

# 2005 Form IT 1040



This booklet contains:

Tax Tables

# OHIO Income Tax Instructions

File electronically and receive  
your refund in 5-7 days  
by direct deposit!

## I-File

*tax.ohio.gov*



## e-file

see page 3



## TeleFile

see page 3



## Tax Amnesty

see page 5



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## New for 2005

**Tax Rate Decrease.** This year's tax rate has been reduced by 4.2%.

**New Income Tax Credit.** Taxpayers whose Ohio taxable income is less than or equal to \$10,000 owe no tax.

**Exemption Increase.** The personal and dependent exemption has been increased to \$1,350.

**Ohio Medical Savings Account.** This contribution has increased to \$3,731.

**Military Injury Relief Fund.** Please see pages 13 and 17.

Dear Ohio Taxpayer,

Ohio's tax laws have changed and this will have a positive impact on your 2005 income tax return.

In recent months, Gov. Bob Taft and the Ohio General Assembly worked together to pass a tax reform plan designed to make Ohio more competitive in the global economy. That plan includes significant cuts in state income tax rates over the next five years.

This year, and in each of the next four years, tax rates are reduced 4.2%. Also beginning this year, taxpayers with a taxable annual income of \$10,000 or less will owe no income tax. The exemption available to individual taxpayers and dependents has also been increased.

If you want to speed up your tax return processing I encourage you to join the more than 2.7 million Ohioans who have made the switch from filing a paper return to filing electronically. Ohio ranked third last year among all states in the number of electronic returns filed.

Filing electronically saves tax dollars and has advantages not available with using paper returns. If you are getting a refund, file electronically and you can choose to have the refund deposited directly in your account. It's the fastest way to a speedy refund. If you owe additional tax, you can file electronically and choose the day that you'd like your electronic payment made. The filing deadline this year is April 17<sup>th</sup>.

Please consider electronic filing by using one of three popular options:

- Use your personal computer to access **Ohio I-File** at our Web site to file your return (it's free!);
- If you receive a **TeleFile** booklet, use your telephone to file (it's free!); or
- You can choose **IRS e-file** to file your return using an approved software program or through an authorized tax professional.

If you need assistance, I encourage you to visit our Web site at [tax.ohio.gov](http://tax.ohio.gov) for help anytime. You can check the status of your refund, fill out forms, e-mail us your questions and access other helpful information.

We appreciate your time and all you've done to make Ohio a great place to live.

Sincerely,



William W. Wilkins  
Ohio Tax Commissioner

## AVOID THESE!

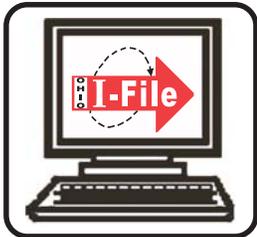
### The most common errors on last year's income tax returns:

-  Failure to correct your address. If you use a tax preparer to electronically file your return (e-file), make sure that your current address is on file with the preparer. It may be necessary for your preparer to update your mailing address on your return if you have moved since last year's filing. This update prevents your refund from being returned to us as "undeliverable."
-  Claiming the state and local overpayment deduction in error. Only taxpayers who itemize their deductions for federal purposes may be eligible to claim this deduction.
-  Failure to correctly calculate your Ohio use tax.
-  Failure to sign tax returns.
-  Failure to attach W-2s to tax returns.
-  Failure to indicate the school district number on tax returns.

All of these errors may delay the processing of your tax return. Please review your return before filing and read our instructions carefully.

# Go paperless this year!

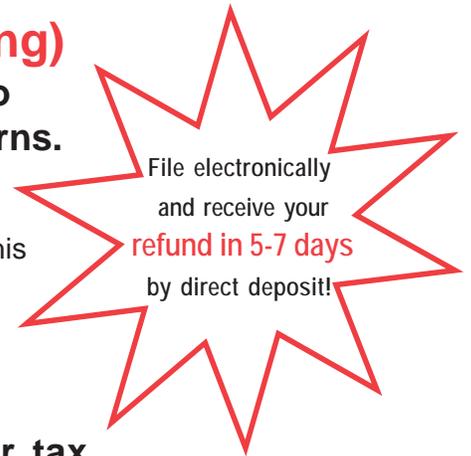
File Electronically → Pay Electronically → Receive Your Refund Electronically



## Ohio I-File (Internet – PC filing)

Use your computer to file your Ohio and school district income tax returns.

If you filed an Ohio income tax return last year, then why not use your personal computer to I-File your Ohio and school district income tax returns this year? Simply go to our Web site at [tax.ohio.gov](http://tax.ohio.gov) and follow the simple instructions. **It's free!**



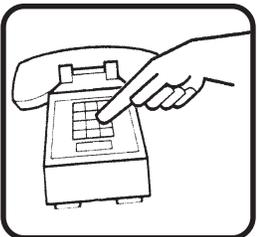
File electronically  
and receive your  
**refund in 5-7 days**  
by direct deposit!



## IRS e-file

Use your tax software or ask your tax preparer.

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and have it sent through an approved software program that you purchased, or you can have your return prepared and transmitted by an authorized tax professional. Depending on the tax professional and the specific services requested, a fee may be charged. More information, including a free filing program, is available at [www.irs.gov](http://www.irs.gov).



## Ohio TeleFile

If you did not receive a TeleFile return in the mail, you **cannot** TeleFile this year. If you received a TeleFile booklet in the mail with a preprinted label on the front, you may qualify to TeleFile your return. Fill out the simple TeleFile worksheet. Then use a touch-tone phone to call our toll-free number to file your return. You may call anytime – our TeleFile lines are available 24 hours a day, seven days a week. Call **1-800-697-0440**.

### Pay by Electronic Check

Why not eliminate having to write a check if you have a tax due? Simply make your payment by using **electronic check**. This option can be used to pay your tax due for your 2005 income tax return. You can also use **electronic check** to file and pay your 2006 estimated income tax, form IT 1040ES. Find out how on page 41.

### Direct Deposit Your Refund

Speed up your refund by taking advantage of the **refund direct deposit** option this year. This option is available only to taxpayers who file using one of the three electronic filing options listed above. It is not available for paper-filed returns. If you use the refund direct deposit option, we will deposit your refund directly into your checking or savings account. Direct deposit is the fastest way to a speedy refund.

Want to know the status of your refund?  
Need a tax form or have questions?



Visit our Web site at  
[tax.ohio.gov](http://tax.ohio.gov).

# The Finder

Locate online. By address



- Tax Rates
- Tax Districts

**Do you know your Ohio public school district name?**

**Do you know if your Ohio public school district has an income tax?**

If you need to know your Ohio public school district number, use *The Finder*.

## The Finder

Sales and Use Tax

School District Income

Property Tax

Municipal Tax

Tax District Summary

Contact Us

Login

- Step 1** → Go to our Internet Web site at [tax.ohio.gov](http://tax.ohio.gov).
- Step 2** → Scroll down the page and click on *The Finder*.
- Step 3** → Follow the directions to find your school district by entering the street mailing address, city, town or post office with the five- or nine-digit ZIP code for your residence.
- Step 4** → We will validate your street address and city of residence.
- Step 5** → Your Ohio public school district name and number will appear on the screen with the applicable tax rate if your school district has an income tax in effect. You will be provided a reference number for each look-up inquiry.
- Step 6** → Enter the Ohio public school district number in the space provided on the front of your tax form.

If you think the school district information we provide is incorrect, e-mail your inquiry to us by scrolling to the bottom of the screen page and clicking on "Contact Us."

### ***Don't have access to the Internet?***

If you do not have access to the Internet, you may verify your Ohio public school district by contacting your county auditor or county board of elections.



## Ohio Tax Amnesty... Just the Facts

- Who:** Any person or business with a previously unreported Ohio tax liability.
- What:** Tax amnesty applies to the following taxes: tangible personal property, corporation franchise, sales and use, pass-through entity, employer withholding, school district withholding, personal income and school district income.
- When:** Jan. 1 through Feb. 15, 2006.
- Why:** If a taxpayer qualifies for tax amnesty, the Department of Taxation will waive any penalties and half of any interest owed.

To see if you qualify or to obtain more information regarding Ohio's tax amnesty program, please visit our Web site at [www.taxamnestyohio.com](http://www.taxamnestyohio.com) or call 1-800-304-3211.

# General Information



## Do I have to **file** an Ohio income tax return?

Every Ohio resident and every part-year resident is subject to the Ohio income tax. Every nonresident having Ohio-sourced income must also file. Examples of Ohio-sourced income include, but are not limited to, the following:

- Wages earned in Ohio (note: see "Exception," below),
- Ohio lottery winnings,
- Income or gain from Ohio property,
- Income or gain from a sole proprietorship doing business in Ohio; and
- Income or gain from a pass-through entity doing business in Ohio.

### Exception

A full-year nonresident living in a border state does not have to file if the nonresident's only Ohio-sourced income is wages.

### Generally, you **do not** have to file an Ohio return if you have no Ohio income tax withheld AND if . . .

- you are single, age 65 or older AND your federal adjusted gross income is less than or equal to \$11,350 AND you have no Schedule A adjustments.
- you are married, filing jointly, age 65 or older AND your federal adjusted gross income is less than or equal to \$12,700 AND you have no Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (line 49) AND the credit is the same or larger than your tax before credits (line 6).
- your exemption amount on line 4 is the same as or more than your Ohio adjusted gross income (line 3).



## Where and When do I file?

File on or before April 17, 2006, for calendar year 2005. 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 are filing form <b>IT 1040</b> and if you are <b>including a payment</b> with your return, then please mail your return and payment <b>along with the income tax payment voucher</b> (Ohio form IT 40P on page 41) to...	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
If you are filing form <b>IT 1040</b> and if you are <b>not including a payment</b> with your return, then please mail your return to...	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
If you are filing form <b>IT 1040EZ</b> and if you are <b>including a payment</b> with your return, then please mail your return and payment <b>along with the income tax payment voucher</b> (Ohio form IT 40P on page 41) to...	Ohio Department of Taxation P.O. Box 182850 Columbus, OH 43218-2850
If you are filing form <b>IT 1040EZ</b> and if you are <b>not including a payment</b> with your return, then please mail your return to...	Ohio Department of Taxation P.O. Box 182294 Columbus, OH 43218-2294
Any payment that is <b>not</b> made with your tax return should be accompanied by the <b>income tax payment voucher</b> (Ohio form IT 40P on page 41) and mailed to...	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131



## 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 four 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 your return is audited, 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. Ohio law permits dependents who are claimed on their parents' tax return to claim themselves on their own tax return.



## What if I want a **Receipt** to prove that I paid?

Your cancelled check or credit card statement 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 any 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, Annual Composite Income Tax Return, 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 4708s.



## How do **Nonresidents or Part-Year Residents Engaged in Business** apportion income?

A nonresident or part-year resident who is engaged in business (directly as a sole proprietor or through a partnership, S corporation or limited liability company) that has activities inside Ohio must apportion his/her business income inside and outside of Ohio. If you file form IT 1040, use form IT 2023 (Income Allocation and Apportionment Worksheet) to determine the proper amount of credit to claim in Schedule D of form IT 1040. See *Ohio residency status* on page 10 for the definition of part-year resident.



## What if a taxpayer has **Died**?

If a taxpayer died before filing a return for 2005, 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.

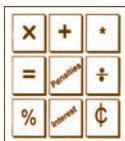
- Use the same form and filing status that the taxpayer would have used if living.
- In the name and address area, write "DECEASED" and the date of death after the person's first name.

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 IRS 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?

You must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension form but honors the IRS extension. You should attach to the Ohio income tax return a copy of your IRS extension or your extension confirmation number or a printed copy of the IRS acknowledgment. **Except as set forth below, there is no extension for paying the tax.** Make extension payments on form IT 40P (see page 41) by April 17, 2006. Exception: Certain military personnel may have an additional extension to file **and** to pay (see *What if I am in the military?* on page 8).



## 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 or the extended due date.

A failure-to-**pay** penalty of double the interest charged generally will apply if you do not **pay** the full amount of tax by April 17, 2006. However, this penalty does not apply if (i) you obtained an IRS extension of time to file, (ii) your total payments made by April 17, 2006, equal or exceed 90% of your total Ohio tax (make any required payments electronically via our Web site or use form IT 40P on page 41) and (iii) you pay the balance due by the extended due date (make any required payments electronically via our Web site or use another form IT 40P available on our Web site).

Except for certain military servicemembers (see "What if I am in the military" on page 8), interest will be charged from the date the tax should have been paid (April 17, 2006) until the date of payment. The interest rate for 2005 is 5%. For 2006, the rate is 6%. An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.



## 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 highest dollar.



## What if I need to **Correct** my income tax return after I mail it?

You can make any change or correction to your return by filing an amended Ohio income tax return (form IT 1040X). To speed up the processing of your amended return:

- Attach a copy of your original return AND
- Attach a copy of any cancelled checks used as payment on your original return.

You can get Ohio form IT 1040X from our Web site at [tax.ohio.gov](http://tax.ohio.gov) 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 informs us of 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.



## Should I make **Estimated Tax** payments in 2006?

Estimated tax is a method used to pay tax on income when your withholding and credits do not cover your tax liability. You **must** pay estimated tax if you expect your 2006 tax to be more than \$500 after subtracting your withholding and credits. Common examples of income sources that make quarterly estimated payments necessary are self-employment income, pensions, commissions, lump sum payments, capital gains, dividends, interest, alimony or other sources of income not subject to withholding.

If you estimate that you will owe more than \$500 in tax for 2006 (after subtracting your estimated withholding and credits), then you should make quarterly estimated payments either on Ohio form IT 1040ES or by filing and paying electronically (see page 41 for details).

**CAUTION:** If you are required to make estimated payments and do not, you may be subject to an interest penalty on your underpayment of estimated taxes. Use Ohio form IT 2210 to calculate the interest penalty on your underpayment amount.

### **2006 Payment Due Dates:**

- 1st Quarter – April 17, 2006
- 2nd Quarter – June 15, 2006
- 3rd Quarter – Sept. 15, 2006
- 4th Quarter – Jan. 16, 2007

**Tip** – If you don't want to make estimated payments, you may increase the amount of Ohio tax your employer withholds from your wages. To do this, file with your employer a revised Ohio form IT 4 (Employee Withholding Exemption Certificate).



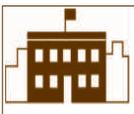
## What if I am in the **Military**?

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 2005. Ohio will allow you to calculate a tax credit if your nonmilitary pay was taxed by another state. See Schedule C instructions on page 24.

If you are not an Ohio resident, Ohio does not tax your military pay, but will tax your nonmilitary pay included in your federal adjusted gross income if the nonmilitary pay was earned in Ohio. Income from a nonmilitary Ohio job or Ohio rental property is taxable to Ohio. See Schedule D instructions on page 25. If you are unsure of your state of residency, see Ohio residency status on page 10. If you are a nonresident, see line 37 instructions on page 18.

### **National Guard and Reserve Servicemembers Called to Active Duty**

Each taxpayer who is (i) either a member of the National Guard or a reserve component of the armed forces of the United States, (ii) called to active duty pursuant to an executive order issued by the president of the United States or an act of Congress of the United States and (iii) eligible for a federal extension of time to file her/his federal income tax return automatically receives an extension of time to file the Ohio income tax return and to pay the Ohio income tax. The Ohio extension is for the same length of time as the federal extension. During the extension period, these taxpayers do NOT have to pay any interest, interest penalty or penalty on any tax due.



## 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 35 to 39 in this booklet. If you lived in one of these districts during all or part of 2005, you must file an Ohio SD 100, School District Income Tax Return. File form SD 100 with the Department of Taxation by the due date for filing your Ohio income tax return. **You can now I-file your school district return** or you can get form SD 100 from our Web site at [tax.ohio.gov](http://tax.ohio.gov), from your local school board office or by calling 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 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.

You must designate an administrator for the medical savings account at the time you open the account. 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 nonqualifying medical purpose may result in increased Ohio taxes. An "eligible" medical expense

includes 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 married, a member of the armed forces of the United States or otherwise emancipated.

See line 44 instructions on page 21 for a more detailed explanation.

## Preparer's Signature

The Ohio Department of Taxation follows IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Paid preparers can follow those same procedures with respect to the following Ohio paper returns: individual income tax, school district income tax, withholding tax (employer and pass-through entity) and corporation franchise tax. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

### Sample W-2

See Ohio tax withheld instructions on p. 13 (1040EZ) and p. 16 (1040)

a Control number		OMB No. 1545-0008			
<b>Box b</b> – Employer identification number.	b Employer identification number	1 Wages, tips, other compensation	2 Federal income tax withheld		
	XX-XXXXXX	3 Social security wages	4 Social security tax withheld		
	c Employer's name, address, and ZIP code		5 Medicare wages and tips	6 Medicare tax withheld	
		7 Social security tips	8 Allocated tips		
		9 Advance EIC payment	10 Dependent care benefits		
d Employee's social security number		11 Nonqualified plans		12a	
e Employee's first name and initial      Last name		13 Statutory employee      Retirement plan      Third-party sick pay		12b	
		14 Other		12c	
f Employee's address and ZIP code		15 State      Employer's state ID number		12d	
		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	
<b>Box 15</b> – If this shows a state other than OHIO or OH, do not include as		OH	\$ xx,xxx.xx	\$ xxx.xx	
<b>Box 16</b> – Your state wages, tips, etc.				19 Local income tax	
<b>Box 17</b> – Your state income tax withholding.				20 Locality name	

Form **W-2** Wage and Tax Statement **2005**  
 Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

Department of the Treasury—Internal Revenue Service

### Federal Privacy Act Notice

Because we require you to provide us with a social security account number, the *Federal Privacy Act of 1974* requires us to inform you that your providing us your social security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your social security number in order to administer this tax. Your failure to supply any information requested on a tax form prescribed by the tax commissioner may result in (i) the imposition of penalties for failing to file a complete tax return or (ii) the denial of a license, if applicable.

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# Instructions for Top of the Forms

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## Name and address

*Did you receive a label with the correct information?*

**YES**  
▼

If you are using either computer software or our electronic fill-in forms (found on our Web site) to prepare your Ohio income tax return, please do not use the label.

However, if you are manually preparing your Ohio income tax return, take the label off the front of the tax booklet and put it under 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(s) provided.

**NO**  
▼

**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 in the space provided.

**If you received a label with any incorrect information,** do not use the label. 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.

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## Filing status

Your filing status must be the same as your federal income tax filing status for this year with the following exception: If you marked the box labeled "qualifying widow(er) with dependent child" on your federal return, select the "single or head of household" box on your Ohio return.

**CAUTION:** If you and your spouse filed a joint federal income tax return, you **MUST** file a joint Ohio income tax return. If you and your spouse filed separate federal income tax returns, you **MUST** file separate Ohio income tax returns.

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## Ohio public school district number

Every Ohio public school district has an identification number. These numbers are found on pages 35-39 of this booklet.

Look up the number for the Ohio public school district that you lived in for the majority of 2005 and write it in the space provided.

Nonresidents should enter 9999 in the space provided.

If you are unsure of your Ohio public school district, use *The Finder* (see page 4).

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## Ohio residency status

- **Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were a full-year 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 2005 in the space provided.
- **Part-year resident.** Mark this box if you permanently moved into or out of Ohio during 2005 not counting being away temporarily. Enter the dates you **were** an Ohio resident in the space provided.

**Caution:** Part-year residents should use the part-year/nonresident credit in Schedule D for income earned while a resident of another state (see page 25).

If you are unsure of your state of residency, generally you are 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, plus 30 additional days may be spent in Ohio for funerals, charity functions and doctors' visits, AND
- You attach to your tax return an affidavit, 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.

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

It is important that individuals submitting a residency affidavit understand the impact 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.

**Military:** Military personnel claiming to be nonresidents must file the military residency affidavit and complete box 4 of the affidavit. If Ohio tax was mistakenly withheld, form DD 2058 or its equivalent must be submitted to the applicable military authorities to change your military state of residence. The military residency affidavit is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov). See line 37 instructions on page 18 for more information.

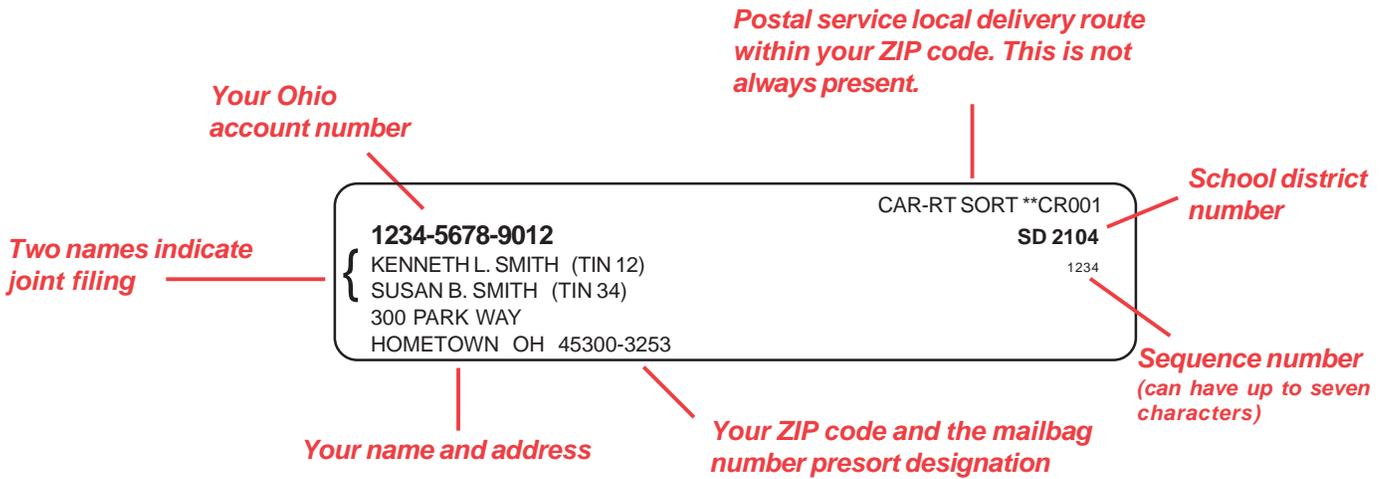
## Ohio political party fund

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 your filing status is “single or head of household” or “married filing separately” and if your tax (line 16 of form IT 1040 or line 12 of

form IT 1040EZ) is \$1 or more, you may choose to have \$1 go to this fund by checking the YES box on the return. If your filing status is “married filing joint return” and if your tax (line 16 of form IT 1040 or line 12 of form IT 1040EZ) is \$2 or more, each of you may choose to have \$1 go to this fund by checking the YES box on the return. Marking YES will not increase the tax due or reduce the refund shown on your return.

