



Ohio

2012 The Small Business Workshop

Sales and Use Tax
Ohio and School District Withholding Tax
Commercial Activity Tax

Ohio

Department of
Taxation

tax.ohio.gov

John Kasich, Governor
Joe Testa, Tax Commissioner



**Department of
Taxation**

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Welcome to the Ohio Small Business Workshop

Congratulations on starting a new business in Ohio. Getting a new business started can be very difficult. The Ohio Department of Taxation wants to play a role in the success of your business by giving you some information that can help you achieve your goals.

The purpose of this workshop is to help you understand Ohio's tax requirements, to acquaint you with people that can answer any questions that you have and to provide you with resources for the future.

The workshop will help you spend less time working on tax forms and more time developing your business. You can help us help other small businesses by completing the evaluations at the end of the workshop. Please let us know how we can improve.

Thank you for your interest and participation in this workshop.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joe Testa', written over a light grey rectangular background.

Joe Testa
Tax Commissioner

Contents

Sales and Use Tax Section	1-30
What Is Sales Tax?.....	1
What Is Use Tax?	1
What Must I Do To Make Retail Sales in Ohio?	1
How Do I Get Forms? Where May I Get Assistance if I Need Help?	1
Are There Different Vendors' Licenses for Different Types of Business?	1
What Is a Taxable Sale?.....	1
What Services Are Subject to the Sales Tax?	1
What Sales Are Exempted/Excepted from Sales and Use Tax?	2
How Will I Know if a Sale Is Exempt from the Tax?.....	2
How and When Is the Tax Collected?	2
What Is the State Sales Tax Rate?.....	2
What About Local Sales Tax Rates?	2
Who Is Ultimately Responsible for Paying the Tax?.....	2
What If I Am Assessed for Unpaid Taxes?	3
What Records Must I Keep and for How Long?.....	3
How Do I File My Sales Tax Return?.....	3
What Information Do I Need to File My Sales Tax Return?.....	4
➤ Sales and Use Tax Exhibits	5-30
Exhibit 1 – Services Subject to Sales Tax in Ohio.....	6
Exhibit 2 – Sales Exempted or Excepted from Sales and Use Tax.....	7-10
Exhibit 3 – Sales and Use Tax Rules Index.....	11-12
Exhibit 4 – 5703-9-03 Sales and Use Tax: Exemption Certificate Forms.....	13-14
Exhibit 5 – Blanket Exemption Certificate	15
Exhibit 6 – Unit Exemption Certificate	16
Exhibit 7 – 5703-9-14 Sales and Use Tax: Construction Contracts, Exemption Certificates.....	17-19
Exhibit 8 – Construction Contract Exemption Certificate	20
Exhibit 9 – Contractor's Exemption Certificate	21
Exhibit 10 – Vendors' Licenses and Registrations for the State of Ohio	22-24
Exhibit 11 – Sales and Use Tax Division Information Releases	25-27
Exhibit 12 – Semi-Annual UST 1 TeleFile Worksheet	28
Exhibit 13 – Monthly UST 1 TeleFile Worksheet	29
Exhibit 14 – TeleFile Instructions.....	30
Ohio Employer Withholding Tax Section	31-56
What Is Ohio Withholding Tax?	31
Who Must Register and Withhold?.....	31
How Do I Get Forms and Applications? Where Do I Get Assistance if I Need Help?	31
After Applying as an Ohio Employer Withholding Agent, What Forms Must Be Completed?	32
How Do You Make Corrections if an Error Is Made?.....	33
How Do I Know How Much Ohio Income Tax To Withhold from Wages?.....	33
What Are My Responsibilities as an Ohio Employer Withholding Agent?	33
What About Penalties for Failure To Comply with Employer Withholding Responsibilities?	33
What Records Must I Keep and How Long Must I Keep Them?.....	34
Electronic Filing	34
➤ Ohio Withholding Tax Exhibits	35-56
Exhibit 1 – Ohio Form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent.....	36
Exhibit 2 – Ohio Form IT 4, Employee's Withholding Exemption Certificate.....	37
Exhibit 3 – Ohio Form IT 4NR, Employee's Statement of Residency in a Reciprocity State	38
Exhibit 4 – Employer's Ohio Income Tax Withholding Tables.....	39-50
Exhibit 5 – Ohio Form IT 501, Employer's Payment of Ohio Tax Withheld	51
Exhibit 6 – Ohio and School District Employer Withholding Tax Due Dates	52
Exhibit 7 – Ohio Form IT 2, Wage and Tax Statement	53
Exhibit 8 – Ohio Form IT 3, Transmittal of Wage and Tax Statements.....	54
Exhibit 9 – Ohio Form IT 941, Employer's Annual Reconciliation of Income Tax Withheld.....	55
Exhibit 10 – Ohio Form IT 941X, Amended Ohio Employer's Annual Reconciliation of Income Tax Withheld.....	56

School District Withholding Tax Section	57-75
What Is School District Income Tax?	57
Who Must Register and Withhold?	57
How Do I Get Forms and Applications? Where Do I Get Assistance if I Need Help?	57
After Applying as an Ohio School District Employer Withholding Agent, What Forms Must Be Completed?	58
How Do I Make Corrections if an Error is Made?	58
Are Employers Responsible for Withholding the School District Income Tax from Employees' Compensation?	59
As an Employer, How Do I Know What District an Employee Lives In?	59
As an Employer, Am I Automatically a School District Withholding Agent?	59
How Do Employers Know How Much Tax to Withhold?	59
How Do Employers Remit Their School District Withholding Tax?	60
Do Employers File Separate SD 101s for Each School District for Which School District Income Tax Was Withheld?	60
Must Employers File an Annual Reconciliation of Withholding?	60
What Are My Responsibilities as an Ohio School District Employer Withholding Agent?	61
What About Penalties for Failure to Comply with School District Income Tax Withholding Responsibilities?	61
What Records Must I Keep and How Long Must These Records Be Kept?	61
Which Taxpayers Are Legally Not Obligated To Pay the School District Tax?	61
Can Voters Repeal the School District Income Tax?	61
What Limits Can Voters of a School District Impose on the Income Tax Rate That Can Be Levied?	62
When Will the School District Receive the Revenue from the Income Tax?	62
➤ Ohio School District Income Tax Employer Withholding Exhibits	63-75
Exhibit 1 – School Districts with an Income Tax for 2011	64-65
Exhibit 2 – Ohio Form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent	66
Exhibit 3 – Ohio Form IT 1R, Registration for Ohio School District Withholding Agent	67
Exhibit 4 – Ohio Form IT 4, Employee's Withholding Exemption Certificate	68
Exhibit 5 – Ohio Form SD 101, Employer's Payment of School District Income Tax Withheld	69
Exhibit 6 – Ohio Form IT 2, Wage and Tax Statement	70
Exhibit 7 – Ohio Form IT 3, Transmittal of Wage and Tax Statements	71
Exhibit 8 – Ohio Form SD 141, School District Employer's Annual Reconciliation of Tax Withheld	72-73
Exhibit 9 – Ohio Form SD 141X, Amended School District Employer's Annual Reconciliation of Tax Withheld	74-75
Commercial Activity Tax Section	77-92
What Is Commercial Activity Tax (CAT)?	77
Who Is Subject to CAT?	77
Who Is Not Subject to CAT?	77
What Are Taxable Gross Receipts?	77
Is Registration Required?	77
What Are Consolidated Elected Taxpayers and Combined Taxpayers?	78
What Is the Tax Rate?	78
How Often Am I Required To File?	78
How Do I Get Forms? Where May I Get Assistance if I Need Help?	78
When Are the Tax Returns and Minimum Tax Due?	79
Are There Penalties for Filing or Paying Taxes Late?	79
Can Returns Be Amended?	79
➤ Commercial Activity Tax Exhibits	80-92
Exhibit 1 – Ohio Form CAT 1, Commercial Activity Tax Registration	81-84
Exhibit 2 – Ohio Form CAT12, 2010 Annual Return and 2011 Minimum Tax Payment Return With Instructions	85
Exhibit 3 – Ohio Form CAT REF, Application for Commercial Activity Tax Refund	86-87
Exhibit 4 – Ohio Form CAT ES, Request to Change Election Status	88-89
Exhibit 5 – Ohio Form CAT AR, Add/Remove a Member to/from a Group	90
Exhibit 6 – Ohio Form CAT 3C, Change in Mailing or Location Address Form	91
Exhibit 7 – Ohio Form CAT FF, Request to Change Filing Frequency	92

Sales and Use Tax Section

What Is Sales Tax?

Sales tax is a “trust” tax that must be collected on taxable retail sales to Ohio customers by all Ohio retailers and those out-of-state retailers that are registered with Ohio. It is called a “trust” tax because the consumer has entrusted this tax to retailers with the understanding that it will be reported and paid to the state of Ohio in a timely manner.

What Is Use Tax?

Use tax is a tax on the storage, use or other consumption of tangible personal property and certain taxable services in Ohio. These include purchases made from both Ohio and out-of-state vendors. The tax is a complement to the Ohio sales tax. In general, if you have paid Ohio sales tax on purchases of certain items or certain taxable services, then you do not owe Ohio use tax. If you have not paid Ohio sales tax, then you have a responsibility to remit Ohio use tax directly to the ODT, unless there is an exception or exemption that applies to the transaction.

What Must I Do To Make Retail Sales in Ohio?

Every Ohio retailer (vendor) must obtain a vendor’s license, collect sales tax, file tax returns with payment of tax collected and maintain complete records of transactions.

How Do I Get Forms? Where May I Get Assistance if I Need Help?

You may get applications, forms and help by contacting the Department of Taxation via:

- **Internet/E-mail**
tax.ohio.gov

- **Forms Request Line** 1-800-282-1782
Phone (general business) 1-888-405-4039
Phone (registration) 1-888-405-4089
Fax 1-614-387-1851

- **Walk-in Help**
Ohio Department of Taxation
Taxpayer Service Center
4485 Northland Ridge Blvd.
Columbus, Ohio 43229-6596

- **Written Correspondence**
Ohio Department of Taxation
Taxpayer Services Division
P.O. Box 182215
Columbus, Ohio 43218-2215

Are There Different Vendors’ Licenses for Different Types of Business?

Yes. All vendors must get one or more licenses depending on the nature of their business.

What Is a Taxable Sale?

A taxable sale is any transaction in which title or possession of tangible personal property or the benefit of certain services is, or will be, transferred or provided for a price. All retail sales are subject to the tax unless they are specifically exempted in Ohio’s sales tax law.

What Services Are Subject to the Sales Tax?

Several services are subject to sales tax in the state of Ohio. If you sell services, you need to charge tax on the price of the service provided (see Exhibit 1, Services Subject to Sales Tax in Ohio, on page 6).

What Sales Are Exempt/Excepted from Sales and Use Tax?

Every tax has exceptions and/or exemptions. Generally speaking, exemptions are enacted to do some perceived social good or to make the tax more “fair” (see Exhibit 2, Sales Exempted or Excepted from Sales and Use Tax, on page 7).

How Will I Know if a Sale Is Exempt from the Tax?

Sales tax must be charged on all sales unless the purchaser provides a properly completed exemption certificate stating the reason for claiming exemption. **No “exemption number” is assigned to the purchaser by the state.** The vendor must keep the certificate as proof of nontaxable sales. Certificate forms are prescribed by the tax commissioner and can be obtained from a local printer or office supply store or downloaded off of our Internet Web site at tax.ohio.gov. For more information, see Ohio Administrative Rule #5703-9-03 (Exhibit 4, 5703-9-03 Sales and Use Tax: Exemption Certificate Forms, on page 13).

Exemption certificates are not needed when the item sold is never taxable, such as prescription drugs or food sold for off-premises consumption. Also, certificates are not needed when the purchaser is clearly identified on the invoice as an entity that is always exempt, such as federal, state or local governments.

How and When Is the Tax Collected?

Vendors must charge and collect the sales tax at the rate in effect in the county where the sale is made or get documentation detailing why the sale is exempt from tax. Tax on motor vehicles, watercraft and out-board motors is paid to the Clerk of Courts at the rate in effect in the purchaser’s county of residence.

Taxable telecommunications services, automatic data processing and computer services, landscaping and lawn-care service, private investigation and security service, information service (1-900 telephone calls), building maintenance and janitorial service, exterminating service, employment service and employment placement services, satellite-broadcasting service and snow-removal service are taxed at the county rate where the service is received.

The tax applies when the sale is made, NOT at some future date when payment is received.

Example: If a vendor makes a sale on credit in January, but the money is not received until February, the tax must be reported and sent in with the January return.

Vendors must charge the tax on every sale unless the customer provides a properly completed exemption certificate or the sale is exempt by law. Tax must be paid to the state on every taxable sale, even if the price is not collected from the customer. Vendors who fail to send in collected taxes, make sales without a license, or make sales with a suspended or revoked license may be subject to assessment, fines and criminal penalties.

What Is the State Sales Tax Rate?

The current state sales tax rate is 5.5%.

What About Local Sales Tax Rates?

Counties and regional transit authorities may each levy sales tax in multiples of .25% up to 1.5%. The total combined rate – state, county and transit authority – may not exceed 8.5%.

When enacting a permissive sales tax, a county or transit authority must also enact an equal use tax.

Who Is Ultimately Responsible for Paying the Tax?

The ultimate legal responsibility is upon the consumer. However, an assessment may be made on either the vendor or the consumer provided that the tax is not paid by either.

What if I Am Assessed for Unpaid Taxes?

An assessment is a formal bill from the state of Ohio for taxes underpaid or not paid, interest and penalties. Assessments are delivered by certified mail or personally by agents of the tax commissioner. At the time the assessment is delivered, or before that time, the department must provide the taxpayer a written description of why the assessment was issued and any penalties that may be imposed with the assessment. You must either pay or appeal the assessment to the tax commissioner within 60 days of the day that it is delivered. Complete instructions for filing an appeal will be with the assessment.

If you appeal the assessment, the tax commissioner will conduct an administrative review of your claim and issue a final determination. You have the right to appeal this decision to the Board of Tax Appeals (BTA). The BTA is like a court and will review the facts and interpret the law. It is independent of the tax commissioner and may modify or reverse decisions of the commissioner.

What Records Must I Keep and for How Long?

Each vendor must maintain complete, accurate records, which include both:

- Primary records such as purchase invoices, bills of lading, sales invoices, guest checks, exemption certificates, tax-payment receipts and cash-register tapes;
- Secondary records such as bank-deposit receipts and day books, journals or any other records in which accumulated data is recorded.

Primary and secondary records must be maintained for at least four years with the exception of food-service operators.

A record of exempt sales must be maintained. Properly completed certificates of exemption must support exempt sales. **Certificates must be maintained indefinitely.** Certificates may need to be updated periodically based on law changes. It is suggested that these certificates be filed alphabetically for easier reference.

Food-service operators who have not been convicted of a criminal violation are permitted the option of keeping 14 days of sales records per calendar quarter in lieu of records of all sales from their food-service operation. If a food-service operator elects not to retain the records of all their sales, the records of sales made on 14 days out of each quarter as specified by the tax commissioner after the quarter is over are required to be kept for the four-year statutory period.

Although not required by law, the following records could be maintained to help you in filing sales and use tax returns, or whenever you may have to contact the department for assistance:

1. A record of your sales and sales tax collected in separate columns in a record book or journal.
2. A copy of each sales tax return and check you submit. **Remember to write your sales or use-tax account number and period(s) for which payment is being made on every check.** Also, indicate on the copy the date that you mailed the payment and/or electronically filed the return.

How Do I File My Sales Tax Return?

Beginning with the first filing period in 2009, all sales tax vendors are required to file electronically rather than on paper.

The Ohio Department of Taxation offers two ways to file a sales tax return electronically.

Ohio Business Gateway

Electronic filing is available for all sales tax vendors through the Ohio Business Gateway. The Ohio Business Gateway is a Web site that enables vendors to electronically file returns with several Ohio agencies. You must register at **obg.ohio.gov** to use the online system. Payment may be made by check, ACH debit or by credit card. If you are a new vendor, you will not be able to use the Ohio Business Gateway until the Department of Taxation completes the processing of your license application. A confirmation notice will be mailed to you once this process is complete. You may then register to use the Ohio Business Gateway.

TeleFile

Filing is available by telephone using our TeleFile system for all vendors who hold a county-issued vendor's license. Your two-digit TIN (found on your registration confirmation letter, a previously filed paper return or by calling the department's taxpayer services at 1-888-405-4039) is required in order to TeleFile. You should have your sales figures ready, including your total gross sales, exempt sales (if any) and the amount of tax that you collected, before you TeleFile. Also, you should have your bank or credit card account information that you will use to pay your sales tax ready before you call. Instructions and worksheets are available on our Web site at tax.ohio.gov. You may call 1-800-697-0440 to TeleFile.

What Information Do I Need to File My Sales Tax Return?

In order to file your sales tax return, you will need to know the amounts of your gross sales, tax exempt sales, if any, and the amount of tax that you have collected for the filing period. You will also need to know your vendor's license number and the county in which your sales were made. Sellers of licensed motor vehicles, trailers and/or registered watercraft will need to know the amount of sales tax that was paid to each county clerk of courts at the time of the registration.

You may review exhibits 12, 13 and 14 – UST 1 TeleFile worksheets and instructions – to see how the sales tax return is calculated.

Sales and Use Tax Exhibits

Exhibit 1	
Services Subject to Sales Tax in Ohio	6
Exhibit 2	
Sales Exempted or Excepted from Sales and Use Tax	7-10
Exhibit 3	
Sales and Use Tax Rules Index	11-12
Exhibit 4	
5703-9-03 Sales and Use Tax: Exemption Certificate Forms	13-14
Exhibit 5	
Blanket Exemption Certificate	15
Exhibit 6	
Unit Exemption Certificate	16
Exhibit 7	
5703-9-14 Sales and Use Tax: Construction Contracts, Exemption Certificates	17-19
Exhibit 8	
Construction Contract Exemption Certificate	20
Exhibit 9	
Contractor's Exemption Certificate	21
Exhibit 10	
Vendors' Licenses and Registrations for the State of Ohio	22-24
Exhibit 11	
Sales and Use Tax Division Information Releases.....	25-27
Exhibit 12	
Semi-Annual UST 1 TeleFile Worksheet.....	28
Exhibit 13	
Monthly UST 1 TeleFile Worksheet.....	29
Exhibit 14	
TeleFile Instructions	30

Services Subject to Sales Tax in Ohio

Services covered by a service vendor's license (issued by the Department of Taxation):

- Automatic data-processing, computer and electronic-information services provided for use in business.
- Building maintenance and janitorial services (if annual sales equal or exceed \$5,000).
- Landscaping and lawn-care service (if annual sales equal or exceed \$5,000).
- Provision of employment placement service.
- Provision of employment service.
- Provision of exterminating service.
- Provision of information service (1-900 telephone calls).
- Provision of private investigation or security service.
- Satellite-broadcasting service, both audio and video.
- Snow-removal service provided by any mechanized means, excluding provision of such service by a person that has less than \$5,000 in sales of such service in a calendar year.
- Taxable telecommunication services.

Services covered by a regular vendor's license (issued by the county auditor):

- Cleaning towels, linen or clothing used in a trade or business.
- Installation of tangible personal property (except installation of property exempt from sales tax).**
- Laundry and dry-cleaning service, excluding sales made through self-service facilities.
- Personal-care service, including skin care, application of cosmetics, manicures, pedicures, hair removal, tattoos, body piercing, tanning, massage and other similar services. It does not include the cutting, coloring or styling of an individual's hair, or service provided by or on the order of a licensed physician or licensed chiropractor.
- Provision of physical-fitness facility service.
- Provision of recreation and sport-club service.
- Rental of hotel rooms or similar sleeping accommodations for less than 30 consecutive days by establishments with five or more sleeping rooms.
- Repair of tangible personal property (except repair of property that is exempt from sales tax).**
- Storage service for tangible personal property, except such property that the consumer of the storage holds for sale in the regular course of business.
- Towing service for motor vehicles.
- Transportation of persons by motor vehicle or aircraft within Ohio, except by public transit systems, ambulance or commercial airlines.
- Washing (except coin-operated), cleaning, waxing, polishing or painting of motor vehicles.**

** These services may be covered instead by a delivery vendor's license issued by the Department of Taxation to vendors who make sales based on delivery of goods and certain services at the consumer's location. Vendors should check with the department before obtaining a license.

