



Ohio

2015

Instructions for Filing:

- Personal Income Tax
- School District Income Tax

For Use By:

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

*File online for
a faster refund!*

Ohio | Department of
Taxation

tax.Ohio.gov

A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

I want to offer my sincere thanks for your assistance with our efforts to fight the increase in attempted tax fraud in Ohio. The federal government and all states with an income tax continue to see an onslaught of fraudulent tax returns using stolen personal identification information to try to illegally obtain tax refunds.

Last year, Ohio intercepted a record number of fraudulent returns. We expect no let-up in this illegal activity and so we've strengthened our security efforts in coordination with the IRS, tax preparers and the banking community.

This year, Ohio will again be using an Identity Confirmation Quiz to help ensure that tax refunds are paid only to legitimate filers. The quiz is an invaluable tool, and we have incorporated changes that are designed to make the experience smoother for all those taxpayers asked to take the quiz.

On an exciting note, the 2015 tax return reflects new tax cuts for most individuals and small business taxpayers. For individuals, tax rates have been reduced 6.3%. For many business owners and investors, the small business deduction has been enhanced to help them strengthen and grow their businesses. They will again be entitled to deduct 75% of the first \$250,000 of net business income and then for the first time in Ohio, a flat tax – with a low rate of 3% – will apply to business income above \$250,000.

The department is continuously looking for ways to simplify the personal income tax filing process. This year, several tax forms have been revamped to make the process easier. The IT 1040, IT 1040EZ and amended IT 1040X forms have been combined into one Universal IT 1040 tax return. Likewise, the regular SD 100 and amended SD 100X school district forms became the Universal SD 100 tax return.

We are encouraged that more than 86% of returns were filed online last year and urge you to consider the benefits of filing electronically if you haven't already made the switch from paper. Refunds are issued faster, errors are reduced, and processing costs are cut significantly.

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

Together, with your help, we will continue to make Ohio a better place to live and work.

Sincerely,



Joe W. Testa
Ohio Tax Commissioner

Our Mission

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

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

Do You Need Tax Forms or Help?



Visit Us on Our Web Site at tax.ohio.gov – Check the status of your 2015 Ohio income tax refund, get answers to the most frequently asked tax questions and download the most requested tax forms, publications, information releases, tax rules and statistics.



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

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

For Law References About Income Taxes – To see the sections of the Ohio Revised Code that relate to the line items on Ohio IT 1040, go to our Web site at:

<http://tax.ohio.gov/lawreferences/2015pitlawreferences.stm>



For Refund Status Information – You can check the status of your Ohio income tax refund at tax.ohio.gov or by calling 1-800-282-1784. You can also check your status from a smart phone by using the "Ohio Tax Mobile App," which can be downloaded through your phone's app store. More information can be found on our Web site under "Helpful Resources."

You will be required to provide your Social Security number, date of birth and the type of tax return. Refund processing of paper returns takes from eight to 10 weeks. However, if you file your paper return in mid-April, receiving your refund may take additional time. Generally, refund status information is available

24 hours a day. Occasionally, this information is not available due to system maintenance. In this case, please try again later.

For Forms – Visit our Web site at tax.ohio.gov to easily download our forms.



To Write or E-mail Us – You can write to us at the Ohio Department of Taxation, Taxpayer Services Division, P.O. Box 182382, Columbus, OH 43218-2382. You can also contact us through our Web site at tax.ohio.gov. Write or e-mail us if you are responding to a notice or a bill or if you want a written or e-mail response to a tax question. If you write requesting specific information about your account, be sure to include your Social Security number, full name and address.

Walk In – The Ohio Department of Taxation offers taxpayer assistance Monday through Friday, 8 a.m. – 5 p.m. We are located at 4485 Northland Ridge Blvd., 1st Floor, Columbus, OH 43229-6596.

Specialized Assistance

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

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

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

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

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Highlights for 2015

NEW Ohio Dependent Schedule. Ohio Schedule J is used to capture information on dependents being claimed on an Ohio income tax return. Beginning with the 2015 tax return, the dependent "relationship" has been added to the schedule. As of the 2014 return, dependents cannot claim a personal exemption if another taxpayer claims them on their return
..... **See Ohio Schedule J on tax.ohio.gov**

NEW Business Income Deduction. For tax year 2015, the business income deduction on Ohio Schedule A of the Ohio IT 1040 income tax return will remain at 75%, continuing to free up additional funds for private sector jobs creators to further invest in growing their business.....**See page 20**

NEW Means Testing. The retirement income credit, lump sum retirement credit, senior citizen credit and lump sum distribution credit are now based on your adjusted gross income less exemption amount **See page 27**

NEW Wishes for Sick Children Donation. A new donation has been added to the Ohio IT 1040 income tax return. Monies donated to the fund will be used to grant the wishes of children under the age of 18 who have been diagnosed with a life-threatening medical condition **See page 36**

NEW Tax Rate Reduction. The income tax rate has been reduced by 6.3% compared to the 2014 rates..... **See pages 37-43**

NEW Tax Forms. Beginning with the 2015 filing year, the Ohio IT 1040, IT 1040EZ and IT1040X forms are consolidated into one form, the Ohio Universal IT 1040. Likewise, the Ohio SD 100 and SD 100X forms are consolidated into one form, the Ohio Universal SD 100. To amend the return, taxpayers can simply mark "Yes" on

the amended return checkbox on page 1. All nonrefundable and refundable credits have been consolidated into an Ohio Schedule of Credits. The new Ohio Schedule of Credits encompasses line items that were previously individual line items on the IT 1040, as well as all lines/credits from Schedules B, C, D and E. Due to the new Ohio Schedule of Credits, Schedules B, C, D and E are no longer available for 2015 personal income tax filing. The Ohio Schedule E is still available for pass-through entity filings.

Mobile App Available. Did you know that Ohio has created a mobile application for your smart phones and devices that will allow you to check the status of your refund? You can check your status by using the "Ohio Tax Mobile App," which can be downloaded through your device's app store. More information can be found on our Web site under "Helpful Resources."

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

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

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

Refund Information. Most taxpayers who file their returns electronically and request direct deposit will receive their refunds in approximately 15 business days. Paper returns will take approximately 30 days to process.

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

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Do's and Don'ts for Paper Tax Filers

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

Make sure that you DO...

- ✦ Correct your address. If you use a tax preparer to file your return electronically, and you have moved since last year's filing, make sure that your current address is on file with the preparer.
- ✦ Use the correct tax form for the year you are filing. And be sure to enter the school district number for the taxable year for which you are filing your return.
- ✦ When filing the new Ohio IT 1040, include if applicable Ohio Schedule A, pages 1 and 2 and/or Ohio Schedule of Credits, pages 1 and 2 and/or Ohio Schedule J. Place any supporting documents or wage statements after the last page of your return.
- ✦ Include Ohio Schedule A, pages 1 and 2, if you are claiming any adjustments on Ohio IT 1040, line 2a (Additions) or line 2b (Deductions). Be sure to fill in the total lines for both additions and deductions of this schedule and send in all pages of the return.
- ✦ Include Ohio Schedule of Credits, pages 1 and 2, if you are claiming any nonrefundable credits/grants on Ohio IT 1040, line 9 or any refundable credits on line 16. Be sure to fill in lines 35, nonrefundable credits/grants, and line 41, refundable credits, for this schedule and send in all pages of the return.
- ✦ Include Ohio Schedule J if you are claiming any dependents on Ohio IT 1040, line 4, personal and dependent exemption deduction.
- ✦ Check the **full-year resident** box on page 1 of Ohio IT 1040 if you qualify as "resident military personnel stationed outside Ohio" and you are taking the Ohio Schedule A, line 24 deduction.
- ✦ Sign your tax return and place your W-2(s), W-2G(s) and/or 1099-R(s) after the last page of your return.
- ✦ Write legibly if you file a paper return.
- ✦ Protect yourself from identity theft by doing the following:
 - Protect your Social Security number.
 - Be careful if choosing a tax preparer to file your taxes.
 - Report identity theft immediately to the Ohio Department of Taxation (800-282-1780) and IRS (800-908-4490).
 - If you are an identity theft victim, see our Web site at **tax.ohio.gov** and the IRS' Web site at **irs.gov** for more information.

Make sure that you DON'T...

- ✗ Use the Ohio IT 40P voucher to pay your school district income tax due (instead, use Ohio SD 40P).
- ✗ Staple W-2(s), W-2G(s), 1099-R(s) checks and/or forms to your return.
- ✗ Use the Ohio SD 40P voucher to pay your individual income tax due (instead, use Ohio IT 40P).

Go Paperless This Year: Have You Considered Filing Electronically?

Electronic filing has become the preferred method used by taxpayers, with more than 85% of all Ohio income tax returns filed electronically for taxable year 2014. The electronic options available for filing a 2015 income tax return are:

Online Services/Ohio I-File

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



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

IRS e-file

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



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

Most electronic filers receive their refunds in approximately 15 business days by direct deposit!

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

payment option that is available to all taxpayers. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account.

The authorized amount will be withdrawn from your account within 24 hours unless you elect to delay payment. You can delay payment until the payment deadline of April 18, 2016.

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

- ✓ **Ohio I-File** – Follow the payment instruction prompts that you receive during Ohio I-File.
- ✓ **IRS e-file** – If you are electronically filing your Ohio individual income tax return and/or your school district income tax return using an approved software program, follow the

payment instruction prompts for making payments by electronic check.

- ✓ **Paper Filing** – If you are filing by paper (Ohio IT 1040 and/or Ohio SD 100), you can still use the electronic check payment option. Go to our Web site at tax.ohio.gov.

You may also **file** and **pay** your quarterly **2016 Ohio and/or school district estimated income tax with the electronic check method**. Go to our Web site at tax.ohio.gov.

➔ Paper Check or Money Order

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

Where Should I Mail My Return and/or Payment?

See the chart below for mailing information. Be sure to sign your return before mailing. If you are enclosing a payment with your return, be sure to enclose Ohio IT 40P / IT 40XP or SD 40P / SD 40XP (found on our Web site at tax.ohio.gov) with your check or money order. This will ensure proper crediting of your payment.

| If Submitting Ohio Form... | Mail To: |
|--|---|
| IT 1040... <u>without</u> payment | Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679 |
| IT 1040... <u>with</u> payment (enclose Ohio IT 40P / IT 40XP) | Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057 |
| SD 100... <u>without</u> payment | Ohio Department of Taxation P.O. Box 182197 Columbus, OH 43218-2197 |
| SD 100... <u>with</u> payment (enclose Ohio SD 40P / SD 40XP) | Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389 |
| If Only Submitting Payment With Voucher... | Mail To: |
| IT 40P / IT 40XP | Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131 |
| SD 40P / SD 40XP | Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389 |

Filing Requirements

Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident (see page 13 for a discussion of "residency status") is subject to the Ohio income tax. Every nonresident having Ohio-sourced income must also file. Examples of Ohio-sourced income include the following:

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

Exception: A full-year nonresident living in a border state does not have to file if the nonresident's only Ohio-sourced income is wages received from an unrelated employer.

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

- you are single **and** your federal adjusted gross income is less than or equal to \$12,200 **and** you have no Ohio Schedule A adjustments.
- you are married, filing jointly **and** you are not claimed as a dependent on another return **and** your federal adjusted gross income is less than or equal to \$14,400 **and** you have no Ohio Schedule A adjustments.
- your exemption amount (Ohio IT 1040, line 4) is the same as or more than your Ohio adjusted gross income (line 3) **and** you have no Ohio Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (Ohio Schedule of Credits, line 2) **and** the credit is the same or larger than your tax before credits (Ohio IT 1040, line 8c).

When Do I Have To File?

For calendar year 2015 most taxpayers must file on or before April 18, 2016 (for exceptions, see "What if I Need More Time To File?" on page 9 and "Income Taxes and the Military" on page 12). Returns for fiscal year filers are due on the 15th day of the fourth month following the close of your taxable year. Even if you are unable to pay the full amount of tax, you must file your return by the due date.

What Tax Records Do I Need To Keep?

Keep a copy of your completed Ohio income tax return. Also keep copies of any documents and/or payment records that you used to prepare your return. Keep these records for at least four years from the later of the filing due date or the date that you filed the return. If the Ohio Department of Taxation audits your tax return, you must be able to prove all claims and items listed on your return.

What If I Need More Time To File?

If you need more time to file, you can extend the due date for filing. You must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension request form, but honors the IRS extension. You should include with the Ohio income tax return a copy of your IRS extension or your extension confirmation number or a printed copy of the IRS acknowledgment. Additionally, you should check the box on the Ohio IT 1040 indicating that you have filed a federal extension form 4868. **An extension of time to file does not extend the time for payment of the tax due.** So, except as set forth below, you must make extension payments by April 18, 2016 on Ohio IT 40P (available on our Web site at tax.ohio.gov). Interest will accrue on any tax not paid by April 18, 2016, and penalties may also apply.

How Do I Round to the Nearest Dollar?

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

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

General Rule: If your filing status on your federal income tax return is married filing jointly, then **both** spouses must sign the Ohio income tax return (see "Filing Status" on page 13 for more information about your filing status for your Ohio income tax return).

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

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

- Your spouse did not receive any income in Ohio.

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

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

Many Ohio school districts have an additional income tax. These school districts are marked with an asterisk (*) on pages 45-50. If during 2015 you were a full-year or part-year Ohio domiciliary and you either lived in or were domiciled in one of these districts during all or part of the year, then by the due date for filing your Ohio income tax return you must also file an Ohio SD 100, School District Income Tax Return, with the Ohio Department of Taxation. **You can electronically file your school district return** or you can get Ohio SD 100 from our Web site at tax.ohio.gov, from your local school board office or by calling toll-free 1-800-282-1782.

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

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

Does Ohio Follow the Alternative Preparer Signature Procedures?

The Ohio Department of Taxation follows federal Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

Exception: The paid preparer should **print** (rather than sign) his/her name and include their Preparer Tax Identification Number (PTIN) on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

Preparers should provide their PTIN on the paper and/or electronically filed returns if available.

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

Yes. Just check the "Yes" box below your tax preparer's name on the bottom of page 2 of Ohio IT 1040. By checking the "Yes" box, you are authorizing your preparer to contact

the Ohio Department of Taxation concerning questions that arise during the processing of your Ohio income tax return.

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

Should I Make Estimated Tax Payments in 2016?

You have to make estimated Ohio income tax payments for year 2016 only if the sum of (i) your year 2015 overpayment credited to year 2016 (Ohio IT 1040, line 25) and (ii) your year 2016 Ohio income tax withhold-

ing is not equal to or greater than either of the following:

- 100% of the year 2015 Ohio income tax (see Ohio IT 1040, line 10 minus line 18); OR
- 90% of the year 2016 tax.

For purposes of these tests, you must reduce your year 2015 overpayment credited to year 2016 by any year 2015 tax payment that you made after April 18, 2016.

If you don't meet either of the tests above, you must timely pay enough estimated Ohio income tax so that the sum of (i) your year 2015 overpayment credited to year 2016, (ii) your year 2016 withholdings and (iii) your timely made estimated Ohio income tax payments is not less than either of the two tests above.

If you are required to make estimated payments and do not, you may be subject to an interest penalty on your underpayment of estimated taxes.

Quarterly estimated payments can be made electronically on our Web site at tax.ohio.gov. Or you can obtain Ohio IT 1040ES from our Web site at tax.ohio.gov.

2016 Estimated Tax Payment Due Dates

1st quarter – April 18, 2016
 2nd quarter – June 15, 2016
 3rd quarter – Sept. 15, 2016
 4th quarter – Jan. 17, 2017

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

General Information for Ohio IT 1040

Is Unemployment Compensation Taxable to Ohio?

In general, unemployment compensation that is included in federal adjusted gross income is taxable to Ohio. For taxable year 2015, the total unemployment compensation paid to you in 2015 and included in federal adjusted gross income is taxable. For additional information, see the FAQs on our Web site at tax.ohio.gov.

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

No. Children being claimed as dependents on their parents' Ohio income tax return may no longer claim the personal exemption on their own return.

What if a Taxpayer Is Deceased?

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

Important:

- Use the same filing status as shown on the federal income tax return.
- Check the "Deceased" box after the applicable Social Security number on Ohio IT 1040, page 1.
- If you are filing on behalf of a deceased taxpayer, you can properly sign on his/her behalf by signing the deceased taxpayer's name on the "Your signature" line. Sign your name on the "Spouse's signature" line and print your title. Also include your daytime telephone number.
- We cannot rewrite a decedent's refund check by making it payable to the estate of the decedent.

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

Each full-year nonresident and each part-year resident who is engaged in business (as a sole proprietor or through a partnership, S corporation or limited liability company) in Ohio must apportion his/her business income inside and outside of Ohio. If you file Ohio IT 1040, use Ohio IT NRC (income allocation and apportionment schedule) from our Web site at tax.ohio.gov to determine the proper

amount of credit to claim on the Ohio Schedule of Credits. See page 13 for an explanation of "residency status."

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

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

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

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

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

Make any corrections to your return by filing an amended income tax return for the year that you are correcting. Mark "yes" on the amended return checkbox on Ohio IT 1040 to indicate when filing an amended return. The amended return should reflect the total of the new values rather than the change in value. To speed up the processing of your amended return:

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

If you correct your federal income tax return or if you are audited by the IRS, you must file an Ohio amended income tax return 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 Ohio amended income tax return within 60 days of the final determination of the federal change.

Do I Owe Penalties and Interest?

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

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not **pay** the tax by April 18, 2016.

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 12), interest is due from April 18, 2016 until the date the tax is paid.

If you file your return after the due date and if you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2016 is 3%.

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

Income Tax Table 1, which begins on page 37, shows the tax amount for \$50 increments of income. The tax is calculated on the mid-point income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2, which is shown on page 43.

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

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

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

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

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

A medical savings account is used to pay eligible medical expenses of the account-holder or the account-holder's spouse and/or dependents. A medical savings account

can be opened by or on behalf of a person that participates in a sickness and accident plan, a plan offered by a health maintenance organization or a self-funded, employer-sponsored health-benefit plan pursuant to the federal *Employee Retirement Income Security Act*.

You must designate an administrator for the medical savings account at the time you open the account. Account-holders are generally permitted to withdraw the funds at any time for any reason. However, **account administrators cannot return any funds deposited during the year of deposit except for reimbursement of eligible medical expenses.**

Any withdrawals for a nonqualifying medical purpose may result in increased Ohio taxes. An "eligible medical expense" includes any expense for a service rendered by or for an article, device or drug prescribed by a licensed health care provider or provided by a Christian Science practitioner. See page 25, line 33 for a more detailed explanation.

Income Taxes and the Military

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

For more details regarding income taxes and the military, visit our Web site at tax.ohio.gov.

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

Key Issues

Ohio Resident Military Personnel

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio, and their spouses, will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district.

For an additional explanation, see page 21.

Resident Military Personnel Stationed Outside Ohio

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

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

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised

Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the Ohio National Guard or military reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, are not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, as described on page 21, qualify a servicemember for this exemption.

For an additional explanation, see pages 13 and 21.

Nonresident Military Servicemembers and Their Spouses

A November 2009 federal law exempts military spouses who are not residents of a state where they are living with their spouse from the income taxes of the state, provided they are a resident of the same state as their spouse. However, nonresident military and nonresident spouses serving in Ohio are strongly encouraged to file Ohio IT 10 each year to avoid a possible billing notice from the state of Ohio. You must also file by June 1, 2016, Ohio IT DA, Affidavit of Non-Ohio Residency/Domicile for Taxable Year 2015. Ohio IT 10 and the affidavit are available on our Web site at tax.ohio.gov.

For an additional explanation, see page 22.

Ohio National Guard and Reserves

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

Also, resident members of the Ohio National Guard and reserves are eligible for certain tax extensions and other benefits, if

stationed in a combat zone. The uniformed services military retirement pay received for Ohio National Guard and reserves service is also exempt from Ohio income taxes.

For an additional explanation, see page 22.

Uniformed Services Retirement Income

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

For an additional explanation, see page 22.

Military Injury Relief Fund

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

For an additional explanation, see pages 22 and 36.

Ohio Resident Veterans Bonus

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

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

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

See "Ohio Income Tax Withheld" on page 17 of these instructions.

Place all W-2 documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

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

Form **W-2 Wage and Tax Statement** 2015 Department of the Treasury—Internal Revenue Service
 Copy 1—For State, City, or Local Tax Department

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

Box 16 – Your state wages, tips, etc.

Box 17 – Your state income tax withholding

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

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

See "Ohio Income Tax Withheld" on page 17 of these instructions.

Place all W-2G documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

| | | | | | |
|--|--|--|---|----------------------------------|--|
| | | <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED | | OMB No. 1545-0238 | |
| Box 1 – Your gross winnings | PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code | | 1 Gross winnings \$ XX,XXX.XX | 2 Date won | 2015 Form W-2G Certain Gambling Winnings |
| | | | 3 Type of wager | 4 Federal income tax withheld \$ | |
| | | | 5 Transaction | 6 Race | |
| | | | 7 Winnings from identical wagers \$ | 8 Cashier | |
| Payer's federal identification number | PAYER'S federal identification number XX-XXXXXX | | 9 Winner's taxpayer identification no. | 10 Window | |
| | WINNER'S name | | 11 First I.D. | 12 Second I.D. | |
| | Street address (including apt. no.) | | 13 State Payer's state identification no. OH XX-XXXXXX | 14 State winnings \$ | Copy 1 For State, City, or Local Tax Department |
| | City or town, province or state, country, and ZIP or foreign postal code | | 15 State income tax withheld \$ X,XXX.XX | 16 Local winnings \$ | |
| | | | 17 Local income tax withheld \$ | 18 Name of locality | |
| Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. | | | | | |
| Signature ▶ | | | Date ▶ | | |

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

Payer's federal identification number

Box 13 – If this shows a state other than OHIO or OH, do **not** include the amount in box 15 as part of your Ohio income tax withholding.

Box 15 – Your state income tax withholding

Sample 1099-R – This form reports taxpayers' retirement/pension income/withholding
See "Ohio Income Tax Withheld" on page 17 of these instructions.

Place all 1099-R documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

VOID CORRECTED

| | | | | | | |
|---|--|-------------------------------------|---|--|--|-----------------------------|
| Box 1 or 2a – Your taxable distribution | PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code | | 1 Gross distribution \$ XX,XXX.XX | OMB No. 1545-0119 2015 Form 1099-R | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | |
| | | | 2a Taxable amount \$ XX,XXX.XX | | | |
| Payer's federal identification number | PAYER'S federal identification number → XX-XXXXXXX | RECIPIENT'S identification number | 3 Capital gain (included in box 2a) \$ | 4 Federal income tax withheld \$ | Copy 1 For State, City, or Local Tax Department | |
| | RECIPIENT'S name | | 5 Employee contributions /Designated Roth contributions or insurance premiums \$ | 6 Net unrealized appreciation in employer's securities \$ | | |
| Box 12 – Your state income tax withholding | Street address (including apt. no.) | | 7 Distribution code(s) | 8 Other \$ % | | |
| | City or town, state or province, country, and ZIP or foreign postal code | | 9a Your percentage of total distribution % | 9b Total employee contributions \$ | | |
| | 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ X,XXX.XX | 13 State/Payer's state no. OH XX-XXXXXX | | 14 State distribution \$ |
| | Account number (see instructions) | | 15 Local tax withheld \$ | 16 Name of locality | | 17 Local distribution \$ |

Form **1099-R**
www.irs.gov/form1099r
Department of the Treasury - Internal Revenue Service

Box 13 – If this shows a state other than OHIO or OH, do **not** include the amount in box 12 as part of your Ohio income tax withholding.

