# Ohio 2013

## Instructions for Filing:

- Personal Income Tax
- TeleFile
- School District Income Tax

### For Use By:

- Full-Year Residents
- Part-Year Residents
- Nonresidents

*File online for a faster refund!*

Ohio | Department of Taxation

tax.Ohio.gov

## A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

It is a pleasure to inform you, if you are not already aware, that individual and most small business taxpayers in Ohio will benefit from income tax cuts this 2013 tax filing season.

Tax rates for individual taxpayers have been cut 8.5%, and as a measure to grow Ohio's economy, small businesses that file income tax will see a 50% tax cut on the first $250,000 of net business income.

Lower tax rates are not all that's new this year. Ohio is introducing an earned income tax credit to benefit certain lower and moderate income taxpayers. There is also a change to the availability of the $20 personal exemption, reserving it for taxpayers with income of $30,000 or less.

This year we have again expanded and enhanced our "Online Services" for individual taxpayers. You can now view a record of your tax returns with the Ohio Department of Taxation as well as a statement displaying any outstanding liabilities you have. I encourage you to visit our Web site at **tax.ohio.gov** and try out all of our online services.

As you prepare your tax return, please consider filing electronically as more than 80% of Ohio taxpayers did last year. Choosing to file online means you get your refund faster, errors are reduced and processing costs are cut significantly. Technological advances such as these have helped us improve customer service while reducing our office operations budget. 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 our 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.

Finally, I'd like to thank the more than five million Ohioans who file the state income tax. 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 Ohio Department of Taxation can better serve taxpayers. Contact him at contactthecommissioner@tax.state.oh.us.

# Do You Need Tax Forms or Help?

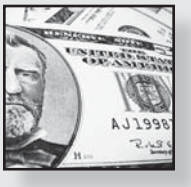
**Visit Us on Our Web Site at tax.ohio.gov –** Check the status of your 2013 Ohio income tax refund, get answers to the most frequently asked tax questions and download the most requested tax forms, publications, information releases, tax rules and statistics.

**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 Monday through Friday from 8 a.m. until 5 p.m.

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

**For 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/2013pitlawreferences.stm



**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 Form Requests –** Visit our Web site at tax.ohio.gov to easily download 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 a 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, full name and address.

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

## Specialized Assistance

**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 their Web site at:

http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers

**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 their Web site 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.

# Highlights for 2013

**NEW** **Income Tax Online Services.** Create a user name and password through our secure site so that you may:

- Electronically view outstanding tax liabilities and returns on file with the Ohio Department of Taxation.
- Electronically file tax returns and/or view them in pending status.

For more information on these new services, as well as information on your electronic file and pay options, go to our Web site at **tax.ohio.gov.**

**NEW** **Ohio Income Tax Rate Reductions.** HB 59 reduces income tax rates by 8.5% in taxable year 2013, .5% to total 9% in taxable year 2014 and 1% to total 10% in taxable year 2015 (see Ohio Revised Code section 5747.02) ..... **See pages 35-41**

**NEW** **Personal Exemption.** The personal and dependent income tax exemption of $1,700 will be the same for taxable year 2013, 2014 and 2015 as the income tax reduction rates are phased in (see above)..... **See pages 17, 19**

**NEW** **Personal Exemption Credit.** The $20 personal exemption credit is now income-based ..... **See pages 17, 19**

**NEW** **Adoption Credit.** The credit for adopting a child is now found on line 15 of Ohio form IT 1040 .....**See page 20**

**NEW** **Refundable Credits.** The refundable credits previously found on lines 21a-d of the 2012 Ohio form IT 1040 (eg., historic preservation, motion picture credit) have moved to lines 72a-e..... .....**See page 31**

**NEW** **Earned Income Credit.** Taxpayers who qualify for the federal earned income credit (FEIC) may take an Ohio earned income credit equal to 5% of the taxpayer's FEIC with limitations .....**See pages 18, 20**

**NEW** **Small Business Investor Income Deduction.** This allows an individual taxpayer to deduct 50% of the taxpayer's small business income up to $250,000 .....**See page 25**

**NEW** **Small Business Investor Income Deduction Add-back for School Districts.** The small business deduction above will not affect the calculation of a taxpayer's school district income tax liability ..... .....**See page SD 5**

**NEW** **InvestOhio Credit.** This provides a nonrefundable personal income tax credit to investors that infuse new equity (cash) into Ohio small businesses to acquire an ownership interest in the company .....**See Schedule E instructions on tax.ohio.gov**

**NEW** **Financial Institutions Tax (FIT) Refundable Credit.** This provides a refundable income tax credit for an individual's proportionate share of FIT payments made on behalf of them by a pass-through interest in a financial institution.....**See page 31**

**NEW** **Technological Investment Credit.** This credit on Schedule E of the Ohio form IT 1040 has expired, but will continue to be included as a credit for those taxpayers previously issued a certificate as it has a carryforward period of 15 years ..... .....**See Schedule E instructions on tax.ohio.gov**

**NEW** **IT S Schedule.** This schedule is required for same-gender taxpayers filing a joint federal tax return to singly report their federal adjusted gross income on their Ohio form IT 1040 .....**See page 9**

**Note:** This booklet contains instructions for Ohio personal, TeleFile and school district income taxes. 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 Paper Tax Filers

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

## Make sure that you DO...

- 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 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 wage 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 wage 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, line 13 **or** line 23 of Ohio form IT 1040. Complete line items on Schedules B, C, D and/or line 68 if you have any credits. Be sure to fill in the **total** line for these schedules and send in **all** pages of the return.
- 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.
- 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 39a deduction.
- Use the Ohio IT 40P voucher **only** to pay your individual income tax due.
- Sign your tax return and place your W-2(s), W-2G(s) and/or 1099-R(s) after the last page of your return.
- Write legibly if you file a paper return.

## Make sure that you 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).

# Go Paperless This Year: Have You Considered Filing Electronically?

Electronic filing has become the preferred method used by taxpayers, with more than 80% of all Ohio income tax returns filed electronically for taxable year 2012. The electronic options available for filing a 2013 income tax return are:

## Online Services/Ohio I-File

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

Ohio I-File is a free filing service that guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due, electronically submits the tax information, provides you with a copy, gives you a filing confirmation number and directs you to the electronic payment options. **See Online Services at tax.ohio.gov.**

## 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 prepare and file your return electronically with the IRS and Ohio. More information, including a free federal e-filing program for qualified individuals, is available at **www.irs.gov.** You can also e-file through an approved, commercially available software program or you can have your return prepared and transmitted by an authorized tax professional. You may be required to pay fees to use these private services.

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

# Payment Options for Ohio Personal and School District Income Tax

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.**

By law, all tax is due on April 15, 2014 except for certain members of the military.

While the tax department is not authorized to set up payment plans, if you submit partial payments they will be applied to the outstanding balance. Partial payments will not stop the imposition of additional interest and penalties. Partial payments will also not stop our billing process from progressing, including possible referral of the account to the Ohio Attorney General's Office for collection; however, partial payments will reduce the amount of interest and penalties that you will be charged.

You may pay by any one of the following three methods:

## ➡ Credit Card

You may use your Discover, VISA, MasterCard or American Express card to pay your income taxes. You may make the credit card payments by either visiting tax.ohio.gov or calling **1-800-2PAY-TAX** (1-800-272-9829). The Ohio jurisdiction code is 6446.

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 payment. **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 2 through 12 on this page (optional);

✓ Use your touch-tone telephone to call toll-free **1-800-2PAY-TAX** (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 2 through 12 on this page (optional);

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

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

1. Ohio jurisdiction code

   6 4 4 6

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

   $ ___ , ___ .0 0 (For your Ohio form IT 1040EZ, IT 1040 or TeleFile, if applicable.)

   $ ___ , ___ .0 0 (For your Ohio form SD 100, if applicable.)

3. Your school district number (if applicable)

4. Your Social Security number

5. The first three letters of your last name

6. Your spouse's Social Security number (only if joint return)

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

8. The taxable year for which you are paying

   2 0 1 3

9. Telephone number

   ( ___ ) ___ - ____

10. Your credit card number

11. Credit card expiration date (MM/YY)

    __ / __

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

13. 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 and/or school district income tax due amount(s) by using the free, expanded electronic check

# Payment Options for Ohio Personal and School District Income Tax...cont.

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 15, 2014.

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 13 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**.

You may also **file** and **pay** your quarterly **2014 Ohio and/or school district estimated income tax with the electronic check method.** Go to our Web site at **tax.ohio.gov**.

## ➡ 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**.

## Where Should I Mail My Return and/or Payment?

See the chart below 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 or SD 40P (found on our Web site at **tax.ohio.gov**) with your check or money order. This will ensure proper crediting of your payment.

| If Submitting Ohio Form... | Mail To: |
|---|---|
| IT 1040EZ...without payment | Ohio Department of Taxation<br>P.O. Box 182294<br>Columbus, OH 43218-2294 |
| IT 1040EZ...with payment (enclose Ohio form IT 40P) | Ohio Department of Taxation<br>P.O. Box 182850<br>Columbus, OH 43218-2850 |
| IT 1040...without payment | Ohio Department of Taxation<br>P.O. Box 2679<br>Columbus, OH 43218-2679 |
| IT 1040...with payment (enclose Ohio form IT 40P) | Ohio Department of Taxation<br>P.O. Box 2057<br>Columbus, OH 43218-2057 |
| SD 100...without payment | Ohio Department of Taxation<br>P.O. Box 182197<br>Columbus, OH 43218-2197 |
| SD 100...with payment (enclose Ohio form SD 40P) | Ohio Department of Taxation<br>P.O. Box 182389<br>Columbus, OH 43218-2389 |
| **If Only Submitting Payment With Voucher...** | **Mail To:** |
| IT 40P | Ohio Department of Taxation<br>P.O. Box 182131<br>Columbus, OH 43218-2131 |
| SD 40P | Ohio Department of Taxation<br>P.O. Box 182389<br>Columbus, OH 43218-2389 |

# Filing Requirements

## Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident (see page 14 for a discussion of "residency status") 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;
- All Ohio casino gaming 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.

**NEW** On June 26, 2013, the U.S. Supreme Court issued a decision on the constitutionality of section 3 of the federal Defense of Marriage Act (DOMA), which had established a federal definition of marriage. Following the court's decision, the IRS issued Revenue Ruling 2013-17. The ruling provides that a marriage between same-gender individuals performed in a jurisdiction that recognizes such a marriage will now be recognized for **federal** income tax purposes. As a result, same-gender couples who were legally married in a jurisdiction may file federal income tax returns after Sept. 15, 2013 as married taxpayers even if they are domiciled in a jurisdiction whose laws do not recognize a same-gender marriage.

**Ohio Guidance:** Under Article XV §11 of the Ohio Constitution, Ohio does not recognize marriage between persons of the same gender. Individuals who entered into such a marriage in another jurisdiction shall not use the filing status of "married filing jointly" or "married filing separately" when filing Ohio form IT 1040.

Each individual of a same-gender marriage who is filing jointly for federal income tax purposes is instructed to do the following to meet their Ohio filing obligation:

- File a separate Ohio income tax return using Ohio form IT 1040 and check the box on the first page indicating that you are filing Ohio Schedule IT S (explained further below).
- Use the filing status of single or, if qualified, head of household.
- Complete Ohio Schedule IT S – Federal Adjusted Gross Income To Be Reported by Same-Gender Taxpayers Filing a Joint or Married Filing Separately Federal Return, which is a supplement to Ohio form IT 1040. This is a schedule on which individuals shall allocate the federal adjusted gross income reported on their joint federal income tax return. The form enables each individual taxpayer to determine federal adjusted gross income using the filing status of single or head of household. One Schedule IT S should be completed and a copy of it should be submitted with each individual's IT 1040 return.
- Please follow the instructions included with Schedule IT S on how to complete and file the form. The schedule is available online at http://www.tax.ohio.gov/Forms.aspx.
- You may not file any of these returns using Ohio form IT 1040EZ or TeleFile.

If you are required to file Schedule IT S, you must use line 31c or 31d on the schedule everywhere you are directed to use federal adjusted gross income for purposes of compiling your income tax and school district income tax returns. Further, everywhere you are directed to use a line item on page 1 of the federal return in these instructions, use the corresponding line item on the Schedule IT S from column C or D.

**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 $11,700 **and** you have no Schedule A adjustments.
- you are married, filing jointly **and** your federal adjusted gross income is less than or equal to $13,400 **and** you have no Schedule A adjustments.
- your exemption amount (line 4) is the same as or more than your Ohio adjusted gross income (line 3) **and** you have no Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (line 51) **and** the credit is the same or larger than your tax before credits (line 6).

## When Do I Have To File?

For calendar year 2013 most taxpayers must file on or before April 15, 2014 (for exceptions, see "What if I Need More Time To File?" on page 10 and "Income Taxes and the Military" on page 13). Returns for fiscal year filers are due on the 15th day of the fourth month following the close of your taxable year. Even if you are unable to pay the full amount of tax, you must file your return by the due date.

## What Tax Records Do I Need To Keep?

Keep a copy of your completed Ohio income tax return. Also keep copies of any documents and/or payment records that you used to prepare your return. Keep these records for at least four years from the later of the filing

| Which Ohio Income Tax Form Should I File? | 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 **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 22-28. | | ✓ |
| I am claiming the retirement income tax credit and/or senior citizen credit. | | ✓ |
| I am claiming credits discussed on pages 28-31. | | ✓ |
| I am claiming estimated payments and/or a credit carryover from last year. | | ✓ |

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?

If you need more time to file, you can extend the due date for filing. 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 15, 2014 on Ohio form IT 40P (available on our Web site at tax.ohio.gov). Interest will accrue on any tax not paid by April 15, 2014, and penalties may also 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 13).

## 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 on page 9 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, then **both** spouses must sign the Ohio income tax return (see "Filing Status" on page 14 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 2013 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 of 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 2014?

You have to make estimated Ohio income tax payments for year 2014 only if the sum of (i) your year 2013 overpayment credited to year 2014 (see line 26 on page 2 of form IT 1040) and (ii) your year 2014 Ohio income tax withholding is not equal to or greater than either of the following:

- 100% of the year 2013 Ohio income tax (see page 2 of Ohio form IT 1040: line 17 minus line 24); OR
- 90% of the year 2014 tax.

For purposes of these tests, you must reduce your year 2013 overpayment credited to year 2014 by any year 2013 tax payment that you made after April 15, 2014.

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 2013 overpayment credited to year 2014, (ii) your year 2014 withholdings and (iii) your timely made estimated Ohio income tax payments is not less than either of the two tests above.

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.

Quarterly estimated payments can be made electronically on our Web site at **tax.ohio.gov**. Or you can obtain Ohio form IT 1040ES from our Web site at **tax.ohio.gov** or by calling toll-free 1-800-282-1782.

**2014 Estimated Tax Payment Due Dates**

1st quarter – April 15, 2014
2nd quarter – June 16, 2014
3rd quarter – Sept. 15, 2014
4th quarter – Jan. 15, 2015

**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.

# 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. For taxable year 2013, the total unemployment compensation paid to you in 2013 and included in federal adjusted gross income is taxable. For additional information, see the FAQs on our Web site at tax.ohio.gov.

## 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.
- If you are filing on behalf of a deceased taxpayer, you can properly sign on his or her behalf by signing the deceased taxpayer's name on the "Your signature" line. Sign your name on the "Spouse's signature" line and print your title. Also include your daytime telephone number.
- We cannot rewrite a decedent's refund check by making it payable to the estate of the decedent.

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

If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.

## 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.

## How Do I Correct My Income Tax Return After I Have Already Filed?

Make any correction to your return (Ohio form IT 1040EZ or IT 1040) by filing an amended income tax return (Ohio form IT 1040X) for the year that you are correcting. To speed up the processing of your amended return:

- Include a copy of your W-2(s), W-2G(s) and 1099-R(s) if there was Ohio income tax withheld; AND
- Include documentation to support any adjustments to line items.

Ohio form IT 1040X 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 IT 1040X within 60 days of the final determination of the IRS correction.

CAUTION

**The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your amended income tax return, Ohio form IT 1040X, within 60 days of the final determination of the federal 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.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not **pay** the tax by April 15, 2014.

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 13), interest is due from April 16, 2014 until the date the tax is paid.

If you file your return after the due date and if you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the 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 2014 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 on Schedule D of Ohio form IT 1040. See page 14 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 46b 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 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 federal adjusted gross income.

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.

**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 federal adjusted gross income 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**.

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.

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 Ohio 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 23, qualify a servicemember for this exemption.

For an additional explanation, see pages 14 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, 2014, Ohio form IT DA, Affidavit of Non-Ohio Residency/Domicile for Taxable Year 2013. Ohio form IT 10 and the affidavit are available on our Web site at **tax.ohio.gov**.

For an additional explanation, see page 23.

### Ohio National Guard and Reserves

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

For an additional explanation, see page 24.

### Uniformed Services Retirement Income

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

For an additional explanation, see page 24.

### 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 recipient's federal gross income. 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 **2013.**
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:

1 2 3 A N Y S T R E E T

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 (if applicable, pages 3 and/or 4 of your Ohio form IT 1040) of your return (if married filing jointly, also enter your spouse's name and Social Security number on page 1).

**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 were domiciled in a taxing school district during 2013, you are required to file Ohio form SD 100. If you are unsure of your Ohio school district, use The Finder on our Web site as described on page 42.

**E-mail Address.** Enter your e-mail address on page 1 of the return. Make sure all the characters are legible.

## 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 39a deduction.

- **Part-year Resident.** Mark this box if you permanently moved into or out of Ohio during 2013, 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 30).**

- **Nonresident.** Mark this box if you resided outside of Ohio all year. Write the two-letter abbreviation of the state where you resided for 2013 in the space provided. For more information, 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 13 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 2013 with the following two exceptions:

- If you marked the box labeled "Qualifying widow(er) with dependent child" on your federal income tax return, then mark the "Single, head of household or qualifying widow(er)" box on your Ohio income tax return.

- Under Article XV §11 of the Ohio Constitution, Ohio does not recognize marriage between persons of the same gender. Individuals who entered into such a marriage in another jurisdiction shall not use the filing status of "married filing jointly" or "married filing separately" when filing form Ohio IT 1040. These individuals must file an Ohio return reflecting the filing status of single or head of household.

For more information, go to tax.ohio.gov for Schedule IT S with instructions and the Individual Income Tax Release IT 2013-01 entitled "Filing Guidelines for Taxpayers Filing a Joint Federal Income Tax Return with Someone of the Same Gender," issued Oct. 11, 2013.

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, head of household, qualifying widow(er) or married filing separately and your tax (line 17 of Ohio form IT 1040EZ or line 20 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 17 of Ohio form IT 1040EZ or line 20 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.

## 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 – This form reports taxpayers' wages and withholding

### See "Ohio Income Tax Withheld" on page 18 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

**Place all W-2 documents after the last page 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.

22222

a Employee's social security number

OMB No. 1545-0008

b Employer identification number (EIN) ▶XX-XXXXXXX

c Employer's name, address, and ZIP code

1 Wages, tips, other compensation

2 Federal income tax withheld

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

d Control number

9

10 Dependent care benefits

e Employee's first name and initial Last name Suff.

11 Nonqualified plans

12a Code

13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐

12b Code

14 Other

12c Code

12d Code

f Employee's address and ZIP code

| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|---|
| ▶OH | XX-XXXXXX | $ XX,XXX.XX | $ X,XXX.XX | | | |

Form **W-2** Wage and Tax Statement 2013 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

## Sample W-2G – This form reports taxpayers' gambling winnings/withholding

### See "Ohio Income Tax Withheld" on page 18 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

**Place all W-2G documents after the last page 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 15 as part of your Ohio income tax withholding.

**Box 15** – Your state income tax withholding

☐ VOID ☐ CORRECTED

OMB No. 1545-0238

**2013**

**Form W-2G**

**Certain Gambling Winnings**

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code

1 Gross winnings $ XX,XXX.XX

2 Date won

3 Type of wager

4 Federal income tax withheld $

5 Transaction

6 Race

7 Winnings from identical wagers $

8 Cashier

Federal identification number XX-XXXXXXX Telephone number

9 Winner's taxpayer identification no.

10 Window

WINNER'S name

11 First I.D.

12 Second I.D.

13 Payer's state identification no. OH XX-XXXXXX

14 State winnings $

Street address (including apt. no.)