Sales Exempted or Excepted From Sales and Use Tax (With Ohio Revised Code References)

- Tangible personal property to be resold in the form received. [5739.01(E)]
- Material incorporated as a part of tangible personal property produced for sale by manufacturing, assembling, processing or refining. [5739.02(B)(43)(a)]
- Tangible personal property used or consumed primarily in a manufacturing operation for sale. [5739.02(B)(43)(g)]
- To use tangible personal property to perform a service listed in division (B)(3) of this section, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service. [5739.02(B)(43)(m)]
- “Direct use” exemptions:
 - Material used or consumed directly in mining, farming, agriculture, horticulture, floriculture or used in the production of and exploration for crude oil and natural gas. [5739.02(B)(43)(a)]
 - Tangible personal property used directly in rendering a public utility service. [5739.02(B)(43)(a)]
 - Tangible personal property used or consumed in the preparation for sale of printed material. [5739.02(B)(43)(b)]
- Copyrighted motion picture films for exhibition purposes unless solely used for advertising. (The rental or sale of films or tapes to individuals is taxable.) [5739.01(B)(9)]
- Food for human consumption off the premises where sold. [5739.02(B)(2)]
- Food sold to students in a dormitory, school cafeteria, fraternity or sorority house. [5739.02(B)(3)]
- Food served without charge to employees as part of their compensation. [5739.02(B)(5)]
- Items purchased with food stamps. [5739.02(B)(16)]
- Newspapers. [5739.02(B)(4)]
- Magazine subscriptions sent by second class mail. [5739.02(B)(4)]
- Sales by churches and nonprofit charitable organizations (excluding sales of motor vehicles and house trailers) not exceeding six days in any calendar year. [5739.02(B)(9)]
- Sales of personal computers, computer monitors, computer keyboards, modems and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students. [5739.02(B)(38)]
- Sales to a professional racing team of any of the following:
 - Motor racing vehicles.
 - Repair services for motor racing vehicles.
- Items of property that are attached to or incorporated in motor racing vehicles, including engines, chassis and all other components of the vehicles, and all spare, replacement and rebuilt parts or components of the vehicles; except not including tires, consumable fluids, paint and accessories consisting of instrumentation sensors and related items added to the vehicle to collect and transmit data by means of telemetry and other forms of communication. [5739.02(B)(39)]
- Sales to nonprofit organizations operated exclusively in Ohio for certain charitable purposes as defined in sales tax law. [5739.02(B)(12)]

- Sales to churches. [5739.02(B)(12)]
- Sales to organizations exempt from taxation under Section 501(c)3 of the Internal Revenue Code of 1986. [5739.02(B)(12)]
- Sales to veterans' organization state headquarters. [5739.02(B)(33)]
- Sales to a telecommunications service vendor, mobile telecommunications service vendor or satellite-broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching or recording any interactive, one- or two-way electromagnetic communications, including voice, image, data and information, through the use of any medium, including, but not limited to, poles, wires, cables, switching equipment, computers and record-storage devices and media, and component parts for the tangible personal property. The exemption provided in this division shall be in lieu of all other exemptions under division (B)(43)(a) of this section to which the vendor may otherwise be entitled, based upon the use of the thing purchased in providing the telecommunications, mobile telecommunications or satellite-broadcasting service. [5739.02(B)(34)]
- Drugs that are or are intended to be distributed free of charge to a practitioner licensed to prescribe, dispense and administer drugs to a human being in the course of a professional practice and that by law may be dispensed only by or upon the order of such a practitioner. [5741.02(C)(7)] **(NOTE: This use tax exemption will be effective on or after July 1, 2001. Prior to July 1, 2001, drugs distributed free of charge are subject to use tax.**
- Sales of animals by nonprofit animal shelters and county humane societies. [5739.02(B)(28)]
- Sales to U.S. government agencies. [5739.02(B)(10)]
- Sales to the state of Ohio or any of its political subdivisions. [5739.02(B)(1)]
- Casual sales except sales of motor vehicles, boat and outboard motors that are required to be titled, snowmobiles, documented boats and all-purpose vehicles. [5739.02(B)(8)]
- Motor vehicles sold in Ohio to nonresidents for immediate removal and titling outside the state. [5739.02(B)(23)]
- Motor vehicle fuel subject to the state motor fuel tax. [5739.02(B)(6)]
- Motor vehicles and parts used for transporting tangible personal property by persons engaged in high-way transportation for hire. [5739.02(B)(32)]
- Emergency and fire-protection vehicles and equipment used by nonprofit organizations in providing emergency and fire-protection services for political subdivisions. [5739.02(B)(20)]
- The transfer of a used manufactured home or used mobile home, as defined in R.C. 5739.021, made on or after Jan. 1, 2000. [5741.02(C)(6)]
- Sales of drugs for a human being, dispensed pursuant to a prescription; insulin as recognized in the official United States pharmacopoeia; urine and blood-testing materials when used by diabetics or persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease; hospital beds when purchased for use by persons with medical problems for medical purposes; and medical oxygen and medical oxygen-dispensing equipment when purchased for use by persons with medical problems for medical purposes;
- Sales of prosthetic devices, durable medical equipment for home use or mobility-enhancing equipment when made pursuant to a prescription and when such devices or equipment are for use by a human being. [5739.02(B)(18)&(19)]
- Tangible personal property used in air, noise or water pollution-control facilities by holders of pollution control certificates. [5709.25 & 6111.31]
- Tangible personal property used or consumed in commercial fishing. [5739.01(E)(6)]

- Gas, water, steam and electricity delivered through pipes, conduits or wires and sold by a public utility. [5739.02(B)(7)]
- Bulk water for residential use. This does not include bottled water, mineral water, carbonated water or ice. [5739.02(B)(25)(a)]
- Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution and sale of water to consumers, if such water is delivered to consumers through pipes or tubing. [5739.02(B)(25)(b)]
- Tangible personal property incorporated into an energy-conversion facility, solid waste energy-conversion facility or a thermal-efficiency improvement facility by holders of the appropriate certificate. [5709.50]
- Communication services by telegraph companies. [5739.02(B)(7)]
- Sales of property for use directly in agricultural production. [5739.02(B)(17)]
- Sales of services provided by the state or any of its political subdivisions, agencies, instrumentalities, institutions or authorities. [5739.02(B)(22)]
- Property used in the preparation of eggs for sale. [5739.02(B)(24)]
- Sales and installation of agricultural land title. [5739.02(B)(30)]
- Sales and construction of portable grain bins to farmers. [5739.02(B)(31)]
- Sales to persons licensed to conduct a food-service operation pursuant to R.C. section 3732.03; of tangible personal property primarily used directly: (a) to prepare food for human consumption for sale; (b) to preserve food that has been or will be prepared for human consumption for sale by the food service operation, not including tangible personal property used to display food for selection by the consumer; and (c) to clean tangible personal property used to prepare or serve food for human consumption for sale. [5739.02(B)(27)]
- Ships or vessels or rail rolling stock used for interstate or foreign commerce and material used for repairing, altering or propelling them. [5739.02(B)(14)]
- Material, machinery, equipment and other items used in packaging property for sale by a manufacturer or retailer. [5739.02(B)(15)]
- Building and construction material sold to contractors for incorporation into real property of federal, state of Ohio or any of its political subdivisions, or religious and charitable institutions, organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes, or original construction of a sports facility under R.C. section 307.696. [5739.02(B)(13)]
- Building and construction materials and services sold to contractors for incorporation into exempt real property located in another state. [5739.02(B)(13)]
- Building and construction materials sold to construction contractors or persons engaged in the business of horticulture or producing livestock for incorporation into a horticulture or livestock structure. [5739.02(B)(13)&(37)]
- Property manufactured in Ohio and immediately shipped outside the state for use in retail business, if sold by the manufacturer to the retailer and shipped in vehicles owned by the retailer. [5739.02(B)(21)]
- To use the thing transferred as qualified research and development equipment. [5739.02(B)(43)(i)]
- Motor vehicle inspection or reinspection fees under R.C. section 3704.14. [5739.02(B)(26)]
- Sales where the purpose of the consumer is to use or consume the things transferred in making retail sales and consisting of newspaper inserts, catalogues, coupons, fliers, gift certificates or other advertising material that prices and describes tangible personal property offered for retail sale. [5739.02(B)(36)(a)]

- Sales to direct marketing vendors or preliminary materials such as photographs, artwork and typesetting that will be used in printing advertising material; of printed matter that offers free merchandise or chances to win sweepstakes prizes and that is mailed to potential customers with advertising material described in division (B)(36)(a) of this section; and of equipment such as telephones, computers, facsimile machines and similar tangible personal property primarily used to accept orders for direct marketing retail sales. [5739.02(B)(37)(b)]

NOTE: For purposes of 5739.02(B)(36)(b), “direct marketing” means the method of selling where consumers order tangible personal property by United States mail, delivery service or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center or similar fulfillment facility by means of the United States mail, delivery service or common carrier.

- Sales of automatic food-vending machines that preserve food with a shelf life of 45 days or less by refrigeration and dispense it to the customer. [5739.02(B)(36)(c)]
- Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure. [5739.02(B)(37)]
- Things that are used or consumed in fulfillment of warranties. [5739.01(E)(13)]
- Repairs to tangible personal property, the purchase of which would be exempt from the tax imposed by R.C. section 5739.02. [5739.01(B)(3)(a)]
- Sales of used manufactured homes and used mobile homes, as defined in R.C. section 5739.0210, made on or after Jan. 1, 2000. [5739.02(B)(40)]
- Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer’s production, transmission or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission or distribution of electricity; and tangible personal property and services used in the repair and maintenance of the production, transmission or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exceptions in division (E)(2) of R.C. section 5739.01 to which a provider of electricity may otherwise be entitled based on the use of tangible personal property or service purchased in generating, transmitting or distributing electricity. [5739.02(B)(41)]
- Coin-operated car wash. [5739.02(B)(44)]
- Parts and services used in repairing and maintaining aircraft with fractional share ownership (private aircraft whose ownership is shared by a group of people). [5739.02(B)(45)]
- Sales of telecommunications service that is used directly and primarily to perform the functions of a call center. [5739.02(B)(46)]

For the purpose of the proper administration of this chapter, and to prevent the evasion of the tax, it is presumed that all sales made in this state are subject to the tax until the contrary is established.

NOTE: This list of exemptions is merely an abbreviation of the law. The statutes and rules concerning sales tax exemptions are very long and complicated. Also, there are hundreds of court decisions that affect the application of these exemptions.

If you have any questions regarding a particular situation, please contact the Ohio Department of Taxation by calling 1-888-405-4039.

Sales and Use Tax Rules Index

- 5703-9-02 Maintenance of records
- 5703-9-03 Sales and use tax: exemption certificate forms
- 5703-9-04 Taxable use of tangible personal property manufactured for sale or purchased for resale
- 5703-9-05 Transactions where tangible personal property is or is to be stored
- 5703-9-06 Imposition of tax on transportation services
- 5703-9-07 Application for refund of sales and use taxes
- 5703-9-08 Sales and use tax: authority to prepay (predetermine) or prearrange sales tax
- 5703-9-09 Return by vendor operating more than one place of business
- 5703-9-10 Remittance of sales and use tax on motor vehicle and house trailer sales by clerk of courts
- 5703-9-11 Returned merchandise and rejected services
- 5703-9-12 Exchanged merchandise
- 5703-9-13 Sales and use tax: return reporting periods
- 5703-9-14 Sales and use tax: construction contracts; exemption certificates
- 5703-9-15 Sales and use tax: coupons, coupon books and gift certificates
- 5703-9-16 Affiliated group
- 5703-9-17 Conditional sales
- 5703-9-18 Definition of subscriber for satellite broadcasting service
- 5703-9-19 Installment and credit sales
- 5703-9-20 Sales and use tax: production or fabrication of tangible personal property
- 5703-9-21 Sales and use tax: manufacturing
- 5703-9-22 Personalty used or consumed directly in mining
- 5703-9-23 Personalty used or consumed in farming, agriculture, horticulture or floriculture
- 5703-9-24 Household good movers engaged in highway transportation for hire
- 5703-9-25 Watercraft, outboard motors and personal watercraft
- 5703-9-26 Telecommunications service, sourcing for private communications services
- 5703-9-27 Sale of food to students by public, private and parochial schools, colleges and universities
- 5703-9-28 Sales and use tax: newspapers and magazines
- 5703-9-29 Outdoor advertising concerns
- 5703-9-30 Auctions and auctioneers
- 5703-9-31 Florists
- 5703-9-32 Sales and use tax: funeral transactions
- 5703-9-33 Photographers
- 5703-9-34 Sign manufacturers, sign painters and sales agents
- 5703-9-35 Purchases, as a liquidator of closed institutions, by superintendents of insurance, banks, and building and loan associations
- 5703-9-37 Sales and use tax: tire retreading and repairs
- 5703-9-38 Photostats and blue prints
- 5703-9-39 Interstate commerce
- 5703-9-40 Sales of personalty belonging to another
- 5703-9-41 Person engaged in advertising field
- 5703-9-42 Installation or sale of septic tanks
- 5703-9-43 Books, manuals, bulletins, lists or similar materials
- 5703-9-44 Bad debts
- 5703-9-45 Sales; alleged exempt sales; submission of additional evidence
- 5703-9-46 Sales and use taxes: automatic data processing and computer services
- 5703-9-47 Cash register adjustment reimbursement
- 5703-9-48 Sales tax; purchases made with food stamp coupons
- 5703-9-49 Corporate officer liability
- 5703-9-50 Registration using central registration system
- 5703-9-51 County and transit authority rates and boundary database
- 5703-9-52 Delivery charges
- 5703-9-53 Rate changes; application of effective date to services
- 5703-9-54 Taxability matrix
- 5703-9-55 Sales and use tax: change in state tax rate.

- 5703-9-56 Streamlined sales and use tax: review and approval of certified automated system software and liability relief.
- 5703-9-57 Relief from liability for certified service providers where the consumer claims exemption.
- 5703-9-58 Sales and use tax: relief from liability for purchasers.
- 5703-9-59 Sales and use tax: transactions involving optional computer software maintenance contracts.

5703-9-03 Sales and Use Tax: Exemption Certificate Forms

- (A) As used in this rule, "exception" refers to transactions excluded from the definition of retail sale by division (E) of section 5739.01 of the Ohio Revised Code (R.C.). "Exemption" refers to retail sales not subject to the tax pursuant to division (B) of R.C. section 5739.02.
- (B) All sales are presumed to be taxable until the contrary is established. If a purchaser believes an exception or exemption is available, the purchaser must provide, electronically or in hard copy, a properly completed exemption certificate to the vendor or seller. Unless the vendor or seller fraudulently fails to collect the tax or solicits a purchaser to participate in an unlawful claim of exemption, the vendor or seller is relieved of the duty to collect sales tax on any sale covered by the certificate. However, the purchaser remains responsible for any tax found to be due.
- (C) Pursuant to R.C. section 5739.031, no exemption certificate need be obtained by or furnished to a vendor or seller who receives and retains notice, from a purchaser who holds a direct payment permit that has not been canceled, of the purchaser's direct payment permit number and that the tax is being paid directly to the state. While it is advisable to obtain an exemption certificate for the following types of transactions, it is not mandatory that a certificate be obtained when the identity of the consumer is such that the transaction is never subject to the tax imposed, when the item of tangible personal property or the service provided is never subject to the tax imposed, regardless of use or when the sale is in interstate commerce.
- (D)(1) A unit exemption certificate should be used to cover a single purchase and must be maintained with the primary purchase record. The unit exemption certificate may be incorporated into a purchase order, invoice or bill of sale.
- (2) A blanket exemption certificate should be used to cover all purchases made on or after the effective date unless the purchaser specifies that a purchase is subject to the tax. Blanket certificates must be maintained in a separate exemption file or may be part of a customer file. The vendor or seller must charge tax when the purchaser indicates that a purchase is subject to the tax.
- (E)(1) If a vendor or seller is claiming the resale exception on the purchase of a motor vehicle, watercraft or outboard motor, the vendor or seller may use the forms required to be prescribed by rule that are hereby prescribed for use as a **unit exemption certificate** or as a **blanket exemption certificate**. The forms may be obtained from the Department of Taxation and are available on the department's Web site. They may be reproduced as needed. Substitute exemption certificates may be developed and used as long as they contain the basic elements prescribed in paragraph (G) of this rule.
- (2) If a vendor, seller or consumer is purchasing a motor vehicle, a watercraft that is required to be titled, or an outboard motor that is required to be titled and is claiming exception or exemption from the sales and use tax based on a reason other than resale, the vendor, seller or consumer must comply with provisions of rule 5703-9-10 or 5703-9-25 of the Administrative Code.
- (3) If a construction contractor is claiming exemption from sales or use tax on the purchase of materials for incorporation into real property, the construction contractor must comply with the provisions of rule 5703-9-14 of the Administrative Code.
- (F) To cover sales claimed to be excepted or exempted, an exemption certificate must be obtained by the date the sales are required to be reported by the vendor or seller.
- (G) To be valid, exemption certificates must:
- (1) Identify the vendor or seller,
 - (2) Reasonably apprise the tax commissioner of the statutory exception or exemption being claimed; and
 - (3) Be dated by, and if in hard copy signed by, the purchaser.

If any of these elements is missing, or if the reason for claiming exception or exemption is not based on statutory authority, the certificate is invalid.

(H) The following forms are incorporated in this rule by reference:

(1) The unit exemption certificate, revised March 15, 2004;

(2) The blanket exemption certificate, revised March 15, 2004.

Effective: 6-11-04

Promulgated under: 5703.14

Authorized by: 5703.05, 5739.03, 5741.02

Amplifies: 5739.01, 5739.02, 5739.03, 5741.02

Prior effective dates: 10-5-76, 11-18-78, 7-2-81, 10-18-82, 7-13-92



Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

_____ (Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Street address

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.



Sales and Use Tax Unit Exemption Certificate

The purchaser hereby claims exception or exemption on the purchase of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Street address

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either Administrative Code Rule 5703-9-10 or 5703-9-25.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with Administrative Code Rule 5703-9-14.

5703-9-14 Sales and Use Tax: Construction Contracts, Exemption Certificates

- (A) A “construction contract” is any agreement, written or oral, pursuant to which tangible personal property is or is to be transferred and incorporated into real property, as defined in Ohio Revised Code (R.C.) section 5701.02, so as to become a part thereof without regard to whether it is new construction or an addition to or alteration of an existing building or structure. A “construction contractor” is any person who performs such an agreement, whether as prime contractor or subcontractor.
- (B) Tangible personal property that is permanently affixed to real property, but that primarily benefits the business conducted on the premises by the occupant, is a “business fixture,” as defined in R.C. section 5701.03, and retains its status as personal property after such affixation is made. An agreement to transfer and install a business fixture is a sale and not a construction contract.

The transfer and affixation of personal property where title to the personal property does not transfer to the owner or lessee of the premises is a sale and not a construction contract. The item affixed remains personal property since the failure to transfer title displays an intention not to make the affixation permanent.

Tangible personal property that is temporarily affixed during construction, such as temporary electricity or water service hook-ups, fencing, construction elevators, shoring lumber and concrete forms, is not incorporated into real property for sales and use tax purposes. This applies even if these items remain affixed after construction is completed due to inadvertence, convenience or economic necessity.

- (C) The sale and installation of the following items is never a construction contract and such transactions are to be treated as the sale and installation of tangible personal property for sales tax purposes:
 - (1) Carpeting, including carpet padding, tack strips, adhesive and similar materials that are integral and necessary components of a carpet installation transaction;
 - (2) Agricultural land tile as defined in division (B)(5)(a) of R.C. section 5739.01;
 - (3) Portable grain bins as defined in division (B)(5)(b) of R.C. section 5739.01; and
 - (4) Trees, shrubs, sod, seed, fertilizer, mulch and other tangible personal property transferred as part of a landscaping and lawn care service as defined in division (DD) of R.C. section 5739.01.

This provision shall not be construed to alter or affect the classification of such items after installation is completed.

- (D)(1) A construction contractor who purchases materials or taxable services for incorporation into real property is the consumer of those materials or services and shall pay sales or use tax on their purchase price, except as provided by paragraph (F) of this rule. The construction contractor is the consumer, even if a subcontractor provides the actual labor to incorporate those materials into the real property. Nevertheless, a construction contractor may purchase exempt from tax those materials or services that will be incorporated:
 - (a) into real property under a construction contract with the United States government or its agencies, the state of Ohio or an Ohio political subdivision;
 - (b) into real property that is owned, or will be accepted for ownership at the time of completion, by the United States government or its agencies, the state of Ohio or an Ohio political subdivision;
 - (c) into a house of public worship or religious education or a building used exclusively for charitable purposes by a nonprofit organization operated exclusively for charitable purposes as defined in division (B)(12) of R.C. section 5739.02;
 - (d) into the original construction of a sports facility under R.C. section 307.696 onto real property in another state, if the materials or services, when sold to a construction contractor in that state for

incorporation into real property in that state, would be exempt from a tax on sales levied in that state;

(f) into a horticulture structure or livestock structure as defined in R.C. section 5739.01 for a person engaged in the business of horticulture or producing livestock; or

(g) into a hospital facility entitled to exemption under R.C. section 140.08.

(2) When claiming exemption under paragraph (D)(1) of this rule, the contractee and contractor must issue exemption certificates in accordance with paragraphs (I) and (J) of this rule. The contractee shall be deemed to be the consumer of all materials and services purchased under the claim of exemption and liable for the tax on the incorporated materials or services in the event the tax commissioner ascertains that the contractee was not entitled to exemption.

(E) A construction contractor who also makes substantial sales of the same types of tangible personal property that the contractor incorporates into real property in performing construction contracts may purchase those types of tangible personal property excepted from sales and use tax on the basis of resale under division (E) of R.C. section 5739.01. The contractor, unless granted direct payment authority, must have a consumer's use tax account with the Ohio Department of Taxation and accrue and pay use tax on the price of all materials consumed in performing construction contracts, in accordance with rule 5703-9-04 of the Administrative Code.

Similarly, a construction contractor who purchases materials without payment of the tax because the contractee has claimed an exemption under division (D) of this rule, must pay use tax on any materials not used on the exempt job and consumed by the contractor in a taxable manner.

(F)(1) A person who manufactures or fabricates items of tangible personal property, and then sells some of the items and incorporates some into real property, must elect whether to be treated as a manufacturer or as a construction contractor on the purchase of raw materials incorporated into the manufactured items. The manufacturer/construction contractor need not notify the tax commissioner of such election and may elect to treat purchases of raw materials for distinct manufactured items differently. However, complete records must be maintained to show how the person elected to treat each purchase of raw materials.

(a) If the person elects to be treated as a manufacturer, the purchase of all raw materials may be exempted from the tax on the basis that they will be incorporated as a material or part into an item manufactured for sale under division (B)(43)(a) of R.C. section 5739.02. The manufacturer must accrue and pay use tax on the price of any self-manufactured item subsequently consumed in performing a taxable construction contract, or in any other taxable manner, in accordance with paragraph (A) of rule 5703-9-21 of the Administrative Code.

(b) If the person elects to be treated as a construction contractor, the person must pay sales or use tax on the acquisition cost of all raw materials, unless such materials are ultimately consumed in performing a nontaxable construction contract under paragraph (D) of this rule. The construction contractor must pay sales or use tax on all raw materials, and no refund of such tax will be allowed, even though the raw materials are incorporated into an item manufactured for sale. If such sale is a retail sale, the construction contractor is acting as vendor and must appropriately collect sales tax on such transaction.

(2) The election required by paragraph (F)(1) of this rule applies only to the purchase of raw materials that will become parts or components of a manufactured items. Machinery and equipment used by the person in manufacturing shall be taxed based upon its quantified primary use without regard to how the manufacturer/construction contractor elects to treat the raw materials for sales and use tax purposes.

(G) The contractee may, or upon request of the contractor pursuant to the procedure specified in division (C) of R.C. section 5739.03 shall, certify to the contractor what portions of a contract will be, at the completion of the contract, classified as personal property and what portions will be classified as real property. The fact that a certification has been made by the contractee must be noted in every written

construction contract, and the contractor, subcontractors and contractee shall each maintain a copy of the certification with the job documentation. If the tax commissioner subsequently determines that property certified by the contractee as personal property is, in fact, real property, the contractee shall be deemed the consumer of all materials incorporated into such real property and may be assessed sales or use tax thereon along with applicable interest and penalty.

The certification of the contractee has application only to the tangible personal property installed or incorporated pursuant to the contract. Equipment, tools and supplies used by the contractor in performing the contract shall be taxed based upon their primary use without regard to the contractee's certification.

- (H) Machinery, equipment, tools, supplies and other tangible personal property purchased or leased by a construction contractor and used or consumed in performing a construction contract, including a contract specified in paragraph (D) of this rule, are taxable. The repair or installation of these items is also taxable.
- (I)(1) A contractee claiming an exemption specified in division (D) of this rule must complete and deliver to the contractor a construction contract exemption certificate. If the contractee is a governmental entity, a government official must sign under the "political subdivision" section of the certificate. All other contractees claiming exemption must sign under the "owner/contractee" section. If there is one prime contractor on the job, the contractee need only supply one exemption certificate to the prime contractor.

