$3,094	\$79,000	\$79,050	\$3,367	\$3,245
70,050	70,100	-2,901	2,796	73,050	73,100	-3,057	2,946	76,050	76,100	-3,213	3,097	79,050	79,100	-3,369	3,247
70,100	70,150	-2,904	2,798	73,100	73,150	-3,060	2,949	76,100	76,150	-3,216	3,099	79,100	79,150	-3,372	3,250
70,150	70,200	-2,907	2,801	73,150	73,200	-3,063	2,951	76,150	76,200	-3,219	3,102	79,150	79,200	-3,375	3,252
70,200	70,250	-2,909	2,803	73,200	73,250	-3,065	2,954	76,200	76,250	-3,221	3,104	79,200	79,250	-3,377	3,255
70,250	70,300	-2,912	2,806	73,250	73,300	-3,068	2,956	76,250	76,300	-3,224	3,107	79,250	79,300	-3,380	3,257
70,300	70,350	-2,914	2,808	73,300	73,350	-3,070	2,959	76,300	76,350	-3,226	3,109	79,300	79,350	-3,382	3,260
70,350	70,400	-2,917	2,811	73,350	73,400	-3,073	2,961	76,350	76,400	-3,229	3,112	79,350	79,400	-3,385	3,262
70,400	70,450	-2,920	2,814	73,400	73,450	-3,076	2,964	76,400	76,450	-3,232	3,114	79,400	79,450	-3,388	3,265
70,450	70,500	-2,922	2,816	73,450	73,500	-3,078	2,966	76,450	76,500	-3,234	3,117	79,450	79,500	-3,390	3,267
70,500	70,550	-2,925	2,819	73,500	73,550	-3,081	2,969	76,500	76,550	-3,237	3,119	79,500	79,550	-3,393	3,270
70,550	70,600	-2,927	2,821	73,550	73,600	-3,083	2,971	76,550	76,600	-3,239	3,122	79,550	79,600	-3,395	3,272
70,600	70,650	-2,930	2,824	73,600	73,650	-3,086	2,974	76,600	76,650	-3,242	3,124	79,600	79,650	-3,398	3,275
70,650	70,700	-2,933	2,826	73,650	73,700	-3,089	2,976	76,650	76,700	-3,245	3,127	79,650	79,700	-3,401	3,277
70,700	70,750	-2,935	2,829	73,700	73,750	-3,091	2,979	76,700	76,750	-3,247	3,129	79,700	79,750	-3,403	3,280
70,750	70,800	-2,938	2,831	73,750	73,800	-3,094	2,981	76,750	76,800	-3,250	3,132	79,750	79,800	-3,406	3,282
70,800	70,850	-2,940	2,834	73,800	73,850	-3,096	2,984	76,800	76,850	-3,252	3,134	79,800	79,850	-3,408	3,285
70,850	70,900	-2,943	2,836	73,850	73,900	-3,099	2,986	76,850	76,900	-3,255	3,137	79,850	79,900	-3,411	3,287
70,900	70,950	-2,946	2,839	73,900	73,950	-3,102	2,989	76,900	76,950	-3,258	3,139	79,900	79,950	-3,414	3,290
70,950	71,000	-2,948	2,841	73,950	74,000	-3,104	2,991	76,950	77,000	-3,260	3,142	79,950	80,000	-3,416	3,292

OHIO TAX TABLES FOR 1999 ONLY

THESE TABLES REFLECT A 3.627% 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 1999 fiscal year with a significant surplus, therefore Ohio tax rates for 1999 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 1999 Ohio income taxes.