City or town, province or state, country, and ZIP or foreign postal code

15 State income tax withheld $ X,XXX.XX

16 Local winnings $

17 Local income tax withheld $

18 Name of locality

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

**Signature ►** **Date ►**

**Copy 1 For State, City, or Local Tax Department**

Form **W-2G** www.irs.gov/w2g Department of the Treasury - Internal Revenue Service

## Sample 1099-R – This form reports taxpayers' retirement/pension income/withholding

### See "Ohio Income Tax Withheld" on page 18 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

**Place all 1099-R documents after the last page of your Ohio income tax return. Do not use staples, tape or glue.**

☐ VOID ☐ CORRECTED

| | | | | |
|---|---|---|---|---|
| PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code | | 1 Gross distribution $ XX,XXX.XX | OMB No. 1545-0119 **2013** 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 or town, province or state, country, and ZIP or foreign postal 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** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

**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 12 as part of your Ohio income tax withholding.

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

# 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 22-28), (vi) you claim any credits discussed on pages 28-31 or (vii) you are required to file Ohio Schedule IT S (see page 9).**

## EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2013 income tax return:

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

CAUTION

**In all cases, line 1 of your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, gambling income, 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 $1,700 for yourself and, if filing a joint return, your spouse can claim an additional $1,700.

**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 $1,700 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 income tax return can also claim the $1,700 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 $1,700.

## 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

For taxable years beginning on or after Jan. 1, 2013, the $20 personal and dependent exemption credit is only available to taxpayers with Ohio taxable income of less than $30,000. Ohio taxable income is defined as Ohio adjusted gross income less exemptions. If Ohio taxable income is less than $30,000, multiply your total number of personal and dependent exemptions by $20 and enter on line 9.

## 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 line 2 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, uniformed services 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 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

## 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 2013. 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 **2013 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 **2013 IRS form 1040.** $ _____.00

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 |

**This 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 $303, then the joint filing credit will be $61:

$303 – from line 10a
x .20 – from table above

Joint filing credit = $61 (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 – Earned Income Credit

For taxable years beginning on or after Jan. 1, 2013, a nonbusiness, nonrefundable earned income credit is available for taxpayers who were eligible for the federal earned income tax credit (EITC) on their federal tax returns. The Ohio earned income credit is equal to 5% of the taxpayer's EITC.

However, if the taxpayer's Ohio taxable income (Ohio adjusted gross income less exemptions) exceeds $20,000 on either an individual or joint tax return, then the credit is limited to 50% of the tax otherwise due after deducting all other credits that precede the credit except for the joint filing credit. See the worksheet on page 20.

## EZ Line 15 – Interest Penalty

If line 14 minus the withholding shown on line 18 is $500 or less, enter -0- on line 15. If line 14 minus the withholding shown on line 18 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 16 – Unpaid Use (Sales) Tax

Use line 16 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 2013 (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 18 – 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 15; or 1099-R, box 12). See the sample W-2 and W-2G on page 15 and the sample 1099-R on page 16.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) after the last page of Ohio form IT 1040EZ. 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 72b on page 31.

## EZ Line 20 – 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 20a-d blank. If you do not have an overpayment on line 19 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 23 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13), interest is due from April 16, 2014 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 19 is greater than any tax you paid after the 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 2014 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 11.

## EZ Line 24 – Amount Due Plus Interest and Penalty

Add lines 22 and 23 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7); 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 15, 2014 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 13). For additional information regarding payments, see page 7.

## EZ Line 25 – Your Refund

This is your refund after any reduction on line 23. If line 23 is more than the overpayment shown on line 21, you will have an amount due. Enter this amount on line 24 and follow the instructions.

CAUTION **If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.**

# Line Instructions for Ohio Form IT 1040



## Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2013 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 **OR**
Ohio form IT S, line 31c or 31d

CAUTION **In all cases, line 1 of your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, gambling income, 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 33-50) on page 3 of Ohio form IT 1040 lists the additions and deductions to your federal adjusted gross income. See pages 22-28 to read about the adjustments you must make.

- If you have no additions or deductions to your Ohio income, leave line 2 blank.
- Any additions or deductions listed on line 2 must be supported by the applicable Schedule A line item(s) on page 3 of this return. Copy the net adjustments from line 50 to 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 $1,700 for yourself and, if filing a joint return, your spouse can claim an additional $1,700.

**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 $1,700 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 income tax return can also claim the $1,700 personal exemption on their own Ohio income tax return.

Enter the number of your personal and dependent exemptions in the space provided on line 4 and multiply this number by $1,700.

## 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 18. 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 56 and complete Schedule B. Enter on line 7 the amount you show on line 59 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 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.

## 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 28-29 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 59 (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

For taxable years beginning on or after Jan. 1, 2013, the $20 personal and dependent exemption credit is only available to taxpayers with Ohio taxable income of less than $30,000. Ohio taxable income is defined as Ohio adjusted gross income less exemptions. If Ohio taxable income is less than $30,000, multiply your total number of personal and dependent exemptions by $20 and enter on line 9.

## 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, uniformed services 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 40a and is not included in Bob and Sue's Ohio ad-

justed 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** |

**This 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 $303, then the joint filing credit will be $61:

$303 – from line 10a
x .20 – from table above

Joint filing credit = $61 (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 – Earned Income Credit

For taxable years beginning on or after Jan. 1, 2013, a nonbusiness, nonrefundable earned income credit is available for taxpayers who were eligible for the federal earned income tax credit (EITC) on their federal tax returns. The Ohio earned income credit is equal to 5% of the taxpayer's EITC.

However, if the taxpayer's Ohio taxable income (Ohio adjusted gross income less exemptions) exceeds $20,000 on either an individual or joint tax return, then the credit is limited to 50% of the tax otherwise due after deducting all other credits that precede the credit except for the joint filing credit. See the worksheet below.

## Line 15 – Ohio 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. "Legally adopt" does not include the adoption of a minor child by the child's stepparent.

## Line 16 – 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 Development Services Agency (DSA). 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 same period. 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 2013 Ohio income tax li-

## Ohio Earned Income Credit Worksheet

If you do not qualify for the federal earned income tax credit (EITC), you do not qualify for the Ohio earned income credit (EIC).

If you have claimed the low income credit on line 56 on Ohio form IT 1040 or line 7 on IT 1040EZ, your tax liability is already $0, therefore you do not benefit from this nonrefundable EIC. **Stop here.**

If Ohio taxable income is $20,000 or less for single or married filing joint return, complete only lines 1-3 of the worksheet below.

1. Federal EITC ..... 1. _____
2. Ohio taxable income (line 5 on IT 1040 or IT 1040EZ) ..... 2. _____
3. Ohio EIC limit – 5% of line 1 above. If Ohio taxable income is $20,000 or less for single or married filing joint return, this is your EIC. Enter here and on line 14 of IT 1040 or line 13 of IT 1040EZ, and **stop here** ..... 3. _____

   If Ohio taxable income is greater than $20,000 for single or married filing joint return, complete the rest of the worksheet to determine your Ohio EIC.
4. Ohio tax (line 6 on IT 1040 or IT 1040EZ) ..... 4. _____
5. Schedule B credits from line 59 on IT 1040 ..... 5. _____
6. Income-based exemption credit (from line 9 of IT 1040 or IT 1040EZ) ..... 6. _____
7. Schedule C credit (line 64 on IT 1040) ..... 7. _____
8. Schedule D credit (line 67 on IT 1040) ..... 8. _____
9. Total credits for Ohio EIC calculation (add lines 5, 6, 7 and 8) ..... 9. _____
10. Ohio tax less total credits to calculate Ohio EIC (line 4 minus line 9) ..... 10. _____
11. Multiply line 10 by .5 and enter here ..... 11. _____
12. Enter the lesser of line 3 or line 11 of this worksheet here and on line 14 of IT 1040 or line 13 of IT 1040EZ ..... 12. _____

ability 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 2013 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 DSA 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 18 – Interest Penalty

If line 17 minus line 21 and your 2012 overpayment credited to 2013 is $500 or less, enter -0- on line 18. If line 17 minus line 21 and your 2012 overpayment credited to 2013 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 19 – Unpaid Use (Sales) Tax

Use line 19 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 2013 (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 2013, enter -0- on line 19. If you did make any out-of-state purchase during 2013 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 21 – 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 15; or 1099-R, box 12). See the sample W-2 and W-2G on page 15 and the sample 1099-R on page 16.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) after the last page of Ohio form IT 1040. 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 72b on page 31.

## Line 22 – 2012 Overpayment Credited to 2013, 2013 Estimated Tax Payments and Any Other 2013 Tax Payments

Enter the total estimated income tax payments submitted with your 2013 Ohio form IT 1040ES, extension payment(s) made with Ohio form IT 40P, plus any overpayment you credited to 2013 from your 2012 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, 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 72b on page 31.

## Line 27 – Donations

See page 34 for information.

## Line 30 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13), interest is due from April 16, 2014 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 25 is more than any tax you paid after the 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 2014 is 3%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see page 11.

## Line 31 – Amount Due Plus Interest and Penalty

Add lines 29 and 30 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7); 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 15, 2014 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 13). For additional information regarding payments, see page 7.

## Line 32 – Your Refund

This is your refund after any reduction on line 30. If line 30 is more than the overpayment shown on line 28, you will have an amount due. Enter this amount on line 31 and follow the instructions.

CAUTION

**If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.**

## Adjustments or Credits

**Will you claim any adjustments on line 2 or will you claim a credit on lines 7, 13 or 23 of your Ohio form IT 1040?**

**YES**

Read the line instructions on pages 22-31.

**NO**

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

## Schedule A – Adjustments

### Line 33 – 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. Do not enter interest or dividend amounts from Puerto Rico obligations as it has not officially entered statehood of the U.S. Also include on this line the amortized portion of the original issue discount on such obligations and securities.

### Line 34 – Pass-Through Entity Add-Back

Enter Ohio pass-through entity and financial institutions 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 35a – 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 35b – 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 2013 reported to you on a 2013 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 35b. 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 2013 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 35b.

3. Include on line 35b 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 35c – 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 35d – Medical Savings Account

Enter net withdrawals made from a medical savings account (line 46b) 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 23.

### Line 35e – Deducted Expenses

Enter reimbursements received in 2013 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 2013.

### Line 35f – 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 35g – Accelerated Depreciation

For tax years 2013 and thereafter, add 2/3, 5/6 or 6/6 of the Internal Revenue Code section 168(k) bonus depreciation allowed under the Internal Revenue Code in effect on Dec. 15, 2010. Also add 2/3, 5/6 or 6/6 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. A line 35g add-back may not be required for

certain employers whose increase in income tax withholding from the prior year is equal to or greater than the sum of sections 168(k) and 179 depreciation allowed. See Ohio Revised Code section 5747.01(A)(20) as amended by the 129th General assembly in HB 365 and our information release IT 2002-02 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 37a-48 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 37a – 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 37b – Depreciation Expense

Deduct 1/2, 1/5 or 1/6 of the Internal Revenue Code sections 168(k) and 179 depreciation adjustments that you added back on your previous Ohio income tax returns. You can take this deduction even if you no longer directly or indirectly own the asset.

**Note:** These deductions cannot be taken to the extent that your sections 168(k) and 179 depreciation expenses increased a federal net operating loss carryback or carryforward. If a deduction is not available for this reason, you may carry forward the amount not deducted for Ohio purposes and deduct it during a future year. See Ohio Revised Code section 5747.01(A)(20) as amended by the 129th General assembly in HB 365 and our information release IT 2002-02 entitled "Ohio Bonus Depreciation Adjustments," which is available on our Web site at **tax.ohio.gov.**

## Line 38 – 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 38, 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 38 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, see "How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?" on page 11.

**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

## Medical Savings Account Worksheet for Lines 35d and 46b

1. Amount you contributed during 2013, but no more than $4,506. 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 2013, but no more than $4,506 ..... 2. _____
3. Amount of medical savings account earnings included on line 1 of your 2013 Ohio form IT 1040 ..... 3. _____
4. Subtotal (add lines 1, 2 and 3) ..... 4. _____
5. 2013 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 46b 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 35d 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, contact the Ohio Department of Taxation at 1-800-282-1780 to help you determine the amount you should enter on line 5 of this worksheet.

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 electronic filing of Ohio income tax forms is available at **tax.ohio.gov** through our Income Tax Online Services.

## Line 39a – 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.**

**Note:** The Nov. 11, 2009, amendment to the *Servicemembers Civil Relief Act of 2003* described in line 38 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 Ohio 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 Ohio 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 Ohio 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 of 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 39b – Uniformed Services Retirement Income and Military Injury Relief Fund

**Uniformed Services Retirement Income.** Taxpayers who retired from the uniformed services 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. "Uniformed services" includes the active or reserve components of the U.S. Army, Navy, Air Force, Marine Corps, Coast Guard and National Guard, and the commissioned corps of both the National Ocean and Atmospheric Administration and the Public Health Service.

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 39b.

**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 39b: 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. It's important that you 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.

We may later ask you for a copy of the divorce agreement and IRS 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 39b, 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 39b any other military injury relief fund amounts you received.

## Line 40a – State or Municipal Income Tax Overpayments

Did you file a 2013 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 40a.

Refer to line 10 of your 2013 IRS form 1040 and enter this amount. If line 10 is blank, you are not entitled to this deduction.

## Line 40b – 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 2013 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 2012 federal income tax return. In 2013 she received a medical expense reimbursement for $200 from her insurance company, and she reported the $200 on line 21 of her 2013 federal income tax return. Sue is entitled to deduct the $200 reimbursement on line 40b of this return.

## Line 40c – 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 2013 federal income tax return for the amount repaid OR (ii) a tax credit on your 2013 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 of your Ohio income tax return.

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

## Line 41 – Small Business Investor Income Deduction

For taxable years beginning on or after Jan. 1, 2013, an individual taxpayer filing the Ohio form IT 1040 is allowed a deduction amounting to 50% of the taxpayer's Ohio small business investor income up to $250,000. The deduction cannot exceed $62,500 for each spouse filing separately or $125,000 for all other taxpayers.

"Ohio small business investor income" means the portion of a taxpayer's adjusted gross income that is business income reduced by deductions from business income and apportioned or allocated to Ohio under Ohio Revised Code 5747.21 and 5747.22 to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year. As such, business income as reported on the taxpayer's IRS1040 Schedules C, E and F will be used in calculating the deduction. The deduction will be available on Schedule A of the Ohio form IT 1040. In order to take this deduction, you must complete the IT SBD – Small Business Investor Income Deduction Schedule (available at **tax.ohio.gov**). **Note:** The deduction will not impact the calculation of a taxpayer's school district income tax liability. Instead, it will be added back to Ohio taxable income for school district income tax purposes.

## Line 42 – 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:** 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, contact your plan administrator for this information.

### Portion of Certain College Grants Used To Pay Room and Board for Line 44b

1. Enter the amount of Pell Grant(s) and/or Ohio College Opportunity Grant(s) that you received in 2013. This is reported on a letter received from your educational institution..... 1. _____
2. Enter the portion of 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 line 1 minus line 2. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 4..... 3. _____
4. Enter here the portion of 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 Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 5..... 4. _____
5. Enter here the portion of line 4 applied to room and board expenses only. Also enter this amount on line 44b of Schedule A on Ohio form IT 1040..... 5. _____

- 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 43 – 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 44a – 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 22, line 35b.

**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 2013 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income (line 1 on this return), then no further adjustment is allowed on line 44a.

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 2013 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 44a.

**Adjustment for Distributions at a Loss.** If a distribution reported to you on 2013 IRS form 1099-Q reflects a loss (the earnings in box 2 is negative), you can add this loss to your total on line 44a as a positive number if this loss is not deducted in computing federal adjusted gross income (line 1 of Ohio form IT 1040).

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

## Line 44b – Portion of Certain College Grants Used To Pay Room and Board

Deduct the federally taxable portion of a federal Pell Grant and/or Ohio College Opportunity Grant used to pay room and board.

You qualify for this deduction if you, your spouse or your dependent was a student enrolled in a post-secondary educational institution, used a portion of a Pell Grant and/or an Ohio College Opportunity Grant to pay room and board expenses, and this portion was included in your federal adjusted gross income. The room and board, including meal plans, must have been furnished at the facilities of the educational institution for which the grant was awarded. See the worksheet on page 25.

## Line 45 – Ohio National Guard Reimbursements and Benefits

Deduct on line 45 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (line 1 of 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 46a – 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; AND
- 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 on page 27 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 of IRS form 1040.

**Unreimbursed Long-Term Care Insurance Premiums and Unsubsidized Health Care Insurance Premiums.** Enter on line 2a of the worksheet on page 27 the amount you paid during 2013 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 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 12. 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 below.**

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 below.**

## Health Care Expenses Worksheet for Line 46a

**Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan (see I.R.C. 125) 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 46a 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 37 on the IRS 1040 return – and not previously excluded by adjustments on the IRS 1040 return that occur prior to the federal adjusted gross income.

## Line 46b – 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 2013 the maximum amount of deposited funds you may be able to deduct is $4,506. If filing a joint return, each spouse may deduct up to $4,506 of funds deposited into his/her account for a maximum joint deduction of $9,012. 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 on page 23. For further information, see "What Is a Medical Savings Account and What Are the Qualifications?" on page 11.

**Example:** Bob and Sue file a joint tax return. 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 $6,926 ($2,000 for Bob's contribution, $4,506 for Sue's contribution and the combined interest income of $420).

## Line 46c – 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.

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 47 – 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 48 – 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 section 4313.02.

# Schedule B – Nonbusiness Credits

## Line 51 – 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 certain railroad retirement benefits required to be shown on line 43 and uniformed services retirement income required to be shown on line 39b do **not** qualify for this credit.

**The Amount of the Credit is as Follows:**

| Amount of qualifying retirement income during the taxable year: | Line 51 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.

**If the taxpayer has previously taken a lump sum retirement income credit, they cannot take the retirement income credit on this year's return or any future year's return to which this taxpayer is a party.**

**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 51 an Ohio retirement income credit of $130.

## Line 52 – Senior Citizen Credit

You can claim a $50 credit if you were 65 or older before Jan. 1, 2014. 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 53 – Lump Sum Distribution Credit

This credit is available only to individuals 65 or older before Jan. 1, 2014. 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, 2014?
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 return to which this taxpayer is a party.** 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 54 – 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 below 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.

## Line 55 – 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 2013 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.

**If you take this credit, you cannot take the retirement income credit on this year's return or on any future year return to which this taxpayer is a party.** 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).

### 2013 Child Care and Dependent Care Worksheet for Line 54

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 form 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 54 (Schedule B) of Ohio form IT 1040 ... 3. _____

## Line 57 – 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. Complete the worksheet on page 30.

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.

## Line 58 – 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).

# Schedule C – Full-Year Ohio Resident Credit

## Line 60 – Income Subjected to Tax by Other States

If you were a full-year Ohio resident during 2013 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 62 or 63.

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. 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 38. This income is not taxed and does not qualify for the credit.**

### Line 62 – 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 63 – Other States' Income Tax

Enter the amount of 2013 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 of the other state's income tax return that is equivalent to line 17 of Ohio form IT 1040.

**Note:** 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**.

## Schedule D – Nonresident/ Part-Year Resident Credit

### Line 65 – Income Not Earned or Received in Ohio

Enter the portion of Ohio adjusted gross income from line 3 that was not earned or 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

## Displaced Worker Training Credit Worksheet for Line 57

**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.) ..... | ☐ | ☐ |
| Date of separation _____ | | |
| 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 expenses you paid during 2012 and 2013 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 or grants/vouchers for which you did not repay ..... 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 57, 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, complete the remainder of this worksheet.**

6. Enter the amount of displaced worker training expenses your spouse paid during 2012 and 2013 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 57, Schedule B, of Ohio form IT 1040 ..... 11. _____

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 49.