## 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. The above diagram shows you where these items appear.

# Form IT 1040EZ Line-by-Line Instructions

Round all numbers to the nearest whole dollar.

## EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2005 federal income tax return. Use form 1040, line 37 **OR** form 1040A, line 21 **OR** form 1040EZ, line 4.



**In all cases, line 1 on your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.**

**Zero or Negative Federal Adjusted Gross Income** – If you have zero or a negative federal adjusted gross income, then you must attach a copy of page 1 of your federal form (1040, 1040NR, 1042-S or equivalent) to your Ohio return when you file.

## EZ Line 2 – State or Local Tax Refunds

This Ohio deduction applies if...

1. on Schedule A of your 2004 federal form 1040 you claimed an itemized deduction for state or local income taxes paid, and
2. in 2005 you received a refund, credit or offset for state or local income taxes that you overpaid in 2004, and
3. you included the refund, credit or offset as income on line 10 of your 2005 federal form 1040.

If the deduction applies, enter on line 2 of this return the amount from line 10 of your 2005 federal 1040. You are not entitled to a deduction if you filed a **federal 1040EZ or 1040A**. See **Worksheet A on the back of the Ohio IT 1040EZ**.

## EZ Line 4 – Exemptions/Dependents

### Personal Exemption

You can claim a personal exemption of \$1,350 for yourself and, if filing a joint return, your spouse can claim an additional \$1,350.

### 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 can claim a \$1,350 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 also claim the \$1,350 personal exemption on their own Ohio tax return.

Enter the number of your personal and dependency exemptions in the space provided on line 4 and multiply this number by \$1,350.

See “**TIP – Line 4 and Line 9**” on the back of the Ohio IT 1040EZ.

## EZ Line 5 – Ohio Taxable Income

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

## EZ Line 6 – Tax on Line 5

Figure your tax on your Ohio taxable income (line 5) using the tax tables on pages 28 through 34.

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

## EZ Line 9 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 9. See “**TIP – Line 4 and Line 9**” on the back of the IT 1040EZ.

## EZ 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, 11 and 12.

## EZ Line 11 – 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 qualifying Ohio adjusted gross income of \$500 or more. Qualifying income does not include income from social security benefits and most railroad retirement benefits, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. If you do not qualify for the joint filing credit, enter -0- on line 11.

If you do qualify for the joint filing credit, then find your Ohio taxable income 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.

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

**The credit is limited to a maximum of \$650. Example:** If your Ohio taxable income on line 5 is \$23,000 AND if the tax amount on line 10 is \$516, THEN the joint filing credit will be  $\$516 \times .20 = \$103$  (rounded). 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 income qualifies for this credit.

## EZ Line 13 – Unpaid Ohio Use (Sales) Tax

Please use line 13 of the IT 1040EZ income tax return to report the amount of unpaid use (sales) tax (if any) that you may owe from out-of-state purchase(s) that you made in 2005 (e.g., mail order or Internet purchases). A detailed explanation of the Ohio use tax is on page 26 and a worksheet is on the back of the IT 1040EZ.

If you did not make any out-of-state purchases during 2005, enter -0- on line 13. If you did make out-of-state purchases during 2005 and you paid **no** sales tax on the purchase(s), then you are required to complete **Worksheet B** on the back of the IT 1040EZ to determine the amount of Ohio use tax you owe (which is the sales tax on those purchases).

**Note:** If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code chapter 5747. If you previously paid your Ohio use tax by filing form VP USE, then you do not have to report the use tax on line 13 of form IT 1040EZ.

## EZ Line 15 – Ohio Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement form (W-2 – box 17, W-2G or 1099R).

- **Attach legible 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, a city or a school district on the Ohio return.

Do not include estimated payments or IT 40P payments on this line. If you made these types of payment, you must file form IT 1040.

## EZ Line 16 – Refund

If line 15 is larger than line 14, you have a refund. Subtract line 14 from line 15 and enter the amount of your refund on line 16.

**CAUTION:** If you move after filing your tax return and if 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 17 – Amount You Owe

If line 14 is larger than line 15, you owe more tax. Subtract line 15 from line 14 and enter the tax you owe on line 17.

- Make your check or money order payable to the **Ohio Treasurer of State**. Write your social security number on your check or money order and mail form IT 40P (see page 41) with your payment.
- You can also pay by electronic check or credit card (see page 41).

If you cannot pay the amount you owe, you must still file the return by April 17, 2006, to avoid the late filing penalty.

**CAUTION:** You may owe interest penalty for not having enough tax withheld during the year. You may have to pay the interest penalty if the amount you owe (line 17), less any use tax (line 13), is more than \$500 and both of the following apply:

- The amount of your 2005 Ohio tax withheld (line 15) is less than 90% of your 2005 tax (line 12), and
- The amount of your 2005 Ohio tax withheld is less than 100% of your 2004 tax (line 10 on your 2004 form IT 1040EZ, or line 14 on your 2004 form IT 1040 less line 20 on your 2004 IT 1040).

Use Ohio form IT 2210 to compute the interest penalty you owe. If form IT 2210 shows an interest penalty, you must file the year 2005 form IT 1040 by paper or electronically.

## EZ Line 18 – Military Injury Relief Fund **NEW!**

If you have a refund shown on line 16, you may contribute part or all of it to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States' armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom. If you wish to contribute, write the amount on line 18.

If you do not have a refund on line 16, but you want to contribute to provide grants to individuals injured while on active duty as a member of the United States' armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom, you can still do so, but **don't do so on your income tax form**. Instead, you can contribute directly to this fund by writing a check payable to the Ohio Treasurer of State (ODJFS) and mailing it to the Ohio Department of Job and Family Services, Military Injury Relief Fund, P.O. Box 182367, Columbus, OH 43218-2367. Please note that your donation may be tax-deductible on next year's federal income tax form.

## EZ Line 19 and 20 – Wildlife and Natural Areas Donations

If you have a refund shown on line 16, you may donate part or all of it to either or both of the two programs administered by the Ohio Department of Natural Resources. These programs work to protect your natural heritage. Your tax return is confidential and your name will not be released to these programs; therefore, they extend their appreciation in advance to those who donate. Please note that your donation may be tax-deductible on next year's federal tax form.



**Line 19** may be used to donate to the preservation of Ohio's nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.



**Line 20** may be used to donate to help all of Ohio's wildlife. The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species, including peregrine falcons, bald eagles and snowshoe hares. Your generous donation will continue to help support Ohio's native wildlife, a natural treasure!



If you do not have a refund on line 16, but you want to donate to protect Ohio's natural heritage, you can still do so but **don't do so on your income tax form**. Instead, you can donate directly to these programs by writing a check payable to either the Natural Areas and Preserves Special Account (nature preserves) or the Nongame and Endangered Wildlife Special Account (wildlife). Mail your check to the Ohio Department of Natural Resources, Deputy Director for Recreation Management, Fountain Square Court, Columbus, OH 43224.

**CAUTION:** You should not deduct the amount of your donation from your refund. Any donations you show will automatically reduce the amount of the refund that we will send you. If you decide to donate, this decision is final. If you do not wish to donate, leave lines 18, 19 and 20 blank.

# Form IT 1040 Line-by-Line Instructions

Round all numbers to the nearest whole dollar.

## Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2005 federal income tax return.

Use form 1040, line 37 **OR**  
form 1040A, line 21 **OR**  
form 1040EZ, line 4.



**In all cases, line 1 on your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code (I.R.C.). There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages,**

**salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.**

**Zero or Negative Federal Adjusted Gross Income** – If you have zero or a negative federal adjusted gross income, then you must attach a copy of page 1 of your federal form (1040, 1040NR, 1042-S or equivalent) to your Ohio return when you file.

## Line 2 – Ohio Adjustments

Schedule A (lines 31 to 48) on the back of the return has the additions and deductions to your federal adjusted gross income. Turn to pages 18-22 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 48 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 Exemptions

You can claim a personal exemption of \$1,350 for *yourself*; if filing a joint return, your *spouse* can claim an additional \$1,350.

### Dependent Exemptions

Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support if you claim them as an exemption on your federal income tax return. You may claim a \$1,350 deduction for each dependent.

### **TIP** for Lines 4 and 9 – Personal Exemption Deduction and Exemption Credit

Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of \$1,350 (line 4) and a \$20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed on another taxpayer's tax return.** Some taxpayers (mostly working students) are not taking advantage of this deduction/credit because they are claimed on their parents' return and believe they are not entitled to the personal exemption deduction or exemption credit provided on the Ohio return. By taking advantage of this deduction and credit, you will increase your refund or decrease the amount you owe.

## 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 -0- on lines 5 through 17. If you had Ohio tax withheld or made an estimated or extension payment, you must complete and file this return to receive any overpayment.

**Note:** If the amount on this line is less than or equal to \$10,000, be sure to enter \$107 on line 54.

## Line 6 – Tax On Line 5

Figure your tax on your Ohio taxable income (line 5) using the tax tables on pages 28 through 34.

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

## 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 22-24 to 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 58 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 -0- on lines 8 through 17.

## 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 -0- on lines 10 through 17.

## 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 qualifying Ohio adjusted gross income of \$500 or more. Qualifying Ohio adjusted gross income does not include income from social security benefits and most railroad retirement benefits, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. Use the table on the next page to find your credit percent. 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.



**To qualify for this credit, you and your spouse must each have qualifying Ohio adjusted gross income of at least \$500 after your Schedule A adjustments.**

**Example:** Bob and Sue Snyder file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 38 and is not included in the Snyders' Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Bob had another source of qualifying income of \$500 or more not deducted in Schedule A, the Snyders 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:

<b>If your Ohio taxable income (line 5) is:</b>	<b>Your credit is:</b>
\$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 if the tax amount on line 10 is \$516, then the joint filing credit will be \$103:

$$\begin{array}{r} \$516 - \text{from line 5} \\ \times .20 - \text{from table, above} \\ \hline \text{Joint filing credit} = \mathbf{\$103 \text{ (rounded)}} \end{array}$$

- On joint returns, if either spouse does not have a wage and tax statement (W-2 form) showing \$500 or more of income, you **must** attach a separate statement to the return explaining what income qualifies for this credit. 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 13 – Resident/Nonresident/Part-Year Resident/Nonrefundable Business Credits**

Please see pages 24-25 for instructions on who qualifies for and how to compute the resident and 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 and on our Web site at [tax.ohio.gov](http://tax.ohio.gov)). A refundable jobs credit is also available for qualifying businesses. See the instructions for line 22a for further information.

A list of the nonrefundable business credits is on page 25 of this booklet.

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 onto line 13 the computed credit(s) from Schedule C, D and/or E.

**Line 14 – Ohio Income Tax Before Manufacturing Equipment Grant**

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 lines 14 through 17.

**Line 15 – Manufacturing Equipment Grant**

**NEW!**

For taxable years ending on or after July 1, 2005, Ohio Revised Code section 5747.31, manufacturer's credit for purchases of new manufacturing machinery and equipment (the 7.5%–13.5% manufacturer's credit), converts to a grant administered by the Ohio Department of Development. For taxable years ending before July 1, 2005, the credit continues to apply.

The manufacturer's grant applies to each sole proprietor who purchased new manufacturing machinery and equipment during the qualifying purchase period July 1, 1995, to June 30, 2005. The manufacturer's grant also applies to each taxpayer having an interest in pass-through entities that purchased new manufacturing machinery and equipment during the qualifying purchase period July 1, 1995, to June 30, 2005. In all cases, the taxpayer or the pass-through entity must install the new manufacturing machinery and equipment in Ohio no later than June 30, 2006.

The grant is claimed as a direct reduction to the taxpayer's 2005 Ohio income tax liability and, like the manufacturer's credit, is non-refundable. The concepts, definitions and computations that apply to the credit also apply to the grant.

If the taxpayer's taxable year ended on or after July 1, 2005, the grant applies not only to the qualifying new manufacturing machinery and equipment purchased during the period Jan. 1, 2005, to June 30, 2005, but also to qualifying equipment purchased in 2004 and earlier purchase years. Thus, for each taxpayer whose taxable year ended on or after July 1, 2005, the grant applies to (i) the 1/7 amounts from year 2005 qualifying purchases, (ii) the 1/7 amounts from pre-2005 qualifying purchases for which the taxpayer claimed the manufacturer's credit on prior years' income tax returns, and (iii) unused credit carryforwards (limited to a three-year carryforward period).

In addition, the grant applies only if both of the following conditions are met:

- 1) **The taxpayer files a "grant request" form with the taxpayer's 2005 individual Ohio income tax return.** The grant request form is available on both the Department of Taxation's Web site ([tax.ohio.gov](http://tax.ohio.gov)) and on the Department of Development's Web site ([www.odod.state.oh.us](http://www.odod.state.oh.us)).
- 2) **The purchaser of the qualifying new manufacturing machinery and equipment files a "notice of intent" with the Ohio Department of Development by the date of the taxpayer's timely filed tax return, including extensions, for the taxpayer's taxable year that includes Sept. 30, 2005.** However, a timely filed notice of the intent to claim the credit constitutes a timely filed notice of the intent to claim the grant.

**Line 16 – Ohio Income Tax**

Subtract line 15 from line 14. If your grant amount on line 15 is more or equal to the amount on line 14, enter -0- on lines 16 and 17.

## Line 17 – Interest Penalty

If line 16, minus the sum of (i) line 20, (ii) your 2004 overpayment credited to 2005, and (iii) the amount on line 22, is \$500 or less, enter -0- on line 17. However, if line 16, minus the sum of (i) line 20, (ii) your overpayment credited to 2005, and (iii) the amount on line 22, is greater than \$500, you owe an interest penalty unless the sum of (i) line 20, (ii) your 2004 overpayment credited to 2005, and (iii) the amount on line 22 is equal to or greater than one of the following:

- 90% of your 2005 Ohio income tax (line 16, 2005 form IT 1040), OR
- 100% of your 2004 Ohio income tax (line 14, 2004 form IT 1040 or line 10, 2004 form IT 1040EZ).

Use form IT 2210 to compute the interest penalty and enter on line 17 the total interest penalty shown on the form IT 2210. Check the box next to line 17 on form IT 1040 to indicate that you have completed form IT 2210 and attach form IT 2210 to your Ohio Income Tax Return (form IT 1040).

**NOTE: You can obtain form IT 2210 from any of our offices and on our Web site at [tax.ohio.gov](http://tax.ohio.gov).**

## Line 18 – Unpaid Ohio Use (Sales) Tax

Please use line 18 of the Ohio IT 1040 income tax return to report the amount of unpaid use (sales) tax that you owe (if any) from out-of-state purchases you made in 2005 (e.g., mail order or Internet purchases). A detailed explanation of the Ohio use tax is set forth on page 26, and you can use the worksheet on page 27.

If you did not make any out-of-state purchases during 2005, enter -0- on line 18. If you did make out-of-state purchases during 2005 and if you paid **no** sales tax on the purchase(s), then you are required to complete the **use tax worksheet** on page 27 to determine the amount of Ohio use tax you owe (which is the sales tax on those purchases).

**Note:** If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code chapter 5747. If you previously paid your Ohio use tax by filing form VP USE, then you do not have to report the use tax on line 18 of form IT 1040.

## Line 19 – Total Ohio Tax

Add the amounts of lines 16, 17 and 18 and enter the total on line 19.

## Line 20 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is shown normally on your tax statement form (W-2, box 17; W-2G; or 1099R). See sample W-2 on page 9.

- Attach to the back of form IT 1040 legible state copies of your W-2, W-2G or 1099R forms.
- You cannot claim on the Ohio return taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you may **not** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, see line 22b instructions (refundable pass-through entity credits).

## Line 21 – Ohio Estimated Tax Payments for 2005 and Amount of 2004 Overpayment Credited to 2005

Enter the total estimated income tax payments submitted on your 2005 form IT 1040ES, including payments made on form IT 40P, plus any overpayment you credited to 2005 from your 2004 form IT 1040, line 26.

- You may not claim as an estimated payment a prior year's refund that you did not receive.
- 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 22b instructions (refundable pass-through entity credit).

Please contact us for any refunds you did not receive. See inside back cover for contact information.

## Line 22a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Department of Development has granted you a new jobs credit, you should enter the certified amount on line 22a. This amount is considered a payment that may be refunded in whole or in part if your total payments on line 23 exceed the tax on line 19. For further details about this credit, call the Ohio Department of Development at (614) 466-4551.

## Line 22b – Refundable Pass-through Entity Credit

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 (Withholding Tax Return for Pass-through Entity Distributive Shares and Certain Trust Distributions), you should enter the amount of Ohio **tax** paid on your behalf by the pass-through entity or trust. Investors and trust beneficiaries who claim this credit for taxes paid on their behalf **must attach federal K-1s**, which reflect the amount of Ohio tax paid. In addition, see line 32 instructions.

The K-1 should show the amount of your 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 22a and 22b on line 22.

## Line 23 – Total Payments

Add the amounts on lines 20, 21 and 22 and write the total on line 23.

## Line 24 – Amount You Owe

If line 23 is less than line 19, you owe more tax. Subtract line 23 from line 19 and enter the tax you owe on line 24.

- Make your check or money order payable to the **Ohio Treasurer of State**. Write your social security number on your check or money order and mail form IT 40P (page 41) with your payment.
- You can also pay by electronic check or credit card (see pages 41 and 42).

If you cannot pay the amount you owe, you must file the return by April 17, 2006, to avoid the late filing penalty.

## Line 25 – Amount Overpaid

If line 23 is larger than line 19, you have overpaid. Subtract line 19 from line 23 and enter the amount of overpayment on line 25.

**Note:** The total of lines 26 through 29 cannot exceed the total overpayment shown on line 25.

## Line 26 – Amount of Overpayment to be Credited to 2006 Estimated Income Tax

You may apply part or all of your overpayment on line 25 to your 2006 Ohio income tax. Enter on line 26 the amount of the overpayment that you want to apply to 2006.

## Line 27 – Military Injury Relief Fund **NEW!**

If you have a refund shown on line 25, you may contribute part or all of it to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States' armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom. If you wish to contribute, write the amount on line 27.

If you do not have a refund on line 25, but you want to contribute to provide grants to individuals injured while on active duty as a member of the United States' armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom, you can still do so but **don't do so on your income tax form**. Instead, you can contribute directly to this fund by writing a check payable to the Ohio Treasurer of State (ODJFS) and mailing it to the Ohio Department of Job and Family Services, Military Injury Relief Fund, P.O. Box 182367, Columbus, OH 43218-2367.

Because your tax return is confidential, we cannot release your name to the fund administrator, but the administrator extends appreciation to those who donate. Please note that your donation may be tax-deductible on next year's federal income tax form.

## Lines 28 and 29 – Wildlife and Natural Areas Donations



If you have an overpayment on line 25, you may donate part or all of it to either or both of the two programs administered by the Ohio Department of Natural Resources. The natural resource programs work to protect your natural heritage.



**Line 28** may be used to donate to the preservation of Ohio's nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.



**Line 29** may be used to donate to help all of Ohio's wildlife. The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species, including peregrine falcons, bald eagles and snowshoe hares. Your generous donation will continue to help support Ohio's native wildlife, a natural treasure!



If you do not have an overpayment on line 25, but you want to donate to protect Ohio's natural heritage, you can still do so, but **don't do so on your income tax form**. Instead you can donate directly to these programs by writing a check payable to either the Natural Areas and Preserves Special Account (nature preserves) or the Nongame and Endangered Wildlife Special Account (wildlife). Mail your check to the Ohio Department of Natural Resources, Deputy Director for Recreation Management, Fountain Square Court, Columbus, OH 43224.

If you do not want to donate, leave lines 27, 28 and 29 blank.



**A donation will reduce the amount of the refund that we will send 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.**

Because your tax return is confidential, we cannot release your name to the fund administrator, but the administrator extends appreciation to those who donate. Please note that your donation may be tax-deductible on next year's federal income tax form.

## Line 30 – Refund To Be Sent to You

Add the amounts on lines 26, 27, 28 and 29 and subtract this total from the amount on line 25. This is the amount of refund that the department will send to you.



**If you move after filing your tax return and if you are expecting a refund, notify the post office serving your old address. Fill out a change-of-address form with 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 —

### Additions

#### Line 31 – Non-Ohio State or Local Government Interest and Dividends

Enter the total amount of interest and/or dividends you received from non-Ohio state governments and their local governments not included in your federal adjusted gross income.

#### Line 32 – Pass-through Entity Add-back

Add any form IT 1140 taxes shown on your federal K-1s to the extent that those taxes were deducted in arriving at your federal adjusted gross income.

#### Line 33 – ESBT Income

Grantors and beneficiaries of an Electing Small Business Trust (ESBT) that, absent ESBT treatment, would otherwise qualify as a grantor trust, **must add back the distributive share of income** attributable to S corporations to the extent that the ESBT income is excluded from their federal adjusted gross income. If the ESBT income is included in federal adjusted gross income, no add-back is required.

With respect to ESBTs with more than one grantor or with a partial grantor trust, the taxpayer 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 34 – 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 the total on line 34.

- Enter interest or dividends on obligations of the United States government that are exempt from federal taxation, but are not exempt from state taxation. Also enter on this line any amount deducted in arriving at federal adjusted gross income if that deduction was authorized only because of any Internal Revenue Code amendment enacted after June 30, 2005.
- Enter any reimbursement received during the taxable year of any amount deducted for college tuition and fees in any previous taxable year to the extent the amount is not otherwise included in Ohio adjusted gross income.
- Enter any loss resulting from the sale/disposition of Ohio public obligations to the extent that 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 44. Also enter on this line any amount directly or indirectly deducted in computing federal adjusted gross income (line 1) if the deduction is allowed solely because of post-June 30, 2005, amendments to the Internal Revenue Code (I.R.C.).
- Enter reimbursements received in 2005 for any expenses deducted on previous Ohio income tax returns if the amount of the reimbursement was not included in federal adjusted gross income.
- If you received a distribution during 2005 reported to you on a 2005 form 1099Q from the CollegeAdvantage program and

any portion of such distribution was **not** used to pay for qualified higher-education expenses and was **not** due to the beneficiary's death, disability or receipt of a scholarship, you may be required to include an adjustment on line 34f. Follow the instructions for items 1 through 3 below only for the portion of the distribution that was not used to pay for qualified higher-education expenses and was not due to the beneficiary's death, disability or receipt of a scholarship.