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

Line Instructions for Ohio IT 1040

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2015 federal income tax return:

- Federal 1040, line 37; **OR**
- Federal 1040A, line 21; **OR**
- Federal 1040EZ, line 4; **OR**
- Federal 1040NR, line 36; **OR**
- Federal 1040NR-EZ, line 10



In all cases, line 1 of your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. Federal

adjusted gross income includes, but is not limited to, wages, salaries, commissions, gambling income, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of a penalty.

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

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

Line 2a – Ohio Adjustments (Additions)

Ohio Schedule A lists the additions to your federal adjusted gross income. See pages 19-20 in this booklet to read about the adjustments you may be required to make.

- If you have no additions to your Ohio income, leave line 2a blank.
- Any additions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Copy the total additions amount from Ohio Schedule A, line 11 to Ohio IT 1040, line 2a.

Line 2b – Ohio Adjustments (Deductions)

Ohio Schedule A lists the deductions to your federal adjusted gross income. See

pages 20-26 in this booklet to read about the adjustments you must make.

- If you have no deductions to your Ohio income, leave line 2b blank.
- Any deductions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Copy the total deductions amount from Ohio Schedule A, line 35 to Ohio IT 1040, line 2b.

Line 4 – Personal and Dependent Exemptions

You may claim a personal exemption amount for yourself and, if filing a joint return, your spouse can claim an additional exemption amount.

HB 483 implemented a change to the exemption amount claimed beginning with the 2014 tax return. The personal and dependent exemption is now a graduated amount based on your Ohio adjusted gross income. See chart below:

| Ohio Adjusted Gross Income | Personal/Dependent Exemption |
|--|------------------------------|
| \$40,000 or less | \$2,200 |
| More than \$40,000, but not more than \$80,000 | \$1,950 |
| More than \$80,000 | \$1,700 |

Dependent Exemptions. Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your federal tax return. **Note:** You must complete Ohio Schedule J to take advantage of the dependent exemption. The form can be found at tax.ohio.gov.

Please multiply the appropriate exemption amount from the chart above by the number of personal/dependents you are claiming on the return.

Ohio Schedule J. You must complete and enclose Ohio Schedule J, Dependents Claimed on the Ohio IT 1040 Return, listing every child for whom you are claiming this exemption. Enter the first, middle and last name, Social Security number (SSN), dependent's relationship and birthdate of each child claimed for this exemption. If your dependent has an individual tax identification number (ITIN) or adopted taxpayer identification number (ATIN), enter that number in the

boxes for the dependent's Social Security number. Please verify the information submitted on Ohio Schedule J.

If the dependent information is not provided, incomplete or contains errors, you may be asked for supporting documentation.

What Personal and Dependent Exemption Can I Claim?

You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your federal income tax return. **Note: Children being claimed as dependents on their parents' Ohio income tax return may no longer claim the personal exemption on their own return.**

Locate your Ohio adjusted gross income on the adjacent chart and multiply the number of personal/dependents by the exemption amount on the table. Enter this number on line 4 of your income tax return.

Example: John and Mary file a joint tax return and claim their 17-year-old son Patrick as an exemption on their federal income tax return. John and Mary's Ohio adjusted gross income is \$75,000. Based on these facts, they claim three exemptions of \$1,950 each on their return, for a total of \$5,850 on line 4. Patrick works at the local grocery after school and will also file his own return. Since Patrick's parents are taking the exemption for him, he will not be eligible for the exemption amount and will report \$0 on line 4.

Line 5 – Ohio Income Tax Base

Subtract line 4 from line 3:

- Your exemption amount on line 4 may be more than your Ohio adjusted gross income on line 3. If so, enter -0- on lines 5 through 11. If you had Ohio income tax withheld or made an estimated or extension payment, you must complete and file this return to receive any overpayment.

Note: If the amount on this line is \$10,000 or less, you owe no tax. Be sure to enter the \$88 credit on line 7 of the Ohio Schedule of Credits. Enter on line 9 the amount you show on Ohio Schedule of Credits, line 35 and attach the schedule.

Line 6 – Taxable Business Income

Enter your taxable business income from Ohio IT BUS, line 13 on this line. If the amount is less than -0-, enter -0-.

Line 8a – Tax on Line 7a

Using the income tax tables on pages 37-43, calculate your tax on your Ohio income tax base less business income.

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

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

Line 8b – Business Income Tax Liability

Using the Income Tax Table 3 found in the separate instructions for the Ohio IT BUS, calculate the tax on your business income. Enter your business income tax liability from line 14 of the Ohio IT BUS on this line.

Line 9 – Nonrefundable Credits

Enter your total nonrefundable credits and grants from Ohio Schedule of Credits, line 35 on this line. Beginning tax year 2015, Schedules B, C, D and E are consolidated into the Ohio Schedule of Credits. This new line reflects the amounts previously reported as individual items on the Ohio IT 1040, as well as on Schedules B, C, D and E.

Line 11 – Interest Penalty

If line 10 minus line 14 and your 2014 overpayment credited to 2015 is \$500 or less, enter -0- on line 11. If line 10 minus line 14 and your 2014 overpayment credited to 2015 is greater than \$500, you may owe an interest penalty. You must complete Ohio IT/SD 2210 to determine if a penalty is due. This form is available on our Web site at tax.ohio.gov.

Line 12 – Unpaid Use (Sales) Tax

Use Ohio IT 1040, line 12 to report the amount of unpaid use (sales) tax, if any, that you may owe from out-of-state purchases that you made in 2015 (for example, mail order or Internet purchases). Complete the worksheet on page 35. A detailed explanation of the Ohio use tax is on page 34.

If you did not make any out-of-state purchases during 2015, enter -0- on line 12. If you did make any out-of-state purchase during 2015 and if you paid **no** sales tax on that purchase, then you are required to complete the use tax worksheet on page 35 to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

Line 14 – Ohio Income Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G, box 15; or 1099-R, box 12). See the sample W-2 and W-2G on page 14 and the sample 1099-R on page 15.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) after the last page of Ohio IT 1040. Do not staple or otherwise attach.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, see Ohio Schedule of Credits, line 38.

Line 15 – Estimated and Extension Payments and Credit Carryforward From Previous Year Return

Enter the total estimated income tax payments submitted with your 2015 Ohio IT 1040ES, extension payment(s) made with Ohio IT 40P plus any overpayment you credited to 2015 from your 2014 Ohio IT 1040, line 26.

- You **cannot** claim as an estimated payment a prior year's refund that you requested but did not receive. Instead, contact us about any refund you requested but did not receive.
- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line estimated taxes paid by a pass-through entity. For proper reporting of the amount of tax paid on your behalf by a pass-through entity, see Ohio Schedule of Credits, line 38.

Line 16 – Refundable Credits

Enter your total refundable credits from Ohio Schedule of Credits, line 41 on this line. This new line reflects the amounts previously reported as individual items on the Ohio IT 1040.

Line 17 – Amount Previously Paid (Amended Returns Only)

This line is only to be used for amended returns. Enter on this line the amount previously paid with your original and/or amended return on line 21.

Line 19 – Overpayment Previously Received (Amended Returns Only)

This line is only to be used for amended returns. Enter the amount previously overpaid on your original and/or amended return, line 24. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year shown on this form – even if you have not yet received the refund;
- Donations you made on your previously filed return; AND
- Amounts you previously claimed as an overpayment credit to the following year

Reduce the amount on this line by the interest penalty (line 11) and interest and penalty (line 22) shown on your originally filed return.

Line 22 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 18, 2016 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 24 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 2016 is 3%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page 11.

Line 23 – Total Amount Due

Add lines 21 and 22 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7); OR
- Make your paper check or money order payable to "Ohio Treasurer of State." Write the last four numbers of your Social Security number on your paper check or money order and include Ohio IT 40P or IT 40XP (see our Web site at tax.ohio.gov) and your payment with Ohio IT 1040.

If you cannot pay the amount you owe, you still must file the return by April 18, 2016 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 12). For additional information regarding payments, see page 7.

Line 26 – Donations



A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. If you do not want to donate, leave lines 26a-f blank. If you do not have an overpayment on line 24

but you want to donate, you may do so by writing a check and mailing it directly to the fund. See page 36 for more information.

Line 27 – Your Refund

This is your refund after any reductions from your overpayment (line 24) minus credit carryforward (line 25) and donations (line 26g). If line 22 is more than the overpayment shown on line 24, you will have an amount due. Enter this amount on line 23 and follow 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.

Ohio Schedule A – Adjustments

Read the line instructions on pages 19-26 if you claim any adjustments on Ohio IT 1040, line 2a and/or line 2b.

Line 1 – Non-Ohio State or Local Government Interest and Dividends

Enter the total amount of interest and/or dividends you received from obligations or securities issued by non-Ohio state governments, their local governments and/or their authorities if the interest and/or dividends are not included in your federal adjusted gross income. Do not enter interest or dividend amounts from Puerto Rico obligations as it has not officially entered statehood of the U.S. Also include on this line the amortized portion of the original issue discount on such obligations and securities.

Line 2 – Pass-Through Entity Add-Back

Enter Ohio pass-through entity and financial institutions taxes (which should be shown on your federal K-1[s]) to the extent that those taxes were deducted in arriving at your federal adjusted gross income.

Line 3 – College Tuition Expenses

Enter any reimbursement received during the taxable year of any amount deducted for college tuition and fees in any previous taxable year to the extent that the amount is not otherwise included in Ohio adjusted gross income.

If you received a distribution during 2015 reported to you on a 2015 federal 1099-Q from the CollegeAdvantage program and any portion of such distribution was **not** used to pay for qualified higher-education expenses and was **not** due to the beneficiary's death, disability or receipt of a scholarship, you may be required to include an adjustment on line 3. Follow the instructions for items 1 through 3 below for such distributions.

1. You do not have to show on this line the amount of distributions relating to the cost of tuition credits or units that you purchased before Jan. 1, 2000.
2. If you are the CollegeAdvantage account owner or beneficiary, and a portion of the distribution reported to you on your CollegeAdvantage year 2015 1099-Q relates to original contributions or purchases by the account owner (or beneficiary) that are not excluded under item 1 above, then the nonearnings por-

tion (usually the original contribution or purchase price unless the account has declined in value below these amounts) related to such portion of the distribution must be included in Ohio adjusted gross income to the extent that either the account owner or the beneficiary has taken an Ohio contribution deduction for such contributions or purchases in this or a prior taxable year. Add this adjustment to the total reported for line 3.

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

Contribution Carryovers: CollegeAdvantage account owners or beneficiaries should also reduce any contribution deduction carryovers to future years to the extent that the nonearnings distributions in item 2 above (i) exceed contribution deductions taken in this and prior years and (ii) are reflected in your contribution deduction carryover to future years' returns.

Line 4 – Ohio Public Obligations

Enter any loss resulting from the sale/disposition of Ohio public obligations to the extent that such losses have been deducted in determining federal adjusted gross income.

Line 5 – Medical Savings Account

Enter net withdrawals made from a medical savings account (Ohio Schedule A, line 33) for nonmedical purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See the medical savings account worksheet below.

Line 6 – Reimbursement of Expenses

Enter reimbursements received in 2015 for any expenses that you deducted on a previously filed Ohio income tax return if the amount of the reimbursement was not included in federal adjusted gross income for 2015.

Line 7 – Lump Sum Distribution

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

Medical Savings Account Worksheet for Ohio Schedule A, Lines 5 and 33

1. Amount you contributed during 2015, but no more than \$4,636. Do not include on this line any amount you entered on federal 1040, line 25 1. _____
2. If joint return, amount your spouse contributed to a separate account during 2015, but no more than \$4,636 2. _____
3. Amount of medical savings account earnings included on your 2015 Ohio IT 1040, line 1 3. _____
4. Subtotal (add lines 1, 2 and 3)..... 4. _____
5. 2015 withdrawals from the account for nonmedical purposes 5. _____
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on Ohio Schedule A, line 33..... 6. _____
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on Ohio Schedule A, line 5..... 7. _____

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

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

Line 8 – Accelerated Depreciation

Add 5/6 of Internal Revenue Code section 168(k) bonus depreciation allowed under the Internal Revenue Code in effect on Dec. 15, 2010. Also add 5/6 of the excess of the Internal Revenue Code section 179 depreciation expense allowed under the Internal Revenue Code in effect on Dec. 15, 2010 over the amount of section 179 depreciation expense that would have been allowed based upon Internal Revenue Code section 179 in effect on Dec. 31, 2002. Replace "5/6" with "2/3" for employers who increased their Ohio income taxes withheld by an amount equal to or greater than 10% over the previous year. Replace "5/6" with "6/6" for taxpayers who incur a net operating loss for federal income tax purposes if the loss was a result of the 168(k) and/or 179 depreciation expenses. No add-back is required for employers who increased their Ohio income taxes withheld over the previous year by an amount greater than or equal to the sum of the 168(k) or 179 depreciation expenses. No add-back is required for 168(k) and/or 179 depreciation amounts related to a pass-through entity in which the taxpayer has less than 5% ownership. See Ohio Revised Code section 5747.01(A)(20) as amended by the 129th General assembly in HB 365 and our information release IT 2002-02 entitled "Ohio Bonus Depreciation Adjustments," which is available on our Web site at tax.ohio.gov.

Line 9 – Federal Interest and Dividends

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

Line 10 – Miscellaneous Additions

For information about miscellaneous federal tax adjustments, see our Web site at www.tax.ohio.gov/other/Update.aspx.

Line 12 – Business Income Deduction

In order to take this deduction, you must complete the Ohio IT BUS – Business Income Schedule (available at tax.ohio.gov). Enter the amount from Ohio IT BUS, line 11 on this line.

Line 13 – Residents of Neighboring States

Because of reciprocity agreements that Ohio has with the border states of Indiana, Kentucky, West Virginia, Michigan and Pennsylvania, you do not have to file an Ohio income tax return if the following two conditions apply:

- You were a full-year resident of one of these states; AND
- Your only source of income within Ohio was from wages, salaries, tips or other employee compensation.

If Ohio income tax was withheld on this income and you meet the two conditions set forth above, you can file an Ohio income tax return to get a full refund. Enter the amount from Ohio IT 1040, line 1 onto line 2b and onto Ohio Schedule A, line 13.

Exceptions: Nonresidents and part-year residents must enter -0- on line 13 if either of the following circumstances applies:

1. You were a part-year resident of Ohio or you had additional sources of income from Ohio or do not meet the two conditions set forth above. If so, you must file Ohio IT 1040 and claim the nonresident/part-year resident credit on the Ohio Schedule of Credits; OR
2. The reciprocal agreements do not apply. These agreements do not apply to you if you own directly or indirectly at least 20% of a pass-through entity having nexus in Ohio. Ohio Revised Code section 5733.40(A)(7) reclassifies compensation from such pass-through entities to a distributive share of the income from the pass-through entity. You must claim the nonresident/part-year resident credit on the Ohio Schedule of Credits. Also, see "How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?" on page 11.

Line 14 – State or Municipal Income Tax Overpayments

Did you file a 2015 federal 1040A or 1040EZ? If "Yes," you do not qualify for this deduction.

If you filed a federal 1040, then you may be eligible for the state or local income tax refund deduction on Ohio Schedule A, line 14.

Refer to your 2015 federal 1040, line 10 and enter this amount. If line 10 is blank, you are not entitled to this deduction.

Line 15 – Social Security and Certain Railroad Retirement Benefits

Deduct the following benefits only to the extent that they are included in your federal adjusted gross income:

- Social Security benefits
- Tier I and Tier II railroad retirement benefits
- Supplemental railroad retirement benefits

- Dual railroad retirement benefits
- Railroad disability

Line 16 – Interest Income from Ohio Public Obligations

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

Deduct income from providing public services under a contract through an Ohio state project (including highway services) if the income was included in your federal adjusted gross income. You can also deduct income from a certain transfer agreement or an enterprise transferred under that agreement if the income was included in your federal adjusted gross income. See Ohio Revised Code section 4313.02.

Line 17 – Individual Development Accounts

You can deduct matching contributions that you made to another person's Individual Development Account when the account has been established by a county department of human services. For further information, contact your local county department of human services.

Line 18 – Federal Interest and Dividends

Enter interest and dividend income (included on Ohio IT 1040, line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by federal law. Examples include U.S. savings bonds (Series E, EE, H or I), Treasury notes, bills and bonds, and Sallie Maes.

Examples of interest income that are **not** deductible:

- Interest paid by the IRS on a federal income tax refund.
- Interest income from Fannie Maes or Ginnie Maes.

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

Line 19 – Depreciation Expense

Deduct 1/5, 1/2 or 1/6 of the Internal Revenue Code sections 168(k) and 179 depreciation adjustments that you added back

on your previous Ohio income tax returns. The fraction used depends on the fraction used when the add-back took place. Deduct 1/5 of amounts that resulted from a 5/6 add-back. Deduct 1/2 of amounts that resulted from a 2/3 add-back. Deduct 1/6 of amounts that resulted from a 6/6 add-back. You can take this deduction even if you no longer directly or indirectly own the asset.

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

Line 20 – Refund or Reimbursement for Itemized Deductions

Deduct refunds or reimbursements of expenses you originally deducted on a prior year federal income tax return if the following conditions are met:

- The refund or reimbursement was included in your federal adjusted gross income on your 2015 federal 1040, line 21; AND
- The expense for which you were refunded or reimbursed was deducted as an itemized deduction on Schedule A of a prior year federal income tax return.

Example: Sue claimed an itemized deduction of \$500 for medical expenses on her 2013 federal income tax return. In 2015 she received a medical expense reimbursement for \$200 from her insurance company, and she reported the \$200 on her 2015 federal income tax return, line 21. Sue is entitled to deduct the \$200 reimbursement on Ohio Schedule A, line 20.

Line 21 – Repayment of Income Reported

Enter on this line any amount of income that you paid back in a subsequent year if that amount meets the following three requirements:

- For federal income tax purposes you claimed either (i) an itemized deduction on Schedule A of your 2015 federal income tax return for the amount repaid OR (ii) a tax credit on your 2015 federal income tax return based upon the amount repaid; AND

- You do not deduct this amount on any other line on your Ohio tax return for this year or any other year; AND
- In the year you received the income, the income did not qualify for either the resident or nonresident/part-year resident credits on your Ohio income tax return.

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

Line 22 – Wage Expense

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

Line 23 – Miscellaneous Federal Deductions

For information about miscellaneous federal tax adjustments, see our Web site at www.tax.ohio.gov/other/Update.aspx.

Line 24 – Military Pay for Ohio Residents

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

Note: The Nov. 11, 2009, amendment to the *Servicemembers Civil Relief Act of 2003* described on line 25 on page 22 does not apply to Ohio-domiciled spouses of servicemembers who reside with their spouses outside the state. These spouses are presumed to retain their Ohio domicile.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the Ohio National Guard or military reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, either

individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, are not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, as described below, qualify a servicemember for this exemption.

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

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

- Military pay and allowances received while a member of the active component of the U.S. armed forces and assigned to a permanent duty station outside Ohio.
- Military pay and allowances received while a member of the active component of the U.S. Armed Forces, who is assigned to a permanent duty station inside Ohio, only for periods of duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of the Ohio National Guard or the reserve components of the U.S. Armed Forces in an active duty status outside Ohio, or for periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of a unit of the Ohio National Guard or the reserve components of the U.S. Armed Forces under federal mobilization orders under which the unit mobilizes for training at a non-Ohio location followed by an operational deployment to any non-Ohio location.
- Military pay and allowances received by cadets at the U.S. service academies, specifically the Military Academy, the Air Force Academy, the Coast Guard Academy and by midshipmen at the Naval Academy. Cadets and midshipmen are serving on active duty under the provisions of 38 United States Code section 101(21) and are eligible for this deduction for the pay they receive while stationed at these facilities to the extent that this pay is included in federal adjusted

gross income (Ohio IT 1040, line 1). However, this deduction is not available for pay received for service in the Reserve Officer Training Corps.

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

Line 25 – Income Earned By Military Nonresidents

The *Servicemembers Civil Relief Act of 2003*, as amended in 2009, is a federal law that provides that a state cannot consider a servicemember or his/her spouse to be a resident or a nonresident simply because he/she is present in the state – or absent from the state – due to military orders of the servicemember. Additionally, the 2009 amendment to the act provides that the wage and salary income of the nonresident spouse of a servicemember is exempt from the income tax of the state in which the servicemember and spouse are stationed and living, provided that the servicemember and spouse are residents of the same state. This provision does not apply to taxable years prior to 2009. Military payroll authorities will generally withhold income tax for the state of legal residence shown on the servicemember's federal DD 2058. A servicemember who had state income tax withheld in error should have the military payroll authorities correct the state of legal residence shown on his/her federal DD 2058. A servicemember's nonresident spouse who had Ohio income tax withheld and who claims exemption under the 2009 amendment to the Servicemembers Civil Relief Act of 2003 should file an Ohio income tax return claiming a refund. Free electronic filing of Ohio income tax forms is available at tax.ohio.gov through our Income Tax Online Services.

Line 26 – Uniformed Services Retirement Income

Uniformed Services Retirement Income. Taxpayers who retired from the uniformed services can deduct their military retirement income to the extent that income is not otherwise deducted or excluded in computing federal or Ohio adjusted gross income. "Uniformed services" includes the active or reserve components of the U.S. Army, Navy, Air Force, Marine Corps, Coast Guard and National Guard, and the commissioned corps of both the National Ocean and Atmospheric Administration and the Public Health Service.

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

If you are eligible for this limited deduction, refer to your federal civil service retirement benefit handbook to determine the number of years of your military service. Divide the number of years of military service by the total number of years of combined military service and civilian employment with the U.S. government. Take this fraction and multiply it by the amount of your federal civil service pension you have included on line 1 of this return. The resulting number is the amount of your federal civil service pension that you can deduct on Ohio Schedule A, line 26.

Example: Included on line 1 of Ohio IT 1040 is \$60,000, which the taxpayer received as a federal civil service pension. The taxpayer has 15 years of military service and 45 years of combined military service and civilian employment with the U.S. government. The fraction is $15/45 = 1/3$. The taxpayer can deduct \$20,000 on line 26: $1/3 \times \$60,000$.

