

W-2(s) and you and/or your family members do not directly or indirectly own the business that paid you those wages.

Do **not** include on this line pass-through entity distributive shares of income allocated or apportioned to Ohio. Do **not** include on this line any amount shown on line 49.

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

Line 67 – Determining the Factor

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

Schedule E – Nonrefundable Business Credits

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

- Credit for contributions to candidates for Ohio statewide office or General Assembly
- Job retention credit, nonrefundable portion
- Credit for selling alternative fuel
- Credit for eligible new employees in an enterprise zone

- Credit for certified ethanol plant investments
- Credit for purchases of grape production property
- Technology investment credit (this credit has been retired except for limited situations)
- Enterprise zone day care and training credits
- Ohio historic preservation credit, nonrefundable carryforward portion
- InvestOhio – credit for investing in an Ohio small business

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

Line 72a – Refundable Business Jobs Credit

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

Line 72b – Refundable Pass-Through Entity Credit

If you are a direct or indirect investor in a pass-through entity that filed and paid Ohio tax on Ohio form IT 4708 (Composite Income Tax Return for Certain Investors in a Pass-Through Entity) or Ohio form IT 1140 (Pass-Through Entity and Trust Withholding Tax Return), you should enter the amount of Ohio tax paid on your behalf by the pass-through entity or trust. Investors and trust beneficiaries who claim this credit

for taxes paid on their behalf **must include IRS K-1(s)**, which reflect the amount of Ohio tax paid. In addition, see line 34 of the instructions on page 22.

The K-1(s) should show the amount of your distributive share of income, the amount of Ohio tax paid, the legal name of the entity and the entity's federal employer identification number.

Line 72c – Historic Preservation Credit

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

Line 72d – Motion Picture Production Credit

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

Line 72e – Financial Institutions Tax Credit

If you are an investor in a pass-through entity or trust that is responsible to file and pay the Ohio Financial Institutions Tax, you may claim a credit to the extent of the proportionate share of the amount paid on your behalf by the pass-through entity or trust. Investors and trust beneficiaries who claim this credit for taxes paid on their behalf must include the IRS K-1(s), which reflect the Ohio tax paid.

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

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

Use line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet to report the amount of unpaid use (sales) tax (if any) on out-of-state purchases that you made if you used, stored or consumed in Ohio the item or service you purchased (for example, Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and for which you paid **no** sales tax on that purchase(s). **Complete the use tax worksheet on page 33 to determine if you owe this tax.**

Note: Any unpaid portion of the Ohio use tax is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report the use tax on line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet.

Ohio's Use Tax

Ohio's use tax has been part of our tax laws since 1936. The use tax rate is equal to the sales tax rate in your county. Every state with a sales tax also has a companion

use tax. The use tax laws were passed to eliminate the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect Ohio sales tax.

Who Benefits From the Tax?

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

Can You Give Me an Example?

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

Example: Rita lives in Tuscarawas County. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125. The catalog company collects

no sales tax. Rita is liable for paying Ohio's use tax:

Taxable purchase: \$125

Ohio + Tuscarawas County use tax rate
= 6.75%

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

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

Rita would enter \$8 on line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet.

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

If you previously paid to another state sales tax on the purchase or if you have previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report on line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet any use tax on that purchase.

I Owe Ohio Use Tax – How Do I Pay It?

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

If you do not have to file an Ohio income tax return (see page 9) but you owe Ohio use tax, you must file Ohio form VP USE to pay the tax. This form is on our Web site at tax.ohio.gov.

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

If during 2013 you made any out-of-state purchase of goods or services that you used, stored or consumed in Ohio (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax in any state on that purchase, you are required to complete this worksheet to determine the Ohio use tax that you owe on that purchase. Complete the following worksheet to determine if you owe any Ohio use tax (which is the Ohio sales tax on your out-of-state purchase). For additional information, see page 32.

a. During 2013 did you make any of the purchases described above? <input type="checkbox"/> No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax. Enter -0- on line e below and on line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet. <input type="checkbox"/> Yes – Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).	
b. Did the retailer charge you sales tax (Ohio or any other state) on your out-of-state purchase(s)? <input type="checkbox"/> Yes – STOP – You do not owe any Ohio use tax. Enter -0- on line e below and on line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet. <input type="checkbox"/> No – You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter the total of your out-of-state purchases on which you paid no sales tax and no Ohio use tax.	\$.00
d. Enter your county use tax rate. Use the decimal chart below to calculate your use tax.	X . _ _ _ _
e. Multiply line c by line d. This is the amount of Ohio use tax that you owe on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 16 of Ohio form IT 1040EZ, line 19 of IT 1040 or line 7 of the TeleFile worksheet. This amount is part of your income tax liability.	\$.00

County Sales and Use Tax Rates

State and county sales and use tax rates changed during the year. The following chart reflects sales and use tax rates in effect on Oct. 1, 2013. You can access our Web site at tax.ohio.gov for specific tax rates in effect at the time of your purchase.

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

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

A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. You cannot change your mind and later ask for your donations to be refunded. If you do not want to donate, do not enter an amount on Ohio form IT 1040EZ, lines 20a-d; IT 1040, lines 27a-d; or the TeleFile worksheet, lines 14f 1-4.

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Please note that your donation may be tax-deductible on the year 2014 federal income tax return.

Military Injury Relief – Use Ohio form IT 1040EZ, line 20a; IT 1040, line 27a; or line 14f-1 of the TeleFile worksheet to donate to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom.

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, or you do not have an overpayment and are filing by TeleFile, but you want to donate to provide grants to such individuals, you may do so by writing a check payable to "Ohio Treasurer of State – ODJFS" and mailing it to:

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

Natural Areas/Endangered Species – Use Ohio form IT 1040EZ, line 20b; IT 1040, line

27b; or line 14f-2 of the TeleFile worksheet to donate to protecting Ohio's state nature preserves, natural areas and endangered species habitat. Donations are desperately needed to make the difference between adequate management of Ohio's most fragile habitats and ongoing degradation due to invasive exotic species and other threats. Please assist us in protecting your natural heritage.

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, or you do not have an overpayment and are filing by TeleFile, but you want to donate to protect Ohio's natural areas, you may do so by writing a check payable to the "Natural Areas and Endangered Species Fund" and mailing it to:

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

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

Ohio Historical Society – Use Ohio form IT 1040EZ, line 20c; IT 1040, line 27c; or line 14f-3 of the TeleFile worksheet to donate to the Ohio Historical Society. The Ohio Historical Society is a 501(c)(3) nonprofit organization that allocates these funds toward a matching grants program to support state and local history-related projects throughout Ohio.

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, or you do not have an overpayment and are filing by TeleFile, but you want to donate to provide grants to promote and protect Ohio's rich history, you may do so by writ-

ing a check payable to "The Ohio Historical Society Income Tax Contribution Fund" and mailing it to:

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

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

Wildlife Species and Endangered Wildlife – Use Ohio form IT 1040EZ, line 20d; IT 1040, line 27d; or line 14f-4 of the TeleFile worksheet to donate to help all of Ohio's wildlife. The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species. Your generous donation will continue to help support Ohio's native wildlife – a natural treasure!

If you do not have an overpayment on Ohio form IT 1040EZ, line 19 or IT 1040, line 25, or you do not have an overpayment and are filing by TeleFile, but you want to donate to provide grants to protect Ohio's natural heritage, you may do so by writing a check payable to the "Nongame and Endangered Wildlife Special Account" and mailing it to:

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

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

2013 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

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

Personal Income Tax

2013 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

Personal Income Tax

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$15,000	\$15,050	\$183	\$18,000	\$18,050	\$260	\$21,000	\$21,050	\$342	\$24,000	\$24,050	\$438	\$27,000	\$27,050	\$535
15,050	15,100	184	18,050	18,100	262	21,050	21,100	343	24,050	24,100	440	27,050	27,100	537
15,100	15,150	185	18,100	18,150	263	21,100	21,150	345	24,100	24,150	441	27,100	27,150	538
15,150	15,200	186	18,150	18,200	264	21,150	21,200	346	24,150	24,200	443	27,150	27,200	540
15,200	15,250	187	18,200	18,250	266	21,200	21,250	348	24,200	24,250	445	27,200	27,250	541
15,250	15,300	188	18,250	18,300	267	21,250	21,300	350	24,250	24,300	446	27,250	27,300	543
15,300	15,350	190	18,300	18,350	268	21,300	21,350	351	24,300	24,350	448	27,300	27,350	545
15,350	15,400	191	18,350	18,400	270	21,350	21,400	353	24,350	24,400	450	27,350	27,400	546
15,400	15,450	192	18,400	18,450	271	21,400	21,450	354	24,400	24,450	451	27,400	27,450	548
15,450	15,500	193	18,450	18,500	272	21,450	21,500	356	24,450	24,500	453	27,450	27,500	549
15,500	15,550	194	18,500	18,550	274	21,500	21,550	358	24,500	24,550	454	27,500	27,550	551
15,550	15,600	195	18,550	18,600	275	21,550	21,600	359	24,550	24,600	456	27,550	27,600	553
15,600	15,650	196	18,600	18,650	276	21,600	21,650	361	24,600	24,650	458	27,600	27,650	554
15,650	15,700	197	18,650	18,700	278	21,650	21,700	363	24,650	24,700	459	27,650	27,700	556
15,700	15,750	199	18,700	18,750	279	21,700	21,750	364	24,700	24,750	461	27,700	27,750	557
15,750	15,800	200	18,750	18,800	280	21,750	21,800	366	24,750	24,800	462	27,750	27,800	559
15,800	15,850	201	18,800	18,850	282	21,800	21,850	367	24,800	24,850	464	27,800	27,850	561
15,850	15,900	203	18,850	18,900	283	21,850	21,900	369	24,850	24,900	466	27,850	27,900	562
15,900	15,950	204	18,900	18,950	285	21,900	21,950	371	24,900	24,950	467	27,900	27,950	564
15,950	16,000	205	18,950	19,000	286	21,950	22,000	372	24,950	25,000	469	27,950	28,000	566
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$16,000	\$16,050	\$207	\$19,000	\$19,050	\$287	\$22,000	\$22,050	\$374	\$25,000	\$25,050	\$470	\$28,000	\$28,050	\$567
16,050	16,100	208	19,050	19,100	289	22,050	22,100	375	25,050	25,100	472	28,050	28,100	569
16,100	16,150	209	19,100	19,150	290	22,100	22,150	377	25,100	25,150	474	28,100	28,150	570
16,150	16,200	211	19,150	19,200	291	22,150	22,200	379	25,150	25,200	475	28,150	28,200	572
16,200	16,250	212	19,200	19,250	293	22,200	22,250	380	25,200	25,250	477	28,200	28,250	574
16,250	16,300	213	19,250	19,300	294	22,250	22,300	382	25,250	25,300	479	28,250	28,300	575
16,300	16,350	215	19,300	19,350	295	22,300	22,350	383	25,300	25,350	480	28,300	28,350	577
16,350	16,400	216	19,350	19,400	297	22,350	22,400	385	25,350	25,400	482	28,350	28,400	578
16,400	16,450	217	19,400	19,450	298	22,400	22,450	387	25,400	25,450	483	28,400	28,450	580
16,450	16,500	219	19,450	19,500	299	22,450	22,500	388	25,450	25,500	485	28,450	28,500	582
16,500	16,550	220	19,500	19,550	301	22,500	22,550	390	25,500	25,550	487	28,500	28,550	583
16,550	16,600	221	19,550	19,600	302	22,550	22,600	392	25,550	25,600	488	28,550	28,600	585
16,600	16,650	223	19,600	19,650	303	22,600	22,650	393	25,600	25,650	490	28,600	28,650	586
16,650	16,700	224	19,650	19,700	305	22,650	22,700	395	25,650	25,700	491	28,650	28,700	588
16,700	16,750	225	19,700	19,750	306	22,700	22,750	396	25,700	25,750	493	28,700	28,750	590
16,750	16,800	227	19,750	19,800	307	22,750	22,800	398	25,750	25,800	495	28,750	28,800	591
16,800	16,850	228	19,800	19,850	309	22,800	22,850	400	25,800	25,850	496	28,800	28,850	593
16,850	16,900	229	19,850	19,900	310	22,850	22,900	401	25,850	25,900	498	28,850	28,900	595
16,900	16,950	231	19,900	19,950	311	22,900	22,950	403	25,900	25,950	499	28,900	28,950	596
16,950	17,000	232	19,950	20,000	313	22,950	23,000	404	25,950	26,000	501	28,950	29,000	598
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$17,000	\$17,050	\$233	\$20,000	\$20,050	\$314	\$23,000	\$23,050	\$406	\$26,000	\$26,050	\$503	\$29,000	\$29,050	\$599
17,050	17,100	235	20,050	20,100	315	23,050	23,100	408	26,050	26,100	504	29,050	29,100	601
17,100	17,150	236	20,100	20,150	317	23,100	23,150	409	26,100	26,150	506	29,100	29,150	603
17,150	17,200	238	20,150	20,200	318	23,150	23,200	411	26,150	26,200	508	29,150	29,200	604
17,200	17,250	239	20,200	20,250	319	23,200	23,250	412	26,200	26,250	509	29,200	29,250	606
17,250	17,300	240	20,250	20,300	321	23,250	23,300	414	26,250	26,300	511	29,250	29,300	607
17,300	17,350	242	20,300	20,350	322	23,300	23,350	416	26,300	26,350	512	29,300	29,350	609
17,350	17,400	243	20,350	20,400	323	23,350	23,400	417	26,350	26,400	514	29,350	29,400	611
17,400	17,450	244	20,400	20,450	325	23,400	23,450	419	26,400	26,450	516	29,400	29,450	612
17,450	17,500	246	20,450	20,500	326	23,450	23,500	421	26,450	26,500	517	29,450	29,500	614
17,500	17,550	247	20,500	20,550	327	23,500	23,550	422	26,500	26,550	519	29,500	29,550	615
17,550	17,600	248	20,550	20,600	329	23,550	23,600	424	26,550	26,600	520	29,550	29,600	617
17,600	17,650	250	20,600	20,650	330	23,600	23,650	425	26,600	26,650	522	29,600	29,650	619
17,650	17,700	251	20,650	20,700	332	23,650	23,700	427	26,650	26,700	524	29,650	29,700	620
17,700	17,750	252	20,700	20,750	333	23,700	23,750	429	26,700	26,750	525	29,700	29,750	622
17,750	17,800	254	20,750	20,800	334	23,750	23,800	430	26,750	26,800	527	29,750	29,800	624
17,800	17,850	255	20,800	20,850	336	23,800	23,850	432	26,800	26,850	528	29,800	29,850	625
17,850	17,900	256	20,850	20,900	337	23,850	23,900	433	26,850	26,900	530	29,850	29,900	627
17,900	17,950	258	20,900	20,950	338	23,900	23,950	435	26,900	26,950	532	29,900	29,950	628
17,950	18,000	259	20,950	21,000	340	23,950	24,000	437	26,950	27,000	533	29,950	30,000	630

