Read about Ohio's Tax Amnesty Programs on page 4 and on the back cover.

Ohio 2011

Instructions for Filing:

- Personal Income Tax
- TeleFile
- School District Income Tax

For Use By:

- Residents
- Non-Residents
- Part-Year Residents

File online for a faster refund!

Ohio | Department of Taxation

tax.Ohio.gov

A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

I would like to thank the more than five million of you who are taking the time this 2011 tax filing season to fulfill a critical civic responsibility that helps sustain and improve all of Ohio.

It is my hope that the instructions contained in this publication will make it as easy as possible for you to prepare and file your Ohio income tax return.

We have made some changes this year with the goal of increasing your convenience and reducing our costs. Most notably you will find in this publication that we consolidated the instructions for filing income tax, TeleFile and school district income tax into one packet. Combining booklets allows us to reduce paper consumption by about one-third and we hope this makes it easier to find the information you need.

Also highlighted in this publication are the tax tables accompanying these instructions. Those tables have been adjusted to reflect a 4% reduction in Ohio's income tax rates, the final phase of a multi-year commitment made in 2005 to cut your income tax rates a total of 21%.

As you prepare your tax return, please consider filing electronically. Nearly 79% of Ohio taxpayers last filing season chose the benefits of going paperless. Choosing to file online means you get your refund faster, errors are reduced and processing costs are cut significantly. If you've not yet made the switch to electronic filing, I hope you will this year.

We expect that this publication will give you all you need to successfully and easily prepare and file your return. However, if you still have questions please check the department's Web site at **tax.ohio.gov** or call 1-800-282-1780 for personal taxpayer assistance. The department also maintains a 24-hour refund hotline at 1-800-282-1784 and a forms request line at 1-800-282-1782.

Thanks again. Your cooperation and efforts are helping make Ohio a better place.

Sincerely,

Joe Testa
Ohio Tax Commissioner

Our Mission

"To provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law."

The tax commissioner is looking for ideas on how the Department of Taxation can better serve taxpayers. Contact him at contactthecommissioner@tax.state.oh.us.

Do You Need Tax Forms or Help?

Visit Us on Our Web Site at tax.ohio.gov – Check the status of your 2011 Ohio income tax refund, get answers to the most frequently asked tax questions and download the most requested tax forms, publications, information releases, tax rules and statistics.

For General Tax Information – Visit our Web site at **tax.ohio.gov** or call our automated phone system toll-free at 1-800-282-1780. Our automated system is available 24 hours a day, seven days a week. Tax agents are also available to assist you from 8 a.m. until 5 p.m.

The tax commissioner is looking for ideas on how the Department of Taxation can better serve taxpayers. Contact him at contactthecommissioner@tax.state.oh.us.

For Refund Status Information – You can check the status of your Ohio income tax refund at **tax.ohio.gov** or by calling 1-800-282-1784. You will be required to provide your Social Security number, date of birth and the type of tax return. Refund processing of paper returns takes from eight to 10 weeks. However, if you file your paper return in mid-April, receiving your refund may take additional time. Generally, refund status information is available 24 hours a day. Occasionally, this information is not available due to system maintenance. In this case, please try again later.

For Forms – Visit our Web site at **tax.ohio.gov** for easy computer download of our forms. You can also request forms by calling 1-800-282-1782, 24 hours a day.

To Write or E-mail Us – Our mailing address is on the inside back cover of this booklet. You can also contact us through our Web site at **tax.ohio.gov.** 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.

To Visit Us in Person – See the inside back cover for the address of our Columbus Taxpayer Service Center.

Specialized Assistance

IRS – The IRS now offers completion and filing assistance for Ohio tax returns at its taxpayer service centers throughout Ohio (see www.irs.gov for the list of offices). They are able to offer personal tax help when you believe your tax issue cannot be handled online or by phone, and you want face-to-face assistance. No appointment is necessary.

VITA/TCE – The IRS Volunteer Income Tax Assistance (VITA) and the Tax Counseling for the Elderly (TCE) programs offer free tax help for taxpayers who qualify. For further information call 1-800-906-9887 or visit them at:

http://www.irs.gov/individuals/article/0,,id=234170,00.html

AARP – Trained and certified AARP tax aide volunteer counselors assist low-to-middle-income taxpayers, with special attention to those age 60 and older. For further information, call 1-888-227-7669 or visit them at:

http://www.aarp.org/money/taxes/aarp_taxaide/

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with 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.

Ohio's Tax Amnesty Programs

As you may know, the Ohio Legislature added two tax amnesty programs to the state budget bill signed by Gov. John Kasich on June 30, 2011. The Ohio Department of Taxation has the responsibility for administering these programs and accompanying educational efforts meant to raise awareness of the amnesty opportunities and help you better understand Ohio's tax laws.

As mentioned, there will be two amnesty programs:

- From May 1, 2012 through June 15, 2012, we will offer General Tax Amnesty for most business taxes and some individual taxes.
- From Oct. 1, 2011 through May 1, 2013, we will offer a Use Tax Amnesty for use tax due on purchases made by businesses on or after Jan. 1, 2009.

The **General Tax Amnesty** may be available for individuals with overdue liabilities in any of the following taxes: pass-through entity, personal income, school district income and estate. General Tax Amnesty also applies to taxes owed by businesses including: commercial activity, corporation franchise, sales, gross receipts of a natural gas company or a combined electric and gas company, motor fuel, cigarette or other tobacco products, dealers in intangibles, employer withholding and school district employer withholding.

During General Tax Amnesty, taxpayers can pay unreported or underreported tax delinquencies with no penalties and one-half of the interest charges for taxes due and payable up through May 1, 2011. Tax periods that have been billed, assessed or under audit will not be eligible for amnesty. Taxpayers participating in General Tax Amnesty must make full and prompt payment of the qualifying balance due during the amnesty period.

The **Use Tax Amnesty** is intended to be helpful to Ohio businesses that may be unaware of the use tax or are behind in meeting use tax obligations. Under this amnesty, businesses not registered for use tax can pay their past use tax liability without incurring penalties or interest. A no-interest payment plan is available to taxpayers with use tax liabilities exceeding $1,000.

If you are unfamiliar with the use tax, some brief background: Use tax was passed into law in the 1930s as a companion tax to the sales tax. In general, you either pay sales tax to a vendor or self-assess and remit use tax to the Department of Taxation for taxable purchases of tangible personal property or certain services used, stored or otherwise consumed in Ohio.

The department has developed a series of fact sheets explaining how use tax commonly applies in specific types of businesses such as construction contractors, manufacturing, retail and service-related enterprises. The department is also making presentations around the state regarding the amnesty programs, with a special focus on use tax. For the fact sheets or a list of upcoming presentations, visit Taxation's Web site at **tax.ohio.gov.**

For more information on these amnesty programs, visit Taxation's Web site (**tax.ohio.gov**) or call toll-free 1-800-304-3211, 8 a.m. until 5 p.m., Monday through Friday. We encourage you to take advantage of these amnesty opportunities to eliminate any overdue tax liabilities you may have.

Highlights for 2011

NEW **Pell Grant Deduction.** Ohio taxpayers may now be eligible for a deduction of limited taxable grant amounts.....**See page 26**

NEW **Public Service Payments.** This exempts public service income (including that for highway services) or income from certain transfer agreements from income tax.....**See page 29**

NEW **Ohio Historical Society.** Ohio taxpayers may now donate to the Ohio Historical Society, a 501(c)(3) nonprofit organization that allocates these funds toward a matching grants program to support state and local history-related projects throughout Ohio ..... **See page 34**

NEW **Ohio Income Tax Tables.** Ohio's individual income tax brackets have been adjusted to reflect a 4% reduction in Ohio's income tax rates, the final phase of a multi-year commitment made in 2005 to cut your income tax rates a total of 21% ..... **See pages 35-41**

Accident and Health Insurance Premiums for Certain Relatives. This allows a deduction from federal adjusted gross income of certain insurance premiums paid for adult children and others..... **See pages 12, 28**

Direct Deposit. Direct deposit options have been expanded for electronic filing to allow taxpayers to split direct deposits into three different accounts ..... **See page 7**

Larger Personal Exemption. The personal and dependent income tax exemption increased to $1,650 for the 2011 taxable year, up from $1,600 for 2010.

Low Income Tax Credit. Taxpayers whose Ohio taxable income is $10,000 or less are entitled to a tax credit that results in zero tax liability.

Ohio Veterans Bonus Amounts. Taxpayers do not have to include in federal adjusted gross income any bonuses that the Ohio Department of Veterans Services paid to, or on behalf of, resident veterans of the Persian Gulf, Afghanistan and Iraq conflicts during the taxable year..... **See page 14**

IMPORTANT: Ohio will follow the lead of the IRS by extending the filing deadline for taxable year 2011 to April 17, 2012.

Note: This booklet contains instructions for Ohio personal, TeleFile and school district income taxes. Please follow the index tabbing as you see at the right of this page for the proper location of the instructions throughout the book.

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DO'S AND DON'TS FOR TAX FILERS

Please read the instructions carefully and review your return before filing.
To avoid a delay in processing your tax return, please . . .

DO

- ✔ Sign your tax return and place your W-2(s), W-2G(s) and/or 1099-R(s) loose on top of page 1 of your return.
- ✔ Correct your address. If you use a tax preparer to file your return electronically, and you have moved since last year's filing, make sure that your current address is on file with the preparer.
- ✔ Use the Ohio IT 40P voucher **only** to pay your individual income tax due.
- ✔ Use the correct tax form for the year you are filing. And be sure to enter the school district number for the taxable year for which you are filing your return.
- ✔ Include pages 1 and 2 when filing Ohio form IT 1040EZ. Place any other supporting documents or statements after the last page of your return.
- ✔ Include pages 1 and 2, and, if applicable, pages 3 and/or 4 when filing Ohio form IT 1040. Place any other supporting documents or statements after the last page of your return.
- ✔ Include page 3 of Ohio form IT 1040 if you are claiming any Schedule A adjustments on line 2 of Ohio form IT 1040. Complete line items on Schedule A if you have an adjustment. Be sure to fill in the **total** line for this schedule and send in **all** pages of the return.
- ✔ Include page 4 of Ohio form IT 1040 if you enter an amount greater than -0- on line 7 and/or line 13 of Ohio form IT 1040. Complete line items on Schedules B, C, D and/or line 66 if you have any credits. Be sure to fill in the **total** line for these schedules and send in **all** pages of the return.
- ✔ Check the **full-year resident** box on page 1 of Ohio form IT 1040 if you qualify as "resident military personnel stationed outside Ohio" and you are taking the line 37a deduction.
- ✔ When making two-sided copies, make sure that pages 1 and 2 of Ohio form IT 1040 are on the same sheet of paper and that pages 3 and 4 are on the same sheet of paper.

DON'T

- ⊘ Include pages 2, 3 and 4 of Ohio form IT 1040 if you are filing IT 1040EZ.
- ⊘ Staple checks and/or forms to your return.
- ⊘ Staple W-2(s), W-2G(s) and/or 1099-R(s) to your return.
- ⊘ Use the Ohio form IT 40P voucher to pay your school district income tax due (instead, use Ohio form SD 40P).
- ⊘ Use the Ohio form SD 40P voucher to pay your individual income tax due (instead, use Ohio form IT 40P).

Where Should I Mail My Return?

Please see the chart below for mailing information. For school district income tax, please see page SD 6 for mailing information. Be sure to sign your return before mailing. If you are enclosing a payment with your return, be sure to enclose Ohio form IT 40P (found on our Web site at **tax.ohio.gov**) with your check or money order. This will ensure proper crediting of your payment.

Ohio Form	Payment and IT 40P Enclosed?	Address
IT 1040EZ	No	Ohio Department of Taxation P.O. Box 182294 Columbus, OH 43218-2294
IT 1040EZ	Yes	Ohio Department of Taxation P.O. Box 182850 Columbus, OH 43218-2850
IT 1040	No	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43218-2679
IT 1040	Yes	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43218-2057

Direct Deposit Options Have Expanded for Electronic Filing

Direct deposit is fast, simple, safe and secure. For more information, please see our information release entitled "Announcement of Direct Deposit Options for Ohio Income Tax Refunds," which is available on our Web site at **tax.ohio.gov.**

Taxpayers have the option to split direct deposits of their income tax refund in up to three accounts. File your return electronically using the Ohio I-File or IRS e-file method and have your refund deposited automatically into your checking or savings account as well as in an Individual Retirement Account or Annuity (IRA) or a preexisting program administered by the Ohio Tuition Trust Authority (OTTA).

The option to split the direct deposit in up to three accounts is not available if you file using the TeleFile method or if you paper file your return. However, you can still direct deposit your refund directly into your checking or savings account if you TeleFile.

CAUTION

You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's account).

The Ohio Department of Taxation is not responsible for a lost refund if you enter the wrong account information. Check with your bank or other financial institution (such as a mutual fund, brokerage firm or credit union) in the United States to get the correct routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip because it may be different from the routing number on your checks.

If you choose the Ohio I-File or IRS e-file method and you want us to directly deposit your tax refund in up to three of your accounts at a bank or other financial institution, you must tell us the order in which you want the deposits made.

CAUTION

Some financial institutions will not allow a joint refund to be deposited into an individual account. If the direct deposit is rejected, a check will be sent instead. The Ohio Department of Taxation is not responsible if a financial institution rejects a direct deposit.

Important Tips

- Deposits cannot be made if your refund is less than $1.
- Deposits will be made in the same order that you tell us.
- You cannot split your refund into a paper check and direct deposit.
- If you made an error on your return that results in a reduced refund, we will reduce the amount(s) in the last account(s) that is not an IRA or OTTA.
- If you made an error on your return that results in an increased refund, we will increase the amount in the first account that is not an IRA or OTTA.
- If the refund is increased and you only choose either an IRA account or an OTTA account, we will issue a check to you for the increased amount.

Payment Options for Ohio IT 1040, IT 1040EZ and SD 100

Several options are available for paying your Ohio and/or school district income tax. **If you are remitting for both Ohio and school district income taxes, you must remit each payment as a separate transaction.** You may pay by any one of the following three methods:

Credit Card

You may use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You may make the credit card payments either by visiting **tax.ohio.gov** on the Internet and selecting the **"Make a Payment"** 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 provide the credit card services. Official Payments Corporation will bill your credit card account a convenience fee equal to 2.5% (or $1, whichever is greater) of the tax due. **The state of Ohio and your school district do 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 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 and/or school district income tax? Once you have determined how much you owe, follow the steps below:

✓ Complete lines 1 through 11 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 the Ohio jurisdiction code, 6446.

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

✓ Complete lines 1 through 11 on this page (optional);

✓ Go to www.officialpayments.com. Select **"State Payments"** and enter the Ohio jurisdiction code, 6446. Or you may visit our Web site at **tax.ohio.gov.** Select **"Make a Payment"** and click on Ohio ePayments.

Note: If you did not previously register to pay electronically through the department's Web site, click on the "Register Now" link and follow the instructions.

When paying by credit card, complete the following worksheet before contacting Official Payments Corporation.

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

   $ ___,___.00 (For your Ohio form IT 1040EZ, IT 1040 or TeleFile, if applicable.)

   $ ___,___.00 (For your Ohio form SD 100, if applicable.)

2. Your school district number (if applicable)
3. Your Social Security number
4. The first three letters of your last name
5. Your spouse's Social Security number (only if joint return)
6. The first three letters of your spouse's last name (only if joint return)
7. The taxable year for which you are paying

   2 0 1 1

8. Telephone number

   ( ) -

9. Your credit card number
10. Credit card expiration date (MM/YY)

    /

11. ZIP code for the address where your credit card bills are sent
12. At the end of your call or Internet visit you will be given a payment confirmation number. Write it here and keep this page for your records.

    (Confirmation number for Ohio form IT 1040EZ, IT 1040 or TeleFile, if applicable.)

    (Confirmation number for Ohio form SD 100, if applicable.)

Keep this page for your records.

Electronic Check

You can eliminate writing a check for your Ohio individual income and/or school district income tax due amount(s) by using the expanded electronic check payment option that is available to all taxpayers. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account.

The authorized amount will be withdrawn from your account within 24 hours unless you elect to delay payment. You can delay payment until the payment deadline of April 17, 2012.

When paying by electronic check, you must first determine your filing method:

✓ **Ohio TeleFile –** Follow the payment instruction prompts that you receive during TeleFile (see page Tel 6, line 12 of the TeleFile worksheet).

- ✓ **Ohio I-File –** Follow the payment instruction prompts that you receive during Ohio I-File.
- ✓ **IRS e-file –** If you are electronically filing your Ohio individual income tax return and/or your school district income tax return using an approved software program, follow the payment instruction prompts for making payments by electronic check.
- ✓ **Paper Filing –** If you are filing by paper (Ohio form IT 1040EZ or IT 1040 and/or Ohio form SD 100), you can still use the electronic check payment option. Go to our Web site at **tax.ohio.gov** and click on the **"Make a Payment"** link.

You may also **file** and **pay** your quarterly **2012 Ohio and/or school district estimated income tax with the electronic check method.** Go to our Web site at **tax.ohio.gov** and click on the **"Make a Payment"** link.

Paper Check or Money Order

If you do not want to use a credit card or electronic check to make your payment, you may send in a personal check or money order with the IT 40P payment voucher for your Ohio income tax and/or SD 40P payment voucher for your school district income tax. Both of these vouchers can be found on our Web site at **tax.ohio.gov.**

Filing Requirements

Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident (see page 15 for a discussion of "residency") is subject to the Ohio income tax. Every nonresident having Ohio-sourced income must also file. Examples of Ohio-sourced income include the following:

- Wages earned in Ohio (see "Exception" below);
- Ohio lottery winnings;
- Income or gain from Ohio property;
- Income or gain from a sole proprietorship doing business in Ohio;
- 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 received from an unrelated employer.

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

- you are single **and** your federal adjusted gross income is less than or equal to $11,650 **and** you have no Schedule A adjustments.
- you are married, filing jointly **and** your federal adjusted gross income is less than or equal to $13,300 **and** you have no Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (line 48) **and** the credit is the same or larger than your tax before credits (line 6).
- your exemption amount (line 4) is the same as or more than your Ohio adjusted gross income (line 3).

When Do I Have to File?

For calendar year 2011 most taxpayers must file on or before April 17, 2012 (for exceptions, see "What if I Need More Time To File?" below and "Income Taxes and the Military" on page 14). Returns for fiscal year filers are due on the 15th day of the fourth month following the close of your taxable year.

What Tax Records Do I Need to Keep?

Keep a copy of your completed Ohio income tax return. Also keep copies of any documents that 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 that you filed the return. If the Ohio Department of Taxation audits your tax return, you must be able to prove all claims and items listed on your return.

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 request form, but honors the IRS extension. You should include with the Ohio income tax return a copy of your IRS extension or your extension confirmation number or a printed copy of the IRS acknowledgment. An extension of time to file does not extend the time for payment of the tax due. So, except as set forth below, you must make extension payments by April 17, 2012 on Ohio form IT 40P (available on our Web site at **tax.ohio.gov**). Interest will accrue on any tax not paid by April 17, 2012, and penalties also may apply.

Exception: Certain military personnel may have an additional extension of time to file **and** to pay (see "Income Taxes and the Military" on page 14).

I'm Not Able To Pay By April 17, 2012. What Should I Do?

By law all tax is due on this date except for certain members of the military (see "Exception" at left). Whatever amount you pay by the required due date will reduce the amount of interest and late-payment penalty that you will be charged. Even if you are unable to pay the full amount of tax, you **must** file your return by the due date (or by the extended due date).

What Form Should I Use to File My Taxes?

We encourage all Ohio taxpayers to file their income tax returns electronically. However, if you choose to file using the paper option you can use either Ohio form IT 1040EZ or IT 1040. See the chart below to determine which form is right for you.

How Do I Round to the Nearest Dollar?

Ohio law requires you to round to the nearest whole dollar. When completing the Ohio income tax return, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar.

Do Both Nonresident, Married Filing Jointly Taxpayers Have to Sign the Return?

General Rule: If your filing status on your IRS income tax return is married filing jointly and the exception discussed on page 11 does **not** apply, then **both** spouses must

If...	File Ohio Form IT 1040EZ	File Ohio Form IT 1040
I was a resident for the entire taxable year **AND** I am not claiming any adjustments other than state and local income taxes.	✓	
I was a part-year resident for the entire taxable year **AND** I am not claiming any adjustments other than state and local income taxes.		✓
I was a nonresident or part-year resident during the taxable year.		✓
I have income adjustments other than the adjustments for state and local income tax refunds discussed on pages 23-29.		✓
I am claiming the retirement income tax credit and/or senior citizen credit.		✓
I am claiming credits discussed on pages 29-31.		✓
I am claiming estimated payments and/or a credit carryover from last year.		✓

sign the Ohio income tax return (please see "Filing Status" on page 15 for more information about your filing status for your Ohio income tax return).

Exception to the General Rule: Your spouse does not have to sign a married filing jointly return **only** if all three of the following apply:

- Your spouse resided outside Ohio for the entire year; AND
- Your spouse did not earn any income in Ohio; AND
- Your spouse did not receive any income in Ohio.

See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is on our Web site at **tax.ohio.gov.**

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

Many Ohio school districts have an additional income tax. These school districts are marked with an asterisk (*) on pages 43-48. If during 2011 you were a full-year or part-year Ohio domiciliary and you either lived in or were domiciled in one of these districts during all or part of the year, then by the due date for filing your Ohio income tax return you must also file an Ohio form SD 100, School District Income Tax Return, with the Ohio Department of Taxation. **You can electronically file your school district return** or you can get Ohio form SD 100 from our Web site at **tax.ohio.gov**, from your local school board office or by calling toll-free 1-800-282-1782.

Do I Need to Enclose a Copy of My Federal Income Tax Return?

Enclose a copy of your federal income tax return if the amount shown on line 1 on page 1 of Ohio form IT 1040EZ or IT 1040 is zero or a negative amount.

Does Ohio Follow the Alternative Preparer Signature Procedures?

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 must 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).

Exception: The paid preparer should **print** (rather than write) his/her name on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

Can My Tax Preparer Contact the Tax Department About My Tax Return?

Yes. Just check the "Yes" box below your tax preparer's name on the bottom of page 2 on Ohio form IT 1040EZ or IT 1040. By checking the "Yes" box, you are authorizing your preparer to contact the Ohio Department of Taxation concerning questions that arise during the processing of your Ohio income tax return.

Checking "Yes" also authorizes your preparer to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of your refund or payments, and to respond to mathematical error notices, offsets and return preparation notices that you have received from the department and have shown your preparer.

Should I Make Estimated Tax Payments in 2012?

You have to make estimated Ohio income tax payments for year 2012 only if the sum of (i) your year 2011 overpayment credited to year 2012 (see line 24 on page 2 of form IT 1040) and (ii) your year 2012 Ohio income tax withholding is not equal to or greater than either of the following:

- 100% of the year 2011 Ohio income tax (see page 2 of Ohio form IT 1040: line 15 minus line 22); OR
- 90% of the year 2012 tax.

For purposes of these tests, you must reduce your year 2011 overpayment credited to year 2012 by any year 2011 tax payment that you made after April 17, 2012.

If you don't meet either of the tests above, you must timely pay enough estimated Ohio income tax so that the sum of (i) your year 2011 overpayment credited to year 2012, (ii) your year 2012 withholdings and (iii) your timely made estimated Ohio income tax payments is not less than either of the two tests above.

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 received or other sources of income not subject to withholding.

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.

2012 Estimated Tax Payment Due Dates

1st quarter – April 17, 2012
2nd quarter – June 15, 2012
3rd quarter – Sept. 17, 2012
4th quarter – Jan. 15, 2013

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

Where Can I Find the Ohio Law References About Income Taxes?

To see the sections of the Ohio Revised Code that relate to the line items on Ohio form IT 1040, go to our Web site at:

http://tax.ohio.gov/lawreferences/2011pitlawreferences.stm.

General Information for Ohio Forms IT 1040EZ and IT 1040

Is Unemployment Compensation Taxable to Ohio?

In general, unemployment compensation that is included in federal adjusted gross income is taxable to Ohio. The exclusion of $2,400 of unemployment compensation allowed in taxable year 2009 has expired. For taxable year 2011, the total unemployment compensation paid to you in 2011 and included in federal adjusted gross income is taxable. For additional information visit our Web site at **tax.ohio.gov** and click on "Frequently Asked Questions."

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

Yes. Ohio law permits dependents who are claimed on their parents' tax return to claim themselves on their own tax return.

What if a Taxpayer Is Deceased?

The taxpayer's personal representative has to file and sign the return on behalf of the taxpayer who died. A personal representative can be the executor, administrator or anyone who is in charge of the deceased taxpayer's property.

Important:

- Use the same filing status as shown on the federal income tax return.
- Check the "Deceased" box after the applicable Social Security number on page 1 of the return.
- We cannot rewrite a decedent's refund check by making it payable to the estate of the decedent or adding an executor's name.

What if I Move After Filing My Tax Return and I'm Due a Refund?

You will need to notify the post office servicing your old address and fill out a change-of-address form.

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

Your cancelled check or credit card statement can be used as proof of our receipt of your tax payment. If you make payment with a money order, be sure to keep a copy for your records.

What if I Need to Correct My Income Tax Return After I File?

You can make any change or correction to your return by filing an Ohio form IT 1040X. Use this form to amend your 2011 Ohio form IT 1040EZ or IT 1040. You can obtain Ohio form IT 1040X from our Web site at **tax.ohio.gov** or by calling 1-800-282-1782.

If you correct your federal income tax return for 2011 or you are audited by the IRS, in order to avoid penalties, you must amend and file your Ohio income tax return within 60 days of the final determination of the IRS change.

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 tax by April 17, 2012. However, this penalty does not apply if your total payments made by April 17, 2012 equal or exceed 90% of your total Ohio tax.

An additional $50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Income Taxes and the Military" on page 14), interest is due from April 18, 2012 until the date the tax is paid.

If you file your return after the unextended due date and if you paid and/or will pay any tax after the unextended due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2012 is 3%.

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

A pass-through entity is a partnership, S corporation or limited liability company treated as a partnership or an S corporation for federal income tax purposes. Unless the exception below applies, each investor in any pass-through entity doing business in Ohio must file Ohio form IT 1040.

Exception: Such investors do not have to file Ohio form IT 1040 if **all** of the following apply:

- the investor is a full-year nonresident; AND
- the pass-through entity files Ohio form IT 4708, annual composite income tax return, on behalf of the investor; AND
- the investor has no other Ohio-sourced income or, if the investor has other Ohio-sourced income, that income is also reported on another Ohio form IT 4708.

How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?

Each full-year nonresident and each part-year resident who is engaged in business (as a sole proprietor or through a partnership, S corporation or limited liability company) in Ohio must apportion his/her business income inside and outside of Ohio. If you file Ohio form IT 1040, use Ohio form IT 2023 (income allocation and apportionment worksheet) from our Web site at **tax.ohio.gov** to determine the proper amount of credit to claim in Schedule D of Ohio form IT 1040. See page 15 for an explanation of "residency status."

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

A medical savings account is used to pay eligible medical expenses of the account-holder or the account-holder's spouse and/or 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 cannot return any funds deposited 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 provided by a Christian Science practitioner. See line 43b on page 28 for a more detailed explanation.

What Is the Accident and Health Insurance Premium and What Are the Qualifications?

Ohio House Bill 1, effective beginning in taxable year 2010, allows the deduction

from federal adjusted gross income (FAGI) of amounts used to pay for accident and health insurance premiums for the taxpayer and his/her dependents. This deduction is only available for taxpayers who are not eligible to participate in any subsidized medical care insurance plan offered by their employer and who are not eligible for Medicare or Medicaid. A subsidized health insurance plan is a plan where your employer, your spouse's employer, a retirement plan or Medicare pays any portion of the total premium for health insurance coverage. The deduction is not available to self-employed taxpayers because such taxpayers deduct all of their family accident and health insurance premiums on IRS form 1040 before arriving at FAGI.

House Bill 1 expands the definition of "dependent," **for this provision only,** to include those who would be a dependent under the Internal Revenue Code definition, without regard to the gross income test or the support test.

