



2000

OHIO Individual Income Tax

Forms and Instructions

This booklet contains two copies of Form IT-1040, the standard Ohio income tax form **AND** Form IT-1040EZ, 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 **14 days or less!**

**This year,
pay by Credit Card!**



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 2000

Exemption Increased:

The personal and dependent exemption has been increased to \$1,100.

New Deduction:

You are now permitted to deduct money that you put into a CollegeAdvantage Account through the Ohio Tuition Trust Authority.

Estimated Filer Threshold:

You do not have to file an estimate for 2001 unless you owe more than \$500.

Rounding to Even Dollars:

You are now required to round all lines of your tax return to the nearest dollar.

Dear Taxpayer,

Providing you with the best possible service is a primary goal of the Ohio Department of Taxation. In that spirit, we have been working to make filing your tax return this year as simple and convenient as possible.

If you need help or have questions, we are offering more types of assistance than ever. We have changed our telephone system to answer your calls more quickly. We have also expanded the hours when help is available. From January 16 – April 16, 2001, our Taxpayer Assistance line, 1-800-282-1780, will be open from 8 a.m. to 7 p.m. Monday – Friday and Saturday from 8:30 a.m. to 12:30 p.m.

You can also find assistance, tax forms, instructions and answers to frequently asked questions by visiting the Department's web site: www.state.oh.us/tax/. New this year is our ability to respond to you by e-mail. Leave your inquiry in our e-mail box at the website and we will get you an answer.

To make it easier for you to prepare the return and to cut costs, we hope you'll find that using dollars make sense. This year we are requiring you to round your figures up or down to the nearest dollar before entering them on the return. You'll notice we've filled in the 'cents' column for you.

As you prepare your return, please be aware of the other changes this year:

- the personal exemption has increased to \$1,100;
- contributions to certain college tuition savings programs are now deductible (contact the Ohio Tuition Trust Authority for details);
- tax rates have been cut 6.929% because of a significant state surplus;
- a new line (#16 on the IT-1040, and #11 on the IT-1040EZ) has been added to the return making it easier to pay tax you may owe on purchases made from a catalog retailer or over the internet; and
- taxpayers filing quarterly estimated payments *may* no longer have to; the tax liability threshold for making those payments has jumped from \$300 to \$500.

If you are due a refund and want it quickly, let me encourage you to consider filing your return electronically. E-filing is the fastest way to get your refund *and* you can choose to have the money deposited directly into your bank account. Last year more than 875,000 Ohioans e-filed their returns with most getting a refund back in less than twelve days. By comparison, if you file a paper return, you may wait a few weeks to receive it.

If you owe tax this year, we have a new, convenient option for payment. You can choose to pay by credit card through a private vendor approved by the state and the IRS. The vendor will collect a small convenience fee.

On behalf of your Department of Taxation, thank you for your good citizenship and support of the great State of Ohio.

Sincerely,



Thomas M. Zaino
Tax Commissioner

The Tax Tables Reflect a 6.929% 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 2000 fiscal year with significant surplus, therefore Ohio tax rates for 2000 have been reduced.

The tax tables on pages 26 to 36 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 2000 Ohio income tax.

Use these tax tables for 2000 Ohio taxes only.

Do you need Tax Forms or Help?



For general tax information –

You can access our most frequently asked questions by calling our automated phone system toll free at 1-800-282-1780. Recorded tax information will be available 24 hours a day, seven days a week. Tax Agents are also available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday.

Note: The Taxpayer Services Division is expanding its hours of service from January 16, 2001 through April 16, 2001. Tax Agents will be available to assist you from 8:00 a.m. until 7:00 p.m., Monday through Friday, and 8:30 a.m. until 12:30 p.m. on Saturday.



For refund status information –

You can check the status of your 2000 Ohio Income Tax refund by calling 1-800-282-1784. You will be required to provide your social security number and your refund amount. We will tell you if your refund has been processed and when you can expect your refund. Refund processing takes from six to eight weeks. You may also check the status of your refund by visiting the Department of Taxation's internet website at www.state.oh.us/tax/. Generally, refund status information will be available 24 hours a day. Occasionally, however, this information will not be available due to system maintenance. In this case, please try again.



For forms –

You can order forms by calling 1-800-282-1782. This service will be available 24 hours a day. We normally mail orders within 3 to 5 days of request. If you need forms more quickly, check our website for easy computer download of our most frequently requested forms. Our website address is www.state.oh.us/tax/.



To visit us on the Internet –

Visit the Ohio Department of Taxation's internet website at www.state.oh.us/tax/. You can check the status of your 2000 Ohio Income Tax refund, e-mail us, get answers to the most frequently asked tax questions, as well as download the most frequently requested Tax Forms, Publications, Information Releases, Tax Rules and Statistics.



To visit us in person –

The addresses for our district offices are found on page 43 of this booklet. You can also find the Taxpayer Services Division address on page 44 of this booklet.



To write or e-mail us –

You may want to write or e-mail us if you are responding to a notice or bill or if you want a written or e-mail response to a tax question. If you write, be sure to include your social security number. Our mailing address is found on page 44 of this booklet. Our internet address is www.state.oh.us/tax/.

See pages 43 and 44 for more information.

Which form should I use?	Why spend unnecessary time preparing your Ohio taxes? If you are a full-year Ohio resident who does not make estimated payments, you may be eligible to file the new expanded Form IT-1040EZ. There are restrictions as to deductions and credits allowed on the new “EZ”; so, please read the instructions carefully.	
	USE IT-1040EZ	USE IT-1040
Residency Status	If you were a full year Ohio resident for 2000.	For any Residency Status.
Filing Status	For any filing status.	For any filing status.
Dependents	For all personal and dependent exemptions that you are entitled to claim.	For all personal and dependent exemptions that you are entitled to claim.
Ohio Adjustments to Income	If you have no Ohio adjustments to income or if your only adjustment is for state or municipal income tax overpayments included in your federal adjusted gross income.	If you have Ohio adjustments to income in addition to state or municipal income tax overpayments included in your federal adjusted gross income. Please see Schedule A on the back of Form IT-1040 for a complete list of the Ohio adjustments or read the instructions found in this booklet.
Tax Credits	If you have no credits other than the exemption credit and joint filing credit.	For all applicable Ohio credits. Some common credits include: *Retirement income credit *Senior citizen’s credit *Child and dependent care credit *Lump sum retirement credit *Job training credit *Ohio political contributions credit *Resident credit *Adoption credit
Payments	If you have no payments or credits other than withholding shown on Form(s) W-2 and 1099.	If you have any of the following: *Withholding from all sources *Estimated tax payments *Payments made with Form IT-40P *Credit carryover from a prior year

General Information



Do I Have to File an Ohio Income Tax Return?

Every Ohio resident and part-year resident is subject to the Ohio income tax; so is every 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 \$4,200 or more.
- * Are single, age 65, or over, AND your Federal Adjusted Gross Income is \$8,750 or more.
- * Are married, filing jointly, under age 65, AND your Federal Adjusted Gross Income is \$7,700 or more.
- * Are married, filing jointly, age 65 or over, AND your Federal Adjusted Gross Income is \$11,300 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 45 instructions) which is eligible for the Retirement Income Credit AND the credit (line 45) 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 41 of this booklet.



Where and When do I file?

File on or before April 16, 2001 for calendar year 2000. 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, Ohio 43270-2679	IT-1040EZ refund requested, mail to: Ohio Department of Taxation PO Box 182294 Columbus, Ohio 43218-2294
IT-1040 payment enclosed, mail to: Ohio Department of Taxation PO Box 2057 Columbus, Ohio 43270-2057	IT-1040EZ payment enclosed, mail to: Ohio Department of Taxation PO Box 182850 Columbus, Ohio 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.



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.

Individuals who are 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 2000, 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.

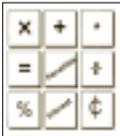
CAUTION: We cannot rewrite a decedent's refund check (i.e., payable to the estate of the decedent or add an executor's name).



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 requested by paper document, or a note indicating you requested the extension by phone and your confirmation number. 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 16, 2001. Ohio Form IT-40P should accompany your payment. Be sure you write your social security number on your check and the phrase "2000 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 2000 tax which you do not pay by April 16, 2001 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, may 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.

In all cases, interest will be charged from the date the tax should have been paid (April 16, 2001) 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 2000 is 8% and for 2001 is 9%.



How do I Round to the Nearest Dollar?

You are required to round to the nearest whole dollar. To do so, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next higher dollar.



Do I Have to Pay Estimated Tax in 2001?

You must pay estimated tax if your 2000 tax after withholding will be more than \$500.

If you are required to pay estimated tax, file a 2001 Ohio Estimated Income Tax Return (Form IT1040ES). You can get this form from one of the offices listed on page 43 of this booklet or call toll free 1-800-282-1782.

CAUTION: 2001 estimated tax payments are due on April 16, 2001, June 15, 2001, September 17, 2001 and January 15, 2002.

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 2001 tax after withholding is less than \$500. 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 2000. 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.

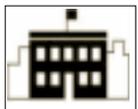


What if I Need to Correct my Income Tax Return After I Mail It?

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 from the Internet or by calling 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 37 to 39 in this booklet. If you lived in one of these districts during all or part of 2000, 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 call toll free 1-800-282-1782.



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

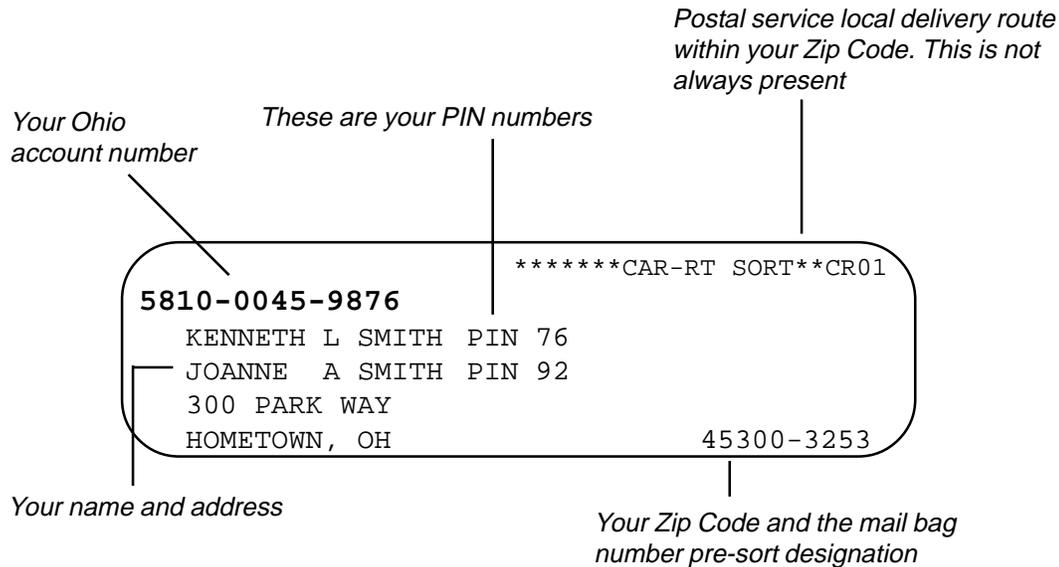
A medical savings account is used to pay eligible expenses of the account holder, the account holder's spouse, and qualified dependents. A medical savings account can be opened by or on behalf of a person that participates in either a sickness and accident plan, a plan offered by a Health Maintenance 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.

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 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 37, 38 and 39 of this booklet.

Look up the number for your school district that you lived in for the majority of 2000 and write it in the space provided. Non-residents would 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 2000 in the space provided.
- * **Part Year resident.** Mark this box if you moved into or out of Ohio during 2000 not counting being away temporarily. Enter the dates you **were** an Ohio resident in the space provided.

Caution: Part-year residents would use the non-resident credit in Schedule D for income earned while a resident of another state (see page 22).

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 non-resident 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 Notice

Because we are requesting your social security account number, the Federal Privacy Act of 1974 requires us to inform you that giving us your social security number is mandatory. Our legal right to ask for this information is supported under the Tax Reform Act of 1986. Your social security number is needed for the Tax Commissioner to administer this tax. Failure to supply any information requested on a tax form prescribed by the Tax Commissioner may result in the denial of your license application, if applicable, or the imposition of penalties for failing to file a complete tax return.

See "Ohio Tax Withheld" Instructions.

Sample W-2 Form						
a. Control number		OMB No. 1545-0008				
b. Employer Identification No.		1. Wages, tips, other compensation		2. Federal tax withheld		
c. Employer's Name, Address and ZIP Code		3. Social Security wages		4. Social Security tax withheld		
		5. Medicare wages and tips		6. Medicare tax withheld		
		7. Social security tips		8. Allocated tips		
d. Employee's Social Security Number		9. Advance EIC payment		10. Dependent care benefits		
e. Employee's name (first, middle initial, last)		11. Nonqualified plans		12. Benefits included in line 1		
		13.		14. Other		
f. Employee's address and zip code		15. <small>Statutory employee</small> <input type="checkbox"/>		<small>Deceased</small> <input type="checkbox"/>		<small>Pension plan</small> <input type="checkbox"/>
				<small>Legal rep.</small> <input type="checkbox"/>		<small>Deferred compensation</small> <input type="checkbox"/>
16. State	Employer's State ID	17. State wages, tips	18. State income tax	19. Locality name	20. Local wages, tips	21. Local tax

Form IT-1040EZ Line by Line Instructions

Round all lines to the nearest whole dollar.

EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2000 federal income tax return.

Use: Form 1040, line 33 OR
Form 1040A, line 19 OR
Form 1040EZ, line 4 OR
Form 1040-TEL, adjusted gross income.



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 \$1,100 for yourself and an additional \$1,100 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 \$1,100 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 \$1,100 personal exemption on their own Ohio tax return and their parents may use the \$1,100 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 \$1,100.

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 26 through 36.

- * 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 lines 8, 9, and 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 \$500, THEN the Joint Filing Credit will be $\$500 \times .20 = \100 .

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 – Ohio Income Tax

Subtract line 9 from line 8.

EZ Line 11 – Ohio Use Tax

Enter the amount of your Ohio Use tax from the worksheet on page 24.

EZ Line 12 – Total Tax

Add lines 10 and 11.

EZ Line 13 – Ohio Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement form (W-2–Box 18, W-2G or 1099R).

- * ATTACH READABLE STATE copies of your W-2, W-2G OR 1099R Forms to the back of Form IT-1040EZ. (See sample W-2 on page 9.)
- * You cannot claim taxes withheld for another state or a city or a school district on the Ohio return.

EZ Line 14 – Refund

If line 13 is larger than line 12, you have a refund. Subtract line 12 from line 13 and enter the amount of your refund on line 14.

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 15 – Amount You Owe

If line 12 is larger than line 13, you owe more tax. Subtract line 13 from line 12 and enter the tax you owe on line 15.

- * 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 16th to avoid the late filing penalty.
- * You can also pay by **Credit Card** (see page 42 for more information).

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 15), less any use tax, is more than \$500 and both of the following apply:

- * The amount of your 2000 Ohio tax withheld (line 13) is less than 90% of your 2000 tax (line 10) less \$500, and
- * The amount of your 2000 Ohio tax withheld was less than 100% of your 1999 tax (line 14, 1999 IT-1040 or line 10, 1999 IT-1040EZ) less \$500.

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 16 and 17 – Wildlife and Natural Areas Checkoff

If you have an overpayment on line 14, you may donate part of it or all of it to either or both of the two programs in the Ohio De-

partment 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 16 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 re-establish 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 wildlife diversity in the state. Donations to this fund have enabled the Division of Wildlife to increase the number of nesting bald eagles, and reintroduce river otters, peregrine falcons, paddlefish, and trumpeter swans. With 127 animals classified as endangered in the state and critical habitat being lost to development, the effort is far from finished. Please join us in securing a future for wildlife currently in jeopardy by making a donation. Your financial help will benefit native wildlife and enhance the quality of life for all Ohioans.



Line 17 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!

If you want to donate, check a box on line 16 or line 17 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 16 and 17 blank.

If you do not have a refund on line 14, 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 endangered wildlife species and biodiversity projects, make your check payable to: Nongame and Endangered Wildlife Special Account.
- * 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.

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

Round each line to the nearest whole dollar.

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2000 federal income tax return.

Use: Form 1040, line 33 OR
Form 1040A, line 19 OR
Form 1040EZ, line 4 OR
Form 1040-Tel, adjusted gross income



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 28 to 42) on the back of the return has a list of additions and deductions to your Ohio income. Turn to pages 16, 17, 18, and 19 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 44 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 \$1,100 for *yourself* and an additional \$1,100 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 \$1,100 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 exceptions:

- Children being claimed as dependents on their parents' Ohio tax return may claim the \$1,100 personal exemption on their own Ohio tax return and their parents may use the \$1,100 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 26 through 36.

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Table 1 on pages 26 through 35, or you may use Table 2 on page 36.
- If your taxable income is \$100,000 or more, you must use Table 2 on page 36 to figure your tax.

Line 7 – Credits - Schedule B

Schedule B on the back of the return has a list of the nonbusiness credits that you may be allowed to take. Turn to pages 19, 20, and 21 and read the credits for which you may be eligible.

- If you do have credits, complete Schedule B at this time. Copy the total credits from line 53 onto line 7.
- If you have no credits from Schedule B, enter "0" on line 7.

Line 8 – Tax Less Schedule B Credits

Subtract line 7 from line 6.

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

Line 9 – Exemption Credit

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

Line 10 – Tax Less Exemption Credit

Subtract line 9 from line 8.

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



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 35 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 limit 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 \$500, THEN

The Joint Filing Credit will be \$500
 x .20
 \$100 = Joint Filing Credit

- ON JOINT RETURNS if either spouse does not have 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 22 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. Nonrefundable business credits must be calculated on Schedule E (available at any of our offices listed on page 43 of this booklet). A refundable Jobs Credit is available for qualifying businesses. See the instructions for line 20 for further information.

NONREFUNDABLE BUSINESS CREDITS INCLUDE:

- Credits for child-daycare centers
- Credit for lights/reflectors on farm equipment
- Credits for manufacturing investment
- Enterprise zone credits
- Grape production credit
- Brownfield credit
- Export sales credit carry-forward
- Edison 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 – Interest Penalty

Most taxpayers are not required to enter an amount on this line. However, you may owe an interest penalty if your 2000 Ohio tax withheld and pass-through entity tax withheld (lines 18 and 20, 2000 IT-1040) is less than both of the following:

- 90% of your 2000 Ohio income tax (line 14, 2000 IT-1040) less \$500; and
- 100% of your 1999 Ohio income tax (line 14, 1999 IT-1040 or line 10 1999 IT-1040EZ) less \$500.

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 15 the total interest penalty due from your 2000 IT-2210. Check the box next to line 15 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 our 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 II 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 16 – Use Tax **NEW!**

Enter the amount of your Ohio Use tax from the worksheet on page 24.