2013 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$30,000			\$33,000			\$36,000			\$39,000			\$42,000		
\$30,000	\$30,050	\$632	\$33,000	\$33,050	\$728	\$36,000	\$36,050	\$825	\$39,000	\$39,050	\$922	\$42,000	\$42,050	\$1,020
30,050	30,100	633	33,050	33,100	730	36,050	36,100	826	39,050	39,100	923	42,050	42,100	1,022
30,100	30,150	635	33,100	33,150	731	36,100	36,150	828	39,100	39,150	925	42,100	42,150	1,024
30,150	30,200	636	33,150	33,200	733	36,150	36,200	830	39,150	39,200	926	42,150	42,200	1,026
30,200	30,250	638	33,200	33,250	735	36,200	36,250	831	39,200	39,250	928	42,200	42,250	1,027
30,250	30,300	640	33,250	33,300	736	36,250	36,300	833	39,250	39,300	930	42,250	42,300	1,029
30,300	30,350	641	33,300	33,350	738	36,300	36,350	835	39,300	39,350	931	42,300	42,350	1,031
30,350	30,400	643	33,350	33,400	740	36,350	36,400	836	39,350	39,400	933	42,350	42,400	1,033
30,400	30,450	644	33,400	33,450	741	36,400	36,450	838	39,400	39,450	934	42,400	42,450	1,035
30,450	30,500	646	33,450	33,500	743	36,450	36,500	839	39,450	39,500	936	42,450	42,500	1,037
30,500	30,550	648	33,500	33,550	744	36,500	36,550	841	39,500	39,550	938	42,500	42,550	1,039
30,550	30,600	649	33,550	33,600	746	36,550	36,600	843	39,550	39,600	939	42,550	42,600	1,041
30,600	30,650	651	33,600	33,650	748	36,600	36,650	844	39,600	39,650	941	42,600	42,650	1,043
30,650	30,700	653	33,650	33,700	749	36,650	36,700	846	39,650	39,700	942	42,650	42,700	1,044
30,700	30,750	654	33,700	33,750	751	36,700	36,750	847	39,700	39,750	944	42,700	42,750	1,046
30,750	30,800	656	33,750	33,800	752	36,750	36,800	849	39,750	39,800	946	42,750	42,800	1,048
30,800	30,850	657	33,800	33,850	754	36,800	36,850	851	39,800	39,850	947	42,800	42,850	1,050
30,850	30,900	659	33,850	33,900	756	36,850	36,900	852	39,850	39,900	949	42,850	42,900	1,052
30,900	30,950	661	33,900	33,950	757	36,900	36,950	854	39,900	39,950	951	42,900	42,950	1,054
30,950	31,000	662	33,950	34,000	759	36,950	37,000	855	39,950	40,000	952	42,950	43,000	1,056
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$664	\$34,000	\$34,050	\$760	\$37,000	\$37,050	\$857	\$40,000	\$40,050	\$954	\$43,000	\$43,050	\$1,058
31,050	31,100	665	34,050	34,100	762	37,050	37,100	859	40,050	40,100	955	43,050	43,100	1,059
31,100	31,150	667	34,100	34,150	764	37,100	37,150	860	40,100	40,150	957	43,100	43,150	1,061
31,150	31,200	669	34,150	34,200	765	37,150	37,200	862	40,150	40,200	959	43,150	43,200	1,063
31,200	31,250	670	34,200	34,250	767	37,200	37,250	864	40,200	40,250	960	43,200	43,250	1,065
31,250	31,300	672	34,250	34,300	769	37,250	37,300	865	40,250	40,300	962	43,250	43,300	1,067
31,300	31,350	673	34,300	34,350	770	37,300	37,350	867	40,300	40,350	963	43,300	43,350	1,069
31,350	31,400	675	34,350	34,400	772	37,350	37,400	868	40,350	40,400	965	43,350	43,400	1,071
31,400	31,450	677	34,400	34,450	773	37,400	37,450	870	40,400	40,450	967	43,400	43,450	1,073
31,450	31,500	678	34,450	34,500	775	37,450	37,500	872	40,450	40,500	968	43,450	43,500	1,074
31,500	31,550	680	34,500	34,550	777	37,500	37,550	873	40,500	40,550	970	43,500	43,550	1,076
31,550	31,600	682	34,550	34,600	778	37,550	37,600	875	40,550	40,600	971	43,550	43,600	1,078
31,600	31,650	683	34,600	34,650	780	37,600	37,650	876	40,600	40,650	973	43,600	43,650	1,080
31,650	31,700	685	34,650	34,700	781	37,650	37,700	878	40,650	40,700	975	43,650	43,700	1,082
31,700	31,750	686	34,700	34,750	783	37,700	37,750	880	40,700	40,750	976	43,700	43,750	1,084
31,750	31,800	688	34,750	34,800	785	37,750	37,800	881	40,750	40,800	978	43,750	43,800	1,086
31,800	31,850	690	34,800	34,850	786	37,800	37,850	883	40,800	40,850	980	43,800	43,850	1,088
31,850	31,900	691	34,850	34,900	788	37,850	37,900	884	40,850	40,900	981	43,850	43,900	1,090
31,900	31,950	693	34,900	34,950	789	37,900	37,950	886	40,900	40,950	983	43,900	43,950	1,091
31,950	32,000	694	34,950	35,000	791	37,950	38,000	888	40,950	41,000	984	43,950	44,000	1,093
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$696	\$35,000	\$35,050	\$793	\$38,000	\$38,050	\$889	\$41,000	\$41,050	\$986	\$44,000	\$44,050	\$1,095
32,050	32,100	698	35,050	35,100	794	38,050	38,100	891	41,050	41,100	988	44,050	44,100	1,097
32,100	32,150	699	35,100	35,150	796	38,100	38,150	893	41,100	41,150	989	44,100	44,150	1,099
32,150	32,200	701	35,150	35,200	798	38,150	38,200	894	41,150	41,200	991	44,150	44,200	1,101
32,200	32,250	702	35,200	35,250	799	38,200	38,250	896	41,200	41,250	992	44,200	44,250	1,103
32,250	32,300	704	35,250	35,300	801	38,250	38,300	897	41,250	41,300	994	44,250	44,300	1,105
32,300	32,350	706	35,300	35,350	802	38,300	38,350	899	41,300	41,350	996	44,300	44,350	1,106
32,350	32,400	707	35,350	35,400	804	38,350	38,400	901	41,350	41,400	997	44,350	44,400	1,108
32,400	32,450	709	35,400	35,450	806	38,400	38,450	902	41,400	41,450	999	44,400	44,450	1,110
32,450	32,500	711	35,450	35,500	807	38,450	38,500	904	41,450	41,500	1,000	44,450	44,500	1,112
32,500	32,550	712	35,500	35,550	809	38,500	38,550	905	41,500	41,550	1,002	44,500	44,550	1,114
32,550	32,600	714	35,550	35,600	810	38,550	38,600	907	41,550	41,600	1,004	44,550	44,600	1,116
32,600	32,650	715	35,600	35,650	812	38,600	38,650	909	41,600	41,650	1,005	44,600	44,650	1,118
32,650	32,700	717	35,650	35,700	814	38,650	38,700	910	41,650	41,700	1,007	44,650	44,700	1,120
32,700	32,750	719	35,700	35,750	815	38,700	38,750	912	41,700	41,750	1,009	44,700	44,750	1,121
32,750	32,800	720	35,750	35,800	817	38,750	38,800	913	41,750	41,800	1,011	44,750	44,800	1,123
32,800	32,850	722	35,800	35,850	818	38,800	38,850	915	41,800	41,850	1,012	44,800	44,850	1,125
32,850	32,900	723	35,850	35,900	820	38,850	38,900	917	41,850	41,900	1,014	44,850	44,900	1,127
32,900	32,950	725	35,900	35,950	822	38,900	38,950	918	41,900	41,950	1,016	44,900	44,950	1,129
32,950	33,000	727	35,950	36,000	823	38,950	39,000	920	41,950	42,000	1,018	44,950	45,000	1,131

Personal Income Tax

2013 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

Personal Income Tax

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$1,133	\$48,000	\$48,050	\$1,246	\$51,000	\$51,050	\$1,358	\$54,000	\$54,050	\$1,471	\$57,000	\$57,050	\$1,584
45,050	45,100	1,135	48,050	48,100	1,247	51,050	51,100	1,360	54,050	54,100	1,473	57,050	57,100	1,586
45,100	45,150	1,137	48,100	48,150	1,249	51,100	51,150	1,362	54,100	54,150	1,475	57,100	57,150	1,588
45,150	45,200	1,138	48,150	48,200	1,251	51,150	51,200	1,364	54,150	54,200	1,477	57,150	57,200	1,590
45,200	45,250	1,140	48,200	48,250	1,253	51,200	51,250	1,366	54,200	54,250	1,479	57,200	57,250	1,591
45,250	45,300	1,142	48,250	48,300	1,255	51,250	51,300	1,368	54,250	54,300	1,481	57,250	57,300	1,593
45,300	45,350	1,144	48,300	48,350	1,257	51,300	51,350	1,370	54,300	54,350	1,482	57,300	57,350	1,595
45,350	45,400	1,146	48,350	48,400	1,259	51,350	51,400	1,372	54,350	54,400	1,484	57,350	57,400	1,597
45,400	45,450	1,148	48,400	48,450	1,261	51,400	51,450	1,373	54,400	54,450	1,486	57,400	57,450	1,599
45,450	45,500	1,150	48,450	48,500	1,262	51,450	51,500	1,375	54,450	54,500	1,488	57,450	57,500	1,601
45,500	45,550	1,152	48,500	48,550	1,264	51,500	51,550	1,377	54,500	54,550	1,490	57,500	57,550	1,603
45,550	45,600	1,153	48,550	48,600	1,266	51,550	51,600	1,379	54,550	54,600	1,492	57,550	57,600	1,605
45,600	45,650	1,155	48,600	48,650	1,268	51,600	51,650	1,381	54,600	54,650	1,494	57,600	57,650	1,607
45,650	45,700	1,157	48,650	48,700	1,270	51,650	51,700	1,383	54,650	54,700	1,496	57,650	57,700	1,608
45,700	45,750	1,159	48,700	48,750	1,272	51,700	51,750	1,385	54,700	54,750	1,497	57,700	57,750	1,610
45,750	45,800	1,161	48,750	48,800	1,274	51,750	51,800	1,387	54,750	54,800	1,499	57,750	57,800	1,612
45,800	45,850	1,163	48,800	48,850	1,276	51,800	51,850	1,388	54,800	54,850	1,501	57,800	57,850	1,614
45,850	45,900	1,165	48,850	48,900	1,278	51,850	51,900	1,390	54,850	54,900	1,503	57,850	57,900	1,616
45,900	45,950	1,167	48,900	48,950	1,279	51,900	51,950	1,392	54,900	54,950	1,505	57,900	57,950	1,618
45,950	46,000	1,168	48,950	49,000	1,281	51,950	52,000	1,394	54,950	55,000	1,507	57,950	58,000	1,620
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$1,170	\$49,000	\$49,050	\$1,283	\$52,000	\$52,050	\$1,396	\$55,000	\$55,050	\$1,509	\$58,000	\$58,050	\$1,622
46,050	46,100	1,172	49,050	49,100	1,285	52,050	52,100	1,398	55,050	55,100	1,511	58,050	58,100	1,623
46,100	46,150	1,174	49,100	49,150	1,287	52,100	52,150	1,400	55,100	55,150	1,513	58,100	58,150	1,625
46,150	46,200	1,176	49,150	49,200	1,289	52,150	52,200	1,402	55,150	55,200	1,514	58,150	58,200	1,627
46,200	46,250	1,178	49,200	49,250	1,291	52,200	52,250	1,403	55,200	55,250	1,516	58,200	58,250	1,629
46,250	46,300	1,180	49,250	49,300	1,293	52,250	52,300	1,405	55,250	55,300	1,518	58,250	58,300	1,631
46,300	46,350	1,182	49,300	49,350	1,294	52,300	52,350	1,407	55,300	55,350	1,520	58,300	58,350	1,633
46,350	46,400	1,184	49,350	49,400	1,296	52,350	52,400	1,409	55,350	55,400	1,522	58,350	58,400	1,635
46,400	46,450	1,185	49,400	49,450	1,298	52,400	52,450	1,411	55,400	55,450	1,524	58,400	58,450	1,637
46,450	46,500	1,187	49,450	49,500	1,300	52,450	52,500	1,413	55,450	55,500	1,526	58,450	58,500	1,638
46,500	46,550	1,189	49,500	49,550	1,302	52,500	52,550	1,415	55,500	55,550	1,528	58,500	58,550	1,640
46,550	46,600	1,191	49,550	49,600	1,304	52,550	52,600	1,417	55,550	55,600	1,529	58,550	58,600	1,642
46,600	46,650	1,193	49,600	49,650	1,306	52,600	52,650	1,419	55,600	55,650	1,531	58,600	58,650	1,644
46,650	46,700	1,195	49,650	49,700	1,308	52,650	52,700	1,420	55,650	55,700	1,533	58,650	58,700	1,646
46,700	46,750	1,197	49,700	49,750	1,309	52,700	52,750	1,422	55,700	55,750	1,535	58,700	58,750	1,648
46,750	46,800	1,199	49,750	49,800	1,311	52,750	52,800	1,424	55,750	55,800	1,537	58,750	58,800	1,650
46,800	46,850	1,200	49,800	49,850	1,313	52,800	52,850	1,426	55,800	55,850	1,539	58,800	58,850	1,652
46,850	46,900	1,202	49,850	49,900	1,315	52,850	52,900	1,428	55,850	55,900	1,541	58,850	58,900	1,654
46,900	46,950	1,204	49,900	49,950	1,317	52,900	52,950	1,430	55,900	55,950	1,543	58,900	58,950	1,655
46,950	47,000	1,206	49,950	50,000	1,319	52,950	53,000	1,432	55,950	56,000	1,544	58,950	59,000	1,657
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$1,208	\$50,000	\$50,050	\$1,321	\$53,000	\$53,050	\$1,434	\$56,000	\$56,050	\$1,546	\$59,000	\$59,050	\$1,659
47,050	47,100	1,210	50,050	50,100	1,323	53,050	53,100	1,435	56,050	56,100	1,548	59,050	59,100	1,661
47,100	47,150	1,212	50,100	50,150	1,325	53,100	53,150	1,437	56,100	56,150	1,550	59,100	59,150	1,663
47,150	47,200	1,214	50,150	50,200	1,326	53,150	53,200	1,439	56,150	56,200	1,552	59,150	59,200	1,665
47,200	47,250	1,215	50,200	50,250	1,328	53,200	53,250	1,441	56,200	56,250	1,554	59,200	59,250	1,667
47,250	47,300	1,217	50,250	50,300	1,330	53,250	53,300	1,443	56,250	56,300	1,556	59,250	59,300	1,669
47,300	47,350	1,219	50,300	50,350	1,332	53,300	53,350	1,445	56,300	56,350	1,558	59,300	59,350	1,670
47,350	47,400	1,221	50,350	50,400	1,334	53,350	53,400	1,447	56,350	56,400	1,560	59,350	59,400	1,672
47,400	47,450	1,223	50,400	50,450	1,336	53,400	53,450	1,449	56,400	56,450	1,561	59,400	59,450	1,674
47,450	47,500	1,225	50,450	50,500	1,338	53,450	53,500	1,450	56,450	56,500	1,563	59,450	59,500	1,676
47,500	47,550	1,227	50,500	50,550	1,340	53,500	53,550	1,452	56,500	56,550	1,565	59,500	59,550	1,678
47,550	47,600	1,229	50,550	50,600	1,341	53,550	53,600	1,454	56,550	56,600	1,567	59,550	59,600	1,680
47,600	47,650	1,231	50,600	50,650	1,343	53,600	53,650	1,456	56,600	56,650	1,569	59,600	59,650	1,682
47,650	47,700	1,232	50,650	50,700	1,345	53,650	53,700	1,458	56,650	56,700	1,571	59,650	59,700	1,684
47,700	47,750	1,234	50,700	50,750	1,347	53,700	53,750	1,460	56,700	56,750	1,573	59,700	59,750	1,685
47,750	47,800	1,236	50,750	50,800	1,349	53,750	53,800	1,462	56,750	56,800	1,575	59,750	59,800	1,687
47,800	47,850	1,238	50,800	50,850	1,351	53,800	53,850	1,464	56,800	56,850	1,576	59,800	59,850	1,689
47,850	47,900	1,240	50,850	50,900	1,353	53,850	53,900	1,466	56,850	56,900	1,578	59,850	59,900	1,691
47,900	47,950	1,242	50,900	50,950	1,355	53,900	53,950	1,467	56,900	56,950	1,580	59,900	59,950	1,693
47,950	48,000	1,244	50,950	51,000	1,356	53,950	54,000	1,469	56,950	57,000	1,582	59,950	60,000	1,695