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

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

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

Line 27 – Military Injury Relief Fund

Military Injury Relief Fund. Enter on this line military injury relief fund amounts that you reported on Ohio IT 1040, line 1

(federal adjusted gross income). If not included in federal adjusted gross income, then you cannot enter on Ohio Schedule A, line 27, those military injury relief fund amounts you received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if those injuries are a direct result of military action in Operation Iraqi Freedom or Operation Enduring Freedom. But you must include on Ohio IT 1040, line 1 and Ohio Schedule A, line 27 any other military injury relief fund amounts you received.

Line 28 – Ohio National Guard Reimbursements and Benefits

Deduct on line 28 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (Ohio IT 1040, line 1) and (ii) you have not already deducted these amounts elsewhere on Ohio Schedule A:

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

Line 29 – Tuition Investments in Ohio CollegeAdvantage Savings Plan

Contribution Deduction. You may deduct purchases of tuition units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to \$2,000 per beneficiary per year if these amounts do not qualify as a deduction on page 1 of federal 1040. Qualifying purchases exceeding the \$2,000 limitation may be deducted on future years' returns, subject to the annual \$2,000-per-beneficiary limitation. Married taxpayers may deduct up to a maximum of \$2,000 per beneficiary whether their filing status is married filing jointly or married filing separately. For information on contribution carryovers, see page 19, line 3.

Adjustment for Earnings on Certain Distributions. The earnings portion of distributions from Internal Revenue Code section 529 programs can generally be excluded from federal adjusted gross income if the distribution is used solely to fund qualified higher-education expenses. If the earnings portion of a 2015 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income (Ohio IT 1040, line 1), then no further adjustment is allowed on line 29.

For federal income tax purposes, however, there are certain situations where, due to the coordination of benefits from an Internal Revenue Code 529 program with other federal tax benefits for higher-education expenses (such as the federal American Opportunity Tax Credit), the earnings on a distribution from the CollegeAdvantage program **that are actually used to pay qualified higher-education expenses** cannot be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2015 federal 1099-Q from the CollegeAdvantage program **is used to pay qualified higher-education expenses**, and if because of certain federal tax limitations such earnings are **not** excluded from your federal adjusted gross income, you can exclude such portion by adding it to the total included on line 29.

Adjustment for Distributions at a Loss. If a distribution reported to you on 2015 federal 1099-Q reflects a loss (the earnings in box 2 is negative), you can add this loss to your total on line 29 as a positive number if this loss is not deducted in computing federal adjusted gross income (Ohio IT 1040, line 1).

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

Line 30 – Portion of Certain College Grants Used To Pay Room and Board

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

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

Line 31 – Disability and Survivorship Benefits

You **may** deduct the following:

- Benefits from an employee's disability plan paid as the result of a permanent physical or mental disability. **Note:** The disability must be (or presumed to be) permanent. "Disability" means a permanent physical or mental impairment that

makes you unable to work for pay in jobs for which you are qualified by training and experience.

- Survivorship benefits paid from a qualified survivorship plan as the result of the death of a covered employee.

You **may not** deduct the following:

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

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

Line 32 – Unreimbursed Long-Term Care Insurance Premiums, Unsubsidized Health Care Insurance Premiums and Excess Health Care Expenses

There are several deductions for unreimbursed medical expenses:

- Excess medical care expenses and subsidized medical care insurance premiums for dental, vision and health;

- Unsubsidized medical care insurance premiums for dental, vision and health;
- Unsubsidized long-term care insurance premiums; AND
- Accident and health insurance premiums paid for qualifying dependent relatives.

Line 1
Select on line 1 of the worksheet on page 24 your eligibility status to participate in any subsidized health plan/Medicare.

A subsidized health plan is a plan for which your current or former employer or your spouse's current or former employer pays for any part of the plan's costs and reimburses you or your spouse for any portion of the plan's cost. Most people who receive wage or salary income from an employer participate in one or more subsidized plans; such plans are not unsubsidized health plans. If you are participating in a subsidized health plan, pre-tax premiums may be reflected on your pay stub or W-2, box 12. If you are unsure, check with your employer. If you were not eligible to participate in a subsidized plan for any part of the year, check box B on line 1. Otherwise, check box A or C. See Note 1 on the worksheet.

Line 2
Enter on line 2 of the worksheet the costs for qualifying medical care expenses. Some examples of qualifying expenses include unreimbursed costs for the following:

- Prescription medicine or insulin;
- Hospital costs and nursing care;
- Medical, dental and vision examinations and treatment by a certified health professional;

| Portion of Certain College Grants Used To Pay Room and Board for Ohio Schedule A, Line 30 | |
|--|--|
| 1. | Enter the amount of Pell Grant(s) and/or Ohio College Opportunity Grant(s) that you received in 2015. This is reported on a letter received from your educational institution..... 1. _____ |
| 2. | Enter the portion of line 1 used to pay qualified education expenses, including tuition and fees, course-related expenses such as books, supplies, equipment and any special fees required for a course..... 2. _____ |
| 3. | Enter here line 1 minus line 2. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 4..... 3. _____ |
| 4. | Enter here the portion of line 3 that you reported as a taxable amount on federal 1040, line 7; federal 1040EZ, line 1; or federal 1040A, line 7. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 5..... 4. _____ |
| 5. | Enter here the portion of line 4 applied to room and board expenses only. Also enter this amount on Ohio Schedule A, line 30 5. _____ |

- Eyeglasses, hearing aids, braces, crutches and wheelchairs; AND
- Subsidized premiums for medical care insurance, to include Medicare premiums and supplemental Medicare insurance.

Refer to IRS publication 502 for allowable items and expenses.

Example 1: Sue has a health care insurance plan through her employer. The health care insurance premium for this coverage is \$265 every two weeks, of which \$100 is deducted from Sue's post-tax pay and \$165 is paid by her employer. The taxpayer can include on line 2 of the worksheet the \$100 insurance premiums that she paid.

Line 2a – Unsubsidized Medical Care Insurance Premiums

If you were eligible to participate in a subsidized health care plan, enter on line 2a of

the worksheet the costs for unsubsidized medical care insurance premiums you paid for dental, vision and health insurance for you, your spouse and dependents. If you or your spouse were eligible to participate in a subsidized plan for part of the year, enter on this line the unsubsidized premiums for the portion of the year during which you or your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan.

Note: You must reduce the unsubsidized medical care insurance premium amount you enter on line 2a of the worksheet by the amount of the self-employed health insurance deduction that you claimed on federal 1040, line 29.

Example 1: Sue has a health care insurance plan through her employer. She has \$50 deducted from her paycheck (post-

tax) each month to pay for her portion of her health care insurance premium costs. Her employer contributes \$450 each month toward the health care insurance premium costs that total \$500 each month. This is a subsidized plan, so Sue is not participating in an unsubsidized health care insurance plan. Sue cannot use her \$50 monthly payment on line 2a of the worksheet, but she can include this amount on line 2.

Example 2: Sue is retired and qualifies for Medicare for the entire year. She pays \$50 each month for unsubsidized supplemental health insurance and \$20 each month for Medicare B premiums. Sue can include her \$50 monthly premium payments on line 2a of the worksheet as she is eligible for a subsidized plan through Medicare; Also, on line 2 she can include the \$20 Medicare B premium payments amounts.

Unreimbursed Health Care Expenses Worksheet for Ohio Schedule A, Line 32

Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan (see Internal Revenue Code 125) or under any flexible spending account.

1. Were you eligible to participate in any **subsidized** health insurance plan / Medicare for (check one of the following):

- A. The entire year;
- B. None of the year; OR
- C. Part of the year (see Note 1, below)

2. Enter the medical care expenses you paid and any **subsidized** medical insurance premiums you paid for dental, vision and health insurance. Ohio Revised Code (R.C.) 5747.01(A)(11)(b) 2. _____

2a. Enter the amount you paid for **unsubsidized** medical care insurance premiums for dental, vision and health insurance. R.C. 5747.01(A)(11)(b)

- If you checked A on line 1, enter your **unsubsidized** premiums on this line.
- If you checked B on line 1, enter -0-.
- If you checked C on line 1, enter your **unsubsidized** premiums for the part of the year in which you **were eligible** to participate in a **subsidized** health insurance plan or Medicare..... 2a. _____

3. Add lines 2 and 2a 3. _____

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

5. Multiply line 4 times the statutory factor of 7.5%..... 5. _____

6. Line 3 minus line 5. If less than -0-, enter -0- 6. _____

7. Enter the amount for **unsubsidized** premiums you paid for long-term care insurance (see Note 2, below). R.C. 5747.01(A)(11)(a) 7. _____

8. Enter the amount you paid for **unsubsidized** medical care insurance premiums, including those for dental, vision and health insurance. R.C. 5747.01(A)(11)(a)

- If you checked A on line 1, enter -0-.
- If you checked B on line 1, enter your **unsubsidized** premiums on this line
- If you checked C on line 1, enter this amount for the part of the year that you **were not eligible** to participate in a **subsidized** health insurance plan or Medicare..... 8. _____

9. Enter the amount paid by your employer and included in your federal adjusted gross income solely because it relates to an "accident and health plan" for qualifying relatives and any amounts included in your federal adjusted gross income that were paid through an employer-subsidized accident and health plan to reimburse you for medical care expenses for qualifying relatives (see instructions on page 25, line 9). R.C. 5747.01(A)(11)(c)..... 9. _____

10. Add lines 6, 7, 8 and 9. Enter the total on Ohio Schedule A, line 32..... 10. _____

Note 1: If you or your spouse were eligible to participate in a subsidized plan for part of the year, check C on line 1 above and enter on line 2a these unsubsidized premiums for the portion of the year during which you or your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan. Enter on line 8 any portion of the unsubsidized premiums paid for dental, vision and health insurance for the portion of the year during which you or your spouse were not eligible to participate in a Medicare and/or a subsidized health insurance plan (see Example 3 on page 25).

Note 2: Do not enter any amounts on line 7 that are included on lines 2, 2a, 8 or 9.

Note: If you are eligible for Medicare coverage, you can use line 2a of the worksheet to report any unsubsidized medical care insurance premiums paid while you were eligible for Medicare coverage.

Example 3: From Jan. 1 through June 30, Sue paid unsubsidized medical care insurance premiums. Sue became eligible for Medicare on July 1. On that same day, she begins to pay Medicare Part B premiums and \$50 of supplemental medical care insurance premiums each month. Sue can claim her unsubsidized medical care insurance premiums paid Jan. 1 through June 30 on line 8. Sue can also claim her supplemental medical care premiums paid from July 1 through Dec. 31 on line 2a of the worksheet and her Medicare Part B premiums on line 2.

Line 7 – Unreimbursed Long-Term Care Insurance Premiums

Enter on line 7 of the worksheet the amounts paid during 2015 for unreimbursed long-term care insurance premiums for you, your spouse and your dependents that covers nursing home care, home care or adult day care.

Line 8 – Unsubsidized Medical Care Insurance Premiums

If you were not eligible to participate in a subsidized health care plan, enter on line 8 of the worksheet the costs for unsubsidized medical care insurance premiums you paid for dental, vision and health insurance for you, your spouse and dependents. If you selected C for line 1, refer to Example 3.

Line 9 – Accident and Health Insurance Plan and Medical Expense Reimbursement for Qualifying Relatives

You may be able to take a deduction for contributions made by your employer for accident and health insurance for "qualifying relatives." You are permitted to deduct income included in your federal adjusted gross income on the basis of an employer-paid plan covering a "qualifying relative." See the definition at right of a qualifying relative for this deduction.

You are also permitted to deduct amounts received as an employee through an accident and health insurance plan that are paid, directly or indirectly, to you to reimburse you for expenses incurred for the medical care of the same qualifying relatives. See the definition below of a qualifying relative for this deduction.

This deduction is only available for "qualifying relatives" who are not eligible to participate in any subsidized medical care

insurance plan offered by their employer and who are not eligible for Medicare or Medicaid. A subsidized health insurance plan is a plan where your employer, your spouse's employer, a retirement plan or Medicare pays any portion of the total premium for health insurance coverage. The deduction is not available to self-employed taxpayers because such taxpayers deduct all of their family accident and health insurance premiums on federal 1040 before arriving at federal adjusted gross income.

If you answer "Yes" to either question below, you are not eligible to take these deductions:

1. Did you claim the self-employed health insurance deduction on federal 1040, line 29? Yes No
2. During the year, was your qualifying relative eligible for medical care coverage through Medicare or Medicaid? Yes No

For line 9 of the worksheet only, the definition of "qualifying relative" is expanded to include those who would be a qualifying relative under the Internal Revenue Code definition, without regard to the gross income test or the support test. For purposes of this deduction only, a "qualifying relative" is a citizen or national of the United States or a resident of the United States, Mexico or Canada that also bears one of the following relationships to the taxpayer:

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

Below are a few examples of a taxpayer who can or cannot take this deduction:

Example 1: Sue, who is a self-employed independent contractor, purchases an accident and health insurance plan for herself, her husband and her 25-year-old daughter. Sue is a sole proprietor and earns a net profit of \$100,000. She pays accident and health insurance premiums of \$10,000 a year. The company does not offer health insurance

coverage for her employees. Her daughter works with her and is paid an annual salary of \$25,000, lives in her own home and is self-supporting. Sue cannot include the \$10,000 on line 9 of the worksheet because she took the deduction on line 29 of the federal return for health insurance premiums paid by self-employed individuals. For additional information, visit the Ohio Department of Insurance's Web site at insurance.ohio.gov.

Example 2: Sue's employer offers a health insurance plan that offers coverage for children up to the age of 29. Sue enrolls in coverage to cover her 28-year-old son. Sue's son earns \$25,000 per year, lives on his own and pays for his own support. Sue's son is not eligible for any subsidized health plan through his employer, nor is he eligible for Medicare or Medicaid. Sue's employer pays \$5,000 in health insurance premiums on behalf of her son. Under federal law, Sue's son is not a dependent because he fails to meet the income and support test of a qualifying relative. Thus, the \$5,000 paid on behalf of Sue's son is imputed as income and included in her federal adjusted gross income. However, in Ohio, Sue can deduct the \$5,000 from gross income on line 9 of the worksheet because her son meets the definition of a qualifying relative and thus qualifies for this deduction.

Line 33 – Medical Savings Account

You may be able to deduct the amount of funds you deposited into a medical savings account. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 2015 the maximum amount of deposited funds you may be able to deduct is \$4,636. If filing a joint return, each spouse may deduct up to \$4,636 of funds deposited into his/her account for a maximum joint deduction of \$9,272. Any investment income or interest earned on the funds deposited into a medical savings account is also deductible **if the income or interest is included in your federal adjusted gross income** (Ohio IT 1040, line 1). **Note:** You must reduce the amount of this deduction by any amount that you claimed on your federal 1040, line 25.

To determine if you are eligible for this deduction, complete the medical savings account worksheet on page 19. For further information, see "What Is a Medical Savings Account and What Are the Qualifications?" on page 11.

Example: Bob and Sue file a joint tax return. Bob contributed \$2,000 to his medical savings account while Sue contributed \$5,000 to hers. Bob's account earned \$120

in interest and Sue's earned \$300, which were included in their federal adjusted gross income. These amounts are not deductible in arriving at federal adjusted income. They are entitled to a medical savings account deduction of \$7,056 (\$2,000 for Bob's contribution, \$4,636 for Sue's contribution and the combined interest income of \$420).

Line 34 – Qualified Organ Donor Expenses

Deduct on this line up to \$10,000 of qualified organ donation expenses you incurred

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

You can claim this deduction only once for all taxable years. If you claim the deduction for this year, you cannot claim this deduction

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

Ohio Schedule of Credits

Read the line instructions on pages 27-33 if you claim any credits on Ohio IT 1040, line 9 and/or line 16.

Line 2 – Retirement Income Credit

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

- Your adjusted gross income less exemptions (Ohio IT 1040, line 5) is less than \$100,000; AND
- You received retirement benefits, annuities or distributions that were made from a pension, retirement or profit-sharing plan; AND
- You received this income because you have retired; AND
- This income is included in your adjusted gross income on Ohio IT 1040, line 3.
Note: Uniformed services retirement income required to be shown on Ohio Schedule A, line 26 and Social Security and certain railroad retirement benefits required to be shown on Ohio Schedule A, line 15 do **not** qualify for this credit.

The Amount of the Credit is as Follows:

| Amount of qualifying retirement income during the taxable year: | Line 2 retirement income credit for taxable year: |
|---|---|
| \$500 or less..... | \$ 0 |
| More than \$500, but not more than \$1,500..... | \$ 25 |
| More than \$1,500, but not more than \$3,000..... | \$ 50 |
| More than \$3,000, but not more than \$5,000..... | \$ 80 |
| More than \$5,000, but not more than \$8,000..... | \$130 |
| More than \$8,000..... | \$200 |

The Maximum Credit Per Return is \$200.

If you are filing a joint return, combine the total qualifying retirement income for both spouses to determine the credit from the table above.

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

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

Example: Bob and Sue are retired and file a joint return. Bob has \$5,000 in qualifying retirement income included in adjusted gross income on Ohio IT 1040, line 3. Sue has \$2,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. The total of the two qualifying retirement incomes is \$7,000. The table at left shows a credit of \$130 for retirement income of more than \$5,000, but not more than \$8,000. They are entitled to claim on Ohio Schedule of Credits, line 2 an Ohio retirement income credit of \$130.

Line 3 – Lump Sum Retirement Credit

To be eligible for this credit, your adjusted gross income less exemptions (Ohio IT 1040, line 5) must be less than \$100,000. Lump sum distributions that you received on account of retirement from a qualified retirement plan may qualify for the lump sum retirement credit. A lump sum distribution is one where you receive your entire balance from a qualified pension, retirement or profit-sharing plan during one taxable year.

If you take this credit, you cannot take the retirement income credit on this year's return or on any future year return to which this taxpayer is a party. For more information on lump sum distribution and lump sum retirement credits, see Ohio LS WKS, page 1, which is available on our Web site at tax.ohio.gov.

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

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

Line 4 – Senior Citizen Credit

To be eligible for this credit, your adjusted gross income less exemptions (Ohio IT 1040, line 5) must be less than \$100,000. You can claim a \$50 credit if you were 65 or older before Jan. 1, 2016. If you are filing a joint return, **only one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

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

Line 5 – Lump Sum Distribution Credit

To be eligible for this credit, your adjusted gross income less exemptions (Ohio IT 1040, line 5) must be less than \$100,000. This credit is available only to individuals 65 or older before Jan. 1, 2016. If you received a lump sum distribution from a pension, retirement or profit-sharing plan, whether on account of retirement or separation from employment, and if you are 65 or older, you may be able to take advantage of a special tax treatment that uses the \$50 senior citizen tax credit multiplied by your expected remaining life years.

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

1. Were you 65 or older before Jan. 1, 2016?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, Internal Revenue Code 401(k), STRS, PERS, SERS, etc.)?
3. Was the distribution made from all of the employer's qualified plans of one kind in which the employee had funds?
4. Was the distribution for the full amount credited to the employee?
5. Was the distribution paid within a single taxable year?
6. Was the distribution made because the employee died, quit, retired, or was laid off or fired?

If you take this credit, you cannot take the \$50 senior citizen's credit on this year's return or on any future year return to which this taxpayer is a party. For more information, see Ohio LS WKS, page 2, which is available on our Web site at tax.ohio.gov.

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

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

Line 6 – Child Care and Dependent Care Credit

If your adjusted gross income (Ohio IT 1040, line 3) is less than \$40,000 and if you made payments that qualified for the federal child care and/or dependent care credit, you are entitled to this credit. Complete the worksheet below to calculate the amount of credit that you may claim.

Note: If Ohio IT 1040, line 3 is \$40,000 or more, you are **not** entitled to this credit.

Line 8 – Displaced Worker Training Credit

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

It does **not** include amounts paid for computer purchases or upgrades, professional organizational fees, meals, mileage, transportation or outplacement firms that help you to develop skills to find a new job – for example, career planning, profile analysis, skills assessment, resume writing, market-

| Child Care and Dependent Care Worksheet for Ohio Schedule of Credits, Line 6 | |
|--|-----------------------|
| 1. Enter the amount from federal 2441, line 9, Child and Dependent Care Expenses | 1. _____ |
| 2. If your Ohio IT 1040, line 3 is less than \$20,000, enter 100% on this line. If your Ohio IT 1040, line 3 is equal to or greater than \$20,000, but less than \$40,000, enter 25% on this line. All others enter -0- on this line | 2. <u> X </u> % |
| 3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on Ohio Schedule of Credits, line 6 | 3. _____ |

Displaced Worker Training Credit Worksheet for Ohio Schedule of Credits, Line 8

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

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

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

- | | |
|---|----------|
| 1. Enter the amount of displaced worker training expenses you paid during 2014 and 2015 for displaced worker training during the 12-month period beginning when you lost your job. Do not include any amount that was reimbursed to you or grants/vouchers for which you did not repay | 1. _____ |
| 2. Enter one-half of the amount on line 1 | 2. _____ |
| 3. Enter the smaller of \$500 or the amount on line 2 | 3. _____ |
| 4. Enter the amount of displaced worker training credit, if any, that you claimed on last year's Ohio IT 1040, Schedule B, line 57 | 4. _____ |
| 5. Subtract line 4 from line 3 (but not less than -0-). If your filing status is single, qualifying widow(er), married filing separately or head of household, stop here. Line 5 is your displaced worker training credit. Enter this amount on Ohio Schedule of Credits, line 8 | 5. _____ |

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

- | | |
|---|-----------|
| 6. Enter the amount of displaced worker training expenses your spouse paid during 2014 and 2015 for displaced worker training during the 12-month period beginning when he/she lost his/her job. Do not include any amount that was reimbursed to him/her | 6. _____ |
| 7. Enter one-half of the amount on line 6 | 7. _____ |
| 8. Enter the smaller of \$500 or the amount on line 7 | 8. _____ |
| 9. Enter the amount of displaced worker training credit, if any, that your spouse claimed on last year's Ohio IT 1040, Schedule B, line 57 | 9. _____ |
| 10. Subtract line 9 from line 8 (but not less than -0-) | 10. _____ |
| 11. Add lines 5 and 10 and enter the amount here and on Ohio Schedule of Credits, line 8 | 11. _____ |

ing action plan, etc. – that are paid in one's endeavor to find a new job. These training classes are not to improve the skills that one would use in performing the functions or tasks associated with a new job.

Line 9 – Ohio Political Contributions Credit

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

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

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

Line 10 – Exemption Credit

For taxable years beginning on or after Jan. 1, 2014, the \$20 personal and dependent exemption credit is only available to taxpayers with Ohio income tax base of less than \$30,000. Ohio income tax base is defined as Ohio adjusted gross income less exemptions. If Ohio income tax base is less than \$30,000, multiply your total number of personal and dependent exemptions by \$20 and enter on Ohio Schedule of Credits, line 10.