For purposes of **this deduction only,** "dependent" includes any of the following relationships to the taxpayer:

- A child or a descendent of a child.
- A brother, sister, stepbrother or stepsister.
- The father or mother, or an ancestor of either.
- A stepfather or stepmother.
- A son or daughter of a brother or sister of the taxpayer.
- A brother or sister of the father or mother of the taxpayer.
- A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law.
- An individual (other than an individual who at any time during the taxable year was the spouse of the taxpayer) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayer's household.

"Dependent," for purposes of this deduction, **does not include** an individual who is not a citizen or national of the United States unless such individual is a resident of the United States or Mexico or Canada. Below are examples of taxpayers who **can** take this deduction:

Example 1: A husband and wife are both employed but neither of their employers offers a subsidized health insurance plan. Neither the husband nor wife is eligible for Medicare or Medicaid. They pay $8,000 per year in premiums for accident and health insurance. They did not deduct any portion of the $8,000 premium as an itemized deduction on their federal tax return. If their federal adjusted gross income as shown on line 1 of Ohio form IT 1040 is $50,000, they **can** include the $8,000 of premiums on line 8 of the worksheet on page 27. The taxpayer will enter on line 2 of Ohio form IT 1040 the eligible amount from Schedule A, line 43a and the net amount from Schedule A, line 47.

Example 2: A taxpayer purchases an accident and health insurance plan for herself and her 30-year-old sister. Neither the taxpayer nor her sister is eligible for Medicare or Medicaid, and neither is employed by an employer that offers a subsidized health insurance plan. The taxpayer earns $65,000 per year and pays accident and health insurance premiums of $8,000 per year. The taxpayer did not deduct any portion of the $8,000 premium as an itemized deduction on her federal tax return. Her sister earns $20,000 per year, lives in her own home and pays for her own support. Although her sister is not a dependent for any other purpose, she is a dependent in determining the deductibility of premiums paid for an accident and health insurance plan. This is because the income test and support test in the definition of "qualifying relative" (Internal Revenue Code section 152) are disregarded for this purpose. Therefore, the taxpayer **can** include the $8,000 on line 8 of the worksheet on page 27.

Separate from the Ohio tax provisions, but having an impact in the same area, are recent changes to Ohio and federal insurance laws that have been amended to raise the age of adult children who can be covered by the parents' accident and health policies. Ohio House Bill 1 requires accident and health insurance companies to offer coverage for adult children of policyholders up to age 28. The federal Patient Protection and Affordable Care Act, 111 PL 148, allows exclusion from FAGI of amounts paid for accident and health insurance premiums for the taxpayer, spouse, dependents and adult children who have not attained the age of 27.

In the following examples, the taxpayer **cannot** take the deduction:

Example 1: A taxpayer has a health care insurance plan through her employer. She also has coverage for her 24-year-old son, which the insurance company provides pursuant to the provisions of Ohio House Bill 1. The health care insurance premium for this coverage is $265 every two weeks, of which $100 is deducted from the taxpayer's pay and $165 is paid by her employer. The taxpayer **cannot** include the insurance premiums payments on line 8 of the worksheet because amounts paid by the taxpayer for an employer-subsidized accident and health plan are not deductible.

Example 2: A taxpayer, who is a self-employed independent contractor, purchases an accident and health insurance plan for himself, his wife and his 25-year-old daughter. The taxpayer is a sole proprietor and earns a net profit of $100,000. He pays accident and health insurance premiums of $10,000 a year. The company does not offer health insurance coverage for his employees. His daughter works with him and is paid an annual salary of $25,000, lives in her own home and is self-supporting. The taxpayer **cannot** include the $10,000 on line 8 of the worksheet on page 27 because the taxpayer took the deduction on line 29 of the IRS return for health insurance premiums paid by self-employed individuals.

For additional information, visit the Ohio Department of Insurance's Web site at **insurance.ohio.gov.**

Income Taxes and the Military

State and federal income tax laws contain special provisions for members of the military and their families. Details on some of the major issues facing military families during the income tax filing season can be found below.

For more details regarding income taxes and the military, visit our Web site at **tax.ohio.gov,** click on Individual Income Tax and scroll down to "Income Taxes and the Military."

You can also reach us by e-mail at Military-Info@tax.state.oh.us.

Key Issues

Ohio Resident Military Personnel

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio, and their spouses, will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district – even if the servicemember did not reside in the school district at any time during the taxable year.

For an additional explanation, see page 24.

Resident Military Personnel Stationed Outside Ohio

Although military pay earned while on active duty and stationed outside of Ohio is exempt from Ohio income tax and may be deducted to the extent that it is included in federal adjusted gross income, you are still required to file an Ohio personal income tax return.

Ohio Revised Code section 5747.01(A)(24) provides that for taxable years beginning on and after Jan. 1, 2007, an Ohio resident servicemember can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts are received for active duty service while the servicemember is stationed outside Ohio.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the National Guard or military reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, are not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, as described on page 24, qualify a servicemember for this exemption.

For an additional explanation, see pages 15 and 24.

Nonresident Military Servicemembers and Their Spouses

A November 2009 federal law exempts military spouses who are not residents of a state where they are living with their spouse from the income taxes of the state, provided they are a resident of the same state as their spouse. However, nonresident military and nonresident spouses serving in Ohio are strongly encouraged to file Ohio form IT 10 each year to avoid a possible billing notice from the state of Ohio. You must also file by May 31, 2012, Ohio form IT DA, Affidavit of Non-Ohio Residency/Domicile for Taxable Year 2011. Ohio form IT 10 and the affidavit are available on our Web site at **tax.ohio.gov.**

For an additional explanation, see page 24.

National Guard and Reserves

Ohio resident members of the National Guard and reserves are entitled to the deduction for military pay received while stationed outside the state, if eligible.

Also, resident members of the National Guard and reserves are eligible for certain tax extensions and other benefits, if stationed in a combat zone. The military retirement pay received for National Guard and reserves service is also exempt from Ohio income taxes.

For an additional explanation, see page 24.

Military Retirement Income

Retirement pay received for service on military active duty or the National Guard or reserves, as well as pay received by a surviving spouse through the Survivor Benefit plan, has been exempt from the Ohio income tax since 2008.

For an additional explanation, see page 25.

Military Injury Relief Fund

You do not have to include in federal adjusted gross income any military injury relief fund amounts you received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if those injuries are a direct result of military action in Operation Iraqi Freedom or Operation Enduring Freedom. But you must include in federal adjusted income any other military injury relief fund amounts you received. These amounts are deductible for Ohio adjusted gross income.

For an additional explanation, see page 25.

Ohio Resident Veterans Bonus

You do not have to include in federal adjusted gross income any bonuses that the Ohio Department of Veterans Services paid to, or made on behalf of, resident veterans of the Persian Gulf, Afghanistan and Iraq conflicts during the taxable year.

Payments that the state of Ohio makes under the Ohio Veterans Bonus Program are excludable from the gross income of the recipients for federal income tax purposes. Therefore, the taxpayer cannot deduct from Ohio adjusted gross income any portion of the bonus because no portion of the bonus is included in federal adjusted gross income.

Completing the Top Portion of Ohio Forms IT 1040EZ and IT 1040

How to Complete Your Income Tax Return

Ohio forms IT 1040EZ and IT 1040 have been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY.**
2. Use this form **ONLY** for the taxable year **2011.**
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes on the far right of the return, which designate cents (.00).
4. Print your numbers and letters (**UPPERCASE** only) inside the boxes as shown below:

If the boxes don't appear on your return, do **not** hand-draw the boxes.

Name(s), Address and Social Security Number(s). Enter your name and address on page 1 and your Social Security number on pages 1 and 2 of your return (if married filing jointly, also enter your spouse's Social Security number on page 1).

County

If your home address is an Ohio home address, indicate on page 1 of the return the county for that address. Otherwise, leave this line blank.

Ohio Residency Status

If your filing status is married filing jointly, each spouse must indicate his/her residency.

- **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. Mark this box if you qualify as "resident military personnel stationed outside Ohio" **and** you are taking the line 37a deduction.
- **Part-year Resident.** Mark this box if you permanently moved into or out of Ohio during 2011, not counting being away temporarily. **Part-year residents should use the nonresident/part-year resident credit in Schedule D for income earned while they were a resident of another state (see page 31).**
- **Nonresident.** Mark this box if you resided outside of Ohio all year. Write the two-letter abbreviation of the state where you resided for 2011 in the space provided. For more information, please see our information release 2007-08 entitled "Personal Income Tax: Residency Guidelines," which is available on our Web site at **tax.ohio.gov.**

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

Military Personnel. If you are currently a member of the military and you have questions about your residency status, see page 14 for a detailed explanation regarding some of the key issues facing military families during the income tax filing season.

Filing Status

Your filing status must be the same as your federal income tax filing status for 2011 with the following exception: If you marked the box labeled "Qualifying widow(er) with dependent child" on your federal income tax return, then mark the "Single or head of household or qualifying widow(er)" box on your Ohio income tax return.

CAUTION

If you and your spouse filed a joint federal income tax return, you must file a joint Ohio income tax return. Even if you are both Ohio nonresidents, if you filed a joint federal income tax return, you must file a joint Ohio income tax return, but you may claim the nonresident credit (Schedule D) for income neither earned nor received in Ohio. If you and your spouse filed separate federal income tax returns, you must file separate Ohio income tax returns.

Ohio Political Party Fund

The Ohio General Assembly established this fund to support public financing of Ohio political parties. Monies from this fund can 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 qualifying widow(er), or married filing separately and your tax (line 15 of Ohio form IT 1040EZ or line 18 of IT 1040) is $1 or more, you can choose to have $1 go to this fund by checking the "Yes" box on the return. If your filing status is married filing jointly and your tax (line 15 of Ohio form IT 1040EZ or line 18 of IT 1040) is $2 or more, each of you can choose to have $1 go to this fund by checking the "Yes" boxes on the return. Checking "Yes" will neither increase the tax due nor reduce the refund shown on your return.

Ohio School District Number

Every Ohio public school district has an identification number. These numbers are listed on pages 43-48. Look up the number for the Ohio school district in which you were domiciled for the majority of the year and write it in the space provided. Nondomiciliaries should enter 9999.

If you are unsure of your Ohio school district, use The Finder on our Web site as described on page 42.

What Is the Difference Between Income Tax Table 1 and Income Tax Table 2?

Income Tax Table 1, which begins on page 35, shows the tax amount for $50 increments of income. The tax is calculated on the midpoint income for all of the income in that $50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2, which is shown on page 41.

Sample W-2

See "Ohio Tax Withheld" instructions on page 19 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

Place all W-2 documents on top of page 1 of your Ohio income tax return. Do not use staples, tape or glue.

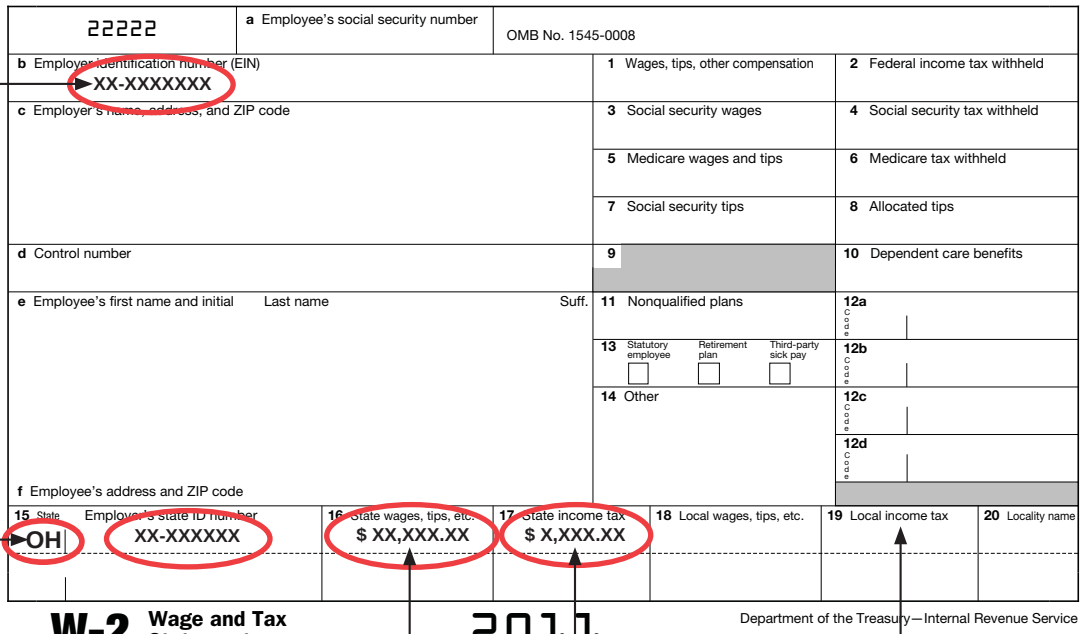
Box b – Employer identification number

Box 15 – If this shows a state other than OHIO or OH, do **not** include the amount in box 17 as part of your Ohio income tax withholding.

Box 16 – Your state wages, tips, etc.

Box 17 – Your state income tax withholding

Box 19 – Do **not** include this amount as part of your Ohio income tax withholding.



Sample W-2G

See "Ohio Tax Withheld" instructions on page 19 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

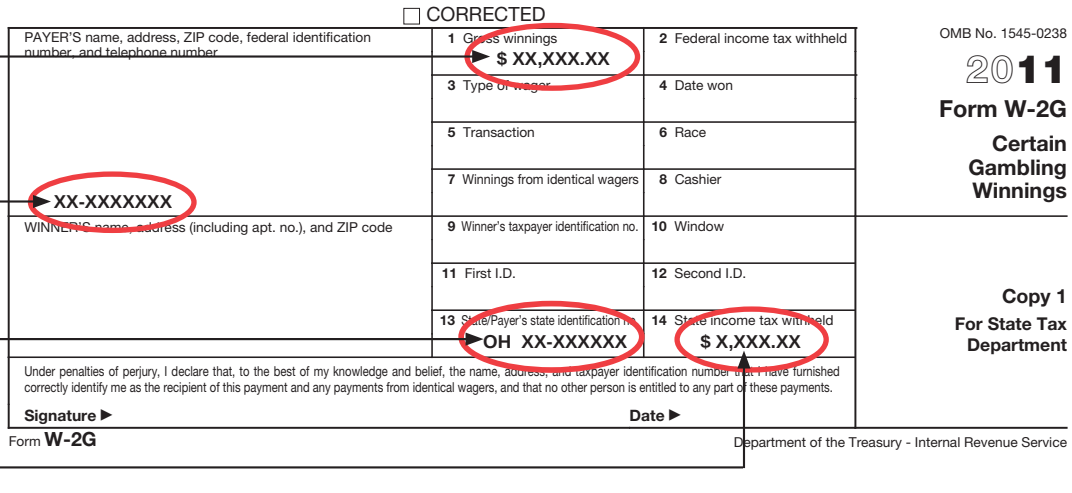
Place all W-2G documents on top of page 1 of your Ohio income tax return. Do not use staples, tape or glue.

Box 1 – Your gross winnings

Payer's federal identification number

Box 13 – If this shows a state other than OHIO or OH, do **not** include the amount in box 14 as part of your Ohio income tax withholding.

Box 14 – Your state income tax withholding



Sample 1099-R

See "Ohio Tax Withheld" instructions on page 19 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

Place all 1099-R documents on top of page 1 of your Ohio income tax return. Do not use staples, tape or glue.

Box 1 or 2a – Your taxable distribution

Payer's federal identification number

Box 12 – Your state income tax withholding

Box 13 – If this shows a state other than OHIO or OH, do **not** include the amount in box 10 as part of your Ohio income tax withholding.

Box 15 – Do **not** include this amount as part of your Ohio income tax withholding.

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution ▶ $ XX,XXX.XX $	OMB No. 1545-0119 2011 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount ▶ $ XX,XXX.XX $		
		2b Taxable amount not determined ☐	Total distribution ☐	Copy 1 For State, City, or Local Tax Department
PAYER'S federal identification number ▶ XX-XXXXXXX	RECIPIENT'S identification number	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.)		7 Distribution code(s) IRA/SEP/SIMPLE ☐	8 Other $ %	
City, state, and ZIP code		9a Your percentage of total distribution %	9b Total employee contributions $	
10 Amount allocable to IRR within 5 years $	11 1st year of desig. Roth contrib.	12 State tax withheld ▶ $ X,XXX.XX $	13 State/Payer's state no. OH XX-XXXXXX	14 State distribution $ $
Account number (see instructions)		15 Local tax withheld $ $	16 Name of locality	17 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

Line Instructions for Ohio Form IT 1040EZ

You cannot use Ohio form IT 1040EZ if (i) you made estimated income tax payments, (ii) you claim a credit carryover from last year, (iii) you were a nonresident or part-year resident during the year, (iv) your federal adjusted gross income exceeds $999,999,999, (v) you have any income adjustments other than the adjustments for state and local income tax refunds (see pages 23-29) or (vi) you claim any credits discussed on pages 29-31.

EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2011 federal income tax return:

IRS form 1040, line 37 **OR**
IRS form 1040A, line 21 **OR**
IRS form 1040EZ, line 4

CAUTION

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 a penalty.

Zero or Negative Federal Adjusted Gross Income. If you have a zero or negative federal adjusted gross income, you must include a copy of page 1 of IRS form 1040, 1040A, 1040EZ or 1042-S or equivalent with your Ohio form IT 1040EZ return.

EZ Line 2 – State or Local Tax Refunds Only

If you have deductions other than state and local income tax refunds, you must file Ohio form IT 1040. To see if you qualify for this deduction, complete the worksheet below.

EZ Line 4 – Personal and Dependent Exemptions

Personal Exemptions. You can claim a personal exemption of $1,650 for yourself and, if filing a joint return, your spouse can claim an additional $1,650.

Dependent Exemptions. Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your federal income tax return. You can claim a $1,650 deduction for each dependent.

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 income tax return with the following exception:

- Children being claimed as dependents on their parents' Ohio tax return can also claim the $1,650 personal exemption on their own Ohio tax return.

Enter the number of your personal and dependent exemptions in the space provided on line 4 and multiply this number by $1,650.

Tip for Lines 4 and 9 – Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of $1,650 (line 4) and a $20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed as a dependent on another taxpayer's tax return.**

EZ Line 5 – Ohio Taxable Income

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

Note: If the amount on this line is $10,000 or less, you owe no tax. Be sure to enter the $88 credit on line 7.

EZ Line 6 – Tax on Line 5

Using the income tax tables on pages 35-41, calculate your tax on your Ohio taxable income (line 5).

- If your taxable income is less than $100,000, your tax has been calculated for you as shown on Income Tax Table 1, or you can use Income Tax Table 2.
- If your taxable income is $100,000 or more, you **must** use Income Tax Table 2.

Note: Income Tax Table 1 shows the tax amount for $50 increments of income and is calculated on the midpoint income for all of the income in that $50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income 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"** at left.

EZ Line 11 – Joint Filing Credit

CAUTION

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

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, most railroad retirement benefits, military retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of $650 (see the following examples).

Example 1: Bob and Sue 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

Worksheet for Line 2 – Deductions for State and Local Income Tax Refunds

If you filed **IRS form 1040**, you may be entitled to a deduction on your Ohio tax return this year for state or local income tax refunds you received in 2011. You are **not** entitled to a deduction this year if you filed **IRS form 1040A or 1040EZ.** Complete this worksheet to determine if you are entitled to a deduction on line 2 of Ohio form IT 1040EZ.

a. Did you file a **2011 IRS form 1040A or 1040EZ?**
   ☐ **Yes. STOP** and enter -0- on line 2 of Ohio form IT 1040EZ.
   ☐ **No. Complete line b below.**

b. Enter here and on line 2 of Ohio form IT 1040EZ the amount from line 10 of your **2011 IRS form 1040.** $ _____.00

line 2 and is not included in Bob and Sue's 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 on line 2, he and Sue 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, calculate it this way:

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

The credit is limited to a maximum of $650.

Example 2: If your Ohio taxable income (line 5) is $20,000 and the amount on line 10a is $308, then the joint filing credit will be $62:

$308 – from line 10a
x .20 – from table above

Joint filing credit = $62 (rounded)

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing $500 or more of income, then you **must** include with the return a separate statement explaining the income that 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.

EZ Line 13 – Interest Penalty

If line 12 minus the withholding shown on line 16 is $500 or less, enter -0- on line 13. If line 12 minus the withholding shown on line 16 is greater than $500, you may owe an interest penalty. You must complete Ohio form IT/SD 2210 to determine if a penalty is due. This form is available on our Web site at **tax.ohio.gov.**

EZ Line 14 – Unpaid Use (Sales) Tax

Use line 14 of Ohio form IT 1040EZ 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 2011 (for example, mail order or Internet purchases). Complete the worksheet on page 33. A detailed explanation of the Ohio use tax is on page 32.

EZ Line 16 – Ohio Income Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G, box 14; or 1099-R, box 12). See the sample W-2 and W-2G on page 16 and the sample 1099-R on page 17.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) on top of Ohio form IT 1040EZ. Please do not staple, tape or glue.
- You cannot claim on the Ohio return any 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 **cannot** 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, use Ohio form IT 1040 and see line 21b on page 22.

EZ Line 18 – Donations

STOP **A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. If you do not want to donate, leave lines 18a-d blank. If you do not have an overpayment on line 17 but you want to donate, you may do so by writing a check and mailing it directly to the fund. See page 34 for more information.**

EZ Line 21 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 14), interest is due from April 18, 2012 until the date the tax is paid.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest **unless** the refund, if any, shown on line 23 is more than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2012 is 3%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see page 12.

EZ Line 22 – Amount Due Plus Interest and Penalty

Add lines 20 and 21 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 8); OR
- Make your paper check or money order payable to Ohio Treasurer of State. Write your Social Security number on your paper check or money order and include Ohio form IT 40P (see our Web site at **tax.ohio.gov**) and your payment with Ohio form IT 1040EZ.

If you cannot pay the amount you owe, you still must file the return by April 17, 2012 to avoid the late filing penalty (but see "Income Taxes and the Military" on page 14). Also see "I'm Not Able To Pay By April 17, 2012..." on page 10.

EZ Line 23 – Your Refund

This is your refund after any reduction on line 21. If line 21 is more than the overpayment shown on line 19, you will have an amount due. Enter this amount on line 22 and follow the instructions.

CAUTION **If you move after filing your tax return and are expecting a refund, please notify the post office servicing your old address and fill out a change-of-address form.**

Line Instructions for Ohio Form IT 1040

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2011 federal income tax return:

IRS form 1040, line 37 **OR**
IRS form 1040A, line 21 **OR**
IRS form 1040EZ, line 4 **OR**
IRS form 1040NR, line 36 **OR**
IRS form 1040NR-EZ, line 10.

CAUTION

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 a penalty.

Zero or Negative Federal Adjusted Gross Income. If you have a zero or negative federal adjusted gross income, you must include a copy of page 1 of IRS form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ or 1042-S or equivalent with your Ohio form IT 1040 return.

Nonresident Taxpayers. If you and/or your spouse are not residents of Ohio and your filing status for federal income tax purposes is married filing jointly, then you must show the same adjusted gross income as on your federal income tax return. You must show this amount even if you or your spouse did not earn or receive any income in Ohio. See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is on our Web site at **tax.ohio.gov.**

Line 2 – Ohio Adjustments

Schedule A (lines 31-47) on page 3 of Ohio form IT 1040 lists the additions and deductions to your federal adjusted gross income. See pages 23-29 to read about the adjustments you must make.

- If you have no additions or deductions to your Ohio income, leave line 2 blank.
- You must complete the applicable line items on Schedule A, page 3 of this return if you have any additions or deductions. Then copy the net adjustments from line 47 onto line 2 of this return (enclose page 3 of Ohio form IT 1040).

Important: If you show any amount on this line other than -0-, you must include page 3 when you mail your return.

Line 4 – Personal and Dependent Exemptions

Personal Exemptions. You can claim a personal exemption of $1,650 for yourself and, if filing a joint return, your spouse can claim an additional $1,650.

Dependent Exemptions. Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your federal income tax return. You can claim a $1,650 deduction for each dependent.

Tip for Lines 4 and 9 – Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of $1,650 (line 4) and a $20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed as a dependent on another taxpayer's tax return.**

Line 5 – Ohio Taxable Income

Subtract line 4 from line 3:

- Your exemption amount on line 4 may be more than your Ohio adjusted gross income on line 3. If so, enter -0- on lines 5 through 16. If you had Ohio income 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 $10,000 or less, you owe no tax. Be sure to enter the $88 credit on line 53 and complete Schedule B. Enter on line 7 the amount you show on line 57 and enclose page 4 of Ohio form IT 1040.

Line 6 – Tax on Line 5

Using the income tax tables on pages 35-41, calculate your tax on your Ohio taxable income (line 5).

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

Note: Income Tax Table 1 shows the tax amount for $50 increments of income and is calculated on the midpoint income for all of the income in that $50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2.

Line 7 – Nonbusiness Credits from Schedule B

Schedule B on page 4 of the Ohio form IT 1040 return has a list of the nonbusiness credits that you may be allowed to take. See pages 29-31 to read about the credits for which you may be eligible.

If you can claim any of these credits, you will need to complete Schedule B. Enter on line 7 the total credits from line 57 (enclose page 4 of Ohio form IT 1040).

Important: If you show any amount on this line other than -0-, you must include page 4 when you mail your return.

Line 9 – Exemption Credit

Multiply your total number of personal and dependent exemptions by $20 and enter the amount on line 9. See **"Tip"** at left.

Line 11 – Joint Filing Credit

CAUTION

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

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, most railroad retirement benefits, military retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of $650 (see the following examples).

Example 1: Bob and Sue 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 38a and is not included in Bob and Sue's 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 on Schedule A, he and Sue 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, calculate it this way:

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

The credit is limited to a maximum of $650.

Example 2: If your Ohio taxable income (line 5) is $20,000 and the amount on line 10a is $308, then the joint filing credit will be $62:

$308 – from line 10a
x .20 – from table above

Joint filing credit = $62 (rounded)

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing $500 or more of income, then you **must** include with the return a separate statement explaining the income that 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 14 – Manufacturing Equipment Grant

For taxable years ending on or after July 1, 2005, the Ohio Revised Code section 5747.31 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 of 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 of July 1, 1995 to June 30, 2005. In all cases, the taxpayer or the pass-through entity must have installed 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 2011 Ohio income tax liability and is nonrefundable. 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 of 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 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).

If a C corporation elected S corporation status and at the time of the election the C corporation would have been able to claim the manufacturing credit or grant, then those individuals who owned the stock in the corporation at the time of the election can claim the grant for "unused" manufacturing credits. For purposes of claiming the grant, unused manufacturing credits include both the (i) unused 1/7 amounts that would have been available to the C corporation in each of the next six franchise tax years had the C corporation not made the "S" election and (ii) unused carryforward amounts that would have been available to the C corporation in each of the next three franchise tax years had the C corporation not made the "S" election.

Note: The grant applies only if both of the following conditions are met:

1. **The taxpayer files a grant request form with the taxpayer's 2011 individual Ohio income tax return.** The grant request form is available on our Web site at **tax.ohio.gov;** AND
2. **The purchaser of the qualifying new manufacturing machinery and equipment filed a notice of intent with the Ohio Department of Development by the date of the taxpayer's timely filed Ohio tax return, including extensions, for the taxpayer's taxable year that included 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 – Interest Penalty

If line 15 minus the sum of line 19 and your 2010 overpayment credited to 2011 is $500 or less, enter -0- on line 16. If line 15 minus the sum of line 19 and your 2010 overpayment credited to 2011 is greater than $500, you may owe an interest penalty. You must complete Ohio form IT/SD 2210 to determine if a penalty is due. This form is available on our Web site at **tax.ohio.gov.**

Line 17 – Unpaid Use (Sales) Tax

Use line 17 of Ohio form IT 1040 to report the amount of unpaid use (sales) tax, if any, that you may owe from out-of-state purchases that you made in 2011 (for example, mail order or Internet purchases). Complete the worksheet on page 33. A detailed explanation of the Ohio use tax is on page 32.