**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 67 – 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, nonrefundable portion
- Credit for selling alternative fuel
- 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 (this credit has been retired except for limited situations)
- Enterprise zone day care and training credits
- Ohio historic preservation credit, nonrefundable carryforward portion
- InvestOhio – credit for investing in an Ohio small business

**Note:** You can obtain Ohio Schedule E from our Web site at **tax.ohio.gov** or by calling the forms request line at 1-800-282-1782.

### Line 72a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Development Services Agency (ODSA) has granted you this credit for 2013, you should enter the certified amount on line 72a. This amount is considered a payment that can be refunded in whole or in part if your total payments on line 24 exceed the amount shown on line 22. For further details about this credit, call the ODSA at 614-466-4551 or 1-800-848-1300.

### Line 72b – 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 34 of the instructions on page 22.

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 72c – Historic Preservation Credit

Include a copy of the certificate that you received from the Ohio Development Services Agency (ODSA). For additional information, visit the ODSA's Web site at **http://development.ohio.gov/cs/cs_ohptc.htm** or call 614-995-2292 or 1-800-848-1300.

### Line 72d – Motion Picture Production Credit

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

### Line 72e – Financial Institutions Tax Credit

If you are an investor in a pass-through entity or trust that is responsible to file and pay the Ohio Financial Institutions Tax, you may claim a credit to the extent of the proportionate share of the amount 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 the IRS K-1(s), which reflect the Ohio tax paid.

# 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 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of 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). **Complete the use tax worksheet on page 33 to determine if you owe this tax.**

**Note:** Any unpaid portion of the Ohio use 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 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 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** = 6.75%

**Use tax:** $125 x .0675 = **$8.44**

**Round this $8.44 use tax amount to the nearest whole dollar: $8**

**Rita would enter $8 on line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of 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 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 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 9) 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 2013 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. 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 2013 did you make any of the purchases described above?<br>☐ **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 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet.<br>☐ **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)?<br>☐ **Yes** – **STOP** – **You do not owe any Ohio use tax.** Enter -0- on line e below and on line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet.<br>☐ **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. Use the decimal chart 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 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 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, 2013. You can access our Web site at tax.ohio.gov for specific tax rates in effect at the time of your purchase.

| County | Rate | | County | Rate | | County | Rate | |
|---|---|---|---|---|---|---|---|---|
| | Decimal | Percent | | Decimal | Percent | | Decimal | Percent |
| Adams | .0725 | 7.25% | Hamilton | .0675 | 6.75% | Ottawa | .0700 | 7.00% |
| Allen | .0675 | 6.75% | Hancock | .0675 | 6.75% | Paulding | .0725 | 7.25% |
| Ashland | .0700 | 7.00% | Hardin | .0725 | 7.25% | Perry | .0725 | 7.25% |
| Ashtabula | .0675 | 6.75% | Harrison | .0725 | 7.25% | Pickaway | .0725 | 7.25% |
| Athens | .0700 | 7.00% | Henry | .0725 | 7.25% | Pike | .0725 | 7.25% |
| Auglaize | .0725 | 7.25% | Highland | .0725 | 7.25% | Portage | .0700 | 7.00% |
| Belmont | .0725 | 7.25% | Hocking | .0700 | 7.00% | Preble | .0725 | 7.25% |
| Brown | .0725 | 7.25% | Holmes | .0675 | 6.75% | Putnam | .0725 | 7.25% |
| Butler | .0650 | 6.50% | Huron | .0725 | 7.25% | Richland | .0700 | 7.00% |
| Carroll | .0675 | 6.75% | Jackson | .0725 | 7.25% | Ross | .0725 | 7.25% |
| Champaign | .0725 | 7.25% | Jefferson | .0725 | 7.25% | Sandusky | .0725 | 7.25% |
| Clark | .0725 | 7.25% | Knox | .0675 | 6.75% | Scioto | .0725 | 7.25% |
| Clermont | .0675 | 6.75% | Lake | .0700 | 7.00% | Seneca | .0725 | 7.25% |
| Clinton | .0725 | 7.25% | Lawrence | .0725 | 7.25% | Shelby | .0725 | 7.25% |
| Columbiana | .0725 | 7.25% | Licking | .0725 | 7.25% | Stark | .0650 | 6.50% |
| Coshocton | .0725 | 7.25% | Licking (COTA) | .0775 | 7.75% | Summit | .0675 | 6.75% |
| Crawford | .0725 | 7.25% | Logan | .0725 | 7.25% | Trumbull | .0675 | 6.75% |
| Cuyahoga | .0800 | 8.00% | Lorain | .0650 | 6.50% | Tuscarawas | .0675 | 6.75% |
| Darke | .0725 | 7.25% | Lucas | .0700 | 7.00% | Union | .0700 | 7.00% |
| Defiance | .0675 | 6.75% | Madison | .0700 | 7.00% | Union (COTA) | .0750 | 7.50% |
| Delaware | .0700 | 7.00% | Mahoning | .0700 | 7.00% | Van Wert | .0725 | 7.25% |
| Delaware (COTA) | .0750 | 7.50% | Marion | .0675 | 6.75% | Vinton | .0725 | 7.25% |
| Erie | .0725 | 7.25% | Medina | .0675 | 6.75% | Warren | .0675 | 6.75% |
| Fairfield | .0675 | 6.75% | Meigs | .0725 | 7.25% | Washington | .0725 | 7.25% |
| Fairfield (COTA) | .0725 | 7.25% | Mercer | .0725 | 7.25% | Wayne | .0650 | 6.50% |
| Fayette | .0725 | 7.25% | Miami | .0700 | 7.00% | Williams | .0725 | 7.25% |
| Franklin | .0700 | 7.00% | Monroe | .0725 | 7.25% | Wood | .0675 | 6.75% |
| Fulton | .0725 | 7.25% | Montgomery | .0725 | 7.25% | Wyandot | .0725 | 7.25% |
| Gallia | .0700 | 7.00% | Morgan | .0725 | 7.25% | | | |
| Geauga | .0675 | 6.75% | Morrow | .0725 | 7.25% | | | |
| Greene | .0675 | 6.75% | Muskingum | .0725 | 7.25% | | | |
| Guernsey | .0725 | 7.25% | Noble | .0725 | 7.25% | | | |

# 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 Ohio form IT 1040EZ, lines 20a-d; IT 1040, lines 27a-d; or the TeleFile worksheet, lines 14f 1-4.**

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 2014 federal income tax return.

**Military Injury Relief –** Use Ohio form IT 1040EZ, line 20a; IT 1040, line 27a; or line 14f-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 19 or IT 1040, line 25, 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 20b; IT 1040, line 27b; or line 14f-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 19 or IT 1040, line 25, 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.**

**Ohio Historical Society –** Use Ohio form IT 1040EZ, line 20c; IT 1040, line 27c; or line 14f-3 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 19 or IT 1040, line 25, 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 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.**

**Wildlife Species and Endangered Wildlife –** Use Ohio form IT 1040EZ, line 20d; IT 1040, line 27d; or line 14f-4 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 19 or IT 1040, line 25, 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 **www.wildohio.com**, scroll to the bottom and select "Support Wildlife – Donate Today!"

# 2013 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: |
| **Up to $1,000** | | | **$3,000** | | | **$6,000** | | | **$9,000** | | | **$12,000** | | |
| $0 | $50 | $0 | $3,000 | $3,050 | $16 | $6,000 | $6,050 | $37 | $9,000 | $9,050 | $69 | $12,000 | $12,050 | $119 |
| 50 | 100 | 0 | 3,050 | 3,100 | 17 | 6,050 | 6,100 | 37 | 9,050 | 9,100 | 70 | 12,050 | 12,100 | 120 |
| 100 | 150 | 1 | 3,100 | 3,150 | 17 | 6,100 | 6,150 | 38 | 9,100 | 9,150 | 70 | 12,100 | 12,150 | 121 |
| 150 | 200 | 1 | 3,150 | 3,200 | 17 | 6,150 | 6,200 | 38 | 9,150 | 9,200 | 71 | 12,150 | 12,200 | 122 |
| 200 | 250 | 1 | 3,200 | 3,250 | 17 | 6,200 | 6,250 | 39 | 9,200 | 9,250 | 71 | 12,200 | 12,250 | 123 |
| 250 | 300 | 1 | 3,250 | 3,300 | 18 | 6,250 | 6,300 | 39 | 9,250 | 9,300 | 72 | 12,250 | 12,300 | 124 |
| 300 | 350 | 2 | 3,300 | 3,350 | 18 | 6,300 | 6,350 | 40 | 9,300 | 9,350 | 72 | 12,300 | 12,350 | 125 |
| 350 | 400 | 2 | 3,350 | 3,400 | 18 | 6,350 | 6,400 | 41 | 9,350 | 9,400 | 73 | 12,350 | 12,400 | 126 |
| 400 | 450 | 2 | 3,400 | 3,450 | 18 | 6,400 | 6,450 | 41 | 9,400 | 9,450 | 73 | 12,400 | 12,450 | 127 |
| 450 | 500 | 3 | 3,450 | 3,500 | 19 | 6,450 | 6,500 | 42 | 9,450 | 9,500 | 74 | 12,450 | 12,500 | 128 |
| 500 | 550 | 3 | 3,500 | 3,550 | 19 | 6,500 | 6,550 | 42 | 9,500 | 9,550 | 74 | 12,500 | 12,550 | 129 |
| 550 | 600 | 3 | 3,550 | 3,600 | 19 | 6,550 | 6,600 | 43 | 9,550 | 9,600 | 75 | 12,550 | 12,600 | 130 |
| 600 | 650 | 3 | 3,600 | 3,650 | 19 | 6,600 | 6,650 | 43 | 9,600 | 9,650 | 75 | 12,600 | 12,650 | 132 |
| 650 | 700 | 4 | 3,650 | 3,700 | 20 | 6,650 | 6,700 | 44 | 9,650 | 9,700 | 76 | 12,650 | 12,700 | 133 |
| 700 | 750 | 4 | 3,700 | 3,750 | 20 | 6,700 | 6,750 | 44 | 9,700 | 9,750 | 77 | 12,700 | 12,750 | 134 |
| 750 | 800 | 4 | 3,750 | 3,800 | 20 | 6,750 | 6,800 | 45 | 9,750 | 9,800 | 77 | 12,750 | 12,800 | 135 |
| 800 | 850 | 4 | 3,800 | 3,850 | 21 | 6,800 | 6,850 | 45 | 9,800 | 9,850 | 78 | 12,800 | 12,850 | 136 |
| 850 | 900 | 5 | 3,850 | 3,900 | 21 | 6,850 | 6,900 | 46 | 9,850 | 9,900 | 78 | 12,850 | 12,900 | 137 |
| 900 | 950 | 5 | 3,900 | 3,950 | 21 | 6,900 | 6,950 | 46 | 9,900 | 9,950 | 79 | 12,900 | 12,950 | 138 |
| 950 | 1,000 | 5 | 3,950 | 4,000 | 21 | 6,950 | 7,000 | 47 | 9,950 | 10,000 | 79 | 12,950 | 13,000 | 139 |
| **$1,000** | | | **$4,000** | | | **$7,000** | | | **$10,000** | | | **$13,000** | | |
| $1,000 | $1,050 | $6 | $4,000 | $4,050 | $22 | $7,000 | $7,050 | $48 | $10,000 | $10,050 | $80 | $13,000 | $13,050 | $140 |
| 1,050 | 1,100 | 6 | 4,050 | 4,100 | 22 | 7,050 | 7,100 | 48 | 10,050 | 10,100 | 80 | 13,050 | 13,100 | 141 |
| 1,100 | 1,150 | 6 | 4,100 | 4,150 | 22 | 7,100 | 7,150 | 49 | 10,100 | 10,150 | 81 | 13,100 | 13,150 | 142 |
| 1,150 | 1,200 | 6 | 4,150 | 4,200 | 22 | 7,150 | 7,200 | 49 | 10,150 | 10,200 | 81 | 13,150 | 13,200 | 143 |
| 1,200 | 1,250 | 7 | 4,200 | 4,250 | 23 | 7,200 | 7,250 | 50 | 10,200 | 10,250 | 82 | 13,200 | 13,250 | 144 |
| 1,250 | 1,300 | 7 | 4,250 | 4,300 | 23 | 7,250 | 7,300 | 50 | 10,250 | 10,300 | 82 | 13,250 | 13,300 | 146 |
| 1,300 | 1,350 | 7 | 4,300 | 4,350 | 23 | 7,300 | 7,350 | 51 | 10,300 | 10,350 | 83 | 13,300 | 13,350 | 147 |
| 1,350 | 1,400 | 7 | 4,350 | 4,400 | 23 | 7,350 | 7,400 | 51 | 10,350 | 10,400 | 83 | 13,350 | 13,400 | 148 |
| 1,400 | 1,450 | 8 | 4,400 | 4,450 | 24 | 7,400 | 7,450 | 52 | 10,400 | 10,450 | 84 | 13,400 | 13,450 | 149 |
| 1,450 | 1,500 | 8 | 4,450 | 4,500 | 24 | 7,450 | 7,500 | 52 | 10,450 | 10,500 | 85 | 13,450 | 13,500 | 150 |
| 1,500 | 1,550 | 8 | 4,500 | 4,550 | 24 | 7,500 | 7,550 | 53 | 10,500 | 10,550 | 86 | 13,500 | 13,550 | 151 |
| 1,550 | 1,600 | 8 | 4,550 | 4,600 | 25 | 7,550 | 7,600 | 53 | 10,550 | 10,600 | 88 | 13,550 | 13,600 | 152 |
| 1,600 | 1,650 | 9 | 4,600 | 4,650 | 25 | 7,600 | 7,650 | 54 | 10,600 | 10,650 | 89 | 13,600 | 13,650 | 153 |
| 1,650 | 1,700 | 9 | 4,650 | 4,700 | 25 | 7,650 | 7,700 | 55 | 10,650 | 10,700 | 90 | 13,650 | 13,700 | 154 |
| 1,700 | 1,750 | 9 | 4,700 | 4,750 | 25 | 7,700 | 7,750 | 55 | 10,700 | 10,750 | 91 | 13,700 | 13,750 | 155 |
| 1,750 | 1,800 | 10 | 4,750 | 4,800 | 26 | 7,750 | 7,800 | 56 | 10,750 | 10,800 | 92 | 13,750 | 13,800 | 156 |
| 1,800 | 1,850 | 10 | 4,800 | 4,850 | 26 | 7,800 | 7,850 | 56 | 10,800 | 10,850 | 93 | 13,800 | 13,850 | 157 |
| 1,850 | 1,900 | 10 | 4,850 | 4,900 | 26 | 7,850 | 7,900 | 57 | 10,850 | 10,900 | 94 | 13,850 | 13,900 | 158 |
| 1,900 | 1,950 | 10 | 4,900 | 4,950 | 26 | 7,900 | 7,950 | 57 | 10,900 | 10,950 | 95 | 13,900 | 13,950 | 159 |
| 1,950 | 2,000 | 11 | 4,950 | 5,000 | 27 | 7,950 | 8,000 | 58 | 10,950 | 11,000 | 96 | 13,950 | 14,000 | 161 |
| **$2,000** | | | **$5,000** | | | **$8,000** | | | **$11,000** | | | **$14,000** | | |
| $2,000 | $2,050 | $11 | $5,000 | $5,050 | $27 | $8,000 | $8,050 | $58 | $11,000 | $11,050 | $97 | $14,000 | $14,050 | $162 |
| 2,050 | 2,100 | 11 | 5,050 | 5,100 | 27 | 8,050 | 8,100 | 59 | 11,050 | 11,100 | 98 | 14,050 | 14,100 | 163 |
| 2,100 | 2,150 | 11 | 5,100 | 5,150 | 28 | 8,100 | 8,150 | 59 | 11,100 | 11,150 | 99 | 14,100 | 14,150 | 164 |
| 2,150 | 2,200 | 12 | 5,150 | 5,200 | 28 | 8,150 | 8,200 | 60 | 11,150 | 11,200 | 100 | 14,150 | 14,200 | 165 |
| 2,200 | 2,250 | 12 | 5,200 | 5,250 | 28 | 8,200 | 8,250 | 60 | 11,200 | 11,250 | 101 | 14,200 | 14,250 | 166 |
| 2,250 | 2,300 | 12 | 5,250 | 5,300 | 29 | 8,250 | 8,300 | 61 | 11,250 | 11,300 | 103 | 14,250 | 14,300 | 167 |
| 2,300 | 2,350 | 12 | 5,300 | 5,350 | 29 | 8,300 | 8,350 | 61 | 11,300 | 11,350 | 104 | 14,300 | 14,350 | 168 |
| 2,350 | 2,400 | 13 | 5,350 | 5,400 | 30 | 8,350 | 8,400 | 62 | 11,350 | 11,400 | 105 | 14,350 | 14,400 | 169 |
| 2,400 | 2,450 | 13 | 5,400 | 5,450 | 30 | 8,400 | 8,450 | 63 | 11,400 | 11,450 | 106 | 14,400 | 14,450 | 170 |
| 2,450 | 2,500 | 13 | 5,450 | 5,500 | 31 | 8,450 | 8,500 | 63 | 11,450 | 11,500 | 107 | 14,450 | 14,500 | 171 |
| 2,500 | 2,550 | 14 | 5,500 | 5,550 | 31 | 8,500 | 8,550 | 64 | 11,500 | 11,550 | 108 | 14,500 | 14,550 | 172 |
| 2,550 | 2,600 | 14 | 5,550 | 5,600 | 32 | 8,550 | 8,600 | 64 | 11,550 | 11,600 | 109 | 14,550 | 14,600 | 173 |
| 2,600 | 2,650 | 14 | 5,600 | 5,650 | 32 | 8,600 | 8,650 | 65 | 11,600 | 11,650 | 110 | 14,600 | 14,650 | 175 |
| 2,650 | 2,700 | 14 | 5,650 | 5,700 | 33 | 8,650 | 8,700 | 65 | 11,650 | 11,700 | 111 | 14,650 | 14,700 | 176 |
| 2,700 | 2,750 | 15 | 5,700 | 5,750 | 34 | 8,700 | 8,750 | 66 | 11,700 | 11,750 | 112 | 14,700 | 14,750 | 177 |
| 2,750 | 2,800 | 15 | 5,750 | 5,800 | 34 | 8,750 | 8,800 | 66 | 11,750 | 11,800 | 113 | 14,750 | 14,800 | 178 |
| 2,800 | 2,850 | 15 | 5,800 | 5,850 | 35 | 8,800 | 8,850 | 67 | 11,800 | 11,850 | 114 | 14,800 | 14,850 | 179 |
| 2,850 | 2,900 | 15 | 5,850 | 5,900 | 35 | 8,850 | 8,900 | 67 | 11,850 | 11,900 | 115 | 14,850 | 14,900 | 180 |
| 2,900 | 2,950 | 16 | 5,900 | 5,950 | 36 | 8,900 | 8,950 | 68 | 11,900 | 11,950 | 117 | 14,900 | 14,950 | 181 |
| 2,950 | 3,000 | 16 | 5,950 | 6,000 | 36 | 8,950 | 9,000 | 68 | 11,950 | 12,000 | 118 | 14,950 | 15,000 | 182 |