Line 17 – Total Ohio Tax

Add the amounts of lines 14, 15 and 16 and enter the total on line 17.

Line 18 – Ohio Income Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement form (W-2–box 18, W-2G or 1099R). See sample W-2 on page 9

- 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.
- If you are a direct or indirect investor in a pass-through entity, you may not claim taxes withheld on your behalf by a pass-through entity on this line. For proper reporting of taxes withheld on your behalf by a pass-through entity, see line 20b instructions (Refundable Pass-Through Entity Credits).

Line 19 – Ohio Estimated Tax Payments for 2000 and Amount of 1999 Overpayment Credited to 2000

Enter the total estimated income tax payments submitted on your 2000 Form IT-1040ES including payments made on Form IT-40P plus any overpayment you credited to 2000 from your 1999 IT-1040 line 23.

- If you are a direct or indirect investor in a pass-through entity, you may not claim estimated taxes paid by a pass-through entity on this line. For proper reporting of the amount of tax paid on your behalf by a pass-through entity see line 20b instructions (Refundable Pass-Through Entity Credits).

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 20a – 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 20a. This amount shall be considered a payment which may be refunded in whole or in part if your total payments on line 21 exceed the tax on line 17. For further details about this credit, call the Ohio Department of Development at (614) 466-4551.

Line 20b – 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 (Composite 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 20a and 20b on line 20.

Line 21 – Total Payments

Add the amounts on lines 18, 19 and 20 and write the total on line 21.

Line 22 – Amount You Owe

If line 21 is less than line 17, you owe more tax. Subtract line 21 from line 17 and enter the tax you owe on line 22.

- 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 16th to avoid the late filing penalty.
- You can also pay by **Credit Card** (see page 42 for more information).

Line 23 – Amount Overpaid

If line 21 is larger than line 17, you have overpaid. Subtract line 17 from line 21 and enter the amount of overpayment on line 23.

Lines 24 and 25 – Wildlife and Natural Areas Checkoff

If you have an overpayment on line 23, 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 24 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 re-establish 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, and reintroduce river otters, peregrine falcons, paddlefish, and trumpeter swans. With 127 animals classified as endangered in the state and critical habitat being lost to development, the effort is far from finished.

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



Line 25 may be used to donate to the preservation of Ohio's threatened natural heritage. Ohio natural areas, scenic rivers and endangered plants and animals all benefit from donations to the Division of Natural Areas and Preserves. These areas we are protecting today serve as vital links to Ohio's natural history. They provide an extremely rich resource for many of our state's educational institutions who often use these natural sanctuaries as outdoor classrooms. Your gifts have provided new visitor facilities, supported nature awareness programs, facilitated stream quality monitoring, and funded endangered species protection. Checkoff surveys have identified many high quality natural areas that need protection to keep them from being destroyed. You can help create a nature preserve and scenic river system that will provide a rich and lasting legacy for all Ohioans. Give nature a chance - support the natural areas checkoff!



If you want to donate, check a box on line 24 or line 25 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 24 and 25 blank.

If you do not have an overpayment on line 23, 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 endangered wildlife species and biodiversity projects, make your check payable to: Nongame and Endangered Wildlife Special Account.
- 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.

Mail your donation to:

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

Line 26 – Amount of Overpayment to be Credited to 2001 Estimated Income Tax

You may apply part or all of your overpayment on line 23 to your 2001 Ohio Income Tax. Enter on line 26 the amount of the overpayment that you want to apply to 2001.

Line 27 – Refund to be Sent to You

Add the amounts on lines 24, 25, and 26 and subtract this total from the amount on line 23. This is the amount of refund which will be sent to you.



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 28 – 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 29 – 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 30 – ESBT Income

Grantors and beneficiaries of and an Electing Small Business Trust (ESBT), which absent ESBT treatment would otherwise qualify as grantor trust, **must add back the distributive share of income** attributable to S corporations to the extent the ESBT income is excluded from their Federal Adjusted Gross Income. If the ESBT income is included in Federal Adjusted Gross Income, no addback is required.

ESBT's with more than one grantor or with a "partial" grantor trust must add back the distributive share of income in the same proportion and manner as would be required under the federal grantor trust rules without regard to the ESBT treatment.

Line 31 – Other Additions

Check the box that applies. If more than one box applies, attach a listing of the additions and the amount of each addition.

- Enter interest or dividends on obligations of the United States government that are exempt from federal taxation but are not exempt from state taxation.
- Enter the amount of accumulation distribution from a complex trust which is reportable on Ohio Form IT-4970. Attach a copy of form IT-4970 to your return.
- Enter any loss resulting from the disposition of Ohio public obligations to the extent such losses have been deducted in determining Federal Adjusted Gross Income.
- Enter net withdrawals made from an Ohio medical savings account for nonmedical purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See worksheet for line 40.
- Enter reimbursements received in 2000 for any expenses deducted on previous federal and Ohio income tax returns if the amount of the reimbursement was not included in Federal Adjusted Gross Income.

Line 32 – Total Additions

Enter the total of lines 28, 29, 30 and 31.



Deductions

Any amounts deducted on lines 33 through 42 must be included in your Federal Adjusted Gross Income, line 1 of the Ohio Return.

Line 33 – 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 34 – 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 34.

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 2001.



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 18.

Line 35 – State or Municipal Refund

Deduct on line 35 the amount of state and municipal income tax overpayments appearing on line 10 of your Federal Form 1040.

Line 36 – 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 45 for the proper treatment of retirement benefits.)
- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries.

See Tax Commissioner Rule 5703-7-08 for additional information about this deduction.

Line 37 – 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 38 – College Guaranteed Variable Savings Account and Ohio Tuition Credits **NEW!**

You may deduct contributions made in 2000 to the Ohio Tuition Trust Authority's **CollegeAdvantage Savings Plan** to the extent the contributions were included in your federal adjusted gross income. Up to \$2,000 per beneficiary may be deducted. Qualifying amounts exceeding the \$2,000 limitation may be deducted on future tax returns until all unused portions are deducted.

Married taxpayers may deduct up to a maximum of \$2,000 per beneficiary whether their filing status is married filing joint or married filing separately.

Earnings in a **CollegeAdvantage** account are also exempt from Ohio income tax. As a recipient and/or beneficiary of a **CollegeAdvantage** account in 2000, you may deduct the earnings portion of your **CollegeAdvantage** account to the extent the increase was included in your Federal Adjusted Gross Income. Under current federal income tax law, the earnings portion of your account will **not** be included in your federal adjusted gross income until the account is distributed to the beneficiary or withdrawn by the contributor.

You may not deduct earnings or withdrawals from a **CollegeAdvantage** account that were not used for higher education expenses. Beginning with tax year 2001, earnings or withdrawals from a **CollegeAdvantage** account that are not used to pay for higher education expenses must be added back to your Federal Adjusted Gross Income.

CollegeAdvantage is a federal section 529 Qualified Tuition Program administered by the Ohio Tuition Trust Authority. **CollegeAdvantage** offers unique state and federal tax-advantaged opportunities to save for college. Investors can choose among four college investment funds or can choose a plan that includes any combination of funds. The four funds include: the Guaranteed Savings Fund (formerly the Ohio Prepaid Tuition Program), an

Age Based Fund, A Balanced Fund and a Growth Fund. You can use **CollegeAdvantage** funds at any accredited college in the country.

For more information about **CollegeAdvantage** please call 1-800-AFFORD-IT (233-6734) or log onto the Tuition Trust web site @ www.collegeadvantage.com

Line 39 – Unsubsidized Health Insurance, Long Term Care Insurance & Excess Health Care Costs

You may be eligible to deduct part or all of your unsubsidized health insurance premiums, long term care insurance premiums and excess health care costs. To determine if you are eligible, read each category and complete the worksheet.

Unsubsidized Health Insurance Premiums:

Enter on line 1 of the worksheet the amount you paid during 2000 for unsubsidized health insurance premiums for you, your spouse and your dependents. Do not include any amounts excluded from Federal Adjusted Gross Income under a cafeteria plan or any flexible-spending plan.

A subsidized health insurance plan is a plan where your current or former employer or your spouse's current or former employer pays part or all of the plan's costs. Most people who receive wage or salary income from an employer participate in a subsidized plan. If you are unsure, check with your employer.

Example: Joan has a health plan through her employer. She has \$50.00 deducted from her paycheck each month to pay for her portion of her health insurance premium costs. Her employer contributes \$450.00 each month towards the health insurance premium costs that actually total \$500.00 each month. This is a subsidized health plan and Joan may not use her \$50.00 monthly payment on line 1 of the worksheet.

Note: You may **not** use line 1 of the worksheet to report health insurance premiums if you qualify for **Social Security health benefits** under **Medicare**.

Example: Joan is retired and qualifies for Medicare. She pays \$50.00 dollars each month for supplemental health insurance and \$20.00 each month for Medicare B premiums. Joan may not use her \$50.00 or \$20.00 monthly payments on line 1 of the worksheet.

Unreimbursed Long Term Care Insurance Premiums:

Enter line 1 of the worksheet the amount you paid during 2000 for unreimbursed long-term care insurance premiums.

Excess Health Care Costs:

If you have completed federal 1040, Schedule A – Itemized deductions for 2000, you may skip lines 2 and 3 of the worksheet and enter on line 4 of the worksheet the amount of your excess medical and dental expenses reported on line 4 of your federal Schedule A. **Note:** You may also include any long-term care insurance premiums subject to federal limitations.

If you did not complete federal 1040, Schedule A – Itemized Deductions for 2000 proceed as follows.

Enter on line 2 of the worksheet the costs for qualifying medical and dental expenses. Some examples of qualifying medical and dental expenses include unreimbursed costs for:

- insurance premiums for medical and dental care plans (including both unsubsidized and subsidized health plans, Medicare premiums and supplemental Medicare insurance),
- long term care insurance (including amounts subject to the federal limitation),
- prescription medicine or insulin,
- medical examinations and treatment by a certified health professional,
- hospital costs and nursing care,
- eyeglasses, hearing aids, braces, crutches and wheelchairs.

Note: You must reduce the amount of health insurance premiums by any self-employed health insurance deduction that you claimed on line 28 of your Federal Form 1040.

Insurance & Medical Cost Worksheet

1. Enter the amount paid in 2000 for unsubsidized health insurance premiums and unreimbursed long term care insurance premiums for you, your spouse and your dependents 1. _____
2. Enter your unreimbursed medical and dental expenses, health insurance premiums and long term care insurance premiums 2. _____
3. Enter 7.5% of your Federal Adjusted Gross Income 3. _____
4. Excess medical and dental expenses (line 2 minus line 3 or the amount from line 4 of your federal Form 1040, Schedule A) 4. _____
5. Enter any health or long term care insurance premiums included on both lines 1 and 2 of this worksheet 5. _____
6. Net excess medical care deduction (line 4 minus line 5 but not less than zero) 6. _____
7. Ohio health care deduction (add lines 1 and 6). Enter here and on line 39 of your Ohio income tax return 7. _____

Line 40 – 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 2000, the maximum amount of deposited funds you may be able to deduct is \$3,340. If filing a joint return, each spouse may be able to deduct up to \$3,340 of deposited funds into his/her separate account for a maximum of \$6,680.

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 2000. 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 \$5,760 (\$2,000 for John and \$3,340 for Mary plus the interest income of \$420).

Medical Savings Account Worksheet

1. Amount you contributed during 2000 but no more than \$3,340 1. _____
2. If joint return, amount your spouse contributed during 2000 but no more than \$3,340 2. _____
3. Amount of medical Savings Account earnings included in line 1 of your 2000 Ohio Form IT-1040 3. _____
4. Sub-total (add lines 1, 2, and 3) 4. _____
5. 2000 withdrawals from the account for nonmedical purposes (see note below) 5. _____
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 40 of Schedule A of Form IT-1040 6. _____
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on line 31d of Schedule A of Form IT-1040 7. _____

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 43 and 44 for a listing of our offices.

Line 41 – ESBT Deductions

Grantors and beneficiaries of and an Electing Small Business Trust (ESBT), which absent ESBT treatment would otherwise qualify as a grantor trust, may deduct the distributive share of losses attributable to S corporations to the extent the ESBT loss is excluded from their Federal Adjusted Gross Income. If the ESBT loss was used to compute Federal Adjusted Gross Income, no deduction is allowed.

Line 42 – Other Deductions

Check the box that applies. If more than one box applies, attach an explanation to your return:

- a) Employers may deduct the amount of wage and salary expenses not otherwise deducted for federal tax purposes because of the federal targeted jobs tax credit or the work opportunity tax credits.
- b) Deduct interest income earned from Ohio Public and Purchase Obligations if the interest income was 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 the income was included in your Federal Adjusted Gross Income.

c) Deduct refunds or reimbursements of expenses you originally deducted on a prior year federal income tax return if the following conditions are met:

- The refund or reimbursement was included in your Federal Adjusted Gross Income on your 2000 federal income tax return, 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, Form 1040.

Example: John Brown claimed an itemized deduction of \$500 for medical expenses on his 1999 federal income tax return. In 2000, he received a reimbursement for \$200 of the medical expenses from his insurance company which he reported on line 21 of his 2000 federal income tax return. Mr. Brown is entitled to deduct the \$200 reimbursement on this line.

d) Deduct a repaid amount that you received and included in your Federal Adjusted Gross Income in a prior year if the following three conditions are met:

- For federal income tax purposes, you claimed an itemized deduction on Schedule A of your 2000 federal income tax return for the amount repaid **or** you claimed a tax credit on your 2000 federal income tax return based upon the amount repaid **and**
- The repayment has not otherwise reduced your Federal Adjusted Gross Income for 2000 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 credits on Schedules C or D or your Ohio income tax return.

Example: John Brown received a \$1,000 bonus from his employer in 1999 and included the bonus in his 1999 Federal Adjusted Gross Income. In 2000, John had to repay \$200 of the bonus because the amount was computed in error. John repaid the amount in 2000. John is entitled to a deduction of \$200 on this line.

e) Deduct matching contributions that you made to another person's Individual Development Account when the account has been established by a County Department of Human Services. This program was established to provide matching funds to qualified applicants. For further information, contact your local County Department of Human Services.

Line 43 – Total Deductions

Add lines 33 through 42.

Line 44 – Net Adjustments

If line 32 is LARGER THAN line 43, subtract line 43 from line 32 and enter the amount on line 44. 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 32 is SMALLER THAN line 43 subtract line 32 from line 43 and enter the difference on line 44. 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 45 – 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 37.**
- 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 46 – Senior Citizen Credit

You may claim a \$50 credit if you were 65 years of age or older prior to January 1, 2001. 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 47 – Lump Sum Distribution Credit

This credit is available only to individuals 65 year of age or older before January 1, 2001.

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,” the distribution qualifies for the lump sum distribution credit.

1. Were you 65 years of age or older before January 1, 2001?
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.

 **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 48 – 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.

2000 Child and Dependent Care Worksheet

1. Enter the amount of Federal Child and Dependent Care Credit shown on line 9 of Schedule 2 for federal Form 1040A or on line 9 of Federal Form 2441, “Child and Dependent Care Expenses” 1. _____
2. If line 3 of your Ohio IT-1040 is less than \$20,000, enter 100% on line 2 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 2 of this worksheet 2. _____ %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on line 48 (Schedule B) on the back of Form IT-1040 3. _____

Line 49 – 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 2000 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 43 of this booklet.

Line 50 – 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.

 **Such training qualifies for this credit only if you can check “yes” for questions 1, 2 and 3 below:**

- | | | |
|--|--------------------------|--------------------------|
| 1. Did you lose your job because the place where you worked either permanently closed or moved or because your employer abolished your job or shift? (Note: Abolishment of job or shift does not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc.) | <u>YES</u> | <u>NO</u> |
| 2. During the twelve month period beginning when you lost your job, did you pay for any job training? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. While you were receiving job training, were you either unemployed or working no more than 20 hours per week? | <input type="checkbox"/> | <input type="checkbox"/> |

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

2000 Job Training Credit Worksheet

1. Enter the amount you paid during 1999 and 2000 for job training during the twelve month period beginning when you lost your job. Do not include any amount that was reimbursed to you. 1. _____
2. Multiply the amount on line 1 by 1/2 2. _____
3. Enter the smaller of \$500 or the amount on line 2. 3. _____
4. Enter the amount of job training credit, if any, which you claimed on line 51, Schedule B on the 1999 Ohio Form IT-1040. 4. _____
5. Subtract line 4 from line 3 (but not less than zero) 5. _____

The amount on line 5 is your job training credit. Enter this amount on Schedule B, line 50 of Ohio Form IT-1040.

Line 51 – 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 or \$100 for married filing joint returns (if each spouse 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 51.

Line 52 – 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 per child. This is a one-time credit per child. Any unused amounts cannot be carried forward. The adoption must be final and recognizable under Ohio law the year you claim the credit.

Line 53 – Total Schedule B Credits

Enter the total of lines 45 through 52 on line 53 and on line 7 on the front of the return.

Schedule C – Resident Credit

Line 54

If you are an Ohio resident and if you had income subject to tax by other states or the District of Columbia, you qualify for the Ohio Resident Tax Credit. The credit is the SMALLER of lines 56 or 57.

Enter the portion of Ohio Adjusted Gross Income from line 3 that is subjected to tax by other states or the District of Columbia. This amount is determined by using the gross income subjected to a tax on income in other states or the District of Columbia, less related deductions allowed in computing federal adjusted gross income and increased or decreased by related adjustments on Schedule A of the Ohio IT-1040.

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

Line 55

Enter Ohio Adjusted Gross Income from line 3.

Line 56

Divide line 54 by line 55 in the box provided. Multiply the percentage by the amount on line 12 on the front of the return. Enter the amount on line 56.

Line 57

Enter the amount of 2000 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 the line 14 of the Ohio Form IT-1040.

Line 58

Enter the smaller of line 56 or line 57. 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 which you filed a 2000 income tax return below line 58. 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 59.

Line 59

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

Line 60

Enter Ohio Adjusted Gross Income from line 3.

Line 61

Divide line 59 by line 60 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 61 and 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 58 and 61 on line 13.



Please “USE” It!

Ohio’s tax on Internet, catalog and out-of-state purchases

Ohio’s “Use” Tax

Ohio’s “use tax” is little known, but has been part of our tax laws since 1936. The “use tax” is equal in amount to the sales tax in your county. Every state with a sales tax also has a companion “use tax.” The “use tax” laws were passed to eliminate the disadvantage to Ohio retailers when shoppers buy from out-of-state sellers who do not collect sales tax.

How “Use” Works



It’s simple: if you are an Ohio resident and you buy a taxable item or service from an out-of-state retailer and pay

no tax, Ohio requires you to pay the “use tax.” The “use tax” frequently applies when you buy from catalog or Internet retailers. The “use tax” rate is equal to the sales tax rate in your county.