If you did not make any out-of-state purchases during 2011, enter -0- on line 17. If you did make any out-of-state purchase during 2011 and if you paid **no** sales tax on that purchase, then you are required to complete the use tax worksheet on page 33 to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

Line 19 – Ohio Income Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G, box 14; or 1099-R, box 12). See the sample W-2 and W-2G on page 16 and the sample 1099-R on page 17.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) on top of Ohio form IT 1040. Please do not staple, tape or glue.
- You cannot claim on the Ohio return any 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 **cannot** 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 21b on page 22.

Line 20 – 2010 Overpayment Credited to 2011, 2011 Estimated Tax Payments and Any Other 2011 Tax Payments

Enter the total estimated income tax payments submitted with your 2011 Ohio form IT 1040ES, extension payment(s) made with Ohio form IT 40P, plus any overpayment you credited to 2011 from your 2010 Ohio form IT 1040, line 24.

- You **cannot** claim as an estimated payment a prior year's refund that you requested but did not receive. Instead,

please contact us about any refund you requested but did not receive.

- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line estimated taxes paid by a pass-through entity. For proper reporting of the amount of tax paid on your behalf by a pass-through entity, see line 21b below.

Line 21a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Department of Development (ODOD) has granted you this credit for 2011, you should enter the certified amount on line 21a. This amount is considered a payment that can be refunded in whole or in part if your total payments on line 22 exceed the amount shown on line 18. For further details about this credit, call the ODOD at 614-466-4551 or 1-800-848-1300.

Line 21b – 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 Ohio form IT 4708 (Composite Income Tax Return for Certain Investors in a Pass-Through Entity) or Ohio form IT 1140 (Pass-Through Entity and Trust Withholding Tax Return), 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 include IRS K-1(s),** which reflect the amount of Ohio tax paid. In addition, see line 32 of the instructions on page 23.

The K-1(s) 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.

Line 21c – Historic Preservation Credit

Include a copy of the certificate that you received from the Ohio Department of Development (ODOD). For additional information, visit the ODOD's Web site at **www.development.ohio.gov/urban/OHPTC** or call 614-995-2292 or 1-800-848-1300.

Line 21d – Motion Picture Production Credit

Include a copy of the certificate that you received from the Ohio Department of Development (ODOD). For additional information, visit the ODOD's Web site at **www.ohiofilmoffice.com/Incentives.html** or call 614-644-5156 or 1-800-848-1300.

Line 25 – Donations

STOP **A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. If you do not want to donate, leave lines 25a-d blank. If you do not have an overpayment on line 23 but you want to donate, you may do so by writing a check and mailing it directly to the fund. See page 34 for more information.**

Line 28 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 14), interest is due from April 18, 2012 until the date the tax is paid.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest **unless** the refund, if any, shown on line 30 is more than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2012 is 3%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see page 12.

Line 29 – Amount Due Plus Interest and Penalty

Add lines 27 and 28 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 8); OR
- Make your paper check or money order payable to Ohio Treasurer of State. Write your Social Security number on your paper check or money order and include Ohio form IT 40P (see our Web site at **tax.ohio.gov**) and your payment with Ohio form IT 1040.

If you cannot pay the amount you owe, you still must file the return by April 17, 2012 to avoid the late filing penalty (but see "Income Taxes and the Military" on page 14). Also see "I'm Not Able To Pay By April 17, 2012..." on page 10.

Line 30 – Your Refund

This is your refund after any reduction on line 28. If line 28 is more than the overpayment shown on line 26, you will have an amount due. Enter this amount on line 29 and follow the instructions.

CAUTION **If you move after filing your tax return and are expecting a refund, please notify the post office servicing your old address and fill out a change-of-address form.**

Adjustments or Credits

Will you claim any adjustments on line 2 or will you claim a credit on lines 7 or 13 of your Ohio form IT 1040?

YES

Please continue to read the line instructions on pages 23-31.

NO

STOP! You only have to complete and file pages 1 and 2 of Ohio form IT 1040.

Schedule A – Adjustments

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

Enter the total amount of interest and/or dividends you received from obligations or securities issued by non-Ohio state governments, their local governments and/or their authorities if the interest and/or dividends are not included in your federal adjusted gross income. Also include on this line the amortized portion of the original issue discount on such obligations and securities.

Line 32 – Pass-Through Entity Add-Back

Enter Ohio form IT 1140 taxes and Ohio form IT 4708 taxes, which should be shown on your IRS K-1(s) to the extent that those taxes were deducted in arriving at your federal adjusted gross income.

In addition, each taxpayer having an interest in a qualifying pass-through entity must also enter on this line the taxpayer's proportionate share of expenses and losses that the pass-through entity incurred with respect to the pass-through entity's direct or indirect transactions with the pass-through entity's 40% or more related members. This provision does not apply to the pass-through entity's sales of inventory to such related members to the extent that those losses are calculated in accordance with Internal Revenue Code 482. See Ohio Revised Code section 5733.40(A).

Line 33a – Federal Interest and Dividends

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

Line 33b – College Tuition Expenses

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 that the amount is not otherwise included in Ohio adjusted gross income.

If you received a distribution during 2011 reported to you on a 2011 IRS form 1099-Q 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 33b. Follow the instructions for items 1 through 3 below for such distributions.

1. You do not have to show on this line the amount of distributions relating to the cost of tuition credits or units that you purchased before Jan. 1, 2000.

2. If you are the CollegeAdvantage account owner or beneficiary and a portion of the distribution reported to you on your CollegeAdvantage year 2011 form 1099-Q 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 33b.

3. Include on line 33b the earnings portion of the distribution reported to you on IRS form 1099-Q to the extent that you have not otherwise included these earnings in Ohio adjusted gross income (line 3 on Ohio form IT 1040) for either the current taxable year or for any previous taxable year or years.

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 (i) exceed contribution deductions taken in this and prior years and (ii) are reflected in your contribution deduction carryover to future years' returns.

Line 33c – Ohio Public Obligations

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.

Line 33d – Medical Savings Account

Enter net withdrawals made from a medical savings account (line 43b) for nonmedical purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See the medical savings account worksheet on page 28.

Line 33e – Deducted Expenses

Enter reimbursements received in 2011 for any expenses that you deducted on a previously filed Ohio income tax return if the amount of the reimbursement was not included in federal adjusted gross income for 2011.

Line 33f – Lump Sum Distribution

Enter any lump sum distribution amount that you reported on IRS form 4972. For information about miscellaneous federal tax adjustments, see our Web site at **tax.ohio.gov.**

Line 33g – Bonus Depreciation

Add 5/6 of the Internal Revenue Code section 168(k) bonus depreciation allowed under the Internal Revenue Code in effect on Dec. 15, 2010. Also add 5/6 of the excess of the Internal Revenue Code section 179 depreciation expense allowed under the Internal Revenue Code in effect on Dec. 15, 2010 over the amount of section 179 depreciation expense that would have been allowed based upon Internal Revenue Code section 179 in effect on Dec. 31, 2002. See our information release dated Nov. 7, 2002 entitled "Ohio Bonus Depreciation Adjustments," which is available on our Web site at **tax.ohio.gov.**

CAUTION

Any income item amounts you deduct on lines 35a-45 must be included in your federal adjusted gross income

and must be included on line 1 of the Ohio income tax return.

You cannot deduct on Schedule A any item already deducted in arriving at the federal adjusted gross income amount you show on line 1 of the Ohio income tax return.

Line 35a – 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 federal law. Examples include U.S. savings bonds (Series E, EE, H or I), Treasury notes, bills and bonds, and Sallie Maes.

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.

For a more complete listing, see our information release IT 1992-01 entitled "Exempt Federal Interest Income," which is available on our Web site at **tax.ohio.gov.**

Line 35b – Depreciation Expense

Deduct 1/5 of the Internal Revenue Code sections 168(k) and 179 depreciation adjustments that you added back on each of your last five years' Ohio income tax returns. You can take this deduction even if you no longer directly or indirectly own the asset. See our information release IT 2002-02 entitled "Ohio Bonus Depreciation Adjustments," which is available on our Web site at **tax.ohio.gov**.

Line 36 – Residents of Neighboring States and Nonresident Military Personnel and Their Spouses

Because of reciprocity agreements that 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 other employee compensation.

If Ohio income tax was withheld on this income and 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 2 and onto line 36, Schedule A. Be sure to include page 3 of Ohio form IT 1040 when you send in your return.

Exceptions: Nonresidents and part-year residents must enter -0- on line 36 if either of the following circumstances applies:

1. You were a part-year resident of Ohio or you had additional sources of income from Ohio or do not meet the two conditions set forth above. If so, you must file Ohio form IT 1040 and claim the nonresident/part-year resident credit on Schedule D; OR

2. The reciprocal agreements do not apply. These 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 compensation from such pass-through entities to a distributive share of the income from the pass-through entity. You must claim the nonresident/part-year resident credit on Schedule D. Also, please see "How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?" on page 12.

Nonresident Military Personnel and Their Spouses. *The Servicemembers Civil Relief Act of 2003,* as amended in 2009, is a federal law that provides that a state cannot consider a servicemember or his/her spouse to be a resident or a nonresident simply because he/she is present in the state – or absent from the state – due to military orders of the servicemember. Additionally, the 2009 amendment to the act provides that the wage and salary income of the nonresident spouse of a servicemember is exempt from the income tax of the state in which the servicemember and spouse are stationed and living, provided that the servicemember and spouse are residents of the same state. This provision does not apply to taxable years prior to 2009.

Military payroll authorities will generally withhold income tax for the state of legal residence shown on the servicemember's federal form DD 2058. A servicemember who had state income tax withheld in error should have the military payroll authorities correct the state of legal residence shown on his/her federal form DD 2058. A servicemember's nonresident spouse who had Ohio income tax withheld and who claims exemption under the 2009 amendment to the *Servicemembers Civil Relief Act of 2003* should file an Ohio income tax return claiming a refund. Free e-filing of Ohio income tax forms is available at **tax.ohio.gov.**

Line 37a – Military Pay for Ohio Residents

Ohio Revised Code section 5747.01(A)(24) provides that for taxable years beginning on and after Jan. 1, 2007 an Ohio resident servicemember can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts are received for active duty service while the servicemember is stationed outside Ohio. **Do not deduct on this line any other types of income such as civilian wages, interest, dividends and capital gains.**

Please note that the Nov. 11, 2009, amendment to the *Servicemembers Civil Relief Act of 2003* described in line 36 does not apply to Ohio-domiciled spouses of servicemembers who reside with their spouses outside the state. These spouses are presumed to retain their Ohio domicile.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the National Guard or military reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, are not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, as described below, qualify a servicemember for this exemption.

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio, and their spouses, will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district – even if the servicemember did not reside in the school district at any time during the taxable year.

Examples of military pay and allowances that **do** qualify for this deduction include the following amounts, but only if the taxpayer receives the amounts while he/she is stationed outside Ohio:

- Military pay and allowances received while a member of the active component of the U.S. armed forces and assigned to a permanent duty station outside Ohio.
- Military pay and allowances received while a member of the active component of the U.S. Armed Forces, who is assigned to a permanent duty station inside Ohio, only for periods of duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of the National Guard or the reserve components of the U.S. Armed Forces in an active duty status outside Ohio, or for periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of a unit of the National Guard or the reserve components of the U.S. Armed Forces under federal mobilization orders under which the unit mobilizes for training at a non-Ohio location followed by an operational deployment to any non-Ohio location.
- Military pay and allowances received by cadets at the U.S. service academies, specifically the Military Academy, the Air Force Academy, the Coast Guard Academy and by midshipmen at the Naval Academy. Cadets and midshipmen are serving on active duty under the provisions of 38 United States Code section 101(21) and are eligible for this deduction for the pay they receive while stationed at these facilities to the extent that this pay is included in federal adjusted gross income (line 1 on Ohio form IT 1040). However, this deduction is not available for pay received for service in the Reserve Officer Training Corps.

Examples of military pay and allowances that do **not** qualify for this deduction are explained in our information release IT 2008-02 entitled "Military Taxpayer Guide to Taxable Income and Deductions," which is available on our Web site at **tax.ohio.gov.**

Line 37b – Military Retirement Income and Military Injury Relief Fund

Military Retirement Income. Taxpayers who retired from service in the active or reserve components of the U.S. Army, Navy, Air Force, Marine Corps, Coast Guard or National Guard can deduct their military retirement income to the extent that income is not otherwise deducted or excluded in computing federal or Ohio adjusted gross income.

Taxpayers who served in the military and receive a federal civil service retirement pension are also eligible for a limited deduction if any portion of their federal retirement pay is based on credit for their military service. These retirees can deduct only the amount of their federal retirement pay that is attributable to their military service.

If you are eligible for this limited deduction, refer to your federal civil service retirement benefit handbook to determine the number of years of your military service. Divide the number of years of military service by the total number of years of combined military service and civilian employment with the U.S. government. Take this fraction and multiply it by the amount of your federal civil service pension you have included on line 1 of this return. The resulting number is the amount of your federal civil service pension that you can deduct on line 37b.

Example: Included on line 1 of Ohio form IT 1040 is $60,000, which the taxpayer received as a federal civil service pension. The taxpayer has 15 years of military service and 45 years of combined military service and civilian employment with the U.S. government. The fraction is 15/45 = 1/3. The taxpayer can deduct $20,000 on line 37b: 1/3 X $60,000.

If you do not have your federal civil service retirement handbook, contact the U.S. Office of Personnel Management (OPM) at 1-888-767-6738 or TDD 1-800-878-5707. You can also e-mail OPM at **retire@opm.gov** or use its Web site at **www.opm.gov/retire** to request the booklet. Please be sure to specify that you want a **replacement** booklet (there are other types). An OPM customer service representative will tell you how much military and total service time you have in your retirement calculation and can mail you a screen print or short form letter with the information.

The military retirement income also applies to such amounts received by the surviving spouse or the former spouse of each military retiree who is receiving payments under the survivor benefit plan.

Please note that we may later ask you for a copy of the divorce agreement and federal form 1099-R as verification for the deduction. **Note:** Child support receipts, regardless of the source, are not included in federal adjusted gross income, so you cannot deduct these amounts.

Military Injury Relief Fund. Also enter on this line **military injury relief fund** amounts that you reported on line 1 (federal adjusted gross income). You do not have to include in federal adjusted gross income, and you cannot enter on line 37b, those military injury relief fund amounts you received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if those injuries are a direct result of military action in Operation Iraqi Freedom or Operation Enduring Freedom. But you must include on lines 1 and 37b any other military injury relief fund amounts you received.

Line 38a – State or Municipal Income Tax Overpayments

Did you file a 2011 IRS form 1040A or 1040EZ? If yes, you do not qualify for this deduction.

If you filed an IRS form 1040, then you may be eligible for the state or local income tax refund deduction on line 38a.

Refer to line 10 of your 2011 IRS form 1040 and enter this amount. If line 10 is blank, you are not entitled to this deduction.

Line 38b – Refund or Reimbursement for Itemized Deductions

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 2011 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.

Example: Sue claimed an itemized deduction of $500 for medical expenses on her 2010 federal income tax return. In 2011 she received a medical expense reimbursement for $200 from her insurance company, and she reported the $200 on line 21 of her 2011 federal income tax return. Sue is entitled to deduct the $200 reimbursement on line 38b of this return.

Line 38c – Repayment of Income Reported

Enter on this line any amount of income that you paid back in a subsequent year 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 2011 federal income tax return for the amount repaid OR (ii) a tax credit on your 2011 federal income tax return based upon the amount repaid; AND

- You do not deduct this amount on any other line on your Ohio tax return for this year or any other 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.

For information about miscellaneous federal tax adjustments, see our Web site at **tax.ohio.gov.**

Line 39 – Disability and Survivorship Benefits

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 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 your plan's minimum retirement age, the disability benefits received under that plan become retirement or pension benefits and are no longer deductible as disability or survivorship. If you are uncertain of the minimum retirement age under your plan, please contact your plan administrator for this information.
- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries (for example, sick pay provided by an employer or third party).
- Pension payments that another individual was receiving but he/she died and you are now receiving these payments (pension continuation benefits). These amounts are not deductible survivorship benefits.

See Ohio Administrative Code (Ohio Rule) 5703-7-08 on our Web site at **tax.ohio.gov.**

Line 40 – Social Security and Certain Railroad Retirement Benefits

Deduct the following benefits only 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

Line 41 – Tuition Investments in Ohio CollegeAdvantage Savings Plan

Contribution Deduction. You may deduct purchases of tuition units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to $2,000 per beneficiary per year if these amounts do not qualify as a deduction on page 1 of IRS form 1040. Qualifying purchases exceeding the $2,000 limitation may be deducted on future years' returns, subject to the annual $2,000-per-beneficiary limitation. Married taxpayers may deduct up to a maximum of $2,000 per beneficiary whether their filing status is married filing jointly or married filing separately. For information on contribution carryovers, see page 23, line 33b.

Adjustment for Earnings on Certain Distributions. The earnings portion of distributions from Internal Revenue Code section 529 programs can 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 2011 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income (line 1 on this return), then no further adjustment is required on line 41.

For federal income tax purposes, however, there are certain situations where, due to the coordination of benefits from an Internal Revenue Code 529 program with other federal tax benefits for higher-education expenses (such as the federal American Opportunity Tax Credit), the earnings on a distribution from the CollegeAdvantage program **that are actually used to pay qualified higher-education expenses** cannot be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2011 IRS form 1099-Q from the CollegeAdvantage program **is used to pay qualified higher-education expenses,** and if because of certain federal tax limitations such earnings are **not** excluded from your federal adjusted gross income, you can exclude such portion by adding it to the total included on line 41.

Adjustment for Distributions at a Loss. If a distribution reported to you on 2011 IRS form 1099-Q reflects a loss (the earnings in box 2 is negative), you can 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 (line 1 on Ohio form IT 1040).

For more information, please call 1-800-AFFORD-IT (1-800-233-6734) or visit the tuition trust Web site at **www.collegeadvantage.com.**

The recent passage of HB 167 authorized an income tax deduction for the otherwise taxable portion of a federal Pell Grant or Ohio College Opportunity Grant used to pay room and board for a student enrolled in a post-secondary educational institution. Both the Pell Grant and Ohio College Opportunity Grant are treated as scholarships for purposes of determining their taxability at the federal level. For scholarships to be exempt from federal tax, they must be used to pay qualified education expenses. Any portion of a scholarship used to pay expenses that are not qualified education expenses is taxable and included in federal adjusted gross income. Accordingly, if a grant is used to pay for both qualified and nonqualified education expenses, a portion of the grant is tax-free and a portion is taxable for federal purposes. Room and board expenses are taxable nonqualified education expenses.

Pell Grant Deduction Worksheet for Line 41

1. Enter the amount of Pell Grant(s) you received in 2011. This is reported on a letter received from your educational institution ..... 1. _____
2. Enter the portion of worksheet line 1 used to pay qualified education expenses, including tuition and fees, course-related expenses such as books, supplies, equipment and any special fees required for a course ..... 2. _____
3. Enter here worksheet line 1 minus line 2. If -0-, you are not eligible for the Ohio Pell Grant deduction. If greater than -0-, go to line 4 .... 3. _____
4. Enter here the portion of worksheet line 3 that you reported as a taxable amount on line 7 of IRS form 1040; line 1 of IRS form 1040EZ; or line 7 of IRS form 1040A. If -0-, you are not eligible for the Ohio Pell Grant deduction. If greater than 0, go to line 5 ..... 4. _____
5. Enter here the portion of worksheet line 4 applied to room and board expenses only. Also enter this amount on line 41 of Schedule A on Ohio form IT 1040 ..... 5. _____

Line 42 – Ohio National Guard Reimbursements and Benefits

Deduct on line 42 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (line 1 on Ohio form IT 1040) and (ii) you have not already deducted these amounts elsewhere on Schedule A:

- Receipt of Ohio Adjutant General-authorized Ohio National Guard reimbursement for group life insurance premiums paid; AND
- Receipt of Ohio Adjutant General-authorized payment of death benefits received as a beneficiary of an active duty member of the Ohio National Guard who died while performing active duty.

Line 43a – Unreimbursed Long-Term Care Insurance Premiums, Unsubsidized Health Care Insurance Premiums and Excess Health Care Expenses

There are several deductions included in this line:

- Unreimbursed premiums for subsidized and unsubsidized long-term care insurance plans and unreimbursed premiums for unsubsidized health care insurance plans;
- Excess medical expenses; AND
- Accident and health insurance premiums paid for certain dependent relatives.

Unreimbursed Health Care Expenses. Enter on line 1a, 1b or 1c of the worksheet below the costs for qualifying health care expenses. Some examples of qualifying health care expenses include **unreimbursed** costs for the following:

1a:
- Prescription medicine or insulin
- Hospital costs and nursing care
- Medical, dental and vision examinations and treatment by a certified health professional
- Eyeglasses, hearing aids, braces, crutches and wheelchairs

1b:
- Insurance premiums for health care insurance plans (including both unsubsidized and subsidized plans, Medicare premiums and supplemental Medicare insurance)

1c:
- Premiums for long-term care insurance

Note: You must reduce the health care insurance premiums amount you enter on line 1b of the worksheet by the amount of the self-employed health insurance deduction that you claimed on line 29 on IRS form 1040.

Unreimbursed Long-Term Care Insurance Premiums and Unsubsidized Health Care Insurance Premiums. Enter on line 2a of the worksheet below the amount you paid during 2011 for unreimbursed long-term care insurance premiums for you, your spouse and your dependents. Enter on line 2b the unreimbursed premiums you paid for unsubsidized health care insurance premiums for you, your spouse and your dependents.

An **unsubsidized health care insurance plan** is a plan for which your current or former

Health Care Expenses Worksheet for Line 43a

Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan or under any flexible spending plan.

1a. Enter the unreimbursed health care expenses you paid ..... 1a. _____

b. Enter the unreimbursed premiums you paid for dental, vision and health insurance. See Note 1 below. Do **not** include any amount you claimed for the self-employed health insurance deduction on line 29 of IRS form 1040 ..... 1b. _____

c. Enter the unreimbursed premiums you paid for long-term care insurance. See Note 1 below ..... 1c. _____

d. Add lines 1a, 1b and 1c ..... 1d. _____

2a. Enter the amount from line 1c above ..... 2a. _____

b. During the year, were you eligible to participate in any subsidized health insurance plan or Medicare? See Note 2 below.

____ Yes. Enter -0- on line 2b, unless Note 3 below applies.

____ No. Enter on line 2b the unreimbursed premiums you paid for unsubsidized dental, vision and health care insurance. See Note 3 below ..... 2b. _____

c. Add lines 2a and 2b and enter the total on both lines 2c and 2d ..... 2c. _____ 2d. _____

3. Line 1d minus line 2c; if less than -0-, enter -0- on this line ..... 3. _____

4. Enter your federal adjusted gross income (from line 1 of your Ohio form IT 1040). If less than -0-, enter -0- on this line ..... 4. _____

5. Statutory factor ..... 5. x 7.5%

6. Multiply line 4 by line 5 and enter here ..... 6. _____

7. Line 3 minus line 6. If less than -0-, enter -0- ..... 7. _____

8. Enter the amount paid for health insurance coverage for certain dependent relatives (see Note 4 below) ..... 8. _____

9. Line 2d plus line 7 plus line 8. Enter this amount on line 43a of Schedule A on Ohio form IT 1040 ..... 9. _____

Notes:
1. Do not enter on lines 1b or 1c any amount included on line 1a.
2. A subsidized health insurance plan is a plan where your employer, your spouse's employer, a retirement plan or Medicare pays any portion of the total premium for health insurance coverage.
3. If you or your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan for only a portion of the year, you may enter on line 2b the dental, vision and health care insurance premiums that you paid for that portion of the year during which you and your spouse were **not** eligible to participate in a Medicare and/or a subsidized health insurance plan.
4. Amount entered on line 8 must be included in federal adjusted gross income, line 37a, and not previously excluded by adjustments on the federal 1040 return that occur prior to the federal adjusted gross income.

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; such plans are **not** unsubsidized health care insurance plans. If you are unsure, check with your employer.

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

Note: If you are eligible for Medicare coverage, you **cannot** use line 2b of the worksheet to report any unsubsidized health care insurance plan premiums paid while you were eligible for Medicare coverage.

Example 2: Sue is retired and qualifies for Medicare for the entire year. She pays $50 each month for supplemental health insurance and $20 each month for Medicare B premiums. Sue cannot use her $50 or $20 monthly payments on line 2b of the worksheet, but she can include these amounts on line 1b.

Accident and Health Insurance Premiums for Certain Relatives. You may be able to take a deduction for accident and health insurance premiums that you paid for yourself, your spouse and your "dependents," as defined on page 13. If you answer "yes" to any of the three questions below, you are not eligible to take this deduction:

1. During the year, were you eligible to participate in any subsidized health insurance plan? ☐ Yes ☐ No
2. Did you claim the self-employed health insurance deduction on line 29 of IRS form 1040? ☐ Yes ☐ No
3. During the year, were you eligible for medical care coverage through Medicare or Medicaid? ☐ Yes ☐ No

If you answered "No" to all three of the above questions, you will need to answer the following question: Did you claim an itemized deduction on your federal income tax return for any portion of the accident and health insurance premiums paid? ☐ Yes ☐ No

If "Yes," enter the amount, if any, of the accident and health insurance premiums for which you did **not** take an itemized deduction on your federal income tax return:

$ _____

This is the maximum amount of your accident and health insurance premium deduction. Enter this amount on line 8 of the worksheet on page 27.

If "No," you may be able to deduct the full amount of unreimbursed accident and health insurance premiums that you paid. **Enter this amount on line 8 of the worksheet on page 27.**

Medical Savings Account Worksheet for Lines 33d and 43b

1. Amount you contributed during 2011, but no more than $4,279. Do not include on this line any amount you entered on line 25 of IRS form 1040 ..... 1. _____
2. If joint return, amount your spouse contributed to a separate account during 2011, but no more than $4,279 ..... 2. _____
3. Amount of medical savings account earnings included on line 1 of your 2011 Ohio form IT 1040 ..... 3. _____
4. Subtotal (add lines 1, 2 and 3) ..... 4. _____
5. 2011 withdrawals from the account for nonmedical purposes ..... 5. _____
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 43b of Schedule A of Ohio 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 33d of Schedule A of Ohio form IT 1040. ..... 7. _____

Note for lines 1 and 2: Do not show on either line any contribution to medical savings accounts if the contribution is excluded from box #1 on your IRS form W-2, Wage and Tax Statement.

Note for line 5: If any prior year contribution exceeded the deductible limit for that year, please contact the Ohio Department of Taxation's Personal Income Tax Division's legal counsel at 1-800-282-1780 to help you determine the amount you should enter on line 5 of this worksheet.

Line 43b – Medical Savings Account

You may be able to deduct the amount of funds you deposited into a medical savings account. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 2011 the maximum amount of deposited funds you may be able to deduct is $4,279. If filing a joint return, each spouse may deduct up to $4,279 of funds deposited into his/her account for a maximum joint deduction of $8,558. Any investment income or interest earned on the funds deposited into a medical savings account is also deductible **if the income or interest 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 IRS form 1040.

To determine if you are eligible for this deduction, complete the medical savings account worksheet below. For further information, please see "What Is a Medical Savings Account and What Are the Qualifications?" on page 12.

Example: Bob and Sue file a joint tax return for 2011. Bob contributed $2,000 to his medical savings account while Sue contributed $5,000 to hers. Bob's account earned $120 in interest and Sue's earned $300, which were included in their federal adjusted gross income. These amounts are not deductible in arriving at federal adjusted income. They are entitled to a medical savings account deduction of $6,719 ($2,000 for Bob's contribution, $4,279 for Sue's contribution and the combined interest income of $420).

Line 43c – Qualified Organ Donor Expenses

Deduct on this line up to $10,000 of qualified organ donation expenses you incurred during the taxable year. If your filing status is married filing jointly, each of you can deduct on this line up to $10,000 of qualified organ donation expenses you each incurred during the taxable year. "Qualified organ donation expenses" means unreimbursed travel and lodging expenses that you incur in connection with your donation, to another human being, of your human liver, pancreas, kidney, intestine, lung or any portion of your human bone marrow.

Please note that you can claim this deduction only once for all taxable years. If you claim the deduction for this year, you cannot claim this deduction in any subsequent year. If your filing status is married filing jointly and if you

and your spouse both claim the deduction for this year, both you and your spouse cannot claim this deduction in any subsequent year. However, if your filing status is married filing jointly but only one spouse claims this deduction for this year, the other spouse can claim the deduction in a subsequent year, regardless of your spouse's filing status in that subsequent year.