2013 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$1,697	\$63,000	\$63,050	\$1,810	\$66,000	\$66,050	\$1,922	\$69,000	\$69,050	\$2,035	\$72,000	\$72,050	\$2,148
60,050	60,100	1,699	63,050	63,100	1,811	66,050	66,100	1,924	69,050	69,100	2,037	72,050	72,100	2,150
60,100	60,150	1,701	63,100	63,150	1,813	66,100	66,150	1,926	69,100	69,150	2,039	72,100	72,150	2,152
60,150	60,200	1,702	63,150	63,200	1,815	66,150	66,200	1,928	69,150	69,200	2,041	72,150	72,200	2,154
60,200	60,250	1,704	63,200	63,250	1,817	66,200	66,250	1,930	69,200	69,250	2,043	72,200	72,250	2,155
60,250	60,300	1,706	63,250	63,300	1,819	66,250	66,300	1,932	69,250	69,300	2,045	72,250	72,300	2,157
60,300	60,350	1,708	63,300	63,350	1,821	66,300	66,350	1,934	69,300	69,350	2,046	72,300	72,350	2,159
60,350	60,400	1,710	63,350	63,400	1,823	66,350	66,400	1,936	69,350	69,400	2,048	72,350	72,400	2,161
60,400	60,450	1,712	63,400	63,450	1,825	66,400	66,450	1,937	69,400	69,450	2,050	72,400	72,450	2,163
60,450	60,500	1,714	63,450	63,500	1,826	66,450	66,500	1,939	69,450	69,500	2,052	72,450	72,500	2,165
60,500	60,550	1,716	63,500	63,550	1,828	66,500	66,550	1,941	69,500	69,550	2,054	72,500	72,550	2,167
60,550	60,600	1,717	63,550	63,600	1,830	66,550	66,600	1,943	69,550	69,600	2,056	72,550	72,600	2,169
60,600	60,650	1,719	63,600	63,650	1,832	66,600	66,650	1,945	69,600	69,650	2,058	72,600	72,650	2,171
60,650	60,700	1,721	63,650	63,700	1,834	66,650	66,700	1,947	69,650	69,700	2,060	72,650	72,700	2,172
60,700	60,750	1,723	63,700	63,750	1,836	66,700	66,750	1,949	69,700	69,750	2,061	72,700	72,750	2,174
60,750	60,800	1,725	63,750	63,800	1,838	66,750	66,800	1,951	69,750	69,800	2,063	72,750	72,800	2,176
60,800	60,850	1,727	63,800	63,850	1,840	66,800	66,850	1,952	69,800	69,850	2,065	72,800	72,850	2,178
60,850	60,900	1,729	63,850	63,900	1,842	66,850	66,900	1,954	69,850	69,900	2,067	72,850	72,900	2,180
60,900	60,950	1,731	63,900	63,950	1,843	66,900	66,950	1,956	69,900	69,950	2,069	72,900	72,950	2,182
60,950	61,000	1,732	63,950	64,000	1,845	66,950	67,000	1,958	69,950	70,000	2,071	72,950	73,000	2,184
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$1,734	\$64,000	\$64,050	\$1,847	\$67,000	\$67,050	\$1,960	\$70,000	\$70,050	\$2,073	\$73,000	\$73,050	\$2,186
61,050	61,100	1,736	64,050	64,100	1,849	67,050	67,100	1,962	70,050	70,100	2,075	73,050	73,100	2,187
61,100	61,150	1,738	64,100	64,150	1,851	67,100	67,150	1,964	70,100	70,150	2,077	73,100	73,150	2,189
61,150	61,200	1,740	64,150	64,200	1,853	67,150	67,200	1,966	70,150	70,200	2,078	73,150	73,200	2,191
61,200	61,250	1,742	64,200	64,250	1,855	67,200	67,250	1,967	70,200	70,250	2,080	73,200	73,250	2,193
61,250	61,300	1,744	64,250	64,300	1,857	67,250	67,300	1,969	70,250	70,300	2,082	73,250	73,300	2,195
61,300	61,350	1,746	64,300	64,350	1,858	67,300	67,350	1,971	70,300	70,350	2,084	73,300	73,350	2,197
61,350	61,400	1,748	64,350	64,400	1,860	67,350	67,400	1,973	70,350	70,400	2,086	73,350	73,400	2,199
61,400	61,450	1,749	64,400	64,450	1,862	67,400	67,450	1,975	70,400	70,450	2,088	73,400	73,450	2,201
61,450	61,500	1,751	64,450	64,500	1,864	67,450	67,500	1,977	70,450	70,500	2,090	73,450	73,500	2,202
61,500	61,550	1,753	64,500	64,550	1,866	67,500	67,550	1,979	70,500	70,550	2,092	73,500	73,550	2,204
61,550	61,600	1,755	64,550	64,600	1,868	67,550	67,600	1,981	70,550	70,600	2,093	73,550	73,600	2,206
61,600	61,650	1,757	64,600	64,650	1,870	67,600	67,650	1,983	70,600	70,650	2,095	73,600	73,650	2,208
61,650	61,700	1,759	64,650	64,700	1,872	67,650	67,700	1,984	70,650	70,700	2,097	73,650	73,700	2,210
61,700	61,750	1,761	64,700	64,750	1,873	67,700	67,750	1,986	70,700	70,750	2,099	73,700	73,750	2,212
61,750	61,800	1,763	64,750	64,800	1,875	67,750	67,800	1,988	70,750	70,800	2,101	73,750	73,800	2,214
61,800	61,850	1,764	64,800	64,850	1,877	67,800	67,850	1,990	70,800	70,850	2,103	73,800	73,850	2,216
61,850	61,900	1,766	64,850	64,900	1,879	67,850	67,900	1,992	70,850	70,900	2,105	73,850	73,900	2,218
61,900	61,950	1,768	64,900	64,950	1,881	67,900	67,950	1,994	70,900	70,950	2,107	73,900	73,950	2,219
61,950	62,000	1,770	64,950	65,000	1,883	67,950	68,000	1,996	70,950	71,000	2,108	73,950	74,000	2,221
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$1,772	\$65,000	\$65,050	\$1,885	\$68,000	\$68,050	\$1,998	\$71,000	\$71,050	\$2,110	\$74,000	\$74,050	\$2,223
62,050	62,100	1,774	65,050	65,100	1,887	68,050	68,100	1,999	71,050	71,100	2,112	74,050	74,100	2,225
62,100	62,150	1,776	65,100	65,150	1,889	68,100	68,150	2,001	71,100	71,150	2,114	74,100	74,150	2,227
62,150	62,200	1,778	65,150	65,200	1,890	68,150	68,200	2,003	71,150	71,200	2,116	74,150	74,200	2,229
62,200	62,250	1,779	65,200	65,250	1,892	68,200	68,250	2,005	71,200	71,250	2,118	74,200	74,250	2,231
62,250	62,300	1,781	65,250	65,300	1,894	68,250	68,300	2,007	71,250	71,300	2,120	74,250	74,300	2,233
62,300	62,350	1,783	65,300	65,350	1,896	68,300	68,350	2,009	71,300	71,350	2,122	74,300	74,350	2,234
62,350	62,400	1,785	65,350	65,400	1,898	68,350	68,400	2,011	71,350	71,400	2,124	74,350	74,400	2,236
62,400	62,450	1,787	65,400	65,450	1,900	68,400	68,450	2,013	71,400	71,450	2,125	74,400	74,450	2,238
62,450	62,500	1,789	65,450	65,500	1,902	68,450	68,500	2,014	71,450	71,500	2,127	74,450	74,500	2,240
62,500	62,550	1,791	65,500	65,550	1,904	68,500	68,550	2,016	71,500	71,550	2,129	74,500	74,550	2,242
62,550	62,600	1,793	65,550	65,600	1,905	68,550	68,600	2,018	71,550	71,600	2,131	74,550	74,600	2,244
62,600	62,650	1,795	65,600	65,650	1,907	68,600	68,650	2,020	71,600	71,650	2,133	74,600	74,650	2,246
62,650	62,700	1,796	65,650	65,700	1,909	68,650	68,700	2,022	71,650	71,700	2,135	74,650	74,700	2,248
62,700	62,750	1,798	65,700	65,750	1,911	68,700	68,750	2,024	71,700	71,750	2,137	74,700	74,750	2,249
62,750	62,800	1,800	65,750	65,800	1,913	68,750	68,800	2,026	71,750	71,800	2,139	74,750	74,800	2,251
62,800	62,850	1,802	65,800	65,850	1,915	68,800	68,850	2,028	71,800	71,850	2,140	74,800	74,850	2,253
62,850	62,900	1,804	65,850	65,900	1,917	68,850	68,900	2,030	71,850	71,900	2,142	74,850	74,900	2,255
62,900	62,950	1,806	65,900	65,950	1,919	68,900	68,950	2,031	71,900	71,950	2,144	74,900	74,950	2,257
62,950	63,000	1,808	65,950	66,000	1,920	68,950	69,000	2,033	71,950	72,000	2,146	74,950	75,000	2,259