Use these tax tables for 1999 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	\$3,295	\$82,000	\$82,050	\$3,538	\$3,409	\$84,000	\$84,050	\$3,657	\$3,524	\$86,000	\$86,050	\$3,776	\$3,638
80,050	80,100	-3,422	3,298	82,050	82,100	-3,541	3,412	84,050	84,100	-3,660	3,527	86,050	86,100	-3,779	3,641
80,100	80,150	-3,425	3,301	82,100	82,150	-3,544	3,415	84,100	84,150	-3,663	3,530	86,100	86,150	-3,782	3,644
80,150	80,200	-3,428	3,303	82,150	82,200	-3,547	3,418	84,150	84,200	-3,666	3,533	86,150	86,200	-3,785	3,647
80,200	80,250	-3,431	3,306	82,200	82,250	-3,550	3,421	84,200	84,250	-3,669	3,535	86,200	86,250	-3,788	3,650
80,250	80,300	-3,434	3,309	82,250	82,300	-3,553	3,424	84,250	84,300	-3,672	3,538	86,250	86,300	-3,791	3,653
80,300	80,350	-3,437	3,312	82,300	82,350	-3,556	3,427	84,300	84,350	-3,675	3,541	86,300	86,350	-3,793	3,656
80,350	80,400	-3,440	3,315	82,350	82,400	-3,559	3,429	84,350	84,400	-3,678	3,544	86,350	86,400	-3,796	3,658
80,400	80,450	-3,443	3,318	82,400	82,450	-3,562	3,432	84,400	84,450	-3,681	3,547	86,400	86,450	-3,799	3,661
80,450	80,500	-3,446	3,321	82,450	82,500	-3,565	3,435	84,450	84,500	-3,684	3,550	86,450	86,500	-3,802	3,664
80,500	80,550	-3,449	3,323	82,500	82,550	-3,568	3,438	84,500	84,550	-3,687	3,553	86,500	86,550	-3,805	3,667
80,550	80,600	-3,452	3,326	82,550	82,600	-3,571	3,441	84,550	84,600	-3,689	3,555	86,550	86,600	-3,808	3,670
80,600	80,650	-3,455	3,329	82,600	82,650	-3,574	3,444	84,600	84,650	-3,692	3,558	86,600	86,650	-3,811	3,673
80,650	80,700	-3,458	3,332	82,650	82,700	-3,577	3,447	84,650	84,700	-3,695	3,561	86,650	86,700	-3,814	3,676
80,700	80,750	-3,461	3,335	82,700	82,750	-3,580	3,449	84,700	84,750	-3,698	3,564	86,700	86,750	-3,817	3,679
80,750	80,800	-3,464	3,338	82,750	82,800	-3,583	3,452	84,750	84,800	-3,701	3,567	86,750	86,800	-3,820	3,681
80,800	80,850	-3,467	3,341	82,800	82,850	-3,585	3,455	84,800	84,850	-3,704	3,570	86,800	86,850	-3,823	3,684
80,850	80,900	-3,470	3,344	82,850	82,900	-3,588	3,458	84,850	84,900	-3,707	3,573	86,850	86,900	-3,826	3,687
80,900	80,950	-3,473	3,346	82,900	82,950	-3,591	3,461	84,900	84,950	-3,710	3,575	86,900	86,950	-3,829	3,690
80,950	81,000	-3,476	3,349	82,950	83,000	-3,594	3,464	84,950	85,000	-3,713	3,578	86,950	87,000	-3,832	3,693