The contractor should make copies of the construction contract exemption certificate signed by the contractee and use those copies when making purchases of materials that will be incorporated into real property pursuant to the construction contract. A prime contractor must provide copies to all subcontractors for their use in purchasing materials for the job. The contractor or subcontractor must sign each certificate copy used when purchasing materials. The original exemption certificate must be retained in the records of the contractor. A copy of the certificate also must be retained in the records of each subcontractor.

- (2) Rather than using copies of the construction contract exemption certificate when making purchases of materials, the contractor or subcontractor may use a contractor's exemption certificate when purchasing materials for incorporation into real property pursuant to a contract where the contractee claims exemption under paragraph (D) of this rule.
- (J) Forms required to be prescribed by rule are hereby prescribed for use as a construction contract exemption certificate and as a contractor's exemption certificate. The forms may be obtained from the Department of Taxation and are available on the department's Web site. They may be reproduced as needed. To be valid, a construction contract exemption certificate must be signed by the contractee claiming exemption. Each certificate, or copy of a certificate, submitted to a vendor must be signed by the contractor or subcontractor making the purchase. A certificate covers all sales of materials made by the vendor to a contractor or subcontractor for incorporation into real property under that construction contract. The vendor must maintain the certificate to document the reason tax was not charged. To be valid, all necessary signatures must be dated and all certificates must specify the reason for exemption and must clearly identify the contract and specify the job site.

- (K) The following forms are incorporated in this rule by reference:

- (1) The construction contract exemption certificate, revised March 15, 2004;
- (2) The contractor's exemption certificate, revised March 15, 2004.

Effective: 12-16-04

Promulgated under: 5703.14

Authorized by: 5703.05

Amplifies: 5701.02, 5739.01, 5739.02, 5739.03, 5741.01, 5741.02

Prior effective dates: 5-31-68, 7-2-81, 10-18-82, 7-20-92



Sales and Use Tax Construction Contract Exemption Certificate

Identification of Contract:

Contractee's (owner's) name _____

Exact location of job/project _____

Name of job/project as it appears
on contract documentation _____

The undersigned hereby certifies that the tangible personal property purchased under this exemption certificate was purchased for incorporation into:

<input type="checkbox"/>	Real property under a construction contract with the United States government, its agencies, the state of Ohio or an Ohio political subdivision;	<input type="checkbox"/>	Real property that is owned, or will be accepted for ownership at the time of completion, by the United States government, its agencies, the state of Ohio or an Ohio political subdivision;
<input type="checkbox"/>	A horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock;	<input type="checkbox"/>	A house of public worship or religious education;
<input type="checkbox"/>	A building used exclusively for charitable purposes by a nonprofit organization operated exclusively for charitable purposes as defined in Ohio Revised Code (R.C.) section 5739.02(B)(12);	<input type="checkbox"/>	A building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes;
<input type="checkbox"/>	The original construction of a sports facility under R.C. section 307.696;	<input type="checkbox"/>	A hospital facility entitled to exemption under R.C. section 140.08;
<input type="checkbox"/>	Real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state;	<input type="checkbox"/>	Building and construction materials and services sold for incorporation into real property comprising a convention center that qualifies for property tax exemption under R.C. 5709.084 (until one calendar year after the construction is completed).

The original of this certificate must be signed by the owner/contractee and/or government official and must be retained by the prime contractor. Copies must be maintained by the owner/contractee and all subcontractors. When copies are issued to suppliers when purchasing materials, each copy must be signed by the contractor or subcontractor making the purchase.

Prime Contractor

Name _____
Signed by _____
Title _____
Street address _____
City, state, ZIP code _____
Date _____

Subcontractor

Name _____
Signed by _____
Title _____
Street address _____
City, state, ZIP code _____
Date _____

Owner/Contractee

Name _____
Signed by _____
Title _____
Street address _____
City, state, ZIP code _____
Date _____

Political Subdivision

Name _____
Signed by _____
Title _____
Street address _____
City, state, ZIP code _____
Date _____



Sales and Use Tax Contractor's Exemption Certificate

Identification of Contract:

Contractee's (owner's) name _____

Exact location of job/project _____

Name of job/project as it appears
on contract documentation _____

The undersigned hereby certifies that the tangible personal property purchased under this exemption from:

_____ Vendor's name

was purchased for incorporation into:

<input type="checkbox"/>	Real property under a construction contract with the United States government, its agencies, the state of Ohio, or an Ohio political subdivision;	<input type="checkbox"/>	Real property that is owned, or will be accepted for ownership at the time of completion, by the United States government, its agencies, the state of Ohio or an Ohio political subdivision;
<input type="checkbox"/>	A horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock;	<input type="checkbox"/>	A house of public worship or religious education;
<input type="checkbox"/>	A building used exclusively for charitable purposes by a nonprofit organization operated exclusively for charitable purposes as defined in Ohio Revised Code (R.C.) section 5739.02(B)(12);	<input type="checkbox"/>	A building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes;
<input type="checkbox"/>	The original construction of a sports facility under R.C. section 307.696;	<input type="checkbox"/>	A hospital facility entitled to exemption under R.C. section 140.08;
<input type="checkbox"/>	Real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state;	<input type="checkbox"/>	Building and construction materials and services sold for incorporation into real property comprising a convention center that qualifies for property tax exemption under R.C. 5709.084 (until one calendar year after the construction is completed).

This certificate may be used by a contractee or subcontractor when buying materials for a construction contract where the owner/contractee has claimed one of the above exemptions. This certificate covers all sales of materials by the above-named vendor to the contractor or subcontractor for this particular construction contract only.

Contractor/subcontractor

Name

Signed by

Title

Street address

City, state, ZIP code

Date

Vendors' Licenses and Registrations for the State of Ohio

Every Ohio retailer (vendor) and certain service providers making taxable retail sales must obtain a vendor's license, collect the proper amount of sales tax, file tax returns with payment of tax collected and maintain complete records of transactions.

A new regular vendor's license is required if a business moves out of the county in which it is located, however, if a business relocates within the same county where the regular vendor license is issued, the license is transferable. A transfer application (Ohio form ST 3TL) must be submitted to the Ohio Department of Taxation. There is no fee for transferring a regular vendor's license.

Any change in ownership (sole proprietor, change of partners in a partnership, partnership to corporation, corporation to sole proprietor, partnership to sole proprietor, etc.) requires a new license. Vendors holding an active class C or D liquor permit must continue to operate under the permit holder's vendor's license until the permit transfers to the new owner.

Regular Vendor's License

This type of license is required by vendors making sales from a fixed place of business and vendors that make sales online or by catalog. Vendors of tangible personal property and certain services must have one regular vendor's license for each sales location. Services requiring a regular vendor's license are as follows:

- Fabrication, installation, repair and/or storage of tangible personal property.
- Hotel or similar room rentals.
- Laundry and dry cleaning (excludes coin-operated machine sales).
- Personal care services, including skin care, application of cosmetics, manicures, pedicures, hair removal, tattoos, body piercing, tanning, massage and other similar services. It does not include hair care, cutting, coloring or style. Note: If no fixed place of business, these services require a transient vendor's license.
- Physical fitness facility service (membership fees and sales of tangible personal property).
- Recreation and sports club service (membership fees and sales of tangible personal property).
- Towing of motor vehicles, including those wrecked, disabled, or illegally parked.
- Washing (except coin-operated), cleaning, waxing, polishing or painting of motor vehicles.
- Transportation of persons within Ohio (except by public transit systems or commercial airlines).
- Landscaping, lawn care and snow removal services
- Building maintenance and janitorial services

NOTE: Services are taxed at the location where the customer receives the benefit or makes first use of the service.

Where: County auditor's office or electronically via Ohio Business Gateway

Cost: \$25

Form ST 1

Filing: Monthly/Semiannually

Due: 23rd of the following month

Discount: .75% (.0075) – when return is timely filed and tax paid

Additional Charges: \$10

Assessment Penalty: May be 50% of tax collected

Transient Vendor's License

This type of license is required when making sales from a non-fixed location such as a fair, an exhibition or a trade show, when the vendor travels to the customer's location to sell taxable items. These licenses are valid throughout Ohio and allow a vendor to make sales in all 88 counties in Ohio.

Where: Ohio Department of Taxation or electronically via Ohio Business Gateway
Cost: \$25
Form ST 1T
Filing: Monthly/Semiannually
Due: 23rd of the following month
Discount: .75% (.0075) – when return is timely filed and tax paid
Additional Charges: \$10
Assessment Penalty: May be 50% of tax collected

Service and Delivery Vendor's Licenses

As of September 2012, these two types of vendor's licenses are no longer being issued. However, if you already have one or both of these license types, please continue to file your sales tax using them.

Direct Pay

When a consumer purchases tangible personal property or services under circumstances that normally make it impossible at the time of purchase to determine the manner in which the property or services will be used, the tax commissioner may authorize the consumer to purchase from his suppliers tax exempt and, when the use is unknown, directly remit the taxes to the Ohio Treasurer of State.

Where: Ohio Department of Taxation
Cost: -0-
Filing: Monthly/Quarterly
Due: 23rd of the following month
Discount: -0-
Additional Charges: -0-
Assessment Penalty: May be 15%

Consumer's Use Tax

For those individuals/businesses that regularly purchase tangible personal property on which the proper amount of tax was not collected by the seller.

Where: Ohio Department of Taxation
Cost: -0-
Filing: Monthly/Quarterly
Due: 23rd of the following month
Discount: -0-
Additional Charges: -0-
Assessment Penalty: May be 15%

Seller's Use Tax

Every seller of tangible personal property or services who has nexus with this state shall register with the tax commissioner and supply any information concerning his contact. This registration is needed by vendors selling into the state of Ohio from an out-of-state location.

Where: Ohio Department of Taxation
Cost: -0-
Filing: Monthly/Semiannually
Due: 23rd of the following month
Discount: .75% (.0075) – when return is timely filed and tax paid
Additional Charges: \$10
Assessment Penalty: May be 15%

Statewide Cumulative Filer

Allows a multi-location filer to consolidate all sales tax returns onto one form upon authorization from the tax commissioner.

Important: A regular vendor's license must be obtained for each fixed location.

Where: Department of Taxation

Cost: -0-

Filing: Monthly/Semiannually

Due: 23rd of the following month

Discount: .75% (.0075) – when return is timely filed and tax paid

Additional Charges: \$10

Assessment Penalty: May be 50% of tax collected

Prepay and Prearranged Filers

Prepay authority is granted when the collection of tax presents an unusual burden. Vendors usually authorized for prepay include vending machine companies, sport stadiums, race tracks, theaters and amusement parks. Vendors authorized and granted prepay authority will not collect the tax from the consumer but will adequately adjust prices to cover the tax they are required to absorb. The amount of tax due and payable will be determined by test checks.

Where: Department of Taxation

Cost: -0- (vendor's license, \$25)

Filing: Monthly/Semiannually

Due: 23rd of the following month

Discount: .75% (.0075) – when return is timely filed and tax paid

Additional Charges: \$10

Assessment Penalty: May be 50% of tax collected

Suggested Retail Authority

Suggested retail authority is an administrative policy granted by the tax commissioner to qualified vendors and sellers to alleviate them having to have their distributors and sales staff acquire licenses.

Companies that make sales in Ohio through independent contractors, agents and distributors, and are the sole supplier of a line of goods within Ohio or within a certain geographical area within Ohio, may apply to the tax commissioner to be granted suggested retail authority.

The company is required to apply for a transient vendor's license that authorizes their representatives to collect the Ohio sales tax as agents for their company. For further information, contact the department at 1-888-405-4039.

Sales and Use Tax Division Information Releases

- Accelerated and Electronic Sales and Use Tax Payments December 2007
- Aircraft Parts and Repair (revised January 2009)..... August 2008
- Auctioneers May 1991
- Bed and Breakfast..... December 1995
- Building Maintenance and Janitorial Services (**updated November 2004**)..... November 2002
- Building Management (**updated November 2004**) October 1995
- Bundled Transactions..... September 2010
- Cable TV Companies (**updated November 2004**) November 1995
- Car Allowance Rebate System (CARS) July 2009
- Carpet and Other Floor/Wall Coverings, Sale and Installation of..... June 1994
- Computer Cabling, Sales and Installation of..... March 1999
- Consumer’s Use Tax Amnesty Program September 2011
- Core Charges (**updated November 2004**) March 1995
- Current Value of Tangible Personal Property Purchased for Use Outside This State and Becomes Permanently Located in This State More Than Six Months After Its Acquisition By the Consumer April 1995
- Definition of Tangible Personal Property Including Prewritten Software July 2, 2003
- “Delivery Charges” – a Part of the “Price” of a Sale..... May 2007
- Delivery Sales – Origin Sourcing of Delivery Sites October 2007
- Direct Payment Authority Program (**updated December 2004**)..... January 2003
- Documentary Fees (**updated November 2004**)..... January 29, 1992
- Drop Shipments November 1989
- Drugs, Durable Medical Equipment, Mobility Enhancing Equipment and Prosthetic Devices September 2010
- Electricity, Production, Transmission, Distribution and Sales of..... October 1999
- Electronic Payment Methods May 2005
- Employment Placement Service April 1993
- Employment Service (Revised October 1993; Revised December 2000; Revised May 2006; Revised February 2007) September 1993
- Employment Service Update Following the *Bellemar Parts* Decision May 15, 2000
- Excise Taxes – “Price” for Calculating Sales or Use Tax March 1995
- Exemption Certificate Forms..... May 2005
- Exemption Changes..... July 2, 2003
- Financial Aid for Students March 1992
- Food Definition Changed (Revised June 2007) Issued May 2004

- Food Service – Equipment and Supplies Used in the Food Service Industry August 2010
- Fruit Baskets, Holiday Baskets, Decorative Containers (**updated November 2004**).... December 1994
- Funeral Transactions – **Final Rule** October 2006
- Fungible Goods, Application to July 23, 1979
- Government Employees, Purchases By January 1999
- Hearing Aids and Related Devices (**updated November 2004**)..... November 1989
- Highway Transportation for Hire.....August 2011
- Human Organs and Tissues (**updated November 2004**)..... February 1, 1989
- Information Retention and Sharing Practices Related to Sales and Use Tax May 2005
- Internet Service Provider's Equipment..... December 2004
- Inventory Items, Temporary Taxable Use Of..... April 1995
- Landscaping, Lawn Care Services and Snow Removal December 2010
- Laundry and Dry Cleaning July 31, 2003
- Leases and Rentals July 2, 2003
- Manufactured Homes, Mobile Homes and Industrialized Units January 2001
- Mobile Concrete Mixers May 21, 1979
- Motor Vehicles – Dealer Transfers for No Consideration, and Sales or Gifts to Nonprofit Organizations March 2008
- Motor Vehicles – Sales of Motor Vehicles to Nonresidents of Ohio August 2007
- Natural Gas November 1998
- Nexus Standards/Use Tax..... September 2001
- Nonprofit Charitable Organizations July 1994
- Nonresident Temporary Business Use..... April 1995
- Online Services and Internet Access January 1999
- Personal Care Services July 11, 2003
- Portable Grain Bins, Field Tile, Livestock Structures and Horticultural Structures (Issued April 2002; Revised May 2007) May 2007
- Price, Changes to the Definition of..... July 2, 2003
- Recreation and Sports Club Services July 2002
- Rounding – Sales and Use Tax Calculation and Rounding Change, Effective 01/01/06 December 2005
- Schools – Sales by School Support Groups and Other Charitable Organizations August 2007
- Scrap Tire Fee..... December 1993
- Service Station Canopies..... June 1999
- Sourcing December 2009

- Storage..... July 31, 2003
- Telecommunication Changes..... July 10, 2003
- Telephone Charges by Hotel and Motels January 1989
- Television Converter Box Coupons February 2008
- Towing Service (Revised February 2004) August 2003
- Vendor Compensation (Revised July 2005; Revised April 2007)..... April 2005
- Water-Conditioning Equipment and Water-Treatment Chemicals..... March 1995
- Watercraft Sales..... September 1998

Vendor's license number	TIN
Name	

Semi-Annual UST 1 TeleFile Worksheet

Enter tax return data for each line for each period.

Tax returns are due the 23rd day of the month following the period end.

Period End Date ▶		
2-Digit County Code Per Period ▶		
Line 1 – Gross sales		
Line 2 – Exempt sales		
*Line 3 – Net taxable sales		
Line 4 – Clerks of courts		
*Line 5 – Reportable taxable sales		
Line 6 – Tax liability		
*Line 7 – Discount		
*Line 8a – Additional charge		
*Line 8b – Interest owed		
*Line 9 – Net tax due		
Amount paid		
Confirmation number		

*Calculated fields

Retain for your records.

TeleFile will ask you to sign your return. TeleFile will then assign you a 10-digit 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 confirmation number in the space provided. It is your proof of filing. **Do not mail in this worksheet.**

Vendor's license number	TIN
Name	

Monthly UST 1 TeleFile Worksheet

Enter tax return data for each line for each month.
Tax returns are due the 23rd day of the month following the period end.

Period End Date ▶						
2-Digit County Code Per Month ▶						
Line 1 – Gross sales						
Line 2 – Exempt sales						
*Line 3 – Net taxable sales						
Line 4 – Clerks of courts						
*Line 5 – Reportable taxable sales						
Line 6 – Tax liability						
*Line 7 – Discount						
*Line 8a – Additional charge						
*Line 8b – Interest owed						
*Line 9 – Net tax due						
Amount paid						
Confirmation number						

*calculated fields

Retain for your records.

TeleFile will ask you to sign your return. TeleFile will then assign you a 10-digit 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 confirmation number in the space provided. It is your proof of filing. **Do not mail in this worksheet.**

Vendor's license number	TIN
Name	

Monthly UST 1 TeleFile Worksheet

Enter tax return data for each line for each month.
Tax returns are due the 23rd day of the month following the period end.

Period End Date ▶						
2-Digit County Code Per Month ▶						
Line 1 – Gross sales						
Line 2 – Exempt sales						
*Line 3 – Net taxable sales						
Line 4 – Clerks of courts						
*Line 5 – Reportable taxable sales						
Line 6 – Tax liability						
*Line 7 – Discount						
*Line 8a – Additional charge						
*Line 8b – Interest owed						
*Line 9 – Net tax due						
Amount paid						
Confirmation number						

*calculated fields

Retain for your records.

TeleFile will ask you to sign your return. TeleFile will then assign you a 10-digit 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 confirmation number in the space provided. It is your proof of filing. **Do not mail in this worksheet.**

TeleFile Instructions

TeleFile Requirements

You can file your sales tax return using TeleFile if:

1. You are a registered Ohio vendor.
2. You have a touch-tone telephone.
3. Your vendor's license number begins with 01 through 88.
4. You are reporting sales for only the county of your vendor's license.
5. You are reporting tax for a period after December 2007.
6. You did not make accelerated payments for the reporting period.

Taxpayer Information

The toll-free number to call for TeleFile is (800) 697-0440.

When you call to TeleFile, please be prepared to:

1. Enter 8-digit vendor's license number.
2. Enter 2-digit Taxpayer Identification Number (TIN).

Return Information

When prompted, please enter all of the following. Examples are on the Telefile worksheet.

Reporting Period – Enter eight-digit month, day and year of the filing period end date (e.g., 01312009).

County Code – The first two digits of the vendor's license number.

1. Gross Sales – From line 1 of the TeleFile worksheet enter gross sales in dollars and cents, followed by the pound (#) sign. If zero, enter -0-.
2. Exempt Sales – From line 2 of the TeleFile worksheet enter amount of exempt sales in dollars and cents followed by the # sign. If zero, enter -0-.
3. Net Taxable Sales – This will be automatically calculated.
4. Motor Vehicles – From line 4 of the Telefile worksheet enter amount of sales upon which tax is paid to clerk of courts in dollars and cents followed by the # sign. If zero, enter -0-.
5. Reportable Taxable Sales – This will be automatically calculated.
6. Tax Liability – From line 6 of the TeleFile worksheet enter amount of tax you owe in dollars and cents followed by # sign.
7. Discount – If the return is filed on time, the system will calculate the discount. Enter the discount on line 7 of the TeleFile worksheet.
8. Additional Charge – If the return is filed late, the system will calculate the additional charge and interest. Enter the additional charge and interest on lines 8a and 8b of the TeleFile worksheet.
9. Net Tax Due – This will be automatically calculated.

Payment Information

Payment can be made by electronic check or credit card. Please follow the steps below.

Electronic Check

1. Enter nine-digit bank routing number.
2. Enter bank account number.
3. Enter eight-digit month, day and year for the withdrawal (e.g., Jan. 23, 2009 as 01232009).

Credit Card

If you choose to pay by credit card you may do so by calling (800) 272-9829 or by visiting www.officialpayments.com on the Web.

Note: If you pay your taxes by credit card, you must still file the tax return by the due date.

Signature and Confirmation

Please complete the following to be sure your return is accepted:

1. To sign your return, enter 2-digit TIN following the declaration statement.
2. After signing your return the system will assign a 10-digit confirmation number. Enter the confirmation number on the last line of the TeleFile worksheet.

Ohio Employer Withholding Tax Section

What Is Ohio Withholding Tax?

The Ohio withholding tax is an amount that must be deducted or withheld from each employee's paycheck in payment of the employee's Ohio income tax (if you have a business or office in Ohio and hire people to work for you, you are an employer).

Who Must Register and Withhold?

All employers maintaining an office or transacting business in Ohio, hiring people to work and required to withhold federal income tax must register by completing and filing form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent, with the Ohio Department of Taxation.

An Ohio withholding account number will be assigned to new withholding agents after registration. All subsequently filed tax returns, forms and correspondence submitted to the Ohio Department of Taxation must reflect this account number.

The information required for registration includes:

1. Business legal name
2. Trade name, if any
3. Address and/or business address and county
4. Ohio liquor permit number (if applicable)
5. Federal employer identification number
6. Type of business and business code
7. Date payroll anticipated
8. Name(s) and title(s) of the individual(s) responsible for filing returns and payment of Ohio withholding tax
9. Social Security number

All employers who become liable for withholding Ohio income tax must file Ohio form IT 1 within 15 days of the date that such liability begins.