- For any portion of the distribution related to tuition credits or tuition units purchased before Jan. 1, 2000, no adjustment is required.
- If you are the CollegeAdvantage account owner or beneficiary and if a portion of the distribution reported to you on your CollegeAdvantage 2005 form 1099Q relates to original contributions or purchases by the account owner (or beneficiary) that are not excluded under item 1 above, then the nonearnings portion (usually the original contribution or purchase price unless the account has declined in value below these amounts) related to such portion of the distribution must be included in Ohio adjusted gross income to the extent that either the account owner or the beneficiary has taken an Ohio contribution deduction for such contributions or purchases in this or a prior taxable year. Add this adjustment to the total reported for line 34f.
- If any portion of the distribution reported to you on your CollegeAdvantage 2005 form 1099Q relates to original contributions or purchases to which neither items 1 or 2 above apply, then you must include the nonearnings portion of such portion of the distribution in Ohio adjusted gross income by including it in the total reported on line 34f.

**Contribution Carryovers:** CollegeAdvantage account owners or beneficiaries should also reduce any contribution deduction carryovers to future years to the extent that the nonearnings distributions in item 2 above exceed contribution deductions taken in this and prior years and are reflected in your contribution deduction carryover to future years returns (see **Contribution Deduction** under instructions for line 41).

- Add five-sixths of the I.R.C. section 168(k) bonus depreciation and five-sixths of the excess of the I.R.C. section 179 depreciation expense allowed over the amount of section 179 depreciation expense that would have been allowed based upon I.R.C. section 179 in effect on Dec. 31, 2002. See the department's information release regarding bonus depreciation on our Web site at [tax.ohio.gov](http://tax.ohio.gov).



### Deductions

**Any amounts deducted on lines 36 through 46 must be included in your federal adjusted gross income and included on line 1 of the Ohio return.**

#### Line 36 – Federal Interest and Dividends

Enter interest and dividend 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 U.S. savings bonds (Series E or Series H), Treasury notes and bills, and Sallie Maes. See our Web site 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 37 – Neighboring States and Nonresident Military

Because of reciprocity agreements Ohio has with the border states

of Indiana, Kentucky, West Virginia, Michigan and Pennsylvania, you do not have to file an Ohio income tax return if the following two conditions apply:

- You were a full-year resident of one of these states, and
- Your only source of income within Ohio was from wages, salaries, tips or commissions.

If Ohio income tax was withheld on this income but you meet the two conditions set forth above, you can file an Ohio income tax return to get a full refund. Enter the amount from line 1 onto line 37, Schedule A and onto line 2.

**Exceptions:** Nonresidents and part-year residents must enter -0- on line 37 if either of the following circumstances apply:

1. You were a part-year resident of Ohio or you had additional sources of income from Ohio or do not meet the conditions set forth above. If so, you must file form IT 1040 and claim the part-year resident/nonresident credit in Schedule D.
2. Reciprocal agreements do not apply to you if you own directly or indirectly at least 20% of a pass-through entity having nexus in Ohio. Ohio Revised Code section 5733.40(A)(7) reclassifies this compensation from such pass-through entities as a distributive share of the income from the pass-through entity. Therefore, you must file form IT 1040 and claim the part-year resident/nonresident credit in Schedule D. Also, please see "How Do Investors in a Pass-through Entity Report Income?" and "How Do Nonresidents or Part-Year Residents Engaged in Business Apportion Income?" on page 7.

#### Nonresident Military Personnel and Their Spouses

The *Servicemembers Civil Relief Act of 2003* is a federal law enacted to define what types of income that military nonresident and their nonresident spouses can deduct on their state income tax return. In addition, this federal law provides that a state **cannot** consider a servicemember to be a nonresident simply because he/she is absent from the state due to military orders. The withholding of Ohio income tax would only occur if military payroll records, correctly or incorrectly, listed Ohio as your military state of residence.

If you were a servicemember who was not an Ohio resident in 2005 and Ohio tax was withheld in error, then you must complete form DD 2058 or equivalent with your military payroll office indicating another state of residence. Then you must complete an Ohio Affidavit of Residency for Military Personnel (the military affidavit of residence is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov)) and attach the affidavit to your Ohio income tax return. If you follow this procedure, you may consider yourself to be a part-year or full-year nonresident of Ohio for 2005 and check the part-year or nonresident box as your filing status.

If your military state of residence was Ohio for all of 2005, then you are not entitled to a deduction on line 37 for your military pay.

#### Income Exclusion for Nonresident Military Personnel

If you were a member of the military during any portion or all of 2005 and if you file your Ohio income tax return as a nonresident or part-year resident, then you may deduct on line 37, Schedule A your military compensation, included in line 1, for the portion of the year that you were a nonresident.

### Line 38 – State or Local Income Tax Refunds

If you filed a federal form 1040 tax return, you may be entitled to a deduction on your Ohio tax return for state and local income tax refunds. **You are not entitled to a deduction** if you filed a federal

### State or Local Refund Worksheet

a) Did you file a **2005 federal form 1040EZ** or Did you file a **2005 federal form 1040A**?  
 **Yes. STOP** and enter -0- on line 38 of this return.  
 **No. Complete part b).**

b) This Ohio deduction applies if...  
 1. on Schedule A of your **2004** federal form 1040 you claimed an itemized deduction for state or local income taxes paid, **and**  
 2. in **2005** you received a refund, credit or offset for state or local income taxes that you overpaid in a previous year, **and**  
 3. you included the refund, credit or offset on line 10 of your **2005** federal form 1040.

If the deduction applies, enter here and on line 38 of this return the amount from line 10 of your 2005 federal form 1040.

\$

form 1040EZ or 1040A. Complete the worksheet above to determine if you are entitled to a deduction.

### Line 39 – Disability and Survivorship Benefits

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

You **MAY** deduct the following:

- 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 that 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 the following:

- Payments that otherwise qualify as retirement or pension benefits. Upon reaching minimum retirement age, disability benefits that are under an employee disability plan are considered retirement or pension benefits and are no longer deductible as disability or survivorship benefits. (See instructions for line 49 for the proper treatment of retirement benefits.)
- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries (for example, sick pay).

See Tax Commissioner Rule 5703-7-08 for additional information about this deduction. This rule is available through the department's Web site ([tax.ohio.gov](http://tax.ohio.gov)).

### Line 40 – Social Security and Some Railroad Benefits

Deduct the following benefits to the extent that 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 railroad unemployment benefits

## Line 41 – Investments in College-Advantage and Tuition Units

### Contribution Deduction

You may deduct year 2005 purchases of tuition units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to \$2,000 per beneficiary if these amounts do not qualify as a deduction on line 34 of federal form 1040. Qualifying amounts exceeding the \$2,000 limitation may be deducted on future years' returns, subject to the annual \$2,000-per-beneficiary limitation, 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 separate. You may not use any contribution deduction carryover to 2005 to the extent that it has been reduced due to recapture of contribution deductions (see instructions for line 34f).

**Note:** This deduction does not apply to investments in I.R.C. section 529-qualified tuition plans offered by other states.

### Adjustment for Earnings on Certain Distributions

The earnings portion of distributions from I.R.C. section 529 programs may generally be excluded from federal adjusted gross income if the distribution is used solely to fund qualified higher-education expenses. If the earnings portion of a year 2005 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income, then no further adjustment is required on line 41.

For federal tax purposes, however, there are certain situations where, due to the coordination of benefits from an I.R.C. section 529 program, with other federal tax benefits for higher education expenses (such as the federal Hope and Lifetime Learning Credits and Coverdell Education Savings Account distributions), the earnings on a distribution from the CollegeAdvantage program **that are actually used to pay qualified higher-education expenses** may not be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2005 federal form 1099Q from the CollegeAdvantage program **are used to pay qualified higher-education expenses**, and because of certain federal tax limitations, such earnings are **not** excluded from your federal adjusted gross income, you may exclude such portion by adding it to the total included on line 41.

**Note:** This special earnings exclusion only applies to distributions from the CollegeAdvantage program and not to distributions from I.R.C. section 529-qualified tuition plans offered by other states.

### Adjustment for Distributions at a Loss

If a distribution reported to you on 2005 federal form 1099Q reflects a loss (the earnings in box 2 is negative), you may add this loss to your total on line 41 as a positive number if this loss is not deducted in computing federal adjusted gross income.

CollegeAdvantage is an I.R.C. section 529-qualified tuition program administered by the Ohio Tuition Trust Authority. For more information, please call 1-800-AFFORD-IT (233-6734) or log onto the tuition trust Web site at [www.collegeadvantage.com](http://www.collegeadvantage.com).

## Line 42 – Qualified Tuition Expenses Paid to an Eligible Ohio Educational Institution

You may deduct up to \$2,500 of unreimbursed tuition paid to an Ohio-based educational institution for the first two years of post-

secondary education leading to a degree for yourself, your spouse and your dependents if you are an Ohio resident and you are either a single taxpayer with a federal adjusted gross income of less than \$50,000 or a married taxpayer filing a joint return with a federal adjusted gross income of less than \$100,000.

### Important Notes

- Married taxpayers who file separate returns and all nonresidents cannot claim this deduction.
- The tuition paid is limited to \$2,500 per student each year with a maximum deduction of \$5,000 per student over a five-year period.
- The first two years of post-secondary education must be completed within a five-year period.
- This is the last year you can claim this deduction per Ohio Revised Code section 5747.01(A).

**Example:** Jim and Martha Brown are Ohio residents who have three dependent children attending college. Two of the children are freshmen at Ohio University, and they paid more than \$2,500 each in tuition and fees in 2005. The third child has attended Columbus State Community College on a part-time basis for the past three years and has earned enough credits to be considered a sophomore. The third child's tuition and fees were \$1,750 in 2005. Jim and Martha can deduct \$6,750 on their 2005 return (\$2,500 for the first child, \$2,500 for the second child and \$1,750 for the third child).

## Line 43 – Long-Term Care Insurance, Unsubsidized Health Insurance and Excess Medical Expenses

There are two separate deductions included in this line:

- Unreimbursed premiums for long-term care insurance plans and unreimbursed premiums for unsubsidized health insurance plans; and
- Excess medical expenses.

### Unreimbursed Long-Term Care Insurance Premiums and Unsubsidized Health Insurance Premiums

Enter on lines 2a and 2b of the worksheet on the next page the amount you paid during 2005 for (i) unreimbursed long-term care insurance premiums for you, your spouse and your dependents and (ii) unreimbursed and 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.

An **unsubsidized health insurance plan** is a plan for which your current or former employer or your spouse's current or former employer does not pay for any part of the plan's costs and does **not** reimburse you or your spouse for any part of the plan's costs. Most people who receive wage or salary income from an employer participate in one or more **subsidized** plans and therefore are **not** participating in an unsubsidized health insurance plan. If you are unsure, check with your employer.

**Example:** Martha has a health insurance plan through her employer. She has \$50 deducted from her paycheck each month to pay for her portion of her health insurance premium costs. Her employer contributes \$450 each month toward the health insurance premium costs that actually total \$500 each month. This is a subsidized health plan, so Martha is **not** participating in an unsubsidized health insurance plan. Martha may not use her \$50 monthly payment on lines 2a and 2b of the worksheet, but she can include this amount on line 1.

**Note:** You may **not** use lines 2a and 2b of the worksheet to report any unsubsidized health insurance plan premiums if you qualify for **social security health benefits** under **Medicare**.

**Example:** Martha is retired and qualifies for Medicare. She pays \$50 each month for supplemental health insurance and \$20 each month for Medicare B premiums. Martha may not use her \$50 or \$20 monthly payments on lines 2a and 2b of the worksheet, but can include these amounts on line 1.

**Excess Medical Expenses**

Enter on line 1 of the worksheet the costs for qualifying medical and dental expenses. Some examples of qualifying medical and dental expenses include unreimbursed costs for the following:

- insurance premiums for medical and dental care plans (including both unsubsidized and subsidized health plans, Medicare premiums and supplemental Medicare insurance)
- premiums for long-term care insurance
- 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 the amount of the self-employed health insurance deduction that you claimed on line 29 of your federal form 1040.

<b>Insurance and Medical Cost Worksheet for Line 43</b>			
1. Enter your 2005 unreimbursed medical and dental expenses – including unreimbursed premiums for long-term care insurance plans and unreimbursed premiums for health insurance (both subsidized and unsubsidized health insurance plans) .....	1.	_____	
2. Enter (i) your unreimbursed premiums for long-term care insurance plans and (ii) your unreimbursed premiums for unsubsidized health insurance plans (enter the same amount on lines 2a and 2b) .....	2a.	_____	2b. _____
3. Line 1 minus line 2a. If less than -0-, enter -0- on line 3) .....	3.	_____	
4. Enter federal adjusted gross income (from line 1 of your Ohio form IT 1040) .....	4.	_____	
5. Statutory factor .....	5.	7.5%	
6. Line 4 times line 5 (enter on line 6) .....	6.	_____	
7. Line 3 minus line 6. If less than -0-, enter -0- on line 7. This amount is your excess medical expenses .....	7.	_____	
8. Add lines 2b and 7. Enter here and on line 43 of Schedule A on your Ohio form IT 1040 .....	8.	_____	

**Line 44 – Ohio Medical Savings Account**

You may be able to deduct either 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 2005 the maximum amount of deposited funds you may be able to deduct is \$3,731. If filing a joint return, each spouse may be able to deduct up to \$3,731 of deposited funds into his/her separate account for a maximum of \$7,462. 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)**.

**Note:** You must reduce the amount of this deduction by any amount that you claimed on line 25 of your federal form 1040.

To determine if you are eligible for this deduction, complete the medical savings account worksheet at right. For further information, please see the question “What is a Medical Savings Account and What Are the Qualifications?” on page 8 of this booklet.

**Example:** Tom and Sue McZamerick file a joint tax return for 2005. Tom contributed \$2,000 to his medical savings account while Sue contributed \$5,000 to hers. Tom’s account earned \$120 in interest, and Sue’s earned \$300, which were included in their federal adjusted gross income. They are entitled to a medical savings account deduction of \$6,151 (\$2,000 for Tom and \$3,731 for Sue, plus the interest income of \$420).

**Medical Savings Account Worksheet**

1. Amount you contributed during 2005, but no more than \$3,731 .....	1.	_____
2. If joint return, amount your spouse contributed to a separate account during 2005, but no more than \$3,731 .....	2.	_____
3. Amount of medical savings account earnings included in line 1 of your 2005 Ohio form IT 1040 .....	3.	_____
4. Subtotal (add lines 1, 2 and 3) .....	4.	_____
5. 2005 withdrawals from the account for non-medical 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 44 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 34d 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 inside back cover for a listing of our offices.

## Line 45 – ESBT Deductions

Grantors and beneficiaries of an Electing Small Business Trust (ESBT) that, absent ESBT treatment, would otherwise qualify as a grantor trust may deduct the distributive share of losses attributable to S corporations to the extent that 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 46 – Other Deductions

Check the box or boxes that applies. Enter the total on line 46.

- 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 obligations and Ohio 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 that 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 2005 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:** Jane Carpenter claimed an itemized deduction of \$500 for medical expenses on her 2004 federal income tax return. In 2005, she received a reimbursement for \$200 of the medical expenses from her insurance company, which she reported on line 21 of her 2005 federal income tax return. Ms. Carpenter is entitled to deduct on line 46 of this return the \$200 reimbursement.

- d) Enter on this line any repaid amount if that amount meets the following three requirements:
  - For federal income tax purposes you claimed either (i) an itemized deduction on Schedule A of your 2005 federal income tax return for the amount repaid **or** (ii) a tax credit on your 2005 federal income tax return based upon the amount repaid **and**
  - The repayment has not otherwise reduced your Ohio adjusted gross income for 2005 or any other taxable year **and**
  - In the year you received the income, the income did not qualify for either the resident or nonresident/part year resident credits on Schedules C or D on your Ohio income tax return.

**Example:** Jane Carpenter received a \$1,000 bonus from her employer in 2004 and included the bonus in her 2004 federal adjusted gross income. In 2005 Jane had to repay \$200 of the bonus because her employer computed the year 2004 bonus wrong. The three requirements, above, are met. Jane is entitled to a \$200 deduction on line 46 of this return.

Also enter on this line any amount included in your federal adjusted gross income if that amount was included only because of any Internal Revenue Code amendment enacted after June 30, 2005.

- 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.
- f) Deduct one-fifth of the I.R.C. sections 168(k) and 179 depreciation adjustments you added back on each of your last three or four years' Ohio income tax returns. See the information release regarding bonus depreciation on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Line 47 – Total Deductions

Add lines 36 through 46.

## Line 48 – Net Adjustments

If line 35 is LARGER THAN line 47, subtract line 47 from line 35 and enter the amount on line 48. 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 35 is SMALLER THAN line 47 subtract line 35 from line 47 and enter the difference on line 48. 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 49 – Retirement Income Credit

To qualify for the Ohio retirement income credit, you must meet all of the following tests:

- You received retirement benefits, annuities or distributions that were made from a pension, retirement or profit-sharing plan. **However, qualifying social security benefits and railroad benefits that you have already deducted on line 40 of Ohio Schedule A do not qualify.**
- You received this income because you have retired.
- This income is 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 (line 3) during the taxable year:	Line 49 retirement income credit for taxable year:
--	--

\$500 or less .....	0
More than \$500, but not more than \$1,500 .....	\$ 25
More than \$1,500, but not more than \$3,000 .....	\$ 50
More than \$3,000, but not more than \$5,000 .....	\$ 80
More than \$5,000, but not more than \$8,000 .....	\$130
More than \$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:** Bob and Sue Snyder are retired and file a joint return. Bob has \$5,000 qualifying retirement income included in Ohio adjusted

gross income line 3. Sue has \$2,000 qualifying retirement income included in Ohio adjusted gross income line 3. The total of the two qualifying retirement incomes is \$7,000. The table shows a credit of \$130 for retirement income of more than \$5,000, but not more than \$8,000. They are entitled to an Ohio retirement income credit of \$130.

### Line 50 – Senior Citizen Credit

You may claim a \$50 credit if you were 65 years of age or older before Jan. 1, 2006. 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 51 – Lump Sum Distribution Credit

This credit is available only to individuals 65 years of age or older before Jan. 1, 2006. 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 that uses the \$50 senior citizen tax credit times your expected remaining life years.

**If the answers to questions 1 through 6 are all “yes,” the distribution qualifies for the lump sum distribution credit.**

1. Were you 65 years of age or older before Jan. 1, 2006?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, I.R.C. 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 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 on any future year’s return.**

For more information, see page 2 of Ohio individual income tax form LS WKS available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 52 – Child Care 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 care and/or dependent care credit, you are entitled to the Ohio child care 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.**

### 2005 Child-Care and Dependent-Care Worksheet

1. Enter the amount on line 9 of federal form 2441, “Child-care 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. All others enter -0- ..... 2. \_\_\_\_\_ %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on line 52 (Schedule B) on form IT 1040 ..... 3. \_\_\_\_\_

### Line 53 – Lump Sum Retirement 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 2005 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.

For more information, see page 1 of Ohio individual income tax form LS WKS available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 54 – Income Tax Credit **NEW!**

If line 5 is less than or equal to \$10,000, enter \$107; otherwise enter -0- or leave blank.

### Line 55 – Job Training Credit

Ohio law provides a credit for amounts you pay for qualified job training. Qualified job training is any training or education that 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. Use the worksheet on the next page.

### Line 56 – 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
- Secretary of state
- Treasurer of state
- Chief justice of the Ohio Supreme Court
- Ohio Board of Education
- Ohio House of Representatives
- Lieutenant governor
- Auditor of state
- Attorney general
- Justice of the Ohio Supreme Court
- Ohio Senate

The amount of the credit is the lesser of the combined total cash contributions you made during the year or \$50 (\$100 for married filing joint returns).

## 2005 Job Training Credit Worksheet for Line 55

Such training qualifies for this credit only if you can check "yes" for questions 1, 2 and 3 below. Your spouse can also claim the credit on this return if (i) your spouse can answer "yes" to all of the questions and (ii) you file a joint return with your spouse.

1. Did you and/or your spouse 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.) .....  **YES**  **NO**
2. During the 12-month period beginning when you and/or your spouse lost your job, did you pay for any job training? .....  **YES**  **NO**
3. While you and/or your spouse were receiving job training, were you either unemployed or working no more than 20 hours per week? .....  **YES**  **NO**

If you and/or your spouse checked "yes" to all of the questions above, then complete the worksheet:

1. Enter the amount of job training expense you paid during 2004 and 2005 for job training during the 12-month period beginning when you lost your job. Do not include any amount that was reimbursed to you ..... 1. \_\_\_\_\_
2. Enter one-half of the amount on line 1 ..... 2. \_\_\_\_\_
3. Enter the smaller of \$500 or the amount on line 2 ..... 3. \_\_\_\_\_
4. Enter the amount of job training credit, if any, that you claimed on line 51, Schedule B of last year's form IT 1040 ..... 4. \_\_\_\_\_
5. Subtract line 4 from line 3 (but not less than zero). **If your filing status is single, married filing separately, surviving spouse or head of household, stop here. Line 5 is your job-training credit. Enter this amount on line 55, Schedule B of form IT 1040** ..... 5. \_\_\_\_\_

*If your filing status is married filing jointly, please complete the remainder of this worksheet.*

6. Enter the amount of job training expenses your spouse paid during 2004 and 2005 for job training during the 12-month period beginning when he/she lost his/her job. Do not include any amount that was reimbursed to him/her ..... 6. \_\_\_\_\_
7. Enter one-half of the amount on line 6 .... 7. \_\_\_\_\_
8. Enter the smaller of \$500 or the amount on line 7 ..... 8. \_\_\_\_\_
9. Enter the amount of job training credit, if any, which your spouse claimed on line 51, Schedule B of last year's form IT 1040 ..... 9. \_\_\_\_\_
10. Subtract line 9 from line 8 (but not less than zero) ..... 10. \_\_\_\_\_
11. Add lines 5 and 10 and enter the amount here and on line 55, Schedule B of form IT 1040 ..... 11. \_\_\_\_\_

## Line 57 – Adoption Credit

You can claim a credit against your tax if you adopted a minor child (under 18 years of age) during the taxable year. The amount of credit is limited to \$500 per child adopted. 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 in the year for which you claim the credit.

## Line 58 – Total Schedule B Credits

Enter the total of lines 49 through 57 on line 58 and on line 7.