You can also 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. For further information, contact your local county department of human services.

Line 44 – Wage Expense

Deduct the amount of employer wage and salary expenses that you did not deduct for federal income tax purposes because you instead claimed the federal targeted jobs tax credit or the work opportunity tax credits.

Line 45 – Interest Income from Ohio Public Obligations

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 can also deduct any gains resulting from the sale or disposition of Ohio public obligations to the extent that the gain was included in your federal adjusted gross income.

Deduct income from providing public services under a contract through an Ohio state project (including highway services) if the income was included in your federal adjusted gross income. You can also deduct income from a certain transfer agreement or an enterprise transferred under that agreement if the income was included in your federal adjusted income. See Ohio Revised Code sections 126.60-126.605.

Schedule B – Nonbusiness Credits

Line 48 – Retirement Income Credit

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

- You received retirement benefits, annuities or distributions that were made from a pension, retirement or profit-sharing plan; AND
- You received this income because you have retired; AND
- This income is included in your Ohio adjusted gross income on line 3. **Note: Social Security and railroad retirement benefits required to be shown on line 40 and military retirement income required to be shown on line 37b do not qualify for this credit.**

The Amount of the Credit is as Follows:

Amount of qualifying retirement income during the taxable year:	Line 48 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 above.

Note: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 qualify for this credit **only** if the amounts are paid under a retirement plan.

Example: Bob and Sue are retired and file a joint return. Bob has $5,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. Sue has $2,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. The total of the two qualifying retirement incomes is $7,000. The table above shows a credit of $130 for retirement income of more than $5,000, but not more than $8,000. They are entitled to claim on line 48 an Ohio retirement income credit of $130.

Line 49 – Senior Citizen Credit

You can claim a $50 credit if you were 65 or older before Jan. 1, 2012. If you are filing a joint return, **only one credit of $50 is allowed** even if you and your spouse are both 65 or older.

If you take or have previously taken the lump sum distribution credit, you cannot take the $50 senior citizen credit on this year's return or any future year's return.

Line 50 – Lump Sum Distribution Credit

This credit is available only to individuals 65 or older before Jan. 1, 2012. 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 or older, you may be able to take advantage of a special tax treatment that uses the $50 senior citizen tax credit multiplied by your expected remaining life years.

If the answers to questions 1 through 6 below are all "Yes," you can claim the lump sum distribution credit. If you answer "No" to any of the questions, you do not qualify for this credit.

1. Were you 65 or older before Jan. 1, 2012?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, Internal Revenue Code 401(k), STRS, PERS, SERS, etc.)?
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 taxable year?
6. Was the distribution made because the employee died, quit, retired, or was laid off or fired?

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 form LS WKS, which is available on our Web site at **tax.ohio.gov.**

Note 1: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 do **not** qualify for this credit.

Note 2: Distributions from university retirement plans and from government-sponsored deferred compensation plans do **not** qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

Line 51 – 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 this credit. Complete the worksheet on page 30 to calculate the amount of credit you may claim.

Note: If line 3 on page 1 of the Ohio form IT 1040 is $40,000 or more, you are **not** entitled to this credit.

2011 Child Care and Dependent Care Worksheet for Line 51

1. Enter the amount from line 9 of IRS form 2441, Child and Dependent Care Expenses ..... 1. _____
2. If line 3 of your Ohio form IT 1040 is less than $20,000, enter 100% on this line. If line 3 of your Ohio IT 1040 is equal to or greater than $20,000, but less than $40,000, enter 25% on this line. All others enter -0- on this line ..... 2. X _____ %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on line 51 (Schedule B) on Ohio form IT 1040.. 3. _____

Line 52 – Lump Sum Retirement Credit

Lump sum distributions that you received on account of retirement from a qualified retirement plan may qualify for the lump sum retirement credit. A lump sum distribution is one where you receive your entire balance from a qualified pension, retirement or profit-sharing plan during one taxable year. If you received income in a lump sum distribution during 2011 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 form LS WKS, which is available on our Web site at **tax.ohio.gov.**

Note 1: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 do **not** qualify for this credit.

Note 2: Distributions from university retirement plans and from government-sponsored deferred compensation plans do **not** qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

Line 54 – Displaced Worker Training Credit

Ohio law provides a $500 maximum credit per taxpayer for amounts you pay for qualified displaced worker training during the 12-month period after you lose your job. Qualified displaced worker training is job training or education that improves your ability to perform a new job after you have lost your previous job. Displaced worker training includes apprenticeships, internships and educational classes. Use the worksheet below.

It does **not** include amounts paid for computer purchases or upgrades, professional organizational fees, meals, mileage, transportation or outplacement firms that help you to develop skills used to find a new job – for example, career planning, profile analysis, skills assessment, resume writing, marketing action plan, etc., that are paid in one's endeavor to find a new job. These training classes are not to improve the skills that one would use in performing the functions or tasks associated with a new job.

Displaced Worker Training Credit Worksheet for Line 54

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 also answer "Yes" to all of the questions and (ii) you file a joint return with your spouse.

	Yes	No
1. Did you lose your job because the place where you worked either permanently closed or moved, or because your employer abolished your job or shift? (**Note:** Abolishment of job or shift does not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc.)	☐	☐
2. During the 12-month period beginning when you lost your job, did you pay for any displaced worker training? ...	☐	☐
3. While you were receiving displaced worker training, were you either unemployed or working no more than 20 hours per week?	☐	☐

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

1. Enter the amount of displaced worker training expense you paid during 2010 and 2011 for displaced worker 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 displaced worker training credit, if any, that you claimed on line 54, Schedule B of last year's Ohio form IT 1040 ..... 4. _____
5. Subtract line 4 from line 3 (but not less than -0-). **If your filing status is single, qualifying widow(er), married filing separately or head of household, stop here. Line 5 is your displaced worker training credit. Enter this amount on line 54, Schedule B of Ohio form IT 1040** ..... 5. _____

If your filing status is married filing jointly and your spouse also answered "Yes" to the three questions at the top of this worksheet, please complete the remainder of this worksheet.

6. Enter the amount of displaced worker training expenses your spouse paid during 2010 and 2011 for displaced worker 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 displaced worker training credit, if any, that your spouse claimed on line 54, Schedule B of last year's Ohio form IT 1040 ..... 9. _____
10. Subtract line 9 from line 8 (but not less than -0-) ..... 10. _____
11. Add lines 5 and 10 and enter the amount here and on line 54, Schedule B of Ohio form IT 1040 ..... 11. _____

Line 55 – Ohio Political Contributions Credit

You can claim a credit against your tax for monetary contributions you made during the year to the campaign committee of candidates for any of the following Ohio offices:

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

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

Line 56 – 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 the credit is $1,500 per child adopted. **This is a one-time credit per child.** Any unused amounts can be carried forward for up to two years. The adoption **must** be final and recognizable under Ohio law in the year for which you first claim the credit.

Schedule C – Full-Year Ohio Resident Credit

Line 58 – Income Subjected to Tax by Other States

If you were a full-year Ohio resident during 2011 and you had income subjected to tax by other states or the District of Columbia, you may qualify for the Ohio resident tax credit. The credit is the **lesser** of lines 60 or 61.

This line amount is the portion of your Ohio adjusted gross income subjected to a tax on income in other states or the District of Columbia while you were a resident of Ohio, 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.

CAUTION

Limitation: Do **not** include income for which you have directly or indirectly deducted or were entitled to deduct in computing federal adjusted gross income, any state income tax paid on that income. See our information release IT 2006-02 entitled "Inapplicability of Ohio Resident Credit with Kentucky Corporate Income Tax," which is on our Web site at **tax.ohio.gov.**

Do not include wages, salaries, tips or commissions earned by full-year Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania and certain income earned by military nonresidents that is shown on line 36. This income is not taxed and does not qualify for the credit.

Line 60 – Determining the Factor

The factor must be four digits to the right of the decimal. Do **not** round to the nearest ten-thousandth. **Example:** Enter .435762 as .4357.

Line 61 – Other States' Income Tax

Enter the amount of 2011 income tax, less all related nonrefundable credits other than withholding, estimated tax payments and carryforwards from previous years, paid to other states or the District of Columbia. In general, this amount will be the amount shown on the line on the other state's income tax return that is equivalent to line 15 of Ohio form IT 1040.

CAUTION

Limitation: Do **not** include income for which you have directly or indirectly deducted, or were entitled to deduct in computing federal adjusted gross income, any state income tax paid on that income.

Schedule D – Nonresident/ Part-Year Resident Credit

Line 63 – Income Not Earned or Received in Ohio

Enter the portion of Ohio adjusted gross income from line 3 that was not earned and received in Ohio. You must complete and include Ohio form IT 2023 (which is available on our Web site at **tax.ohio.gov**) to calculate this credit unless your only income from Ohio sources were wages reported on your W-2(s) and you and/or your family members do not directly or indirectly own the business that paid you those wages.

Do **not** include on this line pass-through entity distributive shares of income allocated or apportioned to Ohio. Do **not** include on this line any amount shown on line 46.

Note: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on your W-2(s) should **not** be included on this line to the extent that such amounts are based upon employment or previous employment within Ohio. Do not include on this line any severance pay, termination pay, final pay or "golden parachute" amounts if you (i) earned in Ohio any portion of such amounts and/or (ii) were employed in Ohio by the payor or the payor's affiliate prior to or at the time of your receipt of such amounts.

Line 65 – Determining the Factor

The factor must be four digits to the right of the decimal. Do **not** round to the nearest ten-thousandth. **Example:** Enter .435762 as .4357.

Schedule E – Nonrefundable Business Credits

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

- Credit for contributions to candidates for Ohio statewide office or General Assembly
- Job retention credit
- Credit for selling alternative fuel
- Job training credit
- Credit for eligible new employees in an enterprise zone
- Credit for certified ethanol plant investments
- Credit for purchases of grape production property
- Technology investment credit
- Enterprise zone day care and training credits
- Ohio historic preservation credit nonrefundable portion

Note: You can obtain Ohio Schedule E from our Web site at **tax.ohio.gov** or by contacting the taxpayer service center listed on the inside back cover.

Unpaid Use (Sales) Tax Explanation and Instructions for Ohio Forms IT 1040EZ and IT 1040 and the TeleFile Worksheet

TIP: This line will be -0- if you made no catalog, Internet or out-of-state purchases. If you do have catalog, Internet or out-of-state purchases, many out-of-state retailers already collect use (sales) tax on your purchase. Your receipt will show it as a sales tax amount. If the retailer charges you sales tax on your purchase, you do **not** have to use the Ohio income tax return to pay additional use tax to Ohio. Use line 14 on Ohio form IT 1040EZ, line 17 on IT 1040 or line 13b on the TeleFile worksheet to pay your Ohio use (sales) 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.

Use line 14 on Ohio form IT 1040EZ, line 17 on IT 1040 or line 13b on the TeleFile worksheet to report the amount of unpaid use (sales) tax (if any) on out-of-state purchases that you made if you used, stored or consumed in Ohio the item or service you purchased (for example, Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and for which you paid **no** sales tax on that purchase(s). **Please complete the use tax worksheet on page 33 to determine if you owe this tax.**

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 Ohio form VP USE, then you do not have to report the use tax on line 14 of Ohio form IT 1040EZ, line 17 of IT 1040 or line 13b of the TeleFile worksheet.

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 Ohio sales tax.

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 protects Ohio jobs and helps Ohio retailers by keeping prices competitive with out-of-state merchants who don't collect sales tax.

Can You Give Me an Example?

If you buy a taxable item or service from an out-of-state retailer and pay no sales tax, Ohio requires you to pay the Ohio use tax if you will use, store or consume the item or service in Ohio. The use tax applies when you buy from catalog or Internet retailers. The use tax rate is equal to the sales tax rate in the Ohio county where you will use, store or consume the item or service.

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

Taxable purchase: $125

Ohio + Tuscarawas County use tax rate = 6.5%

Use tax: $125 x .065 = **$8.13**

Round this $8.13 use tax amount to the nearest whole dollar: $8

Rita would enter $8 on line 14 of Ohio form IT 1040EZ, line 17 of IT 1040 or line 13b on the TeleFile worksheet.

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

If you previously paid to another state sales tax on the purchase or if you have previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report on line 14 of Ohio form IT 1040EZ, line 17 of IT 1040 or line 13b of the TeleFile worksheet any use tax on that purchase.

I Owe Ohio Use Tax – How Do I Pay It?

You can pay your use tax when you file your Ohio income tax return. Complete the worksheet on page 33.

If you do not have to file an Ohio income tax return (see page 10) but you owe Ohio use tax, you must file Ohio form VP USE to pay the tax. This form is on our Web site at **tax.ohio.gov.**

How to Calculate Use Tax for Ohio Forms IT 1040EZ and IT 1040 and the TeleFile Worksheet

If during 2011 you made any out-of-state purchase of goods or services that you used, stored or consumed in Ohio (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 in any state on that purchase, you are required to complete this worksheet to determine the Ohio use tax that you owe on that purchase. Please complete the following worksheet to determine if you owe any Ohio use tax (which is the Ohio sales tax on your out-of-state purchase). For additional information, see page 32.

a. During 2011 did you make any of the purchases described above? ☐ **No** – **STOP** – **You do not need to report on your Ohio income tax return any Ohio use tax.** Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ, line 17 of IT 1040 or line 13b of the TeleFile worksheet. ☐ **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 (Ohio or any other state) on your out-of-state purchase(s)? ☐ **Yes** – **STOP** – **You do not owe any Ohio use tax.** Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ, line 17 of IT 1040 or line 13b of the TeleFile worksheet. ☐ **No** – You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter the total of your out-of-state purchases on which you paid **no** sales tax and **no** Ohio use tax.	$ .00
d. Enter your county use tax rate. Please use the decimal rates below to calculate your use tax.	X . _ _ _ _
e. Multiply line c by line d. This is the amount of Ohio use tax that **you owe** on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 14 of Ohio form IT 1040EZ, line 17 of IT 1040 or line 13b of the TeleFile worksheet. 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, 2011. You can access our Web site at **tax.ohio.gov** for specific tax rates in effect at the time of your purchase.

County	Rate Decimal	Rate Percent	County	Rate Decimal	Rate Percent	County	Rate Decimal	Rate Percent
Adams	.0700	7.00%	Hamilton	.0650	6.50%	Ottawa	.0675	6.75%
Allen	.0650	6.50%	Hancock	.0650	6.50%	Paulding	.0700	7.00%
Ashland	.0675	6.75%	Hardin	.0700	7.00%	Perry	.0700	7.00%
Ashtabula	.0650	6.50%	Harrison	.0700	7.00%	Pickaway	.0700	7.00%
Athens	.0675	6.75%	Henry	.0700	7.00%	Pike	.0700	7.00%
Auglaize	.0700	7.00%	Highland	.0700	7.00%	Portage	.0675	6.75%
Belmont	.0700	7.00%	Hocking	.0675	6.75%	Preble	.0700	7.00%
Brown	.0700	7.00%	Holmes	.0650	6.50%	Putnam	.0700	7.00%
Butler	.0625	6.25%	Huron	.0700	7.00%	Richland	.0675	6.75%
Carroll	.0650	6.50%	Jackson	.0700	7.00%	Ross	.0700	7.00%
Champaign	.0700	7.00%	Jefferson	.0700	7.00%	Sandusky	.0700	7.00%
Clark	.0700	7.00%	Knox	.0650	6.50%	Scioto	.0700	7.00%
Clermont	.0650	6.50%	Lake	.0625	6.25%	Seneca	.0700	7.00%
Clinton	.0700	7.00%	Lawrence	.0700	7.00%	Shelby	.0700	7.00%
Columbiana	.0700	7.00%	Licking	.0700	7.00%	Stark	.0575	5.75%
Coshocton	.0700	7.00%	Licking (COTA)	.0750	7.50%	Summit	.0650	6.50%
Crawford	.0700	7.00%	Logan	.0700	7.00%	Trumbull	.0650	6.50%
Cuyahoga	.0775	7.75%	Lorain	.0625	6.25%	Tuscarawas	.0650	6.50%
Darke	.0700	7.00%	Lucas	.0675	6.75%	Union	.0675	6.75%
Defiance	.0650	6.50%	Madison	.0675	6.75%	Union (COTA)	.0725	7.25%
Delaware	.0675	6.75%	Mahoning	.0675	6.75%	Van Wert	.0700	7.00%
Delaware (COTA)	.0725	7.25%	Marion	.0700	7.00%	Vinton	.0700	7.00%
Erie	.0650	6.50%	Medina	.0650	6.50%	Warren	.0650	6.50%
Fairfield	.0650	6.50%	Meigs	.0650	6.50%	Washington	.0700	7.00%
Fairfield (COTA)	.0700	7.00%	Mercer	.0700	7.00%	Wayne	.0625	6.25%
Fayette	.0700	7.00%	Miami	.0675	6.75%	Williams	.0700	7.00%
Franklin	.0675	6.75%	Monroe	.0700	7.00%	Wood	.0650	6.50%
Fulton	.0700	7.00%	Montgomery	.0700	7.00%	Wyandot	.0700	7.00%
Gallia	.0675	6.75%	Morgan	.0700	7.00%			
Geauga	.0650	6.50%	Morrow	.0700	7.00%			
Greene	.0650	6.50%	Muskingum	.0700	7.00%			
Guernsey	.0700	7.00%	Noble	.0700	7.00%			

Donations that Apply to Ohio Forms IT 1040EZ and IT 1040 and the TeleFile Worksheet

A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. You cannot change your mind and later ask for your donations to be refunded. If you do not want to donate, do not enter an amount on lines 18a-d on Ohio form IT 1040EZ, lines 25a-d on IT 1040 or lines 13d1-4 on the TeleFile worksheet.

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Please note that your donation may be tax deductible on the year 2012 federal income tax return.

Military Injury Relief – Use Ohio form IT 1040EZ, line 18a; IT 1040, line 25a; or line 13d-1 of the TeleFile worksheet to donate 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 do not have an overpayment on Ohio form IT 1040EZ, line 17 or IT 1040, line 23, or you do not have an overpayment and are filing by TeleFile, but you want to donate to provide grants to such individuals, you may do so by writing a check payable to Ohio Treasurer of State – ODJFS and mailing it to:

Ohio Department of
Job and Family Services
Military Injury Relief Fund
P.O. Box 182367
Columbus, OH 43218-2367

Natural Areas/Endangered Species – Use Ohio form IT 1040EZ, line 18b; IT 1040, line 25b; or line 13d-2 of the TeleFile worksheet to donate to protecting Ohio's state nature preserves, natural areas and endangered species habitat. Donations are desperately needed to make the difference between adequate management of Ohio's most fragile habitats and ongoing degradation due to invasive exotic species and other threats. Please assist us in protecting your natural heritage.

If you do not have an overpayment on Ohio form IT 1040EZ, line 17 or IT 1040, line 23, or you do not have an overpayment and are filing by TeleFile, but you want to donate to protect Ohio's natural areas, you may do so by writing a check payable to the "Natural Areas and Endangered Species Fund" and mailing it to:

Ohio Department of Natural Resources
Division of Natural Areas and Preserves
2045 Morse Road, Building C-3
Columbus, OH 43229-6693

For more information, visit **www.ohiodnr.com/naturepreservecheckoff.**

Wildlife Species and Endangered Wildlife – Use Ohio form IT 1040EZ, line 18c; IT 1040, line 25c; or line 13d-3 of the TeleFile worksheet 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. Your generous donation will continue to help support Ohio's native wildlife – a natural treasure!

If you do not have an overpayment on Ohio form IT 1040EZ, line 17 or IT 1040, line 23, or you do not have an overpayment and are filing by TeleFile, but you want to donate to provide grants to protect Ohio's natural heritage, you may do so by writing a check payable to the "Nongame and Endangered Wildlife Special Account" and mailing it to:

Ohio Department of Natural Resources
Division of Wildlife
2045 Morse Road, Building G-2
Columbus, OH 43229-6693

To make a donation online or to learn more, visit **wildohio.com**, scroll to the bottom and select "Support Wildlife – Donate Today!"

Ohio Historical Society – Use Ohio form IT 1040EZ, line 18d; IT 1040, line 25d; or line 13d-4 of the TeleFile worksheet to donate to the Ohio Historical Society. The Ohio Historical Society is a 501(c)(3) nonprofit organization that allocates these funds toward a matching grants program to support state and local history-related projects throughout Ohio.

If you do not have an overpayment on Ohio form IT 1040EZ, line 17 or IT 1040, line 23, or you do not have an overpayment and are filing by TeleFile, but you want to donate to provide grants to promote and protect Ohio's rich history, you may do so by writing a tax-deductible (for 2012) check payable to "The Ohio Historical Society Income Tax Contribution Fund" and mailing it to:

The Ohio Historical Society
Attn: Business Office
800 E. 17th Ave.
Columbus, OH 43211-2474

Donations may also be made online at **www.ohiohistory.org.**

2011 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:
Up to $1,000			**$3,000**			**$6,000**			**$9,000**			**$12,000**		
$0	$50	$0	$3,000	$3,050	$18	$6,000	$6,050	$41	$9,000	$9,050	$76	$12,000	$12,050	$133
50	100	0	3,050	3,100	18	6,050	6,100	41	9,050	9,100	77	12,050	12,100	134
100	150	1	3,100	3,150	18	6,100	6,150	42	9,100	9,150	77	12,100	12,150	135
150	200	1	3,150	3,200	19	6,150	6,200	43	9,150	9,200	78	12,150	12,200	136
200	250	1	3,200	3,250	19	6,200	6,250	43	9,200	9,250	78	12,200	12,250	137
250	300	2	3,250	3,300	19	6,250	6,300	44	9,250	9,300	79	12,250	12,300	139
300	350	2	3,300	3,350	20	6,300	6,350	44	9,300	9,350	80	12,300	12,350	140
350	400	2	3,350	3,400	20	6,350	6,400	45	9,350	9,400	80	12,350	12,400	141
400	450	2	3,400	3,450	20	6,400	6,450	45	9,400	9,450	81	12,400	12,450	142
450	500	3	3,450	3,500	20	6,450	6,500	46	9,450	9,500	81	12,450	12,500	143
500	550	3	3,500	3,550	21	6,500	6,550	47	9,500	9,550	82	12,500	12,550	144
550	600	3	3,550	3,600	21	6,550	6,600	47	9,550	9,600	82	12,550	12,600	146
600	650	4	3,600	3,650	21	6,600	6,650	48	9,600	9,650	83	12,600	12,650	147
650	700	4	3,650	3,700	22	6,650	6,700	48	9,650	9,700	84	12,650	12,700	148
700	750	4	3,700	3,750	22	6,700	6,750	49	9,700	9,750	84	12,700	12,750	149
750	800	5	3,750	3,800	22	6,750	6,800	50	9,750	9,800	85	12,750	12,800	150
800	850	5	3,800	3,850	22	6,800	6,850	50	9,800	9,850	85	12,800	12,850	151
850	900	5	3,850	3,900	23	6,850	6,900	51	9,850	9,900	86	12,850	12,900	153
900	950	5	3,900	3,950	23	6,900	6,950	51	9,900	9,950	87	12,900	12,950	154
950	1,000	6	3,950	4,000	23	6,950	7,000	52	9,950	10,000	87	12,950	13,000	155
$1,000			**$4,000**			**$7,000**			**$10,000**			**$13,000**		
$1,000	$1,050	$6	$4,000	$4,050	$24	$7,000	$7,050	$53	$10,000	$10,050	$88	$13,000	$13,050	$156
1,050	1,100	6	4,050	4,100	24	7,050	7,100	53	10,050	10,100	88	13,050	13,100	157
1,100	1,150	7	4,100	4,150	24	7,100	7,150	54	10,100	10,150	89	13,100	13,150	158
1,150	1,200	7	4,150	4,200	25	7,150	7,200	54	10,150	10,200	90	13,150	13,200	160
1,200	1,250	7	4,200	4,250	25	7,200	7,250	55	10,200	10,250	90	13,200	13,250	161
1,250	1,300	7	4,250	4,300	25	7,250	7,300	55	10,250	10,300	92	13,250	13,300	162
1,300	1,350	8	4,300	4,350	25	7,300	7,350	56	10,300	10,350	93	13,300	13,350	163
1,350	1,400	8	4,350	4,400	26	7,350	7,400	57	10,350	10,400	94	13,350	13,400	164
1,400	1,450	8	4,400	4,450	26	7,400	7,450	57	10,400	10,450	95	13,400	13,450	166
1,450	1,500	9	4,450	4,500	26	7,450	7,500	58	10,450	10,500	96	13,450	13,500	167
1,500	1,550	9	4,500	4,550	27	7,500	7,550	58	10,500	10,550	97	13,500	13,550	168
1,550	1,600	9	4,550	4,600	27	7,550	7,600	59	10,550	10,600	99	13,550	13,600	169
1,600	1,650	10	4,600	4,650	27	7,600	7,650	60	10,600	10,650	100	13,600	13,650	170
1,650	1,700	10	4,650	4,700	27	7,650	7,700	60	10,650	10,700	101	13,650	13,700	171
1,700	1,750	10	4,700	4,750	28	7,700	7,750	61	10,700	10,750	102	13,700	13,750	173
1,750	1,800	10	4,750	4,800	28	7,750	7,800	61	10,750	10,800	103	13,750	13,800	174
1,800	1,850	11	4,800	4,850	28	7,800	7,850	62	10,800	10,850	104	13,800	13,850	175
1,850	1,900	11	4,850	4,900	29	7,850	7,900	63	10,850	10,900	106	13,850	13,900	176
1,900	1,950	11	4,900	4,950	29	7,900	7,950	63	10,900	10,950	107	13,900	13,950	177
1,950	2,000	12	4,950	5,000	29	7,950	8,000	64	10,950	11,000	108	13,950	14,000	178
$2,000			**$5,000**			**$8,000**			**$11,000**			**$14,000**		
$2,000	$2,050	$12	$5,000	$5,050	$29	$8,000	$8,050	$64	$11,000	$11,050	$109	$14,000	$14,050	$180
2,050	2,100	12	5,050	5,100	30	8,050	8,100	65	11,050	11,100	110	14,050	14,100	181
2,100	2,150	12	5,100	5,150	30	8,100	8,150	65	11,100	11,150	112	14,100	14,150	182
2,150	2,200	13	5,150	5,200	31	8,150	8,200	66	11,150	11,200	113	14,150	14,200	183
2,200	2,250	13	5,200	5,250	31	8,200	8,250	67	11,200	11,250	114	14,200	14,250	184
2,250	2,300	13	5,250	5,300	32	8,250	8,300	67	11,250	11,300	115	14,250	14,300	185
2,300	2,350	14	5,300	5,350	33	8,300	8,350	68	11,300	11,350	116	14,300	14,350	187
2,350	2,400	14	5,350	5,400	33	8,350	8,400	68	11,350	11,400	117	14,350	14,400	188
2,400	2,450	14	5,400	5,450	34	8,400	8,450	69	11,400	11,450	119	14,400	14,450	189
2,450	2,500	15	5,450	5,500	34	8,450	8,500	70	11,450	11,500	120	14,450	14,500	190
2,500	2,550	15	5,500	5,550	35	8,500	8,550	70	11,500	11,550	121	14,500	14,550	191
2,550	2,600	15	5,550	5,600	36	8,550	8,600	71	11,550	11,600	122	14,550	14,600	193
2,600	2,650	15	5,600	5,650	36	8,600	8,650	71	11,600	11,650	123	14,600	14,650	194
2,650	2,700	16	5,650	5,700	37	8,650	8,700	72	11,650	11,700	124	14,650	14,700	195
2,700	2,750	16	5,700	5,750	37	8,700	8,750	72	11,700	11,750	126	14,700	14,750	196
2,750	2,800	16	5,750	5,800	38	8,750	8,800	73	11,750	11,800	127	14,750	14,800	197
2,800	2,850	17	5,800	5,850	38	8,800	8,850	74	11,800	11,850	128	14,800	14,850	198
2,850	2,900	17	5,850	5,900	39	8,850	8,900	74	11,850	11,900	129	14,850	14,900	200
2,900	2,950	17	5,900	5,950	40	8,900	8,950	75	11,900	11,950	130	14,900	14,950	201
2,950	3,000	17	5,950	6,000	40	8,950	9,000	75	11,950	12,000	131	14,950	15,000	202