Line 13 – Joint Filing Credit



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

If you are a married couple filing a joint Ohio income tax return, you may qualify for a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. **Qualifying Ohio adjusted gross income** does not include income from Social Security benefits, most railroad retirement benefits, uniformed services retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of \$650 (see the following examples).

Example 1: Bob and Sue file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on Ohio Schedule A, line 14 and is not included in Bob and Sue's Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Bob had another source of qualifying income of \$500 or more not deducted on Ohio Schedule A, he and Sue would qualify for the credit.

If you **do not** qualify for the joint filing credit, enter -0- on Ohio Schedule of Credits, line 13. If you **do** qualify for the joint filing credit, calculate it this way:

| If Ohio income tax base (IT 1040, line 5) is: | Your credit is: |
|--|-----------------------|
| \$25,000 or less..... | 20% of line 12 |
| More than \$25,000, but not more than \$50,000 | 15% of line 12 |
| More than \$50,000, but not more than \$75,000 | 10% of line 12 |
| More than \$75,000 | 5% of line 12 |
| This credit is limited to a maximum of \$650. | |

Example 2: If your Ohio income tax base (Ohio IT 1040, line 5) is \$20,000 and the amount on line 12 is \$303, then the joint filing credit will be \$61:

$$\begin{array}{r} \$303 - \text{from line 12} \\ \times .20 - \text{from table above} \\ \hline \end{array}$$

$$\text{Joint filing credit} = \$61 \text{ (rounded)}$$

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing \$500 or more of income, then you **must** include with the return a separate statement explaining the income that qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in adjusted gross income (Ohio IT 1040, line 3) in order to take the joint filing credit.

Line 14 – Earned Income Credit

For taxable years beginning on or after Jan. 1, 2014, nonrefundable earned income credit is available for taxpayers who were eligible for the federal earned income tax credit (EITC) on their federal tax returns. The Ohio earned income credit is equal to 10% of the taxpayer's federal EITC.

However, if the taxpayer's Ohio income tax base (Ohio adjusted gross income less exemptions) exceeds \$20,000 on either an individual or joint tax return, then the credit is limited to 50% of the tax otherwise due after deducting all other credits that precede the credit except for the joint filing credit. See the worksheet on page 30.

Line 15 – Ohio Adoption Credit

You can claim a credit against your tax if you adopted a minor child (under 18 years of age) during the taxable year. The amount of the credit for each minor child legally adopted by the taxpayer shall equal the greater of the following:

1. \$1,500 (one-thousand five-hundred dollars);
2. The amount of expenses incurred by the taxpayer and the taxpayer's spouse to legally adopt the child, not to exceed \$10,000 (ten-thousand dollars). For the purposes of this division, expenses incurred to legally adopt a child include expenses described in Ohio Revised Code section 3107.055, division (C).

This is a one-time credit per child. Any unused amounts can be carried forward for up to five years. The adoption must be final and recognizable under Ohio law in the year for which you first claim the credit. "Legally adopt" does not include the adoption of a minor child by the child's stepparent.

Line 16 – Job Retention Credit, Nonrefundable Portion

Administered by the Ohio Tax Credit Authority through the Ohio Development Services Agency, the nonrefundable portion of the job retention credit applies to "eligible businesses" that commit to a substantial capital investment project that will retain jobs in Ohio. In consideration of an eligible business' commitment to acquire, construct, renovate or repair buildings, machinery or equipment, or conduct basic research and new product development at the Ohio project site, the authority will grant a tax credit equal to a percent of the Ohio income tax withheld from the taxpayer's employees at the project site over the term of the credit.

An "eligible business" must apply to the authority for review and approval of the taxpayer's proposed capital investment project. Following the authority's approval of the taxpayer's project, the eligible business and the authority can enter a tax credit agreement. While the particulars can vary from agreement to agreement, depending on the

number of full-time equivalent employees at the project and the value of the project, the credit cannot exceed 75% of the tax withheld, and the credit term is limited to 15 years. The taxpayer must maintain operations at the project site for the greater of (a) the term of the credit plus three years, or (b) seven years.

For each taxable year for which the taxpayer claims the credit, the taxpayer is required to submit a copy of the Ohio Development Services Agency's certificate of verification with the taxpayer's tax report. However, failure to submit a copy of the certificate with the report does not invalidate a claim for the credit if the taxpayer submits a copy of the certificate to the commissioner within 60 days after the commissioner requests it.

A pass-through entity will generally claim this credit as a credit against the pass-through entity's commercial activity tax (CAT) liability. Nevertheless, a pass-through entity can make an irrevocable election to pass-through the credit to its owners. If the pass-through entity makes the election, those owners that are individuals can claim their share of the credit against either their CAT liability on a stand-alone basis or against their Ohio individual income tax liability. See Ohio Revised Code sections 122.171(I) and 5747.058(B).

For additional information please contact the Ohio Development Services Agency's Office of Grants and Tax Incentives at (614) 466-4551 or (800) 848-1300.

Line 17 – Credit for New Employee in an Enterprise Zone

An employer that is complying with an enterprise zone agreement under R.C. 5709.62 and 5709.63 and that has not closed or re-

duced employment at any place of business in Ohio within the previous 12 months may apply to the director of the Ohio Development Services Agency for an "employee tax credit certificate" for each "eligible new employee," which the employer hires after June 30, 1994 at the facility to which the enterprise zone agreement applies.

An employer that receives a tax credit certificate for an eligible employee may claim a \$1,000 nonrefundable credit for each taxable year covered under the enterprise zone agreement during which the employer employs the eligible new employee. If an eligible employee is employed for less than the employer's full taxable year, the taxpayer's credit is proportionately reduced. See R.C. 5709.66(B)(1).

An "eligible employee" is a new employee at the facility to which the enterprise zone agreement applies who at the time hired was a recipient of aid to dependent children or general assistance and who resided for at least one year in the county in which the facility is located. See R.C. 5709.66(B)(2)(a).

Important: Taxpayers who claim this credit should maintain for four years a supporting schedule that provides the following information for **each** eligible employee for which an employee tax credit certificate is received from the director of the Ohio Development Services Agency: (a) name of employee, (b) date hired (and date of termination of employment if applicable) and (c) amount of credit claimed. If a taxpayer claims the R.C. 5709.66 enterprise zone new employee tax credit with respect to an employee, the taxpayer may not claim the R.C. 122.17 new jobs refundable credit with respect to that employee. See R.C. 5709.66(B)(2)(b)(i) and 122.17(A).

The employer calculates the credit. If the employer is a pass-through entity, each investor in the pass-through entity may claim a proportionate share of the credit. Unused credit amounts may be carried forward for three taxable years following the taxable year in which the credit is generated.

Line 18 – Credit for Certified Ethanol Plant Investments

A taxpayer may claim a credit if the taxpayer invests in a certified ethanol plant. The investment must be made after Jan. 1, 2002 and before Dec. 31, 2012.

The amount of the credit is equal to 50% of the money the taxpayer invests in a certified ethanol plant up to a maximum of \$5,000 per taxpayer per ethanol plant regardless of the number of years in which the taxpayer makes investments. The credit shall be claimed for the taxable year during which the investment was made.

"Ethanol" means the fermentation of ethyl alcohol from agricultural products, including potatoes, cereal, grains, cheese whey, sugar beets, forest products and other renewable resources that meet all of the specifications of the American Society for Testing and Material. Certified ethanol plant means a facility at which ethanol is produced **and** for which the Ohio Department of Agriculture has issued a certificate under R.C. 901.13.

If the investor is a pass-through entity, each equity investor in the pass-through entity may claim a proportionate share of the credit. The total credit for all years may not exceed the maximum limit of \$5,000 per taxpayer per certified ethanol plant.

Ohio Earned Income Credit Worksheet, Ohio Schedule of Credits, Line 14

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

If you have claimed the low income credit on the Ohio Schedule of Credits, line 7, your tax liability is already \$0, therefore you do not benefit from this nonrefundable EIC. **Stop here.**

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

- 1. Federal EITC 1. _____
- 2. Ohio income tax base (Ohio IT 1040, line 5) 2. _____
- 3. Ohio EIC limit – 10% of line 1 above. If Ohio income tax base is \$20,000 or less for single or married filing joint return, this is your EIC. Enter here and on line 14 of Ohio Schedule of Credits, and **stop here** 3. _____

If Ohio income tax base is greater than \$20,000 for single or married filing joint return, complete the rest of this worksheet to determine your Ohio EIC.

- 4. Ohio Schedule of Credits, line 12 4. _____
- 5. Multiply line 4 by .5 and enter here 5. _____
- 6. Enter the lesser of line 3 or line 5 of this worksheet here and on Ohio Schedule of Credits, line 14 6. _____

The Ohio Department of Agriculture administers this credit. To obtain additional information, please contact the **Ohio Department of Agriculture, 8995 East Main Street, Reynoldsburg, OH 43068; general phone number: 614-466-2732; e-mail address: agri@odant.agri.state.oh.us.**

Line 19 – Credit for Purchases of Grape Production Property

Grape producers may claim a credit equal to 10% of the cost of purchasing and installing or constructing qualifying property on or after Jan. 1, 1994. Qualifying property is any property, plant or equipment used in growing, harvesting or producing grapes in Ohio. The credit is subject to recapture if the taxpayer disposes of the property or ceases to use it as qualifying property within seven years after placing it in operation. The grape producer calculates the credit. If the producer is a pass-through entity, each investor in the pass-through entity may claim a proportionate share of the credit. Unused credit amounts may be carried forward for seven taxable years following the taxable year in which the credit is generated. After that time the unused portion of the credit expires.

Line 20 – Invest Ohio Credit

InvestOhio provides a nonrefundable personal income tax credit to investors that infuse new equity (cash) into Ohio small businesses to acquire an ownership interest in the company. The small business is required to reinvest that infusion of cash into one of five categories of allowable expenses within six months of its receipt. The investor must retain his or her ownership interest for a two-year holding period before the tax credit may be claimed. The small business must similarly retain the property that it purchased from the cash infusion for the entire two-year holding period.

The Ohio Development Services Agency administers this program in collaboration with the Ohio Department of Taxation. For more information, go to http://development.ohio.gov/bs/bs_invest_ohio.htm.

Line 21 – Enterprise Zone Day Care and Training Credit

Enterprise Zone Day Care Credit

Employers who hold a Tax Incentive Qualification Certificate issued by the Ohio Development Services Agency and who reimburse “qualifying new employees” (defined at right) for all or part of day-care services necessary to enable such employees to be employed at the enterprise zone facility to which the

tax incentive qualification certificate applies, can claim a nonrefundable tax credit equal to the amount reimbursed. However, the credit is limited to a maximum of \$300 for each child or dependent of the qualifying new employee receiving the day-care services. Only reimbursements of amounts that new employees pay to day-care centers licensed by the Ohio Department of Human Services for day-care services provided during the first 24 months of employment are eligible for this credit. The credit is available for the taxable year in which the reimbursement is made.

Important: Taxpayers claiming the day-care credit should maintain for four years a supporting schedule that provides the following information for **each** qualifying new employee receiving reimbursement for day-care expenses:

- Name of employee
- Date hired
- Number of children or dependents receiving day-care services
- Amount reimbursed to employee.

For purposes of the enterprise zone day-care credit and the enterprise zone training credit, R.C. 5709.64(A)(2) defines “qualifying new employees” as persons who at the time they were hired were one of the following:

- Unemployed persons residing for at least six months in the county in which the enterprise’s project site is located,
- “Job Training Partnership Act” eligible employees residing for at least six months in the county in which the enterprise’s project site is located,
- Recipients of aid to dependent children, general relief or unemployment compensation benefits who reside for at least six months in the county in which the enterprise’s project site is located,
- Handicapped persons as defined under R.C. 3304.11(A), residing for at least six months in the county in which the enterprise’s project site is located, or
- Residents for at least one year of an enterprise zone located in the county in which the enterprise’s facility is located.

The employer calculates the credit. If the employer is a pass-through entity, each equity investor in the pass-through entity may claim a proportionate share of the credit Credit amounts that are not used in the year generated can be carried forward to the next succeeding taxable year(s) until fully utilized.

Enterprise Zone Training Credit

Employers that hold a tax incentive qualification certificate issued by the Ohio Development Services Agency and that

pay or reimburse all or part of the cost of participation by “qualifying new employees” in a “qualified training program” can claim a nonrefundable tax credit equal to the amount that the employer pays or reimburses the qualifying new employee for the training program. However, the maximum credit is \$1,000 per employee. In addition, the employee must be employed by the enterprise for at least 90 days following completion of the training program. This credit is allowed for the taxable year in which the employee completes the 90 days of subsequent employment.

Important: Taxpayers claiming the training credit should maintain for four years a supporting schedule providing the following information for **each** qualifying new employee for whom the taxpayer is claiming the credit:

- Name of employee
- Date hired and date of termination (if applicable)
- Amount paid or reimbursed for all or part of the cost of the employee’s participation in the qualified training program

R.C. 5709.61(P) defines a “qualified training program” as any noncredit training program or course of study that is offered by any of the following:

- State college or university
- University branch district
- Community college
- Technical college
- College or university certified under R.C. 1713.02
- School district
- Joint vocational school district
- School registered under R.C. 3332.05
- An entity administering any federal, state or local adult education and training program; OR
- Any enterprise.

In addition, a qualified training program must meet all the following requirements:

- The training program is approved by the director of the Ohio Development Services Agency; AND
- The purpose of the training program is to satisfy the need of a particular industry or enterprise for skilled or semi-skilled employees; AND
- An individual is required to complete the course or program before filling a position at the enterprise’s facility.

The employer calculates the credit. If the employer is a pass-through entity, each equity investor may claim a proportionate share of the credit. Credit amounts that are not used can be carried forward to the succeeding taxable year(s) until fully utilized.

Line 22 – Research and Development Credit

Beginning with taxable year 2003, a non-refundable credit is allowed equal to a borrower's research and development loan payments made during a calendar year that includes the last day of the taxable year for which the credit is claimed. The amount of the credit for a taxable year shall not exceed \$150,000. No taxpayer is eligible to claim this credit unless it has obtained a certificate issued by the director of Ohio Development Services Agency and submits a copy with the tax return filing for that taxable year. The credit shall be claimed in the order required under R.C. section 5747.98.

Line 23 – 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 26 – Income Not Earned or Received in Ohio (Nonresident Credit)

Enter the portion of Ohio adjusted gross income from Ohio IT 1040, line 3 that was not earned or received in Ohio. You must complete and include Ohio IT NRC (which is available on our Web site at tax.ohio.gov) to calculate this credit unless your only income from Ohio sources were wages reported on your W-2(s) and you and/or your family members do not directly or indirectly own the business that paid you those wages.

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

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 28 – Determining the Factor

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

Line 29 – Income Subjected to Tax by Other States (Resident Credit)

If you were a full-year Ohio resident during 2015 and you had income subjected to tax by other states or the District of Columbia, you may qualify for the Ohio resident tax credit. The credit is the **lesser** of lines 31 or 32.

This line amount is the portion of your Ohio adjusted gross income subjected to a tax on income in other states or the District of Columbia while you were a resident of Ohio, less related deductions allowed in computing federal adjusted gross income and increased or decreased by related adjustments on the Ohio Schedule of Credits.

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

Do not include wages, salaries, tips or commissions earned by full-year Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania that is shown on Ohio Schedule A, line 13 and certain income earned by military nonresidents that is shown on Ohio Schedule A, line 25. This income is not taxed and does not qualify for the credit.

Line 31 – Determining the Factor

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

Line 32 – Other States' Income Tax

Enter the amount of 2015 income tax, less all related nonrefundable credits other than withholding, estimated tax payments and carryforwards from previous years, paid to other states or the District of Columbia. In general, this amount will be the amount shown on the line of the other state's income tax return that is equivalent to Ohio IT 1040, line 13.

Note: See our information release IT 2006-02 entitled "Inapplicability of Ohio Resident Credit with Kentucky Corporate Income Tax," which is on our Web site at tax.ohio.gov.

Line 34 – Manufacturing Equipment Grant

For taxable years ending on or after July 1, 2005, the R.C. 5747.31 manufacturer's credit converts to a grant administered by the Ohio Development Services Agency (DSA). For taxable years ending before July 1, 2005, the credit continues to apply.

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

The grant is claimed as a direct reduction to the taxpayer's 2015 Ohio income tax liability and is nonrefundable. The concepts, definitions and computations that apply to the credit also apply to the grant.

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

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

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

1. **The taxpayer files a grant request form with the taxpayer's 2015 individual Ohio income tax return.** The grant request form is available on our Web site at tax.ohio.gov; AND
2. **The purchaser of the qualifying new manufacturing machinery and equipment filed a notice of intent with the DSA by the date of the taxpayer's timely filed Ohio tax return, including extensions, for the taxpayer's taxable year that included Sept. 30, 2005.** However, a timely filed notice of the intent to claim the credit constitutes a timely filed notice of the intent to claim the grant.

Line 36 – 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 37 – Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Development Services Agency (ODSA) has granted you this credit for 2015, you should enter the certified amount on Ohio Schedule of Credits, line 37. This amount is considered a payment that can be refunded in whole or in part if your total payments on Ohio IT 1040, line 18 exceed the amount shown on Ohio IT 1040, line 13. For further details about this credit, call the ODSA at 614-466-4551 or 1-800-848-1300.

Line 38 – 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 IT 4708 (Composite Income Tax Return for Certain Investors in a Pass-Through Entity) or Ohio 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 federal K-1(s)**, which reflect the amount of Ohio tax paid. In addition, see instructions for Ohio Schedule A, line 2 on page 19.

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 39 – 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 40 – 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 federal K-1(s), which reflect the Ohio tax paid.

Unpaid Use (Sales) Tax Explanation and Instructions for Ohio IT 1040

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 Ohio IT 1040, line 12 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 such purchase(s). **Complete the use tax worksheet on page 35 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 VP USE, then you do not have to report the use tax on Ohio IT 1040, line 12.

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 Cata-

log 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 Ohio IT 1040,
line 12.**

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 VP USE, then you do not have to report on Ohio IT 1040, line 12 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 35.

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 VP USE to pay the tax. This form is on our Web site at tax.ohio.gov.

How to Calculate Use Tax for Ohio IT 1040

If during 2015 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 34.

| | |
|--|--------------------|
| a. During 2015 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 Ohio IT 1040, line 12. <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 Ohio IT 1040, line 12. <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 Ohio IT 1040, line 12. 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, 2015. 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 | .0700 | 7.00% | 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 | .0700 | 7.00% |
| Butler | .0650 | 6.50% | Huron | .0725 | 7.25% | Richland | .0725 | 7.25% |
| 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 | .0725 | 7.25% | Union | .0700 | 7.00% |
| Defiance | .0675 | 6.75% | Madison | .0700 | 7.00% | Union (COTA) | .0750 | 7.50% |
| Delaware | .0700 | 7.00% | Mahoning | .0725 | 7.25% | Van Wert | .0725 | 7.25% |
| Delaware (COTA) | .0750 | 7.50% | Marion | .0725 | 7.25% | Vinton | .0725 | 7.25% |
| Erie | .0675 | 6.75% | 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 | .0750 | 7.50% | 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 IT 1040

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 IT 1040, lines 26a-f.

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 2016 federal income tax return.

Military Injury Relief – Use Ohio IT 1040, line 26a, 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 and to individuals diagnosed with post-traumatic stress disorder while serving, or after having served, in Operation Iraqi Freedom, Operation New Dawn or Operation Enduring Freedom.

If you do not have an overpayment on Ohio IT 1040, line 24, 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 (ODVS)" and mailing it to:

Ohio Department of Veterans Services
Military Injury Relief Fund
P.O. Box 373
Sandusky, OH 44871

Ohio History Fund – Use Ohio IT 1040, line 26b to donate to the Ohio History Fund. The Ohio History Fund 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 IT 1040, line 24, but you want to donate to provide grants to promote and protect Ohio's rich history, you may do so by writing a check payable to "The Ohio History Connection Income Tax Contribution Fund" and mailing it to:

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

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

State Nature Preserves – Use Ohio IT 1040, line 26c 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 IT 1040, line 24, 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

To learn more, visit <http://naturepreserves.ohiodnr.gov> and select "Support Natural Areas."

Breast and Cervical Cancer Project – Use Ohio IT 1040, line 26d to donate to the Breast and Cervical Cancer Project. Contributions made to the project are used to provide free breast and cervical cancer screening, diagnostic and outreach/case management services to uninsured and underinsured Ohio women. The project is administered by the Ohio Department of Health and is operated through 11 regional agencies, which enroll women in the program and schedule them for services with clinical providers in the agency's service area.

If you do not have an overpayment on Ohio IT 1040, line 24, but you want to donate to provide grants for free breast and cervical cancer screening, you may do so by writing a check payable to "Ohio Treasurer of State" or "Ohio Department of Health" and mailing it to:

Ohio Department of Health
Attn: Breast & Cervical Cancer
P.O. Box 15278
Columbus, Ohio 43215-0278

In the description on the check, please write "Breast and Cervical Cancer Donation."

Wishes for Sick Children – Use Ohio IT 1040, line 26e, to donate to Wishes for Sick Children. Contributions are distributed by the Ohio Department of Health to fund a program administered by a nonprofit corporation that grants the wishes of individuals who are under the age of 18, are residents of the state, and have been diagnosed with a life-threatening medical condition.

If you do not have an overpayment on Ohio IT 1040, line 24, but you want to donate to provide funds for Wishes for Sick Children, you may do so by writing a check payable to "Ohio Treasurer of State" or "Ohio Department of Health" and mailing it to:

Ohio Department of Health
Attn: Wishes for Sick Children
P.O. Box 15278
Columbus, OH 43215-0278

Wildlife Species and Endangered Wildlife – Use Ohio IT 1040, line 26f 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 IT 1040, line 24, 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!"