\$81,000				\$83,000				\$85,000				\$87,000			
\$81,000	\$81,050	\$3,479	\$3,352	\$83,000	\$83,050	\$3,597	\$3,467	\$85,000	\$85,050	\$3,716	\$3,581	\$87,000	\$87,050	\$3,835	\$3,696
81,050	81,100	-3,481	3,355	83,050	83,100	-3,600	3,470	85,050	85,100	-3,719	3,584	87,050	87,100	-3,838	3,699
81,100	81,150	-3,484	3,358	83,100	83,150	-3,603	3,472	85,100	85,150	-3,722	3,587	87,100	87,150	-3,841	3,701
81,150	81,200	-3,487	3,361	83,150	83,200	-3,606	3,475	85,150	85,200	-3,725	3,590	87,150	87,200	-3,844	3,704
81,200	81,250	-3,490	3,364	83,200	83,250	-3,609	3,478	85,200	85,250	-3,728	3,593	87,200	87,250	-3,847	3,707
81,250	81,300	-3,493	3,366	83,250	83,300	-3,612	3,481	85,250	85,300	-3,731	3,595	87,250	87,300	-3,850	3,710
81,300	81,350	-3,496	3,369	83,300	83,350	-3,615	3,484	85,300	85,350	-3,734	3,598	87,300	87,350	-3,853	3,713
81,350	81,400	-3,499	3,372	83,350	83,400	-3,618	3,487	85,350	85,400	-3,737	3,601	87,350	87,400	-3,856	3,716
81,400	81,450	-3,502	3,375	83,400	83,450	-3,621	3,490	85,400	85,450	-3,740	3,604	87,400	87,450	-3,859	3,719
81,450	81,500	-3,505	3,378	83,450	83,500	-3,624	3,492	85,450	85,500	-3,743	3,607	87,450	87,500	-3,862	3,721
81,500	81,550	-3,508	3,381	83,500	83,550	-3,627	3,495	85,500	85,550	-3,746	3,610	87,500	87,550	-3,865	3,724
81,550	81,600	-3,511	3,384	83,550	83,600	-3,630	3,498	85,550	85,600	-3,749	3,613	87,550	87,600	-3,868	3,727
81,600	81,650	-3,514	3,386	83,600	83,650	-3,633	3,501	85,600	85,650	-3,752	3,616	87,600	87,650	-3,871	3,730
81,650	81,700	-3,517	3,389	83,650	83,700	-3,636	3,504	85,650	85,700	-3,755	3,618	87,650	87,700	-3,874	3,733
81,700	81,750	-3,520	3,392	83,700	83,750	-3,639	3,507	85,700	85,750	-3,758	3,621	87,700	87,750	-3,877	3,736
81,750	81,800	-3,523	3,395	83,750	83,800	-3,642	3,510	85,750	85,800	-3,761	3,624	87,750	87,800	-3,880	3,739
81,800	81,850	-3,526	3,398	83,800	83,850	-3,645	3,512	85,800	85,850	-3,764	3,627	87,800	87,850	-3,883	3,742
81,850	81,900	-3,529	3,401	83,850	83,900	-3,648	3,515	85,850	85,900	-3,767	3,630	87,850	87,900	-3,886	3,744
81,900	81,950	-3,532	3,404	83,900	83,950	-3,651	3,518	85,900	85,950	-3,770	3,633	87,900	87,950	-3,889	3,747
81,950	82,000	-3,535	3,407	83,950	84,000	-3,654	3,521	85,950	86,000	-3,773	3,636	87,950	88,000	-3,892	3,750