2013 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

Personal Income Tax

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$2,261	\$78,000	\$78,050	\$2,374	\$81,000	\$81,050	\$2,486	\$84,000	\$84,050	\$2,603	\$87,000	\$87,050	\$2,732
75,050	75,100	2,263	78,050	78,100	2,375	81,050	81,100	2,488	84,050	84,100	2,605	87,050	87,100	2,734
75,100	75,150	2,265	78,100	78,150	2,377	81,100	81,150	2,490	84,100	84,150	2,607	87,100	87,150	2,736
75,150	75,200	2,266	78,150	78,200	2,379	81,150	81,200	2,492	84,150	84,200	2,609	87,150	87,200	2,738
75,200	75,250	2,268	78,200	78,250	2,381	81,200	81,250	2,494	84,200	84,250	2,611	87,200	87,250	2,740
75,250	75,300	2,270	78,250	78,300	2,383	81,250	81,300	2,496	84,250	84,300	2,614	87,250	87,300	2,742
75,300	75,350	2,272	78,300	78,350	2,385	81,300	81,350	2,498	84,300	84,350	2,616	87,300	87,350	2,745
75,350	75,400	2,274	78,350	78,400	2,387	81,350	81,400	2,500	84,350	84,400	2,618	87,350	87,400	2,747
75,400	75,450	2,276	78,400	78,450	2,389	81,400	81,450	2,501	84,400	84,450	2,620	87,400	87,450	2,749
75,450	75,500	2,278	78,450	78,500	2,390	81,450	81,500	2,503	84,450	84,500	2,622	87,450	87,500	2,751
75,500	75,550	2,280	78,500	78,550	2,392	81,500	81,550	2,505	84,500	84,550	2,624	87,500	87,550	2,753
75,550	75,600	2,281	78,550	78,600	2,394	81,550	81,600	2,507	84,550	84,600	2,626	87,550	87,600	2,755
75,600	75,650	2,283	78,600	78,650	2,396	81,600	81,650	2,509	84,600	84,650	2,629	87,600	87,650	2,757
75,650	75,700	2,285	78,650	78,700	2,398	81,650	81,700	2,511	84,650	84,700	2,631	87,650	87,700	2,760
75,700	75,750	2,287	78,700	78,750	2,400	81,700	81,750	2,513	84,700	84,750	2,633	87,700	87,750	2,762
75,750	75,800	2,289	78,750	78,800	2,402	81,750	81,800	2,515	84,750	84,800	2,635	87,750	87,800	2,764
75,800	75,850	2,291	78,800	78,850	2,404	81,800	81,850	2,516	84,800	84,850	2,637	87,800	87,850	2,766
75,850	75,900	2,293	78,850	78,900	2,406	81,850	81,900	2,518	84,850	84,900	2,639	87,850	87,900	2,768
75,900	75,950	2,295	78,900	78,950	2,407	81,900	81,950	2,520	84,900	84,950	2,641	87,900	87,950	2,770
75,950	76,000	2,296	78,950	79,000	2,409	81,950	82,000	2,522	84,950	85,000	2,644	87,950	88,000	2,772
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$2,298	\$79,000	\$79,050	\$2,411	\$82,000	\$82,050	\$2,524	\$85,000	\$85,050	\$2,646	\$88,000	\$88,050	\$2,775
76,050	76,100	2,300	79,050	79,100	2,413	82,050	82,100	2,526	85,050	85,100	2,648	88,050	88,100	2,777
76,100	76,150	2,302	79,100	79,150	2,415	82,100	82,150	2,528	85,100	85,150	2,650	88,100	88,150	2,779
76,150	76,200	2,304	79,150	79,200	2,417	82,150	82,200	2,530	85,150	85,200	2,652	88,150	88,200	2,781
76,200	76,250	2,306	79,200	79,250	2,419	82,200	82,250	2,531	85,200	85,250	2,654	88,200	88,250	2,783
76,250	76,300	2,308	79,250	79,300	2,421	82,250	82,300	2,533	85,250	85,300	2,656	88,250	88,300	2,785
76,300	76,350	2,310	79,300	79,350	2,422	82,300	82,350	2,535	85,300	85,350	2,659	88,300	88,350	2,788
76,350	76,400	2,312	79,350	79,400	2,424	82,350	82,400	2,537	85,350	85,400	2,661	88,350	88,400	2,790
76,400	76,450	2,313	79,400	79,450	2,426	82,400	82,450	2,539	85,400	85,450	2,663	88,400	88,450	2,792
76,450	76,500	2,315	79,450	79,500	2,428	82,450	82,500	2,541	85,450	85,500	2,665	88,450	88,500	2,794
76,500	76,550	2,317	79,500	79,550	2,430	82,500	82,550	2,543	85,500	85,550	2,667	88,500	88,550	2,796
76,550	76,600	2,319	79,550	79,600	2,432	82,550	82,600	2,545	85,550	85,600	2,669	88,550	88,600	2,798
76,600	76,650	2,321	79,600	79,650	2,434	82,600	82,650	2,547	85,600	85,650	2,672	88,600	88,650	2,800
76,650	76,700	2,323	79,650	79,700	2,436	82,650	82,700	2,548	85,650	85,700	2,674	88,650	88,700	2,803
76,700	76,750	2,325	79,700	79,750	2,437	82,700	82,750	2,550	85,700	85,750	2,676	88,700	88,750	2,805
76,750	76,800	2,327	79,750	79,800	2,439	82,750	82,800	2,552	85,750	85,800	2,678	88,750	88,800	2,807
76,800	76,850	2,328	79,800	79,850	2,441	82,800	82,850	2,554	85,800	85,850	2,680	88,800	88,850	2,809
76,850	76,900	2,330	79,850	79,900	2,443	82,850	82,900	2,556	85,850	85,900	2,682	88,850	88,900	2,811
76,900	76,950	2,332	79,900	79,950	2,445	82,900	82,950	2,558	85,900	85,950	2,684	88,900	88,950	2,813
76,950	77,000	2,334	79,950	80,000	2,447	82,950	83,000	2,560	85,950	86,000	2,687	88,950	89,000	2,815
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$2,336	\$80,000	\$80,050	\$2,449	\$83,000	\$83,050	\$2,562	\$86,000	\$86,050	\$2,689	\$89,000	\$89,050	\$2,818
77,050	77,100	2,338	80,050	80,100	2,451	83,050	83,100	2,563	86,050	86,100	2,691	89,050	89,100	2,820
77,100	77,150	2,340	80,100	80,150	2,453	83,100	83,150	2,565	86,100	86,150	2,693	89,100	89,150	2,822
77,150	77,200	2,342	80,150	80,200	2,454	83,150	83,200	2,567	86,150	86,200	2,695	89,150	89,200	2,824
77,200	77,250	2,343	80,200	80,250	2,456	83,200	83,250	2,569	86,200	86,250	2,697	89,200	89,250	2,826
77,250	77,300	2,345	80,250	80,300	2,458	83,250	83,300	2,571	86,250	86,300	2,699	89,250	89,300	2,828
77,300	77,350	2,347	80,300	80,350	2,460	83,300	83,350	2,573	86,300	86,350	2,702	89,300	89,350	2,830
77,350	77,400	2,349	80,350	80,400	2,462	83,350	83,400	2,575	86,350	86,400	2,704	89,350	89,400	2,833
77,400	77,450	2,351	80,400	80,450	2,464	83,400	83,450	2,577	86,400	86,450	2,706	89,400	89,450	2,835
77,450	77,500	2,353	80,450	80,500	2,466	83,450	83,500	2,579	86,450	86,500	2,708	89,450	89,500	2,837
77,500	77,550	2,355	80,500	80,550	2,468	83,500	83,550	2,581	86,500	86,550	2,710	89,500	89,550	2,839
77,550	77,600	2,357	80,550	80,600	2,469	83,550	83,600	2,583	86,550	86,600	2,712	89,550	89,600	2,841
77,600	77,650	2,359	80,600	80,650	2,471	83,600	83,650	2,586	86,600	86,650	2,714	89,600	89,650	2,843
77,650	77,700	2,360	80,650	80,700	2,473	83,650	83,700	2,588	86,650	86,700	2,717	89,650	89,700	2,846
77,700	77,750	2,362	80,700	80,750	2,475	83,700	83,750	2,590	86,700	86,750	2,719	89,700	89,750	2,848
77,750	77,800	2,364	80,750	80,800	2,477	83,750	83,800	2,592	86,750	86,800	2,721	89,750	89,800	2,850
77,800	77,850	2,366	80,800	80,850	2,479	83,800	83,850	2,594	86,800	86,850	2,723	89,800	89,850	2,852
77,850	77,900	2,368	80,850	80,900	2,481	83,850	83,900	2,596	86,850	86,900	2,725	89,850	89,900	2,854
77,900	77,950	2,370	80,900	80,950	2,483	83,900	83,950	2,598	86,900	86,950	2,727	89,900	89,950	2,856
77,950	78,000	2,372	80,950	81,000	2,484	83,950	84,000	2,601	86,950	87,000	2,730	89,950	90,000	2,858

2013 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$2,861	\$92,000	\$92,050	\$2,946	\$94,000	\$94,050	\$3,032	\$96,000	\$96,050	\$3,118	\$98,000	\$98,050	\$3,204
90,050	90,100	2,863	92,050	92,100	2,949	94,050	94,100	3,035	96,050	96,100	3,120	98,050	98,100	3,206
90,100	90,150	2,865	92,100	92,150	2,951	94,100	94,150	3,037	96,100	96,150	3,123	98,100	98,150	3,209
90,150	90,200	2,867	92,150	92,200	2,953	94,150	94,200	3,039	96,150	96,200	3,125	98,150	98,200	3,211
90,200	90,250	2,869	92,200	92,250	2,955	94,200	94,250	3,041	96,200	96,250	3,127	98,200	98,250	3,213
90,250	90,300	2,871	92,250	92,300	2,957	94,250	94,300	3,043	96,250	96,300	3,129	98,250	98,300	3,215
90,300	90,350	2,873	92,300	92,350	2,959	94,300	94,350	3,045	96,300	96,350	3,131	98,300	98,350	3,217
90,350	90,400	2,876	92,350	92,400	2,961	94,350	94,400	3,047	96,350	96,400	3,133	98,350	98,400	3,219
90,400	90,450	2,878	92,400	92,450	2,964	94,400	94,450	3,050	96,400	96,450	3,135	98,400	98,450	3,221
90,450	90,500	2,880	92,450	92,500	2,966	94,450	94,500	3,052	96,450	96,500	3,138	98,450	98,500	3,224
90,500	90,550	2,882	92,500	92,550	2,968	94,500	94,550	3,054	96,500	96,550	3,140	98,500	98,550	3,226
90,550	90,600	2,884	92,550	92,600	2,970	94,550	94,600	3,056	96,550	96,600	3,142	98,550	98,600	3,228
90,600	90,650	2,886	92,600	92,650	2,972	94,600	94,650	3,058	96,600	96,650	3,144	98,600	98,650	3,230
90,650	90,700	2,888	92,650	92,700	2,974	94,650	94,700	3,060	96,650	96,700	3,146	98,650	98,700	3,232
90,700	90,750	2,891	92,700	92,750	2,977	94,700	94,750	3,062	96,700	96,750	3,148	98,700	98,750	3,234
90,750	90,800	2,893	92,750	92,800	2,979	94,750	94,800	3,065	96,750	96,800	3,151	98,750	98,800	3,236
90,800	90,850	2,895	92,800	92,850	2,981	94,800	94,850	3,067	96,800	96,850	3,153	98,800	98,850	3,239
90,850	90,900	2,897	92,850	92,900	2,983	94,850	94,900	3,069	96,850	96,900	3,155	98,850	98,900	3,241
90,900	90,950	2,899	92,900	92,950	2,985	94,900	94,950	3,071	96,900	96,950	3,157	98,900	98,950	3,243
90,950	91,000	2,901	92,950	93,000	2,987	94,950	95,000	3,073	96,950	97,000	3,159	98,950	99,000	3,245
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$2,903	\$93,000	\$93,050	\$2,989	\$95,000	\$95,050	\$3,075	\$97,000	\$97,050	\$3,161	\$99,000	\$99,050	\$3,247
91,050	91,100	2,906	93,050	93,100	2,992	95,050	95,100	3,077	97,050	97,100	3,163	99,050	99,100	3,249
91,100	91,150	2,908	93,100	93,150	2,994	95,100	95,150	3,080	97,100	97,150	3,166	99,100	99,150	3,251
91,150	91,200	2,910	93,150	93,200	2,996	95,150	95,200	3,082	97,150	97,200	3,168	99,150	99,200	3,254
91,200	91,250	2,912	93,200	93,250	2,998	95,200	95,250	3,084	97,200	97,250	3,170	99,200	99,250	3,256
91,250	91,300	2,914	93,250	93,300	3,000	95,250	95,300	3,086	97,250	97,300	3,172	99,250	99,300	3,258
91,300	91,350	2,916	93,300	93,350	3,002	95,300	95,350	3,088	97,300	97,350	3,174	99,300	99,350	3,260
91,350	91,400	2,919	93,350	93,400	3,004	95,350	95,400	3,090	97,350	97,400	3,176	99,350	99,400	3,262
91,400	91,450	2,921	93,400	93,450	3,007	95,400	95,450	3,093	97,400	97,450	3,178	99,400	99,450	3,264
91,450	91,500	2,923	93,450	93,500	3,009	95,450	95,500	3,095	97,450	97,500	3,181	99,450	99,500	3,267
91,500	91,550	2,925	93,500	93,550	3,011	95,500	95,550	3,097	97,500	97,550	3,183	99,500	99,550	3,269
91,550	91,600	2,927	93,550	93,600	3,013	95,550	95,600	3,099	97,550	97,600	3,185	99,550	99,600	3,271
91,600	91,650	2,929	93,600	93,650	3,015	95,600	95,650	3,101	97,600	97,650	3,187	99,600	99,650	3,273
91,650	91,700	2,931	93,650	93,700	3,017	95,650	95,700	3,103	97,650	97,700	3,189	99,650	99,700	3,275
91,700	91,750	2,934	93,700	93,750	3,019	95,700	95,750	3,105	97,700	97,750	3,191	99,700	99,750	3,277
91,750	91,800	2,936	93,750	93,800	3,022	95,750	95,800	3,108	97,750	97,800	3,193	99,750	99,800	3,279
91,800	91,850	2,938	93,800	93,850	3,024	95,800	95,850	3,110	97,800	97,850	3,196	99,800	99,850	3,282
91,850	91,900	2,940	93,850	93,900	3,026	95,850	95,900	3,112	97,850	97,900	3,198	99,850	99,900	3,284
91,900	91,950	2,942	93,900	93,950	3,028	95,900	95,950	3,114	97,900	97,950	3,200	99,900	99,950	3,286
91,950	92,000	2,944	93,950	94,000	3,030	95,950	96,000	3,116	97,950	98,000	3,202	99,950	100,000	3,288

Personal Income Tax

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

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

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

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

The Finder

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

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



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

The Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary

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

Step 2 → Click on **The Finder**.

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

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

Step 5 → The Ohio public school district name and number will appear on the screen with the applicable tax

rate if the school district has an income tax in effect. You will also see a reference number for each look-up inquiry.

Step 6 → Enter the Ohio public school district number in the space provided on the front of your Ohio form IT 1040EZ or IT 1040.

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

Don't Have Access to the Internet?

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

Ohio Public School District Numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter on the front of Ohio form IT 1040EZ or IT 1040 the number of the school district where you lived (resided) or where you were domiciled for the majority of 2013. Each district is listed under the county or counties in which the school district is located. Do not use nonpublic or joint vocational school districts. **Full-year non-Ohio domiciliaries should use 9999.**

An asterisk (*) and bold print indicate a school district with an income tax in effect for 2013. If you lived in (resided) or were domiciled in one of these school districts for all or part of the year, **you are required to file** a school district income tax return, Ohio form SD 100.