## Schedule C Resident Credit

### Line 59

If you are an Ohio resident during all of 2005 and if you had income subject to tax by other states or the District of Columbia, you may qualify for the Ohio resident tax credit. The credit is the SMALLER of lines 61 or 62.

Enter on line 59 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 form IT 1040. **Limitation:** Do not include income for which you have directly or indirectly deducted, in computing federal adjusted gross income, any state income tax paid on that income.



**Do not include wages, salaries, tips or commissions earned by Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania and shown on line 37. This income is not taxed by our neighboring states and does not qualify for the credit.**

### 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. Enter the amount on line 61.

### Line 62

Enter the amount of 2005 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 16 of the Ohio form IT 1040. **Limitation:** Do not include any state income tax for which you have directly or indirectly deducted, in computing federal adjusted gross income, that state income tax.

### Line 63

Enter the smaller of line 61 or line 62. This is your Ohio resident tax credit. Enter this amount on line 13.

You must list below line 63 the name of any state where you filed a 2005 income tax return. Later we may contact you and ask you to provide us with a copy of the other state's income tax return and verification of payment.

## 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.

### Line 64

Enter the portion of Ohio adjusted gross income from line 3 that was not earned or received in Ohio. If you have income from a business operating in Ohio, you must use form IT 2023 to calculate this credit. **Note:** You cannot include on this line any distributive shares received from a pass-through entity that has Ohio income to the extent that such income was allocated or apportioned to Ohio. Do not include on this line any amount shown on line 47.

### Line 65

Enter Ohio adjusted gross income from line 3.

### Line 66

Divide line 64 by line 65 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 resulting number on line 66 and line 13 on the return.

If both the resident credit and the nonresident/part-year resident credit apply, enter the sum of lines 63 and 66 on line 13.

## Schedule E Nonrefundable Business Credit

Business owners may be entitled to claim on Ohio Schedule E one or more nonrefundable business credits. These credits include:

1. Credit for contributions to candidates for Ohio statewide office or general assembly if not deducted on line 56 (Ohio Revised Code [R.C.] 5747.29). Not available for trusts.
2. Credit for job retention (R.C. 5747.058(B))
3. Second credit for purchases of new manufacturing machinery and equipment (7.5%–13.5% credit) (R.C. 5747.31)
4. Credit for new employees in an enterprise zone (R.C. 5709.66(B))
5. Credit for eligible costs associated with a voluntary action (cleanup) (R.C. 5747.32 and 122.19) (carryforward amount only)
6. Credit for certified ethanol plant investments (R.C. 5747.75)
7. Job training credit (R.C. 5747.39)
8. Credit for employers that establish an onsite day care center (R.C. 5747.35)
9. Credit for purchases of grape production property (R.C. 5747.28)
10. Technology investment credit for research and development investors (attach credit certificate) (R.C. 5747.33, 122.15, 122.151 to 122.154)
11. Enterprise zone day care and training credits (R.C. 5709.65 (A)(4) and (A)(5))
12. Research and development loan repayment credit (R.C. 5747.331)

**You can get form Schedule E by contacting one of the offices listed inside the back cover or by visiting our Web site at [tax.ohio.gov](http://tax.ohio.gov).**

## We Need YOUR Opinion!



The Ohio Department of Taxation is working hard to simplify the tax filing process for Ohio's taxpayers. But we can't do it alone. Your suggestions can make a difference and will assist us in improving our services to you, the state's taxpayers. Just answer five simple questions by:

- calling 1-800-925-0377 or
- visiting the Department of Taxation's Web site at [tax.ohio.gov](http://tax.ohio.gov) and completing a short, online survey.

Your suggestions will let us know what you are thinking and help us to meet your needs. We appreciate your time and assistance.



# Unpaid Sales/Use Tax Explanation and Instructions

Use line 18 on form IT 1040 or line 13 on form IT 1040EZ or line 6 of the TeleFile worksheet to report the amount of unpaid sales/use tax (if any) on out-of-state or out-of-country purchases that you may have made (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and paid **no** sales tax on that purchase(s). Please complete the use tax worksheet provided on page 27 to determine if you owe this tax.

## Ohio's Use Tax

Ohio's use tax has been part of our tax laws since 1936. The use tax rate is equal to the sales tax rate 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 Ohio shoppers buy from out-of-state sellers who do not collect sales tax.

## Can You Give Me an Example?

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 sales 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:** Sue lives in Toledo. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125. The catalog company collects no tax. Sue is liable for paying Ohio's use tax:

**Taxable purchase:** \$125

**Ohio + Lucas County use tax rate** = 6.75%

**Use tax due:**  $\$125 \times .0675 = \$8.43$

**Round this \$8.43 use tax amount to the nearest whole dollar: \$8**

**Tip:** Generally, this line will be -0- if you made no catalog or Internet purchases. Many out-of-state retailers already collect sales/use tax on your purchase. Your receipt will show it as a sales tax amount. When the retailer charges you sales tax on your purchase, you **do not** have to pay additional use tax to Ohio. Use line 18 on form IT 1040 or line 13 on form IT 1040EZ or line 6 of the TeleFile worksheet only to pay your Ohio sales/use tax for those purchases on which you **did not pay** any state sales tax to the out-of-state retailer at the time you made your purchase.

## Who Benefits From the Tax?

- ✓ **You and our schools:** One-third of Ohio's sales and 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 and 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 sales tax and so protects Ohio jobs.

## What If I Have Already Paid My Tax on My Out-of-State Purchase?

If you previously paid your Ohio use tax by filing form VP Use, then you do not have to report the use tax on your Ohio income tax return.

## I Owe Ohio Use Tax. Now How Do I Pay It?

We've made it easy for you. You can pay your use tax when you file your income tax return. Just complete the worksheet on page 27 and carry the amount you wrote on line e) of the use tax worksheet to line 18 on form IT 1040, line 13 on form IT 1040EZ or to line 6 of the TeleFile worksheet.

## Use Tax Worksheet

If you made any out-of-state purchase(s) during 2005 (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax on that purchase(s), you are required to complete this worksheet to determine the Ohio use tax you owe on that purchase(s).

a) Did you make any of the purchases described above during 2005?

- No – STOP – You do not owe any Ohio use tax.** Enter -0- on line e) below and on line 6 of the TeleFile worksheet, line 18 on form IT 1040 or line 13 on form IT 1040EZ.
- Yes –** Complete line b) of this worksheet to determine if you owe Ohio use tax on your purchase(s).

b) Did the retailer charge you sales tax on your out-of-state purchase(s)?

- Yes – STOP – You do not owe any use tax.** Enter -0- on line e) below and on line 6 of the TeleFile worksheet, line 18 on form IT 1040 or line 13 on form IT 1040EZ.
- No –** You owe Ohio use tax on your purchase(s). Complete lines c), d) and e) of this worksheet.

c) Enter your total out-of-state purchases on which you paid **no** sales tax or Ohio use tax.

**\$** .00

d) Enter your county use tax rate (see chart below if you do not know your county's sales or use tax rate). Please use the rate decimals to calculate your tax.

**X** . \_ \_ \_ \_

e) Multiply line c) by line d). This is the amount of tax that **you owe** on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 6 of the TeleFile worksheet, line 18 on form IT 1040, or line 13 on form IT 1040EZ. This amount is part of your income tax liability.

**\$** .00

## County Sales and Use Tax Rates

State and county sales and use tax rates changed during the year. The following chart reflects sales and use tax rates in effect on Oct. 1, 2005. You can access our Web site at [tax.ohio.gov](http://tax.ohio.gov) for specific tax rates in effect at the time of your purchase.

County	Rate		County	Rate		County	Rate	
	Decimal	Percent		Decimal	Percent		Decimal	Percent
Adams	.0700	7.00%	Hamilton	.0650	6.50%	Noble	.0700	7.00%
Allen	.0650	6.50%	Hancock	.0600	6.00%	Ottawa	.0650	6.50%
Ashland	.0675	6.75%	Hardin	.0700	7.00%	Paulding	.0700	7.00%
Ashtabula	.0650	6.50%	Harrison	.0700	7.00%	Perry	.0650	6.50%
Athens	.0675	6.75%	Henry	.0700	7.00%	Pickaway	.0700	7.00%
Auglaize	.0700	7.00%	Highland	.0700	7.00%	Pike	.0650	6.50%
Belmont	.0700	7.00%	Hocking	.0675	6.75%	Portage	.0675	6.75%
Brown	.0675	6.75%	Holmes	.0650	6.50%	Preble	.0700	7.00%
Butler	.0650	6.50%	Huron	.0700	7.00%	Putnam	.0675	6.75%
Carroll	.0650	6.50%	Jackson	.0700	7.00%	Richland	.0675	6.75%
Champaign	.0700	7.00%	Jefferson	.0700	7.00%	Ross	.0700	7.00%
Clark	.0700	7.00%	Knox	.0650	6.50%	Sandusky	.0650	6.50%
Clermont	.0650	6.50%	Lake	.0625	6.25%	Scioto	.0700	7.00%
Clinton	.0700	7.00%	Lawrence	.0700	7.00%	Seneca	.0700	7.00%
Columbiana	.0650	6.50%	Licking	.0650	6.50%	Shelby	.0700	7.00%
Coshocton	.0650	6.50%	Logan	.0700	7.00%	Stark	.0600	6.00%
Crawford	.0700	7.00%	Lorain	.0625	6.25%	Summit	.0625	6.25%
Cuyahoga	.0750	7.50%	Lucas	.0675	6.75%	Trumbull	.0650	6.50%
Darke	.0700	7.00%	Madison	.0675	6.75%	Tuscarawas	.0650	6.50%
Defiance	.0650	6.50%	Mahoning	.0650	6.50%	Union	.0650	6.50%
Delaware	.0675	6.75%	Marion	.0650	6.50%	Van Wert	.0700	7.00%
Erie	.0650	6.50%	Medina	.0600	6.00%	Vinton	.0700	7.00%
Fairfield	.0625	6.25%	Meigs	.0650	6.50%	Warren	.0650	6.50%
Fayette	.0650	6.50%	Mercer	.0650	6.50%	Washington	.0700	7.00%
Franklin	.0675	6.75%	Miami	.0650	6.50%	Wayne	.0625	6.25%
Fulton	.0650	6.50%	Monroe	.0700	7.00%	Williams	.0700	7.00%
Gallia	.0675	6.75%	Montgomery	.0700	7.00%	Wood	.0650	6.50%
Geauga	.0650	6.50%	Morgan	.0700	7.00%	Wyandot	.0700	7.00%
Greene	.0650	6.50%	Morrow	.0700	7.00%			
Guernsey	.0700	7.00%	Muskingum	.0700	7.00%			

**2005 Income Tax Table 1 for Form IT 1040 and IT 1040EZ**

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>Up to \$1,000</b>			<b>\$3,000</b>			<b>\$6,000</b>			<b>\$9,000</b>			<b>\$12,000</b>		
\$ 0	\$ 50	\$ 0	\$ 3,000	\$ 3,050	\$ 22	\$ 6,000	\$ 6,050	\$ 50	\$ 9,000	\$ 9,050	\$ 93	\$ 12,000	\$ 12,050	\$ 164
50	100	1	3,050	3,100	22	6,050	6,100	51	9,050	9,100	94	12,050	12,100	166
100	150	1	3,100	3,150	22	6,100	6,150	52	9,100	9,150	94	12,100	12,150	167
150	200	1	3,150	3,200	23	6,150	6,200	52	9,150	9,200	95	12,150	12,200	169
200	250	2	3,200	3,250	23	6,200	6,250	53	9,200	9,250	96	12,200	12,250	170
250	300	2	3,250	3,300	23	6,250	6,300	54	9,250	9,300	96	12,250	12,300	172
300	350	2	3,300	3,350	24	6,300	6,350	54	9,300	9,350	97	12,300	12,350	173
350	400	3	3,350	3,400	24	6,350	6,400	55	9,350	9,400	98	12,350	12,400	174
400	450	3	3,400	3,450	24	6,400	6,450	56	9,400	9,450	99	12,400	12,450	176
450	500	3	3,450	3,500	25	6,450	6,500	57	9,450	9,500	99	12,450	12,500	177
500	550	4	3,500	3,550	25	6,500	6,550	57	9,500	9,550	100	12,500	12,550	179
550	600	4	3,550	3,600	25	6,550	6,600	58	9,550	9,600	101	12,550	12,600	180
600	650	4	3,600	3,650	26	6,600	6,650	59	9,600	9,650	101	12,600	12,650	182
650	700	5	3,650	3,700	26	6,650	6,700	59	9,650	9,700	102	12,650	12,700	183
700	750	5	3,700	3,750	27	6,700	6,750	60	9,700	9,750	103	12,700	12,750	184
750	800	6	3,750	3,800	27	6,750	6,800	61	9,750	9,800	104	12,750	12,800	186
800	850	6	3,800	3,850	27	6,800	6,850	62	9,800	9,850	104	12,800	12,850	187
850	900	6	3,850	3,900	28	6,850	6,900	62	9,850	9,900	105	12,850	12,900	189
900	950	7	3,900	3,950	28	6,900	6,950	63	9,900	9,950	106	12,900	12,950	190
950	1,000	7	3,950	4,000	28	6,950	7,000	64	9,950	10,000	106	12,950	13,000	191
<b>\$1,000</b>			<b>\$4,000</b>			<b>\$7,000</b>			<b>\$10,000</b>			<b>\$13,000</b>		
\$ 1,000	\$ 1,050	\$ 7	\$ 4,000	\$ 4,050	\$ 29	\$ 7,000	\$ 7,050	\$ 64	\$ 10,000	\$ 10,050	\$ 108	\$ 13,000	\$ 13,050	\$ 193
1,050	1,100	8	4,050	4,100	29	7,050	7,100	65	10,050	10,100	109	13,050	13,100	194
1,100	1,150	8	4,100	4,150	29	7,100	7,150	66	10,100	10,150	110	13,100	13,150	196
1,150	1,200	8	4,150	4,200	30	7,150	7,200	67	10,150	10,200	112	13,150	13,200	197
1,200	1,250	9	4,200	4,250	30	7,200	7,250	67	10,200	10,250	113	13,200	13,250	199
1,250	1,300	9	4,250	4,300	30	7,250	7,300	68	10,250	10,300	115	13,250	13,300	200
1,300	1,350	9	4,300	4,350	31	7,300	7,350	69	10,300	10,350	116	13,300	13,350	201
1,350	1,400	10	4,350	4,400	31	7,350	7,400	69	10,350	10,400	117	13,350	13,400	203
1,400	1,450	10	4,400	4,450	32	7,400	7,450	70	10,400	10,450	119	13,400	13,450	204
1,450	1,500	11	4,450	4,500	32	7,450	7,500	71	10,450	10,500	120	13,450	13,500	206
1,500	1,550	11	4,500	4,550	32	7,500	7,550	72	10,500	10,550	122	13,500	13,550	207
1,550	1,600	11	4,550	4,600	33	7,550	7,600	72	10,550	10,600	123	13,550	13,600	209
1,600	1,650	12	4,600	4,650	33	7,600	7,650	73	10,600	10,650	125	13,600	13,650	210
1,650	1,700	12	4,650	4,700	33	7,650	7,700	74	10,650	10,700	126	13,650	13,700	211
1,700	1,750	12	4,700	4,750	34	7,700	7,750	74	10,700	10,750	127	13,700	13,750	213
1,750	1,800	13	4,750	4,800	34	7,750	7,800	75	10,750	10,800	129	13,750	13,800	214
1,800	1,850	13	4,800	4,850	34	7,800	7,850	76	10,800	10,850	130	13,800	13,850	216
1,850	1,900	13	4,850	4,900	35	7,850	7,900	77	10,850	10,900	132	13,850	13,900	217
1,900	1,950	14	4,900	4,950	35	7,900	7,950	77	10,900	10,950	133	13,900	13,950	219
1,950	2,000	14	4,950	5,000	35	7,950	8,000	78	10,950	11,000	135	13,950	14,000	220
<b>\$2,000</b>			<b>\$5,000</b>			<b>\$8,000</b>			<b>\$11,000</b>			<b>\$14,000</b>		
\$ 2,000	\$ 2,050	\$ 14	\$ 5,000	\$ 5,050	\$ 36	\$ 8,000	\$ 8,050	\$ 79	\$ 11,000	\$ 11,050	\$ 136	\$ 14,000	\$ 14,050	\$ 221
2,050	2,100	15	5,050	5,100	37	8,050	8,100	79	11,050	11,100	137	14,050	14,100	223
2,100	2,150	15	5,100	5,150	37	8,100	8,150	80	11,100	11,150	139	14,100	14,150	224
2,150	2,200	15	5,150	5,200	38	8,150	8,200	81	11,150	11,200	140	14,150	14,200	226
2,200	2,250	16	5,200	5,250	39	8,200	8,250	82	11,200	11,250	142	14,200	14,250	227
2,250	2,300	16	5,250	5,300	40	8,250	8,300	82	11,250	11,300	143	14,250	14,300	229
2,300	2,350	17	5,300	5,350	40	8,300	8,350	83	11,300	11,350	145	14,300	14,350	230
2,350	2,400	17	5,350	5,400	41	8,350	8,400	84	11,350	11,400	146	14,350	14,400	231
2,400	2,450	17	5,400	5,450	42	8,400	8,450	84	11,400	11,450	147	14,400	14,450	233
2,450	2,500	18	5,450	5,500	42	8,450	8,500	85	11,450	11,500	149	14,450	14,500	234
2,500	2,550	18	5,500	5,550	43	8,500	8,550	86	11,500	11,550	150	14,500	14,550	236
2,550	2,600	18	5,550	5,600	44	8,550	8,600	87	11,550	11,600	152	14,550	14,600	237
2,600	2,650	19	5,600	5,650	45	8,600	8,650	87	11,600	11,650	153	14,600	14,650	238
2,650	2,700	19	5,650	5,700	45	8,650	8,700	88	11,650	11,700	154	14,650	14,700	240
2,700	2,750	19	5,700	5,750	46	8,700	8,750	89	11,700	11,750	156	14,700	14,750	241
2,750	2,800	20	5,750	5,800	47	8,750	8,800	89	11,750	11,800	157	14,750	14,800	243
2,800	2,850	20	5,800	5,850	47	8,800	8,850	90	11,800	11,850	159	14,800	14,850	244
2,850	2,900	20	5,850	5,900	48	8,850	8,900	91	11,850	11,900	160	14,850	14,900	246
2,900	2,950	21	5,900	5,950	49	8,900	8,950	91	11,900	11,950	162	14,900	14,950	247
2,950	3,000	21	5,950	6,000	49	8,950	9,000	92	11,950	12,000	163	14,950	15,000	248