OHIO TAX TABLES FOR 1999 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	\$ 3,753	\$91,000	\$91,050	\$-4,073	\$ 3,925	\$94,000	\$94,050	\$-4,251	\$ 4,097	\$97,000	\$97,050	\$-4,429	\$ 4,268
88,050	88,100	-3,897	3,756	91,050	91,100	-4,076	3,928	94,050	94,100	-4,254	4,099	97,050	97,100	-4,432	4,271
88,100	88,150	-3,900	3,759	91,100	91,150	-4,079	3,931	94,100	94,150	-4,257	4,102	97,100	97,150	-4,435	4,274
88,150	88,200	-3,903	3,762	91,150	91,200	-4,082	3,933	94,150	94,200	-4,260	4,105	97,150	97,200	-4,438	4,277
88,200	88,250	-3,906	3,764	91,200	91,250	-4,085	3,936	94,200	94,250	-4,263	4,108	97,200	97,250	-4,441	4,280
88,250	88,300	-3,909	3,767	91,250	91,300	-4,088	3,939	94,250	94,300	-4,266	4,111	97,250	97,300	-4,444	4,283
88,300	88,350	-3,912	3,770	91,300	91,350	-4,091	3,942	94,300	94,350	-4,269	4,114	97,300	97,350	-4,447	4,286
88,350	88,400	-3,915	3,773	91,350	91,400	-4,094	3,945	94,350	94,400	-4,272	4,117	97,350	97,400	-4,450	4,288
88,400	88,450	-3,918	3,776	91,400	91,450	-4,097	3,948	94,400	94,450	-4,275	4,120	97,400	97,450	-4,453	4,291
88,450	88,500	-3,921	3,779	91,450	91,500	-4,100	3,951	94,450	94,500	-4,278	4,122	97,450	97,500	-4,456	4,294
88,500	88,550	-3,924	3,782	91,500	91,550	-4,103	3,953	94,500	94,550	-4,281	4,125	97,500	97,550	-4,459	4,297
88,550	88,600	-3,927	3,784	91,550	91,600	-4,106	3,956	94,550	94,600	-4,284	4,128	97,550	97,600	-4,462	4,300
88,600	88,650	-3,930	3,787	91,600	91,650	-4,109	3,959	94,600	94,650	-4,287	4,131	97,600	97,650	-4,465	4,303
88,650	88,700	-3,933	3,790	91,650	91,700	-4,111	3,962	94,650	94,700	-4,290	4,134	97,650	97,700	-4,468	4,306
88,700	88,750	-3,936	3,793	91,700	91,750	-4,114	3,965	94,700	94,750	-4,293	4,137	97,700	97,750	-4,471	4,309
88,750	88,800	-3,939	3,796	91,750	91,800	-4,117	3,968	94,750	94,800	-4,296	4,140	97,750	97,800	-4,474	4,311
88,800	88,850	-3,942	3,799	91,800	91,850	-4,120	3,971	94,800	94,850	-4,299	4,142	97,800	97,850	-4,477	4,314
88,850	88,900	-3,945	3,802	91,850	91,900	-4,123	3,973	94,850	94,900	-4,302	4,145	97,850	97,900	-4,480	4,317
88,900	88,950	-3,948	3,805	91,900	91,950	-4,126	3,976	94,900	94,950	-4,305	4,148	97,900	97,950	-4,483	4,320
88,950	89,000	-3,951	3,807	91,950	92,000	-4,129	3,979	94,950	95,000	-4,308	4,151	97,950	98,000	-4,486	4,323
\$89,000				\$92,000				\$95,000				\$98,000			
\$89,000	\$89,050	\$-3,954	\$ 3,810	\$92,000	\$92,050	\$-4,132	\$ 3,982	\$95,000	\$95,050	\$-4,311	\$ 4,154	\$98,000	\$98,050	\$-4,489	\$ 4,326
89,050	89,100	-3,957	3,813	92,050	92,100	-4,135	3,985	95,050	95,100	-4,314	4,157	98,050	98,100	-4,492	4,329
89,100	89,150	-3,960	3,816	92,100	92,150	-4,138	3,988	95,100	95,150	-4,316	4,160	98,100	98,150	-4,495	4,331
89,150	89,200	-3,963	3,819	92,150	92,200	-4,141	3,991	95,150	95,200	-4,319	4,162	98,150	98,200	-4,498	4,334
89,200	89,250	-3,966	3,822	92,200	92,250	-4,144	3,994	95,200	95,250	-4,322	4,165	98,200	98,250	-4,501	4,337
89,250	89,300	-3,969	3,825	92,250	92,300	-4,147	3,996	95,250	95,300	-4,325	4,168	98,250	98,300	-4,504	4,340
89,300	89,350	-3,972	3,827	92,300	92,350	-4,150	3,999	95,300	95,350	-4,328	4,171	98,300	98,350	-4,507	4,343
89,350	89,400	-3,975	3,830	92,350	92,400	-4,153	4,002	95,350	95,400	-4,331	4,174	98,350	98,400	-4,510	4,346
89,400	89,450	-3,978	3,833	92,400	92,450	-4,156	4,005	95,400	95,450	-4,334	4,177	98,400	98,450	-4,513	4,349
89,450	89,500	-3,981	3,836	92,450	92,500	-4,159	4,008	95,450	95,500	-4,337	4,180	98,450	98,500	-4,516	4,351