For example: *Mary lives in Toledo. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$439.00. The catalog company collects no tax. Mary is liable for paying Ohio’s “use tax”:*

Taxable purchase: \$439.00

“Use tax” due: $\$439.00 \times .0625^* = \27.44

**Ohio + Lucas County use tax = 6.25%*

Who the “Use Tax” Benefits

- ✓ **You & Our Schools:** One-third of Ohio’s sales & use tax supports our elementary and secondary schools. The remaining two-thirds pays for state services – higher education, parks, public safety, etc.
- ✓ **County Governments and Transit Authorities:** The sales & use tax is the largest source of financing for the local criminal justice system and public transportation systems.
- ✓ **Ohio Retailers:** The “use tax” helps Ohio retailers keep prices competitive with out-of-state merchants who don’t collect tax and so protects Ohio jobs.

Paying “Use” Tax



It’s easy! The “use tax” is reported and paid along with your income tax return. We’ve included a simple worksheet and instructions (page 24) for calculating the amount of “use tax” you may owe. **Please note** that many out-of-state retailers do collect the use tax on your purchase — your receipt will show it as a sales tax amount. It’s only necessary to include – on Line 1 of the worksheet – those purchases on which you did not pay tax.

Use Tax Worksheet

An itemized list of purchases is not required. Report only your total purchases upon which you paid no tax to the retailer at the time of purchase.

1. Total purchases upon which you paid no tax	\$	
2. Enter your county tax rate (see table below)		
3. Multiply line 1 by line 2. This is the amount of use tax you owe. Please place this amount on Line 11 of Form IT-1040EZ or line 16 of Form IT-1040	\$	

Example:

Last fall, you and your wife traveled to Florida. While there, you purchased some outdoor furniture for \$650 and had it shipped back to your home in Columbus. Also, during the year, you purchased \$250 worth of clothing through the Internet. For both purchases, no tax was charged to you.

1. Total purchases upon which you paid no tax (\$650 + \$250)		\$900.00
2. Enter your county tax rate (Franklin – 5.75%)		x .0575
3. Total amount of tax due (\$900 x 5.75% = \$51.75) This is the amount of use tax you owe.		\$ 51.75

County Use Tax Rates

The following chart represents the current sales and use tax rates. If you have any questions, please contact us at 1-800-282-1780 or visit our website at www.state.oh.us/tax/, click on *Taxpayer Assistance*, then scroll down to *General Tax Information, Sales Tax Rate Update*.

County	Rate	County	Rate	County	Rate
Adams	6.00%	Hamilton	6.00%	Noble	6.50%
Allen	6.00%	Hancock	5.50%	Ottawa	6.00%
Ashland	6.25%	Hardin	6.00%	Paulding	6.50%
Ashtabula	6.00%	Harrison	6.50%	Perry	6.00%
Athens	6.25%	Henry	6.00%	Pickaway	6.00%
Auglaize	6.50%	Highland	6.00%	Pike	6.00%
Belmont	6.50%	Hocking	6.25%	Portage	6.00%
Brown	6.25%	Holmes	6.00%	Preble	6.50%
Butler	5.50%	Huron	6.50%	Putnam	6.00%
Carroll	6.00%	Jackson	6.50%	Richland	6.25%
Champaign	6.00%	Jefferson	6.50%	Ross	6.50%
Clark	6.00%	Knox	6.00%	Sandusky	6.00%
Clermont	6.00%	Lake	5.75%	Scioto	6.00%
Clinton	6.00%	Lawrence	6.50%	Seneca	6.00%
Columbiana	5.00%	Licking	6.00%	Shelby	6.50%
Coshocton	6.00%	Logan	6.50%	Stark	5.25%
Crawford	6.50%	Lorain	5.75%	Summit	5.75%
Cuyahoga	7.00%	Lucas	6.25%	Trumbull	5.50%
Darke	6.00%	Madison	6.25%	Tuscarawas	6.00%
Defiance	6.00%	Mahoning	6.00%	Union	6.00%
Delaware	6.25%	Marion	6.00%	Van Wert	6.50%
Erie	6.00%	Medina	5.50%	Vinton	6.50%
Fairfield	5.75%	Meigs	6.00%	Warren	6.00%
Fayette	6.00%	Mercer	6.00%	Washington	6.50%
Franklin	5.75%	Miami	6.00%	Wayne	5.75%
Fulton	6.00%	Monroe	6.50%	Williams	6.00%
Gallia	6.25%	Montgomery	6.50%	Wood	6.00%
Geauga	5.50%	Morgan	6.50%	Wyandot	6.00%
Greene	6.00%	Morrow	6.50%		
Guernsey	6.50%	Muskingum	6.50%		



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	937-562-7470	937-562-5064	Scioto	740-353-4178	740-355-8224
Guernsey	740-432-2680	740-432-9243	Seneca	419-447-4424	419-447-0692
Hamilton	513-632-7025	513-946-4100	Shelby	937-498-7207	937-498-7202
Hancock	419-422-3245	419-424-7015	Stark	330-451-8683	330-451-7341
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

These Tables Reflect a **6.929% 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 2000 fiscal year with a significant surplus; therefore, Ohio tax rates for 2000 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 2000 Ohio income taxes.

Use these tax tables for 2000 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	\$ 28	\$ 6,000	\$ 6,050	\$ 52	\$ 49
50	100	—1	1	2,050	2,100	—15	14	4,050	4,100	—30	28	6,050	6,100	—53	49
100	150	—1	1	2,100	2,150	—16	15	4,100	4,150	—31	29	6,100	6,150	—54	50
150	200	—1	1	2,150	2,200	—16	15	4,150	4,200	—31	29	6,150	6,200	—55	51
200	250	—2	2	2,200	2,250	—17	15	4,200	4,250	—31	29	6,200	6,250	—55	51
250	300	—2	2	2,250	2,300	—17	16	4,250	4,300	—32	30	6,250	6,300	—56	52
300	350	—2	2	2,300	2,350	—17	16	4,300	4,350	—32	30	6,300	6,350	—57	53
350	400	—3	3	2,350	2,400	—18	16	4,350	4,400	—33	30	6,350	6,400	—58	54
400	450	—3	3	2,400	2,450	—18	17	4,400	4,450	—33	31	6,400	6,450	—58	54
450	500	—4	3	2,450	2,500	—18	17	4,450	4,500	—33	31	6,450	6,500	—59	55
500	550	—4	4	2,500	2,550	—19	17	4,500	4,550	—34	31	6,500	6,550	—60	56
550	600	—4	4	2,550	2,600	—19	18	4,550	4,600	—34	32	6,550	6,600	—61	56
600	650	—5	4	2,600	2,650	—20	18	4,600	4,650	—34	32	6,600	6,650	—61	57
650	700	—5	5	2,650	2,700	—20	18	4,650	4,700	—35	32	6,650	6,700	—62	58
700	750	—5	5	2,700	2,750	—20	19	4,700	4,750	—35	33	6,700	6,750	—63	58
750	800	—6	5	2,750	2,800	—21	19	4,750	4,800	—35	33	6,750	6,800	—64	59
800	850	—6	6	2,800	2,850	—21	20	4,800	4,850	—36	33	6,800	6,850	—64	60
850	900	—7	6	2,850	2,900	—21	20	4,850	4,900	—36	34	6,850	6,900	—65	60
900	950	—7	6	2,900	2,950	—22	20	4,900	4,950	—37	34	6,900	6,950	—66	61
950	1,000	—7	7	2,950	3,000	—22	21	4,950	5,000	—37	34	6,950	7,000	—66	62
\$1,000				\$3,000				\$5,000				\$7,000			
\$ 1,000	\$ 1,050	\$ 8	\$ 7	\$ 3,000	\$ 3,050	\$ 22	\$ 21	\$ 5,000	\$ 5,050	\$ 38	\$ 35	\$ 7,000	\$ 7,050	\$ 67	\$ 63
1,050	1,100	—8	7	3,050	3,100	—23	21	5,050	5,100	—38	36	7,050	7,100	—68	63
1,100	1,150	—8	8	3,100	3,150	—23	22	5,100	5,150	—39	36	7,100	7,150	—69	64
1,150	1,200	—9	8	3,150	3,200	—24	22	5,150	5,200	—40	37	7,150	7,200	—69	65
1,200	1,250	—9	8	3,200	3,250	—24	22	5,200	5,250	—40	38	7,200	7,250	—70	65
1,250	1,300	—9	9	3,250	3,300	—24	23	5,250	5,300	—41	38	7,250	7,300	—71	66
1,300	1,350	—10	9	3,300	3,350	—25	23	5,300	5,350	—42	39	7,300	7,350	—72	67
1,350	1,400	—10	10	3,350	3,400	—25	23	5,350	5,400	—43	40	7,350	7,400	—72	67
1,400	1,450	—11	10	3,400	3,450	—25	24	5,400	5,450	—43	40	7,400	7,450	—73	68
1,450	1,500	—11	10	3,450	3,500	—26	24	5,450	5,500	—44	41	7,450	7,500	—74	69
1,500	1,550	—11	11	3,500	3,550	—26	24	5,500	5,550	—45	42	7,500	7,550	—75	69
1,550	1,600	—12	11	3,550	3,600	—27	25	5,550	5,600	—46	43	7,550	7,600	—75	70
1,600	1,650	—12	11	3,600	3,650	—27	25	5,600	5,650	—46	43	7,600	7,650	—76	71
1,650	1,700	—12	12	3,650	3,700	—27	25	5,650	5,700	—47	44	7,650	7,700	—77	72
1,700	1,750	—13	12	3,700	3,750	—28	26	5,700	5,750	—48	45	7,700	7,750	—78	72
1,750	1,800	—13	12	3,750	3,800	—28	26	5,750	5,800	—49	45	7,750	7,800	—78	73
1,800	1,850	—14	13	3,800	3,850	—28	26	5,800	5,850	—49	46	7,800	7,850	—79	74
1,850	1,900	—14	13	3,850	3,900	—29	27	5,850	5,900	—50	47	7,850	7,900	—80	74
1,900	1,950	—14	13	3,900	3,950	—29	27	5,900	5,950	—51	47	7,900	7,950	—81	75
1,950	2,000	—15	14	3,950	4,000	—30	27	5,950	6,000	—52	48	7,950	8,000	—81	76

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	\$ 76	\$11,000	\$11,050	\$ -142	\$ 132	\$14,000	\$14,050	\$ -231	\$ 215	\$17,000	\$17,050	\$ -335	\$ 312
8,050	8,100	-83	77	11,050	11,100	-143	133	14,050	14,100	-233	216	17,050	17,100	-337	314
8,100	8,150	-84	78	11,100	11,150	-145	135	14,100	14,150	-234	218	17,100	17,150	-339	315
8,150	8,200	-84	78	11,150	11,200	-146	136	14,150	14,200	-236	219	17,150	17,200	-341	317
8,200	8,250	-85	79	11,200	11,250	-148	138	14,200	14,250	-237	221	17,200	17,250	-343	319
8,250	8,300	-86	80	11,250	11,300	-149	139	14,250	14,300	-239	222	17,250	17,300	-345	321
8,300	8,350	-87	81	11,300	11,350	-151	140	14,300	14,350	-240	223	17,300	17,350	-346	322
8,350	8,400	-87	81	11,350	11,400	-152	142	14,350	14,400	-241	225	17,350	17,400	-348	324
8,400	8,450	-88	82	11,400	11,450	-154	143	14,400	14,450	-243	226	17,400	17,450	-350	326
8,450	8,500	-89	83	11,450	11,500	-155	144	14,450	14,500	-244	227	17,450	17,500	-352	328
8,500	8,550	-90	83	11,500	11,550	-157	146	14,500	14,550	-246	229	17,500	17,550	-354	329
8,550	8,600	-90	84	11,550	11,600	-158	147	14,550	14,600	-247	230	17,550	17,600	-356	331
8,600	8,650	-91	85	11,600	11,650	-160	149	14,600	14,650	-249	232	17,600	17,650	-358	333
8,650	8,700	-92	85	11,650	11,700	-161	150	14,650	14,700	-250	233	17,650	17,700	-359	335
8,700	8,750	-93	86	11,700	11,750	-163	151	14,700	14,750	-252	234	17,700	17,750	-361	336
8,750	8,800	-93	87	11,750	11,800	-164	153	14,750	14,800	-253	236	17,750	17,800	-363	338
8,800	8,850	-94	87	11,800	11,850	-166	154	14,800	14,850	-255	237	17,800	17,850	-365	340
8,850	8,900	-95	88	11,850	11,900	-167	156	14,850	14,900	-256	239	17,850	17,900	-367	341
8,900	8,950	-95	89	11,900	11,950	-169	157	14,900	14,950	-258	240	17,900	17,950	-369	343
8,950	9,000	-96	90	11,950	12,000	-170	158	14,950	15,000	-259	241	17,950	18,000	-371	345
\$9,000				\$12,000				\$15,000				\$18,000			
\$9,000	\$ 9,050	\$ -97	\$ 90	\$12,000	\$12,050	\$ -172	\$ 160	\$15,000	\$15,050	\$ -261	\$ 243	\$18,000	\$18,050	\$ -372	\$ 347
9,050	9,100	-98	91	12,050	12,100	-173	161	15,050	15,100	-263	245	18,050	18,100	-374	348
9,100	9,150	-98	92	12,100	12,150	-175	162	15,100	15,150	-265	246	18,100	18,150	-376	350
9,150	9,200	-99	92	12,150	12,200	-176	164	15,150	15,200	-267	248	18,150	18,200	-378	352
9,200	9,250	-100	93	12,200	12,250	-178	165	15,200	15,250	-268	250	18,200	18,250	-380	354
9,250	9,300	-101	94	12,250	12,300	-179	167	15,250	15,300	-270	252	18,250	18,300	-382	355
9,300	9,350	-101	94	12,300	12,350	-181	168	15,300	15,350	-272	253	18,300	18,350	-384	357
9,350	9,400	-102	95	12,350	12,400	-182	169	15,350	15,400	-274	255	18,350	18,400	-385	359
9,400	9,450	-103	96	12,400	12,450	-184	171	15,400	15,450	-276	257	18,400	18,450	-387	360
9,450	9,500	-104	96	12,450	12,500	-185	172	15,450	15,500	-278	258	18,450	18,500	-389	362
9,500	9,550	-104	97	12,500	12,550	-186	174	15,500	15,550	-280	260	18,500	18,550	-391	364
9,550	9,600	-105	98	12,550	12,600	-188	175	15,550	15,600	-281	262	18,550	18,600	-393	366
9,600	9,650	-106	99	12,600	12,650	-189	176	15,600	15,650	-283	264	18,600	18,650	-395	367
9,650	9,700	-107	99	12,650	12,700	-191	178	15,650	15,700	-285	265	18,650	18,700	-397	369
9,700	9,750	-107	100	12,700	12,750	-192	179	15,700	15,750	-287	267	18,700	18,750	-398	371
9,750	9,800	-108	101	12,750	12,800	-194	180	15,750	15,800	-289	269	18,750	18,800	-400	373
9,800	9,850	-109	101	12,800	12,850	-195	182	15,800	15,850	-291	271	18,800	18,850	-402	374
9,850	9,900	-110	102	12,850	12,900	-197	183	15,850	15,900	-293	272	18,850	18,900	-404	376
9,900	9,950	-110	103	12,900	12,950	-198	185	15,900	15,950	-294	274	18,900	18,950	-406	378
9,950	10,000	-111	103	12,950	13,000	-200	186	15,950	16,000	-296	276	18,950	19,000	-408	379
\$10,000				\$13,000				\$16,000				\$19,000			
\$10,000	\$10,050	\$ -112	\$ 104	\$13,000	\$13,050	\$ -201	\$ 187	\$16,000	\$16,050	\$ -298	\$ 277	\$19,000	\$19,050	\$ -410	\$ 381
10,050	10,100	-114	106	13,050	13,100	-203	189	16,050	16,100	-300	279	19,050	19,100	-411	383
10,100	10,150	-115	107	13,100	13,150	-204	190	16,100	16,150	-302	281	19,100	19,150	-413	385
10,150	10,200	-117	109	13,150	13,200	-206	192	16,150	16,200	-304	283	19,150	19,200	-415	386
10,200	10,250	-118	110	13,200	13,250	-207	193	16,200	16,250	-306	284	19,200	19,250	-417	388
10,250	10,300	-120	111	13,250	13,300	-209	194	16,250	16,300	-307	286	19,250	19,300	-419	390
10,300	10,350	-121	113	13,300	13,350	-210	196	16,300	16,350	-309	288	19,300	19,350	-421	392
10,350	10,400	-123	114	13,350	13,400	-212	197	16,350	16,400	-311	290	19,350	19,400	-423	393
10,400	10,450	-124	115	13,400	13,450	-213	198	16,400	16,450	-313	291	19,400	19,450	-424	395
10,450	10,500	-126	117	13,450	13,500	-215	200	16,450	16,500	-315	293	19,450	19,500	-426	397
10,500	10,550	-127	118	13,500	13,550	-216	201	16,500	16,550	-317	295	19,500	19,550	-428	398
10,550	10,600	-129	120	13,550	13,600	-218	203	16,550	16,600	-319	296	19,550	19,600	-430	400
10,600	10,650	-130	121	13,600	13,650	-219	204	16,600	16,650	-320	298	19,600	19,650	-432	402
10,650	10,700	-132	122	13,650	13,700	-221	205	16,650	16,700	-322	300	19,650	19,700	-434	404
10,700	10,750	-133	124	13,700	13,750	-222	207	16,700	16,750	-324	302	19,700	19,750	-436	405
10,750	10,800	-134	125	13,750	13,800	-224	208	16,750	16,800	-326	303	19,750	19,800	-437	407
10,800	10,850	-136	127	13,800	13,850	-225	209	16,800	16,850	-328	305	19,800	19,850	-439	409
10,850	10,900	-137	128	13,850	13,900	-227	211	16,850	16,900	-330	307	19,850	19,900	-441	411
10,900	10,950	-139	129	13,900	13,950	-228	212	16,900	16,950	-332	309	19,900	19,950	-443	412
10,950	11,000	-140	131	13,950	14,000	-230	214	16,950	17,000	-333	310	19,950	20,000	-445	414

These Tables Reflect a **6.929% 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 2000 fiscal year with a significant surplus; therefore, Ohio tax rates for 2000 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 2000 Ohio income taxes.