**2005 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)**

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>\$15,000</b>			<b>\$18,000</b>			<b>\$21,000</b>			<b>\$24,000</b>			<b>\$27,000</b>		
\$ 15,000	\$ 15,050	\$ 250	\$ 18,000	\$ 18,050	\$ 357	\$ 21,000	\$ 21,050	\$ 471	\$ 24,000	\$ 24,050	\$ 599	\$ 27,000	\$ 27,050	\$ 727
15,050	15,100	252	18,050	18,100	359	21,050	21,100	473	24,050	24,100	601	27,050	27,100	729
15,100	15,150	254	18,100	18,150	360	21,100	21,150	475	24,100	24,150	603	27,100	27,150	731
15,150	15,200	255	18,150	18,200	362	21,150	21,200	477	24,150	24,200	605	27,150	27,200	733
15,200	15,250	257	18,200	18,250	364	21,200	21,250	479	24,200	24,250	608	27,200	27,250	736
15,250	15,300	259	18,250	18,300	366	21,250	21,300	482	24,250	24,300	610	27,250	27,300	738
15,300	15,350	261	18,300	18,350	367	21,300	21,350	484	24,300	24,350	612	27,300	27,350	740
15,350	15,400	262	18,350	18,400	369	21,350	21,400	486	24,350	24,400	614	27,350	27,400	742
15,400	15,450	264	18,400	18,450	371	21,400	21,450	488	24,400	24,450	616	27,400	27,450	744
15,450	15,500	266	18,450	18,500	373	21,450	21,500	490	24,450	24,500	618	27,450	27,500	746
15,500	15,550	268	18,500	18,550	375	21,500	21,550	492	24,500	24,550	620	27,500	27,550	748
15,550	15,600	270	18,550	18,600	376	21,550	21,600	494	24,550	24,600	622	27,550	27,600	751
15,600	15,650	271	18,600	18,650	378	21,600	21,650	496	24,600	24,650	625	27,600	27,650	753
15,650	15,700	273	18,650	18,700	380	21,650	21,700	499	24,650	24,700	627	27,650	27,700	755
15,700	15,750	275	18,700	18,750	382	21,700	21,750	501	24,700	24,750	629	27,700	27,750	757
15,750	15,800	277	18,750	18,800	384	21,750	21,800	503	24,750	24,800	631	27,750	27,800	759
15,800	15,850	279	18,800	18,850	385	21,800	21,850	505	24,800	24,850	633	27,800	27,850	761
15,850	15,900	280	18,850	18,900	387	21,850	21,900	507	24,850	24,900	635	27,850	27,900	763
15,900	15,950	282	18,900	18,950	389	21,900	21,950	509	24,900	24,950	637	27,900	27,950	765
15,950	16,000	284	18,950	19,000	391	21,950	22,000	511	24,950	25,000	640	27,950	28,000	768
<b>\$16,000</b>			<b>\$19,000</b>			<b>\$22,000</b>			<b>\$25,000</b>			<b>\$28,000</b>		
\$ 16,000	\$ 16,050	\$ 286	\$ 19,000	\$ 19,050	\$ 392	\$ 22,000	\$ 22,050	\$ 514	\$ 25,000	\$ 25,050	\$ 642	\$ 28,000	\$ 28,050	\$ 770
16,050	16,100	287	19,050	19,100	394	22,050	22,100	516	25,050	25,100	644	28,050	28,100	772
16,100	16,150	289	19,100	19,150	396	22,100	22,150	518	25,100	25,150	646	28,100	28,150	774
16,150	16,200	291	19,150	19,200	398	22,150	22,200	520	25,150	25,200	648	28,150	28,200	776
16,200	16,250	293	19,200	19,250	400	22,200	22,250	522	25,200	25,250	650	28,200	28,250	778
16,250	16,300	295	19,250	19,300	401	22,250	22,300	524	25,250	25,300	652	28,250	28,300	780
16,300	16,350	296	19,300	19,350	403	22,300	22,350	526	25,300	25,350	654	28,300	28,350	783
16,350	16,400	298	19,350	19,400	405	22,350	22,400	529	25,350	25,400	657	28,350	28,400	785
16,400	16,450	300	19,400	19,450	407	22,400	22,450	531	25,400	25,450	659	28,400	28,450	787
16,450	16,500	302	19,450	19,500	408	22,450	22,500	533	25,450	25,500	661	28,450	28,500	789
16,500	16,550	303	19,500	19,550	410	22,500	22,550	535	25,500	25,550	663	28,500	28,550	791
16,550	16,600	305	19,550	19,600	412	22,550	22,600	537	25,550	25,600	665	28,550	28,600	793
16,600	16,650	307	19,600	19,650	414	22,600	22,650	539	25,600	25,650	667	28,600	28,650	795
16,650	16,700	309	19,650	19,700	416	22,650	22,700	541	25,650	25,700	669	28,650	28,700	798
16,700	16,750	311	19,700	19,750	417	22,700	22,750	543	25,700	25,750	672	28,700	28,750	800
16,750	16,800	312	19,750	19,800	419	22,750	22,800	546	25,750	25,800	674	28,750	28,800	802
16,800	16,850	314	19,800	19,850	421	22,800	22,850	548	25,800	25,850	676	28,800	28,850	804
16,850	16,900	316	19,850	19,900	423	22,850	22,900	550	25,850	25,900	678	28,850	28,900	806
16,900	16,950	318	19,900	19,950	424	22,900	22,950	552	25,900	25,950	680	28,900	28,950	808
16,950	17,000	319	19,950	20,000	426	22,950	23,000	554	25,950	26,000	682	28,950	29,000	810
<b>\$17,000</b>			<b>\$20,000</b>			<b>\$23,000</b>			<b>\$26,000</b>			<b>\$29,000</b>		
\$ 17,000	\$ 17,050	\$ 321	\$ 20,000	\$ 20,050	\$ 428	\$ 23,000	\$ 23,050	\$ 556	\$ 26,000	\$ 26,050	\$ 684	\$ 29,000	\$ 29,050	\$ 812
17,050	17,100	323	20,050	20,100	430	23,050	23,100	558	26,050	26,100	687	29,050	29,100	815
17,100	17,150	325	20,100	20,150	432	23,100	23,150	561	26,100	26,150	689	29,100	29,150	817
17,150	17,200	327	20,150	20,200	435	23,150	23,200	563	26,150	26,200	691	29,150	29,200	819
17,200	17,250	328	20,200	20,250	437	23,200	23,250	565	26,200	26,250	693	29,200	29,250	821
17,250	17,300	330	20,250	20,300	439	23,250	23,300	567	26,250	26,300	695	29,250	29,300	823
17,300	17,350	332	20,300	20,350	441	23,300	23,350	569	26,300	26,350	697	29,300	29,350	825
17,350	17,400	334	20,350	20,400	443	23,350	23,400	571	26,350	26,400	699	29,350	29,400	827
17,400	17,450	335	20,400	20,450	445	23,400	23,450	573	26,400	26,450	701	29,400	29,450	830
17,450	17,500	337	20,450	20,500	447	23,450	23,500	575	26,450	26,500	704	29,450	29,500	832
17,500	17,550	339	20,500	20,550	450	23,500	23,550	578	26,500	26,550	706	29,500	29,550	834
17,550	17,600	341	20,550	20,600	452	23,550	23,600	580	26,550	26,600	708	29,550	29,600	836
17,600	17,650	343	20,600	20,650	454	23,600	23,650	582	26,600	26,650	710	29,600	29,650	838
17,650	17,700	344	20,650	20,700	456	23,650	23,700	584	26,650	26,700	712	29,650	29,700	840
17,700	17,750	346	20,700	20,750	458	23,700	23,750	586	26,700	26,750	714	29,700	29,750	842
17,750	17,800	348	20,750	20,800	460	23,750	23,800	588	26,750	26,800	716	29,750	29,800	844
17,800	17,850	350	20,800	20,850	462	23,800	23,850	590	26,800	26,850	719	29,800	29,850	847
17,850	17,900	351	20,850	20,900	464	23,850	23,900	593	26,850	26,900	721	29,850	29,900	849
17,900	17,950	353	20,900	20,950	467	23,900	23,950	595	26,900	26,950	723	29,900	29,950	851
17,950	18,000	355	20,950	21,000	469	23,950	24,000	597	26,950	27,000	725	29,950	30,000	853

**2005 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)**

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>\$30,000</b>			<b>\$33,000</b>			<b>\$36,000</b>			<b>\$39,000</b>			<b>\$42,000</b>		
\$ 30,000	\$ 30,050	\$ 855	\$ 33,000	\$ 33,050	\$ 983	\$ 36,000	\$ 36,050	\$1,111	\$ 39,000	\$ 39,050	\$1,239	\$ 42,000	\$ 42,050	\$1,382
30,050	30,100	857	33,050	33,100	985	36,050	36,100	1,114	39,050	39,100	1,242	42,050	42,100	1,384
30,100	30,150	859	33,100	33,150	988	36,100	36,150	1,116	39,100	39,150	1,244	42,100	42,150	1,387
30,150	30,200	862	33,150	33,200	990	36,150	36,200	1,118	39,150	39,200	1,246	42,150	42,200	1,389
30,200	30,250	864	33,200	33,250	992	36,200	36,250	1,120	39,200	39,250	1,248	42,200	42,250	1,392
30,250	30,300	866	33,250	33,300	994	36,250	36,300	1,122	39,250	39,300	1,250	42,250	42,300	1,394
30,300	30,350	868	33,300	33,350	996	36,300	36,350	1,124	39,300	39,350	1,252	42,300	42,350	1,397
30,350	30,400	870	33,350	33,400	998	36,350	36,400	1,126	39,350	39,400	1,254	42,350	42,400	1,399
30,400	30,450	872	33,400	33,450	1,000	36,400	36,450	1,128	39,400	39,450	1,257	42,400	42,450	1,402
30,450	30,500	874	33,450	33,500	1,002	36,450	36,500	1,131	39,450	39,500	1,259	42,450	42,500	1,404
30,500	30,550	877	33,500	33,550	1,005	36,500	36,550	1,133	39,500	39,550	1,261	42,500	42,550	1,407
30,550	30,600	879	33,550	33,600	1,007	36,550	36,600	1,135	39,550	39,600	1,263	42,550	42,600	1,409
30,600	30,650	881	33,600	33,650	1,009	36,600	36,650	1,137	39,600	39,650	1,265	42,600	42,650	1,412
30,650	30,700	883	33,650	33,700	1,011	36,650	36,700	1,139	39,650	39,700	1,267	42,650	42,700	1,414
30,700	30,750	885	33,700	33,750	1,013	36,700	36,750	1,141	39,700	39,750	1,269	42,700	42,750	1,417
30,750	30,800	887	33,750	33,800	1,015	36,750	36,800	1,143	39,750	39,800	1,271	42,750	42,800	1,419
30,800	30,850	889	33,800	33,850	1,017	36,800	36,850	1,146	39,800	39,850	1,274	42,800	42,850	1,422
30,850	30,900	891	33,850	33,900	1,020	36,850	36,900	1,148	39,850	39,900	1,276	42,850	42,900	1,424
30,900	30,950	894	33,900	33,950	1,022	36,900	36,950	1,150	39,900	39,950	1,278	42,900	42,950	1,427
30,950	31,000	896	33,950	34,000	1,024	36,950	37,000	1,152	39,950	40,000	1,280	42,950	43,000	1,429
<b>\$31,000</b>			<b>\$34,000</b>			<b>\$37,000</b>			<b>\$40,000</b>			<b>\$43,000</b>		
\$ 31,000	\$ 31,050	\$ 898	\$ 34,000	\$ 34,050	\$1,026	\$ 37,000	\$ 37,050	\$1,154	\$ 40,000	\$ 40,050	\$1,282	\$ 43,000	\$ 43,050	\$1,432
31,050	31,100	900	34,050	34,100	1,028	37,050	37,100	1,156	40,050	40,100	1,285	43,050	43,100	1,434
31,100	31,150	902	34,100	34,150	1,030	37,100	37,150	1,158	40,100	40,150	1,287	43,100	43,150	1,437
31,150	31,200	904	34,150	34,200	1,032	37,150	37,200	1,160	40,150	40,200	1,290	43,150	43,200	1,439
31,200	31,250	906	34,200	34,250	1,035	37,200	37,250	1,163	40,200	40,250	1,292	43,200	43,250	1,442
31,250	31,300	909	34,250	34,300	1,037	37,250	37,300	1,165	40,250	40,300	1,295	43,250	43,300	1,444
31,300	31,350	911	34,300	34,350	1,039	37,300	37,350	1,167	40,300	40,350	1,297	43,300	43,350	1,447
31,350	31,400	913	34,350	34,400	1,041	37,350	37,400	1,169	40,350	40,400	1,300	43,350	43,400	1,449
31,400	31,450	915	34,400	34,450	1,043	37,400	37,450	1,171	40,400	40,450	1,302	43,400	43,450	1,452
31,450	31,500	917	34,450	34,500	1,045	37,450	37,500	1,173	40,450	40,500	1,305	43,450	43,500	1,454
31,500	31,550	919	34,500	34,550	1,047	37,500	37,550	1,175	40,500	40,550	1,307	43,500	43,550	1,457
31,550	31,600	921	34,550	34,600	1,049	37,550	37,600	1,178	40,550	40,600	1,310	43,550	43,600	1,459
31,600	31,650	923	34,600	34,650	1,052	37,600	37,650	1,180	40,600	40,650	1,312	43,600	43,650	1,462
31,650	31,700	926	34,650	34,700	1,054	37,650	37,700	1,182	40,650	40,700	1,315	43,650	43,700	1,464
31,700	31,750	928	34,700	34,750	1,056	37,700	37,750	1,184	40,700	40,750	1,317	43,700	43,750	1,467
31,750	31,800	930	34,750	34,800	1,058	37,750	37,800	1,186	40,750	40,800	1,320	43,750	43,800	1,469
31,800	31,850	932	34,800	34,850	1,060	37,800	37,850	1,188	40,800	40,850	1,322	43,800	43,850	1,472
31,850	31,900	934	34,850	34,900	1,062	37,850	37,900	1,190	40,850	40,900	1,325	43,850	43,900	1,474
31,900	31,950	936	34,900	34,950	1,064	37,900	37,950	1,192	40,900	40,950	1,327	43,900	43,950	1,477
31,950	32,000	938	34,950	35,000	1,067	37,950	38,000	1,195	40,950	41,000	1,330	43,950	44,000	1,479
<b>\$32,000</b>			<b>\$35,000</b>			<b>\$38,000</b>			<b>\$41,000</b>			<b>\$44,000</b>		
\$ 32,000	\$ 32,050	\$ 941	\$ 35,000	\$ 35,050	\$1,069	\$ 38,000	\$ 38,050	\$1,197	\$ 41,000	\$ 41,050	\$1,332	\$ 44,000	\$ 44,050	\$1,482
32,050	32,100	943	35,050	35,100	1,071	38,050	38,100	1,199	41,050	41,100	1,335	44,050	44,100	1,484
32,100	32,150	945	35,100	35,150	1,073	38,100	38,150	1,201	41,100	41,150	1,337	44,100	44,150	1,487
32,150	32,200	947	35,150	35,200	1,075	38,150	38,200	1,203	41,150	41,200	1,340	44,150	44,200	1,489
32,200	32,250	949	35,200	35,250	1,077	38,200	38,250	1,205	41,200	41,250	1,342	44,200	44,250	1,492
32,250	32,300	951	35,250	35,300	1,079	38,250	38,300	1,207	41,250	41,300	1,345	44,250	44,300	1,494
32,300	32,350	953	35,300	35,350	1,081	38,300	38,350	1,210	41,300	41,350	1,347	44,300	44,350	1,497
32,350	32,400	956	35,350	35,400	1,084	38,350	38,400	1,212	41,350	41,400	1,350	44,350	44,400	1,499
32,400	32,450	958	35,400	35,450	1,086	38,400	38,450	1,214	41,400	41,450	1,352	44,400	44,450	1,502
32,450	32,500	960	35,450	35,500	1,088	38,450	38,500	1,216	41,450	41,500	1,355	44,450	44,500	1,504
32,500	32,550	962	35,500	35,550	1,090	38,500	38,550	1,218	41,500	41,550	1,357	44,500	44,550	1,507
32,550	32,600	964	35,550	35,600	1,092	38,550	38,600	1,220	41,550	41,600	1,360	44,550	44,600	1,509
32,600	32,650	966	35,600	35,650	1,094	38,600	38,650	1,222	41,600	41,650	1,362	44,600	44,650	1,512
32,650	32,700	968	35,650	35,700	1,096	38,650	38,700	1,225	41,650	41,700	1,365	44,650	44,700	1,514
32,700	32,750	970	35,700	35,750	1,099	38,700	38,750	1,227	41,700	41,750	1,367	44,700	44,750	1,517
32,750	32,800	973	35,750	35,800	1,101	38,750	38,800	1,229	41,750	41,800	1,370	44,750	44,800	1,519
32,800	32,850	975	35,800	35,850	1,103	38,800	38,850	1,231	41,800	41,850	1,372	44,800	44,850	1,522
32,850	32,900	977	35,850	35,900	1,105	38,850	38,900	1,233	41,850	41,900	1,375	44,850	44,900	1,524
32,900	32,950	979	35,900	35,950	1,107	38,900	38,950	1,235	41,900	41,950	1,377	44,900	44,950	1,527
32,950	33,000	981	35,950	36,000	1,109	38,950	39,000	1,237	41,950	42,000	1,380	44,950	45,000	1,529

**2005 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)**

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>\$45,000</b>			<b>\$48,000</b>			<b>\$51,000</b>			<b>\$54,000</b>			<b>\$57,000</b>		
\$ 45,000	\$ 45,050	\$1,531	\$ 48,000	\$ 48,050	\$1,681	\$ 51,000	\$ 51,050	\$1,830	\$ 54,000	\$ 54,050	\$1,980	\$ 57,000	\$ 57,050	\$2,129
45,050	45,100	1,534	48,050	48,100	1,683	51,050	51,100	1,833	54,050	54,100	1,982	57,050	57,100	2,132
45,100	45,150	1,536	48,100	48,150	1,686	51,100	51,150	1,835	54,100	54,150	1,985	57,100	57,150	2,134
45,150	45,200	1,539	48,150	48,200	1,688	51,150	51,200	1,838	54,150	54,200	1,987	57,150	57,200	2,137
45,200	45,250	1,541	48,200	48,250	1,691	51,200	51,250	1,840	54,200	54,250	1,990	57,200	57,250	2,139
45,250	45,300	1,544	48,250	48,300	1,693	51,250	51,300	1,843	54,250	54,300	1,992	57,250	57,300	2,142
45,300	45,350	1,546	48,300	48,350	1,696	51,300	51,350	1,845	54,300	54,350	1,995	57,300	57,350	2,144
45,350	45,400	1,549	48,350	48,400	1,698	51,350	51,400	1,848	54,350	54,400	1,997	57,350	57,400	2,147
45,400	45,450	1,551	48,400	48,450	1,701	51,400	51,450	1,850	54,400	54,450	2,000	57,400	57,450	2,149
45,450	45,500	1,554	48,450	48,500	1,703	51,450	51,500	1,853	54,450	54,500	2,002	57,450	57,500	2,152
45,500	45,550	1,556	48,500	48,550	1,706	51,500	51,550	1,855	54,500	54,550	2,005	57,500	57,550	2,154
45,550	45,600	1,559	48,550	48,600	1,708	51,550	51,600	1,858	54,550	54,600	2,007	57,500	57,600	2,157
45,600	45,650	1,561	48,600	48,650	1,711	51,600	51,650	1,860	54,600	54,650	2,010	57,600	57,650	2,159
45,650	45,700	1,564	48,650	48,700	1,713	51,650	51,700	1,863	54,600	54,700	2,012	57,650	57,700	2,162
45,700	45,750	1,566	48,700	48,750	1,716	51,700	51,750	1,865	54,700	54,750	2,015	57,700	57,750	2,164
45,750	45,800	1,569	48,750	48,800	1,718	51,750	51,800	1,868	54,750	54,800	2,017	57,750	57,800	2,167
45,800	45,850	1,571	48,800	48,850	1,721	51,800	51,850	1,870	54,800	54,850	2,020	57,800	57,850	2,169
45,850	45,900	1,574	48,850	48,900	1,723	51,850	51,900	1,873	54,850	54,900	2,022	57,850	57,900	2,172
45,900	45,950	1,576	48,900	48,950	1,726	51,900	51,950	1,875	54,900	54,950	2,025	57,900	57,950	2,174
45,950	46,000	1,579	48,950	49,000	1,728	51,950	52,000	1,878	54,950	55,000	2,027	57,950	58,000	2,177
<b>\$46,000</b>			<b>\$49,000</b>			<b>\$52,000</b>			<b>\$55,000</b>			<b>\$58,000</b>		
\$ 46,000	\$ 46,050	\$1,581	\$ 49,000	\$ 49,050	\$1,731	\$ 52,000	\$ 52,050	\$1,880	\$ 55,000	\$ 55,050	\$2,030	\$ 58,000	\$ 58,050	\$2,179
46,050	46,100	1,584	49,050	49,100	1,733	52,050	52,100	1,883	55,050	55,100	2,032	58,000	58,100	2,182
46,100	46,150	1,586	49,100	49,150	1,736	52,100	52,150	1,885	55,100	55,150	2,035	58,100	58,150	2,184
46,150	46,200	1,589	49,150	49,200	1,738	52,150	52,200	1,888	55,150	55,200	2,037	58,150	58,200	2,187
46,200	46,250	1,591	49,200	49,250	1,741	52,200	52,250	1,890	55,200	55,250	2,040	58,200	58,250	2,189
46,250	46,300	1,594	49,250	49,300	1,743	52,250	52,300	1,893	55,250	55,300	2,042	58,250	58,300	2,192
46,300	46,350	1,596	49,300	49,350	1,746	52,300	52,350	1,895	55,300	55,350	2,045	58,300	58,350	2,194
46,350	46,400	1,599	49,350	49,400	1,748	52,350	52,400	1,898	55,350	55,400	2,047	58,350	58,400	2,197
46,400	46,450	1,601	49,400	49,450	1,751	52,400	52,450	1,900	55,400	55,450	2,050	58,400	58,450	2,199
46,450	46,500	1,604	49,450	49,500	1,753	52,450	52,500	1,903	55,450	55,500	2,052	58,450	58,500	2,202
46,500	46,550	1,606	49,500	49,550	1,756	52,500	52,550	1,905	55,500	55,550	2,055	58,500	58,550	2,204
46,550	46,600	1,609	49,550	49,600	1,758	52,550	52,600	1,908	55,550	55,600	2,057	58,550	58,600	2,207
46,600	46,650	1,611	49,600	49,650	1,761	52,600	52,650	1,910	55,600	55,650	2,060	58,600	58,650	2,209
46,650	46,700	1,614	49,650	49,700	1,763	52,650	52,700	1,913	55,650	55,700	2,062	58,650	58,700	2,212
46,700	46,750	1,616	49,700	49,750	1,766	52,700	52,750	1,915	55,700	55,750	2,065	58,700	58,750	2,214
46,750	46,800	1,619	49,750	49,800	1,768	52,750	52,800	1,918	55,750	55,800	2,067	58,750	58,800	2,217
46,800	46,850	1,621	49,800	49,850	1,771	52,800	52,850	1,920	55,800	55,850	2,070	58,800	58,850	2,219
46,850	46,900	1,624	49,850	49,900	1,773	52,850	52,900	1,923	55,850	55,900	2,072	58,850	58,900	2,222
46,900	46,950	1,626	49,900	49,950	1,776	52,900	52,950	1,925	55,900	55,950	2,075	58,900	58,950	2,224
46,950	47,000	1,629	49,950	50,000	1,778	52,950	53,000	1,928	55,950	56,000	2,077	58,950	59,000	2,227
<b>\$47,000</b>			<b>\$50,000</b>			<b>\$53,000</b>			<b>\$56,000</b>			<b>\$59,000</b>		
\$ 47,000	\$ 47,050	\$1,631	\$ 50,000	\$ 50,050	\$1,781	\$ 53,000	\$ 53,050	\$1,930	\$ 56,000	\$ 56,050	\$2,080	\$ 59,000	\$ 59,050	\$2,229
47,050	47,100	1,634	50,050	50,100	1,783	53,050	53,100	1,933	56,050	56,100	2,082	59,050	59,100	2,232
47,100	47,150	1,636	50,100	50,150	1,786	53,100	53,150	1,935	56,100	56,150	2,085	59,100	59,150	2,234
47,150	47,200	1,639	50,150	50,200	1,788	53,150	53,200	1,938	56,150	56,200	2,087	59,150	59,200	2,237
47,200	47,250	1,641	50,200	50,250	1,791	53,200	53,250	1,940	56,200	56,250	2,090	59,200	59,250	2,239
47,250	47,300	1,644	50,250	50,300	1,793	53,250	53,300	1,943	56,250	56,300	2,092	59,250	59,300	2,242
47,300	47,350	1,646	50,300	50,350	1,796	53,300	53,350	1,945	56,300	56,350	2,095	59,300	59,350	2,244
47,350	47,400	1,649	50,350	50,400	1,798	53,350	53,400	1,948	56,350	56,400	2,097	59,350	59,400	2,247
47,400	47,450	1,651	50,400	50,450	1,801	53,400	53,450	1,950	56,400	56,450	2,100	59,400	59,450	2,249
47,450	47,500	1,654	50,450	50,500	1,803	53,450	53,500	1,953	56,450	56,500	2,102	59,450	59,500	2,252
47,500	47,550	1,656	50,500	50,550	1,806	53,500	53,550	1,955	56,500	56,550	2,105	59,500	59,550	2,254
47,550	47,600	1,659	50,550	50,600	1,808	53,550	53,600	1,958	56,550	56,600	2,107	59,550	59,600	2,257
47,600	47,650	1,661	50,600	50,650	1,811	53,600	53,650	1,960	56,600	56,650	2,110	59,600	59,650	2,259
47,650	47,700	1,664	50,650	50,700	1,813	53,650	53,700	1,963	56,650	56,700	2,112	59,650	59,700	2,262
47,700	47,750	1,666	50,700	50,750	1,816	53,700	53,750	1,965	56,700	56,750	2,115	59,700	59,750	2,264
47,750	47,800	1,669	50,750	50,800	1,818	53,750	53,800	1,968	56,750	56,800	2,117	59,750	59,800	2,266
47,800	47,850	1,671	50,800	50,850	1,821	53,800	53,850	1,970	56,800	56,850	2,119	59,800	59,850	2,269
47,850	47,900	1,674	50,850	50,900	1,823	53,850	53,900	1,972	56,850	56,900	2,122	59,850	59,900	2,271
47,900	47,950	1,676	50,900	50,950	1,825	53,900	53,950	1,975	56,900	56,950	2,124	59,900	59,950	2,274
47,950	48,000	1,678	50,950	51,000	1,828	53,950	54,000	1,977	56,950	57,000	2,127	59,950	60,000	2,276