2015 Income Tax Table 1 for Ohio IT 1040

| If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 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 | \$15 | \$6,000 | \$6,050 | \$34 | \$9,000 | \$9,050 | \$64 | \$12,000 | \$12,050 | \$109 |
| 50 | 100 | 0 | 3,050 | 3,100 | 15 | 6,050 | 6,100 | 34 | 9,050 | 9,100 | 64 | 12,050 | 12,100 | 110 |
| 100 | 150 | 1 | 3,100 | 3,150 | 15 | 6,100 | 6,150 | 35 | 9,100 | 9,150 | 65 | 12,100 | 12,150 | 111 |
| 150 | 200 | 1 | 3,150 | 3,200 | 16 | 6,150 | 6,200 | 35 | 9,150 | 9,200 | 65 | 12,150 | 12,200 | 112 |
| 200 | 250 | 1 | 3,200 | 3,250 | 16 | 6,200 | 6,250 | 36 | 9,200 | 9,250 | 66 | 12,200 | 12,250 | 113 |
| 250 | 300 | 1 | 3,250 | 3,300 | 16 | 6,250 | 6,300 | 36 | 9,250 | 9,300 | 66 | 12,250 | 12,300 | 114 |
| 300 | 350 | 2 | 3,300 | 3,350 | 16 | 6,300 | 6,350 | 37 | 9,300 | 9,350 | 67 | 12,300 | 12,350 | 115 |
| 350 | 400 | 2 | 3,350 | 3,400 | 17 | 6,350 | 6,400 | 37 | 9,350 | 9,400 | 67 | 12,350 | 12,400 | 116 |
| 400 | 450 | 2 | 3,400 | 3,450 | 17 | 6,400 | 6,450 | 38 | 9,400 | 9,450 | 68 | 12,400 | 12,450 | 117 |
| 450 | 500 | 2 | 3,450 | 3,500 | 17 | 6,450 | 6,500 | 38 | 9,450 | 9,500 | 68 | 12,450 | 12,500 | 118 |
| 500 | 550 | 3 | 3,500 | 3,550 | 17 | 6,500 | 6,550 | 39 | 9,500 | 9,550 | 69 | 12,500 | 12,550 | 119 |
| 550 | 600 | 3 | 3,550 | 3,600 | 18 | 6,550 | 6,600 | 39 | 9,550 | 9,600 | 69 | 12,550 | 12,600 | 120 |
| 600 | 650 | 3 | 3,600 | 3,650 | 18 | 6,600 | 6,650 | 40 | 9,600 | 9,650 | 70 | 12,600 | 12,650 | 121 |
| 650 | 700 | 3 | 3,650 | 3,700 | 18 | 6,650 | 6,700 | 40 | 9,650 | 9,700 | 70 | 12,650 | 12,700 | 122 |
| 700 | 750 | 4 | 3,700 | 3,750 | 18 | 6,700 | 6,750 | 41 | 9,700 | 9,750 | 71 | 12,700 | 12,750 | 123 |
| 750 | 800 | 4 | 3,750 | 3,800 | 19 | 6,750 | 6,800 | 41 | 9,750 | 9,800 | 71 | 12,750 | 12,800 | 124 |
| 800 | 850 | 4 | 3,800 | 3,850 | 19 | 6,800 | 6,850 | 42 | 9,800 | 9,850 | 72 | 12,800 | 12,850 | 125 |
| 850 | 900 | 4 | 3,850 | 3,900 | 19 | 6,850 | 6,900 | 42 | 9,850 | 9,900 | 72 | 12,850 | 12,900 | 126 |
| 900 | 950 | 5 | 3,900 | 3,950 | 19 | 6,900 | 6,950 | 43 | 9,900 | 9,950 | 73 | 12,900 | 12,950 | 127 |
| 950 | 1,000 | 5 | 3,950 | 4,000 | 20 | 6,950 | 7,000 | 43 | 9,950 | 10,000 | 73 | 12,950 | 13,000 | 128 |
| \$1,000 | | | \$4,000 | | | \$7,000 | | | \$10,000 | | | \$13,000 | | |
| \$1,000 | \$1,050 | \$5 | \$4,000 | \$4,050 | \$20 | \$7,000 | \$7,050 | \$44 | \$10,000 | \$10,050 | \$74 | \$13,000 | \$13,050 | \$129 |
| 1,050 | 1,100 | 5 | 4,050 | 4,100 | 20 | 7,050 | 7,100 | 44 | 10,050 | 10,100 | 74 | 13,050 | 13,100 | 130 |
| 1,100 | 1,150 | 6 | 4,100 | 4,150 | 20 | 7,100 | 7,150 | 45 | 10,100 | 10,150 | 74 | 13,100 | 13,150 | 131 |
| 1,150 | 1,200 | 6 | 4,150 | 4,200 | 21 | 7,150 | 7,200 | 45 | 10,150 | 10,200 | 75 | 13,150 | 13,200 | 132 |
| 1,200 | 1,250 | 6 | 4,200 | 4,250 | 21 | 7,200 | 7,250 | 46 | 10,200 | 10,250 | 75 | 13,200 | 13,250 | 133 |
| 1,250 | 1,300 | 6 | 4,250 | 4,300 | 21 | 7,250 | 7,300 | 46 | 10,250 | 10,300 | 76 | 13,250 | 13,300 | 134 |
| 1,300 | 1,350 | 7 | 4,300 | 4,350 | 21 | 7,300 | 7,350 | 47 | 10,300 | 10,350 | 76 | 13,300 | 13,350 | 135 |
| 1,350 | 1,400 | 7 | 4,350 | 4,400 | 22 | 7,350 | 7,400 | 47 | 10,350 | 10,400 | 77 | 13,350 | 13,400 | 136 |
| 1,400 | 1,450 | 7 | 4,400 | 4,450 | 22 | 7,400 | 7,450 | 48 | 10,400 | 10,450 | 78 | 13,400 | 13,450 | 137 |
| 1,450 | 1,500 | 7 | 4,450 | 4,500 | 22 | 7,450 | 7,500 | 48 | 10,450 | 10,500 | 79 | 13,450 | 13,500 | 138 |
| 1,500 | 1,550 | 8 | 4,500 | 4,550 | 22 | 7,500 | 7,550 | 49 | 10,500 | 10,550 | 80 | 13,500 | 13,550 | 139 |
| 1,550 | 1,600 | 8 | 4,550 | 4,600 | 23 | 7,550 | 7,600 | 49 | 10,550 | 10,600 | 81 | 13,550 | 13,600 | 140 |
| 1,600 | 1,650 | 8 | 4,600 | 4,650 | 23 | 7,600 | 7,650 | 50 | 10,600 | 10,650 | 82 | 13,600 | 13,650 | 141 |
| 1,650 | 1,700 | 8 | 4,650 | 4,700 | 23 | 7,650 | 7,700 | 50 | 10,650 | 10,700 | 83 | 13,650 | 13,700 | 142 |
| 1,700 | 1,750 | 9 | 4,700 | 4,750 | 23 | 7,700 | 7,750 | 51 | 10,700 | 10,750 | 84 | 13,700 | 13,750 | 143 |
| 1,750 | 1,800 | 9 | 4,750 | 4,800 | 24 | 7,750 | 7,800 | 51 | 10,750 | 10,800 | 85 | 13,750 | 13,800 | 144 |
| 1,800 | 1,850 | 9 | 4,800 | 4,850 | 24 | 7,800 | 7,850 | 52 | 10,800 | 10,850 | 86 | 13,800 | 13,850 | 145 |
| 1,850 | 1,900 | 9 | 4,850 | 4,900 | 24 | 7,850 | 7,900 | 52 | 10,850 | 10,900 | 87 | 13,850 | 13,900 | 146 |
| 1,900 | 1,950 | 10 | 4,900 | 4,950 | 24 | 7,900 | 7,950 | 53 | 10,900 | 10,950 | 88 | 13,900 | 13,950 | 147 |
| 1,950 | 2,000 | 10 | 4,950 | 5,000 | 25 | 7,950 | 8,000 | 53 | 10,950 | 11,000 | 89 | 13,950 | 14,000 | 148 |
| \$2,000 | | | \$5,000 | | | \$8,000 | | | \$11,000 | | | \$14,000 | | |
| \$2,000 | \$2,050 | \$10 | \$5,000 | \$5,050 | \$25 | \$8,000 | \$8,050 | \$54 | \$11,000 | \$11,050 | \$90 | \$14,000 | \$14,050 | \$149 |
| 2,050 | 2,100 | 10 | 5,050 | 5,100 | 25 | 8,050 | 8,100 | 54 | 11,050 | 11,100 | 91 | 14,050 | 14,100 | 150 |
| 2,100 | 2,150 | 11 | 5,100 | 5,150 | 25 | 8,100 | 8,150 | 55 | 11,100 | 11,150 | 92 | 14,100 | 14,150 | 151 |
| 2,150 | 2,200 | 11 | 5,150 | 5,200 | 26 | 8,150 | 8,200 | 55 | 11,150 | 11,200 | 93 | 14,150 | 14,200 | 152 |
| 2,200 | 2,250 | 11 | 5,200 | 5,250 | 26 | 8,200 | 8,250 | 56 | 11,200 | 11,250 | 94 | 14,200 | 14,250 | 153 |
| 2,250 | 2,300 | 11 | 5,250 | 5,300 | 26 | 8,250 | 8,300 | 56 | 11,250 | 11,300 | 95 | 14,250 | 14,300 | 154 |
| 2,300 | 2,350 | 12 | 5,300 | 5,350 | 27 | 8,300 | 8,350 | 57 | 11,300 | 11,350 | 96 | 14,300 | 14,350 | 155 |
| 2,350 | 2,400 | 12 | 5,350 | 5,400 | 27 | 8,350 | 8,400 | 57 | 11,350 | 11,400 | 97 | 14,350 | 14,400 | 156 |
| 2,400 | 2,450 | 12 | 5,400 | 5,450 | 28 | 8,400 | 8,450 | 58 | 11,400 | 11,450 | 98 | 14,400 | 14,450 | 157 |
| 2,450 | 2,500 | 12 | 5,450 | 5,500 | 28 | 8,450 | 8,500 | 58 | 11,450 | 11,500 | 99 | 14,450 | 14,500 | 158 |
| 2,500 | 2,550 | 12 | 5,500 | 5,550 | 29 | 8,500 | 8,550 | 59 | 11,500 | 11,550 | 99 | 14,500 | 14,550 | 159 |
| 2,550 | 2,600 | 13 | 5,550 | 5,600 | 29 | 8,550 | 8,600 | 59 | 11,550 | 11,600 | 100 | 14,550 | 14,600 | 160 |
| 2,600 | 2,650 | 13 | 5,600 | 5,650 | 30 | 8,600 | 8,650 | 60 | 11,600 | 11,650 | 101 | 14,600 | 14,650 | 161 |
| 2,650 | 2,700 | 13 | 5,650 | 5,700 | 30 | 8,650 | 8,700 | 60 | 11,650 | 11,700 | 102 | 14,650 | 14,700 | 162 |
| 2,700 | 2,750 | 13 | 5,700 | 5,750 | 31 | 8,700 | 8,750 | 61 | 11,700 | 11,750 | 103 | 14,700 | 14,750 | 163 |
| 2,750 | 2,800 | 14 | 5,750 | 5,800 | 31 | 8,750 | 8,800 | 61 | 11,750 | 11,800 | 104 | 14,750 | 14,800 | 164 |
| 2,800 | 2,850 | 14 | 5,800 | 5,850 | 32 | 8,800 | 8,850 | 62 | 11,800 | 11,850 | 105 | 14,800 | 14,850 | 165 |
| 2,850 | 2,900 | 14 | 5,850 | 5,900 | 32 | 8,850 | 8,900 | 62 | 11,850 | 11,900 | 106 | 14,850 | 14,900 | 166 |
| 2,900 | 2,950 | 14 | 5,900 | 5,950 | 33 | 8,900 | 8,950 | 63 | 11,900 | 11,950 | 107 | 14,900 | 14,950 | 167 |
| 2,950 | 3,000 | 15 | 5,950 | 6,000 | 33 | 8,950 | 9,000 | 63 | 11,950 | 12,000 | 108 | 14,950 | 15,000 | 168 |

2015 Income Tax Table 1 for Ohio IT 1040

| If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 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 | \$169 | \$18,000 | \$18,050 | \$240 | \$21,000 | \$21,050 | \$315 | \$24,000 | \$24,050 | \$404 | \$27,000 | \$27,050 | \$493 |
| 15,050 | 15,100 | 170 | 18,050 | 18,100 | 241 | 21,050 | 21,100 | 316 | 24,050 | 24,100 | 405 | 27,050 | 27,100 | 494 |
| 15,100 | 15,150 | 171 | 18,100 | 18,150 | 242 | 21,100 | 21,150 | 318 | 24,100 | 24,150 | 407 | 27,100 | 27,150 | 496 |
| 15,150 | 15,200 | 172 | 18,150 | 18,200 | 244 | 21,150 | 21,200 | 319 | 24,150 | 24,200 | 408 | 27,150 | 27,200 | 497 |
| 15,200 | 15,250 | 173 | 18,200 | 18,250 | 245 | 21,200 | 21,250 | 321 | 24,200 | 24,250 | 410 | 27,200 | 27,250 | 499 |
| 15,250 | 15,300 | 174 | 18,250 | 18,300 | 246 | 21,250 | 21,300 | 322 | 24,250 | 24,300 | 411 | 27,250 | 27,300 | 500 |
| 15,300 | 15,350 | 175 | 18,300 | 18,350 | 247 | 21,300 | 21,350 | 324 | 24,300 | 24,350 | 413 | 27,300 | 27,350 | 502 |
| 15,350 | 15,400 | 176 | 18,350 | 18,400 | 249 | 21,350 | 21,400 | 325 | 24,350 | 24,400 | 414 | 27,350 | 27,400 | 503 |
| 15,400 | 15,450 | 177 | 18,400 | 18,450 | 250 | 21,400 | 21,450 | 327 | 24,400 | 24,450 | 416 | 27,400 | 27,450 | 505 |
| 15,450 | 15,500 | 178 | 18,450 | 18,500 | 251 | 21,450 | 21,500 | 328 | 24,450 | 24,500 | 417 | 27,450 | 27,500 | 506 |
| 15,500 | 15,550 | 179 | 18,500 | 18,550 | 252 | 21,500 | 21,550 | 330 | 24,500 | 24,550 | 419 | 27,500 | 27,550 | 508 |
| 15,550 | 15,600 | 180 | 18,550 | 18,600 | 254 | 21,550 | 21,600 | 331 | 24,550 | 24,600 | 420 | 27,550 | 27,600 | 509 |
| 15,600 | 15,650 | 181 | 18,600 | 18,650 | 255 | 21,600 | 21,650 | 333 | 24,600 | 24,650 | 422 | 27,600 | 27,650 | 511 |
| 15,650 | 15,700 | 182 | 18,650 | 18,700 | 256 | 21,650 | 21,700 | 334 | 24,650 | 24,700 | 423 | 27,650 | 27,700 | 512 |
| 15,700 | 15,750 | 183 | 18,700 | 18,750 | 257 | 21,700 | 21,750 | 336 | 24,700 | 24,750 | 425 | 27,700 | 27,750 | 514 |
| 15,750 | 15,800 | 184 | 18,750 | 18,800 | 259 | 21,750 | 21,800 | 337 | 24,750 | 24,800 | 426 | 27,750 | 27,800 | 515 |
| 15,800 | 15,850 | 186 | 18,800 | 18,850 | 260 | 21,800 | 21,850 | 339 | 24,800 | 24,850 | 428 | 27,800 | 27,850 | 517 |
| 15,850 | 15,900 | 187 | 18,850 | 18,900 | 261 | 21,850 | 21,900 | 340 | 24,850 | 24,900 | 429 | 27,850 | 27,900 | 518 |
| 15,900 | 15,950 | 188 | 18,900 | 18,950 | 262 | 21,900 | 21,950 | 342 | 24,900 | 24,950 | 431 | 27,900 | 27,950 | 520 |
| 15,950 | 16,000 | 189 | 18,950 | 19,000 | 263 | 21,950 | 22,000 | 343 | 24,950 | 25,000 | 432 | 27,950 | 28,000 | 521 |
| \$16,000 | | | \$19,000 | | | \$22,000 | | | \$25,000 | | | \$28,000 | | |
| \$16,000 | \$16,050 | \$190 | \$19,000 | \$19,050 | \$265 | \$22,000 | \$22,050 | \$345 | \$25,000 | \$25,050 | \$434 | \$28,000 | \$28,050 | \$523 |
| 16,050 | 16,100 | 192 | 19,050 | 19,100 | 266 | 22,050 | 22,100 | 346 | 25,050 | 25,100 | 435 | 28,050 | 28,100 | 524 |
| 16,100 | 16,150 | 193 | 19,100 | 19,150 | 267 | 22,100 | 22,150 | 348 | 25,100 | 25,150 | 437 | 28,100 | 28,150 | 526 |
| 16,150 | 16,200 | 194 | 19,150 | 19,200 | 268 | 22,150 | 22,200 | 349 | 25,150 | 25,200 | 438 | 28,150 | 28,200 | 527 |
| 16,200 | 16,250 | 195 | 19,200 | 19,250 | 270 | 22,200 | 22,250 | 350 | 25,200 | 25,250 | 440 | 28,200 | 28,250 | 529 |
| 16,250 | 16,300 | 197 | 19,250 | 19,300 | 271 | 22,250 | 22,300 | 352 | 25,250 | 25,300 | 441 | 28,250 | 28,300 | 530 |
| 16,300 | 16,350 | 198 | 19,300 | 19,350 | 272 | 22,300 | 22,350 | 353 | 25,300 | 25,350 | 443 | 28,300 | 28,350 | 532 |
| 16,350 | 16,400 | 199 | 19,350 | 19,400 | 273 | 22,350 | 22,400 | 355 | 25,350 | 25,400 | 444 | 28,350 | 28,400 | 533 |
| 16,400 | 16,450 | 200 | 19,400 | 19,450 | 275 | 22,400 | 22,450 | 356 | 25,400 | 25,450 | 446 | 28,400 | 28,450 | 535 |
| 16,450 | 16,500 | 202 | 19,450 | 19,500 | 276 | 22,450 | 22,500 | 358 | 25,450 | 25,500 | 447 | 28,450 | 28,500 | 536 |
| 16,500 | 16,550 | 203 | 19,500 | 19,550 | 277 | 22,500 | 22,550 | 359 | 25,500 | 25,550 | 448 | 28,500 | 28,550 | 538 |
| 16,550 | 16,600 | 204 | 19,550 | 19,600 | 278 | 22,550 | 22,600 | 361 | 25,550 | 25,600 | 450 | 28,550 | 28,600 | 539 |
| 16,600 | 16,650 | 205 | 19,600 | 19,650 | 280 | 22,600 | 22,650 | 362 | 25,600 | 25,650 | 451 | 28,600 | 28,650 | 541 |
| 16,650 | 16,700 | 207 | 19,650 | 19,700 | 281 | 22,650 | 22,700 | 364 | 25,650 | 25,700 | 453 | 28,650 | 28,700 | 542 |
| 16,700 | 16,750 | 208 | 19,700 | 19,750 | 282 | 22,700 | 22,750 | 365 | 25,700 | 25,750 | 454 | 28,700 | 28,750 | 543 |
| 16,750 | 16,800 | 209 | 19,750 | 19,800 | 283 | 22,750 | 22,800 | 367 | 25,750 | 25,800 | 456 | 28,750 | 28,800 | 545 |
| 16,800 | 16,850 | 210 | 19,800 | 19,850 | 285 | 22,800 | 22,850 | 368 | 25,800 | 25,850 | 457 | 28,800 | 28,850 | 546 |
| 16,850 | 16,900 | 212 | 19,850 | 19,900 | 286 | 22,850 | 22,900 | 370 | 25,850 | 25,900 | 459 | 28,850 | 28,900 | 548 |
| 16,900 | 16,950 | 213 | 19,900 | 19,950 | 287 | 22,900 | 22,950 | 371 | 25,900 | 25,950 | 460 | 28,900 | 28,950 | 549 |
| 16,950 | 17,000 | 214 | 19,950 | 20,000 | 288 | 22,950 | 23,000 | 373 | 25,950 | 26,000 | 462 | 28,950 | 29,000 | 551 |
| \$17,000 | | | \$20,000 | | | \$23,000 | | | \$26,000 | | | \$29,000 | | |
| \$17,000 | \$17,050 | \$215 | \$20,000 | \$20,050 | \$289 | \$23,000 | \$23,050 | \$374 | \$26,000 | \$26,050 | \$463 | \$29,000 | \$29,050 | \$552 |
| 17,050 | 17,100 | 216 | 20,050 | 20,100 | 291 | 23,050 | 23,100 | 376 | 26,050 | 26,100 | 465 | 29,050 | 29,100 | 554 |
| 17,100 | 17,150 | 218 | 20,100 | 20,150 | 292 | 23,100 | 23,150 | 377 | 26,100 | 26,150 | 466 | 29,100 | 29,150 | 555 |
| 17,150 | 17,200 | 219 | 20,150 | 20,200 | 293 | 23,150 | 23,200 | 379 | 26,150 | 26,200 | 468 | 29,150 | 29,200 | 557 |
| 17,200 | 17,250 | 220 | 20,200 | 20,250 | 294 | 23,200 | 23,250 | 380 | 26,200 | 26,250 | 469 | 29,200 | 29,250 | 558 |
| 17,250 | 17,300 | 221 | 20,250 | 20,300 | 296 | 23,250 | 23,300 | 382 | 26,250 | 26,300 | 471 | 29,250 | 29,300 | 560 |
| 17,300 | 17,350 | 223 | 20,300 | 20,350 | 297 | 23,300 | 23,350 | 383 | 26,300 | 26,350 | 472 | 29,300 | 29,350 | 561 |
| 17,350 | 17,400 | 224 | 20,350 | 20,400 | 298 | 23,350 | 23,400 | 385 | 26,350 | 26,400 | 474 | 29,350 | 29,400 | 563 |
| 17,400 | 17,450 | 225 | 20,400 | 20,450 | 299 | 23,400 | 23,450 | 386 | 26,400 | 26,450 | 475 | 29,400 | 29,450 | 564 |
| 17,450 | 17,500 | 226 | 20,450 | 20,500 | 301 | 23,450 | 23,500 | 388 | 26,450 | 26,500 | 477 | 29,450 | 29,500 | 566 |
| 17,500 | 17,550 | 228 | 20,500 | 20,550 | 302 | 23,500 | 23,550 | 389 | 26,500 | 26,550 | 478 | 29,500 | 29,550 | 567 |
| 17,550 | 17,600 | 229 | 20,550 | 20,600 | 303 | 23,550 | 23,600 | 391 | 26,550 | 26,600 | 480 | 29,550 | 29,600 | 569 |
| 17,600 | 17,650 | 230 | 20,600 | 20,650 | 304 | 23,600 | 23,650 | 392 | 26,600 | 26,650 | 481 | 29,600 | 29,650 | 570 |
| 17,650 | 17,700 | 231 | 20,650 | 20,700 | 306 | 23,650 | 23,700 | 394 | 26,650 | 26,700 | 483 | 29,650 | 29,700 | 572 |
| 17,700 | 17,750 | 233 | 20,700 | 20,750 | 307 | 23,700 | 23,750 | 395 | 26,700 | 26,750 | 484 | 29,700 | 29,750 | 573 |
| 17,750 | 17,800 | 234 | 20,750 | 20,800 | 308 | 23,750 | 23,800 | 397 | 26,750 | 26,800 | 486 | 29,750 | 29,800 | 575 |
| 17,800 | 17,850 | 235 | 20,800 | 20,850 | 309 | 23,800 | 23,850 | 398 | 26,800 | 26,850 | 487 | 29,800 | 29,850 | 576 |
| 17,850 | 17,900 | 236 | 20,850 | 20,900 | 311 | 23,850 | 23,900 | 399 | 26,850 | 26,900 | 489 | 29,850 | 29,900 | 578 |
| 17,900 | 17,950 | 237 | 20,900 | 20,950 | 312 | 23,900 | 23,950 | 401 | 26,900 | 26,950 | 490 | 29,900 | 29,950 | 579 |
| 17,950 | 18,000 | 239 | 20,950 | 21,000 | 313 | 23,950 | 24,000 | 402 | 26,950 | 27,000 | 492 | 29,950 | 30,000 | 581 |