Withholding is **not** required if the compensation is paid for or to:

1. Agricultural labor (i.e., farmers)
2. Domestic service in a private home, local college club or local chapter of a college fraternity or sorority.
3. An employee earning less than \$300 in a calendar quarter
4. Services performed for a foreign government or international organization
5. When the employee is under age 18 and sells and delivers newspapers
6. Services not in the course of the employer's trade or business to the extent paid in any medium other than cash (i.e., hiring someone to occasionally clean your office)
7. Employees you hire who live in Michigan, Indiana, Kentucky, Pennsylvania or West Virginia (based on written agreements with the state of Ohio, these employees have to pay income tax to the state in which they live). However, employees must fill out Ohio form IT 4NR, Employee's Statement of Residency in a Reciprocity State.

How Do I Get Forms and Applications? Where Do I Get Assistance if I Need Help?

You may get applications, forms and help by contacting the Department of Taxation via:

- **Internet/E-mail**
tax.ohio.gov
- **Forms Request Line** 1-800-282-1782
- Phone** 1-888-405-4039
- Fax** 1-614-387-1851

- **Walk-in Help**
Ohio Department of Taxation
Taxpayer Service Center
4485 Northland Ridge Blvd.
Columbus, Ohio 43229-6596
- **Written Correspondence**
Ohio Department of Taxation
Taxpayer Services Division
P.O. Box 182215
Columbus, OH 43218-2215

After Applying as an Ohio Employer Withholding Agent, What Forms Must Be Completed?

A. Ohio Form IT 4, Ohio Employee’s Withholding Exemption Certificate

Each employee must complete Ohio form IT 4, Withholding Exemption Certificate, which the employer keeps in their files. If the employee does not fill out an IT 4, the employer shall withhold tax from the employee’s compensation without exemption.

B. Ohio Form IT 501, Ohio Quarterly or Monthly Withholding Tax Payment Coupon Book

The employer will receive a book containing the necessary withholding forms based on the 12-month period ending June 30 of the preceding calendar year.

Employers subject to withholding must make quarterly or monthly payments (excluding EFT) on Ohio form IT 501 to the Ohio Department of Taxation with remittance made payable to the Ohio Treasurer of State in the amounts required to be withheld.

Quarterly payments must be remitted by coupon no later than the last day of the month following the end of calendar quarter if during the 12-month period ending June 30 of the preceding calendar year less than \$2,000 was withheld.

Monthly payments must be remitted by coupon no later than 15 days following the end of each month if during the 12-month period ending June 30 of the preceding calendar year, the withholding was greater than \$2,000 but less than \$84,000.

C. Annual Reports

1. Ohio Form IT 2 (or Combined W-2 or 1099R), Wage and Tax Statement

On or before Jan. 31 of each calendar year, employers required to withhold shall furnish to all employees on whom tax was or should have been withheld two copies of the report of compensation paid during the calendar year and of the amount deducted and withheld as tax. Employers may use Ohio form IT 2 or optional federal form W-2, referred to as “Combined W-2” or “1099R.”

2. Ohio Form IT 941, Employer’s Annual Reconciliation of Income Tax Withheld

All employers required to withhold in the current year must file Ohio form IT 941, Annual Reconciliation, no later than Jan. 31 of the next calendar year.

3. Ohio Form IT 942, Employer’s Annual Reconciliation of Income Tax Withheld

An employer who remits through electronic funds transfer (EFT) must submit Ohio form IT 942, Employer’s EFT Quarterly Reconciliation of Income Tax Withheld, no later than the last day of the month following the end of the calendar quarter. EFT filers are not required to file the IT 941.

4. Ohio Form IT 3, Transmittal of Wage and Tax Statements

All employers required to withhold shall file with the Ohio Department of Taxation on or before the last day of February of the succeeding calendar year a copy of Ohio form IT 3. Employers are no longer required to send us paper copies of the IT 2 or federal forms W-2 or 1099-R. However, you are required to maintain these records for a period of four years from their due date. If the information is

not submitted electronically, the Ohio Department of Taxation may request W-2s periodically when conducting compliance programs

If you elect to send your state W-2 and 1099-R information to us on magnetic media, you must comply using an approved electronic format. Employers with 250 or more W-2 Copy A forms and issuers of 250 or more 1099-R forms must file them electronically. Employers must use the EFW2 format. Electronic format information is available on the department's Web site at tax.ohio.gov. Issuers of 1099-R forms must file your information with us electronically in an approved electronic format. See IRS Publication 1220 (Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935 and W-2G Electronically) for these requirements at www.irs.gov/pub/irs-pdf/p1220.pdf.

The Ohio Department of Taxation currently accepts CD-ROM, 3490 or 3590 cartridges. We no longer accept 3 1/2" diskettes. **A fully completed Ohio form IT 3 must accompany all electronic media.** If you have questions about magnetic media, call the Employer Withholding Unit at (614) 387-0232.

How Do You Make Corrections if an Error Is Made?

A. Ohio Form IT 2, Combined W-2 or 1099R

An employer must furnish a corrected IT 2, Combined W-2 or 1099R if an error is discovered after the original form has been given to an employee. Corrected statements should be clearly marked "CORRECTED BY EMPLOYER" and one copy should be submitted to the Department of Taxation and two copies to the employee. If the IT 2, Combined W-2 or 1099R is lost or destroyed, two substitute copies must be submitted to the employee and one to the Department of Taxation marked "REISSUED BY EMPLOYER."

B. Overwithholding or Underwithholding – Quarterly, Monthly or Partial Weekly Payments (Ohio form IT 501) and EFT Payments (Ohio form IT 942)

1. If the error is discovered in a subsequent period of the same calendar year, indicate the adjustment on the next IT 501 payment card or IT 942 EFT quarterly reconciliation that is filed.
2. If an error is discovered after the annual reconciliation (IT 941) has been filed, complete an amended reconciliation (IT 941X) for that year. For EFT filers, make an adjustment on the IT 942 filed in the following calendar quarter.

How Do I Know How Much Ohio Income Tax To Withhold from Wages?

Withholding tables that show the amount of tax to be withheld based on the employee's salary, number of exemptions and how often you pay are available on pages 39-48 (refer to our Web site at tax.ohio.gov for the most current tables).

What Are My Responsibilities as an Ohio Employer Withholding Agent?

Each withholding agent is liable for the tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer. The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held personally liable for any failure to file the report and/or pay the tax as required by law.

What About Penalties for Failure To Comply with Employer Withholding Responsibilities?

If you fail to pay the tax deducted and withheld from employees by the due date, interest and penalty may be charged on the unpaid tax at the rate provided for by law. The statutory interest rate was 4% for 2011 and is currently 4% for 2012.

The penalty for failure to pay the tax deducted and withheld from employees' wages by the due date may be 50% of the tax due, unless you can show you did not pay for a reasonable cause and it was not a deliberate act.

If a return (Ohio form IT 501 and/or Ohio form IT 941) is not filed, or is filed after its due date, the penalty may be the greater of \$500 or 35% of the tax due.

What Records Must I Keep and How Long Must I Keep Them?

Every employer required to withhold tax must maintain a current, accurate record of all persons subject to the tax.

Records must include:

1. Amounts and dates of all compensation paid subject to withholding.
2. Names, addresses, school district of residence and Social Security numbers of all employees receiving such compensation (IT 4).
3. Periods of employment, including periods during which compensation was paid while absent due to sickness or injury.
4. Amount of compensation paid by pay period.
5. Copies of annual returns filed with the Ohio Department of Taxation.

You must maintain these records for at least **four** years.

Electronic Filing

Electronic filing is available for all Ohio employers through the Ohio Business Gateway. The Ohio Business Gateway is a Web site that enables employers to electronically file returns with several Ohio agencies. You must register at **obg.ohio.gov** to use the online system.

Employers who are required to file Ohio withholding reports with the Ohio Department of Taxation may use the Ohio Business Gateway to file and pay their returns. Payments may be made by ACH debit or by credit card.

Withholding Tax Exhibits

Exhibit 1	
Ohio Form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent.....	36
Exhibit 2	
Ohio Form IT 4, Employee's Withholding Exemption Certificate	37
Exhibit 3	
Ohio Form IT 4NR, Employee's Statement of Residency in a Reciprocity State	38
Exhibit 4	
Employer's Ohio Income Tax Withholding Tables	39-50
Exhibit 5	
Ohio Form IT 501, Employer's Payment of Ohio Tax Withheld.....	51
Exhibit 6	
Employer Withholding Tax Due Dates.....	52
Exhibit 7	
Ohio Form IT 2, Wage and Tax Statement.....	53
Exhibit 8	
Ohio Form IT 3, Transmittal of Wage and Tax Statements	54
Exhibit 9	
Ohio Form IT 941, Employer's Annual Reconciliation of Income Tax Withheld	55
Exhibit 10	
Ohio Form IT 941X, Amended Ohio Employer's Annual Reconciliation of Income Tax Withheld	56



Department of Taxation

P.O. Box 182215
Columbus, OH 43218-2215
(888) 405-4089



07100100

IT 1 Rev. 12/09

**Combined Application for
Registration as an Ohio
Withholding Tax/School District
Withholding Tax Agent**

Employer withholding account no.
(For department use only)

Federal employer identification no.

Social Security no. / ITIN

Ohio corporate charter no. / certificate no.

Reactivate for account number? Yes If yes, provide number if available

Will you have an employee that **resides** in a taxing school district? Yes No

1. Check type of ownership: (10) Sole owner (20) Partnership (30) Corporation (150) Nonprofit
(50) LLC (70) LLP (80) LTD Other (please specify) _____

2. Date of first Ohio payroll, if known (MM/DD/YY) _____

3. Provide NAICS code and state nature of business activity _____ (For the most current listings, search NAICS on our Web site at tax.ohio.gov.)

4. Legal name _____
(Corporation, sole owner, partnership, etc.)

5. Trade name or DBA _____

6. Primary address _____
Address of corporation, sole owner, partnership, etc. City State ZIP code

Business phone no. Fax no. Secondary phone no.

7. Mailing address _____
(If different from above) City State ZIP code

8. Name, title and phone number of individual responsible for filing returns and payment of Ohio withholding/school district withholding tax

Name Title Phone no.

9. Name, phone number, fax number and e-mail address of individual the department should contact regarding this account

Name Phone no. Fax no. E-mail address

Date Signature of applicant

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.

Notice to Employee

1. For state purposes, an individual may claim only natural dependency exemptions. This includes the taxpayer, spouse and each dependent. Dependents are the same as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year for which the taxpayer would have been permitted to claim had the taxpayer filed such a return.

2. You may file a new certificate at any time if the number of your exemptions **increases**.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you **decreases** because:

- (a) Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims her (or his) own exemption on a separate certificate.
- (b) The support of a dependent for whom you claimed exemption is taken over by someone else.
- (c) You find that a dependent for whom you claimed exemption must be dropped for federal purposes.

The death of a spouse or a dependent does not affect your withholding until the next year but requires the filing of a new certificate. If possible, file a new certificate by Dec. 1st of the year in which the death occurs.

For further information, consult the Ohio Department of Taxation, Personal and School District Income Tax Division, or your employer.

3. If you expect to owe more Ohio income tax than will be withheld, you may claim a smaller number of exemptions; or under an agreement with your employer, you may have an additional amount withheld each pay period.

4. A married couple with both spouses working and filing a joint return will, in many cases, be required to file an individual estimated income tax form IT 1040ES even though Ohio income tax is being withheld from their wages. This result may occur because the tax on their combined income will be greater than the sum of the taxes withheld from the husband's wages and the wife's wages. This requirement to file an individual estimated income tax form IT 1040ES may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the individual estimated income tax form IT 1040ES, the individual may provide for additional withholding with his employer by using line 5.

 please detach here



Department of Taxation

Employee's Withholding Exemption Certificate

Print full name _____ Social Security number _____

Home address and ZIP code _____

Public school district of residence _____ School district no. _____
(See *The Finder* at tax.ohio.gov.)

1. Personal exemption for yourself, enter "1" if claimed _____

2. If married, personal exemption for your spouse if not separately claimed (enter "1" if claimed) _____

3. Exemptions for dependents _____

4. Add the exemptions that you have claimed above and enter total _____

5. Additional withholding per pay period under agreement with employer _____ \$ _____

Under the penalties of perjury, I certify that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature _____ Date _____

**Ohio Form IT 4NR
Statement of Residency**



 please detach here



**Department of
Taxation**

**Employee's Statement of Residency
in a Reciprocity State**

IT 4NR
Rev. 5/07

Print full name _____ Social Security number _____

Home address and ZIP code _____

Ohio employers: You are required to have a copy of this form on file for each employee who is a resident of Indiana, Kentucky, West Virginia, Michigan or Pennsylvania receiving compensation paid in Ohio and who claims exemption from withholding of Ohio income tax under the reciprocal agreements between Ohio and these other states.

Employees residing outside Ohio and in a state with whom Ohio has reciprocity: If you are a resident of a state with whom Ohio has reciprocity, you may claim exemption from withholding of Ohio income tax by completing this form and filing it with your employer under the reciprocal withholding agreements between Ohio and these states.

Note: If you change your residence from the state specified herein to any other state, you must notify your employer within 10 days.

I hereby declare, under penalties of perjury, that I am a resident of the state of _____ and that, pursuant to an agreement existing between that state and the state of Ohio, I claim exemption from withholding of Ohio income tax on compensation paid to me in the state of Ohio.

Signature _____ Date _____



Department of
Taxation

Employer's Ohio Income Tax Withholding Tables

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **DAILY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$0	\$4	\$0.03	\$0.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	5	0.03	0.02	0	0	0	0	0	0	0	0	0
5	6	0.04	0.02	0.01	0	0	0	0	0	0	0	0
6	7	0.05	0.03	0.01	0	0	0	0	0	0	0	0
7	8	0.05	0.04	0.02	0	0	0	0	0	0	0	0
8	9	0.06	0.04	0.03	0.01	0	0	0	0	0	0	0
9	10	0.07	0.05	0.03	0.02	0	0	0	0	0	0	0
10	11	0.07	0.06	0.04	0.02	0.01	0	0	0	0	0	0
11	12	0.08	0.06	0.05	0.03	0.01	0	0	0	0	0	0
12	13	0.09	0.07	0.05	0.04	0.02	0	0	0	0	0	0
13	14	0.09	0.08	0.06	0.04	0.03	0.01	0	0	0	0	0
14	15	0.10	0.08	0.07	0.05	0.03	0.02	0	0	0	0	0
15	16	0.11	0.09	0.07	0.06	0.04	0.02	0.01	0	0	0	0
16	17	0.11	0.10	0.08	0.06	0.05	0.03	0.01	0	0	0	0
17	18	0.12	0.10	0.09	0.07	0.05	0.04	0.02	0	0	0	0
18	19	0.13	0.11	0.09	0.08	0.06	0.04	0.03	0.01	0	0	0
19	20	0.14	0.12	0.10	0.08	0.07	0.05	0.03	0.02	0	0	0
20	21	0.15	0.12	0.11	0.09	0.07	0.06	0.04	0.02	0.01	0	0
21	22	0.17	0.13	0.11	0.10	0.08	0.06	0.05	0.03	0.01	0	0
22	23	0.18	0.15	0.12	0.10	0.09	0.07	0.05	0.04	0.02	0	0
23	24	0.19	0.16	0.13	0.11	0.09	0.08	0.06	0.04	0.03	0.01	0
24	25	0.21	0.17	0.14	0.12	0.10	0.08	0.07	0.05	0.03	0.02	0
25	26	0.22	0.19	0.15	0.12	0.11	0.09	0.07	0.06	0.04	0.02	0.01
26	27	0.23	0.20	0.17	0.13	0.11	0.10	0.08	0.06	0.05	0.03	0.01
27	28	0.25	0.21	0.18	0.15	0.12	0.10	0.09	0.07	0.05	0.04	0.02
28	29	0.26	0.23	0.19	0.16	0.13	0.11	0.09	0.08	0.06	0.04	0.03
29	30	0.27	0.24	0.21	0.17	0.14	0.12	0.10	0.08	0.07	0.05	0.03
30	31	0.29	0.25	0.22	0.19	0.15	0.12	0.11	0.09	0.07	0.06	0.04
31	32	0.30	0.27	0.23	0.20	0.17	0.13	0.11	0.10	0.08	0.06	0.05
32	33	0.32	0.28	0.25	0.21	0.18	0.15	0.12	0.10	0.09	0.07	0.05
33	34	0.33	0.29	0.26	0.23	0.19	0.16	0.13	0.11	0.09	0.08	0.06
34	35	0.34	0.31	0.27	0.24	0.21	0.17	0.14	0.12	0.10	0.08	0.07
35	36	0.36	0.32	0.29	0.25	0.22	0.19	0.15	0.12	0.11	0.09	0.07
36	37	0.37	0.34	0.30	0.27	0.23	0.20	0.17	0.13	0.11	0.10	0.08
37	38	0.38	0.35	0.32	0.28	0.25	0.21	0.18	0.15	0.12	0.10	0.09
38	39	0.40	0.36	0.33	0.29	0.26	0.23	0.19	0.16	0.13	0.11	0.09
39	40	0.43	0.38	0.34	0.31	0.27	0.24	0.21	0.17	0.14	0.12	0.10
40	41	0.46	0.39	0.36	0.32	0.29	0.25	0.22	0.19	0.15	0.12	0.11
41	42	0.49	0.42	0.37	0.34	0.30	0.27	0.23	0.20	0.17	0.13	0.11
42	43	0.51	0.44	0.38	0.35	0.32	0.28	0.25	0.21	0.18	0.15	0.12
43	44	0.54	0.47	0.40	0.36	0.33	0.29	0.26	0.23	0.19	0.16	0.13
44	45	0.57	0.50	0.43	0.38	0.34	0.31	0.27	0.24	0.21	0.17	0.14
45	46	0.59	0.53	0.46	0.39	0.36	0.32	0.29	0.25	0.22	0.19	0.15
46	47	0.62	0.55	0.49	0.42	0.37	0.34	0.30	0.27	0.23	0.20	0.17
47	48	0.65	0.58	0.51	0.44	0.38	0.35	0.32	0.28	0.25	0.21	0.18
48	49	0.67	0.61	0.54	0.47	0.40	0.36	0.33	0.29	0.26	0.23	0.19
49	50	0.70	0.63	0.57	0.50	0.43	0.38	0.34	0.31	0.27	0.24	0.21
50	52	0.75	0.69	0.62	0.55	0.49	0.42	0.37	0.34	0.30	0.27	0.23
52	54	0.81	0.74	0.67	0.61	0.54	0.47	0.40	0.36	0.33	0.29	0.26
54	56	0.86	0.79	0.73	0.66	0.59	0.53	0.46	0.39	0.36	0.32	0.29
56	58	0.92	0.85	0.78	0.71	0.65	0.58	0.51	0.44	0.38	0.35	0.32

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **DAILY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$58	\$60	\$0.99	\$0.90	\$0.83	\$0.77	\$0.70	\$0.63	\$0.57	\$0.50	\$0.43	\$0.38	\$0.34
60	62	1.05	0.97	0.89	0.82	0.75	0.69	0.62	0.55	0.49	0.42	0.37
62	64	1.12	1.04	0.95	0.87	0.81	0.74	0.67	0.61	0.54	0.47	0.40
64	66	1.19	1.11	1.02	0.94	0.86	0.79	0.73	0.66	0.59	0.53	0.46
66	68	1.26	1.17	1.09	1.00	0.92	0.85	0.78	0.71	0.65	0.58	0.51
68	70	1.32	1.24	1.16	1.07	0.99	0.90	0.83	0.77	0.70	0.63	0.57
70	72	1.39	1.31	1.22	1.14	1.05	0.97	0.89	0.82	0.75	0.69	0.62
72	74	1.46	1.37	1.29	1.21	1.12	1.04	0.95	0.87	0.81	0.74	0.67
74	76	1.53	1.44	1.36	1.27	1.19	1.11	1.02	0.94	0.86	0.79	0.73
76	78	1.60	1.51	1.42	1.34	1.26	1.17	1.09	1.00	0.92	0.85	0.78
78	80	1.68	1.58	1.49	1.41	1.32	1.24	1.16	1.07	0.99	0.90	0.83
80	82	1.76	1.66	1.56	1.47	1.39	1.31	1.22	1.14	1.05	0.97	0.89
82	84	1.85	1.74	1.64	1.54	1.46	1.37	1.29	1.21	1.12	1.04	0.95
84	86	1.93	1.83	1.72	1.62	1.53	1.44	1.36	1.27	1.19	1.11	1.02
86	88	2.01	1.91	1.81	1.70	1.60	1.51	1.42	1.34	1.26	1.17	1.09
88	90	2.09	1.99	1.89	1.78	1.68	1.58	1.49	1.41	1.32	1.24	1.16
90	92	2.17	2.07	1.97	1.87	1.76	1.66	1.56	1.47	1.39	1.31	1.22
92	94	2.25	2.15	2.05	1.95	1.85	1.74	1.64	1.54	1.46	1.37	1.29
94	96	2.33	2.23	2.13	2.03	1.93	1.83	1.72	1.62	1.53	1.44	1.36
96	98	2.41	2.31	2.21	2.11	2.01	1.91	1.81	1.70	1.60	1.51	1.42
98	100	2.49	2.39	2.29	2.19	2.09	1.99	1.89	1.78	1.68	1.58	1.49
100	104	2.65	2.55	2.45	2.35	2.25	2.15	2.05	1.95	1.85	1.74	1.64
104	108	2.81	2.71	2.61	2.51	2.41	2.31	2.21	2.11	2.01	1.91	1.81
108	112	2.97	2.87	2.77	2.67	2.57	2.47	2.37	2.27	2.17	2.07	1.97
112	116	3.14	3.03	2.93	2.83	2.73	2.63	2.53	2.43	2.33	2.23	2.13
116	120	3.30	3.20	3.10	2.99	2.89	2.79	2.69	2.59	2.49	2.39	2.29
120	124	3.46	3.36	3.26	3.16	3.05	2.95	2.85	2.75	2.65	2.55	2.45
124	128	3.62	3.52	3.42	3.32	3.22	3.12	3.01	2.91	2.81	2.71	2.61
128	132	3.78	3.68	3.58	3.48	3.38	3.28	3.18	3.07	2.97	2.87	2.77
132	136	3.94	3.84	3.74	3.64	3.54	3.44	3.34	3.24	3.14	3.03	2.93
136	140	4.10	4.00	3.90	3.80	3.70	3.60	3.50	3.40	3.30	3.20	3.10
140	144	4.26	4.16	4.06	3.96	3.86	3.76	3.66	3.56	3.46	3.36	3.26
144	148	4.43	4.32	4.22	4.12	4.02	3.92	3.82	3.72	3.62	3.52	3.42
148	152	4.59	4.49	4.38	4.28	4.18	4.08	3.98	3.88	3.78	3.68	3.58
152	154	4.66	4.56	4.46	4.36	4.26	4.16	4.06	3.96	3.85	3.75	3.65
		4.703% of the excess over \$154 plus										
154	307	4.66	4.56	4.46	4.36	4.26	4.16	4.06	3.96	3.85	3.75	3.65
		5.375% of the excess over \$307 plus										
307	384	11.90	11.78	11.66	11.54	11.42	11.31	11.19	11.07	10.95	10.84	10.72
		6.718% of the excess over \$384 plus										
384 and over		16.03	15.90	15.77	15.63	15.50	15.36	15.23	15.09	14.96	14.83	14.69