Use these tax tables for 2000 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	\$ 416	\$22,000	\$22,050	\$ 536	\$ 499	\$24,000	\$24,050	\$ 625	\$ 582	\$26,000	\$26,050	\$ 714	\$ 665
20,050	20,100	449	418	22,050	22,100	538	501	24,050	24,100	627	584	26,050	26,100	717	667
20,100	20,150	451	420	22,100	22,150	541	503	24,100	24,150	630	586	26,100	26,150	719	669
20,150	20,200	454	422	22,150	22,200	543	505	24,150	24,200	632	588	26,150	26,200	721	671
20,200	20,250	456	424	22,200	22,250	545	507	24,200	24,250	634	590	26,200	26,250	723	673
20,250	20,300	458	426	22,250	22,300	547	509	24,250	24,300	636	592	26,250	26,300	725	675
20,300	20,350	460	428	22,300	22,350	549	511	24,300	24,350	639	594	26,300	26,350	728	677
20,350	20,400	463	430	22,350	22,400	552	513	24,350	24,400	641	596	26,350	26,400	730	679
20,400	20,450	465	433	22,400	22,450	554	515	24,400	24,450	643	598	26,400	26,450	732	681
20,450	20,500	467	435	22,450	22,500	556	518	24,450	24,500	645	601	26,450	26,500	734	683
20,500	20,550	469	437	22,500	22,550	558	520	24,500	24,550	647	603	26,500	26,550	737	686
20,550	20,600	471	439	22,550	22,600	561	522	24,550	24,600	650	605	26,550	26,600	739	688
20,600	20,650	474	441	22,600	22,650	563	524	24,600	24,650	652	607	26,600	26,650	741	690
20,650	20,700	476	443	22,650	22,700	565	526	24,650	24,700	654	609	26,650	26,700	743	692
20,700	20,750	478	445	22,700	22,750	567	528	24,700	24,750	656	611	26,700	26,750	746	694
20,750	20,800	480	447	22,750	22,800	569	530	24,750	24,800	659	613	26,750	26,800	748	696
20,800	20,850	483	449	22,800	22,850	572	532	24,800	24,850	661	615	26,800	26,850	750	698
20,850	20,900	485	451	22,850	22,900	574	534	24,850	24,900	663	617	26,850	26,900	752	700
20,900	20,950	487	453	22,900	22,950	576	536	24,900	24,950	665	619	26,900	26,950	754	702
20,950	21,000	489	455	22,950	23,000	578	538	24,950	25,000	668	621	26,950	27,000	757	704
\$21,000				\$23,000				\$25,000				\$27,000			
\$21,000	\$21,050	\$ 491	\$ 457	\$23,000	\$23,050	\$ 581	\$ 540	\$25,000	\$25,050	\$ 670	\$ 623	\$27,000	\$27,050	\$ 759	\$ 706
21,050	21,100	494	459	23,050	23,100	583	542	25,050	25,100	672	625	27,050	27,100	761	708
21,100	21,150	496	462	23,100	23,150	585	545	25,100	25,150	674	627	27,100	27,150	763	710
21,150	21,200	498	464	23,150	23,200	587	547	25,150	25,200	676	630	27,150	27,200	766	713
21,200	21,250	500	466	23,200	23,250	590	549	25,200	25,250	679	632	27,200	27,250	768	715
21,250	21,300	503	468	23,250	23,300	592	551	25,250	25,300	681	634	27,250	27,300	770	717
21,300	21,350	505	470	23,300	23,350	594	553	25,300	25,350	683	636	27,300	27,350	772	719
21,350	21,400	507	472	23,350	23,400	596	555	25,350	25,400	685	638	27,350	27,400	775	721
21,400	21,450	509	474	23,400	23,450	598	557	25,400	25,450	688	640	27,400	27,450	777	723
21,450	21,500	512	476	23,450	23,500	601	559	25,450	25,500	690	642	27,450	27,500	779	725
21,500	21,550	514	478	23,500	23,550	603	561	25,500	25,550	692	644	27,500	27,550	781	727
21,550	21,600	516	480	23,550	23,600	605	563	25,550	25,600	694	646	27,550	27,600	783	729
21,600	21,650	518	482	23,600	23,650	607	565	25,600	25,650	697	648	27,600	27,650	786	731
21,650	21,700	520	484	23,650	23,700	610	567	25,650	25,700	699	650	27,650	27,700	788	733
21,700	21,750	523	486	23,700	23,750	612	569	25,700	25,750	701	652	27,700	27,750	790	735
21,750	21,800	525	489	23,750	23,800	614	571	25,750	25,800	703	654	27,750	27,800	792	737
21,800	21,850	527	491	23,800	23,850	616	574	25,800	25,850	705	657	27,800	27,850	795	739
21,850	21,900	529	493	23,850	23,900	619	576	25,850	25,900	708	659	27,850	27,900	797	742
21,900	21,950	532	495	23,900	23,950	621	578	25,900	25,950	710	661	27,900	27,950	799	744
21,950	22,000	534	497	23,950	24,000	623	580	25,950	26,000	712	663	27,950	28,000	801	746

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	\$ 748	\$31,000	\$31,050	\$ 937	\$ 872	\$34,000	\$34,050	\$ 1,071	\$ 997	\$37,000	\$37,050	\$ 1,205	\$ 1,121
28,050	28,100	806	750	31,050	31,100	939	874	34,050	34,100	1,073	999	37,050	37,100	1,207	1,123
28,100	28,150	808	752	31,100	31,150	942	876	34,100	34,150	1,075	1,001	37,100	37,150	1,209	1,125
28,150	28,200	810	754	31,150	31,200	944	878	34,150	34,200	1,078	1,003	37,150	37,200	1,211	1,127
28,200	28,250	812	756	31,200	31,250	946	881	34,200	34,250	1,080	1,005	37,200	37,250	1,214	1,129
28,250	28,300	815	758	31,250	31,300	948	883	34,250	34,300	1,082	1,007	37,250	37,300	1,216	1,131
28,300	28,350	817	760	31,300	31,350	951	885	34,300	34,350	1,084	1,009	37,300	37,350	1,218	1,134
28,350	28,400	819	762	31,350	31,400	953	887	34,350	34,400	1,086	1,011	37,350	37,400	1,220	1,136
28,400	28,450	821	764	31,400	31,450	955	889	34,400	34,450	1,089	1,013	37,400	37,450	1,222	1,138
28,450	28,500	824	766	31,450	31,500	957	891	34,450	34,500	1,091	1,015	37,450	37,500	1,225	1,140
28,500	28,550	826	769	31,500	31,550	959	893	34,500	34,550	1,093	1,017	37,500	37,550	1,227	1,142
28,550	28,600	828	771	31,550	31,600	962	895	34,550	34,600	1,095	1,019	37,550	37,600	1,229	1,144
28,600	28,650	830	773	31,600	31,650	964	897	34,600	34,650	1,098	1,022	37,600	37,650	1,231	1,146
28,650	28,700	832	775	31,650	31,700	966	899	34,650	34,700	1,100	1,024	37,650	37,700	1,234	1,148
28,700	28,750	835	777	31,700	31,750	968	901	34,700	34,750	1,102	1,026	37,700	37,750	1,236	1,150
28,750	28,800	837	779	31,750	31,800	971	903	34,750	34,800	1,104	1,028	37,750	37,800	1,238	1,152
28,800	28,850	839	781	31,800	31,850	973	905	34,800	34,850	1,107	1,030	37,800	37,850	1,240	1,154
28,850	28,900	841	783	31,850	31,900	975	907	34,850	34,900	1,109	1,032	37,850	37,900	1,242	1,156
28,900	28,950	844	785	31,900	31,950	977	910	34,900	34,950	1,111	1,034	37,900	37,950	1,245	1,158
28,950	29,000	846	787	31,950	32,000	980	912	34,950	35,000	1,113	1,036	37,950	38,000	1,247	1,161
\$29,000				\$32,000				\$35,000				\$38,000			
\$29,000	\$29,050	\$ 848	\$ 789	\$32,000	\$32,050	\$ 982	\$ 914	\$35,000	\$35,050	\$ 1,115	\$ 1,038	\$38,000	\$38,050	\$ 1,249	\$ 1,163
29,050	29,100	850	791	32,050	32,100	984	916	35,050	35,100	1,118	1,040	38,050	38,100	1,251	1,165
29,100	29,150	853	793	32,100	32,150	986	918	35,100	35,150	1,120	1,042	38,100	38,150	1,254	1,167
29,150	29,200	855	795	32,150	32,200	988	920	35,150	35,200	1,122	1,044	38,150	38,200	1,256	1,169
29,200	29,250	857	798	32,200	32,250	991	922	35,200	35,250	1,124	1,046	38,200	38,250	1,258	1,171
29,250	29,300	859	800	32,250	32,300	993	924	35,250	35,300	1,127	1,049	38,250	38,300	1,260	1,173
29,300	29,350	861	802	32,300	32,350	995	926	35,300	35,350	1,129	1,051	38,300	38,350	1,263	1,175
29,350	29,400	864	804	32,350	32,400	997	928	35,350	35,400	1,131	1,053	38,350	38,400	1,265	1,177
29,400	29,450	866	806	32,400	32,450	1,000	930	35,400	35,450	1,133	1,055	38,400	38,450	1,267	1,179
29,450	29,500	868	808	32,450	32,500	1,002	932	35,450	35,500	1,136	1,057	38,450	38,500	1,269	1,181
29,500	29,550	870	810	32,500	32,550	1,004	934	35,500	35,550	1,138	1,059	38,500	38,550	1,271	1,183
29,550	29,600	873	812	32,550	32,600	1,006	937	35,550	35,600	1,140	1,061	38,550	38,600	1,274	1,185
29,600	29,650	875	814	32,600	32,650	1,008	939	35,600	35,650	1,142	1,063	38,600	38,650	1,276	1,187
29,650	29,700	877	816	32,650	32,700	1,011	941	35,650	35,700	1,144	1,065	38,650	38,700	1,278	1,190
29,700	29,750	879	818	32,700	32,750	1,013	943	35,700	35,750	1,147	1,067	38,700	38,750	1,280	1,192
29,750	29,800	881	820	32,750	32,800	1,015	945	35,750	35,800	1,149	1,069	38,750	38,800	1,283	1,194
29,800	29,850	884	822	32,800	32,850	1,017	947	35,800	35,850	1,151	1,071	38,800	38,850	1,285	1,196
29,850	29,900	886	825	32,850	32,900	1,020	949	35,850	35,900	1,153	1,073	38,850	38,900	1,287	1,198
29,900	29,950	888	827	32,900	32,950	1,022	951	35,900	35,950	1,156	1,075	38,900	38,950	1,289	1,200
29,950	30,000	890	829	32,950	33,000	1,024	953	35,950	36,000	1,158	1,078	38,950	39,000	1,292	1,202
\$30,000				\$33,000				\$36,000				\$39,000			
\$30,000	\$30,050	\$ 893	\$ 831	\$33,000	\$33,050	\$ 1,026	\$ 955	\$36,000	\$36,050	\$ 1,160	\$ 1,080	\$39,000	\$39,050	\$ 1,294	\$ 1,204
30,050	30,100	895	833	33,050	33,100	1,029	957	36,050	36,100	1,162	1,082	39,050	39,100	1,296	1,206
30,100	30,150	897	835	33,100	33,150	1,031	959	36,100	36,150	1,164	1,084	39,100	39,150	1,298	1,208
30,150	30,200	899	837	33,150	33,200	1,033	961	36,150	36,200	1,167	1,086	39,150	39,200	1,300	1,210
30,200	30,250	902	839	33,200	33,250	1,035	963	36,200	36,250	1,169	1,088	39,200	39,250	1,303	1,212
30,250	30,300	904	841	33,250	33,300	1,037	966	36,250	36,300	1,171	1,090	39,250	39,300	1,305	1,214
30,300	30,350	906	843	33,300	33,350	1,040	968	36,300	36,350	1,173	1,092	39,300	39,350	1,307	1,217
30,350	30,400	908	845	33,350	33,400	1,042	970	36,350	36,400	1,176	1,094	39,350	39,400	1,309	1,219
30,400	30,450	910	847	33,400	33,450	1,044	972	36,400	36,450	1,178	1,096	39,400	39,450	1,312	1,221
30,450	30,500	913	849	33,450	33,500	1,046	974	36,450	36,500	1,180	1,098	39,450	39,500	1,314	1,223
30,500	30,550	915	851	33,500	33,550	1,049	976	36,500	36,550	1,182	1,100	39,500	39,550	1,316	1,225
30,550	30,600	917	854	33,550	33,600	1,051	978	36,550	36,600	1,185	1,102	39,550	39,600	1,318	1,227
30,600	30,650	919	856	33,600	33,650	1,053	980	36,600	36,650	1,187	1,105	39,600	39,650	1,320	1,229
30,650	30,700	922	858	33,650	33,700	1,055	982	36,650	36,700	1,189	1,107	39,650	39,700	1,323	1,231
30,700	30,750	924	860	33,700	33,750	1,058	984	36,700	36,750	1,191	1,109	39,700	39,750	1,325	1,233
30,750	30,800	926	862	33,750	33,800	1,060	986	36,750	36,800	1,193	1,111	39,750	39,800	1,327	1,235
30,800	30,850	928	864	33,800	33,850	1,062	988	36,800	36,850	1,196	1,113	39,800	39,850	1,329	1,237
30,850	30,900	930	866	33,850	33,900	1,064	990	36,850	36,900	1,198	1,115	39,850	39,900	1,332	1,239
30,900	30,950	933	868	33,900	33,950	1,066	993	36,900	36,950	1,200	1,117	39,900	39,950	1,334	1,241
30,950	31,000	935	870	33,950	34,000	1,069	995	36,950	37,000	1,202	1,119	39,950	40,000	1,336	1,243

These Tables Reflect a **6.929% 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 2000 fiscal year with a significant surplus; therefore, Ohio tax rates for 2000 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 2000 Ohio income taxes.

Use these tax tables for 2000 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	\$1,246	\$42,000	\$42,050	\$ 1,443	\$1,343	\$44,000	\$44,050	\$ 1,547	\$1,439	\$46,000	\$46,050	\$ 1,651	\$1,536
40,050	40,100	1,341	1,248	42,050	42,100	1,445	1,345	44,050	44,100	1,549	1,442	46,050	46,100	1,653	1,539
40,100	40,150	1,344	1,251	42,100	42,150	1,448	1,347	44,100	44,150	1,552	1,444	46,100	46,150	1,656	1,541
40,150	40,200	1,346	1,253	42,150	42,200	1,450	1,350	44,150	44,200	1,554	1,447	46,150	46,200	1,658	1,543
40,200	40,250	1,349	1,255	42,200	42,250	1,453	1,352	44,200	44,250	1,557	1,449	46,200	46,250	1,661	1,546
40,250	40,300	1,352	1,258	42,250	42,300	1,456	1,355	44,250	44,300	1,560	1,451	46,250	46,300	1,664	1,548
40,300	40,350	1,354	1,260	42,300	42,350	1,458	1,357	44,300	44,350	1,562	1,454	46,300	46,350	1,666	1,551
40,350	40,400	1,357	1,263	42,350	42,400	1,461	1,359	44,350	44,400	1,565	1,456	46,350	46,400	1,669	1,553
40,400	40,450	1,359	1,265	42,400	42,450	1,463	1,362	44,400	44,450	1,567	1,459	46,400	46,450	1,671	1,556
40,450	40,500	1,362	1,267	42,450	42,500	1,466	1,364	44,450	44,500	1,570	1,461	46,450	46,500	1,674	1,558
40,500	40,550	1,365	1,270	42,500	42,550	1,469	1,367	44,500	44,550	1,573	1,464	46,500	46,550	1,677	1,560
40,550	40,600	1,367	1,272	42,550	42,600	1,471	1,369	44,550	44,600	1,575	1,466	46,550	46,600	1,679	1,563
40,600	40,650	1,370	1,275	42,600	42,650	1,474	1,372	44,600	44,650	1,578	1,468	46,600	46,650	1,682	1,565
40,650	40,700	1,372	1,277	42,650	42,700	1,476	1,374	44,650	44,700	1,580	1,471	46,650	46,700	1,684	1,568
40,700	40,750	1,375	1,280	42,700	42,750	1,479	1,376	44,700	44,750	1,583	1,473	46,700	46,750	1,687	1,570
40,750	40,800	1,378	1,282	42,750	42,800	1,482	1,379	44,750	44,800	1,586	1,476	46,750	46,800	1,690	1,572
40,800	40,850	1,380	1,284	42,800	42,850	1,484	1,381	44,800	44,850	1,588	1,478	46,800	46,850	1,692	1,575
40,850	40,900	1,383	1,287	42,850	42,900	1,487	1,384	44,850	44,900	1,591	1,481	46,850	46,900	1,695	1,577
40,900	40,950	1,385	1,289	42,900	42,950	1,489	1,386	44,900	44,950	1,593	1,483	46,900	46,950	1,697	1,580
40,950	41,000	1,388	1,292	42,950	43,000	1,492	1,389	44,950	45,000	1,596	1,485	46,950	47,000	1,700	1,582
\$41,000				\$43,000				\$45,000				\$47,000			
\$41,000	\$41,050	\$ 1,391	\$1,294	\$43,000	\$43,050	\$ 1,495	\$1,391	\$45,000	\$45,050	\$ 1,599	\$1,488	\$47,000	\$47,050	\$ 1,703	\$1,585
41,050	41,100	1,393	1,297	43,050	43,100	1,497	1,393	45,050	45,100	1,601	1,490	47,050	47,100	1,705	1,587
41,100	41,150	1,396	1,299	43,100	43,150	1,500	1,396	45,100	45,150	1,604	1,493	47,100	47,150	1,708	1,589
41,150	41,200	1,398	1,301	43,150	43,200	1,502	1,398	45,150	45,200	1,606	1,495	47,150	47,200	1,710	1,592
41,200	41,250	1,401	1,304	43,200	43,250	1,505	1,401	45,200	45,250	1,609	1,497	47,200	47,250	1,713	1,594
41,250	41,300	1,404	1,306	43,250	43,300	1,508	1,403	45,250	45,300	1,612	1,500	47,250	47,300	1,716	1,597
41,300	41,350	1,406	1,309	43,300	43,350	1,510	1,405	45,300	45,350	1,614	1,502	47,300	47,350	1,718	1,599
41,350	41,400	1,409	1,311	43,350	43,400	1,513	1,408	45,350	45,400	1,617	1,505	47,350	47,400	1,721	1,602
41,400	41,450	1,411	1,313	43,400	43,450	1,515	1,410	45,400	45,450	1,619	1,507	47,400	47,450	1,723	1,604
41,450	41,500	1,414	1,316	43,450	43,500	1,518	1,413	45,450	45,500	1,622	1,510	47,450	47,500	1,726	1,606
41,500	41,550	1,417	1,318	43,500	43,550	1,521	1,415	45,500	45,550	1,625	1,512	47,500	47,550	1,729	1,609
41,550	41,600	1,419	1,321	43,550	43,600	1,523	1,418	45,550	45,600	1,627	1,514	47,550	47,600	1,731	1,611
41,600	41,650	1,422	1,323	43,600	43,650	1,526	1,420	45,600	45,650	1,630	1,517	47,600	47,650	1,734	1,614
41,650	41,700	1,424	1,326	43,650	43,700	1,528	1,422	45,650	45,700	1,632	1,519	47,650	47,700	1,736	1,616
41,700	41,750	1,427	1,328	43,700	43,750	1,531	1,425	45,700	45,750	1,635	1,522	47,700	47,750	1,739	1,618
41,750	41,800	1,430	1,330	43,750	43,800	1,534	1,427	45,750	45,800	1,638	1,524	47,750	47,800	1,742	1,621
41,800	41,850	1,432	1,333	43,800	43,850	1,536	1,430	45,800	45,850	1,640	1,526	47,800	47,850	1,744	1,623
41,850	41,900	1,435	1,335	43,850	43,900	1,539	1,432	45,850	45,900	1,643	1,529	47,850	47,900	1,747	1,626
41,900	41,950	1,437	1,338	43,900	43,950	1,541	1,435	45,900	45,950	1,645	1,531	47,900	47,950	1,749	1,628
41,950	42,000	1,440	1,340	43,950	44,000	1,544	1,437	45,950	46,000	1,648	1,534	47,950	48,000	1,752	1,631