**2005 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)**

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>\$60,000</b>			<b>\$63,000</b>			<b>\$66,000</b>			<b>\$69,000</b>			<b>\$72,000</b>		
\$ 60,000	\$ 60,050	\$2,279	\$ 63,000	\$ 63,050	\$2,428	\$ 66,000	\$ 66,050	\$2,578	\$ 69,000	\$ 69,050	\$2,727	\$ 72,000	\$ 72,050	\$2,877
60,050	60,100	2,281	63,050	63,100	2,431	66,050	66,100	2,580	69,050	69,100	2,730	72,050	72,100	2,879
60,100	60,150	2,284	63,100	63,150	2,433	66,100	66,150	2,583	69,100	69,150	2,732	72,100	72,150	2,882
60,150	60,200	2,286	63,150	63,200	2,436	66,150	66,200	2,585	69,150	69,200	2,735	72,150	72,200	2,884
60,200	60,250	2,289	63,200	63,250	2,438	66,200	66,250	2,588	69,200	69,250	2,737	72,200	72,250	2,887
60,250	60,300	2,291	63,250	63,300	2,441	66,250	66,300	2,590	69,250	69,300	2,740	72,250	72,300	2,889
60,300	60,350	2,294	63,300	63,350	2,443	66,300	66,350	2,593	69,300	69,350	2,742	72,300	72,350	2,892
60,350	60,400	2,296	63,350	63,400	2,446	66,350	66,400	2,595	69,350	69,400	2,745	72,350	72,400	2,894
60,400	60,450	2,299	63,400	63,450	2,448	66,400	66,450	2,598	69,400	69,450	2,747	72,400	72,450	2,897
60,450	60,500	2,301	63,450	63,500	2,451	66,450	66,500	2,600	69,450	69,500	2,750	72,450	72,500	2,899
60,500	60,550	2,304	63,500	63,550	2,453	66,500	66,550	2,603	69,500	69,550	2,752	72,500	72,550	2,902
60,550	60,600	2,306	63,550	63,600	2,456	66,550	66,600	2,605	69,550	69,600	2,755	72,550	72,600	2,904
60,600	60,650	2,309	63,600	63,650	2,458	66,600	66,650	2,608	69,600	69,650	2,757	72,600	72,650	2,907
60,650	60,700	2,311	63,650	63,700	2,461	66,650	66,700	2,610	69,650	69,700	2,760	72,650	72,700	2,909
60,700	60,750	2,314	63,700	63,750	2,463	66,700	66,750	2,613	69,700	69,750	2,762	72,700	72,750	2,912
60,750	60,800	2,316	63,750	63,800	2,466	66,750	66,800	2,615	69,750	69,800	2,765	72,750	72,800	2,914
60,800	60,850	2,319	63,800	63,850	2,468	66,800	66,850	2,618	69,800	69,850	2,767	72,800	72,850	2,917
60,850	60,900	2,321	63,850	63,900	2,471	66,850	66,900	2,620	69,850	69,900	2,770	72,850	72,900	2,919
60,900	60,950	2,324	63,900	63,950	2,473	66,900	66,950	2,623	69,900	69,950	2,772	72,900	72,950	2,922
60,950	61,000	2,326	63,950	64,000	2,476	66,950	67,000	2,625	69,950	70,000	2,775	72,950	73,000	2,924
<b>\$61,000</b>			<b>\$64,000</b>			<b>\$67,000</b>			<b>\$70,000</b>			<b>\$73,000</b>		
\$ 61,000	\$ 61,050	\$2,329	\$ 64,000	\$ 64,050	\$2,478	\$ 67,000	\$ 67,050	\$2,628	\$ 70,000	\$ 70,050	\$2,777	\$ 73,000	\$ 73,050	\$2,927
61,050	61,100	2,331	64,050	64,100	2,481	67,050	67,100	2,630	70,050	70,100	2,780	73,050	73,100	2,929
61,100	61,150	2,334	64,100	64,150	2,483	67,100	67,150	2,633	70,100	70,150	2,782	73,100	73,150	2,932
61,150	61,200	2,336	64,150	64,200	2,486	67,150	67,200	2,635	70,150	70,200	2,785	73,150	73,200	2,934
61,200	61,250	2,339	64,200	64,250	2,488	67,200	67,250	2,638	70,200	70,250	2,787	73,200	73,250	2,937
61,250	61,300	2,341	64,250	64,300	2,491	67,250	67,300	2,640	70,250	70,300	2,790	73,250	73,300	2,939
61,300	61,350	2,344	64,300	64,350	2,493	67,300	67,350	2,643	70,300	70,350	2,792	73,300	73,350	2,942
61,350	61,400	2,346	64,350	64,400	2,496	67,350	67,400	2,645	70,350	70,400	2,795	73,350	73,400	2,944
61,400	61,450	2,349	64,400	64,450	2,498	67,400	67,450	2,648	70,400	70,450	2,797	73,400	73,450	2,947
61,450	61,500	2,351	64,450	64,500	2,501	67,450	67,500	2,650	70,450	70,500	2,800	73,450	73,500	2,949
61,500	61,550	2,354	64,500	64,550	2,503	67,500	67,550	2,653	70,500	70,550	2,802	73,500	73,550	2,952
61,550	61,600	2,356	64,550	64,600	2,506	67,550	67,600	2,655	70,550	70,600	2,805	73,550	73,600	2,954
61,600	61,650	2,359	64,600	64,650	2,508	67,600	67,650	2,658	70,600	70,650	2,807	73,600	73,650	2,957
61,650	61,700	2,361	64,650	64,700	2,511	67,650	67,700	2,660	70,650	70,700	2,810	73,650	73,700	2,959
61,700	61,750	2,364	64,700	64,750	2,513	67,700	67,750	2,663	70,700	70,750	2,812	73,700	73,750	2,962
61,750	61,800	2,366	64,750	64,800	2,516	67,750	67,800	2,665	70,750	70,800	2,815	73,750	73,800	2,964
61,800	61,850	2,369	64,800	64,850	2,518	67,800	67,850	2,668	70,800	70,850	2,817	73,800	73,850	2,967
61,850	61,900	2,371	64,850	64,900	2,521	67,850	67,900	2,670	70,850	70,900	2,820	73,850	73,900	2,969
61,900	61,950	2,374	64,900	64,950	2,523	67,900	67,950	2,673	70,900	70,950	2,822	73,900	73,950	2,972
61,950	62,000	2,376	64,950	65,000	2,526	67,950	68,000	2,675	70,950	71,000	2,825	73,950	74,000	2,974
<b>\$62,000</b>			<b>\$65,000</b>			<b>\$68,000</b>			<b>\$71,000</b>			<b>\$74,000</b>		
\$ 62,000	\$ 62,050	\$2,379	\$ 65,000	\$ 65,050	\$2,528	\$ 68,000	\$ 68,050	\$2,678	\$ 71,000	\$ 71,050	\$2,827	\$ 74,000	\$ 74,050	\$2,977
62,050	62,100	2,381	65,050	65,100	2,531	68,050	68,100	2,680	71,050	71,100	2,830	74,050	74,100	2,979
62,100	62,150	2,384	65,100	65,150	2,533	68,100	68,150	2,683	71,100	71,150	2,832	74,100	74,150	2,982
62,150	62,200	2,386	65,150	65,200	2,536	68,150	68,200	2,685	71,150	71,200	2,835	74,150	74,200	2,984
62,200	62,250	2,389	65,200	65,250	2,538	68,200	68,250	2,688	71,200	71,250	2,837	74,200	74,250	2,987
62,250	62,300	2,391	65,250	65,300	2,541	68,250	68,300	2,690	71,250	71,300	2,840	74,250	74,300	2,989
62,300	62,350	2,394	65,300	65,350	2,543	68,300	68,350	2,693	71,300	71,350	2,842	74,300	74,350	2,992
62,350	62,400	2,396	65,350	65,400	2,546	68,350	68,400	2,695	71,350	71,400	2,845	74,350	74,400	2,994
62,400	62,450	2,399	65,400	65,450	2,548	68,400	68,450	2,698	71,400	71,450	2,847	74,400	74,450	2,996
62,450	62,500	2,401	65,450	65,500	2,551	68,450	68,500	2,700	71,450	71,500	2,849	74,450	74,500	2,999
62,500	62,550	2,404	65,500	65,550	2,553	68,500	68,550	2,703	71,500	71,550	2,852	74,500	74,550	3,001
62,550	62,600	2,406	65,550	65,600	2,556	68,550	68,600	2,705	71,550	71,600	2,854	74,550	74,600	3,004
62,600	62,650	2,409	65,600	65,650	2,558	68,600	68,650	2,707	71,600	71,650	2,857	74,600	74,650	3,006
62,650	62,700	2,411	65,650	65,700	2,560	68,650	68,700	2,710	71,650	71,700	2,859	74,650	74,700	3,009
62,700	62,750	2,413	65,700	65,750	2,563	68,700	68,750	2,712	71,700	71,750	2,862	74,700	74,750	3,011
62,750	62,800	2,416	65,750	65,800	2,565	68,750	68,800	2,715	71,750	71,800	2,864	74,750	74,800	3,014
62,800	62,850	2,418	65,800	65,850	2,568	68,800	68,850	2,717	71,800	71,850	2,867	74,800	74,850	3,016
62,850	62,900	2,421	65,850	65,900	2,570	68,850	68,900	2,720	71,850	71,900	2,869	74,850	74,900	3,019
62,900	62,950	2,423	65,900	65,950	2,573	68,900	68,950	2,722	71,900	71,950	2,872	74,900	74,950	3,021
62,950	63,000	2,426	65,950	66,000	2,575	68,950	69,000	2,725	71,950	72,000	2,874	74,950	75,000	3,024

**2005 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)**

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>\$75,000</b>			<b>\$78,000</b>			<b>\$81,000</b>			<b>\$84,000</b>			<b>\$87,000</b>		
\$ 75,000	\$ 75,050	\$3,026	\$ 78,000	\$ 78,050	\$3,176	\$ 81,000	\$ 81,050	\$3,333	\$ 84,000	\$ 84,050	\$3,503	\$ 87,000	\$ 87,050	\$3,674
75,050	75,100	3,029	78,050	78,100	3,178	81,050	81,100	3,335	84,050	84,100	3,506	87,050	87,100	3,677
75,100	75,150	3,031	78,100	78,150	3,181	81,100	81,150	3,338	84,100	84,150	3,509	87,100	87,150	3,680
75,150	75,200	3,034	78,150	78,200	3,183	81,150	81,200	3,341	84,150	84,200	3,512	87,150	87,200	3,683
75,200	75,250	3,036	78,200	78,250	3,186	81,200	81,250	3,344	84,200	84,250	3,515	87,200	87,250	3,686
75,250	75,300	3,039	78,250	78,300	3,188	81,250	81,300	3,347	84,250	84,300	3,518	87,250	87,300	3,688
75,300	75,350	3,041	78,300	78,350	3,191	81,300	81,350	3,350	84,300	84,350	3,521	87,300	87,350	3,691
75,350	75,400	3,044	78,350	78,400	3,193	81,350	81,400	3,353	84,350	84,400	3,523	87,350	87,400	3,694
75,400	75,450	3,046	78,400	78,450	3,196	81,400	81,450	3,355	84,400	84,450	3,526	87,400	87,450	3,697
75,450	75,500	3,049	78,450	78,500	3,198	81,450	81,500	3,358	84,450	84,500	3,529	87,450	87,500	3,700
75,500	75,550	3,051	78,500	78,550	3,201	81,500	81,550	3,361	84,500	84,550	3,532	87,500	87,550	3,703
75,550	75,600	3,054	78,550	78,600	3,203	81,550	81,600	3,364	84,550	84,600	3,535	87,550	87,600	3,706
75,600	75,650	3,056	78,600	78,650	3,206	81,600	81,650	3,367	84,600	84,650	3,538	87,600	87,650	3,708
75,650	75,700	3,059	78,650	78,700	3,208	81,650	81,700	3,370	84,650	84,700	3,540	87,650	87,700	3,711
75,700	75,750	3,061	78,700	78,750	3,211	81,700	81,750	3,373	84,700	84,750	3,543	87,700	87,750	3,714
75,750	75,800	3,064	78,750	78,800	3,213	81,750	81,800	3,375	84,750	84,800	3,546	87,750	87,800	3,717
75,800	75,850	3,066	78,800	78,850	3,216	81,800	81,850	3,378	84,800	84,850	3,549	87,800	87,850	3,720
75,850	75,900	3,069	78,850	78,900	3,218	81,850	81,900	3,381	84,850	84,900	3,552	87,850	87,900	3,723
75,900	75,950	3,071	78,900	78,950	3,221	81,900	81,950	3,384	84,900	84,950	3,555	87,900	87,950	3,725
75,950	76,000	3,074	78,950	79,000	3,223	81,950	82,000	3,387	84,950	85,000	3,558	87,950	88,000	3,728
<b>\$76,000</b>			<b>\$79,000</b>			<b>\$82,000</b>			<b>\$85,000</b>			<b>\$88,000</b>		
\$ 76,000	\$ 76,050	\$3,076	\$ 79,000	\$ 79,050	\$3,226	\$ 82,000	\$ 82,050	\$3,390	\$ 85,000	\$ 85,050	\$3,560	\$ 88,000	\$ 88,050	\$3,731
76,050	76,100	3,079	79,050	79,100	3,228	82,050	82,100	3,392	85,050	85,100	3,563	88,050	88,100	3,734
76,100	76,150	3,081	79,100	79,150	3,231	82,100	82,150	3,395	85,100	85,150	3,566	88,100	88,150	3,737
76,150	76,200	3,084	79,150	79,200	3,233	82,150	82,200	3,398	85,150	85,200	3,569	88,150	88,200	3,740
76,200	76,250	3,086	79,200	79,250	3,236	82,200	82,250	3,401	85,200	85,250	3,572	88,200	88,250	3,743
76,250	76,300	3,089	79,250	79,300	3,238	82,250	82,300	3,404	85,250	85,300	3,575	88,250	88,300	3,745
76,300	76,350	3,091	79,300	79,350	3,241	82,300	82,350	3,407	85,300	85,350	3,577	88,300	88,350	3,748
76,350	76,400	3,094	79,350	79,400	3,243	82,350	82,400	3,410	85,350	85,400	3,580	88,350	88,400	3,751
76,400	76,450	3,096	79,400	79,450	3,246	82,400	82,450	3,412	85,400	85,450	3,583	88,400	88,450	3,754
76,450	76,500	3,099	79,450	79,500	3,248	82,450	82,500	3,415	85,450	85,500	3,586	88,450	88,500	3,757
76,500	76,550	3,101	79,500	79,550	3,251	82,500	82,550	3,418	85,500	85,550	3,589	88,500	88,550	3,760
76,550	76,600	3,104	79,550	79,600	3,253	82,550	82,600	3,421	85,550	85,600	3,592	88,550	88,600	3,762
76,600	76,650	3,106	79,600	79,650	3,256	82,600	82,650	3,424	85,600	85,650	3,595	88,600	88,650	3,765
76,650	76,700	3,109	79,650	79,700	3,258	82,650	82,700	3,427	85,650	85,700	3,597	88,650	88,700	3,768
76,700	76,750	3,111	79,700	79,750	3,261	82,700	82,750	3,429	85,700	85,750	3,600	88,700	88,750	3,771
76,750	76,800	3,114	79,750	79,800	3,263	82,750	82,800	3,432	85,750	85,800	3,603	88,750	88,800	3,774
76,800	76,850	3,116	79,800	79,850	3,266	82,800	82,850	3,435	85,800	85,850	3,606	88,800	88,850	3,777
76,850	76,900	3,119	79,850	79,900	3,268	82,850	82,900	3,438	85,850	85,900	3,609	88,850	88,900	3,780
76,900	76,950	3,121	79,900	79,950	3,271	82,900	82,950	3,441	85,900	85,950	3,612	88,900	88,950	3,782
76,950	77,000	3,124	79,950	80,000	3,273	82,950	83,000	3,444	85,950	86,000	3,614	88,950	89,000	3,785
<b>\$77,000</b>			<b>\$80,000</b>			<b>\$83,000</b>			<b>\$86,000</b>			<b>\$89,000</b>		
\$ 77,000	\$ 77,050	\$3,126	\$ 80,000	\$ 80,050	\$3,276	\$ 83,000	\$ 83,050	\$3,447	\$ 86,000	\$ 86,050	\$3,617	\$ 89,000	\$ 89,050	\$3,788
77,050	77,100	3,129	80,050	80,100	3,279	83,050	83,100	3,449	86,050	86,100	3,620	89,050	89,100	3,791
77,100	77,150	3,131	80,100	80,150	3,281	83,100	83,150	3,452	86,100	86,150	3,623	89,100	89,150	3,794
77,150	77,200	3,134	80,150	80,200	3,284	83,150	83,200	3,455	86,150	86,200	3,626	89,150	89,200	3,797
77,200	77,250	3,136	80,200	80,250	3,287	83,200	83,250	3,458	86,200	86,250	3,629	89,200	89,250	3,799
77,250	77,300	3,139	80,250	80,300	3,290	83,250	83,300	3,461	86,250	86,300	3,632	89,250	89,300	3,802
77,300	77,350	3,141	80,300	80,350	3,293	83,300	83,350	3,464	86,300	86,350	3,634	89,300	89,350	3,805
77,350	77,400	3,143	80,350	80,400	3,296	83,350	83,400	3,466	86,350	86,400	3,637	89,350	89,400	3,808
77,400	77,450	3,146	80,400	80,450	3,298	83,400	83,450	3,469	86,400	86,450	3,640	89,400	89,450	3,811
77,450	77,500	3,148	80,450	80,500	3,301	83,450	83,500	3,472	86,450	86,500	3,643	89,450	89,500	3,814
77,500	77,550	3,151	80,500	80,550	3,304	83,500	83,550	3,475	86,500	86,550	3,646	89,500	89,550	3,817
77,550	77,600	3,153	80,550	80,600	3,307	83,550	83,600	3,478	86,550	86,600	3,649	89,550	89,600	3,819
77,600	77,650	3,156	80,600	80,650	3,310	83,600	83,650	3,481	86,600	86,650	3,651	89,600	89,650	3,822
77,650	77,700	3,158	80,650	80,700	3,313	83,650	83,700	3,484	86,650	86,700	3,654	89,650	89,700	3,825
77,700	77,750	3,161	80,700	80,750	3,316	83,700	83,750	3,486	86,700	86,750	3,657	89,700	89,750	3,828
77,750	77,800	3,163	80,750	80,800	3,318	83,750	83,800	3,489	86,750	86,800	3,660	89,750	89,800	3,831
77,800	77,850	3,166	80,800	80,850	3,321	83,800	83,850	3,492	86,800	86,850	3,663	89,800	89,850	3,834
77,850	77,900	3,168	80,850	80,900	3,324	83,850	83,900	3,495	86,850	86,900	3,666	89,850	89,900	3,836
77,900	77,950	3,171	80,900	80,950	3,327	83,900	83,950	3,498	86,900	86,950	3,669	89,900	89,950	3,839
77,950	78,000	3,173	80,950	81,000	3,330	83,950	84,000	3,501	86,950	87,000	3,671	89,950	90,000	3,842