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$0	\$80	\$0.54	\$0.17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	90	0.60	0.24	0	0	0	0	0	0	0	0	0
90	100	0.67	0.31	0	0	0	0	0	0	0	0	0
100	110	0.74	0.38	0.01	0	0	0	0	0	0	0	0
110	120	0.81	0.44	0.08	0	0	0	0	0	0	0	0
120	130	0.87	0.51	0.15	0	0	0	0	0	0	0	0
130	140	0.94	0.58	0.21	0	0	0	0	0	0	0	0
140	150	1.01	0.64	0.28	0	0	0	0	0	0	0	0
150	160	1.08	0.71	0.35	0	0	0	0	0	0	0	0
160	170	1.14	0.78	0.41	0.05	0	0	0	0	0	0	0
170	180	1.21	0.85	0.48	0.12	0	0	0	0	0	0	0
180	190	1.28	0.91	0.55	0.18	0	0	0	0	0	0	0
190	200	1.34	0.98	0.62	0.25	0	0	0	0	0	0	0
200	220	1.48	1.11	0.75	0.39	0.02	0	0	0	0	0	0
220	240	1.61	1.25	0.88	0.52	0.16	0	0	0	0	0	0
240	260	1.75	1.38	1.02	0.66	0.29	0	0	0	0	0	0
260	280	1.88	1.52	1.15	0.79	0.43	0.06	0	0	0	0	0
280	300	2.02	1.65	1.29	0.92	0.56	0.20	0	0	0	0	0
300	320	2.15	1.79	1.42	1.06	0.69	0.33	0	0	0	0	0
320	340	2.28	1.92	1.56	1.19	0.83	0.46	0.10	0	0	0	0
340	360	2.42	2.06	1.69	1.33	0.96	0.60	0.24	0	0	0	0
360	380	2.55	2.19	1.83	1.46	1.10	0.73	0.37	0.01	0	0	0
380	400	2.69	2.32	1.96	1.60	1.23	0.87	0.50	0.14	0	0	0
400	440	3.11	2.59	2.23	1.86	1.50	1.14	0.77	0.41	0.04	0	0
440	480	3.65	2.92	2.50	2.13	1.77	1.41	1.04	0.68	0.31	0	0
480	520	4.19	3.46	2.77	2.40	2.04	1.67	1.31	0.95	0.58	0.22	0
520	560	4.73	4.00	3.27	2.67	2.31	1.94	1.58	1.22	0.85	0.49	0.12
560	600	5.26	4.54	3.81	3.08	2.58	2.21	1.85	1.48	1.12	0.76	0.39
600	640	5.80	5.07	4.35	3.62	2.89	2.48	2.12	1.75	1.39	1.02	0.66
640	680	6.34	5.61	4.88	4.16	3.43	2.75	2.39	2.02	1.66	1.29	0.93
680	720	6.88	6.15	5.42	4.69	3.96	3.24	2.65	2.29	1.93	1.56	1.20
720	760	7.41	6.69	5.96	5.23	4.50	3.77	3.05	2.56	2.20	1.83	1.47
760	800	7.95	7.22	6.50	5.77	5.04	4.31	3.58	2.86	2.46	2.10	1.74
800	840	8.58	7.76	7.03	6.31	5.58	4.85	4.12	3.39	2.73	2.37	2.00
840	880	9.65	8.30	7.57	6.84	6.12	5.39	4.66	3.93	3.20	2.64	2.27
880	920	10.73	9.27	8.11	7.38	6.65	5.92	5.20	4.47	3.74	3.01	2.54
920	960	11.80	10.35	8.89	7.92	7.19	6.46	5.73	5.01	4.28	3.55	2.82
960	1,000	12.88	11.42	9.97	8.51	7.73	7.00	6.27	5.54	4.82	4.09	3.36
1,000	1,040	13.95	12.50	11.04	9.59	8.27	7.54	6.81	6.08	5.35	4.63	3.90
1,040	1,080	15.03	13.57	12.12	10.66	9.21	8.08	7.35	6.62	5.89	5.16	4.43
1,080	1,120	16.10	14.65	13.19	11.74	10.28	8.83	7.88	7.16	6.43	5.70	4.97
1,120	1,160	17.18	15.72	14.27	12.81	11.36	9.90	8.44	7.69	6.97	6.24	5.51
1,160	1,200	18.25	16.80	15.34	13.89	12.43	10.97	9.52	8.23	7.50	6.78	6.05
1,200	1,240	19.33	17.87	16.42	14.96	13.51	12.05	10.59	9.14	8.04	7.31	6.59
1,240	1,280	20.61	18.95	17.49	16.04	14.58	13.12	11.67	10.21	8.76	7.85	7.12
1,280	1,320	21.95	20.13	18.57	17.11	15.65	14.20	12.74	11.29	9.83	8.39	7.66
1,320	1,360	23.30	21.48	19.66	18.19	16.73	15.27	13.82	12.36	10.91	9.45	8.20
1,360	1,400	24.64	22.82	21.00	19.26	17.80	16.35	14.89	13.44	11.98	10.53	9.07
1,400	1,440	25.98	24.16	22.34	20.52	18.88	17.42	15.97	14.51	13.06	11.60	10.15
1,440	1,480	27.33	25.51	23.69	21.87	20.05	18.50	17.04	15.59	14.13	12.68	11.22
1,480	1,520	28.67	26.85	25.03	23.21	21.39	19.57	18.12	16.66	15.21	13.75	12.30

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$1,520	\$1,560	\$30.02	\$28.20	\$26.38	\$24.56	\$22.74	\$20.92	\$19.19	\$17.74	\$16.28	\$14.83	\$13.37
1,560	1,600	31.36	29.54	27.72	25.90	24.08	22.26	20.44	18.81	17.36	15.90	14.45
1,600	1,660	33.38	31.56	29.74	27.92	26.10	24.28	22.46	20.64	18.97	17.51	16.06
1,660	1,720	35.75	33.57	31.75	29.93	28.11	26.29	24.47	22.65	20.83	19.13	17.67
1,720	1,780	38.17	35.99	33.80	31.95	30.13	28.31	26.49	24.67	22.85	21.03	19.28
1,780	1,840	40.59	38.40	36.22	34.04	32.14	30.32	28.50	26.68	24.86	23.04	21.22
1,840	1,900	43.01	40.82	38.64	36.46	34.27	32.34	30.52	28.70	26.88	25.06	23.24
1,900	1,960	45.43	43.24	41.06	38.87	36.69	34.51	32.54	30.72	28.90	27.08	25.26
1,960	2,020	47.84	45.66	43.48	41.29	39.11	36.93	34.74	32.73	30.91	29.09	27.27
2,020	2,080	50.26	48.08	45.90	43.71	41.53	39.34	37.16	34.98	32.93	31.11	29.29
2,080	2,140	52.68	50.50	48.31	46.13	43.95	41.76	39.58	37.40	35.21	33.12	31.30
2,140	2,200	55.10	52.92	50.73	48.55	46.37	44.18	42.00	39.81	37.63	35.45	33.32
2,200	2,260	57.52	55.33	53.15	50.97	48.78	46.60	44.42	42.23	40.05	37.87	35.68
2,260	2,320	59.94	57.75	55.57	53.39	51.20	49.02	46.84	44.65	42.47	40.28	38.10
2,320	2,380	62.36	60.17	57.99	55.80	53.62	51.44	49.25	47.07	44.89	42.70	40.52
2,380	2,440	64.77	62.59	60.41	58.22	56.04	53.86	51.67	49.49	47.31	45.12	42.94
2,440	2,500	67.19	65.01	62.83	60.64	58.46	56.27	54.09	51.91	49.72	47.54	45.36
2,500	2,560	69.61	67.43	65.24	63.06	60.88	58.69	56.51	54.33	52.14	49.96	47.78
2,560	2,620	72.03	69.85	67.66	65.48	63.30	61.11	58.93	56.74	54.56	52.38	50.19
2,620	2,680	74.45	72.26	70.08	67.90	65.71	63.53	61.35	59.16	56.98	54.80	52.61
2,680	2,740	76.87	74.68	72.50	70.32	68.13	65.95	63.77	61.58	59.40	57.21	55.03
2,740	2,800	79.29	77.10	74.92	72.73	70.55	68.37	66.18	64.00	61.82	59.63	57.45
2,800	2,860	81.70	79.52	77.34	75.15	72.97	70.79	68.60	66.42	64.24	62.05	59.87
2,860	2,920	84.12	81.94	79.76	77.57	75.39	73.20	71.02	68.84	66.65	64.47	62.29
2,920	2,980	86.54	84.36	82.17	79.99	77.81	75.62	73.44	71.26	69.07	66.89	64.71
2,980	3,040	88.96	86.78	84.59	82.41	80.23	78.04	75.86	73.67	71.49	69.31	67.12
3,040	3,100	91.38	89.20	87.01	84.83	82.64	80.46	78.28	76.09	73.91	71.73	69.54
3,100	3,160	93.80	91.61	89.43	87.25	85.06	82.88	80.70	78.51	76.33	74.15	71.96
3,160	3,220	96.22	94.03	91.85	89.67	87.48	85.30	83.11	80.93	78.75	76.56	74.38
3,220	3,280	98.63	96.45	94.27	92.08	89.90	87.72	85.53	83.35	81.17	78.98	76.80
3,280	3,333	100.78	98.60	96.42	94.23	92.05	89.86	87.68	85.50	83.31	81.13	78.95
		4.703% of the excess over \$3,333 plus										
3,333	6,666	100.78	98.60	96.42	94.23	92.05	89.86	87.68	85.50	83.31	81.13	78.95
		5.375% of the excess over \$6,666 plus										
6,666	8,333	257.54	255.00	252.45	249.90	247.35	244.81	242.26	239.71	237.16	234.62	232.07
		6.718% of the excess over \$8,333 plus										
8,333 and over		347.12	344.21	341.30	338.39	335.48	332.56	329.65	326.74	323.83	320.92	318.01

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **SEMI-MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$0	\$40	\$0.27	\$0.09	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	45	0.30	0.12	0	0	0	0	0	0	0	0	0
45	50	0.34	0.15	0	0	0	0	0	0	0	0	0
50	55	0.37	0.19	0.01	0	0	0	0	0	0	0	0
55	60	0.40	0.22	0.04	0	0	0	0	0	0	0	0
60	65	0.44	0.25	0.07	0	0	0	0	0	0	0	0
65	70	0.47	0.29	0.11	0	0	0	0	0	0	0	0
70	75	0.50	0.32	0.14	0	0	0	0	0	0	0	0
75	80	0.54	0.36	0.17	0	0	0	0	0	0	0	0
80	85	0.57	0.39	0.21	0.03	0	0	0	0	0	0	0
85	90	0.60	0.42	0.24	0.06	0	0	0	0	0	0	0
90	95	0.64	0.46	0.27	0.09	0	0	0	0	0	0	0
95	100	0.67	0.49	0.31	0.13	0	0	0	0	0	0	0
100	110	0.74	0.56	0.38	0.19	0.01	0	0	0	0	0	0
110	120	0.81	0.62	0.44	0.26	0.08	0	0	0	0	0	0
120	130	0.87	0.69	0.51	0.33	0.15	0	0	0	0	0	0
130	140	0.94	0.76	0.58	0.39	0.21	0.03	0	0	0	0	0
140	150	1.01	0.83	0.64	0.46	0.28	0.10	0	0	0	0	0
150	160	1.08	0.89	0.71	0.53	0.35	0.17	0	0	0	0	0
160	170	1.14	0.96	0.78	0.60	0.41	0.23	0.05	0	0	0	0
170	180	1.21	1.03	0.85	0.66	0.48	0.30	0.12	0	0	0	0
180	190	1.28	1.09	0.91	0.73	0.55	0.37	0.18	0	0	0	0
190	200	1.34	1.16	0.98	0.80	0.62	0.43	0.25	0.07	0	0	0
200	220	1.56	1.30	1.11	0.93	0.75	0.57	0.39	0.20	0.02	0	0
220	240	1.83	1.46	1.25	1.07	0.88	0.70	0.52	0.34	0.16	0	0
240	260	2.09	1.73	1.38	1.20	1.02	0.84	0.66	0.47	0.29	0.11	0
260	280	2.36	2.00	1.64	1.34	1.15	0.97	0.79	0.61	0.43	0.24	0.06
280	300	2.63	2.27	1.90	1.54	1.29	1.11	0.92	0.74	0.56	0.38	0.20
300	320	2.90	2.54	2.17	1.81	1.45	1.24	1.06	0.88	0.69	0.51	0.33
320	340	3.17	2.81	2.44	2.08	1.71	1.37	1.19	1.01	0.83	0.65	0.47
340	360	3.44	3.07	2.71	2.35	1.98	1.62	1.33	1.15	0.96	0.78	0.60
360	380	3.71	3.34	2.98	2.62	2.25	1.89	1.52	1.28	1.10	0.92	0.73
380	400	3.98	3.61	3.25	2.88	2.52	2.16	1.79	1.43	1.23	1.05	0.87
400	420	4.29	3.88	3.52	3.15	2.79	2.43	2.06	1.70	1.37	1.18	1.00
420	440	4.83	4.15	3.79	3.42	3.06	2.69	2.33	1.97	1.60	1.32	1.14
440	460	5.36	4.64	4.05	3.69	3.33	2.96	2.60	2.23	1.87	1.51	1.27
460	480	5.90	5.17	4.45	3.96	3.60	3.23	2.87	2.50	2.14	1.78	1.41
480	500	6.44	5.71	4.98	4.26	3.86	3.50	3.14	2.77	2.41	2.04	1.68
500	520	6.98	6.25	5.52	4.79	4.13	3.77	3.41	3.04	2.68	2.31	1.95
520	540	7.51	6.79	6.06	5.33	4.60	4.04	3.67	3.31	2.95	2.58	2.22
540	560	8.05	7.32	6.60	5.87	5.14	4.41	3.94	3.58	3.21	2.85	2.49
560	580	8.59	7.86	7.13	6.41	5.68	4.95	4.22	3.85	3.48	3.12	2.76
580	600	9.13	8.40	7.67	6.94	6.22	5.49	4.76	4.12	3.75	3.39	3.02
600	620	9.66	8.94	8.21	7.48	6.75	6.03	5.30	4.57	4.02	3.66	3.29
620	640	10.30	9.47	8.75	8.02	7.29	6.56	5.84	5.11	4.38	3.93	3.56
640	660	10.98	10.07	9.28	8.56	7.83	7.10	6.37	5.65	4.92	4.19	3.83
660	680	11.65	10.74	9.83	9.09	8.37	7.64	6.91	6.18	5.45	4.73	4.10
680	700	12.32	11.41	10.50	9.63	8.90	8.18	7.45	6.72	5.99	5.26	4.54
700	720	12.99	12.08	11.17	10.26	9.44	8.71	7.98	7.26	6.53	5.80	5.07
720	740	13.66	12.75	11.84	10.93	10.02	9.25	8.52	7.79	7.07	6.34	5.61
740	760	14.34	13.43	12.52	11.61	10.70	9.79	9.06	8.33	7.60	6.88	6.15

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **SEMI-MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$760	\$780	\$15.01	\$14.10	\$13.19	\$12.28	\$11.37	\$10.46	\$9.60	\$8.87	\$8.14	\$7.41	\$6.69
780	800	15.68	14.77	13.86	12.95	12.04	11.13	10.22	9.41	8.68	7.95	7.22
800	830	16.69	15.78	14.87	13.96	13.05	12.14	11.23	10.32	9.49	8.76	8.03
830	860	17.88	16.79	15.88	14.97	14.06	13.15	12.24	11.33	10.42	9.56	8.84
860	890	19.08	17.99	16.90	15.97	15.06	14.15	13.25	12.34	11.43	10.52	9.64
890	920	20.29	19.20	18.11	17.02	16.07	15.16	14.25	13.34	12.43	11.52	10.61
920	950	21.50	20.41	19.32	18.23	17.14	16.17	15.26	14.35	13.44	12.53	11.62
950	980	22.71	21.62	20.53	19.44	18.35	17.25	16.27	15.36	14.45	13.54	12.63
980	1,010	23.92	22.83	21.74	20.65	19.56	18.46	17.37	16.37	15.46	14.55	13.64
1,010	1,040	25.13	24.04	22.95	21.86	20.76	19.67	18.58	17.49	16.47	15.56	14.65
1,040	1,070	26.34	25.25	24.16	23.07	21.97	20.88	19.79	18.70	17.61	16.56	15.65
1,070	1,100	27.55	26.46	25.37	24.28	23.18	22.09	21.00	19.91	18.82	17.73	16.66
1,100	1,130	28.76	27.67	26.58	25.48	24.39	23.30	22.21	21.12	20.03	18.93	17.84
1,130	1,160	29.97	28.88	27.79	26.69	25.60	24.51	23.42	22.33	21.24	20.14	19.05
1,160	1,190	31.18	30.09	28.99	27.90	26.81	25.72	24.63	23.54	22.45	21.35	20.26
1,190	1,220	32.39	31.30	30.20	29.11	28.02	26.93	25.84	24.75	23.65	22.56	21.47
1,220	1,250	33.60	32.50	31.41	30.32	29.23	28.14	27.05	25.96	24.86	23.77	22.68
1,250	1,280	34.81	33.71	32.62	31.53	30.44	29.35	28.26	27.16	26.07	24.98	23.89
1,280	1,310	36.01	34.92	33.83	32.74	31.65	30.56	29.47	28.37	27.28	26.19	25.10
1,310	1,340	37.22	36.13	35.04	33.95	32.86	31.77	30.67	29.58	28.49	27.40	26.31
1,340	1,370	38.43	37.34	36.25	35.16	34.07	32.98	31.88	30.79	29.70	28.61	27.52
1,370	1,400	39.64	38.55	37.46	36.37	35.28	34.18	33.09	32.00	30.91	29.82	28.73
1,400	1,430	40.85	39.76	38.67	37.58	36.49	35.39	34.30	33.21	32.12	31.03	29.94
1,430	1,460	42.06	40.97	39.88	38.79	37.70	36.60	35.51	34.42	33.33	32.24	31.15
1,460	1,490	43.27	42.18	41.09	40.00	38.90	37.81	36.72	35.63	34.54	33.45	32.35
1,490	1,520	44.48	43.39	42.30	41.21	40.11	39.02	37.93	36.84	35.75	34.66	33.56
1,520	1,550	45.69	44.60	43.51	42.41	41.32	40.23	39.14	38.05	36.96	35.87	34.77
1,550	1,580	46.90	45.81	44.72	43.62	42.53	41.44	40.35	39.26	38.17	37.07	35.98
1,580	1,610	48.11	47.02	45.92	44.83	43.74	42.65	41.56	40.47	39.38	38.28	37.19
1,610	1,640	49.32	48.23	47.13	46.04	44.95	43.86	42.77	41.68	40.58	39.49	38.40
1,640	1,666	50.39	49.30	48.21	47.12	46.02	44.93	43.84	42.75	41.66	40.57	39.48
		4.703% of the excess over \$1,666 plus.										
1,666	3,333	50.39	49.30	48.21	47.12	46.02	44.93	43.84	42.75	41.66	40.57	39.48
		5.375% of the excess over \$3,333 plus										
3,333	4,166	128.77	127.50	126.22	124.95	123.68	122.40	121.13	119.86	118.58	117.31	116.04
		6.718% of the excess over \$4,166 plus										
4,166 and over		173.56	172.11	170.65	169.19	167.74	166.28	164.83	163.37	161.92	160.46	159.01

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **BIWEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$0	\$40	\$0.27	\$0.10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	44	0.30	0.13	0	0	0	0	0	0	0	0	0
44	48	0.32	0.15	0	0	0	0	0	0	0	0	0
48	52	0.35	0.18	0.01	0	0	0	0	0	0	0	0
52	56	0.38	0.21	0.04	0	0	0	0	0	0	0	0
56	60	0.40	0.24	0.07	0	0	0	0	0	0	0	0
60	64	0.43	0.26	0.09	0	0	0	0	0	0	0	0
64	68	0.46	0.29	0.12	0	0	0	0	0	0	0	0
68	72	0.48	0.32	0.15	0	0	0	0	0	0	0	0
72	76	0.51	0.34	0.17	0.01	0	0	0	0	0	0	0
76	80	0.54	0.37	0.20	0.03	0	0	0	0	0	0	0
80	84	0.56	0.40	0.23	0.06	0	0	0	0	0	0	0
84	88	0.59	0.42	0.26	0.09	0	0	0	0	0	0	0
88	92	0.62	0.45	0.28	0.11	0	0	0	0	0	0	0
92	96	0.65	0.48	0.31	0.14	0	0	0	0	0	0	0
96	100	0.67	0.50	0.34	0.17	0	0	0	0	0	0	0
100	110	0.74	0.57	0.40	0.24	0.07	0	0	0	0	0	0
110	120	0.81	0.64	0.47	0.30	0.13	0	0	0	0	0	0
120	130	0.87	0.71	0.54	0.37	0.20	0.03	0	0	0	0	0
130	140	0.94	0.77	0.60	0.44	0.27	0.10	0	0	0	0	0
140	150	1.01	0.84	0.67	0.50	0.34	0.17	0	0	0	0	0
150	160	1.08	0.91	0.74	0.57	0.40	0.24	0.07	0	0	0	0
160	170	1.14	0.97	0.81	0.64	0.47	0.30	0.13	0	0	0	0
170	180	1.21	1.04	0.87	0.71	0.54	0.37	0.20	0.03	0	0	0
180	190	1.28	1.11	0.94	0.77	0.60	0.44	0.27	0.10	0	0	0
190	200	1.39	1.18	1.01	0.84	0.67	0.50	0.34	0.17	0	0	0
200	220	1.66	1.33	1.14	0.97	0.81	0.64	0.47	0.30	0.13	0	0
220	240	1.93	1.60	1.28	1.11	0.94	0.77	0.60	0.44	0.27	0.10	0
240	260	2.20	1.86	1.53	1.24	1.08	0.91	0.74	0.57	0.40	0.24	0.07
260	280	2.47	2.13	1.80	1.46	1.21	1.04	0.87	0.71	0.54	0.37	0.20
280	300	2.74	2.40	2.07	1.73	1.39	1.18	1.01	0.84	0.67	0.50	0.34
300	320	3.01	2.67	2.33	2.00	1.66	1.33	1.14	0.97	0.81	0.64	0.47
320	340	3.28	2.94	2.60	2.27	1.93	1.60	1.28	1.11	0.94	0.77	0.60
340	360	3.54	3.21	2.87	2.54	2.20	1.86	1.53	1.24	1.08	0.91	0.74
360	380	3.81	3.48	3.14	2.80	2.47	2.13	1.80	1.46	1.21	1.04	0.87
380	400	4.28	3.75	3.41	3.07	2.74	2.40	2.07	1.73	1.39	1.18	1.01
400	420	4.82	4.15	3.68	3.34	3.01	2.67	2.33	2.00	1.66	1.33	1.14
420	440	5.36	4.69	4.02	3.61	3.28	2.94	2.60	2.27	1.93	1.60	1.28
440	460	5.90	5.22	4.55	3.88	3.54	3.21	2.87	2.54	2.20	1.86	1.53
460	480	6.43	5.76	5.09	4.42	3.81	3.48	3.14	2.80	2.47	2.13	1.80
480	500	6.97	6.30	5.63	4.96	4.28	3.75	3.41	3.07	2.74	2.40	2.07
500	520	7.51	6.84	6.16	5.49	4.82	4.15	3.68	3.34	3.01	2.67	2.33
520	540	8.05	7.37	6.70	6.03	5.36	4.69	4.02	3.61	3.28	2.94	2.60
540	560	8.58	7.91	7.24	6.57	5.90	5.22	4.55	3.88	3.54	3.21	2.87
560	580	9.14	8.45	7.78	7.11	6.43	5.76	5.09	4.42	3.81	3.48	3.14
580	600	9.82	8.99	8.31	7.64	6.97	6.30	5.63	4.96	4.28	3.75	3.41
600	640	11.16	10.32	9.48	8.72	8.05	7.37	6.70	6.03	5.36	4.69	4.02
640	680	12.50	11.66	10.82	9.98	9.14	8.45	7.78	7.11	6.43	5.76	5.09
680	720	13.85	13.01	12.17	11.33	10.49	9.65	8.85	8.18	7.51	6.84	6.16
720	760	15.19	14.35	13.51	12.67	11.83	10.99	10.15	9.31	8.58	7.91	7.24
760	800	16.74	15.73	14.86	14.02	13.18	12.34	11.50	10.66	9.82	8.99	8.31