# 2013 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 | $183 | $18,000 | $18,050 | $260 | $21,000 | $21,050 | $342 | $24,000 | $24,050 | $438 | $27,000 | $27,050 | $535 |
| 15,050 | 15,100 | 184 | 18,050 | 18,100 | 262 | 21,050 | 21,100 | 343 | 24,050 | 24,100 | 440 | 27,050 | 27,100 | 537 |
| 15,100 | 15,150 | 185 | 18,100 | 18,150 | 263 | 21,100 | 21,150 | 345 | 24,100 | 24,150 | 441 | 27,100 | 27,150 | 538 |
| 15,150 | 15,200 | 186 | 18,150 | 18,200 | 264 | 21,150 | 21,200 | 346 | 24,150 | 24,200 | 443 | 27,150 | 27,200 | 540 |
| 15,200 | 15,250 | 187 | 18,200 | 18,250 | 266 | 21,200 | 21,250 | 348 | 24,200 | 24,250 | 445 | 27,200 | 27,250 | 541 |
| 15,250 | 15,300 | 188 | 18,250 | 18,300 | 267 | 21,250 | 21,300 | 350 | 24,250 | 24,300 | 446 | 27,250 | 27,300 | 543 |
| 15,300 | 15,350 | 190 | 18,300 | 18,350 | 268 | 21,300 | 21,350 | 351 | 24,300 | 24,350 | 448 | 27,300 | 27,350 | 545 |
| 15,350 | 15,400 | 191 | 18,350 | 18,400 | 270 | 21,350 | 21,400 | 353 | 24,350 | 24,400 | 450 | 27,350 | 27,400 | 546 |
| 15,400 | 15,450 | 192 | 18,400 | 18,450 | 271 | 21,400 | 21,450 | 354 | 24,400 | 24,450 | 451 | 27,400 | 27,450 | 548 |
| 15,450 | 15,500 | 193 | 18,450 | 18,500 | 272 | 21,450 | 21,500 | 356 | 24,450 | 24,500 | 453 | 27,450 | 27,500 | 549 |
| 15,500 | 15,550 | 194 | 18,500 | 18,550 | 274 | 21,500 | 21,550 | 358 | 24,500 | 24,550 | 454 | 27,500 | 27,550 | 551 |
| 15,550 | 15,600 | 195 | 18,550 | 18,600 | 275 | 21,550 | 21,600 | 359 | 24,550 | 24,600 | 456 | 27,550 | 27,600 | 553 |
| 15,600 | 15,650 | 196 | 18,600 | 18,650 | 276 | 21,600 | 21,650 | 361 | 24,600 | 24,650 | 458 | 27,600 | 27,650 | 554 |
| 15,650 | 15,700 | 197 | 18,650 | 18,700 | 278 | 21,650 | 21,700 | 363 | 24,650 | 24,700 | 459 | 27,650 | 27,700 | 556 |
| 15,700 | 15,750 | 199 | 18,700 | 18,750 | 279 | 21,700 | 21,750 | 364 | 24,700 | 24,750 | 461 | 27,700 | 27,750 | 557 |
| 15,750 | 15,800 | 200 | 18,750 | 18,800 | 280 | 21,750 | 21,800 | 366 | 24,750 | 24,800 | 462 | 27,750 | 27,800 | 559 |
| 15,800 | 15,850 | 201 | 18,800 | 18,850 | 282 | 21,800 | 21,850 | 367 | 24,800 | 24,850 | 464 | 27,800 | 27,850 | 561 |
| 15,850 | 15,900 | 203 | 18,850 | 18,900 | 283 | 21,850 | 21,900 | 369 | 24,850 | 24,900 | 466 | 27,850 | 27,900 | 562 |
| 15,900 | 15,950 | 204 | 18,900 | 18,950 | 285 | 21,900 | 21,950 | 371 | 24,900 | 24,950 | 467 | 27,900 | 27,950 | 564 |
| 15,950 | 16,000 | 205 | 18,950 | 19,000 | 286 | 21,950 | 22,000 | 372 | 24,950 | 25,000 | 469 | 27,950 | 28,000 | 566 |
| **$16,000** | | | **$19,000** | | | **$22,000** | | | **$25,000** | | | **$28,000** | | |
| $16,000 | $16,050 | $207 | $19,000 | $19,050 | $287 | $22,000 | $22,050 | $374 | $25,000 | $25,050 | $470 | $28,000 | $28,050 | $567 |
| 16,050 | 16,100 | 208 | 19,050 | 19,100 | 289 | 22,050 | 22,100 | 375 | 25,050 | 25,100 | 472 | 28,050 | 28,100 | 569 |
| 16,100 | 16,150 | 209 | 19,100 | 19,150 | 290 | 22,100 | 22,150 | 377 | 25,100 | 25,150 | 474 | 28,100 | 28,150 | 570 |
| 16,150 | 16,200 | 211 | 19,150 | 19,200 | 291 | 22,150 | 22,200 | 379 | 25,150 | 25,200 | 475 | 28,150 | 28,200 | 572 |
| 16,200 | 16,250 | 212 | 19,200 | 19,250 | 293 | 22,200 | 22,250 | 380 | 25,200 | 25,250 | 477 | 28,200 | 28,250 | 574 |
| 16,250 | 16,300 | 213 | 19,250 | 19,300 | 294 | 22,250 | 22,300 | 382 | 25,250 | 25,300 | 479 | 28,250 | 28,300 | 575 |
| 16,300 | 16,350 | 215 | 19,300 | 19,350 | 295 | 22,300 | 22,350 | 383 | 25,300 | 25,350 | 480 | 28,300 | 28,350 | 577 |
| 16,350 | 16,400 | 216 | 19,350 | 19,400 | 297 | 22,350 | 22,400 | 385 | 25,350 | 25,400 | 482 | 28,350 | 28,400 | 578 |
| 16,400 | 16,450 | 217 | 19,400 | 19,450 | 298 | 22,400 | 22,450 | 387 | 25,400 | 25,450 | 483 | 28,400 | 28,450 | 580 |
| 16,450 | 16,500 | 219 | 19,450 | 19,500 | 299 | 22,450 | 22,500 | 388 | 25,450 | 25,500 | 485 | 28,450 | 28,500 | 582 |
| 16,500 | 16,550 | 220 | 19,500 | 19,550 | 301 | 22,500 | 22,550 | 390 | 25,500 | 25,550 | 487 | 28,500 | 28,550 | 583 |
| 16,550 | 16,600 | 221 | 19,550 | 19,600 | 302 | 22,550 | 22,600 | 392 | 25,550 | 25,600 | 488 | 28,550 | 28,600 | 585 |
| 16,600 | 16,650 | 223 | 19,600 | 19,650 | 303 | 22,600 | 22,650 | 393 | 25,600 | 25,650 | 490 | 28,600 | 28,650 | 586 |
| 16,650 | 16,700 | 224 | 19,650 | 19,700 | 305 | 22,650 | 22,700 | 395 | 25,650 | 25,700 | 491 | 28,650 | 28,700 | 588 |
| 16,700 | 16,750 | 225 | 19,700 | 19,750 | 306 | 22,700 | 22,750 | 396 | 25,700 | 25,750 | 493 | 28,700 | 28,750 | 590 |
| 16,750 | 16,800 | 227 | 19,750 | 19,800 | 307 | 22,750 | 22,800 | 398 | 25,750 | 25,800 | 495 | 28,750 | 28,800 | 591 |
| 16,800 | 16,850 | 228 | 19,800 | 19,850 | 309 | 22,800 | 22,850 | 400 | 25,800 | 25,850 | 496 | 28,800 | 28,850 | 593 |
| 16,850 | 16,900 | 229 | 19,850 | 19,900 | 310 | 22,850 | 22,900 | 401 | 25,850 | 25,900 | 498 | 28,850 | 28,900 | 595 |
| 16,900 | 16,950 | 231 | 19,900 | 19,950 | 311 | 22,900 | 22,950 | 403 | 25,900 | 25,950 | 499 | 28,900 | 28,950 | 596 |
| 16,950 | 17,000 | 232 | 19,950 | 20,000 | 313 | 22,950 | 23,000 | 404 | 25,950 | 26,000 | 501 | 28,950 | 29,000 | 598 |
| **$17,000** | | | **$20,000** | | | **$23,000** | | | **$26,000** | | | **$29,000** | | |
| $17,000 | $17,050 | $233 | $20,000 | $20,050 | $314 | $23,000 | $23,050 | $406 | $26,000 | $26,050 | $503 | $29,000 | $29,050 | $599 |
| 17,050 | 17,100 | 235 | 20,050 | 20,100 | 315 | 23,050 | 23,100 | 408 | 26,050 | 26,100 | 504 | 29,050 | 29,100 | 601 |
| 17,100 | 17,150 | 236 | 20,100 | 20,150 | 317 | 23,100 | 23,150 | 409 | 26,100 | 26,150 | 506 | 29,100 | 29,150 | 603 |
| 17,150 | 17,200 | 238 | 20,150 | 20,200 | 318 | 23,150 | 23,200 | 411 | 26,150 | 26,200 | 508 | 29,150 | 29,200 | 604 |
| 17,200 | 17,250 | 239 | 20,200 | 20,250 | 319 | 23,200 | 23,250 | 412 | 26,200 | 26,250 | 509 | 29,200 | 29,250 | 606 |
| 17,250 | 17,300 | 240 | 20,250 | 20,300 | 321 | 23,250 | 23,300 | 414 | 26,250 | 26,300 | 511 | 29,250 | 29,300 | 607 |
| 17,300 | 17,350 | 242 | 20,300 | 20,350 | 322 | 23,300 | 23,350 | 416 | 26,300 | 26,350 | 512 | 29,300 | 29,350 | 609 |
| 17,350 | 17,400 | 243 | 20,350 | 20,400 | 323 | 23,350 | 23,400 | 417 | 26,350 | 26,400 | 514 | 29,350 | 29,400 | 611 |
| 17,400 | 17,450 | 244 | 20,400 | 20,450 | 325 | 23,400 | 23,450 | 419 | 26,400 | 26,450 | 516 | 29,400 | 29,450 | 612 |
| 17,450 | 17,500 | 246 | 20,450 | 20,500 | 326 | 23,450 | 23,500 | 421 | 26,450 | 26,500 | 517 | 29,450 | 29,500 | 614 |
| 17,500 | 17,550 | 247 | 20,500 | 20,550 | 327 | 23,500 | 23,550 | 422 | 26,500 | 26,550 | 519 | 29,500 | 29,550 | 615 |
| 17,550 | 17,600 | 248 | 20,550 | 20,600 | 329 | 23,550 | 23,600 | 424 | 26,550 | 26,600 | 520 | 29,550 | 29,600 | 617 |
| 17,600 | 17,650 | 250 | 20,600 | 20,650 | 330 | 23,600 | 23,650 | 425 | 26,600 | 26,650 | 522 | 29,600 | 29,650 | 619 |
| 17,650 | 17,700 | 251 | 20,650 | 20,700 | 332 | 23,650 | 23,700 | 427 | 26,650 | 26,700 | 524 | 29,650 | 29,700 | 620 |
| 17,700 | 17,750 | 252 | 20,700 | 20,750 | 333 | 23,700 | 23,750 | 429 | 26,700 | 26,750 | 525 | 29,700 | 29,750 | 622 |
| 17,750 | 17,800 | 254 | 20,750 | 20,800 | 334 | 23,750 | 23,800 | 430 | 26,750 | 26,800 | 527 | 29,750 | 29,800 | 624 |
| 17,800 | 17,850 | 255 | 20,800 | 20,850 | 336 | 23,800 | 23,850 | 432 | 26,800 | 26,850 | 528 | 29,800 | 29,850 | 625 |
| 17,850 | 17,900 | 256 | 20,850 | 20,900 | 337 | 23,850 | 23,900 | 433 | 26,850 | 26,900 | 530 | 29,850 | 29,900 | 627 |
| 17,900 | 17,950 | 258 | 20,900 | 20,950 | 338 | 23,900 | 23,950 | 435 | 26,900 | 26,950 | 532 | 29,900 | 29,950 | 628 |
| 17,950 | 18,000 | 259 | 20,950 | 21,000 | 340 | 23,950 | 24,000 | 437 | 26,950 | 27,000 | 533 | 29,950 | 30,000 | 630 |

# 2013 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: |
| **$30,000** | | | **$33,000** | | | **$36,000** | | | **$39,000** | | | **$42,000** | | |
| $30,000 | $30,050 | $632 | $33,000 | $33,050 | $728 | $36,000 | $36,050 | $825 | $39,000 | $39,050 | $922 | $42,000 | $42,050 | $1,020 |
| 30,050 | 30,100 | 633 | 33,050 | 33,100 | 730 | 36,050 | 36,100 | 826 | 39,050 | 39,100 | 923 | 42,050 | 42,100 | 1,022 |
| 30,100 | 30,150 | 635 | 33,100 | 33,150 | 731 | 36,100 | 36,150 | 828 | 39,100 | 39,150 | 925 | 42,100 | 42,150 | 1,024 |
| 30,150 | 30,200 | 636 | 33,150 | 33,200 | 733 | 36,150 | 36,200 | 830 | 39,150 | 39,200 | 926 | 42,150 | 42,200 | 1,026 |
| 30,200 | 30,250 | 638 | 33,200 | 33,250 | 735 | 36,200 | 36,250 | 831 | 39,200 | 39,250 | 928 | 42,200 | 42,250 | 1,027 |
| 30,250 | 30,300 | 640 | 33,250 | 33,300 | 736 | 36,250 | 36,300 | 833 | 39,250 | 39,300 | 930 | 42,250 | 42,300 | 1,029 |
| 30,300 | 30,350 | 641 | 33,300 | 33,350 | 738 | 36,300 | 36,350 | 835 | 39,300 | 39,350 | 931 | 42,300 | 42,350 | 1,031 |
| 30,350 | 30,400 | 643 | 33,350 | 33,400 | 740 | 36,350 | 36,400 | 836 | 39,350 | 39,400 | 933 | 42,350 | 42,400 | 1,033 |
| 30,400 | 30,450 | 644 | 33,400 | 33,450 | 741 | 36,400 | 36,450 | 838 | 39,400 | 39,450 | 934 | 42,400 | 42,450 | 1,035 |
| 30,450 | 30,500 | 646 | 33,450 | 33,500 | 743 | 36,450 | 36,500 | 839 | 39,450 | 39,500 | 936 | 42,450 | 42,500 | 1,037 |
| 30,500 | 30,550 | 648 | 33,500 | 33,550 | 744 | 36,500 | 36,550 | 841 | 39,500 | 39,550 | 938 | 42,500 | 42,550 | 1,039 |
| 30,550 | 30,600 | 649 | 33,550 | 33,600 | 746 | 36,550 | 36,600 | 843 | 39,550 | 39,600 | 939 | 42,550 | 42,600 | 1,041 |
| 30,600 | 30,650 | 651 | 33,600 | 33,650 | 748 | 36,600 | 36,650 | 844 | 39,600 | 39,650 | 941 | 42,600 | 42,650 | 1,043 |
| 30,650 | 30,700 | 653 | 33,650 | 33,700 | 749 | 36,650 | 36,700 | 846 | 39,650 | 39,700 | 942 | 42,650 | 42,700 | 1,044 |
| 30,700 | 30,750 | 654 | 33,700 | 33,750 | 751 | 36,700 | 36,750 | 847 | 39,700 | 39,750 | 944 | 42,700 | 42,750 | 1,046 |
| 30,750 | 30,800 | 656 | 33,750 | 33,800 | 752 | 36,750 | 36,800 | 849 | 39,750 | 39,800 | 946 | 42,750 | 42,800 | 1,048 |
| 30,800 | 30,850 | 657 | 33,800 | 33,850 | 754 | 36,800 | 36,850 | 851 | 39,800 | 39,850 | 947 | 42,800 | 42,850 | 1,050 |
| 30,850 | 30,900 | 659 | 33,850 | 33,900 | 756 | 36,850 | 36,900 | 852 | 39,850 | 39,900 | 949 | 42,850 | 42,900 | 1,052 |
| 30,900 | 30,950 | 661 | 33,900 | 33,950 | 757 | 36,900 | 36,950 | 854 | 39,900 | 39,950 | 951 | 42,900 | 42,950 | 1,054 |
| 30,950 | 31,000 | 662 | 33,950 | 34,000 | 759 | 36,950 | 37,000 | 855 | 39,950 | 40,000 | 952 | 42,950 | 43,000 | 1,056 |
| **$31,000** | | | **$34,000** | | | **$37,000** | | | **$40,000** | | | **$43,000** | | |
| $31,000 | $31,050 | $664 | $34,000 | $34,050 | $760 | $37,000 | $37,050 | $857 | $40,000 | $40,050 | $954 | $43,000 | $43,050 | $1,058 |
| 31,050 | 31,100 | 665 | 34,050 | 34,100 | 762 | 37,050 | 37,100 | 859 | 40,050 | 40,100 | 955 | 43,050 | 43,100 | 1,059 |
| 31,100 | 31,150 | 667 | 34,100 | 34,150 | 764 | 37,100 | 37,150 | 860 | 40,100 | 40,150 | 957 | 43,100 | 43,150 | 1,061 |
| 31,150 | 31,200 | 669 | 34,150 | 34,200 | 765 | 37,150 | 37,200 | 862 | 40,150 | 40,200 | 959 | 43,150 | 43,200 | 1,063 |
| 31,200 | 31,250 | 670 | 34,200 | 34,250 | 767 | 37,200 | 37,250 | 864 | 40,200 | 40,250 | 960 | 43,200 | 43,250 | 1,065 |
| 31,250 | 31,300 | 672 | 34,250 | 34,300 | 769 | 37,250 | 37,300 | 865 | 40,250 | 40,300 | 962 | 43,250 | 43,300 | 1,067 |
| 31,300 | 31,350 | 673 | 34,300 | 34,350 | 770 | 37,300 | 37,350 | 867 | 40,300 | 40,350 | 963 | 43,300 | 43,350 | 1,069 |
| 31,350 | 31,400 | 675 | 34,350 | 34,400 | 772 | 37,350 | 37,400 | 868 | 40,350 | 40,400 | 965 | 43,350 | 43,400 | 1,071 |
| 31,400 | 31,450 | 677 | 34,400 | 34,450 | 773 | 37,400 | 37,450 | 870 | 40,400 | 40,450 | 967 | 43,400 | 43,450 | 1,073 |
| 31,450 | 31,500 | 678 | 34,450 | 34,500 | 775 | 37,450 | 37,500 | 872 | 40,450 | 40,500 | 968 | 43,450 | 43,500 | 1,074 |
| 31,500 | 31,550 | 680 | 34,500 | 34,550 | 777 | 37,500 | 37,550 | 873 | 40,500 | 40,550 | 970 | 43,500 | 43,550 | 1,076 |
| 31,550 | 31,600 | 682 | 34,550 | 34,600 | 778 | 37,550 | 37,600 | 875 | 40,550 | 40,600 | 971 | 43,550 | 43,600 | 1,078 |
| 31,600 | 31,650 | 683 | 34,600 | 34,650 | 780 | 37,600 | 37,650 | 876 | 40,600 | 40,650 | 973 | 43,600 | 43,650 | 1,080 |
| 31,650 | 31,700 | 685 | 34,650 | 34,700 | 781 | 37,650 | 37,700 | 878 | 40,650 | 40,700 | 975 | 43,650 | 43,700 | 1,082 |
| 31,700 | 31,750 | 686 | 34,700 | 34,750 | 783 | 37,700 | 37,750 | 880 | 40,700 | 40,750 | 976 | 43,700 | 43,750 | 1,084 |
| 31,750 | 31,800 | 688 | 34,750 | 34,800 | 785 | 37,750 | 37,800 | 881 | 40,750 | 40,800 | 978 | 43,750 | 43,800 | 1,086 |
| 31,800 | 31,850 | 690 | 34,800 | 34,850 | 786 | 37,800 | 37,850 | 883 | 40,800 | 40,850 | 980 | 43,800 | 43,850 | 1,088 |
| 31,850 | 31,900 | 691 | 34,850 | 34,900 | 788 | 37,850 | 37,900 | 884 | 40,850 | 40,900 | 981 | 43,850 | 43,900 | 1,090 |
| 31,900 | 31,950 | 693 | 34,900 | 34,950 | 789 | 37,900 | 37,950 | 886 | 40,900 | 40,950 | 983 | 43,900 | 43,950 | 1,091 |
| 31,950 | 32,000 | 694 | 34,950 | 35,000 | 791 | 37,950 | 38,000 | 888 | 40,950 | 41,000 | 984 | 43,950 | 44,000 | 1,093 |
| **$32,000** | | | **$35,000** | | | **$38,000** | | | **$41,000** | | | **$44,000** | | |
| $32,000 | $32,050 | $696 | $35,000 | $35,050 | $793 | $38,000 | $38,050 | $889 | $41,000 | $41,050 | $986 | $44,000 | $44,050 | $1,095 |
| 32,050 | 32,100 | 698 | 35,050 | 35,100 | 794 | 38,050 | 38,100 | 891 | 41,050 | 41,100 | 988 | 44,050 | 44,100 | 1,097 |
| 32,100 | 32,150 | 699 | 35,100 | 35,150 | 796 | 38,100 | 38,150 | 893 | 41,100 | 41,150 | 989 | 44,100 | 44,150 | 1,099 |
| 32,150 | 32,200 | 701 | 35,150 | 35,200 | 798 | 38,150 | 38,200 | 894 | 41,150 | 41,200 | 991 | 44,150 | 44,200 | 1,101 |
| 32,200 | 32,250 | 702 | 35,200 | 35,250 | 799 | 38,200 | 38,250 | 896 | 41,200 | 41,250 | 992 | 44,200 | 44,250 | 1,103 |
| 32,250 | 32,300 | 704 | 35,250 | 35,300 | 801 | 38,250 | 38,300 | 897 | 41,250 | 41,300 | 994 | 44,250 | 44,300 | 1,105 |
| 32,300 | 32,350 | 706 | 35,300 | 35,350 | 802 | 38,300 | 38,350 | 899 | 41,300 | 41,350 | 996 | 44,300 | 44,350 | 1,106 |
| 32,350 | 32,400 | 707 | 35,350 | 35,400 | 804 | 38,350 | 38,400 | 901 | 41,350 | 41,400 | 997 | 44,350 | 44,400 | 1,108 |
| 32,400 | 32,450 | 709 | 35,400 | 35,450 | 806 | 38,400 | 38,450 | 902 | 41,400 | 41,450 | 999 | 44,400 | 44,450 | 1,110 |
| 32,450 | 32,500 | 711 | 35,450 | 35,500 | 807 | 38,450 | 38,500 | 904 | 41,450 | 41,500 | 1,000 | 44,450 | 44,500 | 1,112 |
| 32,500 | 32,550 | 712 | 35,500 | 35,550 | 809 | 38,500 | 38,550 | 905 | 41,500 | 41,550 | 1,002 | 44,500 | 44,550 | 1,114 |
| 32,550 | 32,600 | 714 | 35,550 | 35,600 | 810 | 38,550 | 38,600 | 907 | 41,550 | 41,600 | 1,004 | 44,550 | 44,600 | 1,116 |
| 32,600 | 32,650 | 715 | 35,600 | 35,650 | 812 | 38,600 | 38,650 | 909 | 41,600 | 41,650 | 1,005 | 44,600 | 44,650 | 1,118 |
| 32,650 | 32,700 | 717 | 35,650 | 35,700 | 814 | 38,650 | 38,700 | 910 | 41,650 | 41,700 | 1,007 | 44,650 | 44,700 | 1,120 |
| 32,700 | 32,750 | 719 | 35,700 | 35,750 | 815 | 38,700 | 38,750 | 912 | 41,700 | 41,750 | 1,009 | 44,700 | 44,750 | 1,121 |
| 32,750 | 32,800 | 720 | 35,750 | 35,800 | 817 | 38,750 | 38,800 | 913 | 41,750 | 41,800 | 1,011 | 44,750 | 44,800 | 1,123 |
| 32,800 | 32,850 | 722 | 35,800 | 35,850 | 818 | 38,800 | 38,850 | 915 | 41,800 | 41,850 | 1,012 | 44,800 | 44,850 | 1,125 |
| 32,850 | 32,900 | 723 | 35,850 | 35,900 | 820 | 38,850 | 38,900 | 917 | 41,850 | 41,900 | 1,014 | 44,850 | 44,900 | 1,127 |
| 32,900 | 32,950 | 725 | 35,900 | 35,950 | 822 | 38,900 | 38,950 | 918 | 41,900 | 41,950 | 1,016 | 44,900 | 44,950 | 1,129 |
| 32,950 | 33,000 | 727 | 35,950 | 36,000 | 823 | 38,950 | 39,000 | 920 | 41,950 | 42,000 | 1,018 | 44,950 | 45,000 | 1,131 |