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

ADAMS COUNTY

Adams County/Ohio Valley LSD0101
Bright LSD3601
Eastern LSD0801
Manchester LSD0102

ALLEN COUNTY

Allen East LSD0201
Bath LSD0202
*** Bluffton EVSD0203**
*** Columbus Grove LSD6901**
Delphos CSD0204
Elida LSD0205
Lima CSD0206
*** Pandora-Gilboa LSD6909**
Perry LSD0207
Shawnee LSD0208
*** Spencerville LSD0209**
*** Waynesfield-Goshen LSD0606**

ASHLAND COUNTY

Ashland CSD0301
Black River LSD5201
Crestview LSD7002
Hillsdale LSD0302
*** Loudonville-Perrysville EVSD0303**
Lucas LSD7004
Mapleton LSD0304
*** New London LSD3903**
*** Northwestern LSD8505**
West Holmes LSD3802

ASHTABULA COUNTY

Ashtabula Area CSD0401
Buckeye LSD0402
Conneaut Area CSD0403
Geneva Area CSD0404
Grand Valley LSD0405
Jefferson Area LSD0406
*** Ledgemont LSD2805**
Pymatuning Valley LSD0407

ATHENS COUNTY

Alexander LSD0501
*** Athens CSD0502**
Federal Hocking LSD0503
Nelsonville-York CSD0504
Trimble LSD0505
Warren LSD8405

AUGLAIZE COUNTY

*** Botkins LSD7502**
Indian Lake LSD4603
*** Jackson Center LSD7506**
Marion LSD5403

*** Minster LSD0601**
*** New Bremen LSD0602**
*** New Knoxville LSD0603**
*** Parkway LSD5405**
Shawnee LSD0208
*** Spencerville LSD0209**
St. Marys CSD0604
*** Upper Scioto Valley LSD3306**
*** Wapakoneta CSD0605**
*** Waynesfield-Goshen LSD0606**

BELMONT COUNTY

Barnesville EVSD0701
Bellaire CSD0702
Bridgeport EVSD0703
Buckeye LSD4101
Harrison Hills CSD3402
Martins Ferry CSD0704
Shadyside LSD0705
St. Clairsville-Richland CSD0706
Switzerland of Ohio LSD5601
Union LSD0707

BROWN COUNTY

Bethel-Tate LSD1302
Blanchester LSD1401
*** Clermont-Northeastern LSD1303**
Eastern LSD0801
Fayetteville-Perry LSD0802
Georgetown EVSD0803
Lynchburg-Clay LSD3605
Ripley Union Lewis Huntington LSD ..0804
Western Brown LSD0805
Williamsburg LSD1309

BUTLER COUNTY

College Corner LSD6801
Edgewood CSD0901
Fairfield CSD0902
Hamilton CSD0903
Lakota LSD0904
*** Madison LSD0905**
Mason CSD8307
Middletown CSD0906
Monroe LSD0910
*** New Miami LSD0907**
Northwest LSD3113
*** Preble Shawnee LSD6804**
Princeton CSD3116
*** Ross LSD0908**
*** Southwest LSD3118**
*** Talawanda CSD0909**

CARROLL COUNTY

Brown LSD1001

Carrollton EVSD1002
Conotton Valley Union LSD3401
Edison LSD4102
Harrison Hills CSD3402
Minerva LSD7610
Osnaburg LSD7613
Sandy Valley LSD7616
Southern LSD1509

CHAMPAIGN COUNTY

Graham LSD1101
*** Mechanicsburg EVSD1102**
*** Miami East LSD5504**
Northeastern LSD1203
*** Northwestern LSD1204**
*** Triad LSD1103**
Urbana CSD1104
*** West Liberty-Salem LSD1105**

CLARK COUNTY

*** Cedar Cliff LSD2902**
Clark-Shawnee LSD1207
*** Fairborn CSD2903**
Greenon LSD1201
Northeastern LSD1203
*** Northwestern LSD1204**
*** Southeastern LSD1205**
Springfield CSD1206
Tecumseh LSD1202
*** Yellow Springs EVSD2907**

CLERMONT COUNTY

Batavia LSD1301
Bethel-Tate LSD1302
Blanchester LSD1401
*** Clermont-Northeastern LSD1303**
Felicity-Franklin LSD1304
Forest Hills LSD3104
*** Goshen LSD1305**
Little Miami LSD8306
Loveland CSD3108
Milford EVSD1306
New Richmond EVSD1307
West Clermont LSD1308
Western Brown LSD0805
Williamsburg LSD1309

CLINTON COUNTY

Blanchester LSD1401
Clinton-Massie LSD1402
East Clinton LSD1403
Fairfield LSD3602
Fayetteville-Perry LSD0802
*** Greeneview LSD2904**
Lynchburg-Clay LSD3605

*School district income tax in effect for 2013.

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

COLUMBIANA COUNTY

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

COSHOCTON COUNTY

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

CRAWFORD COUNTY

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

CUYAHOGA COUNTY

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

Rocky River CSD.....	1826
Shaker Heights CSD.....	1827
Solon CSD	1828
South Euclid-Lyndhurst CSD	1829
Strongsville CSD	1830
Warrensville Heights CSD	1831
Westlake CSD	1832

DARKE COUNTY

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

DEFIANCE COUNTY

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

DELAWARE COUNTY

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

ERIE COUNTY

*Bellevue CSD	3901
Edison LSD.....	2201
Firelands LSD	4707
Huron CSD	2202
Kelleys Island LSD.....	2203
Margaretta LSD	2204
*Monroeville LSD.....	3902
Perkins LSD	2205
Sandusky CSD	2206
Vermilion LSD	2207
*Western Reserve LSD	3906

FAIRFIELD COUNTY

*Amanda-Clearcreek LSD.....	2301
*Berne Union LSD	2302
*Bloom-Carroll LSD.....	2303

*Canal Winchester LSD	2502
*Fairfield Union LSD	2304
*Lancaster CSD	2305
*Liberty Union-Thurston LSD.....	2306
Northern LSD.....	6403
*Pickerington LSD.....	2307
*Reynoldsburg CSD.....	2509
*Southwest Licking LSD.....	4510
*Teays Valley LSD	6503
*Walnut Township LSD	2308

FAYETTE COUNTY

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

FRANKLIN COUNTY

*Bexley CSD.....	2501
*Canal Winchester LSD	2502
Columbus CSD	2503
Dublin CSD.....	2513
Gahanna-Jefferson CSD	2506
Grandview Heights CSD.....	2504
Groveport Madison LSD	2507
Hamilton LSD.....	2505
Hilliard CSD	2510
*Jonathan Alder LSD	4902
Licking Heights LSD	4505
Madison-Plains LSD	4904
New Albany-Plain LSD.....	2508
Olentangy LSD	2104
*Pickerington LSD.....	2307
*Reynoldsburg CSD.....	2509
South-Western CSD	2511
*Teays Valley LSD	6503
Upper Arlington CSD	2512
Westerville CSD.....	2514
Whitehall CSD	2515
Worthington CSD.....	2516

FULTON COUNTY

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

GALLIA COUNTY

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

GEAUGA COUNTY

*Berkshire LSD	2801
Cardinal LSD	2802
Chagrin Falls EVSD.....	1808
Chardon LSD	2803
Kenston LSD.....	2804

*School district income tax in effect for 2013.

Kirtland LSD.....	4302
*Ledgemont LSD	2805
Madison LSD	4303
Mentor EVSD.....	4304
Newbury LSD.....	2806
Riverside LSD.....	4306
West Geauga LSD.....	2807

GREENE COUNTY

Beavercreek LSD.....	2901
*Cedar Cliff LSD	2902
Clinton-Massie LSD.....	1402
*Fairborn CSD.....	2903
*Greeneview LSD	2904
Kettering CSD.....	5705
*Southeastern LSD.....	1205
Sugarcreek LSD	2905
Wayne LSD.....	8308
*Wilmington CSD.....	1404
*Xenia Community CSD.....	2906
*Yellow Springs EVSD	2907

GUERNSEY COUNTY

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

HAMILTON COUNTY

Cincinnati CSD	3101
Deer Park Community CSD.....	3102
Finneytown LSD	3103
Forest Hills LSD.....	3104
Indian Hill EVSD	3106
Lockland CSD.....	3107
Loveland CSD.....	3108
Madeira CSD	3109
Mariemont CSD	3110
Milford EVSD	1306
Mount Healthy CSD	3111
North College Hill CSD	3112
Northwest LSD.....	3113
Norwood CSD.....	3114
Oak Hills LSD	3115
Princeton CSD.....	3116
Reading Community CSD.....	3117
*Southwest LSD	3118
St. Bernard-Elmwood Place CSD ...	3119
Sycamore Community CSD.....	3120
Three Rivers LSD	3121
Winton Woods CSD.....	3105
*Wyoming CSD	3122

HANCOCK COUNTY

*Ada EVSD	3301
*Arcadia LSD	3201
*Arlington LSD.....	3202
*Bluffton EVSD	0203
*Cory-Rawson LSD	3203
*Elmwood LSD.....	8703
Findlay CSD.....	3204
Fostoria CSD	7402
*Hardin Northern LSD	3302
*Liberty-Benton LSD	3205

*McComb LSD	3206
*North Baltimore LSD	8705
*Riverdale LSD	3305
Van Buren LSD	3207
*Vanlue LSD	3208

HARDIN COUNTY

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

HARRISON COUNTY

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

HENRY COUNTY

Archbold Area LSD	2601
*Bowling Green CSD.....	8701
*Holgate LSD	3501
*Liberty Center LSD	3502
Napoleon Area CSD	3503
*Otsego LSD	8707
*Patrick Henry LSD	3504
*Pettisville LSD.....	2604

HIGHLAND COUNTY

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

HOCKING COUNTY

*Berne Union LSD	2302
*Fairfield Union LSD	2304
*Logan Elm LSD	6502
Logan-Hocking LSD.....	3701
Nelsonville-York CSD	0504
Southern LSD	6404
Vinton County LSD	8201

HOLMES COUNTY

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

HURON COUNTY

*Bellevue CSD	3901
*Buckeye Central LSD	1701
Edison LSD.....	2201

*Monroeville LSD.....	3902
*New London LSD	3903
*Norwalk CSD	3904
*Plymouth-Shiloh LSD.....	7007
*Seneca East LSD	7406
*South Central LSD	3905
*Wellington EVSD.....	4715
*Western Reserve LSD	3906
*Willard CSD	3907

JACKSON COUNTY

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

JEFFERSON COUNTY

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

KNOX COUNTY

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

LAKE COUNTY

Chardon LSD.....	2803
Fairport Harbor EVSD.....	4301
Kirtland LSD.....	4302
Madison LSD	4303
Mentor EVSD	4304
Painesville City LSD	4305
Perry LSD	4307
Riverside LSD.....	4306
Wickliffe CSD.....	4308
Willoughby-Eastlake CSD.....	4309

LAWRENCE COUNTY

Chesapeake Union EVSD	4401
Dawson-Bryant LSD	4402
Fairland LSD.....	4403
Ironton CSD	4404
Oak Hill Union LSD.....	4002
Rock Hill LSD.....	4405
South Point LSD	4406
Symmes Valley LSD	4407

LICKING COUNTY

*Centerburg LSD	4201
East Knox LSD	4203
Granville EVSD.....	4501
Heath CSD.....	4502
*Johnstown-Monroe LSD	4503
Lakewood LSD	4504

*School district income tax in effect for 2013.

Licking Heights LSD	4505
* Licking Valley LSD	4506
New Albany-Plain LSD	2508
* Newark CSD	4507
* North Fork LSD	4508
Northern LSD	6403
Northridge LSD	4509
* Reynoldsburg CSD	2509
River View LSD	1603
* Southwest Licking LSD	4510
West Muskingum LSD	6005

LOGAN COUNTY

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

LORAIN COUNTY

Amherst EVSD	4701
Avon LSD	4703
Avon Lake CSD	4702
Black River LSD	5201
Clearview LSD	4704
Columbia LSD	4705
Elyria CSD	4706
Firelands LSD	4707
Keystone LSD	4708
Lorain CSD	4709
Mapleton LSD	0304
Midview LSD	4710
* New London LSD	3903
North Ridgeville CSD	4711
* Oberlin CSD	4712
Olmsted Falls CSD	1822
Sheffield-Sheffield Lake CSD	4713
Strongsville CSD	1830
Vermilion LSD	2207
* Wellington EVSD	4715

LUCAS COUNTY

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

MADISON COUNTY

* Fairbanks LSD	8001
* Jefferson LSD	4901
* Jonathan Alder LSD	4902
* London CSD	4903
Madison-Plains LSD	4904
* Mechanicsburg EVSD	1102

Miami Trace LSD	2401
Westfall LSD	6504

MAHONING COUNTY

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

MARION COUNTY

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

MEDINA COUNTY

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

MEIGS COUNTY

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

MERCER COUNTY

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

MIAMI COUNTY

* Bethel LSD	5501
* Bradford EVSD	5502
* Covington EVSD	5503
* Franklin Monroe LSD	1903

* Miami East LSD	5504
* Milton-Union EVSD	5505
* Newton LSD	5506
Northmont CSD	5709
* Piqua CSD	5507
Tecumseh LSD	1202
Tipp City EVSD	5508
* Troy CSD	5509

MONROE COUNTY

Noble LSD	6102
Switzerland of Ohio LSD	5601

MONTGOMERY COUNTY

Beavercreek LSD	2901
Brookville LSD	5701
* Carlisle LSD	8301
Centerville CSD	5702
Dayton CSD	5703
* Fairborn CSD	2903
Huber Heights CSD	5715
Jefferson Township LSD	5704
Kettering CSD	5705
Mad River LSD	5706
Miamisburg CSD	5707
* New Lebanon LSD	5708
Northmont CSD	5709
Northridge LSD	5710
Oakwood CSD	5711
* Preble Shawnee LSD	6804
Tri-County North LSD	6806
Trotwood-Madison CSD	5712
* Valley View LSD	5713
Vandalia-Butler CSD	5714
West Carrollton CSD	5716

MORGAN COUNTY

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

MORROW COUNTY

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

MUSKINGUM COUNTY

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

NOBLE COUNTY

Caldwell EVSD	6101
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*School district income tax in effect for 2013.