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	\$1,633	\$51,000	\$51,050	\$ 1,911	\$1,778	\$54,000	\$54,050	\$ 2,067	\$1,923	\$57,000	\$57,050	\$ 2,223	\$2,069
48,050	48,100	1,757	1,635	51,050	51,100	1,913	1,781	54,050	54,100	2,069	1,926	57,050	57,100	2,225	2,071
48,100	48,150	1,760	1,638	51,100	51,150	1,916	1,783	54,100	54,150	2,072	1,928	57,100	57,150	2,228	2,074
48,150	48,200	1,762	1,640	51,150	51,200	1,918	1,785	54,150	54,200	2,074	1,931	57,150	57,200	2,230	2,076
48,200	48,250	1,765	1,643	51,200	51,250	1,921	1,788	54,200	54,250	2,077	1,933	57,200	57,250	2,233	2,078
48,250	48,300	1,768	1,645	51,250	51,300	1,924	1,790	54,250	54,300	2,080	1,936	57,250	57,300	2,236	2,081
48,300	48,350	1,770	1,648	51,300	51,350	1,926	1,793	54,300	54,350	2,082	1,938	57,300	57,350	2,238	2,083
48,350	48,400	1,773	1,650	51,350	51,400	1,929	1,795	54,350	54,400	2,085	1,940	57,350	57,400	2,241	2,086
48,400	48,450	1,775	1,652	51,400	51,450	1,931	1,798	54,400	54,450	2,087	1,943	57,400	57,450	2,243	2,088
48,450	48,500	1,778	1,655	51,450	51,500	1,934	1,800	54,450	54,500	2,090	1,945	57,450	57,500	2,246	2,090
48,500	48,550	1,781	1,657	51,500	51,550	1,937	1,802	54,500	54,550	2,093	1,948	57,500	57,550	2,249	2,093
48,550	48,600	1,783	1,660	51,550	51,600	1,939	1,805	54,550	54,600	2,095	1,950	57,550	57,600	2,251	2,095
48,600	48,650	1,786	1,662	51,600	51,650	1,942	1,807	54,600	54,650	2,098	1,952	57,600	57,650	2,254	2,098
48,650	48,700	1,788	1,664	51,650	51,700	1,944	1,810	54,650	54,700	2,100	1,955	57,650	57,700	2,256	2,100
48,700	48,750	1,791	1,667	51,700	51,750	1,947	1,812	54,700	54,750	2,103	1,957	57,700	57,750	2,259	2,103
48,750	48,800	1,794	1,669	51,750	51,800	1,950	1,815	54,750	54,800	2,106	1,960	57,750	57,800	2,262	2,105
48,800	48,850	1,796	1,672	51,800	51,850	1,952	1,817	54,800	54,850	2,108	1,962	57,800	57,850	2,264	2,107
48,850	48,900	1,799	1,674	51,850	51,900	1,955	1,819	54,850	54,900	2,111	1,965	57,850	57,900	2,267	2,110
48,900	48,950	1,801	1,677	51,900	51,950	1,957	1,822	54,900	54,950	2,113	1,967	57,900	57,950	2,269	2,112
48,950	49,000	1,804	1,679	51,950	52,000	1,960	1,824	54,950	55,000	2,116	1,969	57,950	58,000	2,272	2,115
\$49,000				\$52,000				\$55,000				\$58,000			
\$49,000	\$49,050	\$ 1,807	\$1,681	\$52,000	\$52,050	\$ 1,963	\$1,827	\$55,000	\$55,050	\$ 2,119	\$1,972	\$58,000	\$58,050	\$ 2,275	\$2,117
49,050	49,100	1,809	1,684	52,050	52,100	1,965	1,829	55,050	55,100	2,121	1,974	58,050	58,100	2,277	2,120
49,100	49,150	1,812	1,686	52,100	52,150	1,968	1,831	55,100	55,150	2,124	1,977	58,100	58,150	2,280	2,122
49,150	49,200	1,814	1,689	52,150	52,200	1,970	1,834	55,150	55,200	2,126	1,979	58,150	58,200	2,282	2,124
49,200	49,250	1,817	1,691	52,200	52,250	1,973	1,836	55,200	55,250	2,129	1,982	58,200	58,250	2,285	2,127
49,250	49,300	1,820	1,694	52,250	52,300	1,976	1,839	55,250	55,300	2,132	1,984	58,250	58,300	2,288	2,129
49,300	49,350	1,822	1,696	52,300	52,350	1,978	1,841	55,300	55,350	2,134	1,986	58,300	58,350	2,290	2,132
49,350	49,400	1,825	1,698	52,350	52,400	1,981	1,844	55,350	55,400	2,137	1,989	58,350	58,400	2,293	2,134
49,400	49,450	1,827	1,701	52,400	52,450	1,983	1,846	55,400	55,450	2,139	1,991	58,400	58,450	2,295	2,136
49,450	49,500	1,830	1,703	52,450	52,500	1,986	1,848	55,450	55,500	2,142	1,994	58,450	58,500	2,298	2,139
49,500	49,550	1,833	1,706	52,500	52,550	1,989	1,851	55,500	55,550	2,145	1,996	58,500	58,550	2,301	2,141
49,550	49,600	1,835	1,708	52,550	52,600	1,991	1,853	55,550	55,600	2,147	1,998	58,550	58,600	2,303	2,144
49,600	49,650	1,838	1,710	52,600	52,650	1,994	1,856	55,600	55,650	2,150	2,001	58,600	58,650	2,306	2,146
49,650	49,700	1,840	1,713	52,650	52,700	1,996	1,858	55,650	55,700	2,152	2,003	58,650	58,700	2,308	2,149
49,700	49,750	1,843	1,715	52,700	52,750	1,999	1,861	55,700	55,750	2,155	2,006	58,700	58,750	2,311	2,151
49,750	49,800	1,846	1,718	52,750	52,800	2,002	1,863	55,750	55,800	2,158	2,008	58,750	58,800	2,314	2,153
49,800	49,850	1,848	1,720	52,800	52,850	2,004	1,865	55,800	55,850	2,160	2,011	58,800	58,850	2,316	2,156
49,850	49,900	1,851	1,723	52,850	52,900	2,007	1,868	55,850	55,900	2,163	2,013	58,850	58,900	2,319	2,158
49,900	49,950	1,853	1,725	52,900	52,950	2,009	1,870	55,900	55,950	2,165	2,015	58,900	58,950	2,321	2,161
49,950	50,000	1,856	1,727	52,950	53,000	2,012	1,873	55,950	56,000	2,168	2,018	58,950	59,000	2,324	2,163
\$50,000				\$53,000				\$56,000				\$59,000			
\$50,000	\$50,050	\$ 1,859	\$1,730	\$53,000	\$53,050	\$ 2,015	\$1,875	\$56,000	\$56,050	\$ 2,171	\$2,020	\$59,000	\$59,050	\$ 2,327	\$2,166
50,050	50,100	1,861	1,732	53,050	53,100	2,017	1,877	56,050	56,100	2,173	2,023	59,050	59,100	2,329	2,168
50,100	50,150	1,864	1,735	53,100	53,150	2,020	1,880	56,100	56,150	2,176	2,025	59,100	59,150	2,332	2,170
50,150	50,200	1,866	1,737	53,150	53,200	2,022	1,882	56,150	56,200	2,178	2,028	59,150	59,200	2,334	2,173
50,200	50,250	1,869	1,739	53,200	53,250	2,025	1,885	56,200	56,250	2,181	2,030	59,200	59,250	2,337	2,175
50,250	50,300	1,872	1,742	53,250	53,300	2,028	1,887	56,250	56,300	2,184	2,032	59,250	59,300	2,340	2,178
50,300	50,350	1,874	1,744	53,300	53,350	2,030	1,890	56,300	56,350	2,186	2,035	59,300	59,350	2,342	2,180
50,350	50,400	1,877	1,747	53,350	53,400	2,033	1,892	56,350	56,400	2,189	2,037	59,350	59,400	2,345	2,182
50,400	50,450	1,879	1,749	53,400	53,450	2,035	1,894	56,400	56,450	2,191	2,040	59,400	59,450	2,347	2,185
50,450	50,500	1,882	1,752	53,450	53,500	2,038	1,897	56,450	56,500	2,194	2,042	59,450	59,500	2,350	2,187
50,500	50,550	1,885	1,754	53,500	53,550	2,041	1,899	56,500	56,550	2,197	2,044	59,500	59,550	2,353	2,190
50,550	50,600	1,887	1,756	53,550	53,600	2,043	1,902	56,550	56,600	2,199	2,047	59,550	59,600	2,355	2,192
50,600	50,650	1,890	1,759	53,600	53,650	2,046	1,904	56,600	56,650	2,202	2,049	59,600	59,650	2,358	2,195
50,650	50,700	1,892	1,761	53,650	53,700	2,048	1,907	56,650	56,700	2,204	2,052	59,650	59,700	2,360	2,197
50,700	50,750	1,895	1,764	53,700	53,750	2,051	1,909	56,700	56,750	2,207	2,054	59,700	59,750	2,363	2,199
50,750	50,800	1,898	1,766	53,750	53,800	2,054	1,911	56,750	56,800	2,210	2,057	59,750	59,800	2,366	2,202
50,800	50,850	1,900	1,769	53,800	53,850	2,056	1,914	56,800	56,850	2,212	2,059	59,800	59,850	2,368	2,204
50,850	50,900	1,903	1,771	53,850	53,900	2,059	1,916	56,850	56,900	2,215	2,061	59,850	59,900	2,371	2,207
50,900	50,950	1,905	1,773	53,900	53,950	2,061	1,919	56,900	56,950	2,217	2,064	59,900	59,950	2,373	2,209
50,950	51,000	1,908	1,776	53,950	54,000	2,064	1,921	56,950	57,000	2,220	2,066	59,950	60,000	2,376	2,211

These Tables Reflect a **6.929% 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 2000 fiscal year with a significant surplus; therefore, Ohio tax rates for 2000 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 2000 Ohio income taxes.

Use these tax tables for 2000 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	\$2,214	\$62,000	\$62,050	\$ 2,483	\$2,311	\$64,000	\$64,050	\$ 2,587	\$2,408	\$66,000	\$66,050	\$ 2,691	\$2,504
60,050	60,100	2,381	2,216	62,050	62,100	2,485	2,313	64,050	64,100	2,589	2,410	66,050	66,100	2,693	2,507
60,100	60,150	2,384	2,219	62,100	62,150	2,488	2,316	64,100	64,150	2,592	2,412	66,100	66,150	2,696	2,509
60,150	60,200	2,387	2,221	62,150	62,200	2,491	2,318	64,150	64,200	2,595	2,415	66,150	66,200	2,699	2,512
60,200	60,250	2,389	2,224	62,200	62,250	2,493	2,320	64,200	64,250	2,597	2,417	66,200	66,250	2,701	2,514
60,250	60,300	2,392	2,226	62,250	62,300	2,496	2,323	64,250	64,300	2,600	2,420	66,250	66,300	2,704	2,516
60,300	60,350	2,394	2,228	62,300	62,350	2,498	2,325	64,300	64,350	2,602	2,422	66,300	66,350	2,706	2,519
60,350	60,400	2,397	2,231	62,350	62,400	2,501	2,328	64,350	64,400	2,605	2,424	66,350	66,400	2,709	2,521
60,400	60,450	2,400	2,233	62,400	62,450	2,504	2,330	64,400	64,450	2,608	2,427	66,400	66,450	2,712	2,524
60,450	60,500	2,402	2,236	62,450	62,500	2,506	2,333	64,450	64,500	2,610	2,429	66,450	66,500	2,714	2,526
60,500	60,550	2,405	2,238	62,500	62,550	2,509	2,335	64,500	64,550	2,613	2,432	66,500	66,550	2,717	2,529
60,550	60,600	2,407	2,241	62,550	62,600	2,511	2,337	64,550	64,600	2,615	2,434	66,550	66,600	2,719	2,531
60,600	60,650	2,410	2,243	62,600	62,650	2,514	2,340	64,600	64,650	2,618	2,437	66,600	66,650	2,722	2,533
60,650	60,700	2,413	2,245	62,650	62,700	2,517	2,342	64,650	64,700	2,621	2,439	66,650	66,700	2,725	2,536
60,700	60,750	2,415	2,248	62,700	62,750	2,519	2,345	64,700	64,750	2,623	2,441	66,700	66,750	2,727	2,538
60,750	60,800	2,418	2,250	62,750	62,800	2,522	2,347	64,750	64,800	2,626	2,444	66,750	66,800	2,730	2,541
60,800	60,850	2,420	2,253	62,800	62,850	2,524	2,349	64,800	64,850	2,628	2,446	66,800	66,850	2,732	2,543
60,850	60,900	2,423	2,255	62,850	62,900	2,527	2,352	64,850	64,900	2,631	2,449	66,850	66,900	2,735	2,546
60,900	60,950	2,426	2,257	62,900	62,950	2,530	2,354	64,900	64,950	2,634	2,451	66,900	66,950	2,738	2,548
60,950	61,000	2,428	2,260	62,950	63,000	2,532	2,357	64,950	65,000	2,636	2,454	66,950	67,000	2,740	2,550
\$61,000				\$63,000				\$65,000				\$67,000			
\$61,000	\$61,050	\$ 2,431	\$2,262	\$63,000	\$63,050	\$ 2,535	\$2,359	\$65,000	\$65,050	\$ 2,639	\$2,456	\$67,000	\$67,050	\$ 2,743	\$2,553
61,050	61,100	2,433	2,265	63,050	63,100	2,537	2,362	65,050	65,100	2,641	2,458	67,050	67,100	2,745	2,555
61,100	61,150	2,436	2,267	63,100	63,150	2,540	2,364	65,100	65,150	2,644	2,461	67,100	67,150	2,748	2,558
61,150	61,200	2,439	2,270	63,150	63,200	2,543	2,366	65,150	65,200	2,647	2,463	67,150	67,200	2,751	2,560
61,200	61,250	2,441	2,272	63,200	63,250	2,545	2,369	65,200	65,250	2,649	2,466	67,200	67,250	2,753	2,562
61,250	61,300	2,444	2,274	63,250	63,300	2,548	2,371	65,250	65,300	2,652	2,468	67,250	67,300	2,756	2,565
61,300	61,350	2,446	2,277	63,300	63,350	2,550	2,374	65,300	65,350	2,654	2,470	67,300	67,350	2,758	2,567
61,350	61,400	2,449	2,279	63,350	63,400	2,553	2,376	65,350	65,400	2,657	2,473	67,350	67,400	2,761	2,570
61,400	61,450	2,452	2,282	63,400	63,450	2,556	2,379	65,400	65,450	2,660	2,475	67,400	67,450	2,764	2,572
61,450	61,500	2,454	2,284	63,450	63,500	2,558	2,381	65,450	65,500	2,662	2,478	67,450	67,500	2,766	2,575
61,500	61,550	2,457	2,287	63,500	63,550	2,561	2,383	65,500	65,550	2,665	2,480	67,500	67,550	2,769	2,577
61,550	61,600	2,459	2,289	63,550	63,600	2,563	2,386	65,550	65,600	2,667	2,483	67,550	67,600	2,771	2,579
61,600	61,650	2,462	2,291	63,600	63,650	2,566	2,388	65,600	65,650	2,670	2,485	67,600	67,650	2,774	2,582
61,650	61,700	2,465	2,294	63,650	63,700	2,569	2,391	65,650	65,700	2,673	2,487	67,650	67,700	2,777	2,584
61,700	61,750	2,467	2,296	63,700	63,750	2,571	2,393	65,700	65,750	2,675	2,490	67,700	67,750	2,779	2,587
61,750	61,800	2,470	2,299	63,750	63,800	2,574	2,395	65,750	65,800	2,678	2,492	67,750	67,800	2,782	2,589
61,800	61,850	2,472	2,301	63,800	63,850	2,576	2,398	65,800	65,850	2,680	2,495	67,800	67,850	2,784	2,592
61,850	61,900	2,475	2,303	63,850	63,900	2,579	2,400	65,850	65,900	2,683	2,497	67,850	67,900	2,787	2,594
61,900	61,950	2,478	2,306	63,900	63,950	2,582	2,403	65,900	65,950	2,686	2,500	67,900	67,950	2,790	2,596
61,950	62,000	2,480	2,308	63,950	64,000	2,584	2,405	65,950	66,000	2,688	2,502	67,950	68,000	2,792	2,599