# 2013 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 | $1,133 | $48,000 | $48,050 | $1,246 | $51,000 | $51,050 | $1,358 | $54,000 | $54,050 | $1,471 | $57,000 | $57,050 | $1,584 |
| 45,050 | 45,100 | 1,135 | 48,050 | 48,100 | 1,247 | 51,050 | 51,100 | 1,360 | 54,050 | 54,100 | 1,473 | 57,050 | 57,100 | 1,586 |
| 45,100 | 45,150 | 1,137 | 48,100 | 48,150 | 1,249 | 51,100 | 51,150 | 1,362 | 54,100 | 54,150 | 1,475 | 57,100 | 57,150 | 1,588 |
| 45,150 | 45,200 | 1,138 | 48,150 | 48,200 | 1,251 | 51,150 | 51,200 | 1,364 | 54,150 | 54,200 | 1,477 | 57,150 | 57,200 | 1,590 |
| 45,200 | 45,250 | 1,140 | 48,200 | 48,250 | 1,253 | 51,200 | 51,250 | 1,366 | 54,200 | 54,250 | 1,479 | 57,200 | 57,250 | 1,591 |
| 45,250 | 45,300 | 1,142 | 48,250 | 48,300 | 1,255 | 51,250 | 51,300 | 1,368 | 54,250 | 54,300 | 1,481 | 57,250 | 57,300 | 1,593 |
| 45,300 | 45,350 | 1,144 | 48,300 | 48,350 | 1,257 | 51,300 | 51,350 | 1,370 | 54,300 | 54,350 | 1,482 | 57,300 | 57,350 | 1,595 |
| 45,350 | 45,400 | 1,146 | 48,350 | 48,400 | 1,259 | 51,350 | 51,400 | 1,372 | 54,350 | 54,400 | 1,484 | 57,350 | 57,400 | 1,597 |
| 45,400 | 45,450 | 1,148 | 48,400 | 48,450 | 1,261 | 51,400 | 51,450 | 1,373 | 54,400 | 54,450 | 1,486 | 57,400 | 57,450 | 1,599 |
| 45,450 | 45,500 | 1,150 | 48,450 | 48,500 | 1,262 | 51,450 | 51,500 | 1,375 | 54,450 | 54,500 | 1,488 | 57,450 | 57,500 | 1,601 |
| 45,500 | 45,550 | 1,152 | 48,500 | 48,550 | 1,264 | 51,500 | 51,550 | 1,377 | 54,500 | 54,550 | 1,490 | 57,500 | 57,550 | 1,603 |
| 45,550 | 45,600 | 1,153 | 48,550 | 48,600 | 1,266 | 51,550 | 51,600 | 1,379 | 54,550 | 54,600 | 1,492 | 57,550 | 57,600 | 1,605 |
| 45,600 | 45,650 | 1,155 | 48,600 | 48,650 | 1,268 | 51,600 | 51,650 | 1,381 | 54,600 | 54,650 | 1,494 | 57,600 | 57,650 | 1,607 |
| 45,650 | 45,700 | 1,157 | 48,650 | 48,700 | 1,270 | 51,650 | 51,700 | 1,383 | 54,650 | 54,700 | 1,496 | 57,650 | 57,700 | 1,608 |
| 45,700 | 45,750 | 1,159 | 48,700 | 48,750 | 1,272 | 51,700 | 51,750 | 1,385 | 54,700 | 54,750 | 1,497 | 57,700 | 57,750 | 1,610 |
| 45,750 | 45,800 | 1,161 | 48,750 | 48,800 | 1,274 | 51,750 | 51,800 | 1,387 | 54,750 | 54,800 | 1,499 | 57,750 | 57,800 | 1,612 |
| 45,800 | 45,850 | 1,163 | 48,800 | 48,850 | 1,276 | 51,800 | 51,850 | 1,388 | 54,800 | 54,850 | 1,501 | 57,800 | 57,850 | 1,614 |
| 45,850 | 45,900 | 1,165 | 48,850 | 48,900 | 1,278 | 51,850 | 51,900 | 1,390 | 54,850 | 54,900 | 1,503 | 57,850 | 57,900 | 1,616 |
| 45,900 | 45,950 | 1,167 | 48,900 | 48,950 | 1,279 | 51,900 | 51,950 | 1,392 | 54,900 | 54,950 | 1,505 | 57,900 | 57,950 | 1,618 |
| 45,950 | 46,000 | 1,168 | 48,950 | 49,000 | 1,281 | 51,950 | 52,000 | 1,394 | 54,950 | 55,000 | 1,507 | 57,950 | 58,000 | 1,620 |
| **$46,000** | | | **$49,000** | | | **$52,000** | | | **$55,000** | | | **$58,000** | | |
| $46,000 | $46,050 | $1,170 | $49,000 | $49,050 | $1,283 | $52,000 | $52,050 | $1,396 | $55,000 | $55,050 | $1,509 | $58,000 | $58,050 | $1,622 |
| 46,050 | 46,100 | 1,172 | 49,050 | 49,100 | 1,285 | 52,050 | 52,100 | 1,398 | 55,050 | 55,100 | 1,511 | 58,050 | 58,100 | 1,623 |
| 46,100 | 46,150 | 1,174 | 49,100 | 49,150 | 1,287 | 52,100 | 52,150 | 1,400 | 55,100 | 55,150 | 1,513 | 58,100 | 58,150 | 1,625 |
| 46,150 | 46,200 | 1,176 | 49,150 | 49,200 | 1,289 | 52,150 | 52,200 | 1,402 | 55,150 | 55,200 | 1,514 | 58,150 | 58,200 | 1,627 |
| 46,200 | 46,250 | 1,178 | 49,200 | 49,250 | 1,291 | 52,200 | 52,250 | 1,403 | 55,200 | 55,250 | 1,516 | 58,200 | 58,250 | 1,629 |
| 46,250 | 46,300 | 1,180 | 49,250 | 49,300 | 1,293 | 52,250 | 52,300 | 1,405 | 55,250 | 55,300 | 1,518 | 58,250 | 58,300 | 1,631 |
| 46,300 | 46,350 | 1,182 | 49,300 | 49,350 | 1,294 | 52,300 | 52,350 | 1,407 | 55,300 | 55,350 | 1,520 | 58,300 | 58,350 | 1,633 |
| 46,350 | 46,400 | 1,184 | 49,350 | 49,400 | 1,296 | 52,350 | 52,400 | 1,409 | 55,350 | 55,400 | 1,522 | 58,350 | 58,400 | 1,635 |
| 46,400 | 46,450 | 1,185 | 49,400 | 49,450 | 1,298 | 52,400 | 52,450 | 1,411 | 55,400 | 55,450 | 1,524 | 58,400 | 58,450 | 1,637 |
| 46,450 | 46,500 | 1,187 | 49,450 | 49,500 | 1,300 | 52,450 | 52,500 | 1,413 | 55,450 | 55,500 | 1,526 | 58,450 | 58,500 | 1,638 |
| 46,500 | 46,550 | 1,189 | 49,500 | 49,550 | 1,302 | 52,500 | 52,550 | 1,415 | 55,500 | 55,550 | 1,528 | 58,500 | 58,550 | 1,640 |
| 46,550 | 46,600 | 1,191 | 49,550 | 49,600 | 1,304 | 52,550 | 52,600 | 1,417 | 55,550 | 55,600 | 1,529 | 58,550 | 58,600 | 1,642 |
| 46,600 | 46,650 | 1,193 | 49,600 | 49,650 | 1,306 | 52,600 | 52,650 | 1,419 | 55,600 | 55,650 | 1,531 | 58,600 | 58,650 | 1,644 |
| 46,650 | 46,700 | 1,195 | 49,650 | 49,700 | 1,308 | 52,650 | 52,700 | 1,420 | 55,650 | 55,700 | 1,533 | 58,650 | 58,700 | 1,646 |
| 46,700 | 46,750 | 1,197 | 49,700 | 49,750 | 1,309 | 52,700 | 52,750 | 1,422 | 55,700 | 55,750 | 1,535 | 58,700 | 58,750 | 1,648 |
| 46,750 | 46,800 | 1,199 | 49,750 | 49,800 | 1,311 | 52,750 | 52,800 | 1,424 | 55,750 | 55,800 | 1,537 | 58,750 | 58,800 | 1,650 |
| 46,800 | 46,850 | 1,200 | 49,800 | 49,850 | 1,313 | 52,800 | 52,850 | 1,426 | 55,800 | 55,850 | 1,539 | 58,800 | 58,850 | 1,652 |
| 46,850 | 46,900 | 1,202 | 49,850 | 49,900 | 1,315 | 52,850 | 52,900 | 1,428 | 55,850 | 55,900 | 1,541 | 58,850 | 58,900 | 1,654 |
| 46,900 | 46,950 | 1,204 | 49,900 | 49,950 | 1,317 | 52,900 | 52,950 | 1,430 | 55,900 | 55,950 | 1,543 | 58,900 | 58,950 | 1,655 |
| 46,950 | 47,000 | 1,206 | 49,950 | 50,000 | 1,319 | 52,950 | 53,000 | 1,432 | 55,950 | 56,000 | 1,544 | 58,950 | 59,000 | 1,657 |
| **$47,000** | | | **$50,000** | | | **$53,000** | | | **$56,000** | | | **$59,000** | | |
| $47,000 | $47,050 | $1,208 | $50,000 | $50,050 | $1,321 | $53,000 | $53,050 | $1,434 | $56,000 | $56,050 | $1,546 | $59,000 | $59,050 | $1,659 |
| 47,050 | 47,100 | 1,210 | 50,050 | 50,100 | 1,323 | 53,050 | 53,100 | 1,435 | 56,050 | 56,100 | 1,548 | 59,050 | 59,100 | 1,661 |
| 47,100 | 47,150 | 1,212 | 50,100 | 50,150 | 1,325 | 53,100 | 53,150 | 1,437 | 56,100 | 56,150 | 1,550 | 59,100 | 59,150 | 1,663 |
| 47,150 | 47,200 | 1,214 | 50,150 | 50,200 | 1,326 | 53,150 | 53,200 | 1,439 | 56,150 | 56,200 | 1,552 | 59,150 | 59,200 | 1,665 |
| 47,200 | 47,250 | 1,215 | 50,200 | 50,250 | 1,328 | 53,200 | 53,250 | 1,441 | 56,200 | 56,250 | 1,554 | 59,200 | 59,250 | 1,667 |
| 47,250 | 47,300 | 1,217 | 50,250 | 50,300 | 1,330 | 53,250 | 53,300 | 1,443 | 56,250 | 56,300 | 1,556 | 59,250 | 59,300 | 1,669 |
| 47,300 | 47,350 | 1,219 | 50,300 | 50,350 | 1,332 | 53,300 | 53,350 | 1,445 | 56,300 | 56,350 | 1,558 | 59,300 | 59,350 | 1,670 |
| 47,350 | 47,400 | 1,221 | 50,350 | 50,400 | 1,334 | 53,350 | 53,400 | 1,447 | 56,350 | 56,400 | 1,560 | 59,350 | 59,400 | 1,672 |
| 47,400 | 47,450 | 1,223 | 50,400 | 50,450 | 1,336 | 53,400 | 53,450 | 1,449 | 56,400 | 56,450 | 1,561 | 59,400 | 59,450 | 1,674 |
| 47,450 | 47,500 | 1,225 | 50,450 | 50,500 | 1,338 | 53,450 | 53,500 | 1,450 | 56,450 | 56,500 | 1,563 | 59,450 | 59,500 | 1,676 |
| 47,500 | 47,550 | 1,227 | 50,500 | 50,550 | 1,340 | 53,500 | 53,550 | 1,452 | 56,500 | 56,550 | 1,565 | 59,500 | 59,550 | 1,678 |
| 47,550 | 47,600 | 1,229 | 50,550 | 50,600 | 1,341 | 53,550 | 53,600 | 1,454 | 56,550 | 56,600 | 1,567 | 59,550 | 59,600 | 1,680 |
| 47,600 | 47,650 | 1,231 | 50,600 | 50,650 | 1,343 | 53,600 | 53,650 | 1,456 | 56,600 | 56,650 | 1,569 | 59,600 | 59,650 | 1,682 |
| 47,650 | 47,700 | 1,232 | 50,650 | 50,700 | 1,345 | 53,650 | 53,700 | 1,458 | 56,650 | 56,700 | 1,571 | 59,650 | 59,700 | 1,684 |
| 47,700 | 47,750 | 1,234 | 50,700 | 50,750 | 1,347 | 53,700 | 53,750 | 1,460 | 56,700 | 56,750 | 1,573 | 59,700 | 59,750 | 1,685 |
| 47,750 | 47,800 | 1,236 | 50,750 | 50,800 | 1,349 | 53,750 | 53,800 | 1,462 | 56,750 | 56,800 | 1,575 | 59,750 | 59,800 | 1,687 |
| 47,800 | 47,850 | 1,238 | 50,800 | 50,850 | 1,351 | 53,800 | 53,850 | 1,464 | 56,800 | 56,850 | 1,576 | 59,800 | 59,850 | 1,689 |
| 47,850 | 47,900 | 1,240 | 50,850 | 50,900 | 1,353 | 53,850 | 53,900 | 1,466 | 56,850 | 56,900 | 1,578 | 59,850 | 59,900 | 1,691 |
| 47,900 | 47,950 | 1,242 | 50,900 | 50,950 | 1,355 | 53,900 | 53,950 | 1,467 | 56,900 | 56,950 | 1,580 | 59,900 | 59,950 | 1,693 |
| 47,950 | 48,000 | 1,244 | 50,950 | 51,000 | 1,356 | 53,950 | 54,000 | 1,469 | 56,950 | 57,000 | 1,582 | 59,950 | 60,000 | 1,695 |