89,500	89,550	-3,984	3,839	92,500	92,550	-4,162	4,011	95,500	95,550	-4,340	4,183	98,500	98,550	-4,519	4,354
89,550	89,600	-3,987	3,842	92,550	92,600	-4,165	4,014	95,550	95,600	-4,343	4,185	98,550	98,600	-4,522	4,357
89,600	89,650	-3,990	3,845	92,600	92,650	-4,168	4,016	95,600	95,650	-4,346	4,188	98,600	98,650	-4,524	4,360
89,650	89,700	-3,993	3,847	92,650	92,700	-4,171	4,019	95,650	95,700	-4,349	4,191	98,650	98,700	-4,527	4,363
89,700	89,750	-3,996	3,850	92,700	92,750	-4,174	4,022	95,700	95,750	-4,352	4,194	98,700	98,750	-4,530	4,366
89,750	89,800	-3,999	3,853	92,750	92,800	-4,177	4,025	95,750	95,800	-4,355	4,197	98,750	98,800	-4,533	4,369
89,800	89,850	-4,001	3,856	92,800	92,850	-4,180	4,028	95,800	95,850	-4,358	4,200	98,800	98,850	-4,536	4,372
89,850	89,900	-4,004	3,859	92,850	92,900	-4,183	4,031	95,850	95,900	-4,361	4,203	98,850	98,900	-4,539	4,374
89,900	89,950	-4,007	3,862	92,900	92,950	-4,186	4,034	95,900	95,950	-4,364	4,205	98,900	98,950	-4,542	4,377
89,950	90,000	-4,010	3,865	92,950	93,000	-4,189	4,036	95,950	96,000	-4,367	4,208	98,950	99,000	-4,545	4,380
\$90,000				\$93,000				\$96,000				\$99,000			
\$90,000	\$90,050	\$-4,013	\$ 3,868	\$93,000	\$93,050	\$-4,192	\$ 4,039	\$96,000	\$96,050	\$-4,370	\$ 4,211	\$99,000	\$99,050	\$-4,548	\$ 4,383
90,050	90,100	-4,016	3,870	93,050	93,100	-4,195	4,042	96,050	96,100	-4,373	4,214	99,050	99,100	-4,551	4,386
90,100	90,150	-4,019	3,873	93,100	93,150	-4,198	4,045	96,100	96,150	-4,376	4,217	99,100	99,150	-4,554	4,389
90,150	90,200	-4,022	3,876	93,150	93,200	-4,201	4,048	96,150	96,200	-4,379	4,220	99,150	99,200	-4,557	4,392
90,200	90,250	-4,025	3,879	93,200	93,250	-4,204	4,051	96,200	96,250	-4,382	4,223	99,200	99,250	-4,560	4,394
90,250	90,300	-4,028	3,882	93,250	93,300	-4,207	4,054	96,250	96,300	-4,385	4,225	99,250	99,300	-4,563	4,397
90,300	90,350	-4,031	3,885	93,300	93,350	-4,210	4,057	96,300	96,350	-4,388	4,228	99,300	99,350	-4,566	4,400
90,350	90,400	-4,034	3,888	93,350	93,400	-4,212	4,059	96,350	96,400	-4,391	4,231	99,350	99,400	-4,569	4,403
90,400	90,450	-4,037	3,890	93,400	93,450	-4,215	4,062	96,400	96,450	-4,394	4,234	99,400	99,450	-4,572	4,406
90,450	90,500	-4,040	3,893	93,450	93,500	-4,218	4,065	96,450	96,500	-4,397	4,237	99,450	99,500	-4,575	4,409
90,500	90,550	-4,043	3,896	93,500	93,550	-4,221	4,068	96,500	96,550	-4,400	4,240	99,500	99,550	-4,578	4,412
90,550	90,600	-4,046	3,899	93,550	93,600	-4,224	4,071	96,550	96,600	-4,403	4,243	99,550	99,600	-4,581	4,414
90,600	90,650	-4,049	3,902	93,600	93,650	-4,227	4,074	96,600	96,650	-4,406	4,246	99,600	99,650	-4,584	4,417
90,650	90,700	-4,052	3,905	93,650	93,700	-4,230	4,077	96,650	96,700	-4,409	4,248	99,650	99,700	-4,587	4,420
90,700	90,750	-4,055	3,908	93,700	93,750	-4,233	4,079	96,700	96,750	-4,412	4,251	99,700	99,750	-4,590	4,423
90,750	90,800	-4,058	3,910	93,750	93,800	-4,236	4,082	96,750	96,800	-4,415	4,254	99,750	99,800	-4,593	4,426
90,800	90,850	-4,061	3,913	93,800	93,850	-4,239	4,085	96,800	96,850	-4,418	4,257	99,800	99,850	-4,596	4,429
90,850	90,900	-4,064	3,916	93,850	93,900	-4,242	4,088	96,850	96,900	-4,421	4,260	99,850	99,900	-4,599	4,432
90,900	90,950	-4,067	3,919	93,900	93,950	-4,245	4,091	96,900	96,950	-4,424	4,263	99,900	99,950	-4,602	4,435
90,950	91,000	-4,070	3,922	93,950	94,000	-4,248	4,094	96,950	97,000	-4,426	4,266	99,950	100,000	-4,605	4,437