2011 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

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:
$15,000			**$18,000**			**$21,000**			**$24,000**			**$27,000**		
$15,000	$15,050	$203	$18,000	$18,050	$289	$21,000	$21,050	$381	$24,000	$24,050	$486	$27,000	$27,050	$592
15,050	15,100	204	18,050	18,100	291	21,050	21,100	382	24,050	24,100	488	27,050	27,100	594
15,100	15,150	205	18,100	18,150	292	21,100	21,150	384	24,100	24,150	490	27,100	27,150	595
15,150	15,200	207	18,150	18,200	294	21,150	21,200	386	24,150	24,200	492	27,150	27,200	597
15,200	15,250	208	18,200	18,250	295	21,200	21,250	388	24,200	24,250	493	27,200	27,250	599
15,250	15,300	209	18,250	18,300	297	21,250	21,300	389	24,250	24,300	495	27,250	27,300	601
15,300	15,350	210	18,300	18,350	298	21,300	21,350	391	24,300	24,350	497	27,300	27,350	602
15,350	15,400	211	18,350	18,400	300	21,350	21,400	393	24,350	24,400	499	27,350	27,400	604
15,400	15,450	213	18,400	18,450	301	21,400	21,450	395	24,400	24,450	500	27,400	27,450	606
15,450	15,500	214	18,450	18,500	302	21,450	21,500	397	24,450	24,500	502	27,450	27,500	608
15,500	15,550	216	18,500	18,550	304	21,500	21,550	398	24,500	24,550	504	27,500	27,550	610
15,550	15,600	217	18,550	18,600	305	21,550	21,600	400	24,550	24,600	506	27,550	27,600	611
15,600	15,650	219	18,600	18,650	307	21,600	21,650	402	24,600	24,650	507	27,600	27,650	613
15,650	15,700	220	18,650	18,700	308	21,650	21,700	404	24,650	24,700	509	27,650	27,700	615
15,700	15,750	222	18,700	18,750	310	21,700	21,750	405	24,700	24,750	511	27,700	27,750	617
15,750	15,800	223	18,750	18,800	311	21,750	21,800	407	24,750	24,800	513	27,750	27,800	618
15,800	15,850	225	18,800	18,850	313	21,800	21,850	409	24,800	24,850	514	27,800	27,850	620
15,850	15,900	226	18,850	18,900	314	21,850	21,900	411	24,850	24,900	516	27,850	27,900	622
15,900	15,950	228	18,900	18,950	316	21,900	21,950	412	24,900	24,950	518	27,900	27,950	624
15,950	16,000	229	18,950	19,000	317	21,950	22,000	414	24,950	25,000	520	27,950	28,000	625
$16,000			**$19,000**			**$22,000**			**$25,000**			**$28,000**		
$16,000	$16,050	$231	$19,000	$19,050	$319	$22,000	$22,050	$416	$25,000	$25,050	$522	$28,000	$28,050	$627
16,050	16,100	232	19,050	19,100	320	22,050	22,100	418	25,050	25,100	523	28,050	28,100	629
16,100	16,150	233	19,100	19,150	322	22,100	22,150	419	25,100	25,150	525	28,100	28,150	631
16,150	16,200	235	19,150	19,200	323	22,150	22,200	421	25,150	25,200	527	28,150	28,200	632
16,200	16,250	236	19,200	19,250	324	22,200	22,250	423	25,200	25,250	529	28,200	28,250	634
16,250	16,300	238	19,250	19,300	326	22,250	22,300	425	25,250	25,300	530	28,250	28,300	636
16,300	16,350	239	19,300	19,350	327	22,300	22,350	426	25,300	25,350	532	28,300	28,350	638
16,350	16,400	241	19,350	19,400	329	22,350	22,400	428	25,350	25,400	534	28,350	28,400	639
16,400	16,450	242	19,400	19,450	330	22,400	22,450	430	25,400	25,450	536	28,400	28,450	641
16,450	16,500	244	19,450	19,500	332	22,450	22,500	432	25,450	25,500	537	28,450	28,500	643
16,500	16,550	245	19,500	19,550	333	22,500	22,550	433	25,500	25,550	539	28,500	28,550	645
16,550	16,600	247	19,550	19,600	335	22,550	22,600	435	25,550	25,600	541	28,550	28,600	647
16,600	16,650	248	19,600	19,650	336	22,600	22,650	437	25,600	25,650	543	28,600	28,650	648
16,650	16,700	250	19,650	19,700	338	22,650	22,700	439	25,650	25,700	544	28,650	28,700	650
16,700	16,750	251	19,700	19,750	339	22,700	22,750	441	25,700	25,750	546	28,700	28,750	652
16,750	16,800	253	19,750	19,800	341	22,750	22,800	442	25,750	25,800	548	28,750	28,800	654
16,800	16,850	254	19,800	19,850	342	22,800	22,850	444	25,800	25,850	550	28,800	28,850	655
16,850	16,900	255	19,850	19,900	344	22,850	22,900	446	25,850	25,900	551	28,850	28,900	657
16,900	16,950	257	19,900	19,950	345	22,900	22,950	448	25,900	25,950	553	28,900	28,950	659
16,950	17,000	258	19,950	20,000	346	22,950	23,000	449	25,950	26,000	555	28,950	29,000	661
$17,000			**$20,000**			**$23,000**			**$26,000**			**$29,000**		
$17,000	$17,050	$260	$20,000	$20,050	$348	$23,000	$23,050	$451	$26,000	$26,050	$557	$29,000	$29,050	$662
17,050	17,100	261	20,050	20,100	349	23,050	23,100	453	26,050	26,100	558	29,050	29,100	664
17,100	17,150	263	20,100	20,150	351	23,100	23,150	455	26,100	26,150	560	29,100	29,150	666
17,150	17,200	264	20,150	20,200	352	23,150	23,200	456	26,150	26,200	562	29,150	29,200	668
17,200	17,250	266	20,200	20,250	354	23,200	23,250	458	26,200	26,250	564	29,200	29,250	669
17,250	17,300	267	20,250	20,300	355	23,250	23,300	460	26,250	26,300	566	29,250	29,300	671
17,300	17,350	269	20,300	20,350	357	23,300	23,350	462	26,300	26,350	567	29,300	29,350	673
17,350	17,400	270	20,350	20,400	358	23,350	23,400	463	26,350	26,400	569	29,350	29,400	675
17,400	17,450	272	20,400	20,450	360	23,400	23,450	465	26,400	26,450	571	29,400	29,450	676
17,450	17,500	273	20,450	20,500	361	23,450	23,500	467	26,450	26,500	573	29,450	29,500	678
17,500	17,550	275	20,500	20,550	363	23,500	23,550	469	26,500	26,550	574	29,500	29,550	680
17,550	17,600	276	20,550	20,600	365	23,550	23,600	470	26,550	26,600	576	29,550	29,600	682
17,600	17,650	278	20,600	20,650	367	23,600	23,650	472	26,600	26,650	578	29,600	29,650	683
17,650	17,700	279	20,650	20,700	368	23,650	23,700	474	26,650	26,700	580	29,650	29,700	685
17,700	17,750	280	20,700	20,750	370	23,700	23,750	476	26,700	26,750	581	29,700	29,750	687
17,750	17,800	282	20,750	20,800	372	23,750	23,800	477	26,750	26,800	583	29,750	29,800	689
17,800	17,850	283	20,800	20,850	374	23,800	23,850	479	26,800	26,850	585	29,800	29,850	691
17,850	17,900	285	20,850	20,900	375	23,850	23,900	481	26,850	26,900	587	29,850	29,900	692
17,900	17,950	286	20,900	20,950	377	23,900	23,950	483	26,900	26,950	588	29,900	29,950	694
17,950	18,000	288	20,950	21,000	379	23,950	24,000	485	26,950	27,000	590	29,950	30,000	696

2011 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:
$30,000			**$33,000**			**$36,000**			**$39,000**			**$42,000**		
$30,000	$30,050	$698	$33,000	$33,050	$803	$36,000	$36,050	$909	$39,000	$39,050	$1,014	$42,000	$42,050	$1,127
30,050	30,100	699	33,050	33,100	805	36,050	36,100	911	39,050	39,100	1,016	42,050	42,100	1,129
30,100	30,150	701	33,100	33,150	807	36,100	36,150	912	39,100	39,150	1,018	42,100	42,150	1,131
30,150	30,200	703	33,150	33,200	808	36,150	36,200	914	39,150	39,200	1,020	42,150	42,200	1,133
30,200	30,250	705	33,200	33,250	810	36,200	36,250	916	39,200	39,250	1,021	42,200	42,250	1,135
30,250	30,300	706	33,250	33,300	812	36,250	36,300	918	39,250	39,300	1,023	42,250	42,300	1,137
30,300	30,350	708	33,300	33,350	814	36,300	36,350	919	39,300	39,350	1,025	42,300	42,350	1,139
30,350	30,400	710	33,350	33,400	816	36,350	36,400	921	39,350	39,400	1,027	42,350	42,400	1,141
30,400	30,450	712	33,400	33,450	817	36,400	36,450	923	39,400	39,450	1,029	42,400	42,450	1,143
30,450	30,500	713	33,450	33,500	819	36,450	36,500	925	39,450	39,500	1,030	42,450	42,500	1,145
30,500	30,550	715	33,500	33,550	821	36,500	36,550	926	39,500	39,550	1,032	42,500	42,550	1,148
30,550	30,600	717	33,550	33,600	823	36,550	36,600	928	39,550	39,600	1,034	42,550	42,600	1,150
30,600	30,650	719	33,600	33,650	824	36,600	36,650	930	39,600	39,650	1,036	42,600	42,650	1,152
30,650	30,700	720	33,650	33,700	826	36,650	36,700	932	39,650	39,700	1,037	42,650	42,700	1,154
30,700	30,750	722	33,700	33,750	828	36,700	36,750	933	39,700	39,750	1,039	42,700	42,750	1,156
30,750	30,800	724	33,750	33,800	830	36,750	36,800	935	39,750	39,800	1,041	42,750	42,800	1,158
30,800	30,850	726	33,800	33,850	831	36,800	36,850	937	39,800	39,850	1,043	42,800	42,850	1,160
30,850	30,900	727	33,850	33,900	833	36,850	36,900	939	39,850	39,900	1,044	42,850	42,900	1,162
30,900	30,950	729	33,900	33,950	835	36,900	36,950	941	39,900	39,950	1,046	42,900	42,950	1,164
30,950	31,000	731	33,950	34,000	837	36,950	37,000	942	39,950	40,000	1,048	42,950	43,000	1,166
$31,000			**$34,000**			**$37,000**			**$40,000**			**$43,000**		
$31,000	$31,050	$733	$34,000	$34,050	$838	$37,000	$37,050	$944	$40,000	$40,050	$1,050	$43,000	$43,050	$1,168
31,050	31,100	735	34,050	34,100	840	37,050	37,100	946	40,050	40,100	1,051	43,050	43,100	1,170
31,100	31,150	736	34,100	34,150	842	37,100	37,150	948	40,100	40,150	1,053	43,100	43,150	1,172
31,150	31,200	738	34,150	34,200	844	37,150	37,200	949	40,150	40,200	1,055	43,150	43,200	1,174
31,200	31,250	740	34,200	34,250	845	37,200	37,250	951	40,200	40,250	1,057	43,200	43,250	1,176
31,250	31,300	742	34,250	34,300	847	37,250	37,300	953	40,250	40,300	1,058	43,250	43,300	1,178
31,300	31,350	743	34,300	34,350	849	37,300	37,350	955	40,300	40,350	1,060	43,300	43,350	1,180
31,350	31,400	745	34,350	34,400	851	37,350	37,400	956	40,350	40,400	1,062	43,350	43,400	1,182
31,400	31,450	747	34,400	34,450	852	37,400	37,450	958	40,400	40,450	1,064	43,400	43,450	1,185
31,450	31,500	749	34,450	34,500	854	37,450	37,500	960	40,450	40,500	1,066	43,450	43,500	1,187
31,500	31,550	750	34,500	34,550	856	37,500	37,550	962	40,500	40,550	1,067	43,500	43,550	1,189
31,550	31,600	752	34,550	34,600	858	37,550	37,600	963	40,550	40,600	1,069	43,550	43,600	1,191
31,600	31,650	754	34,600	34,650	860	37,600	37,650	965	40,600	40,650	1,071	43,600	43,650	1,193
31,650	31,700	756	34,650	34,700	861	37,650	37,700	967	40,650	40,700	1,073	43,650	43,700	1,195
31,700	31,750	757	34,700	34,750	863	37,700	37,750	969	40,700	40,750	1,074	43,700	43,750	1,197
31,750	31,800	759	34,750	34,800	865	37,750	37,800	970	40,750	40,800	1,076	43,750	43,800	1,199
31,800	31,850	761	34,800	34,850	867	37,800	37,850	972	40,800	40,850	1,078	43,800	43,850	1,201
31,850	31,900	763	34,850	34,900	868	37,850	37,900	974	40,850	40,900	1,080	43,850	43,900	1,203
31,900	31,950	764	34,900	34,950	870	37,900	37,950	976	40,900	40,950	1,082	43,900	43,950	1,205
31,950	32,000	766	34,950	35,000	872	37,950	38,000	977	40,950	41,000	1,084	43,950	44,000	1,207
$32,000			**$35,000**			**$38,000**			**$41,000**			**$44,000**		
$32,000	$32,050	$768	$35,000	$35,050	$874	$38,000	$38,050	$979	$41,000	$41,050	$1,086	$44,000	$44,050	$1,209
32,050	32,100	770	35,050	35,100	875	38,050	38,100	981	41,050	41,100	1,088	44,050	44,100	1,211
32,100	32,150	771	35,100	35,150	877	38,100	38,150	983	41,100	41,150	1,090	44,100	44,150	1,213
32,150	32,200	773	35,150	35,200	879	38,150	38,200	985	41,150	41,200	1,092	44,150	44,200	1,215
32,200	32,250	775	35,200	35,250	881	38,200	38,250	986	41,200	41,250	1,094	44,200	44,250	1,217
32,250	32,300	777	35,250	35,300	882	38,250	38,300	988	41,250	41,300	1,096	44,250	44,300	1,219
32,300	32,350	779	35,300	35,350	884	38,300	38,350	990	41,300	41,350	1,098	44,300	44,350	1,221
32,350	32,400	780	35,350	35,400	886	38,350	38,400	992	41,350	41,400	1,100	44,350	44,400	1,224
32,400	32,450	782	35,400	35,450	888	38,400	38,450	993	41,400	41,450	1,102	44,400	44,450	1,226
32,450	32,500	784	35,450	35,500	889	38,450	38,500	995	41,450	41,500	1,104	44,450	44,500	1,228
32,500	32,550	786	35,500	35,550	891	38,500	38,550	997	41,500	41,550	1,106	44,500	44,550	1,230
32,550	32,600	787	35,550	35,600	893	38,550	38,600	999	41,550	41,600	1,108	44,550	44,600	1,232
32,600	32,650	789	35,600	35,650	895	38,600	38,650	1,000	41,600	41,650	1,111	44,600	44,650	1,234
32,650	32,700	791	35,650	35,700	896	38,650	38,700	1,002	41,650	41,700	1,113	44,650	44,700	1,236
32,700	32,750	793	35,700	35,750	898	38,700	38,750	1,004	41,700	41,750	1,115	44,700	44,750	1,238
32,750	32,800	794	35,750	35,800	900	38,750	38,800	1,006	41,750	41,800	1,117	44,750	44,800	1,240
32,800	32,850	796	35,800	35,850	902	38,800	38,850	1,007	41,800	41,850	1,119	44,800	44,850	1,242
32,850	32,900	798	35,850	35,900	904	38,850	38,900	1,009	41,850	41,900	1,121	44,850	44,900	1,244
32,900	32,950	800	35,900	35,950	905	38,900	38,950	1,011	41,900	41,950	1,123	44,900	44,950	1,246
32,950	33,000	801	35,950	36,000	907	38,950	39,000	1,013	41,950	42,000	1,125	44,950	45,000	1,248

2011 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

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:
$45,000			**$48,000**			**$51,000**			**$54,000**			**$57,000**		
$45,000	$45,050	$1,250	$48,000	$48,050	$1,374	$51,000	$51,050	$1,497	$54,000	$54,050	$1,620	$57,000	$57,050	$1,743
45,050	45,100	1,252	48,050	48,100	1,376	51,050	51,100	1,499	54,050	54,100	1,622	57,050	57,100	1,745
45,100	45,150	1,254	48,100	48,150	1,378	51,100	51,150	1,501	54,100	54,150	1,624	57,100	57,150	1,747
45,150	45,200	1,256	48,150	48,200	1,380	51,150	51,200	1,503	54,150	54,200	1,626	57,150	57,200	1,749
45,200	45,250	1,258	48,200	48,250	1,382	51,200	51,250	1,505	54,200	54,250	1,628	57,200	57,250	1,752
45,250	45,300	1,261	48,250	48,300	1,384	51,250	51,300	1,507	54,250	54,300	1,630	57,250	57,300	1,754
45,300	45,350	1,263	48,300	48,350	1,386	51,300	51,350	1,509	54,300	54,350	1,632	57,300	57,350	1,756
45,350	45,400	1,265	48,350	48,400	1,388	51,350	51,400	1,511	54,350	54,400	1,634	57,350	57,400	1,758
45,400	45,450	1,267	48,400	48,450	1,390	51,400	51,450	1,513	54,400	54,450	1,636	57,400	57,450	1,760
45,450	45,500	1,269	48,450	48,500	1,392	51,450	51,500	1,515	54,450	54,500	1,639	57,450	57,500	1,762
45,500	45,550	1,271	48,500	48,550	1,394	51,500	51,550	1,517	54,500	54,550	1,641	57,500	57,550	1,764
45,550	45,600	1,273	48,550	48,600	1,396	51,550	51,600	1,519	54,550	54,600	1,643	57,550	57,600	1,766
45,600	45,650	1,275	48,600	48,650	1,398	51,600	51,650	1,521	54,600	54,650	1,645	57,600	57,650	1,768
45,650	45,700	1,277	48,650	48,700	1,400	51,650	51,700	1,523	54,650	54,700	1,647	57,650	57,700	1,770
45,700	45,750	1,279	48,700	48,750	1,402	51,700	51,750	1,526	54,700	54,750	1,649	57,700	57,750	1,772
45,750	45,800	1,281	48,750	48,800	1,404	51,750	51,800	1,528	54,750	54,800	1,651	57,750	57,800	1,774
45,800	45,850	1,283	48,800	48,850	1,406	51,800	51,850	1,530	54,800	54,850	1,653	57,800	57,850	1,776
45,850	45,900	1,285	48,850	48,900	1,408	51,850	51,900	1,532	54,850	54,900	1,655	57,850	57,900	1,778
45,900	45,950	1,287	48,900	48,950	1,411	51,900	51,950	1,534	54,900	54,950	1,657	57,900	57,950	1,780
45,950	46,000	1,289	48,950	49,000	1,413	51,950	52,000	1,536	54,950	55,000	1,659	57,950	58,000	1,782
$46,000			**$49,000**			**$52,000**			**$55,000**			**$58,000**		
$46,000	$46,050	$1,291	$49,000	$49,050	$1,415	$52,000	$52,050	$1,538	$55,000	$55,050	$1,661	$58,000	$58,050	$1,784
46,050	46,100	1,293	49,050	49,100	1,417	52,050	52,100	1,540	55,050	55,100	1,663	58,050	58,100	1,786
46,100	46,150	1,295	49,100	49,150	1,419	52,100	52,150	1,542	55,100	55,150	1,665	58,100	58,150	1,789
46,150	46,200	1,298	49,150	49,200	1,421	52,150	52,200	1,544	55,150	55,200	1,667	58,150	58,200	1,791
46,200	46,250	1,300	49,200	49,250	1,423	52,200	52,250	1,546	55,200	55,250	1,669	58,200	58,250	1,793
46,250	46,300	1,302	49,250	49,300	1,425	52,250	52,300	1,548	55,250	55,300	1,671	58,250	58,300	1,795
46,300	46,350	1,304	49,300	49,350	1,427	52,300	52,350	1,550	55,300	55,350	1,673	58,300	58,350	1,797
46,350	46,400	1,306	49,350	49,400	1,429	52,350	52,400	1,552	55,350	55,400	1,676	58,350	58,400	1,799
46,400	46,450	1,308	49,400	49,450	1,431	52,400	52,450	1,554	55,400	55,450	1,678	58,400	58,450	1,801
46,450	46,500	1,310	49,450	49,500	1,433	52,450	52,500	1,556	55,450	55,500	1,680	58,450	58,500	1,803
46,500	46,550	1,312	49,500	49,550	1,435	52,500	52,550	1,558	55,500	55,550	1,682	58,500	58,550	1,805
46,550	46,600	1,314	49,550	49,600	1,437	52,550	52,600	1,560	55,550	55,600	1,684	58,550	58,600	1,807
46,600	46,650	1,316	49,600	49,650	1,439	52,600	52,650	1,563	55,600	55,650	1,686	58,600	58,650	1,809
46,650	46,700	1,318	49,650	49,700	1,441	52,650	52,700	1,565	55,650	55,700	1,688	58,650	58,700	1,811
46,700	46,750	1,320	49,700	49,750	1,443	52,700	52,750	1,567	55,700	55,750	1,690	58,700	58,750	1,813
46,750	46,800	1,322	49,750	49,800	1,445	52,750	52,800	1,569	55,750	55,800	1,692	58,750	58,800	1,815
46,800	46,850	1,324	49,800	49,850	1,447	52,800	52,850	1,571	55,800	55,850	1,694	58,800	58,850	1,817
46,850	46,900	1,326	49,850	49,900	1,450	52,850	52,900	1,573	55,850	55,900	1,696	58,850	58,900	1,819
46,900	46,950	1,328	49,900	49,950	1,452	52,900	52,950	1,575	55,900	55,950	1,698	58,900	58,950	1,821
46,950	47,000	1,330	49,950	50,000	1,454	52,950	53,000	1,577	55,950	56,000	1,700	58,950	59,000	1,823
$47,000			**$50,000**			**$53,000**			**$56,000**			**$59,000**		
$47,000	$47,050	$1,332	$50,000	$50,050	$1,456	$53,000	$53,050	$1,579	$56,000	$56,050	$1,702	$59,000	$59,050	$1,826
47,050	47,100	1,334	50,050	50,100	1,458	53,050	53,100	1,581	56,050	56,100	1,704	59,050	59,100	1,828
47,100	47,150	1,337	50,100	50,150	1,460	53,100	53,150	1,583	56,100	56,150	1,706	59,100	59,150	1,830
47,150	47,200	1,339	50,150	50,200	1,462	53,150	53,200	1,585	56,150	56,200	1,708	59,150	59,200	1,832
47,200	47,250	1,341	50,200	50,250	1,464	53,200	53,250	1,587	56,200	56,250	1,710	59,200	59,250	1,834
47,250	47,300	1,343	50,250	50,300	1,466	53,250	53,300	1,589	56,250	56,300	1,713	59,250	59,300	1,836
47,300	47,350	1,345	50,300	50,350	1,468	53,300	53,350	1,591	56,300	56,350	1,715	59,300	59,350	1,838
47,350	47,400	1,347	50,350	50,400	1,470	53,350	53,400	1,593	56,350	56,400	1,717	59,350	59,400	1,840
47,400	47,450	1,349	50,400	50,450	1,472	53,400	53,450	1,595	56,400	56,450	1,719	59,400	59,450	1,842
47,450	47,500	1,351	50,450	50,500	1,474	53,450	53,500	1,597	56,450	56,500	1,721	59,450	59,500	1,844
47,500	47,550	1,353	50,500	50,550	1,476	53,500	53,550	1,600	56,500	56,550	1,723	59,500	59,550	1,846
47,550	47,600	1,355	50,550	50,600	1,478	53,550	53,600	1,602	56,550	56,600	1,725	59,550	59,600	1,848
47,600	47,650	1,357	50,600	50,650	1,480	53,600	53,650	1,604	56,600	56,650	1,727	59,600	59,650	1,850
47,650	47,700	1,359	50,650	50,700	1,482	53,650	53,700	1,606	56,650	56,700	1,729	59,650	59,700	1,852
47,700	47,750	1,361	50,700	50,750	1,484	53,700	53,750	1,608	56,700	56,750	1,731	59,700	59,750	1,854
47,750	47,800	1,363	50,750	50,800	1,487	53,750	53,800	1,610	56,750	56,800	1,733	59,750	59,800	1,856
47,800	47,850	1,365	50,800	50,850	1,489	53,800	53,850	1,612	56,800	56,850	1,735	59,800	59,850	1,858
47,850	47,900	1,367	50,850	50,900	1,491	53,850	53,900	1,614	56,850	56,900	1,737	59,850	59,900	1,860
47,900	47,950	1,369	50,900	50,950	1,493	53,900	53,950	1,616	56,900	56,950	1,739	59,900	59,950	1,862
47,950	48,000	1,371	50,950	51,000	1,495	53,950	54,000	1,618	56,950	57,000	1,741	59,950	60,000	1,865