# 2013 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 | $1,697 | $63,000 | $63,050 | $1,810 | $66,000 | $66,050 | $1,922 | $69,000 | $69,050 | $2,035 | $72,000 | $72,050 | $2,148 |
| 60,050 | 60,100 | 1,699 | 63,050 | 63,100 | 1,811 | 66,050 | 66,100 | 1,924 | 69,050 | 69,100 | 2,037 | 72,050 | 72,100 | 2,150 |
| 60,100 | 60,150 | 1,701 | 63,100 | 63,150 | 1,813 | 66,100 | 66,150 | 1,926 | 69,100 | 69,150 | 2,039 | 72,100 | 72,150 | 2,152 |
| 60,150 | 60,200 | 1,702 | 63,150 | 63,200 | 1,815 | 66,150 | 66,200 | 1,928 | 69,150 | 69,200 | 2,041 | 72,150 | 72,200 | 2,154 |
| 60,200 | 60,250 | 1,704 | 63,200 | 63,250 | 1,817 | 66,200 | 66,250 | 1,930 | 69,200 | 69,250 | 2,043 | 72,200 | 72,250 | 2,155 |
| 60,250 | 60,300 | 1,706 | 63,250 | 63,300 | 1,819 | 66,250 | 66,300 | 1,932 | 69,250 | 69,300 | 2,045 | 72,250 | 72,300 | 2,157 |
| 60,300 | 60,350 | 1,708 | 63,300 | 63,350 | 1,821 | 66,300 | 66,350 | 1,934 | 69,300 | 69,350 | 2,046 | 72,300 | 72,350 | 2,159 |
| 60,350 | 60,400 | 1,710 | 63,350 | 63,400 | 1,823 | 66,350 | 66,400 | 1,936 | 69,350 | 69,400 | 2,048 | 72,350 | 72,400 | 2,161 |
| 60,400 | 60,450 | 1,712 | 63,400 | 63,450 | 1,825 | 66,400 | 66,450 | 1,937 | 69,400 | 69,450 | 2,050 | 72,400 | 72,450 | 2,163 |
| 60,450 | 60,500 | 1,714 | 63,450 | 63,500 | 1,826 | 66,450 | 66,500 | 1,939 | 69,450 | 69,500 | 2,052 | 72,450 | 72,500 | 2,165 |
| 60,500 | 60,550 | 1,716 | 63,500 | 63,550 | 1,828 | 66,500 | 66,550 | 1,941 | 69,500 | 69,550 | 2,054 | 72,500 | 72,550 | 2,167 |
| 60,550 | 60,600 | 1,717 | 63,550 | 63,600 | 1,830 | 66,550 | 66,600 | 1,943 | 69,550 | 69,600 | 2,056 | 72,550 | 72,600 | 2,169 |
| 60,600 | 60,650 | 1,719 | 63,600 | 63,650 | 1,832 | 66,600 | 66,650 | 1,945 | 69,600 | 69,650 | 2,058 | 72,600 | 72,650 | 2,171 |
| 60,650 | 60,700 | 1,721 | 63,650 | 63,700 | 1,834 | 66,650 | 66,700 | 1,947 | 69,650 | 69,700 | 2,060 | 72,650 | 72,700 | 2,172 |
| 60,700 | 60,750 | 1,723 | 63,700 | 63,750 | 1,836 | 66,700 | 66,750 | 1,949 | 69,700 | 69,750 | 2,061 | 72,700 | 72,750 | 2,174 |
| 60,750 | 60,800 | 1,725 | 63,750 | 63,800 | 1,838 | 66,750 | 66,800 | 1,951 | 69,750 | 69,800 | 2,063 | 72,750 | 72,800 | 2,176 |
| 60,800 | 60,850 | 1,727 | 63,800 | 63,850 | 1,840 | 66,800 | 66,850 | 1,952 | 69,800 | 69,850 | 2,065 | 72,800 | 72,850 | 2,178 |
| 60,850 | 60,900 | 1,729 | 63,850 | 63,900 | 1,842 | 66,850 | 66,900 | 1,954 | 69,850 | 69,900 | 2,067 | 72,850 | 72,900 | 2,180 |
| 60,900 | 60,950 | 1,731 | 63,900 | 63,950 | 1,843 | 66,900 | 66,950 | 1,956 | 69,900 | 69,950 | 2,069 | 72,900 | 72,950 | 2,182 |
| 60,950 | 61,000 | 1,732 | 63,950 | 64,000 | 1,845 | 66,950 | 67,000 | 1,958 | 69,950 | 70,000 | 2,071 | 72,950 | 73,000 | 2,184 |
| **$61,000** | | | **$64,000** | | | **$67,000** | | | **$70,000** | | | **$73,000** | | |
| $61,000 | $61,050 | $1,734 | $64,000 | $64,050 | $1,847 | $67,000 | $67,050 | $1,960 | $70,000 | $70,050 | $2,073 | $73,000 | $73,050 | $2,186 |
| 61,050 | 61,100 | 1,736 | 64,050 | 64,100 | 1,849 | 67,050 | 67,100 | 1,962 | 70,050 | 70,100 | 2,075 | 73,050 | 73,100 | 2,187 |
| 61,100 | 61,150 | 1,738 | 64,100 | 64,150 | 1,851 | 67,100 | 67,150 | 1,964 | 70,100 | 70,150 | 2,077 | 73,100 | 73,150 | 2,189 |
| 61,150 | 61,200 | 1,740 | 64,150 | 64,200 | 1,853 | 67,150 | 67,200 | 1,966 | 70,150 | 70,200 | 2,078 | 73,150 | 73,200 | 2,191 |
| 61,200 | 61,250 | 1,742 | 64,200 | 64,250 | 1,855 | 67,200 | 67,250 | 1,967 | 70,200 | 70,250 | 2,080 | 73,200 | 73,250 | 2,193 |
| 61,250 | 61,300 | 1,744 | 64,250 | 64,300 | 1,857 | 67,250 | 67,300 | 1,969 | 70,250 | 70,300 | 2,082 | 73,250 | 73,300 | 2,195 |
| 61,300 | 61,350 | 1,746 | 64,300 | 64,350 | 1,858 | 67,300 | 67,350 | 1,971 | 70,300 | 70,350 | 2,084 | 73,300 | 73,350 | 2,197 |
| 61,350 | 61,400 | 1,748 | 64,350 | 64,400 | 1,860 | 67,350 | 67,400 | 1,973 | 70,350 | 70,400 | 2,086 | 73,350 | 73,400 | 2,199 |
| 61,400 | 61,450 | 1,749 | 64,400 | 64,450 | 1,862 | 67,400 | 67,450 | 1,975 | 70,400 | 70,450 | 2,088 | 73,400 | 73,450 | 2,201 |
| 61,450 | 61,500 | 1,751 | 64,450 | 64,500 | 1,864 | 67,450 | 67,500 | 1,977 | 70,450 | 70,500 | 2,090 | 73,450 | 73,500 | 2,202 |
| 61,500 | 61,550 | 1,753 | 64,500 | 64,550 | 1,866 | 67,500 | 67,550 | 1,979 | 70,500 | 70,550 | 2,092 | 73,500 | 73,550 | 2,204 |
| 61,550 | 61,600 | 1,755 | 64,550 | 64,600 | 1,868 | 67,550 | 67,600 | 1,981 | 70,550 | 70,600 | 2,093 | 73,550 | 73,600 | 2,206 |
| 61,600 | 61,650 | 1,757 | 64,600 | 64,650 | 1,870 | 67,600 | 67,650 | 1,983 | 70,600 | 70,650 | 2,095 | 73,600 | 73,650 | 2,208 |
| 61,650 | 61,700 | 1,759 | 64,650 | 64,700 | 1,872 | 67,650 | 67,700 | 1,984 | 70,650 | 70,700 | 2,097 | 73,650 | 73,700 | 2,210 |
| 61,700 | 61,750 | 1,761 | 64,700 | 64,750 | 1,873 | 67,700 | 67,750 | 1,986 | 70,700 | 70,750 | 2,099 | 73,700 | 73,750 | 2,212 |
| 61,750 | 61,800 | 1,763 | 64,750 | 64,800 | 1,875 | 67,750 | 67,800 | 1,988 | 70,750 | 70,800 | 2,101 | 73,750 | 73,800 | 2,214 |
| 61,800 | 61,850 | 1,764 | 64,800 | 64,850 | 1,877 | 67,800 | 67,850 | 1,990 | 70,800 | 70,850 | 2,103 | 73,800 | 73,850 | 2,216 |
| 61,850 | 61,900 | 1,766 | 64,850 | 64,900 | 1,879 | 67,850 | 67,900 | 1,992 | 70,850 | 70,900 | 2,105 | 73,850 | 73,900 | 2,218 |
| 61,900 | 61,950 | 1,768 | 64,900 | 64,950 | 1,881 | 67,900 | 67,950 | 1,994 | 70,900 | 70,950 | 2,107 | 73,900 | 73,950 | 2,219 |
| 61,950 | 62,000 | 1,770 | 64,950 | 65,000 | 1,883 | 67,950 | 68,000 | 1,996 | 70,950 | 71,000 | 2,108 | 73,950 | 74,000 | 2,221 |
| **$62,000** | | | **$65,000** | | | **$68,000** | | | **$71,000** | | | **$74,000** | | |
| $62,000 | $62,050 | $1,772 | $65,000 | $65,050 | $1,885 | $68,000 | $68,050 | $1,998 | $71,000 | $71,050 | $2,110 | $74,000 | $74,050 | $2,223 |
| 62,050 | 62,100 | 1,774 | 65,050 | 65,100 | 1,887 | 68,050 | 68,100 | 1,999 | 71,050 | 71,100 | 2,112 | 74,050 | 74,100 | 2,225 |
| 62,100 | 62,150 | 1,776 | 65,100 | 65,150 | 1,889 | 68,100 | 68,150 | 2,001 | 71,100 | 71,150 | 2,114 | 74,100 | 74,150 | 2,227 |
| 62,150 | 62,200 | 1,778 | 65,150 | 65,200 | 1,890 | 68,150 | 68,200 | 2,003 | 71,150 | 71,200 | 2,116 | 74,150 | 74,200 | 2,229 |
| 62,200 | 62,250 | 1,779 | 65,200 | 65,250 | 1,892 | 68,200 | 68,250 | 2,005 | 71,200 | 71,250 | 2,118 | 74,200 | 74,250 | 2,231 |
| 62,250 | 62,300 | 1,781 | 65,250 | 65,300 | 1,894 | 68,250 | 68,300 | 2,007 | 71,250 | 71,300 | 2,120 | 74,250 | 74,300 | 2,233 |
| 62,300 | 62,350 | 1,783 | 65,300 | 65,350 | 1,896 | 68,300 | 68,350 | 2,009 | 71,300 | 71,350 | 2,122 | 74,300 | 74,350 | 2,234 |
| 62,350 | 62,400 | 1,785 | 65,350 | 65,400 | 1,898 | 68,350 | 68,400 | 2,011 | 71,350 | 71,400 | 2,124 | 74,350 | 74,400 | 2,236 |
| 62,400 | 62,450 | 1,787 | 65,400 | 65,450 | 1,900 | 68,400 | 68,450 | 2,013 | 71,400 | 71,450 | 2,125 | 74,400 | 74,450 | 2,238 |
| 62,450 | 62,500 | 1,789 | 65,450 | 65,500 | 1,902 | 68,450 | 68,500 | 2,014 | 71,450 | 71,500 | 2,127 | 74,450 | 74,500 | 2,240 |
| 62,500 | 62,550 | 1,791 | 65,500 | 65,550 | 1,904 | 68,500 | 68,550 | 2,016 | 71,500 | 71,550 | 2,129 | 74,500 | 74,550 | 2,242 |
| 62,550 | 62,600 | 1,793 | 65,550 | 65,600 | 1,905 | 68,550 | 68,600 | 2,018 | 71,550 | 71,600 | 2,131 | 74,550 | 74,600 | 2,244 |
| 62,600 | 62,650 | 1,795 | 65,600 | 65,650 | 1,907 | 68,600 | 68,650 | 2,020 | 71,600 | 71,650 | 2,133 | 74,600 | 74,650 | 2,246 |
| 62,650 | 62,700 | 1,796 | 65,650 | 65,700 | 1,909 | 68,650 | 68,700 | 2,022 | 71,650 | 71,700 | 2,135 | 74,650 | 74,700 | 2,248 |
| 62,700 | 62,750 | 1,798 | 65,700 | 65,750 | 1,911 | 68,700 | 68,750 | 2,024 | 71,700 | 71,750 | 2,137 | 74,700 | 74,750 | 2,249 |
| 62,750 | 62,800 | 1,800 | 65,750 | 65,800 | 1,913 | 68,750 | 68,800 | 2,026 | 71,750 | 71,800 | 2,139 | 74,750 | 74,800 | 2,251 |
| 62,800 | 62,850 | 1,802 | 65,800 | 65,850 | 1,915 | 68,800 | 68,850 | 2,028 | 71,800 | 71,850 | 2,140 | 74,800 | 74,850 | 2,253 |
| 62,850 | 62,900 | 1,804 | 65,850 | 65,900 | 1,917 | 68,850 | 68,900 | 2,030 | 71,850 | 71,900 | 2,142 | 74,850 | 74,900 | 2,255 |
| 62,900 | 62,950 | 1,806 | 65,900 | 65,950 | 1,919 | 68,900 | 68,950 | 2,031 | 71,900 | 71,950 | 2,144 | 74,900 | 74,950 | 2,257 |
| 62,950 | 63,000 | 1,808 | 65,950 | 66,000 | 1,920 | 68,950 | 69,000 | 2,033 | 71,950 | 72,000 | 2,146 | 74,950 | 75,000 | 2,259 |

# 2013 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: |
| **$75,000** | | | **$78,000** | | | **$81,000** | | | **$84,000** | | | **$87,000** | | |
| $75,000 | $75,050 | $2,261 | $78,000 | $78,050 | $2,374 | $81,000 | $81,050 | $2,486 | $84,000 | $84,050 | $2,603 | $87,000 | $87,050 | $2,732 |
| 75,050 | 75,100 | 2,263 | 78,050 | 78,100 | 2,375 | 81,050 | 81,100 | 2,488 | 84,050 | 84,100 | 2,605 | 87,050 | 87,100 | 2,734 |
| 75,100 | 75,150 | 2,265 | 78,100 | 78,150 | 2,377 | 81,100 | 81,150 | 2,490 | 84,100 | 84,150 | 2,607 | 87,100 | 87,150 | 2,736 |
| 75,150 | 75,200 | 2,266 | 78,150 | 78,200 | 2,379 | 81,150 | 81,200 | 2,492 | 84,150 | 84,200 | 2,609 | 87,150 | 87,200 | 2,738 |
| 75,200 | 75,250 | 2,268 | 78,200 | 78,250 | 2,381 | 81,200 | 81,250 | 2,494 | 84,200 | 84,250 | 2,611 | 87,200 | 87,250 | 2,740 |
| 75,250 | 75,300 | 2,270 | 78,250 | 78,300 | 2,383 | 81,250 | 81,300 | 2,496 | 84,250 | 84,300 | 2,614 | 87,250 | 87,300 | 2,742 |
| 75,300 | 75,350 | 2,272 | 78,300 | 78,350 | 2,385 | 81,300 | 81,350 | 2,498 | 84,300 | 84,350 | 2,616 | 87,300 | 87,350 | 2,745 |
| 75,350 | 75,400 | 2,274 | 78,350 | 78,400 | 2,387 | 81,350 | 81,400 | 2,500 | 84,350 | 84,400 | 2,618 | 87,350 | 87,400 | 2,747 |
| 75,400 | 75,450 | 2,276 | 78,400 | 78,450 | 2,389 | 81,400 | 81,450 | 2,501 | 84,400 | 84,450 | 2,620 | 87,400 | 87,450 | 2,749 |
| 75,450 | 75,500 | 2,278 | 78,450 | 78,500 | 2,390 | 81,450 | 81,500 | 2,503 | 84,450 | 84,500 | 2,622 | 87,450 | 87,500 | 2,751 |
| 75,500 | 75,550 | 2,280 | 78,500 | 78,550 | 2,392 | 81,500 | 81,550 | 2,505 | 84,500 | 84,550 | 2,624 | 87,500 | 87,550 | 2,753 |
| 75,550 | 75,600 | 2,281 | 78,550 | 78,600 | 2,394 | 81,550 | 81,600 | 2,507 | 84,550 | 84,600 | 2,626 | 87,550 | 87,600 | 2,755 |
| 75,600 | 75,650 | 2,283 | 78,600 | 78,650 | 2,396 | 81,600 | 81,650 | 2,509 | 84,600 | 84,650 | 2,629 | 87,600 | 87,650 | 2,757 |
| 75,650 | 75,700 | 2,285 | 78,650 | 78,700 | 2,398 | 81,650 | 81,700 | 2,511 | 84,650 | 84,700 | 2,631 | 87,650 | 87,700 | 2,760 |
| 75,700 | 75,750 | 2,287 | 78,700 | 78,750 | 2,400 | 81,700 | 81,750 | 2,513 | 84,700 | 84,750 | 2,633 | 87,700 | 87,750 | 2,762 |
| 75,750 | 75,800 | 2,289 | 78,750 | 78,800 | 2,402 | 81,750 | 81,800 | 2,515 | 84,750 | 84,800 | 2,635 | 87,750 | 87,800 | 2,764 |
| 75,800 | 75,850 | 2,291 | 78,800 | 78,850 | 2,404 | 81,800 | 81,850 | 2,516 | 84,800 | 84,850 | 2,637 | 87,800 | 87,850 | 2,766 |
| 75,850 | 75,900 | 2,293 | 78,850 | 78,900 | 2,406 | 81,850 | 81,900 | 2,518 | 84,850 | 84,900 | 2,639 | 87,850 | 87,900 | 2,768 |
| 75,900 | 75,950 | 2,295 | 78,900 | 78,950 | 2,407 | 81,900 | 81,950 | 2,520 | 84,900 | 84,950 | 2,641 | 87,900 | 87,950 | 2,770 |
| 75,950 | 76,000 | 2,296 | 78,950 | 79,000 | 2,409 | 81,950 | 82,000 | 2,522 | 84,950 | 85,000 | 2,644 | 87,950 | 88,000 | 2,772 |
| **$76,000** | | | **$79,000** | | | **$82,000** | | | **$85,000** | | | **$88,000** | | |
| $76,000 | $76,050 | $2,298 | $79,000 | $79,050 | $2,411 | $82,000 | $82,050 | $2,524 | $85,000 | $85,050 | $2,646 | $88,000 | $88,050 | $2,775 |
| 76,050 | 76,100 | 2,300 | 79,050 | 79,100 | 2,413 | 82,050 | 82,100 | 2,526 | 85,050 | 85,100 | 2,648 | 88,050 | 88,100 | 2,777 |
| 76,100 | 76,150 | 2,302 | 79,100 | 79,150 | 2,415 | 82,100 | 82,150 | 2,528 | 85,100 | 85,150 | 2,650 | 88,100 | 88,150 | 2,779 |
| 76,150 | 76,200 | 2,304 | 79,150 | 79,200 | 2,417 | 82,150 | 82,200 | 2,530 | 85,150 | 85,200 | 2,652 | 88,150 | 88,200 | 2,781 |
| 76,200 | 76,250 | 2,306 | 79,200 | 79,250 | 2,419 | 82,200 | 82,250 | 2,531 | 85,200 | 85,250 | 2,654 | 88,200 | 88,250 | 2,783 |
| 76,250 | 76,300 | 2,308 | 79,250 | 79,300 | 2,421 | 82,250 | 82,300 | 2,533 | 85,250 | 85,300 | 2,656 | 88,250 | 88,300 | 2,785 |
| 76,300 | 76,350 | 2,310 | 79,300 | 79,350 | 2,422 | 82,300 | 82,350 | 2,535 | 85,300 | 85,350 | 2,659 | 88,300 | 88,350 | 2,788 |
| 76,350 | 76,400 | 2,312 | 79,350 | 79,400 | 2,424 | 82,350 | 82,400 | 2,537 | 85,350 | 85,400 | 2,661 | 88,350 | 88,400 | 2,790 |
| 76,400 | 76,450 | 2,313 | 79,400 | 79,450 | 2,426 | 82,400 | 82,450 | 2,539 | 85,400 | 85,450 | 2,663 | 88,400 | 88,450 | 2,792 |
| 76,450 | 76,500 | 2,315 | 79,450 | 79,500 | 2,428 | 82,450 | 82,500 | 2,541 | 85,450 | 85,500 | 2,665 | 88,450 | 88,500 | 2,794 |
| 76,500 | 76,550 | 2,317 | 79,500 | 79,550 | 2,430 | 82,500 | 82,550 | 2,543 | 85,500 | 85,550 | 2,667 | 88,500 | 88,550 | 2,796 |
| 76,550 | 76,600 | 2,319 | 79,550 | 79,600 | 2,432 | 82,550 | 82,600 | 2,545 | 85,550 | 85,600 | 2,669 | 88,550 | 88,600 | 2,798 |
| 76,600 | 76,650 | 2,321 | 79,600 | 79,650 | 2,434 | 82,600 | 82,650 | 2,547 | 85,600 | 85,650 | 2,672 | 88,600 | 88,650 | 2,800 |
| 76,650 | 76,700 | 2,323 | 79,650 | 79,700 | 2,436 | 82,650 | 82,700 | 2,548 | 85,650 | 85,700 | 2,674 | 88,650 | 88,700 | 2,803 |
| 76,700 | 76,750 | 2,325 | 79,700 | 79,750 | 2,437 | 82,700 | 82,750 | 2,550 | 85,700 | 85,750 | 2,676 | 88,700 | 88,750 | 2,805 |
| 76,750 | 76,800 | 2,327 | 79,750 | 79,800 | 2,439 | 82,750 | 82,800 | 2,552 | 85,750 | 85,800 | 2,678 | 88,750 | 88,800 | 2,807 |
| 76,800 | 76,850 | 2,328 | 79,800 | 79,850 | 2,441 | 82,800 | 82,850 | 2,554 | 85,800 | 85,850 | 2,680 | 88,800 | 88,850 | 2,809 |
| 76,850 | 76,900 | 2,330 | 79,850 | 79,900 | 2,443 | 82,850 | 82,900 | 2,556 | 85,850 | 85,900 | 2,682 | 88,850 | 88,900 | 2,811 |
| 76,900 | 76,950 | 2,332 | 79,900 | 79,950 | 2,445 | 82,900 | 82,950 | 2,558 | 85,900 | 85,950 | 2,684 | 88,900 | 88,950 | 2,813 |
| 76,950 | 77,000 | 2,334 | 79,950 | 80,000 | 2,447 | 82,950 | 83,000 | 2,560 | 85,950 | 86,000 | 2,687 | 88,950 | 89,000 | 2,815 |
| **$77,000** | | | **$80,000** | | | **$83,000** | | | **$86,000** | | | **$89,000** | | |
| $77,000 | $77,050 | $2,336 | $80,000 | $80,050 | $2,449 | $83,000 | $83,050 | $2,562 | $86,000 | $86,050 | $2,689 | $89,000 | $89,050 | $2,818 |
| 77,050 | 77,100 | 2,338 | 80,050 | 80,100 | 2,451 | 83,050 | 83,100 | 2,563 | 86,050 | 86,100 | 2,691 | 89,050 | 89,100 | 2,820 |
| 77,100 | 77,150 | 2,340 | 80,100 | 80,150 | 2,453 | 83,100 | 83,150 | 2,565 | 86,100 | 86,150 | 2,693 | 89,100 | 89,150 | 2,822 |
| 77,150 | 77,200 | 2,342 | 80,150 | 80,200 | 2,454 | 83,150 | 83,200 | 2,567 | 86,150 | 86,200 | 2,695 | 89,150 | 89,200 | 2,824 |
| 77,200 | 77,250 | 2,343 | 80,200 | 80,250 | 2,456 | 83,200 | 83,250 | 2,569 | 86,200 | 86,250 | 2,697 | 89,200 | 89,250 | 2,826 |
| 77,250 | 77,300 | 2,345 | 80,250 | 80,300 | 2,458 | 83,250 | 83,300 | 2,571 | 86,250 | 86,300 | 2,699 | 89,250 | 89,300 | 2,828 |
| 77,300 | 77,350 | 2,347 | 80,300 | 80,350 | 2,460 | 83,300 | 83,350 | 2,573 | 86,300 | 86,350 | 2,702 | 89,300 | 89,350 | 2,830 |
| 77,350 | 77,400 | 2,349 | 80,350 | 80,400 | 2,462 | 83,350 | 83,400 | 2,575 | 86,350 | 86,400 | 2,704 | 89,350 | 89,400 | 2,833 |
| 77,400 | 77,450 | 2,351 | 80,400 | 80,450 | 2,464 | 83,400 | 83,450 | 2,577 | 86,400 | 86,450 | 2,706 | 89,400 | 89,450 | 2,835 |
| 77,450 | 77,500 | 2,353 | 80,450 | 80,500 | 2,466 | 83,450 | 83,500 | 2,579 | 86,450 | 86,500 | 2,708 | 89,450 | 89,500 | 2,837 |
| 77,500 | 77,550 | 2,355 | 80,500 | 80,550 | 2,468 | 83,500 | 83,550 | 2,581 | 86,500 | 86,550 | 2,710 | 89,500 | 89,550 | 2,839 |
| 77,550 | 77,600 | 2,357 | 80,550 | 80,600 | 2,469 | 83,550 | 83,600 | 2,583 | 86,550 | 86,600 | 2,712 | 89,550 | 89,600 | 2,841 |
| 77,600 | 77,650 | 2,359 | 80,600 | 80,650 | 2,471 | 83,600 | 83,650 | 2,586 | 86,600 | 86,650 | 2,714 | 89,600 | 89,650 | 2,843 |
| 77,650 | 77,700 | 2,360 | 80,650 | 80,700 | 2,473 | 83,650 | 83,700 | 2,588 | 86,650 | 86,700 | 2,717 | 89,650 | 89,700 | 2,846 |
| 77,700 | 77,750 | 2,362 | 80,700 | 80,750 | 2,475 | 83,700 | 83,750 | 2,590 | 86,700 | 86,750 | 2,719 | 89,700 | 89,750 | 2,848 |
| 77,750 | 77,800 | 2,364 | 80,750 | 80,800 | 2,477 | 83,750 | 83,800 | 2,592 | 86,750 | 86,800 | 2,721 | 89,750 | 89,800 | 2,850 |
| 77,800 | 77,850 | 2,366 | 80,800 | 80,850 | 2,479 | 83,800 | 83,850 | 2,594 | 86,800 | 86,850 | 2,723 | 89,800 | 89,850 | 2,852 |
| 77,850 | 77,900 | 2,368 | 80,850 | 80,900 | 2,481 | 83,850 | 83,900 | 2,596 | 86,850 | 86,900 | 2,725 | 89,850 | 89,900 | 2,854 |
| 77,900 | 77,950 | 2,370 | 80,900 | 80,950 | 2,483 | 83,900 | 83,950 | 2,598 | 86,900 | 86,950 | 2,727 | 89,900 | 89,950 | 2,856 |
| 77,950 | 78,000 | 2,372 | 80,950 | 81,000 | 2,484 | 83,950 | 84,000 | 2,601 | 86,950 | 87,000 | 2,730 | 89,950 | 90,000 | 2,858 |