**2005 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)**

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
<b>\$90,000</b>			<b>\$92,000</b>			<b>\$94,000</b>			<b>\$96,000</b>			<b>\$98,000</b>		
\$ 90,000	\$ 90,050	\$3,845	\$ 92,000	\$ 92,050	\$3,959	\$ 94,000	\$ 94,050	\$4,073	\$ 96,000	\$ 96,050	\$4,187	\$ 98,000	\$ 98,050	\$4,300
90,050	90,100	3,848	92,050	92,100	3,962	94,050	94,100	4,076	96,050	96,100	4,189	98,050	98,100	4,303
90,100	90,150	3,851	92,100	92,150	3,965	94,100	94,150	4,078	96,100	96,150	4,192	98,100	98,150	4,306
90,150	90,200	3,854	92,150	92,200	3,967	94,150	94,200	4,081	96,150	96,200	4,195	98,150	98,200	4,309
90,200	90,250	3,856	92,200	92,250	3,970	94,200	94,250	4,084	96,200	96,250	4,198	98,200	98,250	4,312
90,250	90,300	3,859	92,250	92,300	3,973	94,250	94,300	4,087	96,250	96,300	4,201	98,250	98,300	4,315
90,300	90,350	3,862	92,300	92,350	3,976	94,300	94,350	4,090	96,300	96,350	4,204	98,300	98,350	4,318
90,350	90,400	3,865	92,350	92,400	3,979	94,350	94,400	4,093	96,350	96,400	4,207	98,350	98,400	4,320
90,400	90,450	3,868	92,400	92,450	3,982	94,400	94,450	4,096	96,400	96,450	4,209	98,400	98,450	4,323
90,450	90,500	3,871	92,450	92,500	3,985	94,450	94,500	4,098	96,450	96,500	4,212	98,450	98,500	4,326
90,500	90,550	3,873	92,500	92,550	3,987	94,500	94,550	4,101	96,500	96,550	4,215	98,500	98,550	4,329
90,550	90,600	3,876	92,550	92,600	3,990	94,550	94,600	4,104	96,550	96,600	4,218	98,550	98,600	4,332
90,600	90,650	3,879	92,600	92,650	3,993	94,600	94,650	4,107	96,600	96,650	4,221	98,600	98,650	4,335
90,650	90,700	3,882	92,650	92,700	3,996	94,650	94,700	4,110	96,650	96,700	4,224	98,650	98,700	4,337
90,700	90,750	3,885	92,700	92,750	3,999	94,700	94,750	4,113	96,700	96,750	4,226	98,700	98,750	4,340
90,750	90,800	3,888	92,750	92,800	4,002	94,750	94,800	4,115	96,750	96,800	4,229	98,750	98,800	4,343
90,800	90,850	3,891	92,800	92,850	4,004	94,800	94,850	4,118	96,800	96,850	4,232	98,800	98,850	4,346
90,850	90,900	3,893	92,850	92,900	4,007	94,850	94,900	4,121	96,850	96,900	4,235	98,850	98,900	4,349
90,900	90,950	3,896	92,900	92,950	4,010	94,900	94,950	4,124	96,900	96,950	4,238	98,900	98,950	4,352
90,950	91,000	3,899	92,950	93,000	4,013	94,950	95,000	4,127	96,950	97,000	4,241	98,950	99,000	4,355
<b>\$91,000</b>			<b>\$93,000</b>			<b>\$95,000</b>			<b>\$97,000</b>			<b>\$99,000</b>		
\$ 91,000	\$ 91,050	\$3,902	\$ 93,000	\$ 93,050	\$4,016	\$ 95,000	\$ 95,050	\$4,130	\$ 97,000	\$ 97,050	\$4,244	\$ 99,000	\$ 99,050	\$4,357
91,050	91,100	3,905	93,050	93,100	4,019	95,050	95,100	4,133	97,050	97,100	4,246	99,050	99,100	4,360
91,100	91,150	3,908	93,100	93,150	4,022	95,100	95,150	4,135	97,100	97,150	4,249	99,100	99,150	4,363
91,150	91,200	3,910	93,150	93,200	4,024	95,150	95,200	4,138	97,150	97,200	4,252	99,150	99,200	4,366
91,200	91,250	3,913	93,200	93,250	4,027	95,200	95,250	4,141	97,200	97,250	4,255	99,200	99,250	4,369
91,250	91,300	3,916	93,250	93,300	4,030	95,250	95,300	4,144	97,250	97,300	4,258	99,250	99,300	4,372
91,300	91,350	3,919	93,300	93,350	4,033	95,300	95,350	4,147	97,300	97,350	4,261	99,300	99,350	4,374
91,350	91,400	3,922	93,350	93,400	4,036	95,350	95,400	4,150	97,350	97,400	4,263	99,350	99,400	4,377
91,400	91,450	3,925	93,400	93,450	4,039	95,400	95,450	4,152	97,400	97,450	4,266	99,400	99,450	4,380
91,450	91,500	3,928	93,450	93,500	4,041	95,450	95,500	4,155	97,450	97,500	4,269	99,450	99,500	4,383
91,500	91,550	3,930	93,500	93,550	4,044	95,500	95,550	4,158	97,500	97,550	4,272	99,500	99,550	4,386
91,550	91,600	3,933	93,550	93,600	4,047	95,550	95,600	4,161	97,550	97,600	4,275	99,550	99,600	4,389
91,600	91,650	3,936	93,600	93,650	4,050	95,600	95,650	4,164	97,600	97,650	4,278	99,600	99,650	4,392
91,650	91,700	3,939	93,650	93,700	4,053	95,650	95,700	4,167	97,650	97,700	4,281	99,650	99,700	4,394
91,700	91,750	3,942	93,700	93,750	4,056	95,700	95,750	4,170	97,700	97,750	4,283	99,700	99,750	4,397
91,750	91,800	3,945	93,750	93,800	4,059	95,750	95,800	4,172	97,750	97,800	4,286	99,750	99,800	4,400
91,800	91,850	3,947	93,800	93,850	4,061	95,800	95,850	4,175	97,800	97,850	4,289	99,800	99,850	4,403
91,850	91,900	3,950	93,850	93,900	4,064	95,850	95,900	4,178	97,850	97,900	4,292	99,850	99,900	4,406
91,900	91,950	3,953	93,900	93,950	4,067	95,900	95,950	4,181	97,900	97,950	4,295	99,900	99,950	4,409
91,950	92,000	3,956	93,950	94,000	4,070	95,950	96,000	4,184	97,950	98,000	4,298	99,950	100,000	4,411

**2005 Form IT 1040 and IT 1040EZ Income Tax Table 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 (line 5 of form IT 1040 or line 5 of form IT 1040EZ)	2005 Ohio Tax
0 – \$ 5,000	.712% of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 35.60 plus 1.424% of the amount in excess of \$ 5,000
\$ 10,000 – \$ 15,000	\$ 106.80 plus 2.847% of the amount in excess of \$ 10,000
\$ 15,000 – \$ 20,000	\$ 249.15 plus 3.559% of the amount in excess of \$ 15,000
\$ 20,000 – \$ 40,000	\$ 427.10 plus 4.27% of the amount in excess of \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,281.10 plus 4.983% of the amount in excess of \$ 40,000
\$ 80,000 – \$100,000	\$ 3,274.30 plus 5.693% of the amount in excess of \$ 80,000
\$100,000 – \$200,000	\$ 4,412.90 plus 6.61% of the amount in excess of \$100,000
more than – \$200,000	\$11,022.90 plus 7.185% of the amount in excess of \$200,000

# Ohio public school district numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter on the front of the form the number of the school district where you lived for the majority of 2005. Each district is listed under the county or counties in which the school district is located. Do not use nonpublic or joint vocational school districts. **Nonresidents should use 9999.**

An asterisk indicates school districts (printed in red) that had income taxes in effect for 2005. If you have lived in one of these school districts for all or part of the year, **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 use *The Finder*. See page 4 for more information.

## ADAMS COUNTY

Adams County/Ohio Valley LSD	0101
Bright LSD	3601
Eastern LSD	0801
Manchester LSD	0102

## ALLEN COUNTY

Allen East LSD	0201
Bath LSD	0202
Bluffton EVSD	0203
* Columbus Grove LSD	6901
Delphos CSD	0204
Elida LSD	0205
Lima CSD	0206
* Pandora-Gilboa LSD	6909
Perry LSD	0207
Shawnee LSD	0208
* Spencerville LSD	0209
* Waynesfield-Goshen LSD	0606

## ASHLAND COUNTY

Ashland CSD	0301
Black River LSD	5201
Crestview LSD	7002
Hillsdale LSD	0302
* Loudonville-Perrysville EVSD	0303
Lucas LSD	7004
Mapleton LSD	0304
* New London LSD	3903
* Northwestern LSD	8505
West Holmes LSD	3802

## ASHTABULA COUNTY

Ashtabula Area CSD	0401
Buckeye LSD	0402
Conneaut Area CSD	0403
Geneva Area CSD	0404
Grand Valley LSD	0405
Jefferson Area LSD	0406
* Ledgemont LSD	2805
Pymatuning Valley LSD	0407

## ATHENS COUNTY

Alexander LSD	0501
Athens CSD	0502
Federal Hocking LSD	0503
Nelsonville-York CSD	0504
Trimble LSD	0505
Warren LSD	8405

## AUGLAIZE COUNTY

Botkins LSD	7502
Indian Lake LSD	4603
Jackson Center LSD	7506
Marion LSD	5403
Minster LSD	0601
* New Bremen LSD	0602
* New Knoxville LSD	0603
* Parkway LSD	5405
Shawnee LSD	0208
* Spencerville LSD	0209
St. Marys CSD	0604
* Upper Scioto Valley LSD	3306
* Wapakoneta CSD	0605
* Waynesfield-Goshen LSD	0606

## BELMONT COUNTY

Barnesville EVSD	0701
Bellaire CSD	0702
Bridgeport EVSD	0703
Buckeye LSD	4101
Harrison Hills CSD	3402
Martins Ferry CSD	0704
Shadyside LSD	0705
St. Clairsville-Richland CSD	0706
Switzerland of Ohio LSD	5601
Union LSD	0707

## BROWN COUNTY

Bethel-Tate LSD	1302
Blanchester LSD	1401
* Clermont-Northeastern LSD	1303
Eastern LSD	0801
Fayetteville-Perry LSD	0802
Georgetown EVSD	0803
Lynchburg-Clay LSD	3605
Ripley Union Lewis Huntington LSD	0804
Western Brown LSD	0805
Williamsburg LSD	1309

## BUTLER COUNTY

College Corner LSD	6801
Edgewood CSD	0901
Fairfield CSD	0902
Hamilton CSD	0903
Lakota LSD	0904
* Madison LSD	0905
Mason CSD	8307
Middletown CSD	0906
Monroe LSD	0910
* New Miami LSD	0907
Northwest LSD	3113
* Preble Shawnee LSD	6804
Princeton CSD	3116
Ross LSD	0908
Southwest LSD	3118
* Talawanda CSD	0909

## CARROLL COUNTY

Brown LSD	1001
Carrollton EVSD	1002
Conotton Valley Union LSD	3401
Edison LSD	4102
Harrison Hills CSD	3402
Minerva LSD	7610
Osnaburg LSD	7613
Sandy Valley LSD	7616
Southern LSD	1509

## CHAMPAIGN COUNTY

Graham LSD	1101
* Mechanicsburg EVSD	1102
* Miami East LSD	5504
Northeastern LSD	1203
Northwestern LSD	1204
* Triad LSD	1103
Urbana CSD	1104
* West Liberty-Salem LSD	1105

## CLARK COUNTY

* Cedar Cliff LSD	2902
Clark-Shawnee LSD	1207
* Fairborn CSD	2903
Greenon LSD	1201
Northeastern LSD	1203
Northwestern LSD	1204
* Southeastern LSD	1205
Springfield CSD	1206
Tecumseh LSD	1202
* Yellow Springs EVSD	2907

## CLERMONT COUNTY

Batavia LSD	1301
Bethel-Tate LSD	1302
Blanchester LSD	1401
* Clermont-Northeastern LSD	1303
Felicity-Franklin LSD	1304
Forest Hills LSD	3104
* Goshen LSD	1305
Little Miami LSD	8306
Loveland CSD	3108
Milford EVSD	1306
New Richmond EVSD	1307
Western Brown LSD	0805
West Clermont LSD	1308
Williamsburg LSD	1309

## CLINTON COUNTY

Blanchester LSD	1401
Clinton-Massie LSD	1402
East Clinton LSD	1403
Fairfield LSD	3602
Fayetteville-Perry LSD	0802
* Greeneview LSD	2904
Lynchburg-Clay LSD	3605
Miami Trace LSD	2401
* Wilmington CSD	1404

## COLUMBIANA COUNTY

Alliance CSD	7601
Beaver LSD	1501
* Columbiana EVSD	1502
* Crestview LSD	1503
East Liverpool CSD	1504
East Palestine CSD	1505
Leetonia EVSD	1506
Lisbon EVSD	1507
Minerva LSD	7610
Salem CSD	1508
Southern LSD	1509
* United LSD	1510
Wellsville LSD	1511
West Branch LSD	5012

## COSHOCTON COUNTY

Coshocton CSD	1601
East Knox LSD	4203
Garaway LSD	7903
Newcomerstown EVSD	7905
Ridgewood LSD	1602
River View LSD	1603
Tri-Valley LSD	6004
West Holmes LSD	3802

## CRAWFORD COUNTY

* Buckeye Central LSD	1701
Bucyrus CSD	1702
Colonel Crawford LSD	1703
Crestline EVSD	1704
Galion CSD	1705
* Mohawk LSD	8802
* Plymouth-Shiloh LSD	7007
Ridgedale LSD	5104
* Upper Sandusky EVSD	8803
Willard CSD	3907
Wynford LSD	1706

## CUYAHOGA COUNTY

Bay Village CSD	1801
Beachwood CSD	1802
Bedford CSD	1803
Berea CSD	1804
Brecksville-Broadview Heights CSD	1806
Brooklyn CSD	1807
Chagrin Falls EVSD	1808
Cleveland Municipal CSD	1809
Cleveland Hts.-University Hts. CSD	1810
Cuyahoga Heights LSD	1811
East Cleveland CSD	1812
Euclid CSD	1813
Fairview Park CSD	1814
Garfield Heights CSD	1815
Independence LSD	1816
Lakewood CSD	1817
Maple Heights CSD	1818
Mayfield CSD	1819
North Olmsted CSD	1820
North Royalton CSD	1821
Olmsted Falls CSD	1822
Orange CSD	1823
Parma CSD	1824
Richmond Heights LSD	1825
Rocky River CSD	1826
Shaker Heights CSD	1827
Solon CSD	1828

<b>CUYAHOGA COUNTY (cont.)</b>	
South Euclid-Lyndhurst CSD .....	1829
Strongsville CSD .....	1830
Warrensville Heights CSD .....	1831
Westlake CSD .....	1832

<b>DARKE COUNTY</b>	
* Ansonia LSD .....	1901
* Arcanum-Butler LSD .....	1902
* Bradford EVSD .....	5502
* Franklin Monroe LSD .....	1903
* Fort Loramie LSD .....	7504
* Fort Recovery LSD .....	5406
* Greenville CSD .....	1904
Marion LSD .....	5403
Minster LSD .....	0601
* Mississinawa Valley LSD .....	1905
* National Trail LSD .....	6802
* Newton LSD .....	5506
Northmont CSD .....	5709
* Russia LSD .....	7507
St. Henry Consolidated LSD .....	5407
Tri-County North LSD .....	6806
* Tri-Village LSD .....	1906
* Versailles EVSD .....	1907

<b>DEFIANCE COUNTY</b>	
Ayersville LSD .....	2001
* Central LSD .....	2002
* Defiance CSD .....	2003
* Edgerton LSD .....	8602
* Hicksville EVSD .....	2004
Northeastern LSD .....	2005

<b>DELAWARE COUNTY</b>	
* Big Walnut LSD .....	2101
* Buckeye Valley LSD .....	2102
* Centerburg LSD .....	4201
Delaware CSD .....	2103
Dublin CSD .....	2513
Elgin LSD .....	5101
* Highland LSD .....	5902
* Johnstown-Monroe LSD .....	4503
* Northridge LSD .....	4509
* North Union LSD .....	8003
Olentangy LSD .....	2104
Westerville CSD .....	2514

<b>ERIE COUNTY</b>	
* Bellevue CSD .....	3901
Berlin-Milan LSD .....	2201
Firelands LSD .....	4707
Huron CSD .....	2202
Kelleys Island LSD .....	2203
Margaretta LSD .....	2204
Monroeville LSD .....	3902
Perkins LSD .....	2205
Sandusky CSD .....	2206
Vermilion LSD .....	2207
* Western Reserve LSD .....	3906

<b>FAIRFIELD COUNTY</b>	
Amanda-Clearcreek LSD .....	2301
Berne Union LSD .....	2302
* Bloom-Carroll LSD .....	2303
* Canal Winchester LSD .....	2502
* Fairfield Union LSD .....	2304
Lancaster CSD .....	2305
* Liberty Union-Thurston LSD .....	2306
Northern LSD .....	6403
* Pickerington LSD .....	2307
* Reynoldsburg CSD .....	2509
* Southwest Licking LSD .....	4510
* Teays Valley LSD .....	6503
* Walnut Township LSD .....	2308

<b>FAYETTE COUNTY</b>	
East Clinton LSD .....	1403
* Greenfield EVSD .....	3603
* Greeneview LSD .....	2904
Madison-Plains LSD .....	4904
Miami Trace LSD .....	2401
Washington Court House CSD .....	2402

<b>FRANKLIN COUNTY</b>	
* Bexley CSD .....	2501
* Canal Winchester LSD .....	2502
Columbus CSD .....	2503
Dublin CSD .....	2513
Gahanna-Jefferson CSD .....	2506
Grandview Heights CSD .....	2504

<b>FRANKLIN COUNTY (cont.)</b>	
Groveport Madison LSD .....	2507
Hamilton LSD .....	2505
Hilliard CSD .....	2510
Jonathan Alder LSD .....	4902
Licking Heights LSD .....	4505
Madison-Plains LSD .....	4904
New Albany-Plain LSD .....	2508
Olentangy LSD .....	2104
* Pickerington LSD .....	2307
* Reynoldsburg CSD .....	2509
South-Western CSD .....	2511
* Teays Valley LSD .....	6503
Upper Arlington CSD .....	2512
Westerville CSD .....	2514
Whitehall CSD .....	2515
Worthington CSD .....	2516

<b>FULTON COUNTY</b>	
Anthony Wayne LSD .....	4801
Archbold-Area LSD .....	2601
* Evergreen LSD .....	2602
* Gorham Fayette LSD .....	2603
* Liberty Center LSD .....	3502
* Pettisville LSD .....	2604
Pike-Delta-York LSD .....	2605
* Swanton LSD .....	2606
Wauseon EVSD .....	2607

<b>GALLIA COUNTY</b>	
Fairland LSD .....	4403
Gallia County LSD .....	2701
Gallipolis CSD .....	2702
Symmes Valley LSD .....	4407
Vinton County LSD .....	8201

<b>GEAUGA COUNTY</b>	
* Berkshire LSD .....	2801
Cardinal LSD .....	2802
Chagrin Falls EVSD .....	1808
Chardon LSD .....	2803
Kenston LSD .....	2804
Kirtland LSD .....	4302
* Ledgemont LSD .....	2805
Madison LSD .....	4303
Mentor EVSD .....	4304
Newbury LSD .....	2806
Painesville Township LSD .....	4306
West Geauga LSD .....	2807

<b>GREENE COUNTY</b>	
Beavercreek LSD .....	2901
* Cedar Cliff LSD .....	2902
Clinton-Massie LSD .....	1402
* Fairborn CSD .....	2903
* Greeneview LSD .....	2904
Southeastern LSD .....	1205
Sugarcreek LSD .....	2905
Wayne LSD .....	8308
* Wilmington CSD .....	1404
* Xenia Community CSD .....	2906
* Yellow Springs EVSD .....	2907

<b>GUERNSEY COUNTY</b>	
Cambridge CSD .....	3001
East Guernsey LSD .....	3002
East Muskingum LSD .....	6001
Newcomerstown EVSD .....	7905
Noble LSD .....	6102
Ridgewood LSD .....	1602
Rolling Hills LSD .....	3003

<b>HAMILTON COUNTY</b>	
Cincinnati CSD .....	3101
Deer Park Community CSD .....	3102
Finneytown LSD .....	3103
Forest Hills LSD .....	3104
Indian Hill EVSD .....	3106
Lockland CSD .....	3107
Loveland CSD .....	3108
Madeira CSD .....	3109
Mariemont CSD .....	3110
Milford EVSD .....	1306
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

<b>HAMILTON COUNTY (cont.)</b>	
St. Bernard-Elmwood Place CSD .....	3119
Sycamore Community CSD .....	3120
Three Rivers LSD .....	3121
Winton Woods CSD .....	3105
* Wyoming CSD .....	3122

<b>HANCOCK COUNTY</b>	
* Ada EVSD .....	3301
* Arcadia LSD .....	3201
* Arlington LSD .....	3202
Bluffton EVSD .....	0203
* Cory-Rawson LSD .....	3203
* Elmwood LSD .....	8703
Findlay CSD .....	3204
Fostoria CSD .....	7402
* Hardin Northern LSD .....	3302
* Liberty-Benton LSD .....	3205
* McComb LSD .....	3206
North Baltimore LSD .....	8705
* Riverdale LSD .....	3305
Van Buren LSD .....	3207
* Vanlue LSD .....	3208

<b>HARDIN COUNTY</b>	
* Ada EVSD .....	3301
Benjamin Logan LSD .....	4602
Elgin LSD .....	5101
* Hardin Northern LSD .....	3302
* Kenton CSD .....	3303
* Ridgmont LSD .....	3304
* Riverdale LSD .....	3305
* Upper Scioto Valley LSD .....	3306

<b>HARRISON COUNTY</b>	
Buckeye LSD .....	4101
Conotton Valley Union LSD .....	3401
Edison LSD .....	4102
Harrison Hills CSD .....	3402
Union LSD .....	0707

<b>HENRY COUNTY</b>	
Archbold-Area LSD .....	2601
* Bowling Green CSD .....	8701
* Holgate LSD .....	3501
* Liberty Center LSD .....	3502
Napoleon Area CSD .....	3503
* Otsego LSD .....	8707
* Patrick Henry LSD .....	3504
* Pettisville LSD .....	2604

<b>HIGHLAND COUNTY</b>	
Adams County/Ohio Valley LSD .....	0101
Bright LSD .....	3601
East Clinton LSD .....	1403
Eastern LSD .....	0801
Fairfield LSD .....	3602
Fayetteville-Perry LSD .....	0802
* Greenfield EVSD .....	3603
* Hillsboro CSD .....	3604
Lynchburg-Clay LSD .....	3605
Miami Trace LSD .....	2401

<b>HOCKING COUNTY</b>	
Berne Union LSD .....	2302
* Fairfield Union LSD .....	2304
Logan Elm LSD .....	6502
Logan-Hocking LSD .....	3701
Nelsonville-York CSD .....	0504
Southern LSD .....	6404
Vinton County LSD .....	8201

<b>HOLMES COUNTY</b>	
* Danville LSD .....	4202
East Holmes LSD .....	3801
Garaway LSD .....	7903
* Loudonville-Perrysville EVSD .....	0303
Southeast LSD .....	8508
Triway LSD .....	8509
West Holmes LSD .....	3802

<b>HURON COUNTY</b>	
* Bellevue CSD .....	3901
Berlin-Milan LSD .....	2201
* Buckeye Central LSD .....	1701
Monroeville LSD .....	3902
* New London LSD .....	3903
* Norwalk CSD .....	3904
* Plymouth-Shiloh LSD .....	7007
* Seneca East LSD .....	7406
* South Central LSD .....	3905

\*School district income tax in effect for 2005.