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **BIWEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$800	\$860	\$19.16	\$18.15	\$17.14	\$16.14	\$15.19	\$14.35	\$13.51	\$12.67	\$11.83	\$10.99	\$10.15
860	920	21.58	20.57	19.56	18.56	17.55	16.54	15.53	14.69	13.85	13.01	12.17
920	980	24.00	22.99	21.98	20.97	19.97	18.96	17.95	16.94	15.94	15.02	14.18
980	1,040	26.42	25.41	24.40	23.39	22.38	21.38	20.37	19.36	18.35	17.35	16.34
1,040	1,100	28.83	27.83	26.82	25.81	24.80	23.80	22.79	21.78	20.77	19.76	18.76
1,100	1,160	31.25	30.25	29.24	28.23	27.22	26.21	25.21	24.20	23.19	22.18	21.18
1,160	1,220	33.67	32.66	31.66	30.65	29.64	28.63	27.63	26.62	25.61	24.60	23.59
1,220	1,280	36.09	35.08	34.07	33.07	32.06	31.05	30.04	29.04	28.03	27.02	26.01
1,280	1,340	38.51	37.50	36.49	35.49	34.48	33.47	32.46	31.45	30.45	29.44	28.43
1,340	1,400	40.93	39.92	38.91	37.90	36.90	35.89	34.88	33.87	32.87	31.86	30.85
1,400	1,460	43.35	42.34	41.33	40.32	39.32	38.31	37.30	36.29	35.28	34.28	33.27
1,460	1,520	45.76	44.76	43.75	42.74	41.73	40.73	39.72	38.71	37.70	36.69	35.69
1,520	1,538	46.51	45.50	44.49	43.48	42.48	41.47	40.46	39.45	38.44	37.44	36.43
		4.703% of the excess over \$1,538 plus.										
1,538	3,076	46.51	45.50	44.49	43.48	42.48	41.47	40.46	39.45	38.44	37.44	36.43
		5.375% of the excess over \$3,076 plus										
3,076	3,846	118.86	117.69	116.51	115.33	114.16	112.98	111.81	110.63	109.45	108.28	107.10
		6.718% of the excess over \$3,846 plus										
3,846 and over		160.20	158.86	157.52	156.17	154.83	153.49	152.14	150.80	149.45	148.11	146.77

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **WEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$0	\$20	\$0.13	\$0.05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	22	0.15	0.06	0	0	0	0	0	0	0	0	0
22	24	0.16	0.08	0	0	0	0	0	0	0	0	0
24	26	0.17	0.09	0.01	0	0	0	0	0	0	0	0
26	28	0.19	0.10	0.02	0	0	0	0	0	0	0	0
28	30	0.20	0.12	0.03	0	0	0	0	0	0	0	0
30	32	0.22	0.13	0.05	0	0	0	0	0	0	0	0
32	34	0.23	0.14	0.06	0	0	0	0	0	0	0	0
34	36	0.24	0.16	0.07	0	0	0	0	0	0	0	0
36	38	0.26	0.17	0.09	0	0	0	0	0	0	0	0
38	40	0.27	0.18	0.10	0.02	0	0	0	0	0	0	0
40	42	0.28	0.20	0.11	0.03	0	0	0	0	0	0	0
42	44	0.30	0.21	0.13	0.04	0	0	0	0	0	0	0
44	46	0.31	0.23	0.14	0.06	0	0	0	0	0	0	0
46	48	0.32	0.24	0.15	0.07	0	0	0	0	0	0	0
48	50	0.34	0.25	0.17	0.08	0	0	0	0	0	0	0
50	55	0.37	0.29	0.20	0.12	0.03	0	0	0	0	0	0
55	60	0.40	0.32	0.24	0.15	0.07	0	0	0	0	0	0
60	65	0.44	0.35	0.27	0.18	0.10	0.02	0	0	0	0	0
65	70	0.47	0.39	0.30	0.22	0.13	0.05	0	0	0	0	0
70	75	0.50	0.42	0.34	0.25	0.17	0.08	0	0	0	0	0
75	80	0.54	0.45	0.37	0.29	0.20	0.12	0.03	0	0	0	0
80	85	0.57	0.49	0.40	0.32	0.24	0.15	0.07	0	0	0	0
85	90	0.60	0.52	0.44	0.35	0.27	0.18	0.10	0.02	0	0	0
90	95	0.64	0.55	0.47	0.39	0.30	0.22	0.13	0.05	0	0	0
95	100	0.70	0.59	0.50	0.42	0.34	0.25	0.17	0.08	0	0	0
100	110	0.84	0.67	0.57	0.49	0.40	0.32	0.24	0.15	0.07	0	0
110	120	0.97	0.80	0.64	0.55	0.47	0.39	0.30	0.22	0.13	0.05	0
120	130	1.10	0.94	0.77	0.62	0.54	0.45	0.37	0.29	0.20	0.12	0.03
130	140	1.24	1.07	0.90	0.74	0.60	0.52	0.44	0.35	0.27	0.18	0.10
140	150	1.37	1.21	1.04	0.87	0.70	0.59	0.50	0.42	0.34	0.25	0.17
150	160	1.51	1.34	1.17	1.00	0.84	0.67	0.57	0.49	0.40	0.32	0.24
160	170	1.64	1.47	1.31	1.14	0.97	0.80	0.64	0.55	0.47	0.39	0.30
170	180	1.78	1.61	1.44	1.27	1.10	0.94	0.77	0.62	0.54	0.45	0.37
180	190	1.91	1.74	1.58	1.41	1.24	1.07	0.90	0.74	0.60	0.52	0.44
190	200	2.15	1.88	1.71	1.54	1.37	1.21	1.04	0.87	0.70	0.59	0.50
200	210	2.42	2.08	1.84	1.68	1.51	1.34	1.17	1.00	0.84	0.67	0.57
210	220	2.68	2.35	2.01	1.81	1.64	1.47	1.31	1.14	0.97	0.80	0.64
220	230	2.95	2.62	2.28	1.95	1.78	1.61	1.44	1.27	1.10	0.94	0.77
230	240	3.22	2.89	2.55	2.21	1.91	1.74	1.58	1.41	1.24	1.07	0.90
240	250	3.49	3.15	2.82	2.48	2.15	1.88	1.71	1.54	1.37	1.21	1.04
250	260	3.76	3.42	3.09	2.75	2.42	2.08	1.84	1.68	1.51	1.34	1.17
260	270	4.03	3.69	3.36	3.02	2.68	2.35	2.01	1.81	1.64	1.47	1.31
270	280	4.30	3.96	3.62	3.29	2.95	2.62	2.28	1.95	1.78	1.61	1.44
280	290	4.57	4.23	3.89	3.56	3.22	2.89	2.55	2.21	1.91	1.74	1.58
290	300	4.91	4.50	4.16	3.83	3.49	3.15	2.82	2.48	2.15	1.88	1.71
300	320	5.58	5.16	4.74	4.36	4.03	3.69	3.36	3.02	2.68	2.35	2.01
320	340	6.25	5.83	5.41	4.99	4.57	4.23	3.89	3.56	3.22	2.89	2.55
340	360	6.92	6.50	6.08	5.66	5.24	4.82	4.43	4.09	3.76	3.42	3.09
360	380	7.60	7.18	6.76	6.34	5.92	5.50	5.08	4.66	4.30	3.96	3.62
380	400	8.37	7.87	7.43	7.01	6.59	6.17	5.75	5.33	4.91	4.50	4.16

Withholding Tables (effective Jan. 1, 2008)

If the payroll period with respect to an employee is **WEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$400	\$430	\$9.58	\$9.08	\$8.57	\$8.07	\$7.60	\$7.18	\$6.76	\$6.34	\$5.92	\$5.50	\$5.08
430	460	10.79	10.29	9.78	9.28	8.77	8.27	7.77	7.34	6.92	6.50	6.08
460	490	12.00	11.49	10.99	10.49	9.98	9.48	8.98	8.47	7.97	7.51	7.09
490	520	13.21	12.70	12.20	11.70	11.19	10.69	10.18	9.68	9.18	8.67	8.17
520	550	14.42	13.91	13.41	12.91	12.40	11.90	11.39	10.89	10.39	9.88	9.38
550	580	15.63	15.12	14.62	14.11	13.61	13.11	12.60	12.10	11.60	11.09	10.59
580	610	16.84	16.33	15.83	15.32	14.82	14.32	13.81	13.31	12.80	12.30	11.80
610	640	18.05	17.54	17.04	16.53	16.03	15.53	15.02	14.52	14.01	13.51	13.01
640	670	19.25	18.75	18.25	17.74	17.24	16.74	16.23	15.73	15.22	14.72	14.22
670	700	20.46	19.96	19.46	18.95	18.45	17.94	17.44	16.94	16.43	15.93	15.43
700	730	21.67	21.17	20.67	20.16	19.66	19.15	18.65	18.15	17.64	17.14	16.63
730	760	22.88	22.38	21.87	21.37	20.87	20.36	19.86	19.36	18.85	18.35	17.84
760	769	23.25	22.75	22.25	21.74	21.24	20.73	20.23	19.73	19.22	18.72	18.21
		4.703% of the excess over \$769 plus										
769	1,538	23.25	22.75	22.25	21.74	21.24	20.73	20.23	19.73	19.22	18.72	18.21
		5.375% of the excess over \$1,538 plus										
1,538	1,923	59.43	58.84	58.25	57.66	57.07	56.49	55.90	55.31	54.72	54.13	53.55
		6.718% of the excess over \$1,923 plus										
1,923 and over		80.10	79.43	78.76	78.09	77.41	76.74	76.07	75.40	74.73	74.06	73.38



Employer Withholding Taxes – Percentage Method (Effective Jan. 1, 2009)

**Table I: Weekly Payroll Period
Gross Wage Minus \$12.50 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 96.15	\$	0.638% of such amount			
96.15	192.30	0.61	plus	1.276% of excess over		\$ 96.15
192.30	288.45	1.84	plus	2.552% of excess over		\$ 192.30
288.45	384.60	4.29	plus	3.190% of excess over		\$ 288.45
384.60	769.20	7.36	plus	3.828% of excess over		\$ 384.60
769.20	1,538.40	22.08	plus	4.466% of excess over		\$ 769.20
1,538.40	1,923.00	56.43	plus	5.103% of excess over		\$ 1,538.40
1,923.00	————	76.06	plus	6.379% of excess over		\$ 1,923.00

**Table II: Biweekly Payroll Period
Gross Wage Minus \$25.00 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 192.30	\$	0.638% of such amount			
192.30	384.60	1.23	plus	1.276% of excess over		\$ 192.30
384.60	576.90	3.68	plus	2.552% of excess over		\$ 384.60
576.90	769.20	8.59	plus	3.190% of excess over		\$ 576.90
769.20	1,538.40	14.72	plus	3.828% of excess over		\$ 769.20
1,538.40	3,076.80	44.16	plus	4.466% of excess over		\$ 1,538.40
3,076.80	3,846.00	112.86	plus	5.103% of excess over		\$ 3,076.80
3,846.00	————	152.11	plus	6.379% of excess over		\$ 3,846.00

**Table III: Semi-Monthly Payroll Period
Gross Wage Minus \$27.08 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 208.33	\$	0.638% of such amount			
208.33	416.66	1.33	plus	1.276% of excess over		\$ 208.33
416.66	624.99	3.99	plus	2.552% of excess over		\$ 416.66
624.99	833.32	9.31	plus	3.190% of excess over		\$ 624.99
833.32	1,666.64	15.96	plus	3.828% of excess over		\$ 833.32
1,666.64	3,333.28	47.86	plus	4.466% of excess over		\$ 1,666.64
3,333.28	4,166.60	122.29	plus	5.103% of excess over		\$ 3,333.28
4,166.60	————	164.81	plus	6.379% of excess over		\$ 4,166.60

(Effective Jan. 1, 2009)

Table IV: Monthly Payroll Period
Gross Wage Minus \$54.17 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>			
\$ 0	\$ 416.66	\$		0.638% of such amount	
416.66	833.32	2.66	plus	1.276% of excess over	\$ 416.66
833.32	1,249.98	7.98	plus	2.552% of excess over	\$ 833.32
1,249.98	1,666.64	18.61	plus	3.190% of excess over	\$ 1,249.98
1,666.64	3,333.28	31.90	plus	3.828% of excess over	\$ 1,666.64
3,333.28	6,666.56	95.70	plus	4.466% of excess over	\$ 3,333.28
6,666.56	8,333.20	244.56	plus	5.103% of excess over	\$ 6,666.56
8,333.20	—	329.61	plus	6.379% of excess over	\$ 8,333.20

Table V: Annual Payroll Period
Gross Wage Minus \$650.00 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>			
\$ 0	\$ 5,000.00	\$		0.638% of such amount	
5,000.00	10,000.00	31.90	plus	1.276% of excess over	\$ 5,000.00
10,000.00	15,000.00	95.70	plus	2.552% of excess over	\$ 10,000.00
15,000.00	20,000.00	223.30	plus	3.190% of excess over	\$ 15,000.00
20,000.00	40,000.00	382.80	plus	3.828% of excess over	\$ 20,000.00
40,000.00	80,000.00	1,148.40	plus	4.466% of excess over	\$ 40,000.00
80,000.00	100,000.00	2,934.80	plus	5.103% of excess over	\$ 80,000.00
100,000.00	—	3,955.40	plus	6.379% of excess over	\$ 100,000.00

Table VI: Daily or Miscellaneous Payroll Period
Gross Wage Minus \$2.50 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>			
\$ 0	\$ 19.23	\$		0.638% of such amount	
19.23	38.46	0.12	plus	1.276% of excess over	\$ 19.23
38.46	57.69	0.37	plus	2.552% of excess over	\$ 38.46
57.69	76.92	0.86	plus	3.190% of excess over	\$ 57.69
76.92	153.84	1.47	plus	3.828% of excess over	\$ 76.92
153.84	307.68	4.41	plus	4.466% of excess over	\$ 153.84
307.68	384.60	11.28	plus	5.103% of excess over	\$ 307.68
384.60	—	15.21	plus	6.379% of excess over	\$ 384.60

**Ohio Form IT 501
Employer's Payment of
Ohio Tax Withheld**



Please cut on the dotted lines – DO NOT USE PENCIL to complete this form.

Employer's Payment of Ohio Tax Withheld		OHIO IT 501		Do <u>NOT</u> fold check or voucher.																	
Ohio Withholding Acct. No.	Federal Employer I.D. No.	Month	Year																		
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> </tr> </table>						
Name		Due on or before:		Filing status:																	
Address																					
City, state, ZIP code		1. Ohio tax withheld		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> </tr> </table>																	
<p>I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.</p>		2. TOTAL DUE		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> </tr> </table>																	
<p>Signature of responsible party _____ Title _____</p>		<p>DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to OHIO TREASURER OF STATE and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 347, COLUMBUS, OHIO 43216-0347.</p>																			
<p>Social Security number _____ Telephone number _____</p>																					





Ohio and School District Employer Withholding Tax Due Dates 2011-2012 Payment Schedule

For forms IT 501 and SD 101:

MONTHLY 2011

<u>Period</u>	<u>Due Date</u>
January	February 15, 2011
February	March 15, 2011
March	April 15, 2011
April	May 16, 2011
May	June 15, 2011
June	July 15, 2011
July	August 15, 2011
August	September 15, 2011
September	October 17, 2011
October	November 15, 2011
November	December 15, 2011
December	January 17, 2012
2011 IT 941	January 31, 2012
2011 IT 3	February 29, 2012

For forms IT 501 and SD 101:

MONTHLY 2012

<u>Period</u>	<u>Due Date</u>
January	February 15, 2012
February	March 15, 2012
March	April 16, 2012
April	May 15, 2012
May	June 15, 2012
June	July 16, 2012
July	August 15, 2012
August	September 17, 2012
September	October 15, 2012
October	November 15, 2012
November	December 17, 2012
December	January 15, 2013
2012 IT 941	January 31, 2013
2012 IT 3	February 28, 2013

For forms IT 501 and SD 101:

QUARTERLY 2011

<u>Period</u>	<u>Due Date</u>
Quarter 1	May 02, 2011
Quarter 2	August 01, 2011
Quarter 3	October 31, 2011
Quarter 4	January 31, 2012
2011 IT 941	January 31, 2012
2011 IT 3	February 29, 2012

For forms IT 501 and SD 101:

QUARTERLY 2012

<u>Period</u>	<u>Due Date</u>
Quarter 1	April 30, 2012
Quarter 2	July 31, 2012
Quarter 3	October 31, 2012
Quarter 4	January 31, 2013
2012 IT 941	January 31, 2013
2012 IT 3	February 28, 2013

Employer Instructions

Form IT 2, Wage and Tax Statement, must be prepared for each employee to whom wages are paid and from whom tax was withheld.

A. The statement must contain the following information:

1. Employee's name, address, ZIP code and Social Security number;
2. Employer's name, address, ZIP code, federal employer identification number and Ohio withholding account number;
3. Total Ohio wages paid to the employee before payroll deductions;
4. Total income tax withheld from the employee's wages;
5. Total wages paid to employee for federal tax purposes if different from Ohio wages paid;
6. The calendar year Ohio wages were paid;
7. Total school district wages paid to the employee before payroll deductions;
8. Total school district income tax withheld from the employee's wages.

B. Distribute Wage and Tax Statement as follows:

1. Send Copy A to the Ohio Department of Taxation, P.O. Box 2476, Columbus, OH 43216-2476, together with form IT 3 on or before the last day of February of the succeeding calendar year;
2. Give Copies B, C and D to the employee on or before Jan. 31st (if the employee is in your employ at the last of the year) or no later than 30 days after termination of employment before the close of the calendar year;
3. Copy E is for the employer's records; retain this copy.

 Please detach here.

 Department of Taxation P.O. Box 2476 Columbus, OH 43216-2476		<h3 style="margin: 0;">Wage and Tax Statement</h3>		Taxable Year 20 ____	IT 2 Rev. 5/06
Employer's name, address and ZIP code		Ohio withholding account number		Federal identification number	
Employee's Social Security no.		Ohio income tax withheld		Total Ohio wages paid	
Employee's name (first, middle, last)		Total school district wages paid		School district tax withheld	
Employee's address and ZIP code		See instructions above.			
Copy A – Send to: Ohio Department of Taxation, P.O. Box 2476, Columbus, OH 43216-2476.					

Please detach here.



Ohio Form IT 3 Transmittal of Wage and Tax Statements



Instructions for IT 3

- Filing Deadline:** Ohio Form IT-3 must be filed by the last day of February of the succeeding calendar year or within 60 days after discontinuation of business.
- Filing Requirements:** Employers with 250 or more W-2 forms and issuers of 250 or more 1099-R forms must send this information to us on magnetic media using an approved format. Employers that issue less than 250 W-2 forms and issuers of 250 or less 1099-R forms are no longer required to send paper copies, but you are encouraged to send this information to us on magnetic media. **Note:** Please complete box #1 to indicate the total number of tax statements issued, even if you do not submit the data electronically.
- Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted on the department's Web site at tax.ohio.gov. Issuers of 1099-R forms must use the specifications contained in IRS Publication 1220 (Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically), which is available at www.irs.gov/pub/irs-pdf/p1220.pdf.
- Media Types Accepted:** The state of Ohio Department of Taxation currently accepts CD-ROM, 3490 or 3590 tape cartridges. We no longer accept 3 1/2" diskettes. A fully completed Ohio form IT 3 must accompany all magnetic media.
- Additional Information:** Please note that you are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four years from the due date of this form. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2s or 1099-Rs periodically when conducting compliance programs.
- Mailing of IT 3 with CD-ROM, 3490 or 3590 tape cartridges.

Using the U.S. Post Office:
Ohio Department of Taxation
P.O. Box 182667
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office:
Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

please cut here

Transmittal of Wage and Tax Statements

OHIO
IT 3
Rev. 10/11

Ohio Withholding Acct. No.

Tax Year

Federal Employer ID No.

Do NOT fold form.

Name
Address
City, state, ZIP code

<input type="checkbox"/> Check here if magnetic media is enclosed.	Due on or before:
---	-------------------

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature of responsible party _____ Social Security number _____

Title _____ Date _____

1. Number of tax statements
(Combined W-2 or 1099-R)

2. Total Ohio employee compensation \$

3. Total Ohio income tax liability \$

4. Total Ohio school district tax liability \$

DO NOT MAIL A REMITTANCE WITH THIS FORM. Mail form to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OH 43218-2667.