## 2013 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 | $2,861 | $92,000 | $92,050 | $2,946 | $94,000 | $94,050 | $3,032 | $96,000 | $96,050 | $3,118 | $98,000 | $98,050 | $3,204 |
| 90,050 | 90,100 | 2,863 | 92,050 | 92,100 | 2,949 | 94,050 | 94,100 | 3,035 | 96,050 | 96,100 | 3,120 | 98,050 | 98,100 | 3,206 |
| 90,100 | 90,150 | 2,865 | 92,100 | 92,150 | 2,951 | 94,100 | 94,150 | 3,037 | 96,100 | 96,150 | 3,123 | 98,100 | 98,150 | 3,209 |
| 90,150 | 90,200 | 2,867 | 92,150 | 92,200 | 2,953 | 94,150 | 94,200 | 3,039 | 96,150 | 96,200 | 3,125 | 98,150 | 98,200 | 3,211 |
| 90,200 | 90,250 | 2,869 | 92,200 | 92,250 | 2,955 | 94,200 | 94,250 | 3,041 | 96,200 | 96,250 | 3,127 | 98,200 | 98,250 | 3,213 |
| 90,250 | 90,300 | 2,871 | 92,250 | 92,300 | 2,957 | 94,250 | 94,300 | 3,043 | 96,250 | 96,300 | 3,129 | 98,250 | 98,300 | 3,215 |
| 90,300 | 90,350 | 2,873 | 92,300 | 92,350 | 2,959 | 94,300 | 94,350 | 3,045 | 96,300 | 96,350 | 3,131 | 98,300 | 98,350 | 3,217 |
| 90,350 | 90,400 | 2,876 | 92,350 | 92,400 | 2,961 | 94,350 | 94,400 | 3,047 | 96,350 | 96,400 | 3,133 | 98,350 | 98,400 | 3,219 |
| 90,400 | 90,450 | 2,878 | 92,400 | 92,450 | 2,964 | 94,400 | 94,450 | 3,050 | 96,400 | 96,450 | 3,135 | 98,400 | 98,450 | 3,221 |
| 90,450 | 90,500 | 2,880 | 92,450 | 92,500 | 2,966 | 94,450 | 94,500 | 3,052 | 96,450 | 96,500 | 3,138 | 98,450 | 98,500 | 3,224 |
| 90,500 | 90,550 | 2,882 | 92,500 | 92,550 | 2,968 | 94,500 | 94,550 | 3,054 | 96,500 | 96,550 | 3,140 | 98,500 | 98,550 | 3,226 |
| 90,550 | 90,600 | 2,884 | 92,550 | 92,600 | 2,970 | 94,550 | 94,600 | 3,056 | 96,550 | 96,600 | 3,142 | 98,550 | 98,600 | 3,228 |
| 90,600 | 90,650 | 2,886 | 92,600 | 92,650 | 2,972 | 94,600 | 94,650 | 3,058 | 96,600 | 96,650 | 3,144 | 98,600 | 98,650 | 3,230 |
| 90,650 | 90,700 | 2,888 | 92,650 | 92,700 | 2,974 | 94,650 | 94,700 | 3,060 | 96,650 | 96,700 | 3,146 | 98,650 | 98,700 | 3,232 |
| 90,700 | 90,750 | 2,891 | 92,700 | 92,750 | 2,977 | 94,700 | 94,750 | 3,062 | 96,700 | 96,750 | 3,148 | 98,700 | 98,750 | 3,234 |
| 90,750 | 90,800 | 2,893 | 92,750 | 92,800 | 2,979 | 94,750 | 94,800 | 3,065 | 96,750 | 96,800 | 3,151 | 98,750 | 98,800 | 3,236 |
| 90,800 | 90,850 | 2,895 | 92,800 | 92,850 | 2,981 | 94,800 | 94,850 | 3,067 | 96,800 | 96,850 | 3,153 | 98,800 | 98,850 | 3,239 |
| 90,850 | 90,900 | 2,897 | 92,850 | 92,900 | 2,983 | 94,850 | 94,900 | 3,069 | 96,850 | 96,900 | 3,155 | 98,850 | 98,900 | 3,241 |
| 90,900 | 90,950 | 2,899 | 92,900 | 92,950 | 2,985 | 94,900 | 94,950 | 3,071 | 96,900 | 96,950 | 3,157 | 98,900 | 98,950 | 3,243 |
| 90,950 | 91,000 | 2,901 | 92,950 | 93,000 | 2,987 | 94,950 | 95,000 | 3,073 | 96,950 | 97,000 | 3,159 | 98,950 | 99,000 | 3,245 |
| **$91,000** | | | **$93,000** | | | **$95,000** | | | **$97,000** | | | **$99,000** | | |
| $91,000 | $91,050 | $2,903 | $93,000 | $93,050 | $2,989 | $95,000 | $95,050 | $3,075 | $97,000 | $97,050 | $3,161 | $99,000 | $99,050 | $3,247 |
| 91,050 | 91,100 | 2,906 | 93,050 | 93,100 | 2,992 | 95,050 | 95,100 | 3,077 | 97,050 | 97,100 | 3,163 | 99,050 | 99,100 | 3,249 |
| 91,100 | 91,150 | 2,908 | 93,100 | 93,150 | 2,994 | 95,100 | 95,150 | 3,080 | 97,100 | 97,150 | 3,166 | 99,100 | 99,150 | 3,251 |
| 91,150 | 91,200 | 2,910 | 93,150 | 93,200 | 2,996 | 95,150 | 95,200 | 3,082 | 97,150 | 97,200 | 3,168 | 99,150 | 99,200 | 3,254 |
| 91,200 | 91,250 | 2,912 | 93,200 | 93,250 | 2,998 | 95,200 | 95,250 | 3,084 | 97,200 | 97,250 | 3,170 | 99,200 | 99,250 | 3,256 |
| 91,250 | 91,300 | 2,914 | 93,250 | 93,300 | 3,000 | 95,250 | 95,300 | 3,086 | 97,250 | 97,300 | 3,172 | 99,250 | 99,300 | 3,258 |
| 91,300 | 91,350 | 2,916 | 93,300 | 93,350 | 3,002 | 95,300 | 95,350 | 3,088 | 97,300 | 97,350 | 3,174 | 99,300 | 99,350 | 3,260 |
| 91,350 | 91,400 | 2,919 | 93,350 | 93,400 | 3,004 | 95,350 | 95,400 | 3,090 | 97,350 | 97,400 | 3,176 | 99,350 | 99,400 | 3,262 |
| 91,400 | 91,450 | 2,921 | 93,400 | 93,450 | 3,007 | 95,400 | 95,450 | 3,093 | 97,400 | 97,450 | 3,178 | 99,400 | 99,450 | 3,264 |
| 91,450 | 91,500 | 2,923 | 93,450 | 93,500 | 3,009 | 95,450 | 95,500 | 3,095 | 97,450 | 97,500 | 3,181 | 99,450 | 99,500 | 3,267 |
| 91,500 | 91,550 | 2,925 | 93,500 | 93,550 | 3,011 | 95,500 | 95,550 | 3,097 | 97,500 | 97,550 | 3,183 | 99,500 | 99,550 | 3,269 |
| 91,550 | 91,600 | 2,927 | 93,550 | 93,600 | 3,013 | 95,550 | 95,600 | 3,099 | 97,550 | 97,600 | 3,185 | 99,550 | 99,600 | 3,271 |
| 91,600 | 91,650 | 2,929 | 93,600 | 93,650 | 3,015 | 95,600 | 95,650 | 3,101 | 97,600 | 97,650 | 3,187 | 99,600 | 99,650 | 3,273 |
| 91,650 | 91,700 | 2,931 | 93,650 | 93,700 | 3,017 | 95,650 | 95,700 | 3,103 | 97,650 | 97,700 | 3,189 | 99,650 | 99,700 | 3,275 |
| 91,700 | 91,750 | 2,934 | 93,700 | 93,750 | 3,019 | 95,700 | 95,750 | 3,105 | 97,700 | 97,750 | 3,191 | 99,700 | 99,750 | 3,277 |
| 91,750 | 91,800 | 2,936 | 93,750 | 93,800 | 3,022 | 95,750 | 95,800 | 3,108 | 97,750 | 97,800 | 3,193 | 99,750 | 99,800 | 3,279 |
| 91,800 | 91,850 | 2,938 | 93,800 | 93,850 | 3,024 | 95,800 | 95,850 | 3,110 | 97,800 | 97,850 | 3,196 | 99,800 | 99,850 | 3,282 |
| 91,850 | 91,900 | 2,940 | 93,850 | 93,900 | 3,026 | 95,850 | 95,900 | 3,112 | 97,850 | 97,900 | 3,198 | 99,850 | 99,900 | 3,284 |
| 91,900 | 91,950 | 2,942 | 93,900 | 93,950 | 3,028 | 95,900 | 95,950 | 3,114 | 97,900 | 97,950 | 3,200 | 99,900 | 99,950 | 3,286 |
| 91,950 | 92,000 | 2,944 | 93,950 | 94,000 | 3,030 | 95,950 | 96,000 | 3,116 | 97,950 | 98,000 | 3,202 | 99,950 | 100,000 | 3,288 |

## 2013 Income Tax Table 2 for Ohio Forms IT 1040EZ and IT 1040

**The income tax tables reflect a 8.5% reduction compared to taxable year 2012.**

**Taxpayers with Ohio taxable income of $100,000 or more must use this table. You must round your tax to the nearest dollar.**

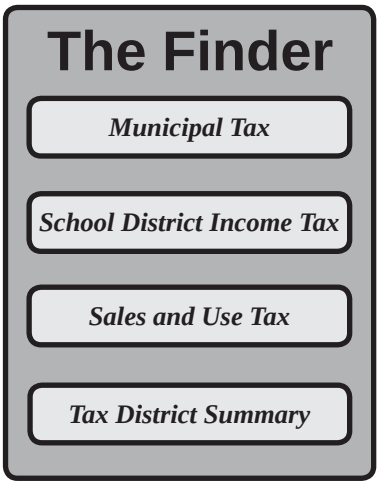
| **Ohio Taxable Income** (from line 5 of Ohio form IT 1040EZ or IT 1040) | | | **2013 Ohio Tax** (enter on line 6 of Ohio form IT 1040EZ or IT 1040) | | | |
|---|---|---|---|---|---|---|
| 0 | – | $ 5,200 | | | 0.537% | of Ohio taxable income |
| $ 5,200 | – | $ 10,400 | $ 27.92 | plus | 1.074% | of the amount in excess of $ 5,200 |
| $ 10,400 | – | $ 15,650 | $ 83.77 | plus | 2.148% | of the amount in excess of $ 10,400 |
| $ 15,650 | – | $ 20,900 | $ 196.54 | plus | 2.686% | of the amount in excess of $ 15,650 |
| $ 20,900 | – | $ 41,700 | $ 337.56 | plus | 3.222% | of the amount in excess of $ 20,900 |
| $ 41,700 | – | $ 83,350 | $ 1,007.74 | plus | 3.760% | of the amount in excess of $ 41,700 |
| $ 83,350 | – | $104,250 | $ 2,573.78 | plus | 4.296% | of the amount in excess of $ 83,350 |
| $104,250 | – | $208,500 | $ 3,471.64 | plus | 4.988% | of the amount in excess of $104,250 |
| more than | – | $208,500 | $ 8,671.63 | plus | 5.421% | of the amount in excess of $208,500 |

# 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.**




**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 2013. 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 2013.** 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, 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

***School district income tax in effect for 2013.**

Miami Trace LSD ....2401
***Wilmington CSD....1404**

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

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

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

**CUYAHOGA COUNTY**
Bay Village CSD ....1801
Beachwood CSD ....1802
Bedford CSD....1803
Berea CSD....1804
Brecksville-Broadview Heights CSD ..1806
Brooklyn CSD ....1807
Chagrin Falls EVSD....1808
Cleveland Hts.-University Hts. CSD..1810
Cleveland Municipal CSD....1809
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**
Edison 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

***School district income tax in effect for 2013.**

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**
***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

***School district income tax in effect for 2013.**

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
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
Norwayne 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

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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
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**
***Botkins LSD ....7502**
***Bradford EVSD ....5502**
***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

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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
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
***Northwest LSD ..... 7612**
***Northwestern LSD ..... 8505**
Norwayne LSD ..... 8504
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 2013.**

# Ohio 2013 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 2013? | ☐ | ☐ |
| Do you have nine or fewer W-2 forms? | ☐ | ☐ |
| Are you and your spouse, if filing jointly, under 65 as of Dec. 31, 2013? | ☐ | ☐ |
| 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. 7, 2014 and Dec. 2, 2014 | ☐ | ☐ |
| 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.**

If you are required to file Ohio Schedule IT S, you cannot TeleFile. You must use Ohio I-File to file electronically or you must file a paper Ohio form 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.**

# General Information for 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.

## 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!

## Ohio TeleFile Availability

The Ohio TeleFile system is available beginning Jan. 7, 2014. You may call the system 24 hours a day, seven days a week, until midnight Dec. 2, 2014. 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 15, 2014 to file, you may experience a lengthy delay due to the increased volume of calls we receive on that day.

## Tax Refund or Tax Due

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.

## 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.

## 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 and receive a confirmation number, your return has been filed. If you need to make changes after filing your return, you must file an amended Ohio form IT 1040X.

## 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 11 for more information.

**Note:** If you wait until April 15, 2014 to TeleFile, you can expect extended delays due to the volume of calls that the system receives on that date.

## 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 13 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, seven days a week, beginning Jan. 7, 2014 and ending Dec. 2, 2014.

# Line Instructions for the TeleFile Worksheet

## 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, call the Ohio Department of Taxation at 1-800-282-1780 to update your address and ZIP code before using TeleFile. 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 due or decrease your refund.

## Line 3 – Federal Adjusted Gross Income

Enter your 2013 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 2013 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 2013 IRS form 1040 and enter this amount on line 4 of the TeleFile worksheet. If line 10 is blank, enter -0-.

## Line 5 – Federal Earned Income Credit

Enter your 2013 federal earned income tax credit amount from IRS form 1040, line 64a; 1040A, line38a; or 1040EZ, line 8a. If you did not qualify for this credit, enter -0-.

## Line 6 – 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 7 – 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 14e, 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 7 of the TeleFile worksheet.

## Line 8 – 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 9, 10, 11 and 12 – 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 9-12 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. Make sure that you have received **all** of your W-2s before calling.