**HURON COUNTY (cont.)**

* Wellington EVSD .....	4715
* Western Reserve LSD .....	3906
Willard CSD .....	3907

**JACKSON COUNTY**

Eastern LSD .....	6601
Gallia County LSD .....	2701
Jackson CSD .....	4001
Oak Hill Union LSD .....	4002
Vinton County LSD .....	8201
Wellston CSD .....	4003

**JEFFERSON COUNTY**

Buckeye LSD .....	4101
Edison LSD .....	4102
Harrison Hills CSD .....	3402
Indian Creek LSD .....	4103
Southern LSD .....	1509
Steubenville CSD .....	4104
Toronto CSD .....	4105

**KNOX COUNTY**

* Centerburg LSD .....	4201
Clear Fork Valley LSD .....	7001
* Danville LSD .....	4202
East Knox LSD .....	4203
Fredericktown LSD .....	4204
* Loudonville-Perrysville EVSD .....	0303
Mount Vernon CSD .....	4205
North Fork LSD .....	4508
* Northridge LSD .....	4509

**LAKE COUNTY**

Chardon LSD .....	2803
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
Oak Hill Union LSD .....	4002
Rock Hill LSD .....	4405
South Point LSD .....	4406
Symmes Valley LSD .....	4407

**LICKING COUNTY**

* Centerburg LSD .....	4201
East Knox LSD .....	4203
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
Northern LSD .....	6403
* Northridge LSD .....	4509
New Albany-Plain LSD .....	2508
* Reynoldsburg CSD .....	2509
River View LSD .....	1603
* Southwest Licking LSD .....	4510
West Muskingum LSD .....	6005

**LOGAN COUNTY**

Bellefontaine CSD .....	4601
Benjamin Logan LSD .....	4602
Indian Lake LSD .....	4603
Jackson Center LSD .....	7506
* Ridgemont LSD .....	3304
* Riverside LSD .....	4604
Sidney CSD .....	7508
* Triad LSD .....	1103
* Upper Scioto Valley LSD .....	3306
* Waynesfield-Goshen LSD .....	0606
* West Liberty-Salem LSD .....	1105

**LORAIN COUNTY**

Amherst EVSD .....	4701
Avon Lake CSD .....	4702

**LORAIN COUNTY (cont.)**

Avon LSD .....	4703
Black River LSD .....	5201
Clearview LSD .....	4704
Columbia LSD .....	4705
Elyria CSD .....	4706
Firelands LSD .....	4707
Keystone LSD .....	4708
Lorain CSD .....	4709
Mapleton LSD .....	0304
Midview LSD .....	4710
* New London LSD .....	3903
North Ridgeville CSD .....	4711
* Oberlin CSD .....	4712
Olmsted Falls CSD .....	1822
Sheffield-Sheffield Lake CSD .....	4713
Strongsville CSD .....	1830
Vermilion LSD .....	2207
* Wellington EVSD .....	4715

**LUCAS COUNTY**

Anthony Wayne LSD .....	4801
* Evergreen LSD .....	2602
Maumee CSD .....	4802
Oregon CSD .....	4803
* Otsego LSD .....	8707
Ottawa Hills LSD .....	4804
Springfield LSD .....	4805
* Swanton LSD .....	2606
Sylvania CSD .....	4806
Toledo CSD .....	4807
Washington LSD .....	4808

**MADISON COUNTY**

* Fairbanks LSD .....	8001
* Jefferson LSD .....	4901
Jonathan Alder LSD .....	4902
London CSD .....	4903
Madison-Plains LSD .....	4904
Miami Trace LSD .....	2401
* Mechanicsburg EVSD .....	1102
Westfall LSD .....	6504

**MAHONING COUNTY**

Alliance CSD .....	7601
Austintown LSD .....	5001
Boardman LSD .....	5002
Campbell CSD .....	5003
Canfield LSD .....	5004
* Columbiana EVSD .....	1502
Hubbard EVSD .....	7809
Jackson-Milton LSD .....	5005
Leetonia EVSD .....	1506
Lowellville LSD .....	5006
Poland LSD .....	5007
Sebring LSD .....	5008
South Range LSD .....	5009
* Springfield LSD .....	5010
Struthers CSD .....	5011
Weathersfield LSD .....	7821
West Branch LSD .....	5012
Western Reserve LSD .....	5013
Youngstown CSD .....	5014

**MARION COUNTY**

* Buckeye Valley LSD .....	2102
Cardington-Lincoln LSD .....	5901
Elgin LSD .....	5101
Marion CSD .....	5102
* Northmor LSD .....	5904
Pleasant LSD .....	5103
Ridgedale LSD .....	5104
River Valley LSD .....	5105
* Upper Sandusky EVSD .....	8803

**MEDINA COUNTY**

Black River LSD .....	5201
Brunswick CSD .....	5202
Buckeye LSD .....	5203
Cloverleaf LSD .....	5204
Highland LSD .....	5205
Medina CSD .....	5206
North Central LSD .....	8504
Rittman EVSD .....	8507
Wadsworth CSD .....	5207

**MEIGS COUNTY**

Alexander LSD .....	0501
Eastern LSD .....	5301
Meigs LSD .....	5302
Southern LSD .....	5303

**MERCER COUNTY**

* Celina CSD .....	5401
* Coldwater EVSD .....	5402
* Fort Recovery LSD .....	5406
Marion LSD .....	5403
Minster LSD .....	0601
* New Bremen LSD .....	0602
* Parkway LSD .....	5405
St. Henry Consolidated LSD .....	5407

**MIAMI COUNTY**

Bethel LSD .....	5501
* Bradford EVSD .....	5502
* Covington EVSD .....	5503
* Franklin Monroe LSD .....	1903
* Miami East LSD .....	5504
Milton-Union EVSD .....	5505
* Newton LSD .....	5506
Northmont CSD .....	5709
* Piqua CSD .....	5507
Tecumseh LSD .....	1202
Tipp City EVSD .....	5508
Troy CSD .....	5509

**MONROE COUNTY**

Noble LSD .....	6102
Switzerland of Ohio LSD .....	5601

**MONTGOMERY COUNTY**

Beavercreek LSD .....	2901
Brookville LSD .....	5701
* Carlisle LSD .....	8301
Centerville CSD .....	5702
Dayton CSD .....	5703
* Fairborn CSD .....	2903
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
* Preble Shawnee LSD .....	6804
Tri-County North LSD .....	6806
Trotwood-Madison CSD .....	5712
* Valley View LSD .....	5713
Vandalia-Butler CSD .....	5714
West Carrollton CSD .....	5716

**MORGAN COUNTY**

Morgan LSD .....	5801
Federal Hocking LSD .....	0503
Fort Frye LSD .....	8402
Trimble LSD .....	0505

**MORROW COUNTY**

* Buckeye Valley LSD .....	2102
Cardington-Lincoln LSD .....	5901
Fredericktown LSD .....	4204
Galion CSD .....	1705
* Highland LSD .....	5902
Lexington LSD .....	7003
* Mount Gilead EVSD .....	5903
* Northmor LSD .....	5904
River Valley LSD .....	5105

**MUSKINGUM COUNTY**

East Muskingum LSD .....	6001
Franklin LSD .....	6002
* Licking Valley LSD .....	4506
Maysville LSD .....	6003
Morgan LSD .....	5801
River View LSD .....	1603
Rolling Hills LSD .....	3003
Tri-Valley LSD .....	6004
West Muskingum LSD .....	6005
Zanesville CSD .....	6006

**NOBLE COUNTY**

Caldwell EVSD .....	6101
Fort Frye LSD .....	8402
Noble LSD .....	6102
Rolling Hills LSD .....	3003
Switzerland of Ohio LSD .....	5601

**OTTAWA COUNTY**

Benton-Carroll-Salem LSD .....	6201
Danbury LSD .....	6202

**OTTAWA COUNTY (cont.)**

Genoa Area LSD .....	6203
Lake LSD .....	8704
Middle Bass LSD .....	6204
North Bass LSD .....	6205
Port Clinton CSD .....	6206
Put-In-Bay LSD .....	6207
Woodmore LSD .....	7205

**PAULDING COUNTY**

* Antwerp LSD .....	6301
* Defiance CSD .....	2003
Ottoville LSD .....	6908
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

**PERRY COUNTY**

Crooksville EVSD .....	6401
* Fairfield Union LSD .....	2304
Franklin LSD .....	6002
Logan-Hocking LSD .....	3701
New Lexington CSD .....	6402
Northern LSD .....	6403
Southern LSD .....	6404

**PICKAWAY COUNTY**

Adena LSD .....	7101
Circleville CSD .....	6501
Logan Elm LSD .....	6502
Miami Trace LSD .....	2401
South-Western CSD .....	2511
* 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
Lake LSD .....	7606
Mogadore LSD .....	7709
Ravenna CSD .....	6706
Rootstown LSD .....	6707
Southeast LSD .....	6708
Springfield LSD .....	7713
Stow-Munroe Falls CSD .....	7714
Streetsboro CSD .....	6709
Tallmadge CSD .....	7715
Waterloo LSD .....	6710
West Branch LSD .....	5012
Windham EVSD .....	6711

**PREBLE COUNTY**

Brookville LSD .....	5701
College Corner LSD .....	6801
* Eaton CSD .....	6803
Edgewood CSD .....	0901
* National Trail LSD .....	6802
* Preble Shawnee LSD .....	6804
* Talawanda CSD .....	0909
Tri-County North LSD .....	6806
* Twin Valley Community LSD .....	6805
* Valley View LSD .....	5713

**PUTNAM COUNTY**

* Columbus Grove LSD .....	6901
* Continental LSD .....	6902
Jennings LSD .....	6903
Kalida LSD .....	6904
* Leipsic LSD .....	6905
* McComb LSD .....	3206
* Miller City-New Cleveland LSD .....	6906
* Ottawa-Glandorf LSD .....	6907
Ottoville LSD .....	6908
* Pandora-Gilboa LSD .....	6909
* Patrick Henry LSD .....	3504
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

**RICHLAND COUNTY**

Ashland CSD .....	0301
* Buckeye Central LSD .....	1701
Clear Fork Valley LSD .....	7001

**RICHLAND COUNTY (cont.)**

Crestline EVSD .....	1704
Crestview LSD .....	7002
Galion CSD .....	1705
Lexington LSD .....	7003
* Loudonville-Perrysville EVSD .....	0303
Lucas LSD .....	7004
Madison LSD .....	7005
Mansfield CSD .....	7006
* Northmor LSD .....	5904
Ontario LSD .....	7009
* Plymouth-Shiloh LSD .....	7007
Shelby CSD .....	7008
* South Central LSD .....	3905

**ROSS COUNTY**

Adena LSD .....	7101
Chillicothe CSD .....	7102
* Greenfield EVSD .....	3603
Huntington LSD .....	7103
Miami Trace LSD .....	2401
Paint Valley LSD .....	7104
Southeastern LSD .....	7105
* Union-Scioto LSD .....	7106
Waverly CSD .....	6603
Zane Trace LSD .....	7107

**SANDUSKY COUNTY**

* Bellevue CSD .....	3901
Clyde-Green Springs EVSD .....	7201
* Fremont CSD .....	7202
Gibsonburg ESVD .....	7203
* Lakota LSD .....	7204
Margaretta LSD .....	2204
* Old Fort LSD .....	7405
Woodmore LSD .....	7205

**SCIOTO COUNTY**

Bloom-Vernon LSD .....	7301
Clay LSD .....	7302
Eastern LSD .....	6601
Green LSD .....	7303
Minford LSD .....	7304
New Boston LSD .....	7305
Northwest LSD .....	7306
Portsmouth CSD .....	7307
Scioto Valley LSD .....	6602
Valley LSD .....	7308
Washington-Nile LSD .....	7309
Wheelerburg LSD .....	7310

**SENECA COUNTY**

* Arcadia LSD .....	3201
* Bellevue CSD .....	3901
* Bettsville LSD .....	7401
* Buckeye Central LSD .....	1701
* Carey EVSD .....	8801
Clyde-Green Springs EVSD .....	7201
Fostoria CSD .....	7402
Hopewell-Loudon LSD .....	7403
* Lakota LSD .....	7204
* Mohawk LSD .....	8802
* New Riegel LSD .....	7404
* Old Fort LSD .....	7405
* Seneca East LSD .....	7406
Tiffin CSD .....	7407
* Vanlue LSD .....	3208

**SHELBY COUNTY**

* Anna LSD .....	7501
* Bradford EVSD .....	5502
Botkins LSD .....	7502
* Fairlawn LSD .....	7503
* Fort Loramie LSD .....	7504
Graham LSD .....	1101
* Hardin-Houston LSD .....	7505
Jackson Center LSD .....	7506
Minster LSD .....	0601
* New Bremen LSD .....	0602
* New Knoxville LSD .....	0603
* Riverside LSD .....	4604
* Russia LSD .....	7507
Sidney CSD .....	7508
* Versailles EVSD .....	1907

**STARK COUNTY**

Alliance CSD .....	7601
Brown LSD .....	1001
Canton CSD .....	7602
Canton LSD .....	7603

**STARK COUNTY (cont.)**

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
Southeast LSD .....	8508
Tuscarawas Valley LSD .....	7908
Tuslaw LSD .....	7617

**SUMMIT COUNTY**

Akron CSD .....	7701
Aurora CSD .....	6701
Barberton CSD .....	7702
Copley-Fairlawn CSD .....	7703
Coventry LSD .....	7704
Cuyahoga Falls CSD .....	7705
Zane LSD .....	7707
Highland LSD .....	5205
Hudson CSD .....	7708
Jackson LSD .....	7605
Manchester LSD .....	7706
Mogadore LSD .....	7709
Nordonia Hills CSD .....	7710
Norton CSD .....	7711
Northwest LSD .....	7612
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
Brookfield LSD .....	7803
Cardinal LSD .....	2802
Champion LSD .....	7804
Girard CSD .....	7807
Howland LSD .....	7808
Hubbard EVSD .....	7809
Jackson-Milton LSD .....	5005
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
Fairless LSD .....	7604
Garaway LSD .....	7903
Harrison Hills CSD .....	3402
Indian Valley LSD .....	7904
Newcomerstown EVSD .....	7905
New Philadelphia CSD .....	7906
Ridgewood LSD .....	1602
Sandy Valley LSD .....	7616
Strasburg-Franklin LSD .....	7907
Tuscarawas Valley LSD .....	7908

**UNION COUNTY**

Benjamin Logan LSD .....	4602
* Buckeye Valley LSD .....	2102
Dublin CSD .....	2513
* Fairbanks LSD .....	8001
Hilliard CSD .....	2510
Jonathan Alder LSD .....	4902
Marysville EVSD .....	8002
* North Union LSD .....	8003
* Triad LSD .....	1103

**VAN WERT**

* Crestview LSD .....	8101
Delphos CSD .....	0204
Lincolnview LSD .....	8102
* Parkway LSD .....	5405
* Spencerville LSD .....	0209
* Van Wert CSD .....	8104
* Wayne Trace LSD .....	6303

**VINTON COUNTY**

Alexander LSD .....	0501
Logan-Hocking LSD .....	3701
Vinton County LSD .....	8201

**WARREN COUNTY**

Blanchester LSD .....	1401
* Carlisle LSD .....	8301
Clinton-Massie LSD .....	1402
Franklin CSD .....	8304
* Goshen LSD .....	1305
Kings LSD .....	8303
Lebanon CSD .....	8305
Little Miami LSD .....	8306
Loveland CSD .....	3108
Mason CSD .....	8307
Miamisburg CSD .....	5707
Middletown CSD .....	0906
Monroe LSD .....	0910
Princeton CSD .....	3116
Springboro Community CSD .....	8302
Sugarcreek LSD .....	2905
Wayne LSD .....	8308
* Xenia Community CSD .....	2906

**WASHINGTON COUNTY**

Belpre CSD .....	8401
Caldwell EVSD .....	6101
Fort Frye LSD .....	8402
Frontier LSD .....	8403
Marietta CSD .....	8404
Morgan LSD .....	5801
Warren LSD .....	8405
Wolf Creek LSD .....	8406

**WAYNE COUNTY**

Chippewa LSD .....	8501
* Dalton LSD .....	8502
East Holmes LSD .....	3801
Green LSD .....	8503
Hillsdale LSD .....	0302
North Central LSD .....	8504
Northwest LSD .....	7612
* Northwestern LSD .....	8505
Orrville CSD .....	8506
Rittman EVSD .....	8507
Southeast LSD .....	8508
Triway LSD .....	8509
Tuslaw LSD .....	7617
West Holmes LSD .....	3802
Wooster CSD .....	8510

**WILLIAMS COUNTY**

Bryan CSD .....	8601
* Central LSD .....	2002
* Edgerton LSD .....	8602
Edon-Northwest LSD .....	8603
* Millcreek-West Unity LSD .....	8604

**WILLIAMS COUNTY (cont.)**

* Montpelier EVSD .....	8605
North Central LSD .....	8606
* Stryker LSD .....	8607

**WOOD COUNTY**

Anthony Wayne LSD .....	4801
* Bowling Green CSD .....	8701
Eastwood LSD .....	8702
* Elmwood LSD .....	8703
Fostoria CSD .....	7402
Gibsonburg ESVD .....	7203
Lake LSD .....	8704
* Lakota LSD .....	7204
* McComb LSD .....	3206
North Baltimore LSD .....	8705
Northwood LSD .....	8706
* Otsego LSD .....	8707
* Patrick Henry LSD .....	3504
* Perrysburg EVSD .....	8708
Rossford EVSD .....	8709

**WYANDOT COUNTY**

* Carey EVSD .....	8801
* Kenton CSD .....	3303
* Mohawk LSD .....	8802
* Riverdale LSD .....	3305
Ridgedale LSD .....	5104
* Upper Sandusky EVSD .....	8803
* Vanlue LSD .....	3208
Wynford LSD .....	1706

# Do You Need Tax Forms or Help?



**To visit us on the Internet** – Visit the Ohio Department of Taxation’s Internet Web site at [tax.ohio.gov](http://tax.ohio.gov). You can check the status of your 2005 Ohio income tax refund, e-mail us and 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.



**For refund status information** – *File electronically and get your refund in five to seven days by direct deposit!* You can check the status of your 2005 Ohio income tax refund by calling 1-800-282-1784. You will be required to provide your social security number and your expected refund amount. We will tell you if your refund has been processed and when you can expect your refund. Refund processing of paper returns takes from six to eight weeks. However, if you file your paper return in mid-April, receiving your refund may take an additional four weeks. You may also check the status of your refund by visiting the Department of Taxation’s Internet Web site at [tax.ohio.gov](http://tax.ohio.gov). Generally, refund status information is available 24 hours a day. Occasionally, however, this information is not available due to system maintenance. In this case, please try again later.



**For forms** – You can order forms by calling 1-800-282-1782. This service is available 24 hours a day. We normally mail orders within three to five days of request. If you need forms more quickly, check our Web site for easy computer download of our most frequently requested forms. Our Web site address is [tax.ohio.gov](http://tax.ohio.gov).



**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 is 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. Extended hours of service will be provided in the evening until 7:00 p.m. from January 30 to April 17, 2006.



**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 requesting specific information about your account, be sure to include your social security number. Our mailing address is found on page 43 of this booklet. You can e-mail us at [tax.ohio.gov](mailto:tax.ohio.gov).



**To visit us in person** – The addresses for our local taxpayer service centers are found inside the back cover of this booklet.



# Pay Your Taxes by Credit Card



You can use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You can make the credit card payments either by visiting [tax.ohio.gov](http://tax.ohio.gov) on the Internet and clicking on the **Ohio I-File** link or by calling **1-800-2PAY-TAX** (1-800-272-9829).

Whether you visit our Web site or pay by telephone, Official Payments Corporation will be providing the credit card services. Official Payments Corporation charges a convenience fee equal to 2.5% of the tax due. Official Payments Corporation will bill your credit card account for this convenience fee. The state of Ohio does not receive any portion of this fee.

**When will my payment be posted?** Your payment will be effective the date you charge it.

**What happens if I change my mind?** If you pay your tax liability by credit card and if you 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.

**Whom should I call if I have a problem with my credit card payment?** Call Official Payments Corporation toll-free at 1-866-621-4109.

**How do I use my credit card and my telephone to pay my Ohio income tax?** Once you have determined how much you owe, follow the steps set forth below:

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829; When prompted, enter (i) the letters OHIO or (ii) the numbers 6446 or (iii) your ZIP code; then follow the recorded instructions.

**How do I use my credit card and the Internet to pay my Ohio income tax?** Once you have determined how much you owe, follow the steps set forth below:

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Go to [tax.ohio.gov](http://tax.ohio.gov) and select the "I-File" link. Click on the "Ohio E Payment" link. Then click on the "Begin Payment Process" link. If you have previously registered either to file electronically or to pay electronically, click on the "E Payment" link and follow the directions that appear. If you have not previously registered to file electronically and

to pay electronically, click on the "Register Now" link and follow the directions that appear.

**OHIO OR 6446 OR ZIP Code**

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

\$    ,   .

2. Your social security number

3. The first three letters of your last name

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

5. The first three letters of your spouse's last name (only if joint return)

6. The taxable year for which you are paying

7. Home telephone number

(    )   -

8. Your credit card number

9. Credit card expiration date (MM/YY)

/

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

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

**Keep this page for your records.**

# Taxpayer Assistance

## By Internet



### Ohio Department of Taxation Internet Web Site – [tax.ohio.gov](http://tax.ohio.gov)

Tax Forms  
Instructions  
Information Releases  
Frequently Asked Questions  
Refund Status  
E-mail Us

## By Phone



### Toll-Free Telephone Numbers

Toll-Free 24-hour <b>Refund Hotline</b>	1-800-282-1784
Toll-Free <b>Form Requests</b>	1-800-282-1782
Toll-Free <b>Tax Questions</b>	1-800-282-1780

## Written



### Ohio Department of Taxation Taxpayer Services Mailing Address

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

## Walk-in



### Ohio Department of Taxation Taxpayer Service Locations

**Taxpayer Service Center Hours**  
Office hours: 8:00 a.m. – 5:00 p.m.  
Monday through Friday

*See location listing in next column.*

### Ohio Department of Taxation Taxpayer Service Centers

**Akron Taxpayer Service Center**  
161 S. High St., Suite 501  
Akron, OH 44308-1600

**Cincinnati Taxpayer Service Center**  
900 Dalton Ave. at W. 8th St.  
Cincinnati, OH 45203-1171

**Cleveland Taxpayer Service Center**  
615 W. Superior Ave.  
Fifth Floor, Suite 570  
Cleveland, OH 44113-1891

**Columbus Taxpayer Service Center**  
4485 Northland Ridge Blvd.  
Columbus, OH 43229  
**OR**  
30 East Broad St., 20th Floor  
Columbus, OH 43215

**Dayton Taxpayer Service Center**  
Centre City Offices  
40 S. Main St., 5th Floor  
Dayton, OH 45402-2043

**Toledo Taxpayer Service Center**  
One Government Center, Suite 1400  
Toledo, OH 43604-2232

**Youngstown Taxpayer Service Center**  
242 Federal Plaza West, Suite 402  
Youngstown, OH 44503-1294

**Zanesville Taxpayer Service Center**  
601 Underwood St.  
Zanesville, OH 43701-3786

## Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents are always on hand to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended in the evenings until 7:00 p.m. between Jan. 30 and April 17, 2006.

**For the 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 Department of Taxation phone number that you wish to contact.

**Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE):** These programs help older, disabled, low-income and non-English-speaking people fill in their state and federal returns. For locations in your area, call the Internal Revenue Service at 1-800-829-1040. If you received an Ohio and/or federal income tax package in the mail, take them with you when you go for help.



*Ohio Department of*  
**TAXATION**  
*Columbus, Ohio 43270*