Ohio Form IT 941 Employer's Annual Reconciliation of Income Tax Withheld



Month	Ohio Gross Payroll	Ohio Tax Withheld – Line 1
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
Annual Total		

✂ Please cut on the dotted lines – **DO NOT USE PENCIL** to complete this form.

OHIO IT 941

Ohio Withholding Acct. No.

Federal Employer ID No.

Name

Address

City, state, ZIP code

Due on or before:

Signature of responsible party

Your Social Security number

Ohio Employer's Annual Reconciliation
of Income Tax Withheld

Check here if
amended return.

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Title

Date

Do **NOT** fold check or voucher.

Tax Year

1. Ohio income tax withheld \$

2. Previous payments \$

3. **Balance due** \$

4. Credit \$

5. Refund \$

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OHIO 43218-2667.

**School District
Withholding Tax Section**

What Is School District Income Tax?

School district income tax is an income tax separate from federal, state and city income taxes and is earmarked specifically to support school districts. Voters in a school district must approve the income tax. The school district tax is levied on:

- a) Any individual residing in the state of Ohio and living during all or part of a tax year in the school district, and
- b) The income earned or received by an estate of a decedent who, at the time of death, was domiciled in the school district. Estates are exempt in school districts that levy the “earned income only” version of the tax.

Employers conducting business in Ohio and whose employees reside in a school district, which has enacted the school district tax, must withhold and remit the tax for their employees.

Who Must Register and Withhold?

All employers maintaining an office or transacting business in Ohio and required to withhold federal and state income tax must register if they employ residents of school districts that have enacted the school district income tax. To register, employers should either complete Ohio form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent, at the time they register as a withholding agent or an Ohio form IT 1R, Registration for Ohio School District Withholding Agent, found in the IT 501 coupon book sent for Ohio employer withholding tax (if you have already registered as a withholding agent). Employers liable for the school district income tax will use the **same account number they use for Ohio withholding**. All subsequently filed tax returns, forms and correspondence submitted to the Ohio Department of Taxation should reflect this account number.

Withholding is **not** required if the compensation is paid for or to:

1. Agricultural labor (i.e., farmers).
2. Domestic service in a private home, local college club or local chapter of a college fraternity or sorority.
3. An employee earning less than \$300 in a calendar quarter.
4. Services performed for a foreign government or international organization.
5. When the employee is under age 18 and sells and delivers newspapers.
6. Services not in the course of the employer’s trade or business to the extent paid in any medium other than cash (i.e., hiring someone to occasionally clean your office).
7. Employees you hire who live in Michigan, Indiana, Kentucky, Pennsylvania or West Virginia (based on written agreements with the state of Ohio, these employees have to pay income tax to the state in which they live).

How Do I Get Forms and Applications? Where Do I Get Assistance if I Need Help?

You may get applications, forms and help by contacting the Department of Taxation via:

- **Internet/E-mail**
tax.ohio.gov
- **Forms request line** 1-800-282-1782
- Phone** (general business) 1-888-405-4039
- Phone** (registration) 1-888-405-4089
- Fax** 1-614-387-1851

- **Walk-in Help**
Ohio Department of Taxation
Taxpayer Service Center
4485 Northland Ridge Blvd.
Columbus, Ohio 43229-6596
- **Written Correspondence**
Ohio Department of Taxation
Taxpayer Services Division
P.O. Box 182215
Columbus, Ohio 43218-2215

After Applying as an Ohio School District Employer Withholding Agent, What Forms Must Be Completed?

A. Ohio Form IT 4, Employee's Withholding Exemption Certificate

Each employee must complete Ohio form IT 4, Withholding Exemption Certificate, or the employer shall withhold tax from the employee's compensation without exemption.

B. Ohio Form SD 101, Ohio Quarterly or Monthly Withholding Tax Payment Coupon Book

Upon registration employers will receive a coupon booklet with the appropriate Ohio form SD 101 quarterly or monthly returns to remit their school district income tax for the year. Employers will also receive the school district income tax withholding tables. Employers should use the same wage base for withholding school district income tax as they use for withholding Ohio income tax and should use the same number of exemptions.

Quarterly payments are due if the combined Ohio and school district liability was not more than \$2,000 during the 12-month period ending on the 30th day of June of the preceding calendar year.

Monthly payments are due if the combined Ohio and School District liability was more than \$2,000 during the 12-month period ending on the 30th day of June of the preceding calendar year.

Employers discovering a withholding error from a previous period should adjust their next SD 101(s) by showing the net withholding tax due within that same school district only. Employers may not adjust between school districts on the SD 101.

C. Annual Reports

1. Ohio Form IT 2 (or Combined W-2), Wage and Tax Statement

On or before Jan. 31 of each calendar year, employers required to withhold school district income tax must furnish to all employees subject to the tax two copies of Ohio form IT 2 (or W-2) compensation paid during the calendar year and the amount deducted and withheld as school district income tax. Employers should clearly identify the school district on the IT 2 or combined W-2 by its four-digit number.

2. Ohio Form SD 141, School District Employer's Annual Reconciliation of Tax Withheld

All employers required to withhold in the current year must file Ohio form SD 141, Annual Reconciliation, no later than Jan. 31 of the next calendar year. Employers selling or closing their business during the year must file an SD 141 within 15 days after the date of selling or closing the business.

Employers should show all withholding amounts on the back of the SD 141 and bring the net overpayment or underpayment to the front of the return.

How Do I Make Corrections if an Error Is Made?

A. Ohio Form IT 2, Combined W-2 or 1099-R

An employer must furnish a corrected Ohio form IT 2, Combined W-2 or 1099-R if after the original form has been given to an employee an error is discovered. Corrected statements should be clearly marked

“CORRECTED BY EMPLOYER” and one copy should be submitted to the Department of Taxation and two copies to the employee. If the IT 2, Combined W-2 or 1099-R is lost or destroyed, two substitute copies must be submitted to the employee and one to the Department of Taxation marked “REISSUED BY EMPLOYER.”

B. Overwithholding or Underwithholding – Quarterly or Monthly

1. If the error is discovered in a subsequent period of the same calendar year, indicate the adjustment on the next SD 101 payment card.
2. If an error is discovered after the annual reconciliation (SD 141) has been filed, complete an amended reconciliation (SD 141X) for that year.

Are Employers Responsible for Withholding the School District Income Tax from Employees' Compensation?

Yes. Employers liable for Ohio withholding income tax (having an Ohio location or conducting business in Ohio) must withhold the school district income tax from an employee's compensation once the tax becomes effective for that employee. Withholding of the school district income tax is based solely upon the residence of the employee, not the place of employment.

Example #1: Janet Jones resides within the Rochelle School District; the Rochelle School District has a 2% school district tax. Her employer's office (where Ms. Jones works) is located within the Campton School District; the Campton School District does not have a school district tax. Because Ms. Jones resides within a school district with a school district tax, her employer must withhold school district income tax from her compensation (her federal wage base minus her state exemptions times 2%), even though Ms. Jones works within a school district without a school district tax.

Example #2: John Smith resides within the Stoddard School District; the Stoddard School District does not have the school district income tax. His employer's office (where Mr. Smith works) is located within the Browner School District; the Browner School District has a 1% school district income tax. Because Mr. Smith resides in a school district without a school district income tax, his employer should not withhold any school district income tax, even though Mr. Smith works within a school district with a school district income tax.

As an Employer, How Do I Know What District an Employee Lives In?

Each year after the general election you may ask employees to update their Ohio form IT 4, Ohio Employee Withholding Exemption Certificate, which you are required to keep on file. The IT 4 has an area for employees to indicate the name and number of their public school district residence.

All public school districts are listed in the back of the most current IT 1040 booklet. If your employees are not sure about the school district they live in, they should contact their local board of elections or county auditor. They may also log onto our Web site and use “The Finder” feature to look up their school district of residence.

Instead of completing a new IT 4, employees may furnish the information in a document similar to the one that appears on page 60.

As an Employer, Am I Automatically a School District Withholding Agent?

No. Ohio form IT 1R, Registration for Ohio School District Withholding Agent, is included in your Ohio IT 501 coupon booklet. If you have an employee who resides in a school district that has enacted the school district tax, sign and return the IT 1R to register. The signed form will generate a subsequent mailing of remittance forms and withholding tables.

How Do Employers Know How Much Tax to Withhold?

Employers should use the same wage base and number of exemptions they use for withholding Ohio income tax and use the school district withholding tables, unless the school district income tax is based on

Public School District Residence Employee Withholding Certificate	
We are required by Ohio Revised Code Section 5747.06(E) to ask all employees for their public school district of residence.	
Please fill out, sign and date this form. Your exemptions are the same for school district withholding as they are for state income tax withholding purposes.	
Return the completed document to your personnel director.	
Name _____	SSN# _____
Address _____	
Public school district residence _____	
Public school district number (see the IT 1040 booklet) _____	
Signature _____	Date _____

earned income. Several school districts have enacted an alternative, earned income-only, tax base. For those school districts with an income tax based on earned income, the employer should withhold at a flat rate equal to the tax rate for the district with no reduction or adjustment for personal exemptions. These earned income-only tax base school districts are included in the listings on pages 64-65.

How Do Employers Remit Their School District Withholding Tax?

Employers who are required to withhold school district income tax from employees' compensation will remit the withheld school district income tax with form SD 101, Employer's Payment of School District Income Tax Withheld. **Employers should not combine their school district income tax withholding payment with their state income tax withholding payment.** The address for the school district income tax withholding payments is not the same as the address for state income tax withholding payments. The address for mailing the school district income tax withholding payment and SD 101 is:

**School District Income Tax
P.O. Box 182388
Columbus, OH 43218-2388**

School district withholding status is the same as the employer's withholding status and cannot be changed. If Ohio withholding filing status is quarterly, the school district withholding is to be remitted quarterly regardless of the amount.

Do Employers File Separate SD 101s for Each School District for Which School District Income Tax Was Withheld?

No. Employers will file one SD 101 for each remittance period and will show on the return the tax withheld for each affected school district.

Must Employers File an Annual Reconciliation of Withholding?

Yes. Employers must file an annual report, Ohio form SD 141, School District Employers Annual Reconciliation of Tax Withheld. The reconciliation is due by Jan. 31 of the following year or 15 days after selling or closing business. The employer reports and reconciles annual withholding and identifies any out-of-balance school district payments. Employers should not remit W-2s or IT 4s with the annual reconciliation. They should remit W-2s with the IT 3 and keep IT 4s on file.

What Are My Responsibilities as an Ohio School District Employer Withholding Agent?

Each withholding agent is liable for the school district income tax to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer. The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held personally liable for any failure to file the report or pay the tax as required by law.

What About Penalties for Failure to Comply With School District Income Tax Withholding Responsibilities?

If an employer knows that an employee is subject to the school district income tax but fails to withhold or remit from the employee's compensation the appropriate amount of tax, the employer may be liable for penalties and interest. If the tax was not withheld, the penalty for not filing timely may be twice the interest charged plus 10% of the delinquent tax payment. If the tax was withheld, the penalty for not filing or paying a return timely may be \$500 or 35% of the tax, whichever is greater. The statutory interest rate was 4% for 2011 and is currently 4% for 2012.

If an employer requests that each employee date and sign a revised IT 4 or a document indicating the employee's school district, but the employee either fails to provide the information or the employee provides incorrect information, and as a result, the tax is not withheld properly, the employer is not liable for the penalties and interest. However, if the employer knows or should have known that the employee-provided information is incorrect, the employer would be liable for penalties and interest for failure to properly withhold. The employer's failure to withhold does not relieve the employee from liability for the tax.

What Records Must I Keep and How Long Must These Records Be Kept?

Every employer required to withhold school district income tax must maintain a current, accurate record of all persons subject to the tax.

Records must include:

1. Amounts and dates of all compensation paid subject to withholding.
2. Properly completed Ohio form IT 4.
3. Periods of employment, including periods during which compensation is paid while absent due to sickness or injury.
4. Amount of compensation paid by pay period.
5. Copies of annual returns filed with the Ohio Department of Taxation.

You must maintain these records for at least four years.

Which Taxpayers Are Legally Not Obligated to Pay the School District Tax?

Businesses are exempt from the school district income tax. Also, individuals not domiciled or residing in the affected school district are not obligated to pay the tax, even if they work in the district.

Can Voters Repeal The School District Income Tax?

Yes. Voters may repeal a school district income tax enacted for more than a five-year period. The repeal vote may take place no earlier than the year following the initial approval of the tax. At least 75 days before the general election in any year voters may file with their county board of elections a petition asking for a ballot issue to repeal the school district income tax. The petition must be signed by qualified electors residing in the school district levying the school district income tax equal in number to 10% of those voting for governor in the most recent gubernatorial election. If a majority of the voters vote to repeal the school dis-

trict income tax, the repeal becomes effective on Jan. 1 of the following year. The repeal issue may appear on the ballot only once in any five-year period. If the repealed tax was originally enacted with a concurrent reduction in property tax millage, the property tax millage reverts to the original rate(s) that same Jan. 1.

What Limits Can Voters of a School District Impose on the Income Tax Rate That Can Be Levied?

There is no rate limit. The only stipulation by law is that the rate must be in increments of .25%.

When Will the School District Receive the Revenue from the Income Tax?

The tax becomes effective Jan. 1 of the year designated in the election. School districts will receive the first payment in April of that year (less \$1,000 held back for refunds). Districts will receive the full amount of taxes collected each quarter. They will receive four payments per calendar year: one each at the end of January, April, July and October. Except for an administrative fee of 1.5%, the state collects and returns to the school districts all school district tax revenue collected.

School District Income Tax Employer Withholding Exhibits

Exhibit 1	
School Districts with an Income Tax for 2012	64-65
Exhibit 2	
Ohio Form IT 1, Combined Application for Registration as an Ohio Withholding Tax/School District Withholding Tax Agent.....	66
Exhibit 3	
Ohio Form IT 1R, Registration for Ohio School District Withholding Agent	67
Exhibit 4	
Ohio Form IT 4, Employee's Withholding Exemption Certificate	68
Exhibit 5	
Ohio Form SD 101, Employer's Payment of School District Income Tax Withheld.....	69
Exhibit 6	
Ohio Form IT 2, Wage and Tax Statement.....	70
Exhibit 7	
Ohio Form IT 3, Transmittal of Wage and Tax Statements	71
Exhibit 8	
Ohio Form SD 141, School District Employer's Annual Reconciliation of Tax Withheld	72-73
Exhibit 9	
Ohio Form SD 141X, Amended School District Employer's Annual Reconciliation of Tax Withheld	74-75

School Districts With an Income Tax for 2012

Rev. 11/11

Boldface indicates a newly enacted rate, a rate change for 2012 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%
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%
8705	North Baltimore LSD (Hancock, Wood).....	.0125	1¼%
4508	North Fork LSD (Knox, Licking).....	.0100	1%
7612	Northwest LSD (Stark, Summit, Wayne).....	.0100	1%
1204	Northwestern LSD (Clark, Champaign).....	.0100	1%
0908	Ross LSD (Butler).....	.0075	¾%
5008	Sebring LSD (Mahoning).....	.0100	1%
3118	Southwest LSD (Hamilton, Butler).....	.0075	¾%
5509	Troy CSD (Miami).....	.0150	1½%
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%
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%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
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).....	.0150	1½%
8001	Fairbanks LSD (Madison, Union).....	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery).....	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry).....	.0200	2%
7503	Fairlawn LSD (Shelby).....	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby).....	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer).....	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami)....	.0075	¾%
7202	Fremont CSD (Sandusky).....	.0125	1¼%
2603	Gorham Fayette LSD (Fulton).....	.0100	1%
1305	Goshen LSD (Clermont, Warren).....	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene).....	.0100	1%
1904	Greenville CSD (Darke).....	.0050	½%
7505	Hardin-Houston LSD (Shelby).....	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin).....	.0175	1¾%
2004	Hicksville EVSD (Defiance).....	.0150	1½%
5902	Highland LSD (Delaware, Morrow).....	.0050	½%

(continued on next page)

School Districts With an Income Tax for 2012

Rev. 11/11

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
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%
8605	Montpelier EVSD (Williams)	.0075	¾%
5903	Mount Gilead EVSD (Morrow)	.0075	¾%
6802	National Trail LSD (Darke, Preble)	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)	.0125	1¼%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	1½%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Delaware, Union)	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%
8505	Northwestern LSD (Ashland, Wayne)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0050	½%
6908	Ottoville LSD (Paulding, Putnam)	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	½%

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

Ohio Department of Taxation
Taxpayer Services Division
Registration Section
P.O. Box 182215
Columbus, OH 43218-2215
or phone:
1-888-405-4089

IT 1R
Rev. 11/03

Registration for Ohio School District Withholding Agent

How to register: Sign this form and mail to the above address. Do not return this form if you are currently registered as a school district withholding agent or you have no employees currently residing in a school district which has enacted an income tax.

Name
Address
City, state, ZIP code

Ohio Withholding Account No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Federal Employer's ID No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Signature

Title

Date

Effective date

Notice to Employee

1. For state purposes, an individual may claim only natural dependency exemptions. This includes the taxpayer, spouse and each dependent. Dependents are the same as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year for which the taxpayer would have been permitted to claim had the taxpayer filed such a return.

2. You may file a new certificate at any time if the number of your exemptions **increases**.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you **decreases** because:

- (a) Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims her (or his) own exemption on a separate certificate.
- (b) The support of a dependent for whom you claimed exemption is taken over by someone else.
- (c) You find that a dependent for whom you claimed exemption must be dropped for federal purposes.

The death of a spouse or a dependent does not affect your withholding until the next year but requires the filing of a new certificate. If possible, file a new certificate by Dec. 1st of the year in which the death occurs.

For further information, consult the Ohio Department of Taxation, Personal and School District Income Tax Division, or your employer.

3. If you expect to owe more Ohio income tax than will be withheld, you may claim a smaller number of exemptions; or under an agreement with your employer, you may have an additional amount withheld each pay period.

4. A married couple with both spouses working and filing a joint return will, in many cases, be required to file an individual estimated income tax form IT 1040ES even though Ohio income tax is being withheld from their wages. This result may occur because the tax on their combined income will be greater than the sum of the taxes withheld from the husband's wages and the wife's wages. This requirement to file an individual estimated income tax form IT 1040ES may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the individual estimated income tax form IT 1040ES, the individual may provide for additional withholding with his employer by using line 5.

 please detach here



**Department of
Taxation**

Employee's Withholding Exemption Certificate

Print full name _____ Social Security number _____

Home address and ZIP code _____

Public school district of residence _____ School district no. _____
(See *The Finder* at tax.ohio.gov.)

- 1. Personal exemption for yourself, enter "1" if claimed _____
- 2. If married, personal exemption for your spouse if not separately claimed (enter "1" if claimed) _____
- 3. Exemptions for dependents _____
- 4. Add the exemptions that you have claimed above and enter total _____
- 5. Additional withholding per pay period under agreement with employer \$ _____

Under the penalties of perjury, I certify that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature _____ Date _____

Employer Instructions

Form IT 2, Wage and Tax Statement, must be prepared for each employee to whom wages are paid and from whom tax was withheld.

A. The statement must contain the following information:

1. Employee's name, address, ZIP code and Social Security number;
2. Employer's name, address, ZIP code, federal employer identification number and Ohio withholding account number;
3. Total Ohio wages paid to the employee before payroll deductions;
4. Total income tax withheld from the employee's wages;
5. Total wages paid to employee for federal tax purposes if different from Ohio wages paid;
6. The calendar year Ohio wages were paid;
7. Total school district wages paid to the employee before payroll deductions;
8. Total school district income tax withheld from the employee's wages.

B. Distribute Wage and Tax Statement as follows:

1. Send Copy A to the Ohio Department of Taxation, P.O. Box 2476, Columbus, OH 43216-2476, together with form IT 3 on or before the last day of February of the succeeding calendar year;
2. Give Copies B, C and D to the employee on or before Jan. 31st (if the employee is in your employ at the last of the year) or no later than 30 days after termination of employment before the close of the calendar year;
3. Copy E is for the employer's records; retain this copy.

 Please detach here.

 Department of Taxation P.O. Box 2476 Columbus, OH 43216-2476		<h3 style="margin: 0;">Wage and Tax Statement</h3>		Taxable Year 20 ____	IT 2 Rev. 5/06
Employer's name, address and ZIP code		Ohio withholding account number		Federal identification number	
		School district name		School district number	
Employee's Social Security no.	Ohio income tax withheld	Total Ohio wages paid		Federal wages (if different from Ohio wages)	
Employee's name (first, middle, last)		Total school district wages paid		School district tax withheld	
Employee's address and ZIP code		See instructions above.			
Copy A – Send to: Ohio Department of Taxation, P.O. Box 2476, Columbus, OH 43216-2476					

Please detach here.

Ohio Form IT 3 Transmittal of Wage and Tax Statements



Instructions for IT 3

- Filing Deadline:** Ohio Form IT-3 must be filed by the last day of February of the succeeding calendar year or within 60 days after discontinuation of business.
- Filing Requirements:** Employers with 250 or more W-2 forms and issuers of 250 or more 1099-R forms must send this information to us on magnetic media using an approved format. Employers that issue less than 250 W-2 forms and issuers of 250 or less 1099-R forms are no longer required to send paper copies, but you are encouraged to send this information to us on magnetic media. **Note:** Please complete box #1 to indicate the total number of tax statements issued, even if you do not submit the data electronically.
- Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted on the department's Web site at tax.ohio.gov. Issuers of 1099-R forms must use the specifications contained in IRS Publication 1220 (Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically), which is available at www.irs.gov/pub/irs-pdf/p1220.pdf.
- Media Types Accepted:** The state of Ohio Department of Taxation currently accepts CD-ROM, 3490 or 3590 tape cartridges. We no longer accept 3 1/2" diskettes. A fully completed Ohio form IT 3 must accompany all magnetic media.
- Additional Information:** Please note that you are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four years from the due date of this form. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2s or 1099-Rs periodically when conducting compliance programs.
- Mailing of IT 3 with CD-ROM, 3490 or 3590 tape cartridges.