2015 Income Tax Table 1 for Ohio IT 1040

| If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 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 | \$582 | \$33,000 | \$33,050 | \$671 | \$36,000 | \$36,050 | \$760 | \$39,000 | \$39,050 | \$849 | \$42,000 | \$42,050 | \$940 |
| 30,050 | 30,100 | 584 | 33,050 | 33,100 | 673 | 36,050 | 36,100 | 762 | 39,050 | 39,100 | 851 | 42,050 | 42,100 | 942 |
| 30,100 | 30,150 | 585 | 33,100 | 33,150 | 674 | 36,100 | 36,150 | 763 | 39,100 | 39,150 | 852 | 42,100 | 42,150 | 943 |
| 30,150 | 30,200 | 587 | 33,150 | 33,200 | 676 | 36,150 | 36,200 | 765 | 39,150 | 39,200 | 854 | 42,150 | 42,200 | 945 |
| 30,200 | 30,250 | 588 | 33,200 | 33,250 | 677 | 36,200 | 36,250 | 766 | 39,200 | 39,250 | 855 | 42,200 | 42,250 | 947 |
| 30,250 | 30,300 | 590 | 33,250 | 33,300 | 679 | 36,250 | 36,300 | 768 | 39,250 | 39,300 | 857 | 42,250 | 42,300 | 949 |
| 30,300 | 30,350 | 591 | 33,300 | 33,350 | 680 | 36,300 | 36,350 | 769 | 39,300 | 39,350 | 858 | 42,300 | 42,350 | 950 |
| 30,350 | 30,400 | 592 | 33,350 | 33,400 | 682 | 36,350 | 36,400 | 771 | 39,350 | 39,400 | 860 | 42,350 | 42,400 | 952 |
| 30,400 | 30,450 | 594 | 33,400 | 33,450 | 683 | 36,400 | 36,450 | 772 | 39,400 | 39,450 | 861 | 42,400 | 42,450 | 954 |
| 30,450 | 30,500 | 595 | 33,450 | 33,500 | 685 | 36,450 | 36,500 | 774 | 39,450 | 39,500 | 863 | 42,450 | 42,500 | 956 |
| 30,500 | 30,550 | 597 | 33,500 | 33,550 | 686 | 36,500 | 36,550 | 775 | 39,500 | 39,550 | 864 | 42,500 | 42,550 | 957 |
| 30,550 | 30,600 | 598 | 33,550 | 33,600 | 687 | 36,550 | 36,600 | 777 | 39,550 | 39,600 | 866 | 42,550 | 42,600 | 959 |
| 30,600 | 30,650 | 600 | 33,600 | 33,650 | 689 | 36,600 | 36,650 | 778 | 39,600 | 39,650 | 867 | 42,600 | 42,650 | 961 |
| 30,650 | 30,700 | 601 | 33,650 | 33,700 | 690 | 36,650 | 36,700 | 780 | 39,650 | 39,700 | 869 | 42,650 | 42,700 | 962 |
| 30,700 | 30,750 | 603 | 33,700 | 33,750 | 692 | 36,700 | 36,750 | 781 | 39,700 | 39,750 | 870 | 42,700 | 42,750 | 964 |
| 30,750 | 30,800 | 604 | 33,750 | 33,800 | 693 | 36,750 | 36,800 | 782 | 39,750 | 39,800 | 872 | 42,750 | 42,800 | 966 |
| 30,800 | 30,850 | 606 | 33,800 | 33,850 | 695 | 36,800 | 36,850 | 784 | 39,800 | 39,850 | 873 | 42,800 | 42,850 | 968 |
| 30,850 | 30,900 | 607 | 33,850 | 33,900 | 696 | 36,850 | 36,900 | 785 | 39,850 | 39,900 | 875 | 42,850 | 42,900 | 969 |
| 30,900 | 30,950 | 609 | 33,900 | 33,950 | 698 | 36,900 | 36,950 | 787 | 39,900 | 39,950 | 876 | 42,900 | 42,950 | 971 |
| 30,950 | 31,000 | 610 | 33,950 | 34,000 | 699 | 36,950 | 37,000 | 788 | 39,950 | 40,000 | 877 | 42,950 | 43,000 | 973 |
| \$31,000 | | | \$34,000 | | | \$37,000 | | | \$40,000 | | | \$43,000 | | |
| \$31,000 | \$31,050 | \$612 | \$34,000 | \$34,050 | \$701 | \$37,000 | \$37,050 | \$790 | \$40,000 | \$40,050 | \$879 | \$43,000 | \$43,050 | \$975 |
| 31,050 | 31,100 | 613 | 34,050 | 34,100 | 702 | 37,050 | 37,100 | 791 | 40,050 | 40,100 | 880 | 43,050 | 43,100 | 976 |
| 31,100 | 31,150 | 615 | 34,100 | 34,150 | 704 | 37,100 | 37,150 | 793 | 40,100 | 40,150 | 882 | 43,100 | 43,150 | 978 |
| 31,150 | 31,200 | 616 | 34,150 | 34,200 | 705 | 37,150 | 37,200 | 794 | 40,150 | 40,200 | 883 | 43,150 | 43,200 | 980 |
| 31,200 | 31,250 | 618 | 34,200 | 34,250 | 707 | 37,200 | 37,250 | 796 | 40,200 | 40,250 | 885 | 43,200 | 43,250 | 982 |
| 31,250 | 31,300 | 619 | 34,250 | 34,300 | 708 | 37,250 | 37,300 | 797 | 40,250 | 40,300 | 886 | 43,250 | 43,300 | 983 |
| 31,300 | 31,350 | 621 | 34,300 | 34,350 | 710 | 37,300 | 37,350 | 799 | 40,300 | 40,350 | 888 | 43,300 | 43,350 | 985 |
| 31,350 | 31,400 | 622 | 34,350 | 34,400 | 711 | 37,350 | 37,400 | 800 | 40,350 | 40,400 | 889 | 43,350 | 43,400 | 987 |
| 31,400 | 31,450 | 624 | 34,400 | 34,450 | 713 | 37,400 | 37,450 | 802 | 40,400 | 40,450 | 891 | 43,400 | 43,450 | 988 |
| 31,450 | 31,500 | 625 | 34,450 | 34,500 | 714 | 37,450 | 37,500 | 803 | 40,450 | 40,500 | 892 | 43,450 | 43,500 | 990 |
| 31,500 | 31,550 | 627 | 34,500 | 34,550 | 716 | 37,500 | 37,550 | 805 | 40,500 | 40,550 | 894 | 43,500 | 43,550 | 992 |
| 31,550 | 31,600 | 628 | 34,550 | 34,600 | 717 | 37,550 | 37,600 | 806 | 40,550 | 40,600 | 895 | 43,550 | 43,600 | 994 |
| 31,600 | 31,650 | 630 | 34,600 | 34,650 | 719 | 37,600 | 37,650 | 808 | 40,600 | 40,650 | 897 | 43,600 | 43,650 | 995 |
| 31,650 | 31,700 | 631 | 34,650 | 34,700 | 720 | 37,650 | 37,700 | 809 | 40,650 | 40,700 | 898 | 43,650 | 43,700 | 997 |
| 31,700 | 31,750 | 633 | 34,700 | 34,750 | 722 | 37,700 | 37,750 | 811 | 40,700 | 40,750 | 900 | 43,700 | 43,750 | 999 |
| 31,750 | 31,800 | 634 | 34,750 | 34,800 | 723 | 37,750 | 37,800 | 812 | 40,750 | 40,800 | 901 | 43,750 | 43,800 | 1,001 |
| 31,800 | 31,850 | 636 | 34,800 | 34,850 | 725 | 37,800 | 37,850 | 814 | 40,800 | 40,850 | 903 | 43,800 | 43,850 | 1,002 |
| 31,850 | 31,900 | 637 | 34,850 | 34,900 | 726 | 37,850 | 37,900 | 815 | 40,850 | 40,900 | 904 | 43,850 | 43,900 | 1,004 |
| 31,900 | 31,950 | 638 | 34,900 | 34,950 | 728 | 37,900 | 37,950 | 817 | 40,900 | 40,950 | 906 | 43,900 | 43,950 | 1,006 |
| 31,950 | 32,000 | 640 | 34,950 | 35,000 | 729 | 37,950 | 38,000 | 818 | 40,950 | 41,000 | 907 | 43,950 | 44,000 | 1,008 |
| \$32,000 | | | \$35,000 | | | \$38,000 | | | \$41,000 | | | \$44,000 | | |
| \$32,000 | \$32,050 | \$641 | \$35,000 | \$35,050 | \$731 | \$38,000 | \$38,050 | \$820 | \$41,000 | \$41,050 | \$909 | \$44,000 | \$44,050 | \$1,009 |
| 32,050 | 32,100 | 643 | 35,050 | 35,100 | 732 | 38,050 | 38,100 | 821 | 41,050 | 41,100 | 910 | 44,050 | 44,100 | 1,011 |
| 32,100 | 32,150 | 644 | 35,100 | 35,150 | 734 | 38,100 | 38,150 | 823 | 41,100 | 41,150 | 912 | 44,100 | 44,150 | 1,013 |
| 32,150 | 32,200 | 646 | 35,150 | 35,200 | 735 | 38,150 | 38,200 | 824 | 41,150 | 41,200 | 913 | 44,150 | 44,200 | 1,014 |
| 32,200 | 32,250 | 647 | 35,200 | 35,250 | 736 | 38,200 | 38,250 | 826 | 41,200 | 41,250 | 915 | 44,200 | 44,250 | 1,016 |
| 32,250 | 32,300 | 649 | 35,250 | 35,300 | 738 | 38,250 | 38,300 | 827 | 41,250 | 41,300 | 916 | 44,250 | 44,300 | 1,018 |
| 32,300 | 32,350 | 650 | 35,300 | 35,350 | 739 | 38,300 | 38,350 | 829 | 41,300 | 41,350 | 918 | 44,300 | 44,350 | 1,020 |
| 32,350 | 32,400 | 652 | 35,350 | 35,400 | 741 | 38,350 | 38,400 | 830 | 41,350 | 41,400 | 919 | 44,350 | 44,400 | 1,021 |
| 32,400 | 32,450 | 653 | 35,400 | 35,450 | 742 | 38,400 | 38,450 | 831 | 41,400 | 41,450 | 921 | 44,400 | 44,450 | 1,023 |
| 32,450 | 32,500 | 655 | 35,450 | 35,500 | 744 | 38,450 | 38,500 | 833 | 41,450 | 41,500 | 922 | 44,450 | 44,500 | 1,025 |
| 32,500 | 32,550 | 656 | 35,500 | 35,550 | 745 | 38,500 | 38,550 | 834 | 41,500 | 41,550 | 924 | 44,500 | 44,550 | 1,027 |
| 32,550 | 32,600 | 658 | 35,550 | 35,600 | 747 | 38,550 | 38,600 | 836 | 41,550 | 41,600 | 925 | 44,550 | 44,600 | 1,028 |
| 32,600 | 32,650 | 659 | 35,600 | 35,650 | 748 | 38,600 | 38,650 | 837 | 41,600 | 41,650 | 926 | 44,600 | 44,650 | 1,030 |
| 32,650 | 32,700 | 661 | 35,650 | 35,700 | 750 | 38,650 | 38,700 | 839 | 41,650 | 41,700 | 928 | 44,650 | 44,700 | 1,032 |
| 32,700 | 32,750 | 662 | 35,700 | 35,750 | 751 | 38,700 | 38,750 | 840 | 41,700 | 41,750 | 929 | 44,700 | 44,750 | 1,034 |
| 32,750 | 32,800 | 664 | 35,750 | 35,800 | 753 | 38,750 | 38,800 | 842 | 41,750 | 41,800 | 930 | 44,750 | 44,800 | 1,035 |
| 32,800 | 32,850 | 665 | 35,800 | 35,850 | 754 | 38,800 | 38,850 | 843 | 41,800 | 41,850 | 931 | 44,800 | 44,850 | 1,037 |
| 32,850 | 32,900 | 667 | 35,850 | 35,900 | 756 | 38,850 | 38,900 | 845 | 41,850 | 41,900 | 933 | 44,850 | 44,900 | 1,039 |
| 32,900 | 32,950 | 668 | 35,900 | 35,950 | 757 | 38,900 | 38,950 | 846 | 41,900 | 41,950 | 935 | 44,900 | 44,950 | 1,040 |
| 32,950 | 33,000 | 670 | 35,950 | 36,000 | 759 | 38,950 | 39,000 | 848 | 41,950 | 42,000 | 937 | 44,950 | 45,000 | 1,042 |

2015 Income Tax Table 1 for Ohio IT 1040

| If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 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 | \$1,044 | \$48,000 | \$48,050 | \$1,148 | \$51,000 | \$51,050 | \$1,252 | \$54,000 | \$54,050 | \$1,356 | \$57,000 | \$57,050 | \$1,460 |
| 45,050 | 45,100 | 1,046 | 48,050 | 48,100 | 1,150 | 51,050 | 51,100 | 1,254 | 54,050 | 54,100 | 1,358 | 57,050 | 57,100 | 1,461 |
| 45,100 | 45,150 | 1,047 | 48,100 | 48,150 | 1,151 | 51,100 | 51,150 | 1,255 | 54,100 | 54,150 | 1,359 | 57,100 | 57,150 | 1,463 |
| 45,150 | 45,200 | 1,049 | 48,150 | 48,200 | 1,153 | 51,150 | 51,200 | 1,257 | 54,150 | 54,200 | 1,361 | 57,150 | 57,200 | 1,465 |
| 45,200 | 45,250 | 1,051 | 48,200 | 48,250 | 1,155 | 51,200 | 51,250 | 1,259 | 54,200 | 54,250 | 1,363 | 57,200 | 57,250 | 1,467 |
| 45,250 | 45,300 | 1,053 | 48,250 | 48,300 | 1,157 | 51,250 | 51,300 | 1,260 | 54,250 | 54,300 | 1,364 | 57,250 | 57,300 | 1,468 |
| 45,300 | 45,350 | 1,054 | 48,300 | 48,350 | 1,158 | 51,300 | 51,350 | 1,262 | 54,300 | 54,350 | 1,366 | 57,300 | 57,350 | 1,470 |
| 45,350 | 45,400 | 1,056 | 48,350 | 48,400 | 1,160 | 51,350 | 51,400 | 1,264 | 54,350 | 54,400 | 1,368 | 57,350 | 57,400 | 1,472 |
| 45,400 | 45,450 | 1,058 | 48,400 | 48,450 | 1,162 | 51,400 | 51,450 | 1,266 | 54,400 | 54,450 | 1,370 | 57,400 | 57,450 | 1,474 |
| 45,450 | 45,500 | 1,060 | 48,450 | 48,500 | 1,163 | 51,450 | 51,500 | 1,267 | 54,450 | 54,500 | 1,371 | 57,450 | 57,500 | 1,475 |
| 45,500 | 45,550 | 1,061 | 48,500 | 48,550 | 1,165 | 51,500 | 51,550 | 1,269 | 54,500 | 54,550 | 1,373 | 57,500 | 57,550 | 1,477 |
| 45,550 | 45,600 | 1,063 | 48,550 | 48,600 | 1,167 | 51,550 | 51,600 | 1,271 | 54,550 | 54,600 | 1,375 | 57,550 | 57,600 | 1,479 |
| 45,600 | 45,650 | 1,065 | 48,600 | 48,650 | 1,169 | 51,600 | 51,650 | 1,273 | 54,600 | 54,650 | 1,377 | 57,600 | 57,650 | 1,481 |
| 45,650 | 45,700 | 1,066 | 48,650 | 48,700 | 1,170 | 51,650 | 51,700 | 1,274 | 54,650 | 54,700 | 1,378 | 57,650 | 57,700 | 1,482 |
| 45,700 | 45,750 | 1,068 | 48,700 | 48,750 | 1,172 | 51,700 | 51,750 | 1,276 | 54,700 | 54,750 | 1,380 | 57,700 | 57,750 | 1,484 |
| 45,750 | 45,800 | 1,070 | 48,750 | 48,800 | 1,174 | 51,750 | 51,800 | 1,278 | 54,750 | 54,800 | 1,382 | 57,750 | 57,800 | 1,486 |
| 45,800 | 45,850 | 1,072 | 48,800 | 48,850 | 1,176 | 51,800 | 51,850 | 1,280 | 54,800 | 54,850 | 1,383 | 57,800 | 57,850 | 1,487 |
| 45,850 | 45,900 | 1,073 | 48,850 | 48,900 | 1,177 | 51,850 | 51,900 | 1,281 | 54,850 | 54,900 | 1,385 | 57,850 | 57,900 | 1,489 |
| 45,900 | 45,950 | 1,075 | 48,900 | 48,950 | 1,179 | 51,900 | 51,950 | 1,283 | 54,900 | 54,950 | 1,387 | 57,900 | 57,950 | 1,491 |
| 45,950 | 46,000 | 1,077 | 48,950 | 49,000 | 1,181 | 51,950 | 52,000 | 1,285 | 54,950 | 55,000 | 1,389 | 57,950 | 58,000 | 1,493 |
| \$46,000 | | | \$49,000 | | | \$52,000 | | | \$55,000 | | | \$58,000 | | |
| \$46,000 | \$46,050 | \$1,079 | \$49,000 | \$49,050 | \$1,183 | \$52,000 | \$52,050 | \$1,286 | \$55,000 | \$55,050 | \$1,390 | \$58,000 | \$58,050 | \$1,494 |
| 46,050 | 46,100 | 1,080 | 49,050 | 49,100 | 1,184 | 52,050 | 52,100 | 1,288 | 55,050 | 55,100 | 1,392 | 58,050 | 58,100 | 1,496 |
| 46,100 | 46,150 | 1,082 | 49,100 | 49,150 | 1,186 | 52,100 | 52,150 | 1,290 | 55,100 | 55,150 | 1,394 | 58,100 | 58,150 | 1,498 |
| 46,150 | 46,200 | 1,084 | 49,150 | 49,200 | 1,188 | 52,150 | 52,200 | 1,292 | 55,150 | 55,200 | 1,396 | 58,150 | 58,200 | 1,500 |
| 46,200 | 46,250 | 1,086 | 49,200 | 49,250 | 1,189 | 52,200 | 52,250 | 1,293 | 55,200 | 55,250 | 1,397 | 58,200 | 58,250 | 1,501 |
| 46,250 | 46,300 | 1,087 | 49,250 | 49,300 | 1,191 | 52,250 | 52,300 | 1,295 | 55,250 | 55,300 | 1,399 | 58,250 | 58,300 | 1,503 |
| 46,300 | 46,350 | 1,089 | 49,300 | 49,350 | 1,193 | 52,300 | 52,350 | 1,297 | 55,300 | 55,350 | 1,401 | 58,300 | 58,350 | 1,505 |
| 46,350 | 46,400 | 1,091 | 49,350 | 49,400 | 1,195 | 52,350 | 52,400 | 1,299 | 55,350 | 55,400 | 1,403 | 58,350 | 58,400 | 1,506 |
| 46,400 | 46,450 | 1,092 | 49,400 | 49,450 | 1,196 | 52,400 | 52,450 | 1,300 | 55,400 | 55,450 | 1,404 | 58,400 | 58,450 | 1,508 |
| 46,450 | 46,500 | 1,094 | 49,450 | 49,500 | 1,198 | 52,450 | 52,500 | 1,302 | 55,450 | 55,500 | 1,406 | 58,450 | 58,500 | 1,510 |
| 46,500 | 46,550 | 1,096 | 49,500 | 49,550 | 1,200 | 52,500 | 52,550 | 1,304 | 55,500 | 55,550 | 1,408 | 58,500 | 58,550 | 1,512 |
| 46,550 | 46,600 | 1,098 | 49,550 | 49,600 | 1,202 | 52,550 | 52,600 | 1,306 | 55,550 | 55,600 | 1,409 | 58,550 | 58,600 | 1,513 |
| 46,600 | 46,650 | 1,099 | 49,600 | 49,650 | 1,203 | 52,600 | 52,650 | 1,307 | 55,600 | 55,650 | 1,411 | 58,600 | 58,650 | 1,515 |
| 46,650 | 46,700 | 1,101 | 49,650 | 49,700 | 1,205 | 52,650 | 52,700 | 1,309 | 55,650 | 55,700 | 1,413 | 58,650 | 58,700 | 1,517 |
| 46,700 | 46,750 | 1,103 | 49,700 | 49,750 | 1,207 | 52,700 | 52,750 | 1,311 | 55,700 | 55,750 | 1,415 | 58,700 | 58,750 | 1,519 |
| 46,750 | 46,800 | 1,105 | 49,750 | 49,800 | 1,209 | 52,750 | 52,800 | 1,312 | 55,750 | 55,800 | 1,416 | 58,750 | 58,800 | 1,520 |
| 46,800 | 46,850 | 1,106 | 49,800 | 49,850 | 1,210 | 52,800 | 52,850 | 1,314 | 55,800 | 55,850 | 1,418 | 58,800 | 58,850 | 1,522 |
| 46,850 | 46,900 | 1,108 | 49,850 | 49,900 | 1,212 | 52,850 | 52,900 | 1,316 | 55,850 | 55,900 | 1,420 | 58,850 | 58,900 | 1,524 |
| 46,900 | 46,950 | 1,110 | 49,900 | 49,950 | 1,214 | 52,900 | 52,950 | 1,318 | 55,900 | 55,950 | 1,422 | 58,900 | 58,950 | 1,526 |
| 46,950 | 47,000 | 1,111 | 49,950 | 50,000 | 1,215 | 52,950 | 53,000 | 1,319 | 55,950 | 56,000 | 1,423 | 58,950 | 59,000 | 1,527 |
| \$47,000 | | | \$50,000 | | | \$53,000 | | | \$56,000 | | | \$59,000 | | |
| \$47,000 | \$47,050 | \$1,113 | \$50,000 | \$50,050 | \$1,217 | \$53,000 | \$53,050 | \$1,321 | \$56,000 | \$56,050 | \$1,425 | \$59,000 | \$59,050 | \$1,529 |
| 47,050 | 47,100 | 1,115 | 50,050 | 50,100 | 1,219 | 53,050 | 53,100 | 1,323 | 56,050 | 56,100 | 1,427 | 59,050 | 59,100 | 1,531 |
| 47,100 | 47,150 | 1,117 | 50,100 | 50,150 | 1,221 | 53,100 | 53,150 | 1,325 | 56,100 | 56,150 | 1,429 | 59,100 | 59,150 | 1,532 |
| 47,150 | 47,200 | 1,118 | 50,150 | 50,200 | 1,222 | 53,150 | 53,200 | 1,326 | 56,150 | 56,200 | 1,430 | 59,150 | 59,200 | 1,534 |
| 47,200 | 47,250 | 1,120 | 50,200 | 50,250 | 1,224 | 53,200 | 53,250 | 1,328 | 56,200 | 56,250 | 1,432 | 59,200 | 59,250 | 1,536 |
| 47,250 | 47,300 | 1,122 | 50,250 | 50,300 | 1,226 | 53,250 | 53,300 | 1,330 | 56,250 | 56,300 | 1,434 | 59,250 | 59,300 | 1,538 |
| 47,300 | 47,350 | 1,124 | 50,300 | 50,350 | 1,228 | 53,300 | 53,350 | 1,332 | 56,300 | 56,350 | 1,435 | 59,300 | 59,350 | 1,539 |
| 47,350 | 47,400 | 1,125 | 50,350 | 50,400 | 1,229 | 53,350 | 53,400 | 1,333 | 56,350 | 56,400 | 1,437 | 59,350 | 59,400 | 1,541 |
| 47,400 | 47,450 | 1,127 | 50,400 | 50,450 | 1,231 | 53,400 | 53,450 | 1,335 | 56,400 | 56,450 | 1,439 | 59,400 | 59,450 | 1,543 |
| 47,450 | 47,500 | 1,129 | 50,450 | 50,500 | 1,233 | 53,450 | 53,500 | 1,337 | 56,450 | 56,500 | 1,441 | 59,450 | 59,500 | 1,545 |
| 47,500 | 47,550 | 1,131 | 50,500 | 50,550 | 1,234 | 53,500 | 53,550 | 1,338 | 56,500 | 56,550 | 1,442 | 59,500 | 59,550 | 1,546 |
| 47,550 | 47,600 | 1,132 | 50,550 | 50,600 | 1,236 | 53,550 | 53,600 | 1,340 | 56,550 | 56,600 | 1,444 | 59,550 | 59,600 | 1,548 |
| 47,600 | 47,650 | 1,134 | 50,600 | 50,650 | 1,238 | 53,600 | 53,650 | 1,342 | 56,600 | 56,650 | 1,446 | 59,600 | 59,650 | 1,550 |
| 47,650 | 47,700 | 1,136 | 50,650 | 50,700 | 1,240 | 53,650 | 53,700 | 1,344 | 56,650 | 56,700 | 1,448 | 59,650 | 59,700 | 1,552 |
| 47,700 | 47,750 | 1,137 | 50,700 | 50,750 | 1,241 | 53,700 | 53,750 | 1,345 | 56,700 | 56,750 | 1,449 | 59,700 | 59,750 | 1,553 |
| 47,750 | 47,800 | 1,139 | 50,750 | 50,800 | 1,243 | 53,750 | 53,800 | 1,347 | 56,750 | 56,800 | 1,451 | 59,750 | 59,800 | 1,555 |
| 47,800 | 47,850 | 1,141 | 50,800 | 50,850 | 1,245 | 53,800 | 53,850 | 1,349 | 56,800 | 56,850 | 1,453 | 59,800 | 59,850 | 1,557 |
| 47,850 | 47,900 | 1,143 | 50,850 | 50,900 | 1,247 | 53,850 | 53,900 | 1,351 | 56,850 | 56,900 | 1,455 | 59,850 | 59,900 | 1,558 |
| 47,900 | 47,950 | 1,144 | 50,900 | 50,950 | 1,248 | 53,900 | 53,950 | 1,352 | 56,900 | 56,950 | 1,456 | 59,900 | 59,950 | 1,560 |
| 47,950 | 48,000 | 1,146 | 50,950 | 51,000 | 1,250 | 53,950 | 54,000 | 1,354 | 56,950 | 57,000 | 1,458 | 59,950 | 60,000 | 1,562 |