2011 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:
$60,000			**$63,000**			**$66,000**			**$69,000**			**$72,000**		
$60,000	$60,050	$1,867	$63,000	$63,050	$1,990	$66,000	$66,050	$2,113	$69,000	$69,050	$2,236	$72,000	$72,050	$2,360
60,050	60,100	1,869	63,050	63,100	1,992	66,050	66,100	2,115	69,050	69,100	2,238	72,050	72,100	2,362
60,100	60,150	1,871	63,100	63,150	1,994	66,100	66,150	2,117	69,100	69,150	2,241	72,100	72,150	2,364
60,150	60,200	1,873	63,150	63,200	1,996	66,150	66,200	2,119	69,150	69,200	2,243	72,150	72,200	2,366
60,200	60,250	1,875	63,200	63,250	1,998	66,200	66,250	2,121	69,200	69,250	2,245	72,200	72,250	2,368
60,250	60,300	1,877	63,250	63,300	2,000	66,250	66,300	2,123	69,250	69,300	2,247	72,250	72,300	2,370
60,300	60,350	1,879	63,300	63,350	2,002	66,300	66,350	2,125	69,300	69,350	2,249	72,300	72,350	2,372
60,350	60,400	1,881	63,350	63,400	2,004	66,350	66,400	2,128	69,350	69,400	2,251	72,350	72,400	2,374
60,400	60,450	1,883	63,400	63,450	2,006	66,400	66,450	2,130	69,400	69,450	2,253	72,400	72,450	2,376
60,450	60,500	1,885	63,450	63,500	2,008	66,450	66,500	2,132	69,450	69,500	2,255	72,450	72,500	2,378
60,500	60,550	1,887	63,500	63,550	2,010	66,500	66,550	2,134	69,500	69,550	2,257	72,500	72,550	2,380
60,550	60,600	1,889	63,550	63,600	2,012	66,550	66,600	2,136	69,550	69,600	2,259	72,550	72,600	2,382
60,600	60,650	1,891	63,600	63,650	2,015	66,600	66,650	2,138	69,600	69,650	2,261	72,600	72,650	2,384
60,650	60,700	1,893	63,650	63,700	2,017	66,650	66,700	2,140	69,650	69,700	2,263	72,650	72,700	2,386
60,700	60,750	1,895	63,700	63,750	2,019	66,700	66,750	2,142	69,700	69,750	2,265	72,700	72,750	2,388
60,750	60,800	1,897	63,750	63,800	2,021	66,750	66,800	2,144	69,750	69,800	2,267	72,750	72,800	2,390
60,800	60,850	1,899	63,800	63,850	2,023	66,800	66,850	2,146	69,800	69,850	2,269	72,800	72,850	2,393
60,850	60,900	1,902	63,850	63,900	2,025	66,850	66,900	2,148	69,850	69,900	2,271	72,850	72,900	2,395
60,900	60,950	1,904	63,900	63,950	2,027	66,900	66,950	2,150	69,900	69,950	2,273	72,900	72,950	2,397
60,950	61,000	1,906	63,950	64,000	2,029	66,950	67,000	2,152	69,950	70,000	2,275	72,950	73,000	2,399
$61,000			**$64,000**			**$67,000**			**$70,000**			**$73,000**		
$61,000	$61,050	$1,908	$64,000	$64,050	$2,031	$67,000	$67,050	$2,154	$70,000	$70,050	$2,278	$73,000	$73,050	$2,401
61,050	61,100	1,910	64,050	64,100	2,033	67,050	67,100	2,156	70,050	70,100	2,280	73,050	73,100	2,403
61,100	61,150	1,912	64,100	64,150	2,035	67,100	67,150	2,158	70,100	70,150	2,282	73,100	73,150	2,405
61,150	61,200	1,914	64,150	64,200	2,037	67,150	67,200	2,160	70,150	70,200	2,284	73,150	73,200	2,407
61,200	61,250	1,916	64,200	64,250	2,039	67,200	67,250	2,162	70,200	70,250	2,286	73,200	73,250	2,409
61,250	61,300	1,918	64,250	64,300	2,041	67,250	67,300	2,165	70,250	70,300	2,288	73,250	73,300	2,411
61,300	61,350	1,920	64,300	64,350	2,043	67,300	67,350	2,167	70,300	70,350	2,290	73,300	73,350	2,413
61,350	61,400	1,922	64,350	64,400	2,045	67,350	67,400	2,169	70,350	70,400	2,292	73,350	73,400	2,415
61,400	61,450	1,924	64,400	64,450	2,047	67,400	67,450	2,171	70,400	70,450	2,294	73,400	73,450	2,417
61,450	61,500	1,926	64,450	64,500	2,049	67,450	67,500	2,173	70,450	70,500	2,296	73,450	73,500	2,419
61,500	61,550	1,928	64,500	64,550	2,052	67,500	67,550	2,175	70,500	70,550	2,298	73,500	73,550	2,421
61,550	61,600	1,930	64,550	64,600	2,054	67,550	67,600	2,177	70,550	70,600	2,300	73,550	73,600	2,423
61,600	61,650	1,932	64,600	64,650	2,056	67,600	67,650	2,179	70,600	70,650	2,302	73,600	73,650	2,425
61,650	61,700	1,934	64,650	64,700	2,058	67,650	67,700	2,181	70,650	70,700	2,304	73,650	73,700	2,427
61,700	61,750	1,936	64,700	64,750	2,060	67,700	67,750	2,183	70,700	70,750	2,306	73,700	73,750	2,430
61,750	61,800	1,939	64,750	64,800	2,062	67,750	67,800	2,185	70,750	70,800	2,308	73,750	73,800	2,432
61,800	61,850	1,941	64,800	64,850	2,064	67,800	67,850	2,187	70,800	70,850	2,310	73,800	73,850	2,434
61,850	61,900	1,943	64,850	64,900	2,066	67,850	67,900	2,189	70,850	70,900	2,312	73,850	73,900	2,436
61,900	61,950	1,945	64,900	64,950	2,068	67,900	67,950	2,191	70,900	70,950	2,314	73,900	73,950	2,438
61,950	62,000	1,947	64,950	65,000	2,070	67,950	68,000	2,193	70,950	71,000	2,317	73,950	74,000	2,440
$62,000			**$65,000**			**$68,000**			**$71,000**			**$74,000**		
$62,000	$62,050	$1,949	$65,000	$65,050	$2,072	$68,000	$68,050	$2,195	$71,000	$71,050	$2,319	$74,000	$74,050	$2,442
62,050	62,100	1,951	65,050	65,100	2,074	68,050	68,100	2,197	71,050	71,100	2,321	74,050	74,100	2,444
62,100	62,150	1,953	65,100	65,150	2,076	68,100	68,150	2,199	71,100	71,150	2,323	74,100	74,150	2,446
62,150	62,200	1,955	65,150	65,200	2,078	68,150	68,200	2,201	71,150	71,200	2,325	74,150	74,200	2,448
62,200	62,250	1,957	65,200	65,250	2,080	68,200	68,250	2,204	71,200	71,250	2,327	74,200	74,250	2,450
62,250	62,300	1,959	65,250	65,300	2,082	68,250	68,300	2,206	71,250	71,300	2,329	74,250	74,300	2,452
62,300	62,350	1,961	65,300	65,350	2,084	68,300	68,350	2,208	71,300	71,350	2,331	74,300	74,350	2,454
62,350	62,400	1,963	65,350	65,400	2,086	68,350	68,400	2,210	71,350	71,400	2,333	74,350	74,400	2,456
62,400	62,450	1,965	65,400	65,450	2,088	68,400	68,450	2,212	71,400	71,450	2,335	74,400	74,450	2,458
62,450	62,500	1,967	65,450	65,500	2,091	68,450	68,500	2,214	71,450	71,500	2,337	74,450	74,500	2,460
62,500	62,550	1,969	65,500	65,550	2,093	68,500	68,550	2,216	71,500	71,550	2,339	74,500	74,550	2,462
62,550	62,600	1,971	65,550	65,600	2,095	68,550	68,600	2,218	71,550	71,600	2,341	74,550	74,600	2,464
62,600	62,650	1,973	65,600	65,650	2,097	68,600	68,650	2,220	71,600	71,650	2,343	74,600	74,650	2,467
62,650	62,700	1,975	65,650	65,700	2,099	68,650	68,700	2,222	71,650	71,700	2,345	74,650	74,700	2,469
62,700	62,750	1,978	65,700	65,750	2,101	68,700	68,750	2,224	71,700	71,750	2,347	74,700	74,750	2,471
62,750	62,800	1,980	65,750	65,800	2,103	68,750	68,800	2,226	71,750	71,800	2,349	74,750	74,800	2,473
62,800	62,850	1,982	65,800	65,850	2,105	68,800	68,850	2,228	71,800	71,850	2,351	74,800	74,850	2,475
62,850	62,900	1,984	65,850	65,900	2,107	68,850	68,900	2,230	71,850	71,900	2,354	74,850	74,900	2,477
62,900	62,950	1,986	65,900	65,950	2,109	68,900	68,950	2,232	71,900	71,950	2,356	74,900	74,950	2,479
62,950	63,000	1,988	65,950	66,000	2,111	68,950	69,000	2,234	71,950	72,000	2,358	74,950	75,000	2,481

2011 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:
$75,000			**$78,000**			**$81,000**			**$84,000**			**$87,000**		
$75,000	$75,050	$2,483	$78,000	$78,050	$2,606	$81,000	$81,050	$2,729	$84,000	$84,050	$2,867	$87,000	$87,050	$3,008
75,050	75,100	2,485	78,050	78,100	2,608	81,050	81,100	2,732	84,050	84,100	2,869	87,050	87,100	3,010
75,100	75,150	2,487	78,100	78,150	2,610	81,100	81,150	2,734	84,100	84,150	2,871	87,100	87,150	3,012
75,150	75,200	2,489	78,150	78,200	2,612	81,150	81,200	2,736	84,150	84,200	2,874	87,150	87,200	3,015
75,200	75,250	2,491	78,200	78,250	2,614	81,200	81,250	2,738	84,200	84,250	2,876	87,200	87,250	3,017
75,250	75,300	2,493	78,250	78,300	2,616	81,250	81,300	2,740	84,250	84,300	2,878	87,250	87,300	3,019
75,300	75,350	2,495	78,300	78,350	2,619	81,300	81,350	2,742	84,300	84,350	2,881	87,300	87,350	3,022
75,350	75,400	2,497	78,350	78,400	2,621	81,350	81,400	2,744	84,350	84,400	2,883	87,350	87,400	3,024
75,400	75,450	2,499	78,400	78,450	2,623	81,400	81,450	2,746	84,400	84,450	2,885	87,400	87,450	3,026
75,450	75,500	2,501	78,450	78,500	2,625	81,450	81,500	2,748	84,450	84,500	2,888	87,450	87,500	3,029
75,500	75,550	2,503	78,500	78,550	2,627	81,500	81,550	2,750	84,500	84,550	2,890	87,500	87,550	3,031
75,550	75,600	2,506	78,550	78,600	2,629	81,550	81,600	2,752	84,550	84,600	2,892	87,550	87,600	3,033
75,600	75,650	2,508	78,600	78,650	2,631	81,600	81,650	2,754	84,600	84,650	2,895	87,600	87,650	3,036
75,650	75,700	2,510	78,650	78,700	2,633	81,650	81,700	2,756	84,650	84,700	2,897	87,650	87,700	3,038
75,700	75,750	2,512	78,700	78,750	2,635	81,700	81,750	2,759	84,700	84,750	2,900	87,700	87,750	3,040
75,750	75,800	2,514	78,750	78,800	2,637	81,750	81,800	2,761	84,750	84,800	2,902	87,750	87,800	3,043
75,800	75,850	2,516	78,800	78,850	2,639	81,800	81,850	2,763	84,800	84,850	2,904	87,800	87,850	3,045
75,850	75,900	2,518	78,850	78,900	2,641	81,850	81,900	2,766	84,850	84,900	2,907	87,850	87,900	3,047
75,900	75,950	2,520	78,900	78,950	2,643	81,900	81,950	2,768	84,900	84,950	2,909	87,900	87,950	3,050
75,950	76,000	2,522	78,950	79,000	2,645	81,950	82,000	2,770	84,950	85,000	2,911	87,950	88,000	3,052
$76,000			**$79,000**			**$82,000**			**$85,000**			**$88,000**		
$76,000	$76,050	$2,524	$79,000	$79,050	$2,647	$82,000	$82,050	$2,773	$85,000	$85,050	$2,914	$88,000	$88,050	$3,054
76,050	76,100	2,526	79,050	79,100	2,649	82,050	82,100	2,775	85,050	85,100	2,916	88,050	88,100	3,057
76,100	76,150	2,528	79,100	79,150	2,651	82,100	82,150	2,777	85,100	85,150	2,918	88,100	88,150	3,059
76,150	76,200	2,530	79,150	79,200	2,653	82,150	82,200	2,780	85,150	85,200	2,921	88,150	88,200	3,062
76,200	76,250	2,532	79,200	79,250	2,656	82,200	82,250	2,782	85,200	85,250	2,923	88,200	88,250	3,064
76,250	76,300	2,534	79,250	79,300	2,658	82,250	82,300	2,785	85,250	85,300	2,925	88,250	88,300	3,066
76,300	76,350	2,536	79,300	79,350	2,660	82,300	82,350	2,787	85,300	85,350	2,928	88,300	88,350	3,069
76,350	76,400	2,538	79,350	79,400	2,662	82,350	82,400	2,789	85,350	85,400	2,930	88,350	88,400	3,071
76,400	76,450	2,540	79,400	79,450	2,664	82,400	82,450	2,792	85,400	85,450	2,932	88,400	88,450	3,073
76,450	76,500	2,543	79,450	79,500	2,666	82,450	82,500	2,794	85,450	85,500	2,935	88,450	88,500	3,076
76,500	76,550	2,545	79,500	79,550	2,668	82,500	82,550	2,796	85,500	85,550	2,937	88,500	88,550	3,078
76,550	76,600	2,547	79,550	79,600	2,670	82,550	82,600	2,799	85,550	85,600	2,939	88,550	88,600	3,080
76,600	76,650	2,549	79,600	79,650	2,672	82,600	82,650	2,801	85,600	85,650	2,942	88,600	88,650	3,083
76,650	76,700	2,551	79,650	79,700	2,674	82,650	82,700	2,803	85,650	85,700	2,944	88,650	88,700	3,085
76,700	76,750	2,553	79,700	79,750	2,676	82,700	82,750	2,806	85,700	85,750	2,946	88,700	88,750	3,087
76,750	76,800	2,555	79,750	79,800	2,678	82,750	82,800	2,808	85,750	85,800	2,949	88,750	88,800	3,090
76,800	76,850	2,557	79,800	79,850	2,680	82,800	82,850	2,810	85,800	85,850	2,951	88,800	88,850	3,092
76,850	76,900	2,559	79,850	79,900	2,682	82,850	82,900	2,813	85,850	85,900	2,954	88,850	88,900	3,094
76,900	76,950	2,561	79,900	79,950	2,684	82,900	82,950	2,815	85,900	85,950	2,956	88,900	88,950	3,097
76,950	77,000	2,563	79,950	80,000	2,686	82,950	83,000	2,817	85,950	86,000	2,958	88,950	89,000	3,099
$77,000			**$80,000**			**$83,000**			**$86,000**			**$89,000**		
$77,000	$77,050	$2,565	$80,000	$80,050	$2,688	$83,000	$83,050	$2,820	$86,000	$86,050	$2,961	$89,000	$89,050	$3,101
77,050	77,100	2,567	80,050	80,100	2,690	83,050	83,100	2,822	86,050	86,100	2,963	89,050	89,100	3,104
77,100	77,150	2,569	80,100	80,150	2,693	83,100	83,150	2,824	86,100	86,150	2,965	89,100	89,150	3,106
77,150	77,200	2,571	80,150	80,200	2,695	83,150	83,200	2,827	86,150	86,200	2,968	89,150	89,200	3,108
77,200	77,250	2,573	80,200	80,250	2,697	83,200	83,250	2,829	86,200	86,250	2,970	89,200	89,250	3,111
77,250	77,300	2,575	80,250	80,300	2,699	83,250	83,300	2,831	86,250	86,300	2,972	89,250	89,300	3,113
77,300	77,350	2,577	80,300	80,350	2,701	83,300	83,350	2,834	86,300	86,350	2,975	89,300	89,350	3,116
77,350	77,400	2,580	80,350	80,400	2,703	83,350	83,400	2,836	86,350	86,400	2,977	89,350	89,400	3,118
77,400	77,450	2,582	80,400	80,450	2,705	83,400	83,450	2,839	86,400	86,450	2,979	89,400	89,450	3,120
77,450	77,500	2,584	80,450	80,500	2,707	83,450	83,500	2,841	86,450	86,500	2,982	89,450	89,500	3,123
77,500	77,550	2,586	80,500	80,550	2,709	83,500	83,550	2,843	86,500	86,550	2,984	89,500	89,550	3,125
77,550	77,600	2,588	80,550	80,600	2,711	83,550	83,600	2,846	86,550	86,600	2,986	89,550	89,600	3,127
77,600	77,650	2,590	80,600	80,650	2,713	83,600	83,650	2,848	86,600	86,650	2,989	89,600	89,650	3,130
77,650	77,700	2,592	80,650	80,700	2,715	83,650	83,700	2,850	86,650	86,700	2,991	89,650	89,700	3,132
77,700	77,750	2,594	80,700	80,750	2,717	83,700	83,750	2,853	86,700	86,750	2,993	89,700	89,750	3,134
77,750	77,800	2,596	80,750	80,800	2,719	83,750	83,800	2,855	86,750	86,800	2,996	89,750	89,800	3,137
77,800	77,850	2,598	80,800	80,850	2,721	83,800	83,850	2,857	86,800	86,850	2,998	89,800	89,850	3,139
77,850	77,900	2,600	80,850	80,900	2,723	83,850	83,900	2,860	86,850	86,900	3,000	89,850	89,900	3,141
77,900	77,950	2,602	80,900	80,950	2,725	83,900	83,950	2,862	86,900	86,950	3,003	89,900	89,950	3,144
77,950	78,000	2,604	80,950	81,000	2,727	83,950	84,000	2,864	86,950	87,000	3,005	89,950	90,000	3,146

2011 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:	If your line 5 amount is: At least:	Less than:	Ohio tax:
$90,000			**$92,000**			**$94,000**			**$96,000**			**$98,000**		
$90,000	$90,050	$3,148	$92,000	$92,050	$3,242	$94,000	$94,050	$3,336	$96,000	$96,050	$3,430	$98,000	$98,050	$3,524
90,050	90,100	3,151	92,050	92,100	3,245	94,050	94,100	3,339	96,050	96,100	3,432	98,050	98,100	3,526
90,100	90,150	3,153	92,100	92,150	3,247	94,100	94,150	3,341	96,100	96,150	3,435	98,100	98,150	3,529
90,150	90,200	3,155	92,150	92,200	3,249	94,150	94,200	3,343	96,150	96,200	3,437	98,150	98,200	3,531
90,200	90,250	3,158	92,200	92,250	3,252	94,200	94,250	3,346	96,200	96,250	3,439	98,200	98,250	3,533
90,250	90,300	3,160	92,250	92,300	3,254	94,250	94,300	3,348	96,250	96,300	3,442	98,250	98,300	3,536
90,300	90,350	3,162	92,300	92,350	3,256	94,300	94,350	3,350	96,300	96,350	3,444	98,300	98,350	3,538
90,350	90,400	3,165	92,350	92,400	3,259	94,350	94,400	3,353	96,350	96,400	3,447	98,350	98,400	3,540
90,400	90,450	3,167	92,400	92,450	3,261	94,400	94,450	3,355	96,400	96,450	3,449	98,400	98,450	3,543
90,450	90,500	3,170	92,450	92,500	3,263	94,450	94,500	3,357	96,450	96,500	3,451	98,450	98,500	3,545
90,500	90,550	3,172	92,500	92,550	3,266	94,500	94,550	3,360	96,500	96,550	3,454	98,500	98,550	3,547
90,550	90,600	3,174	92,550	92,600	3,268	94,550	94,600	3,362	96,550	96,600	3,456	98,550	98,600	3,550
90,600	90,650	3,177	92,600	92,650	3,270	94,600	94,650	3,364	96,600	96,650	3,458	98,600	98,650	3,552
90,650	90,700	3,179	92,650	92,700	3,273	94,650	94,700	3,367	96,650	96,700	3,461	98,650	98,700	3,554
90,700	90,750	3,181	92,700	92,750	3,275	94,700	94,750	3,369	96,700	96,750	3,463	98,700	98,750	3,557
90,750	90,800	3,184	92,750	92,800	3,277	94,750	94,800	3,371	96,750	96,800	3,465	98,750	98,800	3,559
90,800	90,850	3,186	92,800	92,850	3,280	94,800	94,850	3,374	96,800	96,850	3,468	98,800	98,850	3,562
90,850	90,900	3,188	92,850	92,900	3,282	94,850	94,900	3,376	96,850	96,900	3,470	98,850	98,900	3,564
90,900	90,950	3,191	92,900	92,950	3,285	94,900	94,950	3,378	96,900	96,950	3,472	98,900	98,950	3,566
90,950	91,000	3,193	92,950	93,000	3,287	94,950	95,000	3,381	96,950	97,000	3,475	98,950	99,000	3,569
$91,000			**$93,000**			**$95,000**			**$97,000**			**$99,000**		
$91,000	$91,050	$3,195	$93,000	$93,050	$3,289	$95,000	$95,050	$3,383	$97,000	$97,050	$3,477	$99,000	$99,050	$3,571
91,050	91,100	3,198	93,050	93,100	3,292	95,050	95,100	3,385	97,050	97,100	3,479	99,050	99,100	3,573
91,100	91,150	3,200	93,100	93,150	3,294	95,100	95,150	3,388	97,100	97,150	3,482	99,100	99,150	3,576
91,150	91,200	3,202	93,150	93,200	3,296	95,150	95,200	3,390	97,150	97,200	3,484	99,150	99,200	3,578
91,200	91,250	3,205	93,200	93,250	3,299	95,200	95,250	3,393	97,200	97,250	3,486	99,200	99,250	3,580
91,250	91,300	3,207	93,250	93,300	3,301	95,250	95,300	3,395	97,250	97,300	3,489	99,250	99,300	3,583
91,300	91,350	3,209	93,300	93,350	3,303	95,300	95,350	3,397	97,300	97,350	3,491	99,300	99,350	3,585
91,350	91,400	3,212	93,350	93,400	3,306	95,350	95,400	3,400	97,350	97,400	3,493	99,350	99,400	3,587
91,400	91,450	3,214	93,400	93,450	3,308	95,400	95,450	3,402	97,400	97,450	3,496	99,400	99,450	3,590
91,450	91,500	3,216	93,450	93,500	3,310	95,450	95,500	3,404	97,450	97,500	3,498	99,450	99,500	3,592
91,500	91,550	3,219	93,500	93,550	3,313	95,500	95,550	3,407	97,500	97,550	3,501	99,500	99,550	3,594
91,550	91,600	3,221	93,550	93,600	3,315	95,550	95,600	3,409	97,550	97,600	3,503	99,550	99,600	3,597
91,600	91,650	3,223	93,600	93,650	3,317	95,600	95,650	3,411	97,600	97,650	3,505	99,600	99,650	3,599
91,650	91,700	3,226	93,650	93,700	3,320	95,650	95,700	3,414	97,650	97,700	3,508	99,650	99,700	3,601
91,700	91,750	3,228	93,700	93,750	3,322	95,700	95,750	3,416	97,700	97,750	3,510	99,700	99,750	3,604
91,750	91,800	3,231	93,750	93,800	3,324	95,750	95,800	3,418	97,750	97,800	3,512	99,750	99,800	3,606
91,800	91,850	3,233	93,800	93,850	3,327	95,800	95,850	3,421	97,800	97,850	3,515	99,800	99,850	3,608
91,850	91,900	3,235	93,850	93,900	3,329	95,850	95,900	3,423	97,850	97,900	3,517	99,850	99,900	3,611
91,900	91,950	3,238	93,900	93,950	3,331	95,900	95,950	3,425	97,900	97,950	3,519	99,900	99,950	3,613
91,950	92,000	3,240	93,950	94,000	3,334	95,950	96,000	3,428	97,950	98,000	3,522	99,950	100,000	3,616

2011 Income Tax Table 2 for Ohio Forms IT 1040EZ and IT 1040

The income tax tables reflect a 1.2% reduction compared to taxable year 2010.

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 (from line 5 on form IT 1040EZ or line 5 on form IT 1040)			2011 Ohio Tax (enter on line 6 on form IT 1040EZ or line 6 on form IT 1040)			
0	–	$ 5,100			0.587%	of Ohio taxable income
$ 5,100	–	$ 10,200	$ 29.94	plus	1.174%	of the amount in excess of $ 5,100
$ 10,200	–	$ 15,350	$ 89.81	plus	2.348%	of the amount in excess of $ 10,200
$ 15,350	–	$ 20,450	$ 210.73	plus	2.935%	of the amount in excess of $ 15,350
$ 20,450	–	$ 40,850	$ 360.42	plus	3.521%	of the amount in excess of $ 20,450
$ 40,850	–	$ 81,650	$ 1,078.70	plus	4.109%	of the amount in excess of $ 40,850
$ 81,650	–	$102,100	$ 2,755.17	plus	4.695%	of the amount in excess of $ 81,650
$102,100	–	$204,200	$ 3,715.30	plus	5.451%	of the amount in excess of $102,100
more than	–	$204,200	$ 9,280.77	plus	5.925%	of the amount in excess of $204,200

The Finder

Do you know your Ohio public school district name and number?

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

If you need to find the name of your Ohio public school district, use The Finder.

The Finder

- *Municipal Tax*
- *School District Income Tax*
- *Sales and Use Tax*
- *Tax District Summary*

Step 1 ➜ Go to our Web site at **tax.ohio.gov.**

Step 2 ➜ Click on **The Finder.**

Step 3 ➜ Click on School District Income Tax. Follow the directions to look up your school district.

Step 4 ➜ We will validate the street address and city.

Step 5 ➜ The Ohio public school district name and number will appear on the screen with the applicable tax rate if the school district has an income tax in effect. You will also see 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 Ohio form IT 1040EZ or IT 1040.

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 don’t have access to the Internet, contact your county auditor or county board of elections to verify your Ohio public school district.

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 Ohio form IT 1040EZ or IT 1040 the number of the school district where you lived (resided) or where you were domiciled for the majority of 2011. 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. **Full-year non-Ohio domiciliaries should use 9999.**

An asterisk (*) and bold print indicate a school district with an income tax in effect for 2011. If you lived in (resided) or were domiciled in one of these school districts for all or part of the year, **you are required to file** a school district income tax return, Ohio form SD 100.

If you do not know the public school district in which you live, please see The Finder on page 42.

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
- West Clermont LSD 1308
- Western Brown LSD 0805
- 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

***School district income tax in effect for 2011.**

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
South Euclid-Lyndhurst CSD 1829
Strongsville CSD 1830
Warrensville Heights CSD 1831
Westlake CSD 1832

DARKE COUNTY
*** Ansonia LSD 1901**
*** Arcanum-Butler LSD 1902**
*** Bradford EVSD 5502**
*** Fort Loramie LSD 7504**
*** Fort Recovery LSD 5406**
*** Franklin Monroe LSD 1903**
*** 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**

DEFIANCE COUNTY
*** Ayersville LSD 2001**
*** Central LSD 2002**
*** Defiance CSD 2003**
*** Edgerton LSD 8602**
*** Hicksville EVSD 2004**
Northeastern LSD 2005

DELAWARE COUNTY
*** 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**
*** North Union LSD 8003**
Northridge LSD 4509
Olentangy LSD 2104
Westerville CSD 2514

ERIE COUNTY
*** 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**

FAIRFIELD COUNTY
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**

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

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

FULTON COUNTY
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

GALLIA COUNTY
Fairland LSD 4403
Gallia County LSD 2701
Gallipolis CSD 2702
Symmes Valley LSD 4407
Vinton County LSD 8201

GEAUGA COUNTY
*** 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
Riverside LSD 4306
West Geauga LSD 2807

GREENE COUNTY
Beavercreek LSD 2901
*** Cedar Cliff LSD 2902**
Clinton-Massie LSD 1402
*** Fairborn CSD 2903**
*** Greeneview LSD 2904**
Kettering CSD 5705
*** Southeastern LSD 1205**
Sugarcreek LSD 2905
Wayne LSD 8308
*** Wilmington CSD 1404**

***School district income tax in effect for 2011.**

*** Xenia Community CSD 2906**
*** Yellow Springs EVSD 2907**

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

HAMILTON COUNTY
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**
St. Bernard-Elmwood Place CSD 3119
Sycamore Community CSD 3120
Three Rivers LSD 3121
Winton Woods CSD 3105
*** Wyoming CSD 3122**

HANCOCK COUNTY
*** 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**

HARDIN COUNTY
*** Ada EVSD 3301**
Benjamin Logan LSD 4602
*** Elgin LSD 5101**
*** Hardin Northern LSD 3302**
*** Kenton CSD 3303**
*** Ridgemont LSD 3304**
*** Riverdale LSD 3305**
*** Upper Scioto Valley LSD 3306**

HARRISON COUNTY
Buckeye LSD 4101
Conotton Valley Union LSD 3401
Edison LSD 4102
Harrison Hills CSD 3402
Union LSD 0707

HENRY COUNTY
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**

HIGHLAND COUNTY
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

HOCKING COUNTY
*** 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

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

HURON COUNTY
*** 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**
*** 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
Perry LSD 4307
Riverside LSD 4306
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**
New Albany-Plain LSD 2508
*** Newark CSD 4507**
*** North Fork LSD 4508**
Northern LSD 6403
Northridge LSD 4509
*** 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 LSD 4703
Avon Lake CSD 4702
Black River LSD 5201

***School district income tax in effect for 2011.**

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
*** Mechanicsburg EVSD 1102**
Miami Trace LSD 2401
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
Federal Hocking LSD 0503
Fort Frye LSD 8402
Morgan LSD 5801
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
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

***School district income tax in effect for 2011.**

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
*** 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 EVSD 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
Wheelersburg 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
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
Green LSD 7707
Highland LSD 5205
Hudson CSD 7708
Jackson LSD 7605
Manchester LSD 7706
Mogadore LSD 7709
Nordonia Hills CSD 7710
*** Northwest LSD 7612**
Norton CSD 7711
Revere LSD 7712
Springfield LSD 7713
Stow-Munroe Falls CSD 7714
Tallmadge CSD 7715
Twinsburg CSD 7716
Woodridge LSD 7717

TRUMBULL COUNTY
Bloomfield-Mespo LSD 7801
Bristol LSD 7802
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

***School district income tax in effect for 2011.**

New Philadelphia CSD 7906
Newcomerstown EVSD 7905
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 COUNTY
*** 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**
*** 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**
Ridgedale LSD 5104
*** Riverdale LSD 3305**
*** Upper Sandusky EVSD 8803**
*** Vanlue LSD..... 3208**
Wynford LSD 1706

***School district income tax in effect for 2011.**

Ohio 2011 TeleFile Instructions

TeleFile Qualifications and Adjustments/Credits Checklist

Do You Qualify for TeleFile?