Using the U.S. Post Office:
Ohio Department of Taxation
P.O. Box 182667
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office:
Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

please cut here

Transmittal of Wage and Tax Statements			OHIO IT 3 Rev. 10/11
<input type="checkbox"/> Ohio Withholding Acct. No.	Tax Year	Federal Employer ID No.	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
<p>Do NOT fold form.</p> <div style="border: 1px solid black; padding: 2px;">Name</div> <div style="border: 1px solid black; padding: 2px;">Address</div> <div style="border: 1px solid black; padding: 2px;">City, state, ZIP code</div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> <input type="checkbox"/> Check here if magnetic media is enclosed. <div style="float: right; border: 1px solid black; padding: 2px; margin-left: 10px;">Due on or before:</div> </div> <p style="font-size: small; margin-top: 5px;">I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.</p> <div style="border-top: 1px solid black; margin-top: 5px;"> Signature of responsible party Social Security number </div> <div style="border-top: 1px solid black; margin-top: 5px;"> Title Date </div>	<ol style="list-style-type: none"> Number of tax statements (Combined W-2 or 1099-R) <input style="width: 100%;" type="text"/> Total Ohio employee compensation \$ <input style="width: 100%;" type="text"/> Total Ohio income tax liability \$ <input style="width: 100%;" type="text"/> Total Ohio school district tax liability \$ <input style="width: 100%;" type="text"/> 		
	DO NOT MAIL A REMITTANCE WITH THIS FORM. Mail form to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OH 43218-2667.		



Department of Taxation

School District Income Tax
P.O. Box 182388
Columbus, OH 43218-2388



12090100

2012 SD 141 Long School District Employer's Annual Reconciliation of Tax Withheld

Rev. 11/11

Ohio withholding acct. no. FEIN Payment due date 01/31/2013

Go paperless! File your return through Ohio Business Gateway: tax.ohio.gov

Name Number and street City, state, ZIP

Amended Return Check box if amended return.

Final Return Check box if out of business or no more SD employees.

If you do not owe any taxes, write -0- in the space on line 3. If you have a balance due, mail one check payable to School District Income Tax for the total amount. Complete the tax liability and the total payment for each school district for which you withheld tax.
If this return is an amended SD 141 (i) you must include on the lines below any underpayment/overpayment(s) that were on any previously filed SD 141(s) and then add any further adjustments; (ii) add to line 2 total payments made on any previously filed SD 141(s); and (iii) deduct from line 2 total refund(s) received on any previously filed SD 141(s).
DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS FORM. DO NOT SEND CASH. Make check payable to SCHOOL DISTRICT INCOME TAX and mail to School District Income Tax, P.O. Box 182388, Columbus, OH 43218-2388.
I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete return and report.
Signature Title Date

- 1. Enter the total amount of school district income tax required to be withheld for ALL active school districts during 2012.
2. Enter the amount of payments made for 2012 on Ohio form SD 101 for ALL active school districts.
3. If line 2 is LESS than line 1, subtract line 2 from line 1 and enter the balance of school district income tax due. AMOUNT YOU OWE ->
4. If line 2 is GREATER than line 1, subtract line 1 from line 2 and enter the overpayment of school district income tax. YOUR REFUND ->

Table with 5 columns: A School District Name, B School District No., C School District Income Tax Withheld, D Amount of Payment, E Underpayment/ (Overpayment)



Four empty boxes for tax year

SD 141X – Amended School District Employer’s Annual Reconciliation of Tax Withheld

Ohio Withholding Account Number and Federal Employer Identification Number fields

Go paperless! File your return through Ohio Business Gateway: www.obg.ohio.gov

Name, Number and street, City, State, ZIP code fields

Final return: Check the box if out of business or no more SD employees. Explain on back.

- 1. Enter the total amount of school district income tax required to be withheld for ALL active school districts during the year
2. Enter previous payments including any balance due paid with Ohio form SD 141; deduct any refund received from Ohio form SD 141
3. If line 2 is LESS than line 1, subtract line 2 from line 1 and enter the balance of school district income tax due
4. If line 2 is GREATER than line 1, subtract line 1 from line 2 and enter the overpayment of school district income tax

NOTE: If you do not owe any taxes, write 0.00 in the space on line 3. If you have a balance due, make your check payable to: School District Income Tax. Complete the reverse side for each school district you withheld for, the tax liability for each district, and the total payment for each district.

I declare under penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete return.

Signature of responsible person, Title, Telephone number, Address, number and street, City, State, ZIP code, Social Security number of responsible person, Date

For Departmental Use

Mail to: School District Income Tax P.O. BOX 182388 Columbus, Ohio 43218-2388

Commercial Activity Tax Section

What Is the Commercial Activity Tax (CAT)?

The CAT is a tax on the privilege of doing business in Ohio that is measured by gross receipts. This tax applies to all types of businesses: e.g. retailers, service providers (such as lawyers, accountants and doctors), manufacturers and other types of businesses.

Who Is Subject to the CAT?

The CAT is paid by Ohio businesses with taxable gross receipts of \$150,000 or more in a calendar year. The CAT applies to all entity types regardless of form, e.g., sole proprietorships, partnerships, LLCs and all types of corporations.

The tax also applies to out of state businesses that meet any of the following criteria at any point throughout the calendar year:

- Have at least \$500,000 in taxable gross receipts in Ohio,
- Have at least \$50,000 in property in Ohio,
- Expend at least \$50,000 in payroll for work in Ohio,
- Have at least 25% of their total property, payroll or gross receipts in Ohio, or
- Are domiciled in Ohio.

Who Is Not Subject to CAT?

Excluded from the CAT are:

- Nonprofit organizations,
- Most governmental entities,
- Some public utilities (telegraph company, natural gas company, pipeline company, water works company, heating company, combined company [excludes electric]) that pay the public utility excise tax,
- Dealers in intangibles that pay the Ohio dealers in intangibles tax,
- Financial institutions that pay the Ohio corporation franchise tax,
- Insurance companies that pay the Ohio insurance premiums tax,
- Certain affiliates of financial institutions and insurance companies, and
- Businesses with \$150,000 or less of taxable gross receipts (unless they are part of a “consolidated elected taxpayer”).

What Are Taxable Gross Receipts?

Gross receipts are defined as the total amount realized, without deduction for the cost of goods sold or other expenses incurred, from activities that contribute to the production of gross income. Examples of gross receipts include sales, performance of services and rentals or leases. There are some receipts that are not subject to the CAT. The following are some examples: interest (other than from installment sales), dividends, capital gains, wages, amounts in excess of commissions if there is an agency relationship, and gifts. In general, for the sale of tangible personal property such receipt is only considered a taxable gross receipt if the property is delivered to a location in this state. For services, the receipt is situated to Ohio in the proportion that the purchaser's benefit in this state bears to the purchaser's benefit everywhere. The physical location where the purchaser ultimately uses or receives the benefit of what was purchased is paramount in making this determination. In other words, receipts from sales to out-of-state purchasers or the proportion of the services where the benefit is primarily received outside of this state are not subject to the CAT.

Is Registration Required?

Taxpayers having more than \$150,000 in taxable gross receipts situated to Ohio for the calendar year are required to file returns for the CAT. In order to file returns, a taxpayer must first register for CAT with the Department of Taxation. Taxpayers are required to register for CAT within 30 days of becoming subject to the tax. Registration is available electronically through the Ohio Business Gateway at business.ohio.gov.

Alternatively, taxpayers may register by submitting the CAT 1 registration form. The CAT 1 registration form is available through the department's Web site at tax.ohio.gov or may be requested by calling 1-800-282-1782.

What Are Consolidated Elected Taxpayers and Combined Taxpayers?

A consolidated elected taxpayer group is a taxpayer that has elected to file as a group including all entities that have either 50% or more common ownership or 80% or more common ownership. In addition, the group can elect to include or exclude non-U.S. entities with the same common ownership in the group. A major benefit of making this election is that receipts received between members of the group may be excluded from the taxable gross receipts of the group. However, taxpayers making this election must agree that all commonly owned entities are part of the group even if nexus does not exist. This election is binding for eight calendar quarters. If such election is not made, any taxpayers with common ownership of more than 50% must file as a combined taxpayer group. Combined taxpayer groups may not exclude receipts between members of the group; however, such groups need only include in the group those members that have nexus with Ohio.

What Is the Tax Rate?

The CAT was phased in over a five-year period as follows:

Start Date	End Date	Base Rate	Reduction Factor	Tax Rate
07/01/2005	12/31/2005	0.0006	1.000	0.0006000
01/01/2006	03/31/2006	0.0026	0.230	0.0005980
04/01/2006	03/31/2007	0.0026	0.400	0.0010400
04/01/2007	03/31/2008	0.0026	0.600	0.0015600
04/01/2008	03/31/2009	0.0026	0.800	0.0020800
04/01/2009	12/31/9999	0.0026	1.000	0.0026000

How Often Am I Required to File?

Taxpayers with taxable gross receipts between \$150,000 and \$1 million in a calendar year file as annual taxpayers for the CAT. Taxpayers with taxable gross receipts in excess of \$1 million in a calendar year must file quarterly. Quarterly taxpayers must file their returns and pay their liability electronically via the Ohio Business Gateway (business.ohio.gov).

How Do I Get Forms? Where May I Get Assistance if I Need Help?

You may get applications, forms and help by contacting the Ohio Department of Taxation via:

- **Internet/E-mail**
tax.ohio.gov
- **By Phone**
1-888-722-8829
- **By Fax**
1-614-644-9641
- **Written Correspondence**
P.O. Box 16158
Columbus, Ohio 43216-6158

When Are the Tax Returns and Minimum Tax Due?

Annual taxpayers: Beginning in 2010, annual returns and the \$150 minimum tax are due on May 10 of each calendar year. For the 2006 calendar year, the minimum tax for that year was due May 10, 2006. For the 2007 and subsequent years, the minimum tax for that year is paid on the prior year's annual return. For 2007-2009, the annual return and annual minimum tax was due on Feb. 9.

Quarterly taxpayers: Returns are due the 10th day of the second month following each tax period (first quarter – May 10; second quarter – Aug. 10; third quarter – Nov. 10; fourth quarter – Feb. 10). Beginning in 2010, the \$150 annual minimum tax is paid with the first-quarter return for the current year. For the 2006 calendar year, the minimum tax was due May 10, 2006. For 2007-2009, the annual minimum tax for those years was due by Feb. 9 of that year as part of the prior year's fourth-quarter return.

Are There Penalties for Filing or Paying Taxes Late?

The tax commissioner may impose penalties for failure to timely file and pay the tax, including the ability to conduct proceedings to revoke a person's privilege or franchise to conduct business in this state.

Can Returns Be Amended?

Yes, returns can be amended. Quarterly taxpayers are required to file amended returns electronically via the Ohio Business Gateway (business.ohio.gov). Annual taxpayers may also file amended returns electronically or they may file amended annual returns available on our Web site at tax.ohio.gov or by request at 1-888-722-8829.

Commercial Activity Tax Exhibits

Exhibit 1	
Ohio Form CAT 1, Commercial Activity Tax Registration	81-84
Exhibit 2	
Ohio Form CAT 12, 2011 Annual Return and 2012 Minimum Tax Payment Return With Instructions.....	85
Exhibit 3	
Ohio Form CAT REF, Application for Commercial Activity Tax Refund	86-87
Exhibit 4	
Ohio Form CAT ES, Request to Change Election Status	88-89
Exhibit 5	
Ohio Form CAT AR, Add/Remove Members to/from a Group.....	90
Exhibit 6	
Ohio Form CAT 3C, Account's Change in Mailing or Location Address Form	91
Exhibit 7	
Ohio Form CAT FF, Request to Change Filing Frequency.....	92



Department of Taxation

P.O. Box 182101
Columbus, OH 43218-2101
tax.ohio.gov

CAT 12 INS
Rev. 10/11

2011 Commercial Activity Tax Annual Return
and 2012 Minimum Tax Payment Return With Instructions

Attached is the 2011 Commercial Activity Tax (CAT) Annual Return and 2012 Minimum Tax Payment Return. Please note that this return is due May 10th of each year. This return requires taxpayers to report its taxable gross receipts for the period Jan. 1 through Dec. 31, 2011 to determine if there is tax greater than the \$150 that was due May 10, 2011 and to make the minimum tax payment for calendar year 2012.

Amended returns: If an amended return is necessary due to the change in the information provided on the original return, please check the box on the front of the return to signify that it is amended.

Line 1 - Taxable gross receipts (round to whole dollars only): Enter the taxable gross receipts sitused to Ohio for the period Jan. 1 through Dec. 31, 2011. Please see information release CAT 2005-17, which covers the calculation of taxable gross receipts. The information release is available on our Web site at tax.ohio.gov.

Line 2 - Less exclusion: If line 2 is greater than line 1, enter the minimum tax of \$150 for calendar year 2012 on line 6 (skip lines

3 and 4) and submit the return and payment. For the reporting period Jan. 1 through Dec. 31, 2011, the first \$1,000,000 in taxable gross receipts is excluded. If gross receipts for this period exceeded \$1,000,000, you are liable for additional tax and must complete lines 3 through 6. Additionally, if receipts exceed \$1,000,000 you will be required to file quarterly returns for the calendar year 2012.

Line 3 - Net taxable gross receipts (round to whole dollars only): Subtract line 2 from line 1 to determine the net taxable gross receipts. Net taxable gross receipts are the receipts sitused to Ohio, less the exclusion amount of \$1,000,000.

Line 4 - Tax due (round to whole dollars only): Multiply line 3 by .00260 to determine your tax liability on taxable gross receipts in excess of \$1,000,000 and enter the result on line 4.

Line 5 - Annual minimum tax: For calendar year 2012, the annual minimum tax is \$150. If you anticipate taxable gross receipts exceeding \$150,000 for calendar year 2012, the amount is due with this return. If you do not anticipate taxable gross receipts exceeding \$150,000, you must cancel your account on or before May 10, 2012 in order to avoid being subject to the minimum tax for calendar year 2012. You may cancel your account by indicating, in the area provided, the last date you were subject to the CAT.

Line 6 - Total amount due (round to whole dollars only): Add line 4 to line 5 and enter the amount on line 6. Please make remittance payable to Ohio Treasurer of State and mail to: Ohio Department of Taxation, P.O. Box 182101, Columbus, OH 43218-2101.

Please detach here - DO NOT USE PENCIL to complete this form.

2011 Commercial Activity Tax Annual Return and 2012 Minimum Tax Payment Return

Form CAT 12 Rev. 10/11
CAT account number
Must be received by May 10, 2012
FEIN or SSN
Reporting period 1/1/11-12/31/11
Name
C/O or DBA
Mailing address
City, state, ZIP code

Mark here if amended return. Do NOT fold check or voucher.

1. 2011 taxable gross receipts 00
2. Less exclusion 1,000,000.00
3. Net taxable gross receipts (if line 2 is greater than line 1, enter -0-) 00
4. Tax due (multiply line 3 x .00260) 00
5. 2012 annual minimum tax 150.00
6. Total amount due \$ 00

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Make remittance payable to Ohio Treasurer of State and mail to: Ohio Dept. of Taxation, P.O. Box 182101, Columbus, OH 43218-2101.

Signature For State Use Only Date

MMDDYY



Department of Taxation

Please do not use staples.

CAT REF Rev. 10/11
Application for Commercial Activity Tax Refund

CAT account number FEIN/SSN
[Grids for account numbers]

Use only UPPERCASE letters.

Reporting member's name
[Grid for name]

Street address (number and street)
[Grid for street address]

City State ZIP code
[Grids for city, state, and zip code]

Time period covered by the refund request (MM/DD/YY) [Grid] to (MM/DD/YY) [Grid]

Total amount of refund claimed \$ [Grid]

State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation.

[Horizontal lines for providing reasons for the claim]

Note: This application must be filed within four years from the date of the erroneous payment of the tax. Pursuant to division (E) of Ohio Revised Code section (R.C.) 5751.08, a taxpayer with an active registration may not claim a refund for the minimum tax imposed. Refund applications may only be submitted by primary registrants; members may not submit refund requests.

SIGN HERE (required)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this refund application.

Signature Date (MM/DD/YY)
Name Title

Contact person: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

Your first name M.I. Last name
[Grids for contact person information]

Home address (number and street)
[Grid for home address]

City State ZIP code
[Grids for city, state, and zip code]

Telephone Fax
[Grids for telephone and fax numbers]

Title E-mail
[Grids for title and email address]

Please send this application to: Ohio Department of Taxation, CAT Division-CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.

*This form is created pursuant to R.C. section 5751.08.

Information and Pertinent Law Sections

To the extent that a refund is granted on this application, either in whole or in part, the Department of Taxation will calculate and include the appropriate amount of interest in the refund payment made to the applicant. The applicant should **not** include such interest in the "total amount of refund claimed."

Commercial activity tax refunds are governed by R.C. 5751.08, which provides in pertinent part as follows:

(A) An application for refund to the taxpayer of the amount of taxes imposed under this chapter that are overpaid, paid illegally or erroneously, or paid on any illegal or erroneous assessment shall be filed with the tax commissioner, on the form prescribed by the commissioner, within four years after the date of the illegal or erroneous payment of the tax. The applicant shall provide the amount of the requested refund along with the claimed reasons for, and documentation to support, the issuance of a refund. If the refund request is based on a payment made via paper check rather than electronic, please provide copies of the front and back of the cancelled check.

(B) On the filing of the refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is not less than that claimed,

the commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund created under R.C. 5703.052. If the amount is less than that claimed, the commissioner shall proceed in accordance with R.C. 5703.70.

(C) Interest on a refund applied for under this section, computed at the rate provided for in R.C. 5703.47, shall be allowed from the later of the date the tax was paid or when the tax payment was due.

(D) A calendar quarter taxpayer with more than one million dollars in taxable gross receipts in a calendar year other than calendar year 2005 and that is not able to exclude one million dollars in taxable gross receipts because of the operation of the taxpayer's business in that calendar year may file for a refund under this section to obtain the full exclusion of one million dollars in taxable gross receipts for that calendar year.

(E) Except as provided in R.C. 5751.091, the tax commissioner may, with the consent of the taxpayer, provide for the crediting against tax due for a tax year the amount of any refund due the taxpayer under this chapter for a preceding tax year.



Department of Taxation

Please do not use staples.

CAT ES Rev. 3/12 Request to Change Election Status

CAT account number FEIN/SSN Date of original consolidation Eff. date of change request

Use only UPPERCASE letters.

Reporting member's name

Section 1 - Change in Status

1. New taxpayer type: (Check only one)

Consolidated elected at 80% Consolidated elected at 50% Combined Single

- By checking either consolidated box above, the group hereby elects to file a consolidated return... Existing consolidated elected taxpayer groups wishing to cancel a previous election... Please reference R.C. 5751.011 and 5751.012... If changing to a consolidated elected or combined taxpayer group and adding members, attach CAT AR.

2. If the group is a consolidated elected taxpayer group, does the group elect to include its non-U.S. entities?

Yes No N/A (currently do not have any non-U.S. entities) Number of members

3. Please enter the total number of members, including the primary/reporting member.

Primary/reporting member's first name M.I. Last name

Section 2 - Cancellation of Consolidated Election

By checking this box, the above-referenced taxpayer group hereby notifies the tax commissioner that the group cancels its election to consolidate. Such cancellation is not effective until the expiration of eight calendar quarters from the time of election or renewal to consolidate.

Note: This section should only be answered if an existing consolidated elected taxpayer group wishes to notify the tax commissioner of the cancellation of their previous consolidated election. I hereby declare the above to be true and correct to the best of my knowledge and belief.

SIGN HERE (required)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this request to change election status.

Signature Date (MM/DD/YY) Name Title

Any member acquired or formed after the filing of the initial registration shall be included in the group. The group must notify the tax commissioner of any additions with either the next tax return filed or form CAT AR. You must attach a complete organizational chart (including percentages of ownership between all entities) showing the business structure that reflects its common owner for purposes of the CAT.



Department of Taxation

Please do not use staples.

CAT ES Rev. 3/12 Request to Change Election Status

Contact person: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

Your first name M.I. Last name

Home address (number and street)

City State ZIP code

Telephone -- Fax --

Title E-mail

Please send this application to: Ohio Department of Taxation,
CAT Division-CAT ES, P.O. Box 16158 Columbus, OH 43216-6158



Department of Taxation

P.O. Box 16158
Columbus, OH 43216-6158
tax.ohio.gov

ADD/REMOVE a Member to/from Group Commercial Activity Tax (CAT)

Consolidated Elected and Combined Taxpayer Groups

(This form only applies to existing taxpayer groups. Please complete form CAT ES for changing the filing status.)

CAT AR
Rev. 3/12

Reporting Member CAT Account Number _____ Reporting Member FEIN/SSN _____ Reporting Member Name _____ Reporting Member Name _____

Add/remove (select one)	FEIN/SSN	Address (only required when adding members)			Type of ownership ¹		State/country of incorporation	
		Name of member of consolidated elected/combined taxpayer	Address	City	State	ZIP code		NAICS code ²
Trade name or DBA								
Already registered for CAT? Please provide acct. #								
<input type="checkbox"/> Add <input type="checkbox"/> Remove								
<input type="checkbox"/> Add <input type="checkbox"/> Remove								
<input type="checkbox"/> Add <input type="checkbox"/> Remove								
<input type="checkbox"/> Add <input type="checkbox"/> Remove								

I hereby declare the above to be true and correct to the best of my knowledge and belief.

Date (MM/DD/YYYY) _____ Signature _____

Contact telephone no. _____ E-mail _____

¹ Ownership type (e.g., association, trust, C corporation, LLC, LLP, LTD, partnership, S corporation, single member LLC, sole proprietor, other)

² For NAICS codes visit tax.ohio.gov and click on "more forms..." and under the "Other Form Resources" section, click on the link for NAICS codes.

³ "Effective date" refers to the date this entity became a member of the consolidated elected or combined taxpayer group or the date this entity was removed from the consolidated elected or combined taxpayer group for filing purposes

⁴ Reasons for removal (e.g., out of business, merger, dissolution, bankruptcy, other)

Any member acquired or formed after the filing of the initial registration shall be included in the group. The group must notify the tax commissioner of any additions with the next tax return filed. You must attach a complete organizational chart (including percentages of ownership between all entities) showing the business structure that reflects its common owner for purposes of the CAT. The chart must comply with R.C. 5751.011, R.C. 5751.012, and O.A.C. 5703-29-02. Please make additional copies of this form as necessary.

**Commercial Activity Tax (CAT)
Account's Change in Mailing
or Location Address Form**



Please cut along the dotted line. – DO NOT USE PENCIL to complete this form.

Commercial Activity Tax (CAT) Account's Change in Mailing or Location Address Form
Please use this form to report any changes in your mailing or location address.

Form
CAT 3C
Rev. 12/11

CAT Account No.

Social Security No.

or
Federal Employer ID No.

Previous Business Name and Mailing Address

Name		
C/O or DBA		
Mailing address		
City	State	ZIP code

New Mailing and Location Address:

Name		
C/O or DBA		
New mailing address		
City	State	ZIP code
Physical location (street address and number)		
City	State	ZIP code
Telephone number		
E-mail		

Mail to: Ohio Department of Taxation
P.O. Box 16158
Columbus, OH 43216-6158