Fort Frye LSD	8402
Noble LSD	6102
Rolling Hills LSD	3003
Switzerland of Ohio LSD	5601

OTTAWA COUNTY

Benton-Carroll-Salem LSD	6201
Danbury LSD	6202
Genoa Area LSD	6203
Lake LSD	8704
Middle Bass LSD	6204
North Bass LSD	6205
Port Clinton CSD	6206
Put-In-Bay LSD	6207
Woodmore LSD	7205

PAULDING COUNTY

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

PERRY COUNTY

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

PICKAWAY COUNTY

Adena LSD	7101
* Circleville CSD	6501
* Logan Elm LSD	6502
Miami Trace LSD	2401
South-Western CSD	2511
* Teays Valley LSD	6503
Westfall LSD	6504

PIKE COUNTY

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

PORTAGE COUNTY

Aurora CSD	6701
Crestwood LSD	6702
Field LSD	6703
James A. Garfield LSD	6704
Kent CSD	6705
Lake LSD	7606
Mogadore LSD	7709
Ravenna CSD	6706
Rootstown LSD	6707
Southeast LSD	6708
Springfield LSD	7713
Stow-Munroe Falls CSD	7714
Streetsboro CSD	6709
Tallmadge CSD	7715
Waterloo LSD	6710
West Branch LSD	5012
Windham EVSD	6711

PREBLE COUNTY

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

PUTNAM COUNTY

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

RICHLAND COUNTY

Ashland CSD	0301
* Buckeye Central LSD	1701
Clear Fork Valley LSD	7001
* Crestline EVSD	1704
Crestview LSD	7002
Galion CSD	1705
Lexington LSD	7003
* Loudonville-Perrysville EVSD	0303
Lucas LSD	7004
Madison LSD	7005
Mansfield CSD	7006
* Northmor LSD	5904
Ontario LSD	7009
* Plymouth-Shiloh LSD	7007
* Shelby CSD	7008
* South Central LSD	3905

ROSS COUNTY

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

SANDUSKY COUNTY

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

SCIOTO COUNTY

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

SENECA COUNTY

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

SHELBY COUNTY

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

STARK COUNTY

Alliance CSD	7601
Brown LSD	1001
Canton CSD	7602
Canton LSD	7603
Fairless LSD	7604
Jackson LSD	7605
Lake LSD	7606
Louisville CSD	7607
Marlington LSD	7608
Massillon CSD	7609
Minerva LSD	7610
North Canton CSD	7611
* Northwest LSD	7612
Osnaburg LSD	7613
Perry LSD	7614
Plain LSD	7615
Sandy Valley LSD	7616
Southeast LSD	8508

*School district income tax in effect for 2013.

Tuscarawas Valley LSD	7908
Tuslaw LSD	7617

SUMMIT COUNTY

Akron CSD	7701
Aurora CSD	6701
Barberton CSD	7702
Copley-Fairlawn CSD	7703
Coventry LSD	7704
Cuyahoga Falls CSD	7705
Green LSD	7707
Highland LSD	5205
Hudson CSD	7708
Jackson LSD	7605
Manchester LSD	7706
Mogadore LSD	7709
Nordonia Hills CSD	7710
* Northwest LSD	7612
Norton CSD	7711
Revere LSD	7712
Springfield LSD	7713
Stow-Munroe Falls CSD	7714
Tallmadge CSD	7715
Twinsburg CSD	7716
Woodridge LSD	7717

TRUMBULL COUNTY

Bloomfield-Mespo LSD	7801
Bristol LSD	7802
Brookfield LSD	7803
Cardinal LSD	2802
Champion LSD	7804
Girard CSD	7807
Howland LSD	7808
Hubbard EVSD	7809
Jackson-Milton LSD	5005
Joseph Badger LSD	7810
LaBrae LSD	7811
Lakeview LSD	7812
Liberty LSD	7813
Lordstown LSD	7814
Maplewood LSD	7815
Mathews LSD	7806
McDonald LSD	7816
Newton Falls EVSD	7817
Niles CSD	7818
Southington LSD	7819
Warren CSD	7820
Weathersfield LSD	7821

TUSCARAWAS COUNTY

Claymont CSD	7901
Dover CSD	7902
Fairless LSD	7604
Garaway LSD	7903
Harrison Hills CSD	3402
Indian Valley LSD	7904
New Philadelphia CSD	7906

Newcomerstown EVSD	7905
Ridgewood LSD	1602
Sandy Valley LSD	7616
Strasburg-Franklin LSD	7907
Tuscarawas Valley LSD	7908

UNION COUNTY

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

VAN WERT COUNTY

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

VINTON COUNTY

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

WARREN COUNTY

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

WASHINGTON COUNTY

Belpre CSD	8401
Caldwell EVSD	6101
Fort Frye LSD	8402
Frontier LSD	8403
Marietta CSD	8404
Morgan LSD	5801

Warren LSD	8405
Wolf Creek LSD	8406

WAYNE COUNTY

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

WILLIAMS COUNTY

* Bryan CSD	8601
* Central LSD	2002
* Edgerton LSD	8602
Edon-Northwest LSD	8603
* Millcreek-West Unity LSD	8604
* Montpelier EVSD	8605
North Central LSD	8606
* Stryker LSD	8607

WOOD COUNTY

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

WYANDOT COUNTY

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

*School district income tax in effect for 2013.



TeleFile Qualifications and Adjustments/Credits Checklist

Do You Qualify for TeleFile?	Yes	No
Do you have access to a touch-tone telephone?	<input type="checkbox"/>	<input type="checkbox"/>
Were you a resident of Ohio for all of 2013?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have nine or fewer W-2 forms?	<input type="checkbox"/>	<input type="checkbox"/>
Are you and your spouse, if filing jointly, under 65 as of Dec. 31, 2013?	<input type="checkbox"/>	<input type="checkbox"/>
Are withholdings on your W-2(s) your only payments made toward your taxes (no credit carryover or estimated tax payments)?.....	<input type="checkbox"/>	<input type="checkbox"/>
Is your federal adjusted gross income \$999,999 or less?	<input type="checkbox"/>	<input type="checkbox"/>
Are you filing between Jan. 7, 2014 and Dec. 2, 2014.....	<input type="checkbox"/>	<input type="checkbox"/>
Check "Yes" if you do not have any adjustments or credits shown below. Otherwise, check "No."	<input type="checkbox"/>	<input type="checkbox"/>

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

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

If you are required to file Ohio Schedule IT S, you cannot TeleFile. You must use Ohio I-File to file electronically or you must file a paper Ohio form IT 1040.

You should **not** TeleFile if...

- ▶ You are eligible for any Ohio form IT 1040 Schedule A adjustments **other than** the deduction for state and local income tax refunds that you reported on your federal income tax return. See

below for a list of the most common adjustments; OR

- ▶ You are eligible for any credits other than the low income credit, the joint filing credit or the exemption credit; OR
- ▶ You want to electronically deposit your refund into an Individual Retirement Account or Annuity (IRA) or into a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA).

Below is a list of commonly used adjustments and credits.

- ▶ You received **interest and dividend income** (included in line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by law, such as U.S. savings bonds (Series E,

EE, H or I), Treasury notes and bills, and Sallie Maes.

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

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

TeleFile

General Information for TeleFile

What Is Ohio TeleFile?

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

How Ohio TeleFile Works

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

Why Should I TeleFile?

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

Ohio TeleFile Availability

The Ohio TeleFile system is available beginning Jan. 7, 2014. You may call the system 24 hours a day, seven days a week, until midnight Dec. 2, 2014. Our peak calling period is between 6 p.m. and 10 p.m. If you receive a busy signal, please try again. In most cases, TeleFile will answer on the first try. If you wait until April 15, 2014 to file, you may experience a lengthy delay due to the increased volume of calls we receive on that day.

Tax Refund or Tax Due

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

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

- If you have a **tax due**, you may make your payment by using any one of the payment options listed on page Tel 4.

What Calculations Does TeleFile Automatically Compute for Me?

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

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

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

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

During your TeleFile call, TeleFile will ask you several questions. After you answer each question by using the numbers on your touch-tone phone, TeleFile will repeat your answer and ask you if the answer is correct. If you respond with a "No," you will have one more chance to give the correct answer. Once you respond with a "Yes" answer, you cannot go back and change the answer. However, if at any time during the TeleFile call you realize that one of your earlier answers was wrong, just hang up and start again. Once you sign your return

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

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

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

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

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

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

See page Tel 4 for payment options.

Do I Owe Penalties and Interest?

If your return and/or payment aren't timely submitted, you may have to pay penalties and interest. In that case, you'll receive a notification from the Ohio Department of Taxation. See page 11 for more information.

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

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

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

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

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



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

- 2 Complete lines 1 through 13 of the TeleFile worksheet on pages Tel 5 and Tel 6 before calling.
- 3 Call TeleFile at 1-800-697-0440. This filing option is available 24 hours a day, seven days a week, beginning Jan. 7, 2014 and ending Dec. 2, 2014.

Line Instructions for the TeleFile Worksheet

Line 1a – Filing Status

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

Line 1b – Social Security Numbers

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

Line 2 – Political Party Fund Donation

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

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

Line 3 – Federal Adjusted Gross Income

Enter your 2013 federal adjusted gross income from IRS form 1040, line 37; 1040A, line 21; or 1040EZ, line 4.

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

Line 4 – State and Local Income Tax Refund Deduction

Did you file a 2013 IRS form 1040A or 1040EZ? If "Yes," write -0- on line 4 of the TeleFile worksheet. You do not qualify for this deduction. If you filed an IRS form 1040, then you may be eligible for the state or local income tax refund deduction. Go to line 10 of your 2013 IRS form 1040 and enter this amount on line 4 of the TeleFile worksheet. If line 10 is blank, enter -0-.

Line 5 – Federal Earned Income Credit

Enter your 2013 federal earned income tax credit amount from line 64a of your IRS 1040 income tax return or line 38a of your IRS 1040A income tax return. If you did not qualify for this credit, enter -0-.

Line 6 – Dependents

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

Line 7 – Unpaid Use (Sales) Tax

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

Note: If you report Ohio use tax on your income tax return, any unpaid portion of the total tax computed by TeleFile, line 14e, is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report the use tax on line 7 of the TeleFile worksheet.

Line 8 – W-2 Forms (Wage and Tax Statements)

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

Lines 9, 10, 11 and 12 – Your W-2 Data

TeleFile will ask you to enter important tax information from each of your W-2s. To do this, you will need to refer to lines 9-12 on page Tel 5. The sample W-2 below indicates the location of the information that TeleFile will ask you to enter from each of your W-2s. Make sure that you have received **all** of your W-2s before calling.

TeleFile

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

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

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

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

Box 16 – Enter your state wages, tips, etc., in column 10 of the TeleFile worksheet.

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

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employee's name, address and ZIP code		3 Social security wages		4 Social security tax withheld	
d Control number		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		Suff.	
f Employee's address and ZIP code		9		10 Dependent care benefits	
15 State		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form W-2 Wage and Tax Statement 2013
 Department of the Treasury—Internal Revenue Service
 Copy 1—For State, City, or Local Tax Department

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

Line 13 – Tax Refund or Tax Due

We encourage you to take advantage of the direct deposit option for refunds or the electronic check option for taxes due during your TeleFile call. To do so, you must complete the banking information on line 13 on page Tel 6 before you call TeleFile.

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

- **Tax Refund (Direct Deposit).** If TeleFile calculates a **refund**, take advantage of the direct deposit option and have your refund deposited directly into your bank account. If you choose the direct deposit option, you most likely will receive your refund in five to seven business days. Complete line 13 on page Tel 6 if you want your refund deposited directly into your bank account. If you do not request direct deposit of your refund, we will mail a paper check to your address on record.



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

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

- **Tax Due (Electronic Check).** If TeleFile calculates a **tax due**, you may electronically transfer money (electronic check) from your checking or savings account to pay the balance of the tax you

owe. This eliminates the need to write a paper check. Payment may be delayed until the payment deadline of April 15, 2014. TeleFile will ask you to enter the date you want the electronic funds transfer to take place. Complete line 13 on page Tel 6 if you want to pay your tax due by electronic check.

- **Tax Due (Credit Card) – See back cover.** You may use your Discover, VISA, MasterCard or American Express card to pay your income taxes. You may make credit card payments by either visiting tax.ohio.gov or calling 1-800-2PAY-TAX (1-800-272-9829).
- **Tax Due (Paper Check or Money Order).** If you elect to pay by paper check or money order, you must complete and enclose Ohio form IT 40P, Income Tax Payment Voucher (see our Web site at tax.ohio.gov). **Do not send cash.** Make your check payable to Ohio Treasurer of State and write your Social Security number and taxable year on the check. Then place the check on top of the payment voucher (do **not** staple).

Line 14 – Now You're Ready To TeleFile

Once you have completed lines 1-13 on pages Tel 5 and Tel 6, you are ready to TeleFile your return. **Call 1-800-697-0440** (phone lines are busiest between 6 p.m. and 10 p.m.). TeleFile will ask you to enter the information from lines 1-13 from the TeleFile worksheet on pages Tel 5 and Tel 6.

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

Line 14f – Donations

If TeleFile calculated a refund for you, TeleFile will ask if you want to donate any

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

Line 14g – Amount of Your Tax Refund After Donations

If TeleFile calculates a refund for you on line 14g, you have the option of either receiving a paper check or requesting that the refund be deposited directly into your checking or savings account. If you choose the direct deposit option, you most likely will receive your refund in five to seven business days.

Complete line 13 of the TeleFile worksheet if you wish to use the direct deposit option. If you do not use direct deposit, a paper check will be mailed to your address on record.

Line 14h – Amount You Owe

If TeleFile calculates a tax due for you on line 14h, you may make a payment by electronic check, credit card, paper check or money order. You are not required to submit your payment on the same date as your TeleFile call, however, your payment must be postmarked by April 15, 2014 to avoid penalty and interest charges. See line 13 at left for more payment information.

Line 14i – Signature and Confirmation Number

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

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

2013 Ohio Income Tax TeleFile Worksheet

Retain for your records.
DO NOT MAIL!

Fill in Lines 1a-7

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

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

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

Your Social Security number	Date of birth	ZIP code
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> / <input style="width: 100%; height: 20px;" type="text"/> / <input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Spouse's SSN (only if married filing jointly)	Date of birth	
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> / <input style="width: 100%; height: 20px;" type="text"/> / <input style="width: 100%; height: 20px;" type="text"/>	

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

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

3. Enter the amount of your **2013 federal adjusted gross income** from IRS form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 (cannot exceed \$999,999). → 00
4. **If you filed a 2013 IRS form 1040A or 1040EZ, enter -0- on this line because you are not entitled to this deduction.** However, if you filed a 2013 IRS form 1040, enter here the amount from line 10 of that return. If line 10 is blank, enter -0-. → 00
5. Enter your federal earned income tax credit (see page Tel 3). → 00
6. Enter the number of **dependents**, other than yourself and spouse, that you claimed on your federal income tax return. If none, enter -0-. →
7. Enter the amount of **unpaid use (sales) tax** that you owe from **line e** of the use tax worksheet on page 33. If none, enter -0-. → 00

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

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

Provide W-2 Information

	9. Employer I.D. number (box b, <u>not</u> box 15)	10. State wages, tips, etc. (box 16)	11. Ohio income tax withheld (box 17, <u>not</u> box 2)	12. Indicate whether your W-2 or spouse's W-2
1st W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
2nd W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
3rd W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
4th W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
5th W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
6th W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
7th W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
8th W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
9th W-2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> 00	<input style="width: 100%; height: 20px;" type="text"/> 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's



Be sure that you entered on line 9 the employer I.D. number appearing in box (b) of your W-2. Do not enter the I.D. number appearing in box 15. Also, be sure that you entered on line 11 the amount of your Ohio income tax withheld appearing in box 17 of your W-2. Do not enter the amount of the federal income tax withheld appearing in box 2. If box 15 on any of your W-2 forms shows a state other than OHIO or OH, you cannot TeleFile.