	Yes	No
Do you have access to a touch-tone telephone?	☐	☐
Were you a resident of Ohio for all of 2011?	☐	☐
Do you have nine or fewer W-2 forms?	☐	☐
Are you and your spouse, if filing jointly, under 65 as of Dec. 31, 2011?	☐	☐
Are withholdings on your W-2(s) your only payments made toward your taxes (no credit carryover or estimated tax payments)?	☐	☐
Is your federal adjusted gross income $999,999 or less?	☐	☐
Are you filing between Jan. 9, 2012 and Dec. 3, 2012?	☐	☐
Check **"Yes"** if you do **not** have any adjustments or credits shown below. Otherwise, check **"No."**	☐	☐

If you answered "Yes" to all of the above questions, then Ohio TeleFile may be for you.

If you answered "No" to any of the above questions, you are not eligible to TeleFile. You must use Ohio I-File or IRS e-file to file electronically, or you must file a paper Ohio form IT 1040EZ or IT 1040.

You should not TeleFile if...

- You are eligible for any Ohio form IT 1040 Schedule A adjustments **other than** the deduction for state and local income tax refunds that you reported on your federal income tax return. See below for a list of the most common adjustments; OR
- You are eligible for any credits other than the low income credit, the joint filing credit or the exemption credit; OR
- You want to electronically deposit your refund into an Individual Retirement Account or Annuity (IRA) or into a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA).

Below is a list of commonly used adjustments and credits.

- You received **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, EE, H or I), Treasury notes and bills, and Sallie Maes.
- You received **Social Security benefits and/or railroad retirement benefits and/or military retirement income,** which are included in your federal adjusted gross income.
- You received **disability and/or survivorship benefits.**
- You received income from a **pension, retirement or profit-sharing plan.**
- You made contributions to the Ohio Tuition Trust Authority's **CollegeAdvantage Savings Plan.**
- You made payments that qualify for the federal **child care and/or dependent care credit** and your Ohio adjusted gross income is less than $40,000.
- You made a **political contribution** to the campaign committee of a candidate for a statewide office.
- You had **unsubsidized health insurance premiums,** unreimbursed long-term care insurance premiums or excess medical expenses.
- You made payments to a **medical savings account.**

Note: If you do not TeleFile, you must use Ohio I-File or IRS e-file to file electronically, or you must file a paper Ohio form IT 1040 to take full advantage of the adjustments and credits available to you.

TeleFile

Welcome to Ohio TeleFile!

What is Ohio TeleFile?

The Ohio TeleFile system allows you to file your Ohio income tax return by telephone. It's a safe, accurate, fast, free and easy-to-use filing method. The entire process is completed on the telephone with no forms mailed to the Ohio Department of Taxation.

How Ohio TeleFile Works

You simply complete the TeleFile worksheet found on pages Tel 5 and Tel 6 and call the Ohio TeleFile system. When TeleFile accepts your return, you will receive a confirmation number that you will enter on the worksheet as proof that your return was successfully filed.

Are You Ready to TeleFile? It's as Easy as 1, 2, 3 . . .

Follow these three easy steps and you will be ready to TeleFile your return:

1. Did you meet **all** of the qualifications for TeleFile on page Tel 1?

If you answered **"Yes,"** you can TeleFile your return. Please go to Step 2.

STOP

If you answered **"No,"** **you cannot TeleFile this year.** Please consider other quick and easy electronic options listed on the back cover of this booklet.

2. Complete lines 1 through 12 of the TeleFile worksheet on pages Tel 5 and Tel 6 before calling.

3. Call TeleFile at 1-800-697-0440. This filing option is available 24 hours a day beginning Jan. 9, 2012 and ending Dec. 3, 2012.

Ohio TeleFile Availability

The Ohio TeleFile system is available beginning Jan. 9, 2012. You may call the system 24 hours a day, seven days a week, until midnight Dec. 3, 2012. Our peak calling period is between 6 p.m. and 10 p.m. If you receive a busy signal, please try again. In most cases, TeleFile will answer on the first try. If you wait until April 17th to file, you may experience a lengthy delay due to the increased volume of calls we receive on that day.

Ohio TeleFile Refund or Payment

During your TeleFile call, the system will automatically calculate your refund or tax due amount.

- If you are entitled to a **refund**, you may choose to have your refund deposited directly into your checking or savings account. If you choose the direct deposit option, you most likely will receive your refund in five to seven business days. See page Tel 6 for information on direct deposit of your tax refund.
- If you have a **tax due**, you may make your payment by using any one of the payment options listed on page Tel 4.

TeleFile

Frequently Asked Questions

Why Should I TeleFile?

- It's safe and free! Your chance of making an error on the return and delaying your refund or receiving a billing notice are substantially reduced because electronic filing and payment methods are more accurate.
- Your privacy and security are assured and you receive confirmation that your return has been filed.
- It's available 24 hours a day.
- TeleFile is the quickest way to a fast refund!

What Calculations Does TeleFile Automatically Compute for Me?

TeleFile will calculate all exemption amounts and exemption credits and, if applicable, your joint filing credit. TeleFile will also calculate your Ohio tax and the amount of either your refund or the amount of tax you owe.

Is There Any Reason Why TeleFile Will Not Allow Me to File My Return?

Yes. If you enter information during your TeleFile call that we cannot verify, you will not be able to TeleFile your return. If you hang up before you receive your filing confirmation number, your return will not be accepted.

Do I Send in My TeleFile Worksheet or W-2(s) After I TeleFile?

No. Keep your worksheet and W-2(s) for four years with your other tax records.

After I TeleFiled, I Received Another W-2 form or Discovered an Error on My Return. What Do I Do Now?

You cannot use TeleFile to amend your return. You must file an amended paper return, Ohio form IT 1040X. You can get this form by visiting our Web site at **tax.ohio.gov** or by calling 1-800-282-1782.

TeleFile Told Me I Owe More Tax. How Do I Make a Payment?

See page Tel 4 for payment options.

Do I Owe Penalties and Interest?

If your return and/or payment aren't timely submitted, you may have to pay penalties and interest. In that case, you'll receive a notification from the Ohio Department of Taxation. See page 12 for more information.

What if I Need To Change an Answer While I am Using TeleFile?

During your TeleFile call, TeleFile will ask you several questions. After you answer each question by using the numbers on your touch-tone phone, TeleFile will repeat your answer and ask you if the answer is correct. If you respond with a "No," you will have one more chance to give the correct answer. Once you respond with a "Yes" answer, you cannot go back and change the answer. However, if at any time during the TeleFile call you realize that one of your earlier answers was wrong, just hang up and start again. Once you sign your return, your return has been filed. If you need to make changes after filing your return, you must file an amended Ohio form IT 1040X.

Note: If you wait until April 17th to TeleFile, you can expect extended delays due to the volume of calls the system receives on that date.

TeleFile Worksheet Line-by-Line Instructions

Line 1a – Filing Status

Enter your Ohio filing status, which must be the same as your federal filing status.

Line 1b – Social Security Numbers

Ohio TeleFile has new security enhancements and will ask you to enter additional personal information to identify you and, if applicable, your spouse. If you have changed your address, please call the Department of Taxation at 1-800-282-1780 before using TeleFile to update your address and ZIP code. Enter your Social Security number, then date of birth in MM/DD/YYYY format and your ZIP code. If married filing jointly, enter your spouse's Social Security number and date of birth in MM/DD/YYYY format.

Line 2 – Political Party Fund Donation

TeleFile will ask you if you wish to designate $1 (also, $1 for your spouse if filing jointly) to the Ohio Political Party Fund.

Note: Checking "Yes" will not increase your tax or decrease your refund.

Line 3 – Federal Adjusted Gross Income

Enter your 2011 federal adjusted gross income from IRS form 1040, line 37; 1040A, line 21; or 1040EZ, line 4.

Note: Your federal adjusted gross income **cannot** exceed $999,999. If it does, you cannot TeleFile. However, you can still use one of the other quick and easy electronic filing methods listed on the back cover of this booklet.

Line 4 – State and Local Income Tax Refund Deduction

Did you file a 2011 IRS form 1040A or 1040EZ? If yes, write -0- on line 4 of the TeleFile worksheet. You do not qualify for this deduction. If you filed an IRS form 1040, then you may be eligible for the state or local income tax refund deduction. Go to line 10 of your 2011 IRS form 1040 and enter this amount on line 4 of the TeleFile worksheet. If line 10 is blank, enter -0-.

Line 5 – Dependents

Enter the number of dependents, other than yourself or your spouse, that you claimed on your federal income tax return. If none, enter -0-.

Line 6 – Unpaid Use (Sales) Tax

Complete the use tax worksheet on page 33 to determine if you owe any tax on your out-of-state purchases. A detailed explanation of the use tax can be found on page 32.

Note: If you report Ohio use tax on your income tax return, any unpaid portion of the total tax computed by TeleFile, line 13(c), is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report the use tax on line 6 of the TeleFile worksheet.

Line 7 – W-2 Forms (Wage and Tax Statements)

Enter your total number of W-2 forms. If you have more than nine, you **cannot** TeleFile.

Lines 8, 9, 10 and 11 – Your W-2 Data

TeleFile will ask you to enter important tax information from each of your W-2s. To do this, you will need to refer to lines 8-11 on page Tel 5. The sample W-2 below indicates the location of the information that TeleFile will ask you to enter from each of your W-2s. Please make sure that you have received **all** of your W-2s before calling.

Note: If you did not receive your W-2(s) from your employer, you cannot use Ohio TeleFile or I-File. Instead, you will have to file a paper Ohio form IT 1040EZ or IT 1040.

TeleFile

Sample W-2 for TeleFile Worksheet Lines 8-11

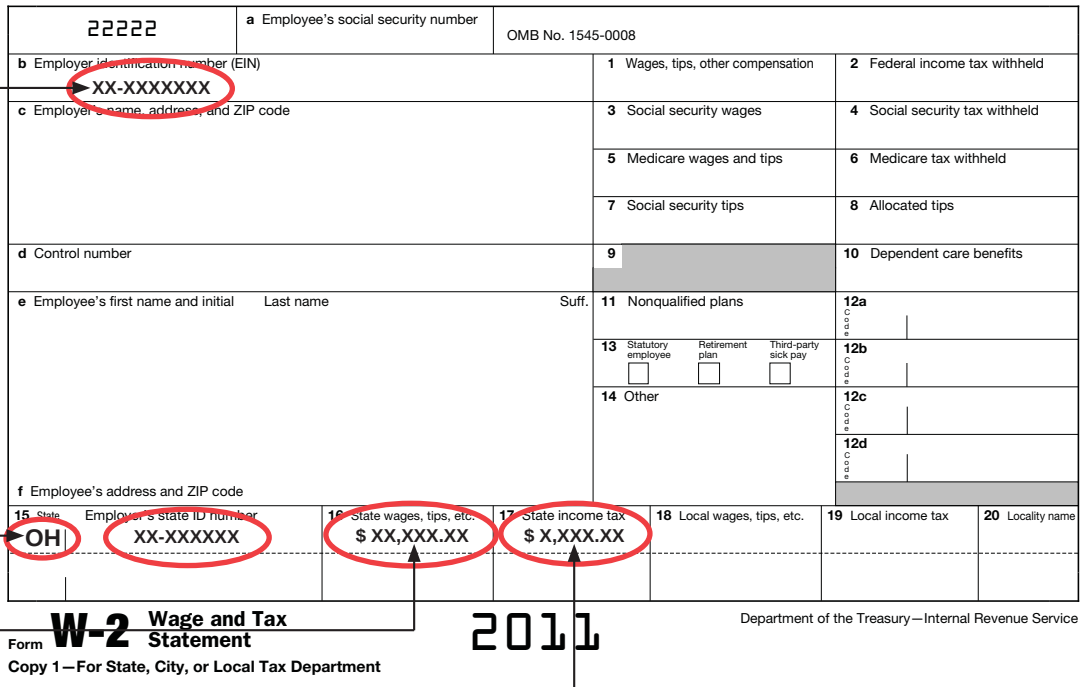
Box b – Enter the federal employer identification number in column 8 of the worksheet.

Box e – Verify name and check appropriate box in column 11 of the worksheet.

Box 15 – If this shows a state other than OHIO or OH, **you cannot TeleFile.**

Box 16 – Enter your state wages, tips, etc., in column 9 of the worksheet.

Box 17 – Enter your state income tax withholding in column 10 of the worksheet.



Line 12 – Tax Refund and Tax Due

We encourage you to take advantage of the direct deposit option for refunds or the electronic check option for taxes due during your TeleFile call. To do so, you must complete the banking information on line 12 on page Tel 6 before you call TeleFile.

Note: Selecting either the refund direct deposit or electronic check payment method is optional.

- **Tax Refund (Direct Deposit).** If TeleFile calculates a **refund,** take advantage of the direct deposit option and have your refund deposited directly into your bank account. If you choose the direct deposit option, you most likely will receive your refund in five to seven business days. Please complete line 12 on page Tel 6 if you want your refund deposited directly into your bank account. If you do not request direct deposit of your refund, we will mail a paper check to your address on record.

CAUTION

TeleFile does not allow an electronic deposit into an Individual Retirement Account or Annuity (IRA) or into a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA).

- **Tax Due (Electronic Check).** If TeleFile calculates a **tax due,** you may electronically transfer money (electronic check) from your checking or savings account to pay the balance of the tax you owe. This eliminates the need to write a paper check. Payment may be delayed until the payment deadline of April 17, 2012. TeleFile will ask you to enter the date you want the electronic funds transfer to take place. Please complete line 12 on page Tel 6 if you want to pay your tax due by electronic check.
- **Tax Due (Credit Card)** – **See page 8.** You may use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You may make credit card payments either by visiting **tax.ohio.gov** and clicking on the **"Make a Payment"** link or by calling 1-800-2PAY-TAX (1-800-272-9829).
- **Tax Due (Paper Check or Money Order).** If you elect to pay by paper check or money order, you must complete and enclose Ohio form IT 40P, Income Tax Payment Voucher (see our Web site at **tax.ohio.gov**). **Do not send cash.** Make your check payable to Ohio Treasurer of State and write your Social Security number and taxable year on the check. Then place the check on top of the payment voucher (do **not** staple).

Line 13 – Now You're Ready to TeleFile

Once you have completed lines 1-12 on pages Tel 5 and Tel 6, you are ready to TeleFile your return. **Call 1-800-697-0440** (phone lines are busiest between 6 p.m. and 10 p.m.). TeleFile will ask you to enter the information from lines 1-12 from the TeleFile worksheet on pages Tel 5 and Tel 6.

Based on the information you provided on lines 1-11, TeleFile will compute your tax and determine if you have a refund or tax due. During your TeleFile call, TeleFile will tell you the information to enter on lines 13a-g on page Tel 6.

Line 13d – Donations

If TeleFile calculated a refund for you, TeleFile will ask if you want to donate any of your refund to any of the funds described on page 34. If you elect to make a donation, TeleFile will automatically reduce your refund by the amount of the donation(s). If you decide to donate, this decision is **final.** You cannot change your mind and ask for your donation(s) to be refunded once you have TeleFiled your return.

Line 13e – Amount of Your Tax Refund After Donations

If TeleFile calculates a refund for you on line 13e, you have the option of either receiving a paper check or requesting that the refund be deposited directly into your checking or savings account. If you choose the direct deposit option, you most likely will receive your refund in five to seven business days.

Please complete line 12 of the TeleFile worksheet if you wish to use the direct deposit option. If you do not use direct deposit, a paper check will be mailed to your address on record.

Line 13f – Amount You Owe

If TeleFile calculates a tax due for you on line 13f, you may make a payment by electronic check, credit card or paper check or money order. You are not required to submit your payment on the same date as your TeleFile call, however, your payment must be postmarked by April 17, 2012 to avoid penalty and interest charges. See line 12 at left for more payment information.

Line 13g – Signature and Confirmation Number

TeleFile will tell you how to sign your return. TeleFile will then assign you a 10-digit confirmation number. This filing confirmation number is different from the 15-digit electronic check confirmation number that TeleFile assigns you when you pay electronically. Do not hang up before signing your return or your return will not be filed. Enter the confirmation number in the space provided **and keep the TeleFile worksheet for your records.**

IMPORTANT: Do not mail the TeleFile worksheet or W-2(s) to the Ohio Department of Taxation.

TeleFile

2011 Ohio Income Tax TeleFile Worksheet

Retain for your records.
DO NOT MAIL!

Fill in Lines 1a-6

1a. Enter your **Ohio filing status**, which must be the same as your federal filing status.

- ☐ Single or head of household or qualifying widow(er)
- ☐ Married filing jointly
- ☐ Married filing separately

1b. Please read the information on page Tel 1 to see if you qualify to TeleFile. Ohio TeleFile has new security enhancements and will ask you to enter additional personal information to identify you and, if applicable, your spouse. If you have changed your address, please call the Department of Taxation at 1-800-282-1780 before using TeleFile to update your address and ZIP code. Enter your Social Security number, then date of birth in MM/DD/YYYY format and your ZIP code. If married filing jointly, enter your spouse's Social Security number and date of birth in MM/DD/YYYY format.

Your Social Security number	Date of birth	ZIP code
	/ /	
Spouse's SSN if filing jointly	**Date of birth**	
	/ /	

2. Do you want $1 of your tax to go to the **Ohio Political Party Fund**? → Yes ☐ No ☐
   If joint return, does your spouse want $1 to go to this fund? → Yes ☐ No ☐

   Note: Checking "Yes" will not increase your tax or decrease your refund.

3. Enter the amount of your **2011 federal adjusted gross income** from IRS form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 (cannot exceed $999,999). → _____ 0 0

4. **If you filed a 2011 IRS form 1040A or 1040EZ, enter -0- on this line because you are not entitled to this deduction.** However, if you filed a 2011 IRS form 1040, enter here the amount from line 10 of that return. If line 10 is blank, enter -0-. → _____ 0 0

5. Enter the number of **dependents,** other than yourself and spouse, that you claimed on your federal income tax return. If none, enter -0-. → _____

6. Enter the amount of **unpaid use tax** that you owe from **line e** of the use tax worksheet on page 33. If none, enter -0-. → _____ 0 0

Provide W-2 Information

7. **Please read the W-2 instructions on page Tel 3 before completing this part.** Enter your total number of **W-2 forms.** If you have more than **nine** W-2s, you **cannot** TeleFile your return. → _____

Round all dollar amounts to the nearest dollar **(do not include cents).**

	8. Employer I.D. number (box b, **not** box 15)	9. State wages, tips, etc. (box 16)	10. Ohio income tax withheld (box 17, **not** box 2)	11. Indicate whether your W-2 or spouse's W-2	
1st W-2		00	00	☐ Yours	☐ Spouse's
2nd W-2		00	00	☐ Yours	☐ Spouse's
3rd W-2		00	00	☐ Yours	☐ Spouse's
4th W-2		00	00	☐ Yours	☐ Spouse's
5th W-2		00	00	☐ Yours	☐ Spouse's
6th W-2		00	00	☐ Yours	☐ Spouse's
7th W-2		00	00	☐ Yours	☐ Spouse's
8th W-2		00	00	☐ Yours	☐ Spouse's
9th W-2		00	00	☐ Yours	☐ Spouse's

CAUTION

Be sure that you entered on line 8 the employer I.D. number appearing in box (b) of your W-2. Do not enter the I.D. number appearing in box 15. Also, be sure that you entered on line 10 the amount of your Ohio income tax withheld appearing in box 17 of your W-2. Do not enter the amount of the federal income tax withheld appearing in box 2. If box 15 on any of your W-2 forms shows a state other than OHIO or OH, you cannot TeleFile.

TeleFile

2011 Ohio Income Tax TeleFile Worksheet (cont'd.)

Tax Refund and Tax Due

12. **Tax Refund and Tax Due** – Your refund can be deposited directly into your checking or savings account. You may pay your tax due by credit card (see page 8) or by electronic check and have the amount transferred (direct debit) from your checking or savings account. If you want to use this convenient option, you must complete the following information so you will have it ready when TeleFile asks you to enter this information.

Type of Account – Please check the box below to designate either checking or savings.

Checking ☐ **Routing number** _____

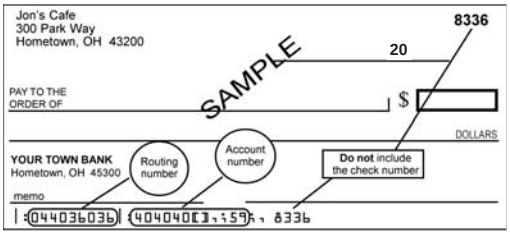
Savings ☐ **Account number** _____

Date you want your payment withdrawn from your account M M D D 2 0 1 2

Bank Routing Number – The first two digits of the routing number must begin with 01 through 12, or 21 through 32.

All routing numbers must be nine digits. In this example the routing number is 044036036.

Account Number – The account number can be up to 17 digits. Omit hyphens, spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. In this example the account number is 40404059.



CAUTION Do **not** use a deposit slip to verify the number because the deposit slip may contain numbers other than your routing or account number.

Payment Date – If you owe tax, you may file now and schedule an electronic funds withdrawal (electronic check) from your checking or savings account through April 17, 2012. After April 17th, your payment will be electronically transferred within 24 hours of the filing date.

Now You're Ready To TeleFile!

13. **Now You're Ready to TeleFile. Call 1-800-697-0440** (phone lines are busiest between 6 p.m. and 10 p.m.). TeleFile will ask you to enter lines 1-11 to compute your return. TeleFile will tell you the dollar amounts that you need to enter on the lines below. TeleFile will then ask you to enter the information from line 12 if you choose the direct deposit or direct debit option.

a) Your **Ohio income tax** for 2011 ..... $ _____

b) Your unpaid **Ohio use tax** for 2011 ..... $ _____

c) Your **total tax** for 2011 ..... $ _____

d) Amount of your **tax refund before donations** ..... $ _____

1) Military Injury Relief Fund ..... $ _____

2) Natural areas/endangered species ..... $ _____

3) Wildlife species/endangered wildlife ..... $ _____

4) **NEW –** Ohio Historical Society ..... $ _____

e) Amount of your **tax refund after donations** ..... $ _____

f) **Amount you owe** (see payment options on page 8) ..... $ _____

Don't Forget To Write Down Your Confirmation Number!

g) **Sign your return and receive your filing confirmation number.** TeleFile will now ask you to sign your return by entering your ZIP code. Upon agreement, TeleFile will then assign you a 10-digit filing confirmation number. Do not hang up until you have signed your return and received this number. **If you hang up before signing your return, your return will not be processed.** Enter the filing confirmation number in the designated boxes below. It is your proof of filing. If you have a balance due and pay by electronic check, you will also receive a separate 15-digit electronic check confirmation number. Enter this number in the designated boxes below.

Filing confirmation number _____

Electronic check confirmation number (if applicable) _____

Date you filed M M D D 1 2

IMPORTANT: If at anytime during your TeleFile transaction you are disconnected without receiving your confirmation number(s), please call again and resubmit your information.

TeleFile

Ohio 2011 School District Income Tax Instructions

General Information for Ohio Form SD 100

Do I Have To File a School District Income Tax Return?

No, if ...

- you were neither a resident of, nor domiciled in, a school district with an income tax in effect during 2011; AND
- you had no school district income tax withheld.

Yes, if ...

- you were a resident of, or were domiciled in, a school district with an income tax in effect for 2011 and either (i) had any income for a **traditional** tax base school district or (ii) had earned income for an **earned income only** tax base school district (see "Tax Type" discussion below). Taxpayers residing in **traditional** and **earned income only** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax; OR
- you received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2011. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio form SD 100 for that school district number in order to request a refund. If you are liable for tax in one school district, but you had withholding tax taken for another school district, you must file **separate** Ohio SD 100 returns under each school district number (see listings on pages SD 7-8).

Tax Type

Traditional Tax Base School District Method – Ohio Revised Code sections 5748.01(E)(1)(a) and 5748.01(E)(2) provide that the voters in each school district can vote to enact a school district income tax based upon income and deductions shown on the Ohio income tax return. Under these provisions of the law, individuals pay the school district income tax based upon Ohio taxable income (Ohio adjusted gross income less the exemption amount) as shown on line 5 of Ohio form IT 1040EZ or IT 1040, and estates pay the school district income tax based upon Ohio taxable income as shown on line 3 of Ohio form IT 1041. Until recently, this method of taxation was the only method available to school district voters. Taxpayers residing in **traditional** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

Earned Income Only Tax Base School District Method – Ohio Revised Code section 5748.01(E)(1)(b) provides that voters in a school district can approve a school district income tax that will apply only to individuals – not to estates – and will apply only to each individual's earned income without any deductions. This method of taxation is an alternative to the **traditional** tax base school district method. For a listing of **earned income only** tax base school districts, see page SD 7.

"Earned income" is defined as wages, salaries, tips, other employee compensation, and self-employment income from sole proprietorships and partnerships.

Under this alternative tax base, each taxpayer in the **earned income only** tax base school district does **not** pay school district income tax on any other types of income such as retirement income, unemployment compensation, worker's compensation, lottery winnings, interest, dividends, capital gains, profit from rental activities, distributive shares of profit from S corporations, alimony received, distributions from trusts and estates and all other types of income that are not earned income but that are part of Ohio adjusted gross income.

Taxpayers in **earned income only** tax base school districts cannot claim any deductions such as the alimony paid deduction or the capital loss deduction. In addition to these limitations, taxpayers in the **earned income only** tax base school districts are not allowed a deduction for personal or dependency exemptions. Taxpayers residing in **earned income only** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

I Don't File an Ohio Income Tax Return. Must I File an Ohio Form SD 100?

Yes, if you have a school district tax liability. To determine this liability, you should start with what your Ohio taxable income would be if you were filing an Ohio income tax return. Then, if you show an amount on line 8 on Ohio form SD 100, you must file the school district income tax return.

I'm Retired. Am I Liable for School District Tax?

Yes, if you show any amount of tax on Ohio form SD 100, line 6. Note that taxpayers who are 65 or older before Jan. 1, 2012 may claim on line 5 a senior citizen credit of $50 **per return.**

Are My Children Liable for the School District Tax?

Your children are liable if they have school district taxable income (see line 3 on Ohio form SD 100). There is no age limit.

Filing Due Date

- Generally, you must file this return and make all payments by April 17, 2012. If you choose a paperless method and use direct deposit, most likely you will receive your refund in five to seven business days.
- For due date exceptions that may apply, see "I Can't File My Ohio Form..." and "I'm Not Able to Pay..." below.
- If you were in a combat zone, please see "Income Taxes and the Military" on page 14.

Can I e-File My School District Return?

Yes. Residents, part-year residents and nonresidents of the school district for which you are filing may e-File. You also must file an electronic Ohio income tax return at the same time.

I Can't File My Ohio Form SD 100 By April 17, 2012. Can I Get an Extension?

Yes, if you have an extension of time **to file** your IRS form 1040, 1040A or 1040EZ. Ohio does not have its own extension request form, but honors the federal extension of time to file. When you file Ohio form SD 100, you must include a copy of your federal extension or extension confirmation number. However, there is no extension of time for **paying** your tax. You will owe interest and penalty on any payment you make after April 17, 2012.

Exception to the General Rule: Certain members of the military have an extended time to pay as well as an extended time to file. For more information see "Income Taxes and the Military" on page 14.

I'm Not Able To Pay By April 17, 2012. What Should I Do?

By law all tax is due on this date except for certain members of the military (see Exception to the General Rule above). Whatever amount you pay by the required due date will reduce the amount of interest and late-payment penalty you will be charged. Even if you are unable to pay the full amount of tax, you **must** file your return by the due date (or by the extended due date).

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 school district 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 tax by April 17, 2012. However, this penalty does not apply if your total payments made by April 17, 2012 equal or exceed 90% of your total Ohio tax.

An additional $50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Income Taxes and the Military" on page 14), interest is due from April 18, 2012 until the date the tax is paid.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2012 is 3%.

How Can I Be Sure of the School District in Which I Live or Am Domiciled?

If you are not sure of the school district in which you live, the Ohio Department of Taxation has an online resource called **The Finder** to assist you. Instructions for using The Finder are on page 42.