OHIO TAX TABLES FOR 1999 ONLY

THESE TABLES REFLECT A 3.627% 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 1999 fiscal year with a significant surplus, therefore Ohio tax rates for 1999 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 1999 Ohio income taxes.

Use these tax tables for 1999 Ohio taxes only.

1999 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!**

**1999 Ohio tax rate
after reduction**

\$0— 5,000	_____ .743% of Ohio taxable income	.716% of Ohio taxable income
\$5,000— 10,000	\$ 37.15 plus 1.486% of excess over \$ 5,000	\$ 35.80 plus 1.432% of excess over \$ 5,000
\$10,000— 15,000	\$ 111.45 plus 2.972% of excess over \$ 10,000	\$ 107.40 plus 2.864% of excess over \$ 10,000
\$15,000— 20,000	\$ 260.65 plus 3.715% of excess over \$ 15,000	\$ 250.60 plus 3.580% of excess over \$ 15,000
\$20,000— 40,000	\$ 445.80 plus 4.457% of excess over \$ 20,000	\$ 429.60 plus 4.295% of excess over \$ 20,000
\$40,000— 80,000	\$ 1,337.20 plus 5.201% of excess over \$ 40,000	\$ 1,288.60 plus 5.012% of excess over \$ 40,000
\$80,000— 100,000	\$ 3,447.60 plus 5.943% of excess over \$ 80,000	\$ 3,293.40 plus 5.727% of excess over \$ 80,000
\$100,000— 200,000	\$ 4,606.20 plus 6.9% of excess over \$ 100,000	\$ 4,438.80 plus 6.650% of excess over \$ 100,000
over 200,000	\$ 11,506.20 plus 7.5% of excess over \$ 200,000	\$ 11,088.80 plus 7.228% 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 1999 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, if you are a registered voter, or your county auditor.

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

*School district income tax in effect for 1999.

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 Community 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
Marion 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
Steubenville 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
Struthers 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 1999.

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-Shiloh 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
Wheetersburg 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 City 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

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

*School district income tax in effect for 1999.