2015 Income Tax Table 1 for Ohio IT 1040

| If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 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 | \$1,564 | \$63,000 | \$63,050 | \$1,668 | \$66,000 | \$66,050 | \$1,772 | \$69,000 | \$69,050 | \$1,876 | \$72,000 | \$72,050 | \$1,979 |
| 60,050 | 60,100 | 1,565 | 63,050 | 63,100 | 1,669 | 66,050 | 66,100 | 1,773 | 69,050 | 69,100 | 1,877 | 72,050 | 72,100 | 1,981 |
| 60,100 | 60,150 | 1,567 | 63,100 | 63,150 | 1,671 | 66,100 | 66,150 | 1,775 | 69,100 | 69,150 | 1,879 | 72,100 | 72,150 | 1,983 |
| 60,150 | 60,200 | 1,569 | 63,150 | 63,200 | 1,673 | 66,150 | 66,200 | 1,777 | 69,150 | 69,200 | 1,881 | 72,150 | 72,200 | 1,985 |
| 60,200 | 60,250 | 1,571 | 63,200 | 63,250 | 1,675 | 66,200 | 66,250 | 1,779 | 69,200 | 69,250 | 1,882 | 72,200 | 72,250 | 1,986 |
| 60,250 | 60,300 | 1,572 | 63,250 | 63,300 | 1,676 | 66,250 | 66,300 | 1,780 | 69,250 | 69,300 | 1,884 | 72,250 | 72,300 | 1,988 |
| 60,300 | 60,350 | 1,574 | 63,300 | 63,350 | 1,678 | 66,300 | 66,350 | 1,782 | 69,300 | 69,350 | 1,886 | 72,300 | 72,350 | 1,990 |
| 60,350 | 60,400 | 1,576 | 63,350 | 63,400 | 1,680 | 66,350 | 66,400 | 1,784 | 69,350 | 69,400 | 1,888 | 72,350 | 72,400 | 1,992 |
| 60,400 | 60,450 | 1,578 | 63,400 | 63,450 | 1,681 | 66,400 | 66,450 | 1,785 | 69,400 | 69,450 | 1,889 | 72,400 | 72,450 | 1,993 |
| 60,450 | 60,500 | 1,579 | 63,450 | 63,500 | 1,683 | 66,450 | 66,500 | 1,787 | 69,450 | 69,500 | 1,891 | 72,450 | 72,500 | 1,995 |
| 60,500 | 60,550 | 1,581 | 63,500 | 63,550 | 1,685 | 66,500 | 66,550 | 1,789 | 69,500 | 69,550 | 1,893 | 72,500 | 72,550 | 1,997 |
| 60,550 | 60,600 | 1,583 | 63,550 | 63,600 | 1,687 | 66,550 | 66,600 | 1,791 | 69,550 | 69,600 | 1,895 | 72,550 | 72,600 | 1,999 |
| 60,600 | 60,650 | 1,584 | 63,600 | 63,650 | 1,688 | 66,600 | 66,650 | 1,792 | 69,600 | 69,650 | 1,896 | 72,600 | 72,650 | 2,000 |
| 60,650 | 60,700 | 1,586 | 63,650 | 63,700 | 1,690 | 66,650 | 66,700 | 1,794 | 69,650 | 69,700 | 1,898 | 72,650 | 72,700 | 2,002 |
| 60,700 | 60,750 | 1,588 | 63,700 | 63,750 | 1,692 | 66,700 | 66,750 | 1,796 | 69,700 | 69,750 | 1,900 | 72,700 | 72,750 | 2,004 |
| 60,750 | 60,800 | 1,590 | 63,750 | 63,800 | 1,694 | 66,750 | 66,800 | 1,798 | 69,750 | 69,800 | 1,902 | 72,750 | 72,800 | 2,005 |
| 60,800 | 60,850 | 1,591 | 63,800 | 63,850 | 1,695 | 66,800 | 66,850 | 1,799 | 69,800 | 69,850 | 1,903 | 72,800 | 72,850 | 2,007 |
| 60,850 | 60,900 | 1,593 | 63,850 | 63,900 | 1,697 | 66,850 | 66,900 | 1,801 | 69,850 | 69,900 | 1,905 | 72,850 | 72,900 | 2,009 |
| 60,900 | 60,950 | 1,595 | 63,900 | 63,950 | 1,699 | 66,900 | 66,950 | 1,803 | 69,900 | 69,950 | 1,907 | 72,900 | 72,950 | 2,011 |
| 60,950 | 61,000 | 1,597 | 63,950 | 64,000 | 1,701 | 66,950 | 67,000 | 1,804 | 69,950 | 70,000 | 1,908 | 72,950 | 73,000 | 2,012 |
| \$61,000 | | | \$64,000 | | | \$67,000 | | | \$70,000 | | | \$73,000 | | |
| \$61,000 | \$61,050 | \$1,598 | \$64,000 | \$64,050 | \$1,702 | \$67,000 | \$67,050 | \$1,806 | \$70,000 | \$70,050 | \$1,910 | \$73,000 | \$73,050 | \$2,014 |
| 61,050 | 61,100 | 1,600 | 64,050 | 64,100 | 1,704 | 67,050 | 67,100 | 1,808 | 70,050 | 70,100 | 1,912 | 73,050 | 73,100 | 2,016 |
| 61,100 | 61,150 | 1,602 | 64,100 | 64,150 | 1,706 | 67,100 | 67,150 | 1,810 | 70,100 | 70,150 | 1,914 | 73,100 | 73,150 | 2,018 |
| 61,150 | 61,200 | 1,604 | 64,150 | 64,200 | 1,707 | 67,150 | 67,200 | 1,811 | 70,150 | 70,200 | 1,915 | 73,150 | 73,200 | 2,019 |
| 61,200 | 61,250 | 1,605 | 64,200 | 64,250 | 1,709 | 67,200 | 67,250 | 1,813 | 70,200 | 70,250 | 1,917 | 73,200 | 73,250 | 2,021 |
| 61,250 | 61,300 | 1,607 | 64,250 | 64,300 | 1,711 | 67,250 | 67,300 | 1,815 | 70,250 | 70,300 | 1,919 | 73,250 | 73,300 | 2,023 |
| 61,300 | 61,350 | 1,609 | 64,300 | 64,350 | 1,713 | 67,300 | 67,350 | 1,817 | 70,300 | 70,350 | 1,921 | 73,300 | 73,350 | 2,025 |
| 61,350 | 61,400 | 1,610 | 64,350 | 64,400 | 1,714 | 67,350 | 67,400 | 1,818 | 70,350 | 70,400 | 1,922 | 73,350 | 73,400 | 2,026 |
| 61,400 | 61,450 | 1,612 | 64,400 | 64,450 | 1,716 | 67,400 | 67,450 | 1,820 | 70,400 | 70,450 | 1,924 | 73,400 | 73,450 | 2,028 |
| 61,450 | 61,500 | 1,614 | 64,450 | 64,500 | 1,718 | 67,450 | 67,500 | 1,822 | 70,450 | 70,500 | 1,926 | 73,450 | 73,500 | 2,030 |
| 61,500 | 61,550 | 1,616 | 64,500 | 64,550 | 1,720 | 67,500 | 67,550 | 1,824 | 70,500 | 70,550 | 1,927 | 73,500 | 73,550 | 2,031 |
| 61,550 | 61,600 | 1,617 | 64,550 | 64,600 | 1,721 | 67,550 | 67,600 | 1,825 | 70,550 | 70,600 | 1,929 | 73,550 | 73,600 | 2,033 |
| 61,600 | 61,650 | 1,619 | 64,600 | 64,650 | 1,723 | 67,600 | 67,650 | 1,827 | 70,600 | 70,650 | 1,931 | 73,600 | 73,650 | 2,035 |
| 61,650 | 61,700 | 1,621 | 64,650 | 64,700 | 1,725 | 67,650 | 67,700 | 1,829 | 70,650 | 70,700 | 1,933 | 73,650 | 73,700 | 2,037 |
| 61,700 | 61,750 | 1,623 | 64,700 | 64,750 | 1,727 | 67,700 | 67,750 | 1,830 | 70,700 | 70,750 | 1,934 | 73,700 | 73,750 | 2,038 |
| 61,750 | 61,800 | 1,624 | 64,750 | 64,800 | 1,728 | 67,750 | 67,800 | 1,832 | 70,750 | 70,800 | 1,936 | 73,750 | 73,800 | 2,040 |
| 61,800 | 61,850 | 1,626 | 64,800 | 64,850 | 1,730 | 67,800 | 67,850 | 1,834 | 70,800 | 70,850 | 1,938 | 73,800 | 73,850 | 2,042 |
| 61,850 | 61,900 | 1,628 | 64,850 | 64,900 | 1,732 | 67,850 | 67,900 | 1,836 | 70,850 | 70,900 | 1,940 | 73,850 | 73,900 | 2,044 |
| 61,900 | 61,950 | 1,630 | 64,900 | 64,950 | 1,733 | 67,900 | 67,950 | 1,837 | 70,900 | 70,950 | 1,941 | 73,900 | 73,950 | 2,045 |
| 61,950 | 62,000 | 1,631 | 64,950 | 65,000 | 1,735 | 67,950 | 68,000 | 1,839 | 70,950 | 71,000 | 1,943 | 73,950 | 74,000 | 2,047 |
| \$62,000 | | | \$65,000 | | | \$68,000 | | | \$71,000 | | | \$74,000 | | |
| \$62,000 | \$62,050 | \$1,633 | \$65,000 | \$65,050 | \$1,737 | \$68,000 | \$68,050 | \$1,841 | \$71,000 | \$71,050 | \$1,945 | \$74,000 | \$74,050 | \$2,049 |
| 62,050 | 62,100 | 1,635 | 65,050 | 65,100 | 1,739 | 68,050 | 68,100 | 1,843 | 71,050 | 71,100 | 1,947 | 74,050 | 74,100 | 2,051 |
| 62,100 | 62,150 | 1,636 | 65,100 | 65,150 | 1,740 | 68,100 | 68,150 | 1,844 | 71,100 | 71,150 | 1,948 | 74,100 | 74,150 | 2,052 |
| 62,150 | 62,200 | 1,638 | 65,150 | 65,200 | 1,742 | 68,150 | 68,200 | 1,846 | 71,150 | 71,200 | 1,950 | 74,150 | 74,200 | 2,054 |
| 62,200 | 62,250 | 1,640 | 65,200 | 65,250 | 1,744 | 68,200 | 68,250 | 1,848 | 71,200 | 71,250 | 1,952 | 74,200 | 74,250 | 2,056 |
| 62,250 | 62,300 | 1,642 | 65,250 | 65,300 | 1,746 | 68,250 | 68,300 | 1,850 | 71,250 | 71,300 | 1,953 | 74,250 | 74,300 | 2,057 |
| 62,300 | 62,350 | 1,643 | 65,300 | 65,350 | 1,747 | 68,300 | 68,350 | 1,851 | 71,300 | 71,350 | 1,955 | 74,300 | 74,350 | 2,059 |
| 62,350 | 62,400 | 1,645 | 65,350 | 65,400 | 1,749 | 68,350 | 68,400 | 1,853 | 71,350 | 71,400 | 1,957 | 74,350 | 74,400 | 2,061 |
| 62,400 | 62,450 | 1,647 | 65,400 | 65,450 | 1,751 | 68,400 | 68,450 | 1,855 | 71,400 | 71,450 | 1,959 | 74,400 | 74,450 | 2,063 |
| 62,450 | 62,500 | 1,649 | 65,450 | 65,500 | 1,753 | 68,450 | 68,500 | 1,856 | 71,450 | 71,500 | 1,960 | 74,450 | 74,500 | 2,064 |
| 62,500 | 62,550 | 1,650 | 65,500 | 65,550 | 1,754 | 68,500 | 68,550 | 1,858 | 71,500 | 71,550 | 1,962 | 74,500 | 74,550 | 2,066 |
| 62,550 | 62,600 | 1,652 | 65,550 | 65,600 | 1,756 | 68,550 | 68,600 | 1,860 | 71,550 | 71,600 | 1,964 | 74,550 | 74,600 | 2,068 |
| 62,600 | 62,650 | 1,654 | 65,600 | 65,650 | 1,758 | 68,600 | 68,650 | 1,862 | 71,600 | 71,650 | 1,966 | 74,600 | 74,650 | 2,070 |
| 62,650 | 62,700 | 1,655 | 65,650 | 65,700 | 1,759 | 68,650 | 68,700 | 1,863 | 71,650 | 71,700 | 1,967 | 74,650 | 74,700 | 2,071 |
| 62,700 | 62,750 | 1,657 | 65,700 | 65,750 | 1,761 | 68,700 | 68,750 | 1,865 | 71,700 | 71,750 | 1,969 | 74,700 | 74,750 | 2,073 |
| 62,750 | 62,800 | 1,659 | 65,750 | 65,800 | 1,763 | 68,750 | 68,800 | 1,867 | 71,750 | 71,800 | 1,971 | 74,750 | 74,800 | 2,075 |
| 62,800 | 62,850 | 1,661 | 65,800 | 65,850 | 1,765 | 68,800 | 68,850 | 1,869 | 71,800 | 71,850 | 1,973 | 74,800 | 74,850 | 2,076 |
| 62,850 | 62,900 | 1,662 | 65,850 | 65,900 | 1,766 | 68,850 | 68,900 | 1,870 | 71,850 | 71,900 | 1,974 | 74,850 | 74,900 | 2,078 |
| 62,900 | 62,950 | 1,664 | 65,900 | 65,950 | 1,768 | 68,900 | 68,950 | 1,872 | 71,900 | 71,950 | 1,976 | 74,900 | 74,950 | 2,080 |
| 62,950 | 63,000 | 1,666 | 65,950 | 66,000 | 1,770 | 68,950 | 69,000 | 1,874 | 71,950 | 72,000 | 1,978 | 74,950 | 75,000 | 2,082 |