TeleFile

Tax Refund or Tax Due

13. **Tax Refund or Tax Due** – Your refund can be deposited directly into your checking or savings account. You may pay your tax due by credit card (see page 7) or by electronic check and have the amount transferred (direct debit) from your checking or savings account. If you want to use this convenient option, you must complete the following information so you will have it ready when TeleFile asks you to enter this information.

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

Date you want your payment withdrawn from your account

Checking Routing number

M	M	D	D	2	0	1	4
---	---	---	---	---	---	---	---

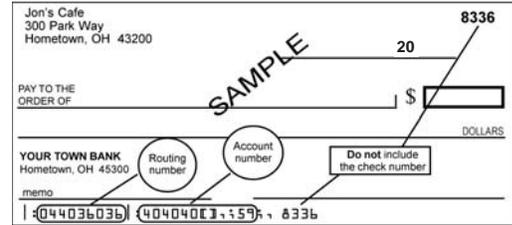
Savings Account number

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

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

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

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



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

Payment Date – If you owe tax, you may file now and schedule an electronic funds withdrawal (electronic check) from your checking or savings account through April 15, 2014. After April 15th, your payment will be electronically transferred within 24 hours of the filing date.

TeleFile

Now You're Ready To TeleFile!

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

- a) Your **Ohio taxable income** \$ _____
- b) Your **Ohio income tax** for 2013 \$ _____
- c) Your Ohio earned income credit for 2013 \$ _____
- d) Your unpaid **Ohio use tax** for 2013 \$ _____
- e) Your **total tax** for 2013 \$ _____
- f) Amount of your **tax refund before donations** \$ _____
 - 1) Military Injury Relief Fund \$ _____
 - 2) Natural areas/endorangered species \$ _____
 - 3) Ohio Historical Society \$ _____
 - 4) Wildlife species/endorangered wildlife \$ _____
- g) Amount of your **tax refund after donations** \$ _____
- h) **Amount you owe** (see payment options on page 7) \$ _____

Don't Forget To Write Down Your Confirmation Number!

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

Filing confirmation number

Electronic check confirmation number (if applicable)

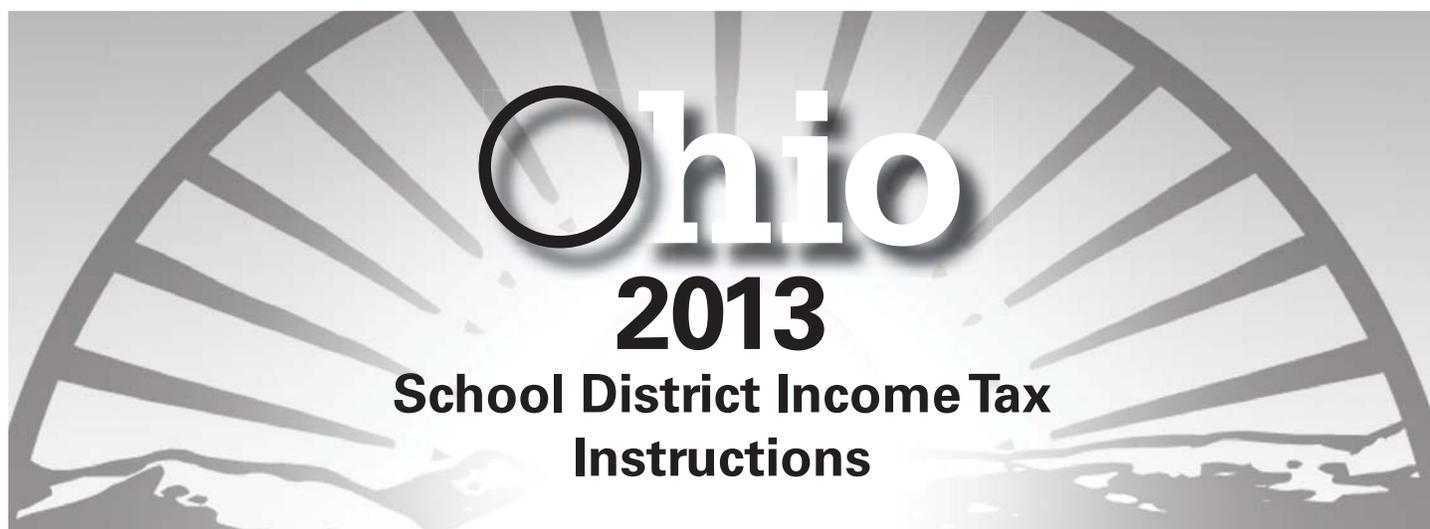
Date you filed

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

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

M	M	D	D	1	4
---	---	---	---	---	---

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



General Information for Ohio Form SD 100

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

No, if ...

- you were neither a resident of, nor domiciled in, a school district with an income tax in effect during 2013; AND
- you had no school district income tax withheld.

Yes, if ...

- you were a resident of, or were domiciled in, a school district with an income tax in effect for 2013 and either (i) had any income for a **traditional** tax base school district or (ii) had earned income for an **earned income only** tax base school district (see "Tax Type" discussion below). Taxpayers residing in **traditional** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax; OR
- you received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2013. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio form SD 100 for that school district number in order to request a refund. If you are liable for tax in one school district, but you had withholding tax taken for another school district, you must file **separate** Ohio SD 100 returns under each school district number (see listings on pages SD 7-8).

Tax Type

Traditional Tax Base School District Method – Ohio Revised Code sections

5748.01(E)(1)(a) and 5748.01(E)(2) provide that the voters in each school district can vote to enact a school district income tax based upon income and deductions shown on the Ohio income tax return. Under these provisions of the law, individuals pay the school district income tax based upon Ohio taxable income (Ohio adjusted gross income less the exemption amount) as shown on line 5 of Ohio form IT 1040EZ or IT 1040, and estates pay the school district income tax based upon Ohio taxable income as shown on line 3 of Ohio form IT 1041. Taxpayers residing in **traditional** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

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

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

Under this alternative tax base, each taxpayer in the **earned income only** tax base school district does **not** pay school district income tax on any other types

of income such as retirement income, unemployment compensation, worker's compensation, lottery winnings, interest, dividends, capital gains, profit from rental activities, distributive shares of profit from S corporations, alimony received, distributions from trusts and estates and all other types of income that are not earned income but that are part of Ohio adjusted gross income.

Taxpayers in **earned income only** tax base school districts cannot claim any deductions such as the alimony paid deduction or the capital loss deduction. In addition to these limitations, taxpayers in the **earned income only** tax base school districts are not allowed a deduction for personal or dependency exemptions.

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

Yes, if you have a school district tax liability. To determine this liability, you should start with what your Ohio taxable income would be if you were filing an Ohio income tax return. Then, if you show an amount on line 6 of Ohio form SD 100, you must file the school district income tax return.

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

Yes, if you show any amount of tax on Ohio form SD 100, line 6. Note that taxpayers who are 65 or older before Jan. 1, 2014 may claim on line 3 a senior citizen credit of \$50 **per return**.

Are My Children Liable for the School District Tax?

Your children are liable if they have school district taxable income (see line 1 of Ohio form SD 100). There is no age limit.

Filing Due Date

- Generally, you must file this return and make all payments by April 15, 2014. If you choose a paperless method and use direct deposit, most likely you will receive your refund in five to seven business days.
- For due date exceptions that may apply, see "I Can't File My Ohio Form..." and "I'm Not Able to Pay..." below.
- If you were in a combat zone, see "Income Taxes and the Military" on page 13.

Can I e-File My School District Return?

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

I Can't File My Ohio Form SD 100 By April 15, 2014. Can I Get an Extension?

Yes, if you have an extension of time **to file** your IRS form 1040, 1040A or 1040EZ. Ohio does not have its own extension request form, but honors the federal extension of time to file. When you file Ohio form SD 100, you must include a copy of your federal extension or extension confirmation number. However, there is no extension of time for **paying** your tax. You will owe interest and penalty on any payment you make after April 15, 2014.

Exception to the General Rule: Certain members of the military have an extended time to pay as well as an extended time to file. For more information see "Income Taxes and the Military" on page 13.

I'm Not Able To Pay By April 15, 2014. What Should I Do?

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

Do I Owe Penalties and Interest?

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to **file** your Ohio school district income tax return by the due date.

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

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

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

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2014 is 3%.

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

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

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

You must file Ohio form SD 100 for each taxing school district in which you lived during the year.

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

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

Can I Apply My Refund Against Any Other Balance Due?

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

- A balance due for another school district's tax;
- A school district tax that has expired;
- Another person's tax;

- Any prior year's tax; OR
- Your Ohio individual income tax.

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

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

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

If school district income tax was withheld for a **traditional** tax base school district (see listings on pages SD 7-8), complete Schedule A (lines 17-21) on page 2 of Ohio form SD 100. Complete lines 17 through 19, and enter on line 20 the same amount that you entered on line 19. Then enter a -0- on line 21 and on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 9, 10, 12 and 16.

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

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

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

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

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

Employer withholding requirements are found in Ohio Revised Code section 5747.06(E). If your employer is not withholding either enough or any school district income tax and you will owe combined

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

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

How to Complete the 2013 Ohio Form SD 100

The 2013 Ohio form SD 100 has been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY**.
2. Use this form **ONLY** for the taxable year **2013**.
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes at the far right of the return, which designate cents (.00).
4. Print your numbers and letters (**UPPER-CASE only**) inside the boxes as shown below:

1 2 3 ANY STREET

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

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

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

School District Domicile: Check the appropriate box ("full-year resident," "part-

year resident" or "full-year nonresident") for the school district number that you have indicated on the return.

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

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

Preparer's Name

The Ohio Department of Taxation follows IRS Notice 2004-54. For more information, see the section entitled "Does Ohio Follow the Alternative Preparer Signature Procedures?" on page 10.

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

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

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

Ohio form SD 100X is available on our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782. If you correct your federal income tax return or if you are audited by the IRS, you must file Ohio form SD 100X within 60 days of the final determination of the IRS correction.



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

Do I Have To Make School District Estimated Income Tax Payments for 2014?

Except as discussed below, you must make school district estimated income tax payments if you will owe more than \$500 in combined state and local school district income tax for 2014 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforward from 2013 to 2014.

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

Estimated payments can be made electronically on our Web site at tax.ohio.gov. Or you can obtain Ohio form SD 100ES from our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782.

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

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

<http://tax.ohio.gov/lawreferences/2013sdlawreferences.stm>.

Line Instructions for Ohio Form SD 100

Be sure to keep a copy of this return for your records. If during 2013 you resided in or had school district income tax withheld for more than one of the school districts listed on pages SD 7-8, you must complete a separate return for each of those school districts.

Line 1 – Traditional Tax Base School District Filer

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

Line 1 – Earned Income Only Tax Base School District Filer

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

Line 3 – Senior Citizen Credit

To claim the senior citizen credit (**limit \$50 per return**), you or your spouse, if married filing jointly, must be 65 or older before Jan. 1, 2014. If you are filing a joint return, **only one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

Line 5 – Interest Penalty

Except as set forth below, if the tax on line 4 minus the amount on line 9 is more than \$500, complete and enclose Ohio form IT/SD 2210, which can be found on our Web site at tax.ohio.gov. Enclose the corresponding worksheet only if you annualize. Last year's overpayment credited to this year and timely paid estimated taxes reduce the interest penalty you might otherwise owe.

Exception: You do not need to complete Ohio form IT/SD 2210 if the sum of (i) line 7 of Ohio form SD 100 and (ii) your 2012 school district income tax overpayment credited to 2013 is equal or greater than one of the following:

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

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

Line 7 – School District Income Tax Withheld

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

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

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

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

Line 11 – Overpayment Credited to Year 2014

Indicate the amount of line 10 that you want us to credit to your 2014 school district tax liability. You can't apply a credit against a balance due for any of the following: another school district's tax, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

Line 14 – Interest and Penalty Due

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

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 10 is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2014 is 3%.

Example of Part-Year Resident Adjustment Line 20 on Ohio Form SD 100 – Traditional Tax Base Filers

Computation of Federal Adjusted Gross Income

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

Computation of Ohio Taxable Income

Interest earned – non-Ohio state bonds.....	+ 5,000
Medical savings account deduction	- 2,000
Ohio adjusted gross income.....	\$60,000
Less: Exemption amount.....	- 1,700
Ohio taxable income (line 17 on Ohio form SD 100)	\$58,300

Computation for Line 20 (Ohio Form SD 100), Adjustment for the Portion of Lee's Ohio Taxable Income Not Earned While a Resident of the Reynoldsburg City School District

Income earned while not a resident of the Reynoldsburg City School District.....	\$31,000
Less: Related deductions (\$10,000 alimony paid, \$3,000 capital loss deduction and \$2,000 medical savings account contribution deduction).....	- 15,000
Line 20 (Ohio form SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District.....	(\$16,000)
Reynoldsburg City School District taxable income (line 21 on Ohio form SD 100).....	\$42,300

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

Line 15 – Amount Due Plus Interest and Penalty

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

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

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

Line 16 – Your Refund

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



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

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

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

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

Line 17 – Ohio Taxable Income

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

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

Line 18 – Small Business Investor Income Deduction Add-Back

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

Line 20 – Adjustments for Part-Year Residents and Full-Year Nonresidents of Traditional Tax Base School Districts

Complete this line only if you were either a part-year resident or a full-year nonresident of a **traditional** tax base school district.

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

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

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

Box b – Employer identification number

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address and ZIP code		3 Social security wages		4 Social security tax withheld	
d Control number		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		Suff.	
f Employee's address and ZIP code		9		10 Dependent care benefits	
		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
15 State		16 State wages, tips, etc.		17 State income tax	
OH		XX-XXXXXX		\$ XX,XXX.XX	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
		\$ X,XXX.XX		SD-XXXX	

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

Form **W-2 Wage and Tax Statement** 2013 Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

School District Income Tax

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

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

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

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

Note: Be sure that your explanation includes your full name, your Social Security number and the phrase "2013 SD 100."