## Sample W-2 – This form reports taxpayers' wages and withholding

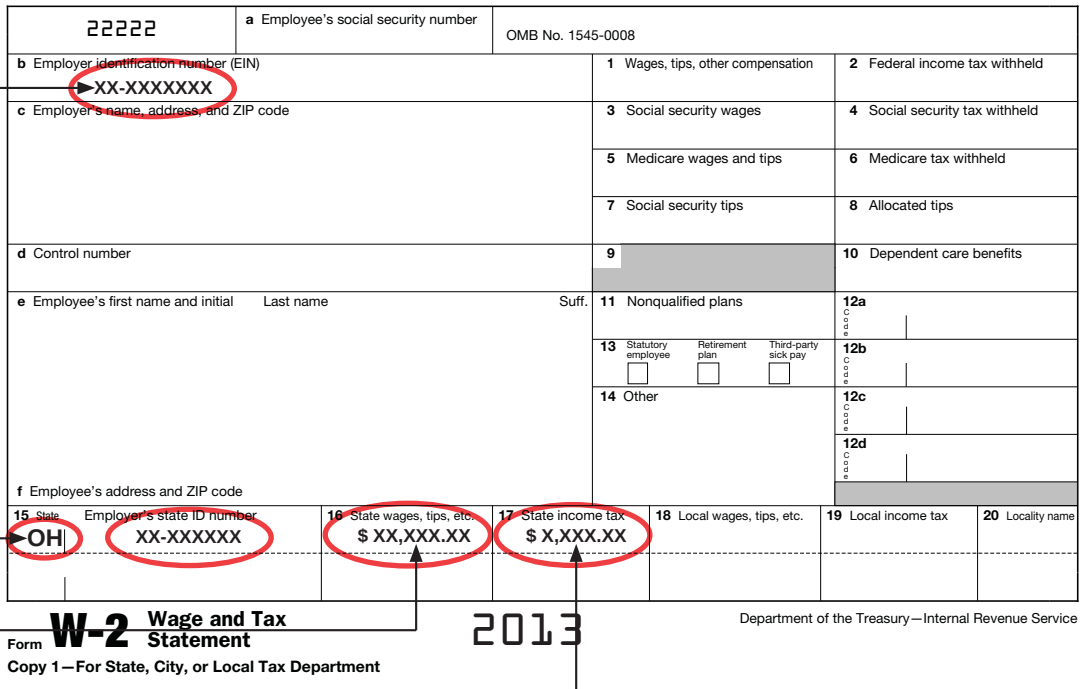
**Box b** – Enter the federal employer identification number in column 9 of the TeleFile worksheet.

**Box e** – Verify name and check appropriate box in column 12 of the TeleFile 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 10 of the TeleFile worksheet.

**Box 17** – Enter your state income tax withholding in column 11 of the TeleFile worksheet.



**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.

## Line 13 – Tax Refund or 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 13 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. Complete line 13 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).**

**If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.**

- **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 15, 2014. TeleFile will ask you to enter the date you want the electronic funds transfer to take place. Complete line 13 on page Tel 6 if you want to pay your tax due by electronic check.

- **Tax Due (Credit Card) – See back cover.** You may use your Discover, VISA, MasterCard or American Express card to pay your income taxes. You may make credit card payments by either visiting tax.ohio.gov or 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 14 – Now You're Ready To TeleFile

Once you have completed lines 1-13 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 1-13 from the TeleFile worksheet on pages Tel 5 and Tel 6.

Based on the information you provided on lines 1-12, TeleFile will compute your Ohio taxable income and tax liability and determine if you have a refund or tax due. You will need your Ohio taxable income amount if you also file a traditional school district income tax return. During your call, TeleFile will tell you the information to enter on lines 14a-i on page Tel 6.

## Line 14f – 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 14g – Amount of Your Tax Refund After Donations

If TeleFile calculates a refund for you on line 14g, 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.

Complete line 13 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 14h – Amount You Owe

If TeleFile calculates a tax due for you on line 14h, you may make a payment by electronic check, credit card, 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 15, 2014 to avoid penalty and interest charges. See line 13 at left for more payment information.

## Line 14i – 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

Back

# 2013 Ohio Income Tax TeleFile Worksheet

**Retain for your records.**
**DO NOT MAIL!**

## Fill in Lines 1a-7

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

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

1b. 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, call the Ohio Department of Taxation at 1-800-282-1780 to update your address and ZIP code before using TeleFile. 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 (only if married 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 due or decrease your refund.

3. Enter the amount of your **2013 federal adjusted gross income** from IRS form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 (cannot exceed $999,999). → _____ 00

4. **If you filed a 2013 IRS form 1040A or 1040EZ, enter -0- on this line because you are not entitled to this deduction.** However, if you filed a 2013 IRS form 1040, enter here the amount from line 10 of that return. If line 10 is blank, enter -0-. → _____ 00

5. Enter your federal earned income tax credit (see page Tel 3). → _____ 00

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

7. Enter the amount of **unpaid use (sales) tax** that you owe from **line e** of the use tax worksheet on page 33. If none, enter -0-. → _____ 00

## Provide W-2 Information

8. **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. → _____

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

| | 9. Employer I.D. number (box b, **not** box 15) | 10. State wages, tips, etc. (box 16) | 11. Ohio income tax withheld (box 17, **not** box 2) | 12. 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 9 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 11 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

# 2013 Ohio Income Tax TeleFile Worksheet (cont'd.)

**Retain for your records.**
**DO NOT MAIL!**

## Tax Refund or Tax Due

13. **Tax Refund or 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 7) 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 –** Check the box below to designate either checking or savings.

Date you want your payment withdrawn from your account: M M D D 2 0 1 4

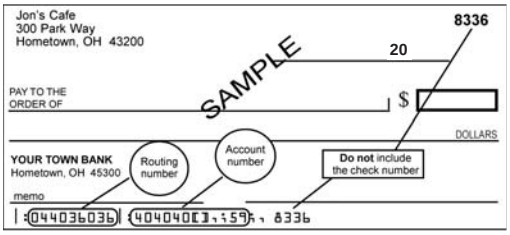
**Checking** ☐ **Routing number** ☐☐☐☐☐☐☐☐☐

**Savings** ☐ **Account number** ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

**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 15, 2014. After April 15th, your payment will be electronically transferred within 24 hours of the filing date.

## Now You're Ready To TeleFile!

14. **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 1-12 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 13 if you choose the direct deposit or direct debit option.

a) Your **Ohio taxable income** ..... $ _____

b) Your **Ohio income tax** for 2013 ..... $ _____

c) Your Ohio earned income credit for 2013 ..... $ _____

d) Your unpaid **Ohio use tax** for 2013 ..... $ _____

e) Your **total tax** for 2013 ..... $ _____

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

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

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

3) Ohio Historical Society ..... $ _____

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

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

h) **Amount you owe** (see payment options on page 7) ..... $ _____

## Don't Forget To Write Down Your Confirmation Number!

i) **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 4

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

# Ohio 2013 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 2013; 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 2013 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** 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 2013. 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. 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.

### 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 6 of 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, 2014 may claim on line 3 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 1 of Ohio form SD 100). There is no age limit.

## Filing Due Date

- Generally, you must file this return and make all payments by April 15, 2014. 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, see "Income Taxes and the Military" on page 13.

## 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 15, 2014. 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 15, 2014.

**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 13.

## I'm Not Able To Pay By April 15, 2014. 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.

## 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.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not **pay** the tax by April 15, 2014.

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 13), interest is due from April 16, 2014 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the 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 2014 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.

## 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 Schedule A (lines 17-21) on page 2 of Ohio form SD 100. Complete lines 17 through 19, and enter on line 20 the same amount that you entered on line 19. Then enter a -0- on line 21 and on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 9, 10, 12 and 16.

If school district income tax was withheld for an **earned income only** tax base school district (see listings on page SD 7), complete Schedule B (lines 22-25) on page 2 of Ohio form SD 100 by entering a -0- on lines 22, 23 and 25. Then enter a -0- on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 9, 10, 12 and 16.

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?

Employer withholding requirements are found in Ohio Revised Code section 5747.06(E). 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, 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 2013 Ohio Form SD 100

The 2013 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 **2013.**
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 name and Social Security number on page 1).

**Ohio 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.

## Do Both Married Filing Jointly Taxpayers Have To Sign the 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, see the section entitled "Does Ohio Follow the Alternative Preparer Signature Procedures?" on page 10.

## 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 W-2(s) and 1099-R(s) if there was any school district income tax withheld; AND
- Include documentation to support any adjustments to line items; AND
- If changing school district residency status to part year or full year nonresident, include documentation to support your claim.

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 2014?

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 2014 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforward from 2013 to 2014.

Even if you will owe more than $500, you do not have to make estimated school district income tax payments if either (i) your 2014 combined Ohio and school district income tax withholding amounts and overpayment carryforwards from 2013 to 2014 are at least 90% of your 2014 combined state and school district income tax or (ii) your 2014 combined state and school district income tax withholding amounts and overpayment carryforwards from 2013 to 2014 are equal to or greater than your 2013 combined Ohio and school district income tax. For purposes of these tests, your year 2013 overpayment credited to year 2014 does not include any year 2013 tax payment that you made after April 15, 2014.

Estimated payments can be made electronically on our Web site at **tax.ohio.gov.** Or you can obtain Ohio form SD 100ES from our Web site at **tax.ohio.gov** or by calling 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/2013sdlawreferences.stm**.

# Line Instructions for Ohio Form SD 100

**Be sure to keep a copy of this return for your records. If during 2013 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.**

## Line 1 – Traditional Tax Base School District Filer

Complete Schedule A (lines 17-21) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 21.

## Line 1 – Earned Income Only Tax Base School District Filer

Complete Schedule B (lines 22-25) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 25.

## Line 3 – Senior Citizen Credit

To claim the senior citizen credit **(limit $50 per return)**, you or your spouse, if married filing jointly, must be 65 or older before Jan. 1, 2014. 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 5 – Interest Penalty

Except as set forth below, if the tax on line 4 minus the amount on line 9 is more than $500, complete and enclose Ohio form IT/SD 2210, which can be found on our Web site at **tax.ohio.gov**. 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 7 of Ohio form SD 100 and (ii) your 2012 school district income tax overpayment credited to 2013 is equal or greater than one of the following:

- 90% of your 2013 school district income tax (line 6, 2013 SD 100); OR
- 100% of your 2012 school district income tax (line 8, 2012 SD 100).

**Note:** For purposes of this exception, you must reduce your 2012 school district income tax overpayment credited to 2013 by any 2012 income tax you paid after April 15, 2013.

## Line 7 – 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. 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 tax 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.

## Line 8 – 2013 Estimated and Extension Payments and 2012 Overpayment Credited to 2013

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

## Line 11 – Overpayment Credited to Year 2014

Indicate the amount of line 10 that you want us to credit to your 2014 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 14 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13), interest is due from April 16, 2014 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 10 is greater than any tax you paid after the 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 2014 is 3%.

**Example of Part-Year Resident Adjustment**
**Line 20 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 | - 1,700 |
| Ohio taxable income (line 17 on Ohio form SD 100) | $58,300 |

**Computation for Line 20 (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 20 (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 21 on Ohio form SD 100) | | $42,300 |

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 15 – Amount Due Plus Interest and Penalty

Add lines 13 and 14 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7); OR
- Make your paper check or money order payable to School District Income Tax. Write your school district number, the last four numbers of your Social Security number and "2013 SD 100" on your paper check or money order. Include Ohio form SD 40P (see our Web site at tax.ohio.gov) and your payment with Ohio form SD 100.

If you cannot pay the amount you owe, you still must file the return by April 15, 2014 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 13). For additional information regarding payments, see page 7.

## Line 16 – Your Refund

This is your refund after any reduction on line 14. If line 14 is more than the overpayment shown on line 12, you have an amount due. Enter this amount on line 15 and follow the instructions.

CAUTION

**If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.**

## Schedule A – Traditional Tax Base School District (Lines 17, 18, 19, 20 and 21)

Complete Schedule A on Ohio form SD 100 only if you entered on page 1 of Ohio form SD 100 a **traditional income only** tax base school district number (see listings on pages SD 7-8).

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

## Line 17 – Ohio Taxable Income

If you filed your Ohio income tax return using Ohio form IT 1040EZ or IT 1040, enter the amount from line 5.

If you filed your Ohio income tax return using Ohio TeleFile, enter the amount from line 14a of your TeleFile worksheet.

## Line 18 – Small Business Investor Income Deduction Add-Back

If you took the small business investor deduction on line 41 of Ohio form IT 1040, enter on line 18 the amount you show on line 41 of Ohio form IT 1040.

## Line 20 – 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.

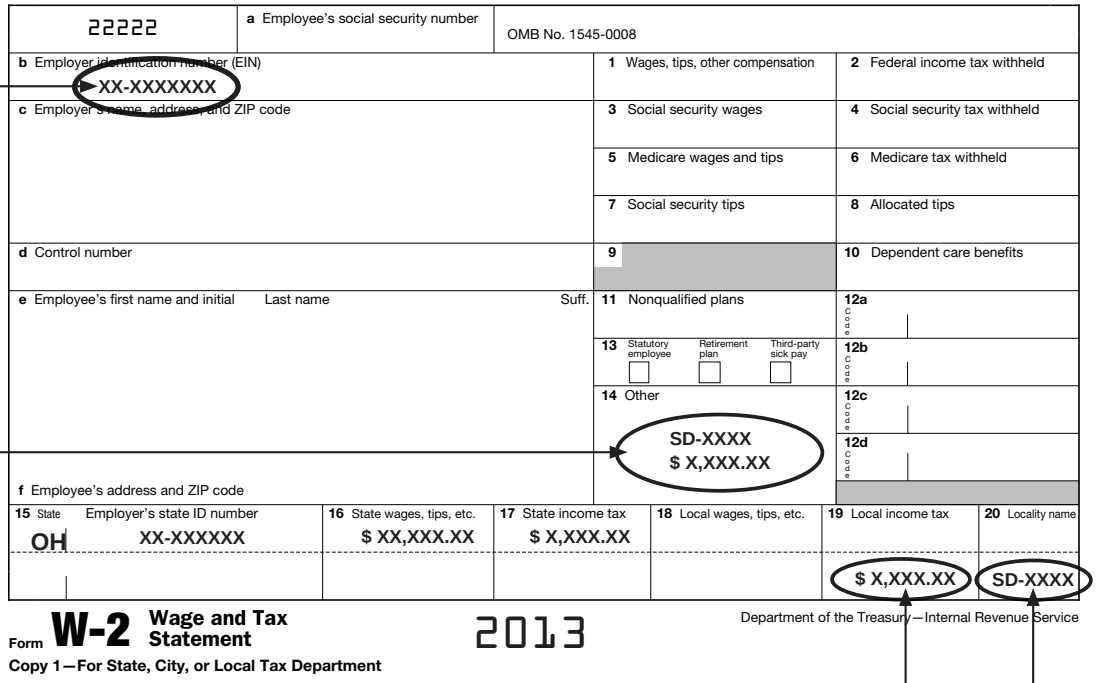
## Sample W-2 – This form reports taxpayers' wages and withholding

### See "School District Income Tax Withheld" instructions on SD 4 (Ohio form SD 100)

**Place all W-2 documents after the last page 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 district number or name identified in box 14, instead of the boxes below 19 and 20.


22222

a Employee's social security number

OMB No. 1545-0008

b Employer identification number (EIN) XX-XXXXXXX

1 Wages, tips, other compensation

2 Federal income tax withheld

c Employer's name, address, and ZIP code

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

d Control number

9

10 Dependent care benefits

e Employee's first name and initial Last name Suff.

11 Nonqualified plans

12a Code

13 Statutory employee Retirement plan Third-party sick pay

12b Code

14 Other SD-XXXX $ X,XXX.XX

12c Code

12d Code

f Employee's address and ZIP code

15 State OH Employer's state ID number XX-XXXXXX

16 State wages, tips, etc. $ XX,XXX.XX

17 State income tax $ X,XXX.XX

18 Local wages, tips, etc.

19 Local income tax $ X,XXX.XX

20 Locality name SD-XXXX

Form W-2 Wage and Tax Statement 2013

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

**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

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 "2013 SD 100."

Show on this line the portion of your Ohio taxable income (line 5 of Ohio form IT 1040EZ or IT 1040) that you earned while you were a resident of another school district. 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 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 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).

For a detailed example, see page SD 4.

## Schedule B – Earned Income Only Tax Base (Lines 22, 23, 24 and 25)

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.

Complete Schedule B 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).

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

## Line 22 – 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 23 – 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. 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 24 – Depreciation Expense Adjustment

This depreciation expense adjustment might be used if Ohio were not in conformity with the IRS based on entries from the Ohio IT 1040, lines 35e/f. At the time of this publication, Ohio was in conformity with the IRS, therefore all entries on this line would be "0." For more information, see **tax.ohio.gov** for our notice concerning Ohio Revised Code section 5701.11 and miscellaneous federal tax adjustments.

**For information on where to mail your return, see page 8.**

Back

# School Districts With an Income Tax for 2013

Rev. 12/12

**Boldface indicates a newly enacted rate, a rate change for 2013 or a change in the tax type.**

| SD# | School District Name (and Counties) | Decimal Rate | Percent |
|---|---|---|---|
| | **Earned Income Only Tax Base School Districts** | | |
| 2301 | Amanda-Clearcreek LSD (Fairfield) | .0150 | 1½% |
| 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% |
| **7001** | **Clear Fork Valley LSD (Knox, Richland)** | **.0100** | **1%** |
| 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% |
| 5504 | Miami East LSD (Champaign, Miami) | .0175 | 1¾% |
| 5505 | Milton-Union EVSD (Miami) | .0125 | 1¼% |
| 3902 | Monroeville LSD (Erie, Huron) | .0150 | 1½% |
| **8605** | **Montpelier EVSD (Williams)** | **.0125** | **1¼%** |
| 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% |
| **6503** | **Teays Valley LSD (Fairfield, Franklin, Pickaway)** | **.0150** | **1½%** |
| **8509** | **Triway LSD (Holmes, Wayne)** | **.0075** | **¾%** |
| 5509 | Troy CSD (Miami) | .0150 | 1½% |
| 3907 | Willard CSD (Crawford, Huron) | .0075 | ¾% |
| | **Traditional Tax Base School Districts** | | |
| 3301 | Ada EVSD (Hancock, Hardin) | .0075 | ¾% |
| 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% |

| SD# | School District Name (and Counties) | Decimal Rate | Percent |
|---|---|---|---|
| | **Traditional Tax Base School Districts (cont'd.)** | | |
| 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% |
| 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)** | **.0200** | **2%** |
| 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% |

(continued on next page)

# School Districts With an Income Tax for 2013

Rev. 12/12

| SD# | School District Name (and Counties) | Decimal Rate | Percent |
|---|---|---|---|
| | **Traditional Tax Base School Districts (cont'd.)** | | |
| 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% |
| 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% |
| 8604 | Millcreek-West Unity LSD (Williams) | .0100 | 1% |
| 6906 | Miller City-New Cleveland LSD (Putnam) | .0125 | 1¼% |
| 0601 | Minster LSD (Auglaize, Darke, Mercer Shelby) | .0100 | 1% |
| 1905 | Mississinawa Valley LSD (Darke) | .0175 | 1¾% |
| 8802 | Mohawk LSD (Crawford, Seneca, Wyandot) | .0100 | 1% |
| 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% |
| 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% |
| 1103 | Triad LSD (Champaign, Logan, Union) | .0150 | 1½% |
| 1906 | Tri-Village LSD (Darke) | .0150 | 1½% |
| 6805 | Twin Valley Community 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)** | **.0100** | **1%** |
| 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% |

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# 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:** Contact the Ohio Relay Service at 7-1-1 or 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 March 31, 2014 through April 15, 2014.

The tax commissioner is looking for ideas on how the Ohio 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.**

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# Go paperless this year!

**File Electronically ➜ Pay Electronically ➜ Receive Your Refund Electronically**

## Online Services/Ohio I-File

**Use your computer to file your Ohio individual and/or 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 Online Services at tax.ohio.gov.**

## 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 or credit card.** You can use this option to pay your tax due for your 2013 Ohio income tax return and/or school district income tax return. You can also use an **electronic check or credit card** to file and pay your 2014 estimated income tax (Ohio form IT 1040ES) and/or your estimated school district income tax (Ohio form SD 100ES). You may also use your Discover, VISA, MasterCard or American Express card to pay your income taxes. You may make the credit card payments by either visiting tax.ohio.gov or calling **1-800-2PAY-TAX**. To find out more about electronic payment options, see page 7.

### 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, Individual Retirement Account or Annuity (IRA) or a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA). Taxpayers have the option to split their refund into as many as three different deposit accounts. Visit our Web site at tax.ohio.gov for additional direct deposit information.