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	\$2,601	\$71,000	\$71,050	\$ 2,951	\$2,746	\$74,000	\$74,050	\$ 3,107	\$2,892	\$77,000	\$77,050	\$ 3,263	\$3,037
68,050	68,100	2,797	2,604	71,050	71,100	2,953	2,749	74,050	74,100	3,109	2,894	77,050	77,100	3,265	3,039
68,100	68,150	2,800	2,606	71,100	71,150	2,956	2,751	74,100	74,150	3,112	2,896	77,100	77,150	3,268	3,042
68,150	68,200	2,803	2,608	71,150	71,200	2,959	2,754	74,150	74,200	3,115	2,899	77,150	77,200	3,271	3,044
68,200	68,250	2,805	2,611	71,200	71,250	2,961	2,756	74,200	74,250	3,117	2,901	77,200	77,250	3,273	3,047
68,250	68,300	2,808	2,613	71,250	71,300	2,964	2,759	74,250	74,300	3,120	2,904	77,250	77,300	3,276	3,049
68,300	68,350	2,810	2,616	71,300	71,350	2,966	2,761	74,300	74,350	3,122	2,906	77,300	77,350	3,278	3,051
68,350	68,400	2,813	2,618	71,350	71,400	2,969	2,763	74,350	74,400	3,125	2,909	77,350	77,400	3,281	3,054
68,400	68,450	2,816	2,621	71,400	71,450	2,972	2,766	74,400	74,450	3,128	2,911	77,400	77,450	3,284	3,056
68,450	68,500	2,818	2,623	71,450	71,500	2,974	2,768	74,450	74,500	3,130	2,913	77,450	77,500	3,286	3,059
68,500	68,550	2,821	2,625	71,500	71,550	2,977	2,771	74,500	74,550	3,133	2,916	77,500	77,550	3,289	3,061
68,550	68,600	2,823	2,628	71,550	71,600	2,979	2,773	74,550	74,600	3,135	2,918	77,550	77,600	3,291	3,064
68,600	68,650	2,826	2,630	71,600	71,650	2,982	2,775	74,600	74,650	3,138	2,921	77,600	77,650	3,294	3,066
68,650	68,700	2,829	2,633	71,650	71,700	2,985	2,778	74,650	74,700	3,141	2,923	77,650	77,700	3,297	3,068
68,700	68,750	2,831	2,635	71,700	71,750	2,987	2,780	74,700	74,750	3,143	2,926	77,700	77,750	3,299	3,071
68,750	68,800	2,834	2,637	71,750	71,800	2,990	2,783	74,750	74,800	3,146	2,928	77,750	77,800	3,302	3,073
68,800	68,850	2,836	2,640	71,800	71,850	2,992	2,785	74,800	74,850	3,148	2,930	77,800	77,850	3,304	3,076
68,850	68,900	2,839	2,642	71,850	71,900	2,995	2,788	74,850	74,900	3,151	2,933	77,850	77,900	3,307	3,078
68,900	68,950	2,842	2,645	71,900	71,950	2,998	2,790	74,900	74,950	3,154	2,935	77,900	77,950	3,310	3,080
68,950	69,000	2,844	2,647	71,950	72,000	3,000	2,792	74,950	75,000	3,156	2,938	77,950	78,000	3,312	3,083
\$69,000				\$72,000				\$75,000				\$78,000			
\$69,000	\$69,050	\$ 2,847	\$2,650	\$72,000	\$72,050	\$ 3,003	\$2,795	\$75,000	\$75,050	\$ 3,159	\$2,940	\$78,000	\$78,050	\$ 3,315	\$3,085
69,050	69,100	2,849	2,652	72,050	72,100	3,005	2,797	75,050	75,100	3,161	2,942	78,050	78,100	3,317	3,088
69,100	69,150	2,852	2,654	72,100	72,150	3,008	2,800	75,100	75,150	3,164	2,945	78,100	78,150	3,320	3,090
69,150	69,200	2,855	2,657	72,150	72,200	3,011	2,802	75,150	75,200	3,167	2,947	78,150	78,200	3,323	3,093
69,200	69,250	2,857	2,659	72,200	72,250	3,013	2,805	75,200	75,250	3,169	2,950	78,200	78,250	3,325	3,095
69,250	69,300	2,860	2,662	72,250	72,300	3,016	2,807	75,250	75,300	3,172	2,952	78,250	78,300	3,328	3,097
69,300	69,350	2,862	2,664	72,300	72,350	3,018	2,809	75,300	75,350	3,174	2,955	78,300	78,350	3,330	3,100
69,350	69,400	2,865	2,667	72,350	72,400	3,021	2,812	75,350	75,400	3,177	2,957	78,350	78,400	3,333	3,102
69,400	69,450	2,868	2,669	72,400	72,450	3,024	2,814	75,400	75,450	3,180	2,959	78,400	78,450	3,336	3,105
69,450	69,500	2,870	2,671	72,450	72,500	3,026	2,817	75,450	75,500	3,182	2,962	78,450	78,500	3,338	3,107
69,500	69,550	2,873	2,674	72,500	72,550	3,029	2,819	75,500	75,550	3,185	2,964	78,500	78,550	3,341	3,109
69,550	69,600	2,875	2,676	72,550	72,600	3,031	2,821	75,550	75,600	3,187	2,967	78,550	78,600	3,343	3,112
69,600	69,650	2,878	2,679	72,600	72,650	3,034	2,824	75,600	75,650	3,190	2,969	78,600	78,650	3,346	3,114
69,650	69,700	2,881	2,681	72,650	72,700	3,037	2,826	75,650	75,700	3,193	2,972	78,650	78,700	3,349	3,117
69,700	69,750	2,883	2,683	72,700	72,750	3,039	2,829	75,700	75,750	3,195	2,974	78,700	78,750	3,351	3,119
69,750	69,800	2,886	2,686	72,750	72,800	3,042	2,831	75,750	75,800	3,198	2,976	78,750	78,800	3,354	3,122
69,800	69,850	2,888	2,688	72,800	72,850	3,044	2,834	75,800	75,850	3,200	2,979	78,800	78,850	3,356	3,124
69,850	69,900	2,891	2,691	72,850	72,900	3,047	2,836	75,850	75,900	3,203	2,981	78,850	78,900	3,359	3,126
69,900	69,950	2,894	2,693	72,900	72,950	3,050	2,838	75,900	75,950	3,206	2,984	78,900	78,950	3,362	3,129
69,950	70,000	2,896	2,696	72,950	73,000	3,052	2,841	75,950	76,000	3,208	2,986	78,950	79,000	3,364	3,131
\$70,000				\$73,000				\$76,000				\$79,000			
\$70,000	\$70,050	\$ 2,899	\$2,698	\$73,000	\$73,050	\$ 3,055	\$2,843	\$76,000	\$76,050	\$ 3,211	\$2,988	\$79,000	\$79,050	\$ 3,367	\$3,134
70,050	70,100	2,901	2,700	73,050	73,100	3,057	2,846	76,050	76,100	3,213	2,991	79,050	79,100	3,369	3,136
70,100	70,150	2,904	2,703	73,100	73,150	3,060	2,848	76,100	76,150	3,216	2,993	79,100	79,150	3,372	3,139
70,150	70,200	2,907	2,705	73,150	73,200	3,063	2,851	76,150	76,200	3,219	2,996	79,150	79,200	3,375	3,141
70,200	70,250	2,909	2,708	73,200	73,250	3,065	2,853	76,200	76,250	3,221	2,998	79,200	79,250	3,377	3,143
70,250	70,300	2,912	2,710	73,250	73,300	3,068	2,855	76,250	76,300	3,224	3,001	79,250	79,300	3,380	3,146
70,300	70,350	2,914	2,713	73,300	73,350	3,070	2,858	76,300	76,350	3,226	3,003	79,300	79,350	3,382	3,148
70,350	70,400	2,917	2,715	73,350	73,400	3,073	2,860	76,350	76,400	3,229	3,005	79,350	79,400	3,385	3,151
70,400	70,450	2,920	2,717	73,400	73,450	3,076	2,863	76,400	76,450	3,232	3,008	79,400	79,450	3,388	3,153
70,450	70,500	2,922	2,720	73,450	73,500	3,078	2,865	76,450	76,500	3,234	3,010	79,450	79,500	3,390	3,155
70,500	70,550	2,925	2,722	73,500	73,550	3,081	2,867	76,500	76,550	3,237	3,013	79,500	79,550	3,393	3,158
70,550	70,600	2,927	2,725	73,550	73,600	3,083	2,870	76,550	76,600	3,239	3,015	79,550	79,600	3,395	3,160
70,600	70,650	2,930	2,727	73,600	73,650	3,086	2,872	76,600	76,650	3,242	3,018	79,600	79,650	3,398	3,163
70,650	70,700	2,933	2,729	73,650	73,700	3,089	2,875	76,650	76,700	3,245	3,020	79,650	79,700	3,401	3,165
70,700	70,750	2,935	2,732	73,700	73,750	3,091	2,877	76,700	76,750	3,247	3,022	79,700	79,750	3,403	3,168
70,750	70,800	2,938	2,734	73,750	73,800	3,094	2,880	76,750	76,800	3,250	3,025	79,750	79,800	3,406	3,170
70,800	70,850	2,940	2,737	73,800	73,850	3,096	2,882	76,800	76,850	3,252	3,027	79,800	79,850	3,408	3,172
70,850	70,900	2,943	2,739	73,850	73,900	3,099	2,884	76,850	76,900	3,255	3,030	79,850	79,900	3,411	3,175
70,900	70,950	2,946	2,742	73,900	73,950	3,102	2,887	76,900	76,950	3,258	3,032	79,900	79,950	3,414	3,177
70,950	71,000	2,948	2,744	73,950	74,000	3,104	2,889	76,950	77,000	3,260	3,034	79,950	80,000	3,416	3,180

These Tables Reflect a **6.929% 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 2000 fiscal year with a significant surplus; therefore, Ohio tax rates for 2000 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 2000 Ohio income taxes.

Use these tax tables for 2000 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	\$3,182	\$82,000	\$82,050	\$ 3,538	\$3,293	\$84,000	\$84,050	\$ 3,657	\$3,404	\$86,000	\$86,050	\$ 3,776	\$3,514
80,050	80,100	3,422	3,185	82,050	82,100	3,541	3,296	84,050	84,100	3,660	3,406	86,050	86,100	3,779	3,517
80,100	80,150	3,425	3,188	82,100	82,150	3,544	3,298	84,100	84,150	3,663	3,409	86,100	86,150	3,782	3,520
80,150	80,200	3,428	3,191	82,150	82,200	3,547	3,301	84,150	84,200	3,666	3,412	86,150	86,200	3,785	3,522
80,200	80,250	3,431	3,193	82,200	82,250	3,550	3,304	84,200	84,250	3,669	3,415	86,200	86,250	3,788	3,525
80,250	80,300	3,434	3,196	82,250	82,300	3,553	3,307	84,250	84,300	3,672	3,417	86,250	86,300	3,791	3,528
80,300	80,350	3,437	3,199	82,300	82,350	3,556	3,309	84,300	84,350	3,675	3,420	86,300	86,350	3,793	3,531
80,350	80,400	3,440	3,202	82,350	82,400	3,559	3,312	84,350	84,400	3,678	3,423	86,350	86,400	3,796	3,534
80,400	80,450	3,443	3,204	82,400	82,450	3,562	3,315	84,400	84,450	3,681	3,426	86,400	86,450	3,799	3,536
80,450	80,500	3,446	3,207	82,450	82,500	3,565	3,318	84,450	84,500	3,684	3,428	86,450	86,500	3,802	3,539
80,500	80,550	3,449	3,210	82,500	82,550	3,568	3,321	84,500	84,550	3,687	3,431	86,500	86,550	3,805	3,542
80,550	80,600	3,452	3,213	82,550	82,600	3,571	3,323	84,550	84,600	3,689	3,434	86,550	86,600	3,808	3,545
80,600	80,650	3,455	3,215	82,600	82,650	3,574	3,326	84,600	84,650	3,692	3,437	86,600	86,650	3,811	3,547
80,650	80,700	3,458	3,218	82,650	82,700	3,577	3,329	84,650	84,700	3,695	3,439	86,650	86,700	3,814	3,550
80,700	80,750	3,461	3,221	82,700	82,750	3,580	3,332	84,700	84,750	3,698	3,442	86,700	86,750	3,817	3,553
80,750	80,800	3,464	3,224	82,750	82,800	3,583	3,334	84,750	84,800	3,701	3,445	86,750	86,800	3,820	3,556
80,800	80,850	3,467	3,227	82,800	82,850	3,586	3,337	84,800	84,850	3,704	3,448	86,800	86,850	3,823	3,558
80,850	80,900	3,470	3,229	82,850	82,900	3,588	3,340	84,850	84,900	3,707	3,451	86,850	86,900	3,826	3,561
80,900	80,950	3,473	3,232	82,900	82,950	3,591	3,343	84,900	84,950	3,710	3,453	86,900	86,950	3,829	3,564
80,950	81,000	3,476	3,235	82,950	83,000	3,594	3,345	84,950	85,000	3,713	3,456	86,950	87,000	3,832	3,567
\$81,000				\$83,000				\$85,000				\$87,000			
\$81,000	\$81,050	\$ 3,479	\$3,238	\$83,000	\$83,050	\$ 3,597	\$3,348	\$85,000	\$85,050	\$ 3,716	\$3,459	\$87,000	\$87,050	\$ 3,835	\$3,569
81,050	81,100	3,481	3,240	83,050	83,100	3,600	3,351	85,050	85,100	3,719	3,462	87,050	87,100	3,838	3,572
81,100	81,150	3,484	3,243	83,100	83,150	3,603	3,354	85,100	85,150	3,722	3,464	87,100	87,150	3,841	3,575
81,150	81,200	3,487	3,246	83,150	83,200	3,606	3,357	85,150	85,200	3,725	3,467	87,150	87,200	3,844	3,578
81,200	81,250	3,490	3,249	83,200	83,250	3,609	3,359	85,200	85,250	3,728	3,470	87,200	87,250	3,847	3,581
81,250	81,300	3,493	3,251	83,250	83,300	3,612	3,362	85,250	85,300	3,731	3,473	87,250	87,300	3,850	3,583
81,300	81,350	3,496	3,254	83,300	83,350	3,615	3,365	85,300	85,350	3,734	3,475	87,300	87,350	3,853	3,586
81,350	81,400	3,499	3,257	83,350	83,400	3,618	3,368	85,350	85,400	3,737	3,478	87,350	87,400	3,856	3,589
81,400	81,450	3,502	3,260	83,400	83,450	3,621	3,370	85,400	85,450	3,740	3,481	87,400	87,450	3,859	3,592
81,450	81,500	3,505	3,262	83,450	83,500	3,624	3,373	85,450	85,500	3,743	3,484	87,450	87,500	3,862	3,594
81,500	81,550	3,508	3,265	83,500	83,550	3,627	3,376	85,500	85,550	3,746	3,486	87,500	87,550	3,865	3,597
81,550	81,600	3,511	3,268	83,550	83,600	3,630	3,379	85,550	85,600	3,749	3,489	87,550	87,600	3,868	3,600
81,600	81,650	3,514	3,271	83,600	83,650	3,633	3,381	85,600	85,650	3,752	3,492	87,600	87,650	3,871	3,603
81,650	81,700	3,517	3,274	83,650	83,700	3,636	3,384	85,650	85,700	3,755	3,495	87,650	87,700	3,874	3,605
81,700	81,750	3,520	3,276	83,700	83,750	3,639	3,387	85,700	85,750	3,758	3,498	87,700	87,750	3,877	3,608
81,750	81,800	3,523	3,279	83,750	83,800	3,642	3,390	85,750	85,800	3,761	3,500	87,750	87,800	3,880	3,611
81,800	81,850	3,526	3,282	83,800	83,850	3,645	3,392	85,800	85,850	3,764	3,503	87,800	87,850	3,883	3,614
81,850	81,900	3,529	3,285	83,850	83,900	3,648	3,395	85,850	85,900	3,767	3,506	87,850	87,900	3,886	3,616
81,900	81,950	3,532	3,287	83,900	83,950	3,651	3,398	85,900	85,950	3,770	3,509	87,900	87,950	3,889	3,619
81,950	82,000	3,535	3,290	83,950	84,000	3,654	3,401	85,950	86,000	3,773	3,511	87,950	88,000	3,892	3,622