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

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

While Lee was residing in the Reynoldsburg City School District, she earned \$39,000 in wages and \$5,000 in interest from bonds issued by another state (this interest is not subject to federal income tax, but is subject to Ohio income tax and to Reynoldsburg City School District income tax). While Lee

was residing in the Columbus City School District she earned \$31,000 in wages and dividends, paid \$10,000 in alimony, incurred a \$3,000 capital loss and paid \$2,000 into a medical savings account she established on Dec. 31 (the \$2,000 contribution qualifies for the medical savings account deduction on Schedule A of Ohio form IT 1040).

For a detailed example, see page SD 4.

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

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

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

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

Line 22 – Wages and Other Compensation

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

Note: Do not include military pay and allowances, if any, that you received while you were stationed outside Ohio for active duty service in the U.S. Army, Air Force, Navy, Marine Corps, Coast Guard or Reserve components thereof, or the National Guard. The term "stationed" refers to an Ohio resident servicemember's permanent duty

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

Line 23 – Net Earnings from Self-Employment

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

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

Line 24 – Depreciation Expense Adjustment

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

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

School Districts With an Income Tax for 2013

Rev. 12/12

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

SD#	School District Name (and Counties)	Decimal Rate	Percent	SD#	School District Name (and Counties)	Decimal Rate	Percent
Earned Income Only Tax Base School Districts				Traditional Tax Base School Districts (cont'd.)			
2301	Amanda-Clearcreek LSD (Fairfield) .....	.0150	1½%	2302	Berne-Union LSD (Fairfield, Hocking) ....	.0100	1%
0502	Athens CSD (Athens) .....	.0100	1%	7401	Bettsville LSD (Seneca) .....	.0100	1%
2801	Berkshire LSD (Geauga) .....	.0100	1%	2501	Bexley CSD (Franklin) .....	.0075	¾%
5501	Bethel LSD (Miami) .....	.0075	¾%	2101	Big Walnut LSD (Delaware) .....	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby) .....	.0125	1¼%	2303	Bloom-Carroll LSD (Fairfield) .....	.0125	1¼%
5401	Celina CSD (Mercer) .....	.0075	¾%	0203	Bluffton EVSD (Allen, Hancock) .....	.0050	½%
8501	Chippewa LSD (Wayne) .....	.0100	1%	8701	Bowling Green CSD (Henry, Wood) .....	.0050	½%
6501	Circleville CSD (Pickaway) .....	.0075	¾%	5502	Bradford EVSD (Darke, Miami, Shelby) .	.0175	1¾%
7001	Clear Fork Valley LSD (Knox, Richland) .....	.0100	1%	8601	Bryan CSD (Williams) .....	.0100	1%
5204	Cloverleaf LSD (Medina) .....	.0050	½%	1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca) .....	.0150	1½%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca) .....	.0100	1%	2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union) .....	.0100	1%
1704	Crestline EVSD (Crawford, Richland) ....	.0025	¼%	2502	Canal Winchester LSD (Fairfield, Franklin) .....	.0075	¾%
8702	Eastwood LSD (Wood) .....	.0100	1%	8801	Carey EVSD (Seneca, Wyandot) .....	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion) ...	.0075	¾%	8301	Carlisle LSD (Montgomery, Warren) .....	.0100	1%
3603	Greenfield EVSD (Fayette, Highland, Ross) .....	.0125	1¼%	2902	Cedar Cliff LSD (Clark, Greene) .....	.0125	1¼%
7403	Hopewell-Loudon LSD (Seneca) .....	.0050	½%	4201	Centerburg LSD (Delaware, Knox, Licking) .....	.0075	¾%
7506	Jackson Center LSD (Auglaize, Logan, Shelby) .....	.0100	1%	2002	Central LSD (Defiance, Williams) .....	.0075	¾%
4901	Jefferson LSD (Madison) .....	.0050	½%	1303	Clermont-Northeastern LSD (Brown, Clermont) .....	.0100	1%
4902	Jonathan Alder LSD (Franklin, Madison, Union) .....	.0075	¾%	5402	Coldwater EVSD (Mercer) .....	.0050	½%
2305	Lancaster CSD (Fairfield) .....	.0150	1½%	1703	Colonel Crawford LSD (Crawford) .....	.0125	1¼%
2805	Ledgemont LSD (Ashtabula, Geauga) ...	.0125	1¼%	1502	Columbiana EVSD (Columbiana, Mahoning) .....	.0100	1%
6502	Logan Elm LSD (Hocking, Pickaway) .....	.0100	1%	6901	Columbus Grove LSD (Allen, Putnam) ...	.0100	1%
5504	Miami East LSD (Champaign, Miami) ....	.0175	1¾%	6902	Continental LSD (Putnam) .....	.0100	1%
5505	Milton-Union EVSD (Miami) .....	.0125	1¼%	3203	Cory-Rawson LSD (Hancock) .....	.0175	1¾%
3902	Monroeville LSD (Erie, Huron) .....	.0150	1½%	5503	Covington EVSD (Miami) .....	.0175	1¾%
8605	Montpelier EVSD (Williams) .....	.0125	1¼%	1503	Crestview LSD (Columbiana) .....	.0100	1%
8705	North Baltimore LSD (Hancock, Wood) .....	.0125	1¼%	8101	Crestview LSD (Van Wert) .....	.0100	1%
4508	North Fork LSD (Knox, Licking) .....	.0100	1%	8502	Dalton LSD (Wayne) .....	.0075	¾%
7612	Northwest LSD (Stark, Summit, Wayne) .....	.0100	1%	4202	Danville LSD (Holmes, Knox) .....	.0175	1¾%
1204	Northwestern LSD (Clark, Champaign) ..	.0100	1%	2003	Defiance CSD (Defiance, Paulding) .....	.0050	½%
0908	Ross LSD (Butler) .....	.0075	¾%	6803	Eaton CSD (Preble) .....	.0150	1½%
5008	Sebring LSD (Mahoning) .....	.0100	1%	8602	Edgerton LSD (Defiance, Williams) .....	.0100	1%
3118	Southwest LSD (Hamilton, Butler) .....	.0075	¾%	8703	Elmwood LSD (Hancock, Wood) .....	.0125	1¼%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway) .....	.0150	1½%	2602	Evergreen LSD (Fulton, Lucas) .....	.0200	2%
8509	Triway LSD (Holmes, Wayne) .....	.0075	¾%	8001	Fairbanks LSD (Madison, Union) .....	.0100	1%
5509	Troy CSD (Miami) .....	.0150	1½%	2903	Fairborn CSD (Clark, Greene, Montgomery) .....	.0050	½%
3907	Willard CSD (Crawford, Huron) .....	.0075	¾%	2304	Fairfield Union LSD (Fairfield, Hocking, Perry) .....	.0200	2%
Traditional Tax Base School Districts				7503	Fairlawn LSD (Shelby) .....	.0075	¾%
3301	Ada EVSD (Hancock, Hardin) .....	.0075	¾%	7504	Fort Loramie LSD (Darke, Shelby) .....	.0150	1½%
7501	Anna LSD (Shelby) .....	.0125	1¼%	5406	Fort Recovery LSD (Darke, Mercer) .....	.0150	1½%
1901	Ansonia LSD (Darke) .....	.0175	1¾%	1903	Franklin Monroe LSD (Darke, Miami) .....	.0075	¾%
6301	Antwerp LSD (Paulding) .....	.0150	1½%	7202	Fremont CSD (Sandusky) .....	.0125	1¼%
3201	Arcadia LSD (Hancock, Seneca) .....	.0100	1%	2603	Gorham Fayette LSD (Fulton) .....	.0100	1%
1902	Arcanum-Butler LSD (Darke) .....	.0150	1½%	1305	Goshen LSD (Clermont, Warren) .....	.0100	1%
3202	Arlington LSD (Hancock) .....	.0125	1¼%	2904	Greeneview LSD (Clinton, Fayette, Greene) .....	.0100	1%
2001	Ayersville LSD (Defiance) .....	.0100	1%	1904	Greenville CSD (Darke) .....	.0050	½%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca) .....	.0050	½%				

School District Income Tax

(continued on next page)

School Districts With an Income Tax for 2013

Rev. 12/12

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
7505	Hardin-Houston LSD (Shelby).....	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin).....	.0175	1¾%
2004	Hicksville EVSD (Defiance).....	.0150	1½%
5902	Highland LSD (Delaware, Morrow).....	.0050	½%
3604	Hillsboro CSD (Highland).....	.0100	1%
3501	Holgate LSD (Henry).....	.0150	1½%
6903	Jennings LSD (Putnam).....	.0075	¾%
4503	Johnstown-Monroe LSD (Delaware, Licking).....	.0100	1%
6904	Kalida LSD (Putnam).....	.0100	1%
3303	Kenton CSD (Hardin, Wyandot).....	.0150	1½%
7204	Lakota LSD (Sandusky, Seneca, Wood).....	.0150	1½%
6905	Leipsic LSD (Putnam).....	.0075	¾%
3205	Liberty-Benton LSD (Hancock).....	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry).....	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield).....	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum).....	.0100	1%
4903	London CSD (Madison).....	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland).....	.0125	1¼%
0905	Madison LSD (Butler).....	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood).....	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison).....	.0150	1½%
8604	Millcreek-West Unity LSD (Williams).....	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam).....	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer Shelby).....	.0100	1%
1905	Mississinawa Valley LSD (Darke).....	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot).....	.0100	1%
5903	Mount Gilead EVSD (Morrow).....	.0075	¾%
6802	National Trail LSD (Darke, Preble).....	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby).....	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby).....	.0125	1¼%
5708	New Lebanon LSD (Montgomery).....	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain).....	.0100	1%
0907	New Miami LSD (Butler).....	.0100	1%
7404	New Riegel LSD (Seneca).....	.0150	1½%
4507	Newark CSD (Licking).....	.0100	1%
5506	Newton LSD (Darke, Miami).....	.0175	1¾%
8003	North Union LSD (Delaware, Union).....	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland).....	.0100	1%
8505	Northwestern LSD (Ashland, Wayne).....	.0125	1¼%
3904	Norwalk CSD (Huron).....	.0050	½%
4712	Oberlin CSD (Lorain).....	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca).....	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood).....	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam).....	.0050	½%
6908	Ottoville LSD (Paulding, Putnam).....	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam).....	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert).....	.0100	1%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
3504	Patrick Henry LSD (Henry, Putnam, Wood).....	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam).....	.0100	1%
8708	Perrysburg EVSD (Wood).....	.0050	½%
2604	Pettisville LSD (Fulton, Henry).....	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin).....	.0100	1%
5507	Piqua CSD (Miami).....	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland).....	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble).....	.0175	1¾%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking).....	.0050	½%
3304	Ridgmont LSD (Hardin, Logan).....	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot).....	.0100	1%
4604	Riverside LSD (Logan, Shelby).....	.0200	2%
7507	Russia LSD (Darke, Shelby).....	.0075	¾%
7406	Seneca East LSD (Huron, Seneca).....	.0100	1%
7008	Shelby CSD (Richland).....	.0100	1%
3905	South Central LSD (Huron, Richland)....	.0125	1¼%
1205	Southeastern LSD (Clark, Greene).....	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking).....	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert).....	.0100	1%
5010	Springfield LSD (Mahoning).....	.0100	1%
8607	Stryker LSD (Williams).....	.0150	1½%
2606	Swanton LSD (Fulton, Lucas).....	.0075	¾%
0909	Talawanda CSD (Butler, Preble).....	.0100	1%
1103	Triad LSD (Champaign, Logan, Union) ..	.0150	1½%
1906	Tri-Village LSD (Darke).....	.0150	1½%
6805	Twin Valley Community LSD (Preble)....	.0075	¾%
7106	Union-Scioto LSD (Ross).....	.0050	½%
1510	United LSD (Columbiana).....	.0050	½%
8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot).....	.0125	1¼%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan).....	.0050	½%
5713	Valley View LSD (Montgomery, Preble)...	.0125	1¼%
8104	Van Wert CSD (Van Wert).....	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot).....	.0100	1%
1907	Versailles EVSD (Darke, Shelby).....	.0100	1%
2308	Walnut Township LSD (Fairfield).....	.0125	1¼%
0605	Wapakoneta CSD (Auglaize).....	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert).....	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan).....	.0100	1%
4715	Wellington EVSD (Huron, Lorain).....	.0100	1%
1105	West Liberty-Salem LSD (Champaign, Logan).....	.0150	1½%
3906	Western Reserve LSD (Erie, Huron).....	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene).....	.0100	1%
3122	Wyoming CSD (Hamilton).....	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren).....	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene) ...	.0100	1%

Taxpayer Assistance

By Internet



Ohio Department of Taxation

Web Site – tax.ohio.gov

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

By Phone



Toll-Free Telephone Numbers

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

For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only: Contact the Ohio Relay Service at 7-1-1 or 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help older, disabled, low-income and non-English-speaking people fill in their state and federal returns. For locations in your area, call the IRS at 1-800-829-1040.

Written



Ohio Department of Taxation Taxpayer Services Mailing Address

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

Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents will be available to assist you from 8 a.m. until 5 p.m., Monday through Friday, which are our standard hours of phone service; however, service will be extended until 7 p.m. from March 31, 2014 through April 15, 2014.

Walk-in



Ohio Department of Taxation Taxpayer Service Center

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

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

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



Visit our Web site at tax.ohio.gov.

Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically

Online Services/Ohio I-File

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

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



Ohio TeleFile

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

IRS e-file

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

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program or you can have your return prepared and transmitted by an authorized tax professional. Depending on the tax professional and the specific services requested, **a fee may be charged.** More information, including a free federal e-filing program for qualified individuals, is available at www.irs.gov.



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

Electronic Payments and Refunds

Pay by Electronic Check or Credit Card

Why not eliminate writing a check if you have tax due? Simply make your payment by using an **electronic check or credit card**. You can use this option to pay your tax due for your 2013 Ohio income tax return and/or school district income tax return. You can also use an **electronic check or credit card** to file and pay your 2014 estimated income tax (Ohio form IT 1040ES) and/or your estimated school district income tax (Ohio form SD 100ES). You may also use your Discover, VISA, MasterCard or American Express card to pay your income taxes. You may make the credit card payments by either visiting tax.ohio.gov or calling **1-800-2PAY-TAX**. To find out more about electronic payment options, see page 7.

Direct Deposit Your Refund

Direct deposit is fast, simple, safe and secure. File your return electronically and use the direct deposit refund option to have your refund deposited automatically into your checking or savings account, Individual Retirement Account or Annuity (IRA) or a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA). Taxpayers have the option to split their refund into as many as three different deposit accounts. Visit our Web site at tax.ohio.gov for additional direct deposit information.