I Lived or Was Domiciled Only Part-Year in a Taxable School District. What Must I Do?

You must file Ohio form SD 100 for each taxing school district in which you lived during the year. For detailed information, see line 2 on page SD 4.

What if I Am a Part-Year Resident or a Part-Year Domiciliary of Two Taxing School Districts?

You must file a separate Ohio form SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

Can I Apply My Refund Against Any Other Balance Due?

No. You can't apply a refund against any of the following:

- a balance due for another school district's tax;
- a school district tax that has expired;
- another person's tax;
- any prior year's tax; or
- your Ohio individual income tax.

What if I Received a W-2 With School District Income Tax Withheld, But I Am Not Domiciled in a School District With a Tax?

You are not subject to the school district income tax. In order to get a full refund of the school district income tax withheld for a school district in which you were not domiciled at any time during the year, you must complete Ohio form SD 100.

On the front page of the return be sure to (i) enter in the boxes provided the school district number shown on your W-2(s) and (ii) check the "full-year nonresident" box.

If school district income tax was withheld for a **traditional** tax base school district (see listings on pages SD 7-8), complete line 1 and enter on line 2 the same amount that you entered on line 1. Enter -0- on lines 3-8 and complete lines 9-18, but leave line 17 blank.

If school district income tax was withheld for an **earned income only** tax base school district (see listings on page SD 7), you should place a -0- on lines 1-8 and lines 19-22. Then complete lines 9-18, but leave line 17 blank.

When you mail us your return, you must include a copy of the W-2(s) showing the school district income tax withheld for the school district number that you entered in the boxes in the upper right-hand corner on page 1 of your return.

My W-2 Does Not Show My School District Withholding. What Should I Do?

You should ask your employer for either a corrected W-2 or a letter showing both the school district withholding amount and the four-digit school district number.

What Should I Do if My Employer Is Not Withholding Enough Tax or Any Tax?

If your employer is not withholding either enough or any school district income tax

and you will owe combined state and school district income tax of at least $500, you are required to file a school district estimated income tax voucher (Ohio form SD 100ES), which is on our Web site at **tax.ohio.gov.**

If your employer is not withholding **any** tax, please provide us with the facts in writing along with a copy of last year's W-2 (if you were with the employer then) and submit them to Employer Withholding Unit, P.O. Box 2476, Columbus, OH 43216-2476.

How to Complete the 2011 Ohio Form SD 100

The 2011 Ohio form SD 100 has been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY.**
2. Use this form **ONLY** for the taxable year **2011.**
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes at the far right of the return, which designate cents (.00).
4. Print your numbers and letters **(UPPERCASE only)** inside the boxes as shown below:

If the boxes don't appear on your return, do **not** hand-draw the boxes.

Name(s), Address and Social Security Number(s). Enter your name and address on page 1 and your Social Security number on pages 1 and 2 of your return (if married filing jointly, also enter your spouse's Social Security number on page 1).

School District Number: Enter the school district number for which you are filing this return in the school district number box in the upper right-hand corner on page 1 of the return and in the school district number box in the upper left-hand corner on page 2 of the return. Pages SD 7-8 list each taxing school district and its school district number.

School District Domicile: Check the appropriate box ("full-year resident," "part-year resident" or "full-year nonresident") for the school district number that you have indicated on the return.

Is There Any Free Software Available To Help Me Prepare This Return?

We have developed a spreadsheet that computes the school district income tax for both tax types. Please visit our Web site at:

http://tax.ohio.gov/sdworksheet/2011worksheet.stm.

Do Both Married Filing Jointly Taxpayers Have To Sign This Return?

Both married filing jointly spouses must sign unless one of the spouses was not domiciled in the school district for the entire year. In this case the nondomiciled, married filing jointly spouse does not have to sign.

Preparer's Name

The Ohio Department of Taxation follows IRS Notice 2004-54. For more information, please see the section entitled "Does Ohio Follow the Alternative Preparer Signature Procedures?" on page 11.

How Do I Correct My Ohio Form SD 100 After I Have Already Filed?

Make any correction to your return by filing an amended school district income tax return (Ohio form SD 100X) for the year that you are correcting. To speed up the processing of your amended return:

- Include a copy of your original return and a copy of your W-2(s); AND
- Include a copy of any cancelled checks used as payment on your original return.

Ohio form SD 100X is available on our Web site at **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 IRS, you must file Ohio form SD 100X within 60 days of the final determination of the IRS correction.

The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your amended school district income tax return, Ohio form SD 100X, within 60 days of the final determination of the federal change.

Do I Have To Make School District Estimated Income Tax Payments for 2012?

Except as discussed below, you must make school district estimated income tax payments if you will owe more than $500 in combined state and local school district income tax for 2012 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforward from 2011 to 2012.

Even if you will owe more than $500, you do not have to make estimated school district income tax payments if either (i) your 2012 combined Ohio and school district income tax withholding amounts and overpayment carryforwards from 2011 to 2012 are at least 90% of your 2012 combined state and school district income tax or (ii) your 2012 combined state and school district income tax withholding amounts and overpayment carryforwards from 2011 to 2012 are equal to or greater than your 2011 combined state and school district income tax. For purposes of these tests, your year 2011 overpayment credited to year 2012 does not include any year 2011 tax payment that you made after April 17, 2012.

Use Ohio form SD 100ES for year 2012 to make estimated payments (see our Web site at **tax.ohio.gov** or call toll-free 1-800-282-1782).

Where Can I Find the Ohio Law References About School District Taxes?

To see the sections of the Ohio Revised Code that relate to the line items on Ohio form SD 100, go to our Web site at:

http://tax.ohio.gov/lawreferences/2011sdlawreferences.stm.

Line Instructions for Ohio Form SD 100

Be sure to keep a copy of this return for your records. If during 2011 you resided in or had school district income tax withheld for more than one of the school districts listed on pages SD 7-8, you must complete a separate return for each of those school districts.

Tax Type

Traditional tax base school district or **earned income only** tax base school district – see the "Tax Type" discussion on page SD 1.

We have developed a spreadsheet that computes the school district income tax for both tax types. Please visit our Web site at:

http://tax.ohio.gov/sdworksheet/2011worksheet.stm.

Line 1 – Traditional Tax Base School District Filer

- If you did **not** file your Ohio income tax return by telephone, enter the amount from line 5 of Ohio form IT 1040EZ or IT 1040.
- If you **did** file your Ohio income tax return by telephone, enter on this line the following net amount:
  - The amount from line 3 of your Ohio TeleFile worksheet;
  - Less any amount on line 4 of the Ohio TeleFile worksheet;
  - Less $1,650 for you;
  - Less $1,650 for your spouse (if you are filing a joint return); AND
  - Less $1,650 for each dependent you claimed on your federal income tax return.

Earned Income Only Tax Base School District Filer

- Do **not** enter on line 1 of your Ohio form SD 100 the amount from line 5 of Ohio form IT 1040EZ or IT 1040, and do **not** enter any amount from your TeleFile worksheet.
- Complete Schedule A (lines 19-22) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 22.

Line 2 – Adjustments for Part-Year Residents and Full-Year Nonresidents of Traditional Tax Base School Districts

Complete this line only if you were either a part-year resident or a full-year nonresident of a **traditional** tax base school district. Leave this line blank if you are filing this return for an **earned income only** tax base school district (see page SD 7).

Please enclose with this return a detailed explanation telling us why you are entering an amount on this line. Common reasons include the following:

- Part-year resident of the **traditional** tax base school district.
- Full-year nonresident of the **traditional** tax base school district.
- An individual not domiciled in the **traditional** tax base school district but merely using a mailing address located within that school district.

If you claim that you are domiciled outside the school district, include in your explanation the full address where you claim to be domiciled.

Note: Be sure that your explanation includes your full name, your Social Security number and the phrase "2011 SD 100."

Show on this line the portion of your Ohio taxable income (line 5 on Ohio form IT 1040EZ or IT 1040 or line 1 on Ohio form SD 100) that you earned while you were a resident of another school district. Please note that the amount you show on this line must be "net" of all related deductions that you claimed on the front page of your federal income tax return and on Schedule A of your Ohio form IT 1040 (see example that follows).

Example for Line 2 – Traditional Tax Base School District Filers Only

For only part of the year Lee was a resident of the Reynoldsburg City School District, which imposes a school district income tax and is **not** an **earned income only** tax base school district. Lee lived in Columbus for the remainder of the year. There is no Columbus school district income tax.

While Lee was residing in the Reynoldsburg City School District, she earned $39,000 in wages and $5,000 in interest from bonds

Example of Part-Year Resident Adjustment, Line 2 on Ohio Form SD 100 – Traditional Tax Base Filers

Computation of Federal Adjusted Gross Income

Wages and dividends	$70,000
Deduction for alimony paid	- 10,000
Capital loss deduction	- 3,000
Federal adjusted gross income	$57,000

Computation of Ohio Taxable Income

Interest earned – non-Ohio state bonds	+ 5,000
Medical savings account deduction	- 2,000
Ohio adjusted gross income	$60,000
Less: Exemption amount	- 1,650
Ohio taxable income (line 1 on Ohio form SD 100)	$58,350

Computation for Line 2 (Ohio Form SD 100), Adjustment for the Portion of Lee's Ohio Taxable Income Not Earned While a Resident of the Reynoldsburg City School District

Income earned while not a resident of the Reynoldsburg City School District	$31,000	
Less: Related deductions ($10,000 alimony paid, $3,000 capital loss deduction and $2,000 medical savings account contribution deduction)	- 15,000	
Line 2 (Ohio form SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District		($16,000)
Reynoldsburg City School District taxable income (line 3 on Ohio form SD 100)		$42,350

School District Income Tax

issued by another state (this interest is not subject to federal income tax, but is subject to Ohio income tax and to Reynoldsburg City School District income tax). While Lee was residing in the Columbus City School District she earned $31,000 in wages and dividends, paid $10,000 in alimony, incurred a $3,000 capital loss and paid $2,000 into a medical savings account she established on Dec. 31 (the $2,000 contribution qualifies for the medical savings account deduction on Schedule A of Ohio form IT 1040).

Line 3 – School District Taxable Income

For a **traditional** tax base school district (see listings on pages SD 7-8), subtract line 2 from line 1 and enter the difference on line 3.

For an **earned income only** tax base school district, the amount you enter on line 3 will be the same amount that you enter on lines 1 and 22. **Exception:** If less than zero, enter -0- on this line.

Line 5 – Senior Citizen Credit

Senior citizen credit **(limit $50 per return).** To claim this credit, you or your spouse, if married filing jointly, must be 65 or older before Jan. 1, 2012. If you are filing a joint return, **only one credit of $50 is allowed** even if you and your spouse are both 65 or older.

Line 7 – Interest Penalty

Except as set forth below, if the tax on line 6 minus the amount on line 11 is more than $500, complete and enclose Ohio form IT/SD 2210. Enclose the corresponding worksheet only if you annualize. Last year's overpayment credited to this year and timely paid estimated taxes reduce the interest penalty you might otherwise owe.

Exception: You do not need to complete Ohio form IT/SD 2210 if the sum of (i) line 12 on Ohio form SD 100 and (ii) your 2010 school district income tax overpayment credited to 2011 is equal or greater than one of the following:

- 90% of your 2011 school district income tax (line 8, 2011 SD 100); OR
- 100% of your 2010 school district income tax (line 7, 2010 SD 100).

Note: For purposes of this exception, you must reduce your 2010 school district income tax overpayment credited to 2011 by any 2010 income tax you paid after April 18, 2011.

You can obtain Ohio form IT/SD 2210 from our Web site at **tax.ohio.gov.**

Line 9 – School District Income Tax Withheld

Enter **only** the school district withholding tax that is identified on your W-2(s), W-2G(s) and/or 1099-R(s) for the school district for which you are filing this return (see the upper right-hand corner on page 1 of Ohio form SD 100).

- Place **legible state copies** of your W-2(s), W-2G(s) and/or 1099-R(s) on top of Ohio form SD 100. Please do not staple, tape or glue.
- Confirm that the withholding reported is for school district withholding and not local withholding. Generally, school district withholding appears directly below the local income tax in box 19 and the school district four-digit number or school district name appears in box 20. On occasion, the school district withholding may appear in box 14.
- If you have W-2(s), W-2G(s) and/or 1099-R(s) for more than one taxing school district, you must file a separate Ohio form SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

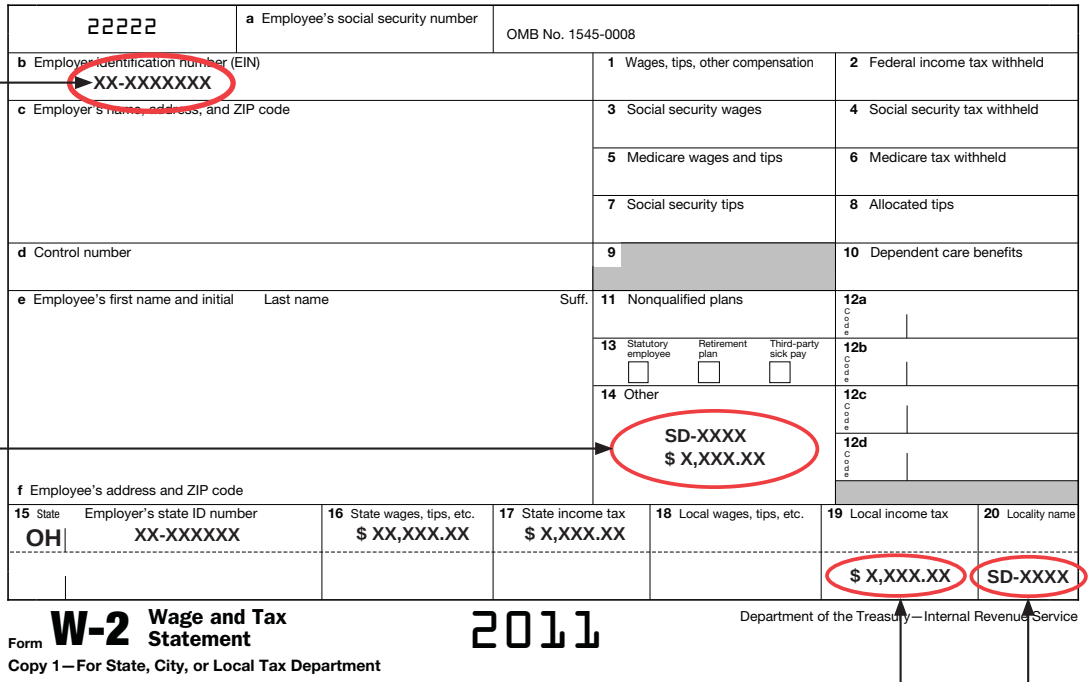
Sample W-2

See "School District Income Tax Withheld" instructions above (Ohio form SD 100)

Place all W-2 documents on top of page 1 of your Ohio school district income tax return. Do not use staples, tape or glue.

Box b – Employer identification number

Box 14 – Occasionally, you may find school district withholding and its school number or name identified in box 14, instead of the boxes below 19 and 20.



Box 19/20 – Only claim the school district tax in box 19 for the school district that is identified in box 20 (which will show "SD" and a four-digit code or "SD" and the abbreviated name of the school district).

School District Income Tax

Line 10 – 2011 Estimated and Extension Payments and 2010 Overpayment Credited to 2011

Amounts carried over or paid for one school district cannot be used for any other school district.

Line 13 – Overpayment Credited to Year 2012

Indicate the amount of line 12 that you want us to credit to your 2012 school district tax liability. You can't apply a credit against a balance due for any of the following: another school district's tax, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

Line 16 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 14), interest is due from April 18, 2012 until the date the tax is paid.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest **unless** the refund, if any, shown on line 18 is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2012 is 3%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page SD 2.

Line 17 – Amount Due Plus Interest and Penalty

Add lines 15 and 16. If you are paying by credit card, please see page 8.

If you are paying by electronic check, please see ePayment on our Web site at **tax.ohio.gov.** Otherwise, make your check or money order payable to School District Income Tax and write on the check or money order the taxpayer's school district number, the last four numbers of the taxpayer's Social Security number, the taxpayer's name, a daytime telephone number and the phrase "2011 SD 100." You must also complete and enclose Ohio form SD 40P (which is found on our Web site at **tax.ohio.gov**).

Line 18 – Your Refund

This is your refund after any reduction on line 16. If line 16 is more than the overpayment shown on line 14, you have an amount due. Enter this amount on line 17 and follow the instructions.

Schedule A – Earned Income Only Tax Base (Lines 19, 20, 21 and 22)

Complete Schedule A on Ohio form SD 100 only if you entered on page 1 of Ohio form SD 100 an **earned income only** tax base school district number (see listings on page SD 7).

Taxpayers domiciled in any of the **earned income only** tax base school districts pay school district income tax only on qualifying earned income, which is generally limited to wages and self-employment income. For additional information, see the "Tax Type" discussion on page SD 1.

Note: If your filing status is married filing jointly, then complete Schedule A for both you and your spouse.

Line 19 – Wages and Other Compensation

Show on this line the amount you reported on IRS form 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you earned while you were a resident of an **earned income only** tax base school district.

Note: Do not include military pay and allowances, if any, that you received while you were stationed outside Ohio for active duty service in the U.S. Army, Air Force, Navy, Marine Corps, Coast Guard or Reserve components thereof, or the National Guard.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station, as defined in the Joint Federal Travel Regulations, Appendix A. This refers to the place where the servicemember performs his military duty. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, is not included in the definition of "stationed."

Line 20 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see IRS form 1040, Schedule SE, Section A, line 4 or Section B, line 6) that (i) you earned while you were a resident of an **earned income only** tax base school district and (ii) are included in Ohio taxable income (line 5 on Ohio form IT 1040). Do not include on this line minister housing allowances that are not part of line 5 of Ohio form IT 1040 even though they do constitute net earnings from self-employment.

Enter on this line only the portion of your net earnings while you were a resident of the **earned income only** tax base school district. Please enclose with this return a copy of IRS form 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio form SD 100.

Line 21 – Depreciation Expense Adjustment

For a detailed explanation of this adjustment, see line 33g on page 23.

IMPORTANT: Ohio will follow the lead of the IRS by extending the filing deadline for taxable year 2011 to April 17, 2012.

We strongly encourage you to file and pay electronically. However, if you choose to pay by paper check or money order, you must complete Ohio form SD 40P (see our Web site at tax.ohio.gov) and mail the form with your payment to the address shown for "Payment Enclosed."

NO Payment Enclosed – Mail to:
School District Income Tax
P.O. Box 182197
Columbus, OH 43218-2197

Payment Enclosed – Mail to:
School District Income Tax
P.O. Box 182389
Columbus, OH 43218-2389

School Districts With an Income Tax for 2011

Boldface indicates a newly enacted rate, a rate change for 2011 or a change in the tax type.

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Earned Income Only Tax Base School Districts		
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
5501	**Bethel LSD (Miami)**	**.0075**	**¾%**
7502	Botkins LSD (Auglaize, Shelby)	.0125	1¼%
5401	Celina CSD (Mercer)	.0075	¾%
8501	Chippewa LSD (Wayne)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	¾%
5204	Cloverleaf LSD (Medina)	.0050	½%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0100	1%
1704	Crestline EVSD (Crawford, Richland)	.0025	¼%
8702	Eastwood LSD (Wood)	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion)	.0075	¾%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
7403	**Hopewell-Loudon LSD (Seneca)**	**.0050**	**½%**
7506	Jackson Center LSD (Auglaize, Logan, Shelby)	.0100	1%
4901	Jefferson LSD (Madison)	.0050	½%
4902	Jonathan Alder LSD (Franklin, Madison, Union)	.0075	¾%
2305	Lancaster CSD (Fairfield)	.0150	1½%
2805	**Ledgemont LSD (Ashtabula, Geauga)**	**.0125**	**1¼%**
6502	**Logan Elm LSD (Hocking, Pickaway)**	**.0100**	**1%**
5505	Milton Union EVSD (Miami)	.0125	1¼%
3902	Monroeville LSD (Erie, Huron)	.0150	1½%
8705	North Baltimore LSD (Hancock, Wood)	.0125	1¼%
4508	North Fork LSD (Knox, Licking)	.0100	1%
7612	**Northwest LSD (Stark, Summit, Wayne)**	**.0100**	**1%**
1204	Northwestern LSD (Clark, Champaign)	.0100	1%
0908	Ross LSD (Butler)	.0075	¾%
5008	Sebring LSD (Mahoning)	.0100	1%
3118	Southwest LSD (Hamilton, Butler)	.0075	¾%
5509	Troy CSD (Miami)	.0150	1½%
	Traditional Tax Base School Districts		
3301	Ada EVSD (Hancock, Hardin)	.0075	¾%
7101	Adena LSD (Pickaway, Ross)	.0100	1%
7501	**Anna LSD (Shelby)**	**.0125**	**1¼%**
1901	**Ansonia LSD (Darke)**	**.0175**	**1¾%**
6301	Antwerp LSD (Paulding)	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0150	1½%
3202	Arlington LSD (Hancock)	.0125	1¼%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2302	Berne-Union LSD (Fairfield, Hocking)	.0100	1%
7401	Bettsville LSD (Seneca)	.0100	1%
2501	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock)	.0050	½%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0100	1%
6902	**Continental LSD (Putnam)**	**.0100**	**1%**
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503	Covington EVSD (Miami)	.0175	1¾%
1503	Crestview LSD (Columbiana)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%
8502	Dalton LSD (Wayne)	.0075	¾%
4202	Danville LSD (Holmes, Knox)	.0175	1¾%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
6803	Eaton CSD (Preble)	.0150	1½%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas)	.0150	1½%
8001	Fairbanks LSD (Madison, Union)	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
7503	Fairlawn LSD (Shelby)	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
1904	Greenville CSD (Darke)	.0050	½%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin)	.0175	1¾%
2004	Hicksville EVSD (Defiance)	.0150	1½%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501	Holgate LSD (Henry)	.0150	1½%

(continued on next page)

School Districts With an Income Tax for 2011

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
6903	Jennings LSD (Putnam)	.0075	¾%
4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
6904	Kalida LSD (Putnam)	.0100	1%
3303	**Kenton CSD (Hardin, Wyandot)**	**.0150**	**1½%**
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0150	1½%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
4903	London CSD (Madison)	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison)	.0150	1½%
5504	Miami East LSD (Champaign, Miami)	.0100	1%
8604	Millcreek-West Unity LSD (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer Shelby)	.0050	½%
1905	Mississinawa Valley LSD (Darke)	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
8605	Montpelier EVSD (Williams)	.0075	¾%
5903	Mount Gilead EVSD (Morrow)	.0075	¾%
6802	National Trail LSD (Darke, Preble)	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)	.0125	1¼%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	1½%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Delaware, Union)	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%
8505	Northwestern LSD (Ashland, Wayne)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0050	½%
6908	Ottoville LSD (Paulding, Putnam)	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	½%

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
2604	Pettisville LSD (Fulton, Henry)	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin)	.0100	1%
5507	Piqua CSD (Miami)	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	.0175	1¾%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	.0050	½%
3304	**Ridgemont LSD (Hardin, Logan)**	**.0175**	**1¾%**
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
4604	Riverside LSD (Logan, Shelby)	.0200	2%
7507	Russia LSD (Darke, Shelby)	.0075	¾%
7406	Seneca East LSD (Huron, Seneca)	.0100	1%
7008	Shelby CSD (Richland)	.0100	1%
3905	South Central LSD (Huron, Richland)	.0125	1¼%
1205	Southeastern LSD (Clark, Greene)	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking)	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert)	.0100	1%
5010	Springfield LSD (Mahoning)	.0100	1%
8607	Stryker LSD (Williams)	.0150	1½%
2606	Swanton LSD (Fulton, Lucas)	.0075	¾%
0909	Talawanda CSD (Butler, Preble)	.0100	1%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	.0075	¾%
1103	Triad LSD (Champaign, Logan, Union)	.0150	1½%
1906	Tri-Village Community LSD (Darke)	.0150	1½%
6805	Twin Valley LSD (Preble)	.0075	¾%
7106	Union-Scioto LSD (Ross)	.0050	½%
1510	United LSD (Columbiana)	.0050	½%
8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot)	.0125	1¼%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan)	.0050	½%
5713	Valley View LSD (Montgomery, Preble)	.0125	1¼%
8104	Van Wert CSD (Van Wert)	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot)	.0100	1%
1907	Versailles EVSD (Darke, Shelby)	.0075	¾%
2308	Walnut Township LSD (Fairfield)	.0125	1¼%
0605	Wapakoneta CSD (Auglaize)	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert)	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan)	.0100	1%
4715	Wellington EVSD (Huron, Lorain)	.0100	1%
1105	West Liberty-Salem LSD (Champaign, Logan)	.0150	1½%
3906	Western Reserve LSD (Erie, Huron)	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene)	.0100	1%
3122	Wyoming CSD (Hamilton)	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren)	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene)	.0100	1%

Taxpayer Assistance

By Internet

Ohio Department of Taxation Web Site – tax.ohio.gov

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

By Phone

Toll-Free Telephone Numbers

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

Written

Ohio Department of Taxation Taxpayer Services Mailing Address

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

Walk-in

Ohio Department of Taxation Taxpayer Service Center

Taxpayer Service Center Hours
Office hours: 8 a.m. – 5 p.m.
Monday through Friday
4485 Northland Ridge Blvd., 1st Floor
Columbus, OH 43229-6596

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 Ohio Department of Taxation phone number that you wish to contact.

Volunteer Income 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 IRS at 1-800-829-1040.

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 will be available to assist you from 8 a.m. until 5 p.m., Monday through Friday, which are our standard hours of phone service; however, service will be extended until 7 p.m. from April 2, 2012 through April 17, 2012.

The tax commissioner is looking for ideas on how the Department of Taxation can better serve taxpayers. Contact him at contactthecommissioner@tax.state.oh.us.

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

Visit our Web site at tax.ohio.gov.

Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically

Ohio I-File

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

Ohio I-File guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due and electronically submits the tax information. I-File provides you with a transcript of the tax information that you submitted and gives you a filing confirmation number. **Using this service is free. See tax.ohio.gov.**

TeleFile

Ohio TeleFile

Go to page Tel 1 of this booklet for specific instructions on how to use Ohio TeleFile. Fill out the simple TeleFile worksheet, then use a touch-tone phone to call toll-free 1-800-697-0440 to file your return. You can call anytime – our TeleFile lines are available 24 hours a day, seven days a week.

IRS e-file

Use your tax software to file your tax returns or ask your tax preparer for assistance.

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program 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 federal e-filing program for qualified individuals, is available at **www.irs.gov.**

Most electronic filers receive their refunds in 5-7 business days by direct deposit!

Electronic Payments and Refunds

Pay by Electronic Check or Credit Card

Why not eliminate writing a check if you have tax due? Simply make your payment by using an **electronic check.** You can use this option to pay your tax due for your 2011 Ohio income tax return and/or school district income tax return. You can also use an **electronic check** to file and pay your 2012 estimated income tax (Ohio form IT 1040ES) and/or your estimated school district income tax (Ohio form SD 100ES). Find out how on page 8 of the instructions.

Direct Deposit Your Refund

Direct deposit is fast, simple, safe and secure. File your return electronically and use the direct deposit refund option to have your refund deposited automatically into your checking or savings account as well as an Individual Retirement Account or Annuity (IRA), or a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA). See page 7 for details or visit our Web site at **tax.ohio.gov.**

Ohio's Tax Amnesty Programs

For more information, see page 4 of these instructions.

General Taxes

- Program dates: May 1 – June 15, 2012
- Tax paid under General Amnesty is subject to one-half the interest and no penalty.
- Participating taxpayers who pay the full tax and applicable interest due are not subject to civil and/or criminal penalties.
- Information is available at **tax.ohio.gov.**
- Questions should be directed to 1-800-304-3211.

Consumer's Use Tax

- Program dates: Oct. 1, 2011 – May 1, 2013
- The tax commissioner will waive all unassessed use tax liability due for any periods prior to Jan. 1, 2009.
- Tax paid under use tax amnesty is not subject to interest or penalty. Taxpayers who pay the full amount due are not subject to interest or civil and/or criminal penalties.
- Information is available at **tax.ohio.gov.**
- Questions should be directed to 1-800-304-3211.