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

<i>COUNTY</i>	<i>BOARD OF ELECTIONS</i>	<i>AUDITOR</i>	<i>COUNTY</i>	<i>BOARD OF ELECTIONS</i>	<i>AUDITOR</i>
Adams	937-544-2633	937-544-2364	Licking	740-349-8683	740-349-6039
Allen	419-223-8530	419-228-3700	Logan	937-599-7255	937-599-7209
Ashland	419-282-4224	419-282-4235	Lorain	440-244-3186	440-329-5203
Ashtabula	440-576-6915	440-576-3789	Lucas	419-213-4001	419-213-4420
Athens	740-592-3201	740-592-3223	Madison	740-852-9424	740-852-9717
Auglaize	419-738-9231	419-738-2511	Mahoning	330-783-2474	330-740-2010
Belmont	740-676-1025	740-699-2130	Marion	740-387-9631	740-382-4811
Brown	937-378-3008	937-378-6398	Medina	330-722-9278	330-725-9764
Butler	513-887-3700	513-887-3154	Meigs	740-992-2697	740-992-2698
Carroll	330-627-2610	330-627-2250	Mercer	419-586-2215	419-586-6402
Champaign	937-484-1575	937-653-2711	Miami	937-332-6926	937-332-6964
Clark	937-328-2491	937-328-2427	Monroe	740-472-0929	740-472-0873
Clermont	513-732-7275	513-732-7150	Montgomery	937-225-5656	937-496-7510
Clinton	937-382-3537	937-382-2250	Morgan	740-962-3116	740-962-4475
Columbiana	330-424-1448	330-424-9515	Morrow	419-946-4026	419-946-4060
Coshocton	740-622-1117	740-622-1243	Muskingum	740-455-7120	740-455-7109
Crawford	419-562-8721	419-562-7941	Noble	740-732-2057	740-732-4044
Cuyahoga	216-443-3200	216-443-7092	Ottawa	419-734-6880	419-734-6740
Darke	937-548-1835	937-547-7317	Paulding	419-399-8230	419-399-8205
Defiance	419-782-2906	419-782-1926	Perry	740-342-2134	740-342-2074
Delaware	740-368-1780	740-368-1790	Pickaway	740-474-1100	740-474-4765
Erie	419-627-7601	419-627-7746	Pike	740-947-4512	740-947-4125
Fairfield	740-687-7000	740-687-7028	Portage	330-297-3511	330-297-3577
Fayette	740-335-1190	740-335-6461	Preble	937-456-8117	937-456-8148
Franklin	614-462-3100	614-462-4663	Putnam	419-523-3343	419-523-6686
Fulton	419-335-6841	419-337-9200	Richland	419-774-5530	419-774-4795
Gallia	740-446-1600	740-446-4612	Ross	740-775-2350	740-702-3080
Geauga	440-285-2222	440-285-2222	Sandusky	419-334-6180	419-334-6123
Greene	937-376-7470	937-376-5064	Scioto	740-353-4178	740-355-8224
Guernsey	740-432-2680	740-432-9243	Seneca	419-447-4424	419-447-0692
Hamilton	513-632-7031	513-946-4100	Shelby	937-498-7207	937-498-7202
Hancock	419-422-3245	419-424-7015	Stark	330-438-8683	330-438-0341
Hardin	419-674-2211	419-674-2239	Summit	330-643-5200	330-643-2636
Harrison	740-942-8866	740-942-8861	Trumbull	330-369-4050	330-675-2888
Henry	419-592-7956	419-592-1956	Tuscarawas	330-343-8819	330-364-8811
Highland	937-393-9961	937-393-1915	Union	937-642-2836	937-645-3003
Hocking	740-380-8683	740-385-2127	Van Wert	419-238-4192	419-238-0843
Holmes	330-674-5921	330-674-1896	Vinton	740-596-5855	740-596-5445
Huron	419-668-8238	419-668-8643	Warren	513-695-1358	513-695-1239
Jackson	740-286-2905	740-286-4231	Washington	740-374-6828	740-373-6623
Jefferson	740-283-8522	740-283-8518	Wayne	330-287-5480	330-287-5438
Knox	740-397-2188	740-393-6747	Williams	419-636-1854	419-636-5639
Lake	440-350-2700	440-350-2532	Wood	419-354-9120	419-354-9173
Lawrence	740-532-0444	740-533-4310	Wyandot	419-294-1226	419-294-1531

IT-10 OHIO Information Notice

1999

For the year January 1-December 31, 1999 or other taxable year beginning _____, 1999, and ending _____,
 SOCIAL SECURITY NUMBER(S) MUST BE FILLED IN BELOW

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

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

CAUTION: The filing of this notice does **not** exempt residents from filing their Ohio School District Income Tax Return, Form SD-100, as explained on page 7.

I AM NOT REQUIRED TO FILE A 1999 OHIO INCOME TAX RETURN BECAUSE:

- I MOVED OUT OF THE STATE OF OHIO IN 1998 AND HAD NO INCOME IN OHIO DURING 1999.
I MOVED TO: _____ DATE MOVED: _____
- IN 1999 I WAS A RESIDENT OF ONE OF THE FOLLOWING STATES (CIRCLE STATE): KENTUCKY, INDIANA, WEST VIRGINIA, MICHIGAN, OR PENNSYLVANIA, AND I HAD NO TAXABLE INCOME IN OHIO OTHER THAN COMPENSATION (WAGES, SALARIES, TIPS, OR COMMISSIONS).
- MY OHIO TAX LIABILITY IS REDUCED TO ZERO FOR THE FOLLOWING REASON(S):
 A. RETIREMENT INCOME CREDIT
 B. DEPENDENCY EXEMPTIONS
 C. SENIOR CITIZEN CREDIT
 IF YOU CHECKED THIS BOX, WE MAY ASK YOU LATER ON TO PROVIDE A COPY OF YOUR FEDERAL RETURN.
- I AM IN THE MILITARY STATIONED IN OHIO BUT A RESIDENT OF _____, AND MY ONLY SOURCE OF INCOME EARNED IN OHIO IS FROM THE MILITARY. (STATE)
- TAXPAYER DIED BEFORE JANUARY 1, 1999.