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	\$3,625	\$91,000	\$91,050	\$ 4,073	\$3,791	\$94,000	\$94,050	\$ 4,251	\$3,957	\$97,000	\$97,050	\$ 4,429	\$4,123
88,050	88,100	3,897	3,628	91,050	91,100	4,076	3,793	94,050	94,100	4,254	3,959	97,050	97,100	4,432	4,125
88,100	88,150	3,900	3,630	91,100	91,150	4,079	3,796	94,100	94,150	4,257	3,962	97,100	97,150	4,435	4,128
88,150	88,200	3,903	3,633	91,150	91,200	4,082	3,799	94,150	94,200	4,260	3,965	97,150	97,200	4,438	4,131
88,200	88,250	3,906	3,636	91,200	91,250	4,085	3,802	94,200	94,250	4,263	3,968	97,200	97,250	4,441	4,134
88,250	88,300	3,909	3,639	91,250	91,300	4,088	3,805	94,250	94,300	4,266	3,970	97,250	97,300	4,444	4,136
88,300	88,350	3,912	3,641	91,300	91,350	4,091	3,807	94,300	94,350	4,269	3,973	97,300	97,350	4,447	4,139
88,350	88,400	3,915	3,644	91,350	91,400	4,094	3,810	94,350	94,400	4,272	3,976	97,350	97,400	4,450	4,142
88,400	88,450	3,918	3,647	91,400	91,450	4,097	3,813	94,400	94,450	4,275	3,979	97,400	97,450	4,453	4,145
88,450	88,500	3,921	3,650	91,450	91,500	4,100	3,816	94,450	94,500	4,278	3,982	97,450	97,500	4,456	4,147
88,500	88,550	3,924	3,652	91,500	91,550	4,103	3,818	94,500	94,550	4,281	3,984	97,500	97,550	4,459	4,150
88,550	88,600	3,927	3,655	91,550	91,600	4,106	3,821	94,550	94,600	4,284	3,987	97,550	97,600	4,462	4,153
88,600	88,650	3,930	3,658	91,600	91,650	4,108	3,824	94,600	94,650	4,287	3,990	97,600	97,650	4,465	4,156
88,650	88,700	3,933	3,661	91,650	91,700	4,111	3,827	94,650	94,700	4,290	3,993	97,650	97,700	4,468	4,159
88,700	88,750	3,936	3,663	91,700	91,750	4,114	3,829	94,700	94,750	4,293	3,995	97,700	97,750	4,471	4,161
88,750	88,800	3,939	3,666	91,750	91,800	4,117	3,832	94,750	94,800	4,296	3,998	97,750	97,800	4,474	4,164
88,800	88,850	3,942	3,669	91,800	91,850	4,120	3,835	94,800	94,850	4,299	4,001	97,800	97,850	4,477	4,167
88,850	88,900	3,945	3,672	91,850	91,900	4,123	3,838	94,850	94,900	4,302	4,004	97,850	97,900	4,480	4,170
88,900	88,950	3,948	3,675	91,900	91,950	4,126	3,840	94,900	94,950	4,305	4,006	97,900	97,950	4,483	4,172
88,950	89,000	3,951	3,677	91,950	92,000	4,129	3,843	94,950	95,000	4,308	4,009	97,950	98,000	4,486	4,175
\$89,000				\$92,000				\$95,000				\$98,000			
\$89,000	\$89,050	\$ 3,954	\$3,680	\$92,000	\$92,050	\$ 4,132	\$3,846	\$95,000	\$95,050	\$ 4,311	\$4,012	\$98,000	\$98,050	\$ 4,489	\$4,178
89,050	89,100	3,957	3,683	92,050	92,100	4,135	3,849	95,050	95,100	4,314	4,015	98,050	98,100	4,492	4,181
89,100	89,150	3,960	3,686	92,100	92,150	4,138	3,852	95,100	95,150	4,316	4,017	98,100	98,150	4,495	4,183
89,150	89,200	3,963	3,688	92,150	92,200	4,141	3,854	95,150	95,200	4,319	4,020	98,150	98,200	4,498	4,186
89,200	89,250	3,966	3,691	92,200	92,250	4,144	3,857	95,200	95,250	4,322	4,023	98,200	98,250	4,501	4,189
89,250	89,300	3,969	3,694	92,250	92,300	4,147	3,860	95,250	95,300	4,325	4,026	98,250	98,300	4,504	4,192
89,300	89,350	3,972	3,697	92,300	92,350	4,150	3,863	95,300	95,350	4,328	4,029	98,300	98,350	4,507	4,194
89,350	89,400	3,975	3,699	92,350	92,400	4,153	3,865	95,350	95,400	4,331	4,031	98,350	98,400	4,510	4,197
89,400	89,450	3,978	3,702	92,400	92,450	4,156	3,868	95,400	95,450	4,334	4,034	98,400	98,450	4,513	4,200
89,450	89,500	3,981	3,705	92,450	92,500	4,159	3,871	95,450	95,500	4,337	4,037	98,450	98,500	4,516	4,203
89,500	89,550	3,984	3,708	92,500	92,550	4,162	3,874	95,500	95,550	4,340	4,040	98,500	98,550	4,519	4,206
89,550	89,600	3,987	3,710	92,550	92,600	4,165	3,876	95,550	95,600	4,343	4,042	98,550	98,600	4,522	4,208
89,600	89,650	3,990	3,713	92,600	92,650	4,168	3,879	95,600	95,650	4,346	4,045	98,600	98,650	4,524	4,211
89,650	89,700	3,993	3,716	92,650	92,700	4,171	3,882	95,650	95,700	4,349	4,048	98,650	98,700	4,527	4,214
89,700	89,750	3,996	3,719	92,700	92,750	4,174	3,885	95,700	95,750	4,352	4,051	98,700	98,750	4,530	4,217
89,750	89,800	3,999	3,722	92,750	92,800	4,177	3,887	95,750	95,800	4,355	4,053	98,750	98,800	4,533	4,219
89,800	89,850	4,001	3,724	92,800	92,850	4,180	3,890	95,800	95,850	4,358	4,056	98,800	98,850	4,536	4,222
89,850	89,900	4,004	3,727	92,850	92,900	4,183	3,893	95,850	95,900	4,361	4,059	98,850	98,900	4,539	4,225
89,900	89,950	4,007	3,730	92,900	92,950	4,186	3,896	95,900	95,950	4,364	4,062	98,900	98,950	4,542	4,228
89,950	90,000	4,010	3,733	92,950	93,000	4,189	3,899	95,950	96,000	4,367	4,064	98,950	99,000	4,545	4,230
\$90,000				\$93,000				\$96,000				\$99,000			
\$90,000	\$90,050	\$ 4,013	\$3,735	\$93,000	\$93,050	\$ 4,192	\$3,901	\$96,000	\$96,050	\$ 4,370	\$4,067	\$99,000	\$99,050	\$ 4,548	\$4,233
90,050	90,100	4,016	3,738	93,050	93,100	4,195	3,904	96,050	96,100	4,373	4,070	99,050	99,100	4,551	4,236
90,100	90,150	4,019	3,741	93,100	93,150	4,198	3,907	96,100	96,150	4,376	4,073	99,100	99,150	4,554	4,239
90,150	90,200	4,022	3,744	93,150	93,200	4,201	3,910	96,150	96,200	4,379	4,076	99,150	99,200	4,557	4,241
90,200	90,250	4,025	3,746	93,200	93,250	4,204	3,912	96,200	96,250	4,382	4,078	99,200	99,250	4,560	4,244
90,250	90,300	4,028	3,749	93,250	93,300	4,207	3,915	96,250	96,300	4,385	4,081	99,250	99,300	4,563	4,247
90,300	90,350	4,031	3,752	93,300	93,350	4,210	3,918	96,300	96,350	4,388	4,084	99,300	99,350	4,566	4,250
90,350	90,400	4,034	3,755	93,350	93,400	4,212	3,921	96,350	96,400	4,391	4,087	99,350	99,400	4,569	4,253
90,400	90,450	4,037	3,758	93,400	93,450	4,215	3,923	96,400	96,450	4,394	4,089	99,400	99,450	4,572	4,255
90,450	90,500	4,040	3,760	93,450	93,500	4,218	3,926	96,450	96,500	4,397	4,092	99,450	99,500	4,575	4,258
90,500	90,550	4,043	3,763	93,500	93,550	4,221	3,929	96,500	96,550	4,400	4,095	99,500	99,550	4,578	4,261
90,550	90,600	4,046	3,766	93,550	93,600	4,224	3,932	96,550	96,600	4,403	4,098	99,550	99,600	4,581	4,264
90,600	90,650	4,049	3,769	93,600	93,650	4,227	3,934	96,600	96,650	4,406	4,100	99,600	99,650	4,584	4,266
90,650	90,700	4,052	3,771	93,650	93,700	4,230	3,937	96,650	96,700	4,409	4,103	99,650	99,700	4,587	4,269
90,700	90,750	4,055	3,774	93,700	93,750	4,233	3,940	96,700	96,750	4,412	4,106	99,700	99,750	4,590	4,272
90,750	90,800	4,058	3,777	93,750	93,800	4,236	3,943	96,750	96,800	4,415	4,109	99,750	99,800	4,593	4,275
90,800	90,850	4,061	3,780	93,800	93,850	4,239	3,946	96,800	96,850	4,418	4,111	99,800	99,850	4,596	4,277
90,850	90,900	4,064	3,782	93,850	93,900	4,242	3,948	96,850	96,900	4,420	4,114	99,850	99,900	4,599	4,280
90,900	90,950	4,067	3,785	93,900	93,950	4,245	3,951	96,900	96,950	4,423	4,117	99,900	99,950	4,602	4,283
90,950	91,000	4,070	3,788	93,950	94,000	4,248	3,954	96,950	97,000	4,426	4,120	99,950	100,000	4,605	

**These Tables Reflect a 6.929% 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 2000 fiscal year with a significant surplus; therefore, Ohio tax rates for 2000 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 2000 Ohio income taxes.

Use these tax tables for 2000 Ohio taxes only.

2000 IT-1040EZ and IT-1040 Tax Table No. 2

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

You must round your tax to the nearest dollar.

Ohio taxable income <small>(line 5 of Form IT-1040EZ or line 5 of Form IT-1040)</small>	Ohio tax rate before reduction DO NOT USE!	2000 Ohio tax rate after reduction 6.929% Decrease!
0 – \$ 5,000	_____ .743% of Ohio taxable income	.691% of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 37.15 plus 1.486% of excess over \$ 5,000	\$ 34.55 plus 1.383% of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 111.45 plus 2.972% of excess over \$ 10,000	\$ 103.70 plus 2.766% of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 260.65 plus 3.715% of excess over \$ 15,000	\$ 242.00 plus 3.458% of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 445.80 plus 4.457% of excess over \$ 20,000	\$ 414.90 plus 4.148% of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,337.20 plus 5.201% of excess over \$ 40,000	\$ 1,244.50 plus 4.841% of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,417.60 plus 5.943% of excess over \$ 80,000	\$ 3,180.90 plus 5.531% of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,606.20 plus 6.9% of excess over \$100,000	\$ 4,287.10 plus 6.422% of excess over \$100,000
over – \$200,000	\$11,506.20 plus 7.5% of excess over \$200,000	\$10,709.10 plus 6.980% 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 2000 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.**

An asterisk indicates school districts which had income taxes in effect for 2000. If you live in one of these school districts, **you are required to file** a School District Income Tax Return, Form SD-100.

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		CHAMPAIGN COUNTY (cont'd)		CUYAHOGA COUNTY (cont'd)	
Adams County/Ohio Valley LSD	0101	*Triad LSD	1103	Richmond Heights LSD	1825
ALLEN COUNTY		Urbana CSD	1104	Rocky River CSD	1826
Allen East LSD	0201	*West Liberty-Salem LSD	1105	Shaker Heights CSD	1827
Bath LSD	0202	CLARK COUNTY		Solon CSD	1828
Bluffton EVSD	0203	Clark-Shawnee LSD	1207	South Euclid-Lyndhurst CSD	1829
Delphos CSD	0204	Mad River-Green LSD	1201	Strongsville CSD	1830
Elida LSD	0205	Northeastern LSD	1203	Warrensville Heights CSD	1831
Lima CSD	0206	Northwestern LSD	1204	Westlake CSD	1832
Perry LSD	0207	*Southeastern LSD	1205	DARKE COUNTY	
Shawnee LSD	0208	Springfield CSD	1206	*Ansonia LSD	1901
*Spencerville LSD	0209	Tecumseh LSD	1202	*Arcanum-Butler LSD	1902
ASHLAND COUNTY		CLERMONT COUNTY		*Franklin Monroe LSD	1903
Ashland CSD	0301	Batavia LSD	1301	*Greenville CSD	1904
Hillsdale LSD	0302	Bethel-Tate LSD	1302	*Mississinawa Valley LSD	1905
*Loudonville-Perrysville EVSD	0303	*Clermont-Northeastern LSD	1303	*Tri-Village LSD	1906
Mapleton LSD	0304	Felicity-Franklin LSD	1304	Versailles EVSD	1907
ASHTABULA COUNTY		*Goshen LSD	1305	DEFIANCE COUNTY	
Ashtabula Area CSD	0401	Milford EVSD	1306	Ayersville LSD	2001
Buckeye LSD	0402	New Richmond EVSD	1307	*Central LSD	2002
Conneaut Area CSD	0403	West Clermont LSD	1308	*Defiance CSD	2003
Geneva Area CSD	0404	Williamsburg LSD	1309	*Hicksville EVSD	2004
Grand Valley LSD	0405	CLINTON COUNTY		Northeastern LSD	2005
Jefferson Area LSD	0406	Blanchester LSD	1401	DELAWARE COUNTY	
Pymatuning Valley LSD	0407	Clinton-Massie LSD	1402	*Big Walnut LSD	2101
ATHENS COUNTY		East Clinton LSD	1403	*Buckeye Valley LSD	2102
Alexander LSD	0501	Wilmington CSD	1404	Delaware CSD	2103
Athens CSD	0502	COLUMBIANA COUNTY		Olentangy LSD	2104
Federal Hocking LSD	0503	Beaver LSD	1501	ERIE COUNTY	
Nelsonville-York CSD	0504	Columbiana EVSD	1502	Berlin-Milan LSD	2201
Trimble LSD	0505	*Crestview LSD	1503	Huron CSD	2202
AUGLAIZE COUNTY		East Liverpool CSD	1504	Kelleys Island LSD	2203
Minster LSD	0601	East Palestine CSD	1505	Margaretta LSD	2204
New Bremen LSD	0602	Leetonia EVSD	1506	Perkins LSD	2205
New Knoxville LSD	0603	Lisbon EVSD	1507	Sandusky CSD	2206
St. Marys CSD	0604	*Salem CSD	1508	Vermilion LSD	2207
*Wapakoneta CSD	0605	Southern LSD	1509	FAIRFIELD COUNTY	
*Waynesfield-Goshen LSD	0606	*United LSD	1510	Amanda-Clearcreek LSD	2301
BELMONT COUNTY		Wellsville LSD	1511	Berne Union LSD	2302
*Barnesville EVSD	0701	COSHOCTON COUNTY		*Bloom-Carroll LSD	2303
Bellaire CSD	0702	Coshocton CSD	1601	*Fairfield Union LSD	2304
Bridgeport EVSD	0703	Ridgewood LSD	1602	Lancaster CSD	2305
Martins Ferry CSD	0704	River View LSD	1603	*Liberty Union-Thurston LSD	2306
Shadyside LSD	0705	CRAWFORD COUNTY		*Pickerington LSD	2307
St. Clairsville-Richland CSD	0706	*Buckeye Central LSD	1701	Walnut Township LSD	2308
Union LSD	0707	Bucyrus CSD	1702	FAYETTE COUNTY	
BROWN COUNTY		Colonel Crawford LSD	1703	Miami Trace LSD	2401
Eastern LSD	0801	Crestline EVSD	1704	Washington Court House CSD	2402
Fayetteville-Perry LSD	0802	Galion CSD	1705	FRANKLIN COUNTY	
Georgetown EVSD	0803	Wynford LSD	1706	Bexley CSD	2501
Ripley Union Lewis Huntington LSD	0804	CUYAHOGA COUNTY		*Canal Winchester LSD	2502
Western Brown LSD	0805	Bay Village CSD	1801	Columbus CSD	2503
BUTLER COUNTY		Beachwood CSD	1802	Dublin CSD	2513
Edgewood CSD	0901	Bedford CSD	1803	Gahanna-Jefferson CSD	2506
Fairfield CSD	0902	Berea CSD	1804	Grandview Heights CSD	2504
Hamilton CSD	0903	Brecksville-Broadview Heights CSD	1806	Groveport Madison LSD	2507
Lakota LSD	0904	Brooklyn CSD	1807	Hamilton CSD	2505
*Madison LSD	0905	Chargin Falls EVSD	1808	Hilliard CSD	2510
Middletown CSD	0906	Cleveland Municipal CSD	1809	Plain LSD	2508
Monroe LSD	0910	Cleveland Hts.-University Hts. CSD	1810	*Reynoldsburg CSD	2509
*New Miami LSD	0907	Cuyahoga Heights LSD	1811	South-Western CSD	2511
Ross LSD	0908	East Cleveland CSD	1812	Upper Arlington CSD	2512
Talawanda CSD	0909	Euclid CSD	1813	Westerville CSD	2514
CARROLL COUNTY		Fairview Park CSD	1814	Whitehall CSD	2515
Brown LSD	1001	Garfield Heights CSD	1815	Worthington CSD	2516
Carrollton EVSD	1002	Independence LSD	1816	FULTON COUNTY	
CHAMPAIGN COUNTY		Lakewood CSD	1817	Archbold-Area LSD	2601
Graham LSD	1101	Maple Heights CSD	1818	*Evergreen LSD	2602
*Mechanicsburg EVSD	1102	Mayfield CSD	1819	*Gorham Fayette LSD	2603
		North Olmsted CSD	1820	Pettisville LSD	2604
		North Royalton CSD	1821	Pike-Delta-York LSD	2605
		Olmsted Falls CSD	1822	Swanton LSD	2606
		Orange CSD	1823	Wauseon EVSD	2607
		Parma CSD	1824		

*School district income tax in effect for 2000.

GALLIA COUNTY			
Gallia County LSD	2701		
Gallipolis CSD	2702		
GEAUGA COUNTY			
*Berkshire LSD	2801		
Cardinal LSD	2802		
Chardon LSD	2803		
Kenston LSD	2804		
Ledgemont LSD	2805		
Newbury LSD	2806		
West Geauga LSD	2807		
GREENE COUNTY			
Beavercreek LSD	2901		
*Cedar Cliff LSD	2902		
*Fairborn CSD	2903		
*Greeneview LSD	2904		
Sugarcreek LSD	2905		
*Xenia Community CSD	2906		
Yellow Springs EVSD	2907		
GUERNSEY COUNTY			
Cambridge CSD	3001		
East Guernsey LSD	3002		
Rolling Hills LSD	3003		
HAMILTON COUNTY			
Cincinnati CSD	3101		
Deer Park Community CSD	3102		
Finnestown LSD	3103		
Forest Hills LSD	3104		
Indian Hill EVSD	3106		
Lockland CSD	3107		
Loveland CSD	3108		
Madeira CSD	3109		
Marion CSD	3110		
Mount Healthy CSD	3111		
North College Hill CSD	3112		
Northwest LSD	3113		
Norwood CSD	3114		
Oak Hills LSD	3115		
Princeton CSD	3116		
Reading Community CSD	3117		
Southwest LSD	3118		
St. Bernard-Elmwood Place CSD	3119		
Sycamore Community CSD	3120		
Three Rivers LSD	3121		
Winton Woods CSD	3105		
*Wyoming CSD	3122		
HANCOCK COUNTY			
Arcadia LSD	3201		
*Arlington LSD	3202		
*Cory-Rawson LSD	3203		
Findlay CSD	3204		
*Liberty-Benton LSD	3205		
*McComb LSD	3206		
Van Buren LSD	3207		
*Vanlue LSD	3208		
HARDIN COUNTY			
*Ada EVSD	3301		
*Hardin Northern LSD	3302		
*Kenton CSD	3303		
*Ridgmont LSD	3304		
*Riverdale LSD	3305		
*Upper Scioto Valley LSD	3306		
HARRISON COUNTY			
Conotton Valley Union LSD	3401		
Harrison Hills CSD	3402		
HENRY COUNTY			
*Holgate LSD	3501		
*Liberty Center LSD	3502		
Napoleon Area CSD	3503		
*Patrick Henry LSD	3504		
HIGHLAND COUNTY			
Bright LSD	3601		
Fairfield LSD	3602		
Greenfield EVSD	3603		
*Hillsboro CSD	3604		
Lynchburg-Clay LSD	3605		
HOCKING COUNTY			
Logan-Hocking LSD	3701		
HOLMES COUNTY			
East Holmes LSD	3801		
West Holmes LSD	3802		
HURON COUNTY			
Bellevue CSD	3901		
Monroeville LSD	3902		
*New London LSD	3903		
*Norwalk CSD	3904		
*South Central LSD	3905		
*Western Reserve LSD	3906		
Willard CSD	3907		
JACKSON COUNTY			
Jackson CSD	4001		
Oak Hill Union LSD	4002		
Wellston CSD	4003		
JEFFERSON COUNTY			
Buckeye LSD	4101		
Edison LSD	4102		
Indian Creek LSD	4103		
Steubenville CSD	4104		
Toronto CSD	4105		
KNOX COUNTY			
*Centerburg LSD	4201		
*Danville LSD	4202		
East Knox LSD	4203		
Fredericktown LSD	4204		
Mount Vernon CSD	4205		
LAKE COUNTY			
Fairport Harbor EVSD	4301		
Kirtland LSD	4302		
Madison LSD	4303		
Mentor EVSD	4304		
Painesville City LSD	4305		
Painesville Township LSD	4306		
Perry LSD	4307		
Wickliffe CSD	4308		
Willoughby-Eastlake CSD	4309		
LAWRENCE COUNTY			
Chesapeake Union EVSD	4401		
Dawson-Bryant LSD	4402		
Fairland LSD	4403		
Ironton CSD	4404		
Rock Hill LSD	4405		
South Point LSD	4406		
Symmes Valley LSD	4407		
LICKING COUNTY			
Granville EVSD	4501		
Heath CSD	4502		
Johnstown-Monroe LSD	4503		
Lakewood LSD	4504		
Licking Heights LSD	4505		
*Licking Valley LSD	4506		
*Newark CSD	4507		
North Fork LSD	4508		
*Northridge LSD	4509		
*Southwest Licking LSD	4510		
LOGAN COUNTY			
Bellefontaine CSD	4601		
Benjamin Logan LSD	4602		
Indian Lake LSD	4603		
*Riverside LSD	4604		
LORAIN COUNTY			
Amherst EVSD	4701		
Avon Lake CSD	4702		
Avon LSD	4703		
Clearview LSD	4704		
Columbia LSD	4705		
Elyria CSD	4706		
Firelands LSD	4707		
Keystone LSD	4708		
Lorain CSD	4709		
Midview LSD	4710		
North Ridgeville CSD	4711		
*Oberlin CSD	4712		
Sheffield-Sheffield Lake CSD	4713		
*Wellington EVSD	4715		
LUCAS COUNTY			
Anthony Wayne LSD	4801		
Maumee CSD	4802		
Oregon CSD	4803		
Ottawa Hills LSD	4804		
LUCAS COUNTY (cont'd)			
Springfield LSD	4805		
Sylvania CSD	4806		
Toledo CSD	4807		
Washington LSD	4808		
MADISON COUNTY			
*Jefferson LSD	4901		
Jonathan Alder LSD	4902		
London CSD	4903		
Madison-Plains LSD	4904		
MAHONING COUNTY			
Austintown LSD	5001		
Boardman LSD	5002		
Campbell CSD	5003		
Canfield LSD	5004		
Jackson-Milton LSD	5005		
Lowellville LSD	5006		
Poland LSD	5007		
Sebring LSD	5008		
South Range LSD	5009		
*Springfield LSD	5010		
Struthers CSD	5011		
West Branch LSD	5012		
Western Reserve LSD	5013		
Youngstown CSD	5014		
MARION COUNTY			
Elgin LSD	5101		
Marion CSD	5102		
Pleasant LSD	5103		
Ridgedale LSD	5104		
River Valley LSD	5105		
MEDINA COUNTY			
Black River LSD	5201		
Brunswick CSD	5202		
Buckeye LSD	5203		
Cloverleaf LSD	5204		
Highland LSD	5205		
Medina CSD	5206		
Wadsworth CSD	5207		
MEIGS COUNTY			
Eastern LSD	5301		
Meigs LSD	5302		
Southern LSD	5303		
MERCER COUNTY			
*Celina CSD	5401		
*Coldwater EVSD	5402		
*Fort Recovery LSD	5406		
Marion LSD	5403		
*Parkway LSD	5405		
St. Henry Consolidated LSD	5407		
MIAMI COUNTY			
Bethel LSD	5501		
*Bradford EVSD	5502		
*Covington EVSD	5503		
*Miami East LSD	5504		
Milton-Union EVSD	5505		
*Newton LSD	5506		
*Piqua CSD	5507		
Tipp City EVSD	5508		
Troy CSD	5509		
MONROE COUNTY			
Switzerland of Ohio LSD	5601		
MONTGOMERY COUNTY			
Brookville LSD	5701		
Centerville CSD	5702		
Dayton CSD	5703		
Huber Heights CSD	5715		
Jefferson Township LSD	5704		
Kettering CSD	5705		
Mad River LSD	5706		
Miamisburg CSD	5707		
*New Lebanon LSD	5708		
Northmont CSD	5709		
Northridge LSD	5710		
Oakwood CSD	5711		
Trotwood-Madison CSD	5712		
*Valley View LSD	5713		
Vandalia-Butler CSD	5714		
West Carrollton CSD	5716		
MORGAN COUNTY			
Morgan LSD	5801		