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

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

OHIO IT-40P Income Tax Payment Voucher

1999P

Please use UPPER CASE letters to print the first three letters of

First Name	Initial	Last Name
First Name (If Joint Return)	Initial	Last Name
Address		
City, State, Zip Code		

Taxpayer's last name	Spouse's last name (if joint filing)
<input type="text"/>	<input type="text"/>
Your Social Security Number	Spouse's Social Security Number (if joint filing)
<input type="text"/>	<input type="text"/>

DO NOT STAPLE CHECK TO FORM. DO NOT SEND CASH.
 Return this voucher with check or money order made payable to **TREASURER OF STATE OF OHIO** and mail to: OHIO DEPT. OF TAXATION, P.O. BOX 182131, COLUMBUS, OHIO 43218-2131

AMOUNT OF PAYMENT → \$

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 1999 refund or get answers to the 24 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 1999 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 24 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. You can also find the Taxpayer Services Division address on page 40.

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 40 of this booklet.

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

You can listen to answers for the following 24 most frequently asked questions by calling toll free **1-800-282-1780**. A pre-recorded message will follow each.

General Information:

- Where can I pick up Ohio income tax forms?
- How can I get a copy of my Ohio income tax return?
- Two voter registration forms are included in this booklet. How and when do I use them to register to vote?

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?

OHIO DEPARTMENT OF TAXATION DISTRICT OFFICE LOCATIONS

*Walk-In services are available at all office locations
Monday through Friday 8:00 a.m. to 5:00 p.m.*

AKRON DISTRICT OFFICE

161 South High Street
Suite 501
Akron, OH 44308-1600
(330) 643-1750

LIMA DISTRICT OFFICE

1303 Bellefontaine Avenue
Lima, OH 45804-3199
(419) 227-4906

CINCINNATI DISTRICT OFFICE

900 Dalton Avenue at West 8th Street
Cincinnati, OH 45203-1171
(513) 852-3300

TOLEDO DISTRICT OFFICE

One Government Center
Suite 1400
Toledo, OH 43604-2232
(419) 245-2885

CLEVELAND DISTRICT OFFICE

615 West Superior Avenue
Fifth Floor, Room 570
Cleveland, OH 44113-1891
(216) 787-3135

YOUNGSTOWN DISTRICT OFFICE

242 Federal Plaza West
Suite 402
Youngstown, OH 44503-1294
(330) 797-9430

COLUMBUS DISTRICT OFFICE

1880 East Dublin-Granville Road
Columbus, OH 43229-3529
(614) 895-6260

ZANESVILLE DISTRICT OFFICE

601 Underwood Street
Zanesville, OH 43701-3786
(740) 453-0628

DAYTON DISTRICT OFFICE

Centre City Offices
15 East Fourth Street, Room 510
Dayton, OH 45402-2162
(937) 285-6210

IRS OFFICES IN:

Columbus, Cleveland, Toledo,
Cincinnati, Dayton and Lima

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.

TAXPAYER ASSISTANCE

Use Internet



STATE OF OHIO INTERNET WEBSITE

Tax Forms
Instructions www.state.oh.us/tax/
Frequently Asked Questions

Call Us



TOLL FREE TELEPHONE NUMBERS:

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

Mail Forms to



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

Write Us



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

Walk-in



Taxpayer Services Division
830 Freeway Drive North
Columbus, OH 43229

*Regular Walk-In Service hours at this location are
Monday through Friday - 8:00 a.m. to 5:00 p.m.*

For additional locations see page 39.

**** NEW EXPANDED SERVICE ****

The Taxpayer Service Division is expanding its hours of telephone service from January 18, 2000 through April 17, 2000. Our toll free number 1-800-282-1780 will be open until 7:00 p.m., Monday through Friday and 8:30 a.m. to 12:30 p.m. on Saturday.