MORROW COUNTY	
Cardington-Lincoln LSD	5901
*Highland LSD	5902
*Mount Gilead EVSD	5903
*Northmor LSD	5904

MUSKINGUM COUNTY	
East Muskingum LSD	6001
Franklin LSD	6002
Maysville LSD	6003
Tri-Valley LSD	6004
West Muskingum LSD	6005
Zanesville CSD	6006

NOBLE COUNTY	
Caldwell EVSD	6101
Noble LSD	6102

OTTAWA COUNTY	
Benton-Carroll-Salem LSD	6201
Danbury LSD	6202
Genoa Area LSD	6203
Middle Bass LSD	6204
North Bass LSD	6205
Port Clinton CSD	6206
Put-In-Bay LSD	6207

PAULDING COUNTY	
*Antwerp LSD	6301
*Paulding EVSD	6302
*Wayne Trace LSD	6303

PERRY COUNTY	
Crooksville EVSD	6401
New Lexington CSD	6402
Northern LSD	6403
Southern LSD	6404

PICKAWAY COUNTY	
Circleville CSD	6501
Logan Elm LSD	6502
*Teays Valley LSD	6503
Westfall LSD	6504

PIKE COUNTY	
Eastern LSD	6601
Scioto Valley LSD	6602
Waverly CSD	6603
Western LSD	6604

PORTAGE COUNTY	
Aurora CSD	6701
Crestwood LSD	6702
Field LSD	6703
James A. Garfield LSD	6704
Kent CSD	6705
Ravenna CSD	6706
Rootstown LSD	6707
Southeast LSD	6708
Streetsboro CSD	6709
Waterloo LSD	6710
Windham EVSD	6711

PREBLE COUNTY	
College Corner LSD	6801
*Eaton CSD	6803
*National Trail LSD	6802
*Preble Shawnee LSD	6804
Tri-County North LSD	6806
Twin Valley Community LSD	6805

PUTNAM COUNTY	
*Columbus Grove LSD	6901
*Continental LSD	6902
Jennings LSD	6903
Kalida LSD	6904
*Leipsic LSD	6905
*Miller City-New Cleveland LSD	6906
*Ottawa-Glandorf LSD	6907
Ottoville LSD	6908
*Pandora-Gilboa LSD	6909

RICHLAND COUNTY	
Clear Fork Valley LSD	7001
Crestview LSD	7002
Lexington LSD	7003
Lucas LSD	7004
Madison LSD	7005
Mansfield CSD	7006

RICHLAND COUNTY (cont'd)	
Ontario LSD	7009
*Plymouth-Shiloh LSD	7007
Shelby CSD	7008

ROSS COUNTY	
Adena LSD	7101
Chillicothe CSD	7102
Huntington LSD	7103
Paint Valley LSD	7104
*Scioto Valley LSD	7105
*Union-Scioto LSD	7106
*Zane Trace LSD	7107

SANDUSKY COUNTY	
Clyde-Green Springs EVSD	7201
*Fremont CSD	7202
Gibsonburg EVSD	7203
Lakota LSD	7204
Woodmore LSD	7205

SCIOTO COUNTY	
Bloom-Vernon LSD	7301
Clay LSD	7302
Green LSD	7303
Minford LSD	7304
New Boston LSD	7305
Northwest LSD	7306
Portsmouth CSD	7307
Valley LSD	7308
Washington-Nile LSD	7309
Wheelerburg LSD	7310

SENECA COUNTY	
*Bettsville LSD	7401
Fostoria CSD	7402
Hopewell-Loudon LSD	7403
*New Riegel LSD	7404
Old Fort LSD	7405
Seneca East LSD	7406
Tiffin CSD	7407

SHELBY COUNTY	
*Anna LSD	7501
Botkins LSD	7502
*Fairlawn LSD	7503
*Fort Loramie LSD	7504
*Hardin-Houston LSD	7505
Jackson Center LSD	7506
*Russia LSD	7507
Sidney CSD	7508

STARK COUNTY	
Alliance CSD	7601
Canton CSD	7602
Canton LSD	7603
Fairless LSD	7604
Jackson LSD	7605
Lake LSD	7606
Louisville CSD	7607
Marlington LSD	7608
*Massillon CSD	7609
Minerva LSD	7610
North Canton CSD	7611
Northwest LSD	7612
Osnaburg LSD	7613
Perry LSD	7614
Plain LSD	7615
Sandy Valley LSD	7616
Tuslaw LSD	7617

SUMMIT COUNTY	
Akron CSD	7701
Barberton CSD	7702
Copley-Fairlawn CSD	7703
Coventry LSD	7704
Cuyahoga Falls CSD	7705
Green LSD	7707
Hudson CSD	7708
Manchester LSD	7706
Mogadore LSD	7709
Nordonia Hills CSD	7710
Norton CSD	7711
Revere LSD	7712
Springfield LSD	7713
Stow-Munroe Falls CSD	7714
Tallmadge CSD	7715
Twinsburg CSD	7716
Woodridge LSD	7717

TRUMBULL COUNTY	
Bloomfield-Mespo LSD	7801
Bristol LSD	7802

TRUMBULL COUNTY (cont'd)	
Brookfield LSD	7803
Champion LSD	7804
Girard CSD	7807
Howland LSD	7808
Hubbard EVSD	7809
Joseph Badger LSD	7810
LaBrae LSD	7811
Lakeview LSD	7812
Liberty LSD	7813
Lordstown LSD	7814
Maplewood LSD	7815
Mathews LSD	7806
McDonald LSD	7816
Newton Falls EVSD	7817
Niles CSD	7818
Southington LSD	7819
Warren CSD	7820
Weathersfield LSD	7821

TUSCARAWAS COUNTY	
Claymont CSD	7901
Dover CSD	7902
Garaway LSD	7903
Indian Valley LSD	7904
New Comerstown EVSD	7905
New Philadelphia CSD	7906
Strasburg-Franklin LSD	7907
Tuscarawas Valley LSD	7908

UNION COUNTY	
*Fairbanks LSD	8001
Marysville EVSD	8002
*North Union LSD	8003

VAN WERT	
Crestview LSD	8101
Lincolnview LSD	8102
Van Wert CSD	8104

VINTON COUNTY	
Vinton County LSD	8201

WARREN COUNTY	
Carlisle LSD	8301
Franklin CSD	8304
Kings LSD	8303
Lebanon CSD	8305
Little Miami LSD	8306
Mason CSD	8307
Springboro Community CSD	8302
Wayne LSD	8308

WASHINGTON COUNTY	
Belpre CSD	8401
Fort Frye LSD	8402
Frontier LSD	8403
Marietta CSD	8404
Warren LSD	8405
Wolf Creek LSD	8406

WAYNE COUNTY	
Chippewa LSD	8501
Dalton LSD	8502
Green LSD	8503
North Central LSD	8504
*Northwestern LSD	8505
Orrville CSD	8506
Rittman EVSD	8507
Southeast LSD	8508
Triway LSD	8509
Wooster CSD	8510

WILLIAMS COUNTY	
Bryan CSD	8601
*Edgerton LSD	8602
Edon-Northwest LSD	8603
Millcreek-West Unity LSD	8604
*Montpelier EVSD	8605
North Central LSD	8606
*Stryker LSD	8607

WOOD COUNTY	
*Bowling Green CSD	8701
Eastwood LSD	8702
*Elmwood LSD	8703
Lake LSD	8704
North Baltimore LSD	8705
Northwood LSD	8706
Otsego LSD	8707
*Perrysburg EVSD	8708
Rossford EVSD	8709

WYANDOT COUNTY	
Carey EVSD	8801
*Mohawk LSD	8802
*Upper Sandusky EVSD	8803

*School district income tax in effect for 2000.

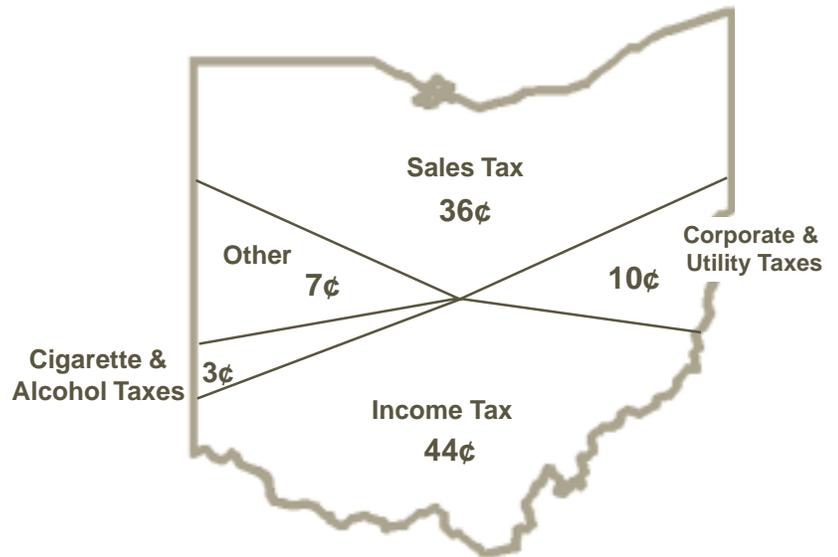
Ohio's Tax Dollars: 2000

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

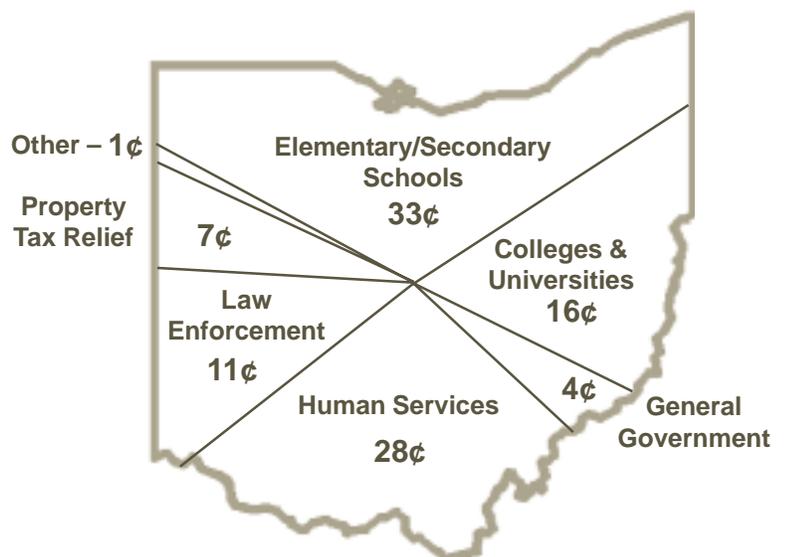
The first chart shows that about 44 cents of each dollar comes from the state income tax, and another 36 cents from the state sales tax. The second chart shows that education—public schools and colleges—commands almost half of every state dollar spent. Elementary and secondary schools receive 33 cents from each dollar while colleges and universities are allocated 16 cents. The full range of human services is supported by a 28-cent share. When combined with education, these three categories total 77 cents or three-fourths of every tax dollar.

These figures represent the state's General Revenue Fund for the fiscal year which ended June 30, 2000, excluding welfare reimbursement.

Where the Tax Dollar Comes From



Where the Tax Dollar Goes



IT-10 OHIO Information Notice 2000

For the year January 1 – December 31, 2000 or other taxable year ending _____, 20____.

Social Security Numbers 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 OR PRINT/TYPE INFORMATION		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 2000 Ohio Income Tax return because:

- I moved out of the State of Ohio in 1999 and had no income in Ohio during 2000.
I moved to: _____ Date moved: _____.
- In 2000 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 check this box, we may ask you later 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, 2000.

Mail to:
Ohio Department of Taxation
P.O. Box 2679
Columbus, Ohio 43270-2679

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) _____

OHIO IT-40P Income Tax Payment Voucher

Tax Year **2000P**

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

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

Taxpayer's last name

Spouse's last name (if joint filing)

Your Social Security Number

Spouse's Social Security Number (if joint filing)

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 → \$. 0 0

Pay Your Taxes by Credit Card



You can use your Discover/NOVUS, MasterCard, or American Express card to pay your personal income taxes. Credit Card payments may be made by telephone by calling **1-800-2PAY-TAX**, or over the Internet by visiting www.officialpayments.com, and clicking on the "Payment Center" link.

There is a convenience fee charged for this service. This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

When will my payment be posted? Your payment can be effective the date you charge it, or you may postdate it closer to the filing deadline.

What happens if I change my mind? If you pay your tax liability by credit card and subsequently reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my Ohio income tax? Once you have determined how much you owe:

- ✓ have your Discover/NOVUS, MasterCard, or American Express card ready;
- ✓ complete lines 1 through 10;
- ✓ use your touch-tone telephone to call toll-free (800) 2PAY-TAX or (800) 272-9829; enter your Ohio jurisdiction code – **6446** – when prompted; follow the recorded instructions; OR
- ✓ go to the Official Payments Corporation website at: www.officialpayments.com, select Payment Center.

1. Amount you are paying (round to the nearest whole dollar):

\$, . **00**

2. Your social security number:

- -

3. The first 3 letters of your last name:

4. Your spouse's social security number (if joint return):

- -

5. The first 3 letters of your spouse's last name:

6. The tax year you are paying for:

2000

7. Home telephone number:

() -

8. Your Credit Card Number

9. Credit Card expiration date (MM/YYYY):

/

10. Zip code for address where your credit card bills are sent:

11. At the end of your call or visit, you will be given a payment confirmation number. Write it here and keep it for your records.

Keep this page for your records.

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

TOLEDO DISTRICT OFFICE

One Government Center
Suite 1400
Toledo, OH 43604-2232

CINCINNATI DISTRICT OFFICE

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

YOUNGSTOWN DISTRICT OFFICE

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

CLEVELAND DISTRICT OFFICE

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

ZANESVILLE DISTRICT OFFICE

601 Underwood Street
Zanesville, OH 43701-3786

COLUMBUS DISTRICT OFFICE

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

IRS OFFICES IN:

Cincinnati, Cleveland, Columbus,
Dayton, Lima and Toledo
8:00 a.m. to 4:30 p.m., Monday-Friday

DAYTON DISTRICT OFFICE

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

*Extended hours will be offered at select IRS offices
on Tuesdays and Thursdays until 6:30 p.m., and on
Saturdays from 8:30 a.m. to 12:30 pm., beginning
January 16, 2001 through April 14, 2001. Call
your local IRS Office for details.*

LIMA DISTRICT OFFICE

1303 Bellefontaine Avenue
Lima, OH 45804-3199

For Deaf, Hearing Impaired 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 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



OHIO DEPARTMENT OF TAXATION

INTERNET WEBSITE - www.state.oh.us/tax/

**Tax Forms
Instructions
Frequently Asked Questions
Refund Status
E-mail us - Visit our website for details.**

By Phone



TOLL FREE TELEPHONE NUMBERS:

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

Mail Tax Returns 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

Written Inquiry



**Ohio Department of Taxation
Taxpayer Services Division
Taxpayer Contact Center
PO Box 182382
Columbus, OH 43218-2384**

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 43.

NEW EXPANDED SERVICE

The Taxpayer Services Division is expanding its hours of service from January 16, 2001 through April 16, 2001. Our toll free number, 1-800-282-1780 will be available from 8:00 a.m. until 7:00 p.m., Monday through Friday, and 8:30 a.m. to 12:30 p.m. on Saturday.