2015 Income Tax Table 1 for Ohio IT 1040

| If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 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 | \$2,083 | \$78,000 | \$78,050 | \$2,187 | \$81,000 | \$81,050 | \$2,291 | \$84,000 | \$84,050 | \$2,399 | \$87,000 | \$87,050 | \$2,517 |
| 75,050 | 75,100 | 2,085 | 78,050 | 78,100 | 2,189 | 81,050 | 81,100 | 2,293 | 84,050 | 84,100 | 2,401 | 87,050 | 87,100 | 2,519 |
| 75,100 | 75,150 | 2,087 | 78,100 | 78,150 | 2,191 | 81,100 | 81,150 | 2,295 | 84,100 | 84,150 | 2,403 | 87,100 | 87,150 | 2,521 |
| 75,150 | 75,200 | 2,089 | 78,150 | 78,200 | 2,193 | 81,150 | 81,200 | 2,297 | 84,150 | 84,200 | 2,405 | 87,150 | 87,200 | 2,523 |
| 75,200 | 75,250 | 2,090 | 78,200 | 78,250 | 2,194 | 81,200 | 81,250 | 2,298 | 84,200 | 84,250 | 2,407 | 87,200 | 87,250 | 2,525 |
| 75,250 | 75,300 | 2,092 | 78,250 | 78,300 | 2,196 | 81,250 | 81,300 | 2,300 | 84,250 | 84,300 | 2,409 | 87,250 | 87,300 | 2,527 |
| 75,300 | 75,350 | 2,094 | 78,300 | 78,350 | 2,198 | 81,300 | 81,350 | 2,302 | 84,300 | 84,350 | 2,410 | 87,300 | 87,350 | 2,529 |
| 75,350 | 75,400 | 2,096 | 78,350 | 78,400 | 2,199 | 81,350 | 81,400 | 2,303 | 84,350 | 84,400 | 2,412 | 87,350 | 87,400 | 2,531 |
| 75,400 | 75,450 | 2,097 | 78,400 | 78,450 | 2,201 | 81,400 | 81,450 | 2,305 | 84,400 | 84,450 | 2,414 | 87,400 | 87,450 | 2,533 |
| 75,450 | 75,500 | 2,099 | 78,450 | 78,500 | 2,203 | 81,450 | 81,500 | 2,307 | 84,450 | 84,500 | 2,416 | 87,450 | 87,500 | 2,535 |
| 75,500 | 75,550 | 2,101 | 78,500 | 78,550 | 2,205 | 81,500 | 81,550 | 2,309 | 84,500 | 84,550 | 2,418 | 87,500 | 87,550 | 2,537 |
| 75,550 | 75,600 | 2,102 | 78,550 | 78,600 | 2,206 | 81,550 | 81,600 | 2,310 | 84,550 | 84,600 | 2,420 | 87,550 | 87,600 | 2,539 |
| 75,600 | 75,650 | 2,104 | 78,600 | 78,650 | 2,208 | 81,600 | 81,650 | 2,312 | 84,600 | 84,650 | 2,422 | 87,600 | 87,650 | 2,541 |
| 75,650 | 75,700 | 2,106 | 78,650 | 78,700 | 2,210 | 81,650 | 81,700 | 2,314 | 84,650 | 84,700 | 2,424 | 87,650 | 87,700 | 2,543 |
| 75,700 | 75,750 | 2,108 | 78,700 | 78,750 | 2,212 | 81,700 | 81,750 | 2,316 | 84,700 | 84,750 | 2,426 | 87,700 | 87,750 | 2,545 |
| 75,750 | 75,800 | 2,109 | 78,750 | 78,800 | 2,213 | 81,750 | 81,800 | 2,317 | 84,750 | 84,800 | 2,428 | 87,750 | 87,800 | 2,547 |
| 75,800 | 75,850 | 2,111 | 78,800 | 78,850 | 2,215 | 81,800 | 81,850 | 2,319 | 84,800 | 84,850 | 2,430 | 87,800 | 87,850 | 2,549 |
| 75,850 | 75,900 | 2,113 | 78,850 | 78,900 | 2,217 | 81,850 | 81,900 | 2,321 | 84,850 | 84,900 | 2,432 | 87,850 | 87,900 | 2,551 |
| 75,900 | 75,950 | 2,115 | 78,900 | 78,950 | 2,219 | 81,900 | 81,950 | 2,323 | 84,900 | 84,950 | 2,434 | 87,900 | 87,950 | 2,553 |
| 75,950 | 76,000 | 2,116 | 78,950 | 79,000 | 2,220 | 81,950 | 82,000 | 2,324 | 84,950 | 85,000 | 2,436 | 87,950 | 88,000 | 2,555 |
| \$76,000 | | | \$79,000 | | | \$82,000 | | | \$85,000 | | | \$88,000 | | |
| \$76,000 | \$76,050 | \$2,118 | \$79,000 | \$79,050 | \$2,222 | \$82,000 | \$82,050 | \$2,326 | \$85,000 | \$85,050 | \$2,438 | \$88,000 | \$88,050 | \$2,557 |
| 76,050 | 76,100 | 2,120 | 79,050 | 79,100 | 2,224 | 82,050 | 82,100 | 2,328 | 85,050 | 85,100 | 2,440 | 88,050 | 88,100 | 2,559 |
| 76,100 | 76,150 | 2,122 | 79,100 | 79,150 | 2,225 | 82,100 | 82,150 | 2,329 | 85,100 | 85,150 | 2,442 | 88,100 | 88,150 | 2,561 |
| 76,150 | 76,200 | 2,123 | 79,150 | 79,200 | 2,227 | 82,150 | 82,200 | 2,331 | 85,150 | 85,200 | 2,444 | 88,150 | 88,200 | 2,563 |
| 76,200 | 76,250 | 2,125 | 79,200 | 79,250 | 2,229 | 82,200 | 82,250 | 2,333 | 85,200 | 85,250 | 2,446 | 88,200 | 88,250 | 2,565 |
| 76,250 | 76,300 | 2,127 | 79,250 | 79,300 | 2,231 | 82,250 | 82,300 | 2,335 | 85,250 | 85,300 | 2,448 | 88,250 | 88,300 | 2,567 |
| 76,300 | 76,350 | 2,128 | 79,300 | 79,350 | 2,232 | 82,300 | 82,350 | 2,336 | 85,300 | 85,350 | 2,450 | 88,300 | 88,350 | 2,569 |
| 76,350 | 76,400 | 2,130 | 79,350 | 79,400 | 2,234 | 82,350 | 82,400 | 2,338 | 85,350 | 85,400 | 2,452 | 88,350 | 88,400 | 2,571 |
| 76,400 | 76,450 | 2,132 | 79,400 | 79,450 | 2,236 | 82,400 | 82,450 | 2,340 | 85,400 | 85,450 | 2,454 | 88,400 | 88,450 | 2,573 |
| 76,450 | 76,500 | 2,134 | 79,450 | 79,500 | 2,238 | 82,450 | 82,500 | 2,342 | 85,450 | 85,500 | 2,456 | 88,450 | 88,500 | 2,575 |
| 76,500 | 76,550 | 2,135 | 79,500 | 79,550 | 2,239 | 82,500 | 82,550 | 2,343 | 85,500 | 85,550 | 2,458 | 88,500 | 88,550 | 2,577 |
| 76,550 | 76,600 | 2,137 | 79,550 | 79,600 | 2,241 | 82,550 | 82,600 | 2,345 | 85,550 | 85,600 | 2,460 | 88,550 | 88,600 | 2,579 |
| 76,600 | 76,650 | 2,139 | 79,600 | 79,650 | 2,243 | 82,600 | 82,650 | 2,347 | 85,600 | 85,650 | 2,462 | 88,600 | 88,650 | 2,581 |
| 76,650 | 76,700 | 2,141 | 79,650 | 79,700 | 2,245 | 82,650 | 82,700 | 2,348 | 85,650 | 85,700 | 2,464 | 88,650 | 88,700 | 2,583 |
| 76,700 | 76,750 | 2,142 | 79,700 | 79,750 | 2,246 | 82,700 | 82,750 | 2,350 | 85,700 | 85,750 | 2,466 | 88,700 | 88,750 | 2,585 |
| 76,750 | 76,800 | 2,144 | 79,750 | 79,800 | 2,248 | 82,750 | 82,800 | 2,352 | 85,750 | 85,800 | 2,468 | 88,750 | 88,800 | 2,587 |
| 76,800 | 76,850 | 2,146 | 79,800 | 79,850 | 2,250 | 82,800 | 82,850 | 2,354 | 85,800 | 85,850 | 2,470 | 88,800 | 88,850 | 2,589 |
| 76,850 | 76,900 | 2,148 | 79,850 | 79,900 | 2,251 | 82,850 | 82,900 | 2,355 | 85,850 | 85,900 | 2,472 | 88,850 | 88,900 | 2,591 |
| 76,900 | 76,950 | 2,149 | 79,900 | 79,950 | 2,253 | 82,900 | 82,950 | 2,357 | 85,900 | 85,950 | 2,474 | 88,900 | 88,950 | 2,593 |
| 76,950 | 77,000 | 2,151 | 79,950 | 80,000 | 2,255 | 82,950 | 83,000 | 2,359 | 85,950 | 86,000 | 2,476 | 88,950 | 89,000 | 2,595 |
| \$77,000 | | | \$80,000 | | | \$83,000 | | | \$86,000 | | | \$89,000 | | |
| \$77,000 | \$77,050 | \$2,153 | \$80,000 | \$80,050 | \$2,257 | \$83,000 | \$83,050 | \$2,361 | \$86,000 | \$86,050 | \$2,478 | \$89,000 | \$89,050 | \$2,597 |
| 77,050 | 77,100 | 2,154 | 80,050 | 80,100 | 2,258 | 83,050 | 83,100 | 2,362 | 86,050 | 86,100 | 2,480 | 89,050 | 89,100 | 2,599 |
| 77,100 | 77,150 | 2,156 | 80,100 | 80,150 | 2,260 | 83,100 | 83,150 | 2,364 | 86,100 | 86,150 | 2,482 | 89,100 | 89,150 | 2,601 |
| 77,150 | 77,200 | 2,158 | 80,150 | 80,200 | 2,262 | 83,150 | 83,200 | 2,366 | 86,150 | 86,200 | 2,484 | 89,150 | 89,200 | 2,603 |
| 77,200 | 77,250 | 2,160 | 80,200 | 80,250 | 2,264 | 83,200 | 83,250 | 2,368 | 86,200 | 86,250 | 2,486 | 89,200 | 89,250 | 2,605 |
| 77,250 | 77,300 | 2,161 | 80,250 | 80,300 | 2,265 | 83,250 | 83,300 | 2,369 | 86,250 | 86,300 | 2,488 | 89,250 | 89,300 | 2,607 |
| 77,300 | 77,350 | 2,163 | 80,300 | 80,350 | 2,267 | 83,300 | 83,350 | 2,371 | 86,300 | 86,350 | 2,490 | 89,300 | 89,350 | 2,608 |
| 77,350 | 77,400 | 2,165 | 80,350 | 80,400 | 2,269 | 83,350 | 83,400 | 2,373 | 86,350 | 86,400 | 2,492 | 89,350 | 89,400 | 2,610 |
| 77,400 | 77,450 | 2,167 | 80,400 | 80,450 | 2,271 | 83,400 | 83,450 | 2,375 | 86,400 | 86,450 | 2,494 | 89,400 | 89,450 | 2,612 |
| 77,450 | 77,500 | 2,168 | 80,450 | 80,500 | 2,272 | 83,450 | 83,500 | 2,377 | 86,450 | 86,500 | 2,496 | 89,450 | 89,500 | 2,614 |
| 77,500 | 77,550 | 2,170 | 80,500 | 80,550 | 2,274 | 83,500 | 83,550 | 2,379 | 86,500 | 86,550 | 2,498 | 89,500 | 89,550 | 2,616 |
| 77,550 | 77,600 | 2,172 | 80,550 | 80,600 | 2,276 | 83,550 | 83,600 | 2,381 | 86,550 | 86,600 | 2,500 | 89,550 | 89,600 | 2,618 |
| 77,600 | 77,650 | 2,174 | 80,600 | 80,650 | 2,277 | 83,600 | 83,650 | 2,383 | 86,600 | 86,650 | 2,502 | 89,600 | 89,650 | 2,620 |
| 77,650 | 77,700 | 2,175 | 80,650 | 80,700 | 2,279 | 83,650 | 83,700 | 2,385 | 86,650 | 86,700 | 2,504 | 89,650 | 89,700 | 2,622 |
| 77,700 | 77,750 | 2,177 | 80,700 | 80,750 | 2,281 | 83,700 | 83,750 | 2,387 | 86,700 | 86,750 | 2,506 | 89,700 | 89,750 | 2,624 |
| 77,750 | 77,800 | 2,179 | 80,750 | 80,800 | 2,283 | 83,750 | 83,800 | 2,389 | 86,750 | 86,800 | 2,508 | 89,750 | 89,800 | 2,626 |
| 77,800 | 77,850 | 2,180 | 80,800 | 80,850 | 2,284 | 83,800 | 83,850 | 2,391 | 86,800 | 86,850 | 2,509 | 89,800 | 89,850 | 2,628 |
| 77,850 | 77,900 | 2,182 | 80,850 | 80,900 | 2,286 | 83,850 | 83,900 | 2,393 | 86,850 | 86,900 | 2,511 | 89,850 | 89,900 | 2,630 |
| 77,900 | 77,950 | 2,184 | 80,900 | 80,950 | 2,288 | 83,900 | 83,950 | 2,395 | 86,900 | 86,950 | 2,513 | 89,900 | 89,950 | 2,632 |
| 77,950 | 78,000 | 2,186 | 80,950 | 81,000 | 2,290 | 83,950 | 84,000 | 2,397 | 86,950 | 87,000 | 2,515 | 89,950 | 90,000 | 2,634 |

2015 Income Tax Table 1 for Ohio IT 1040

| If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 amount is: | | | If your line 7 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 | \$2,636 | \$92,000 | \$92,050 | \$2,715 | \$94,000 | \$94,050 | \$2,795 | \$96,000 | \$96,050 | \$2,874 | \$98,000 | \$98,050 | \$2,953 |
| 90,050 | 90,100 | 2,638 | 92,050 | 92,100 | 2,717 | 94,050 | 94,100 | 2,797 | 96,050 | 96,100 | 2,876 | 98,050 | 98,100 | 2,955 |
| 90,100 | 90,150 | 2,640 | 92,100 | 92,150 | 2,719 | 94,100 | 94,150 | 2,799 | 96,100 | 96,150 | 2,878 | 98,100 | 98,150 | 2,957 |
| 90,150 | 90,200 | 2,642 | 92,150 | 92,200 | 2,721 | 94,150 | 94,200 | 2,801 | 96,150 | 96,200 | 2,880 | 98,150 | 98,200 | 2,959 |
| 90,200 | 90,250 | 2,644 | 92,200 | 92,250 | 2,723 | 94,200 | 94,250 | 2,803 | 96,200 | 96,250 | 2,882 | 98,200 | 98,250 | 2,961 |
| 90,250 | 90,300 | 2,646 | 92,250 | 92,300 | 2,725 | 94,250 | 94,300 | 2,805 | 96,250 | 96,300 | 2,884 | 98,250 | 98,300 | 2,963 |
| 90,300 | 90,350 | 2,648 | 92,300 | 92,350 | 2,727 | 94,300 | 94,350 | 2,806 | 96,300 | 96,350 | 2,886 | 98,300 | 98,350 | 2,965 |
| 90,350 | 90,400 | 2,650 | 92,350 | 92,400 | 2,729 | 94,350 | 94,400 | 2,808 | 96,350 | 96,400 | 2,888 | 98,350 | 98,400 | 2,967 |
| 90,400 | 90,450 | 2,652 | 92,400 | 92,450 | 2,731 | 94,400 | 94,450 | 2,810 | 96,400 | 96,450 | 2,890 | 98,400 | 98,450 | 2,969 |
| 90,450 | 90,500 | 2,654 | 92,450 | 92,500 | 2,733 | 94,450 | 94,500 | 2,812 | 96,450 | 96,500 | 2,892 | 98,450 | 98,500 | 2,971 |
| 90,500 | 90,550 | 2,656 | 92,500 | 92,550 | 2,735 | 94,500 | 94,550 | 2,814 | 96,500 | 96,550 | 2,894 | 98,500 | 98,550 | 2,973 |
| 90,550 | 90,600 | 2,658 | 92,550 | 92,600 | 2,737 | 94,550 | 94,600 | 2,816 | 96,550 | 96,600 | 2,896 | 98,550 | 98,600 | 2,975 |
| 90,600 | 90,650 | 2,660 | 92,600 | 92,650 | 2,739 | 94,600 | 94,650 | 2,818 | 96,600 | 96,650 | 2,898 | 98,600 | 98,650 | 2,977 |
| 90,650 | 90,700 | 2,662 | 92,650 | 92,700 | 2,741 | 94,650 | 94,700 | 2,820 | 96,650 | 96,700 | 2,900 | 98,650 | 98,700 | 2,979 |
| 90,700 | 90,750 | 2,664 | 92,700 | 92,750 | 2,743 | 94,700 | 94,750 | 2,822 | 96,700 | 96,750 | 2,902 | 98,700 | 98,750 | 2,981 |
| 90,750 | 90,800 | 2,666 | 92,750 | 92,800 | 2,745 | 94,750 | 94,800 | 2,824 | 96,750 | 96,800 | 2,904 | 98,750 | 98,800 | 2,983 |
| 90,800 | 90,850 | 2,668 | 92,800 | 92,850 | 2,747 | 94,800 | 94,850 | 2,826 | 96,800 | 96,850 | 2,905 | 98,800 | 98,850 | 2,985 |
| 90,850 | 90,900 | 2,670 | 92,850 | 92,900 | 2,749 | 94,850 | 94,900 | 2,828 | 96,850 | 96,900 | 2,907 | 98,850 | 98,900 | 2,987 |
| 90,900 | 90,950 | 2,672 | 92,900 | 92,950 | 2,751 | 94,900 | 94,950 | 2,830 | 96,900 | 96,950 | 2,909 | 98,900 | 98,950 | 2,989 |
| 90,950 | 91,000 | 2,674 | 92,950 | 93,000 | 2,753 | 94,950 | 95,000 | 2,832 | 96,950 | 97,000 | 2,911 | 98,950 | 99,000 | 2,991 |
| \$91,000 | | | \$93,000 | | | \$95,000 | | | \$97,000 | | | \$99,000 | | |
| \$91,000 | \$91,050 | \$2,676 | \$93,000 | \$93,050 | \$2,755 | \$95,000 | \$95,050 | \$2,834 | \$97,000 | \$97,050 | \$2,913 | \$99,000 | \$99,050 | \$2,993 |
| 91,050 | 91,100 | 2,678 | 93,050 | 93,100 | 2,757 | 95,050 | 95,100 | 2,836 | 97,050 | 97,100 | 2,915 | 99,050 | 99,100 | 2,995 |
| 91,100 | 91,150 | 2,680 | 93,100 | 93,150 | 2,759 | 95,100 | 95,150 | 2,838 | 97,100 | 97,150 | 2,917 | 99,100 | 99,150 | 2,997 |
| 91,150 | 91,200 | 2,682 | 93,150 | 93,200 | 2,761 | 95,150 | 95,200 | 2,840 | 97,150 | 97,200 | 2,919 | 99,150 | 99,200 | 2,999 |
| 91,200 | 91,250 | 2,684 | 93,200 | 93,250 | 2,763 | 95,200 | 95,250 | 2,842 | 97,200 | 97,250 | 2,921 | 99,200 | 99,250 | 3,001 |
| 91,250 | 91,300 | 2,686 | 93,250 | 93,300 | 2,765 | 95,250 | 95,300 | 2,844 | 97,250 | 97,300 | 2,923 | 99,250 | 99,300 | 3,003 |
| 91,300 | 91,350 | 2,688 | 93,300 | 93,350 | 2,767 | 95,300 | 95,350 | 2,846 | 97,300 | 97,350 | 2,925 | 99,300 | 99,350 | 3,004 |
| 91,350 | 91,400 | 2,690 | 93,350 | 93,400 | 2,769 | 95,350 | 95,400 | 2,848 | 97,350 | 97,400 | 2,927 | 99,350 | 99,400 | 3,006 |
| 91,400 | 91,450 | 2,692 | 93,400 | 93,450 | 2,771 | 95,400 | 95,450 | 2,850 | 97,400 | 97,450 | 2,929 | 99,400 | 99,450 | 3,008 |
| 91,450 | 91,500 | 2,694 | 93,450 | 93,500 | 2,773 | 95,450 | 95,500 | 2,852 | 97,450 | 97,500 | 2,931 | 99,450 | 99,500 | 3,010 |
| 91,500 | 91,550 | 2,696 | 93,500 | 93,550 | 2,775 | 95,500 | 95,550 | 2,854 | 97,500 | 97,550 | 2,933 | 99,500 | 99,550 | 3,012 |
| 91,550 | 91,600 | 2,698 | 93,550 | 93,600 | 2,777 | 95,550 | 95,600 | 2,856 | 97,550 | 97,600 | 2,935 | 99,550 | 99,600 | 3,014 |
| 91,600 | 91,650 | 2,700 | 93,600 | 93,650 | 2,779 | 95,600 | 95,650 | 2,858 | 97,600 | 97,650 | 2,937 | 99,600 | 99,650 | 3,016 |
| 91,650 | 91,700 | 2,702 | 93,650 | 93,700 | 2,781 | 95,650 | 95,700 | 2,860 | 97,650 | 97,700 | 2,939 | 99,650 | 99,700 | 3,018 |
| 91,700 | 91,750 | 2,704 | 93,700 | 93,750 | 2,783 | 95,700 | 95,750 | 2,862 | 97,700 | 97,750 | 2,941 | 99,700 | 99,750 | 3,020 |
| 91,750 | 91,800 | 2,706 | 93,750 | 93,800 | 2,785 | 95,750 | 95,800 | 2,864 | 97,750 | 97,800 | 2,943 | 99,750 | 99,800 | 3,022 |
| 91,800 | 91,850 | 2,707 | 93,800 | 93,850 | 2,787 | 95,800 | 95,850 | 2,866 | 97,800 | 97,850 | 2,945 | 99,800 | 99,850 | 3,024 |
| 91,850 | 91,900 | 2,709 | 93,850 | 93,900 | 2,789 | 95,850 | 95,900 | 2,868 | 97,850 | 97,900 | 2,947 | 99,850 | 99,900 | 3,026 |
| 91,900 | 91,950 | 2,711 | 93,900 | 93,950 | 2,791 | 95,900 | 95,950 | 2,870 | 97,900 | 97,950 | 2,949 | 99,900 | 99,950 | 3,028 |
| 91,950 | 92,000 | 2,713 | 93,950 | 94,000 | 2,793 | 95,950 | 96,000 | 2,872 | 97,950 | 98,000 | 2,951 | 99,950 | 100,000 | 3,030 |

2015 Income Tax Table 2 for Ohio IT 1040

The income tax tables reflect a 6.3% reduction compared to taxable year 2014.

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

| Ohio Taxable Nonbusiness Income (Ohio IT 1040, line 7) | 2015 Ohio Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a) | | | |
|---|--|--------------------------------------|--|--|
| 0 – \$ 5,200 | 0.495% | of Ohio taxable nonbusiness income | | |
| \$ 5,200 – \$ 10,400 | \$ 25.74 plus 0.990% | of the amount in excess of \$ 5,200 | | |
| \$ 10,400 – \$ 15,650 | \$ 77.22 plus 1.980% | of the amount in excess of \$ 10,400 | | |
| \$ 15,650 – \$ 20,900 | \$ 181.17 plus 2.476% | of the amount in excess of \$ 15,650 | | |
| \$ 20,900 – \$ 41,700 | \$ 311.16 plus 2.969% | of the amount in excess of \$ 20,900 | | |
| \$ 41,700 – \$ 83,350 | \$ 928.71 plus 3.465% | of the amount in excess of \$ 41,700 | | |
| \$ 83,350 – \$104,250 | \$ 2,371.88 plus 3.960% | of the amount in excess of \$ 83,350 | | |
| \$104,250 – \$208,500 | \$ 3,199.52 plus 4.597% | of the amount in excess of \$104,250 | | |
| more than – \$208,500 | \$ 7,991.89 plus 4.997% | 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 IT 1040 or SD 100.

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 IT 1040 or SD 100 the number of the school district where you lived (resided) or where you were domiciled for the majority of 2015. 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 2015. 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 SD 100.

If you do not know the public school district in which you live, see The Finder on page 44.

ADAMS COUNTY

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

ALLEN COUNTY

Allen East LSD.....0201
Bath LSD0202
*** Bluffton EVSD0203**
*** Columbus Grove LSD.....6901**
Delphos CSD0204
Elida LSD0205
Lima CSD0206
*** Pandora-Gilboa LSD.....6909**
Perry LSD0207
Shawnee LSD.....0208
*** Spencerville LSD0209**
*** Waynesfield-Goshen LSD0606**

ASHLAND COUNTY

Ashland CSD0301
Black River LSD.....5201
Crestview LSD7002
*** Hillsdale LSD.....0302**
*** Loudonville-Perrysville EVSD0303**
Lucas LSD7004
Mapleton LSD.....0304
*** New London LSD.....3903**
*** Northwestern LSD8505**
West Holmes LSD3802

ASHTABULA COUNTY

Ashtabula Area CSD.....0401
Buckeye LSD.....0402
Conneaut Area CSD0403
Geneva Area CSD0404
Grand Valley LSD0405
Jefferson Area LSD.....0406
*** Ledgemont LSD2805**
Pymatuning Valley LSD0407

ATHENS COUNTY

Alexander LSD.....0501
*** Athens CSD.....0502**
Federal Hocking LSD.....0503
Nelsonville-York CSD0504
Trimble LSD.....0505
Warren LSD8405

AUGLAIZE COUNTY

*** Botkins LSD7502**
Indian Lake LSD4603
*** Jackson Center LSD.....7506**
Marion LSD.....5403

*** Minster LSD.....0601**
*** New Bremen LSD.....0602**
*** New Knoxville LSD0603**
*** Parkway LSD.....5405**
Shawnee LSD.....0208
*** Spencerville LSD0209**
St. Marys CSD0604
*** Upper Scioto Valley LSD.....3306**
*** Wapakoneta CSD0605**
*** Waynesfield-Goshen LSD0606**

BELMONT COUNTY

Barnesville EVSD0701
Bellaire CSD0702
Bridgeport EVSD0703
Buckeye LSD.....4101
Harrison Hills CSD.....3402
Martins Ferry CSD0704
Shadyside LSD.....0705
St. Clairsville-Richland CSD0706
Switzerland of Ohio LSD.....5601
Union LSD0707

BROWN COUNTY

Bethel-Tate LSD.....1302
Blanchester LSD.....1401
*** Clermont-Northeastern LSD1303**
Eastern LSD0801
Fayetteville-Perry LSD.....0802
Georgetown EVSD0803
Lynchburg-Clay LSD.....3605
Ripley Union Lewis Huntington LSD ..0804
Western Brown LSD0805
Williamsburg LSD1309

BUTLER COUNTY

College Corner LSD.....6801
Edgewood CSD0901
Fairfield CSD0902
Hamilton CSD.....0903
Lakota LSD0904
*** Madison LSD0905**
Mason CSD8307
Middletown CSD.....0906
Monroe LSD.....0910
*** New Miami LSD.....0907**
Northwest LSD.....3113
*** Preble Shawnee LSD6804**
Princeton CSD3116
*** Ross LSD.....0908**
*** Southwest LSD3118**
*** Talawanda CSD0909**

CARROLL COUNTY

Brown LSD.....1001

Carrollton EVSD1002
Conotton Valley Union LSD3401
Edison LSD.....4102
Harrison Hills CSD.....3402
Minerva LSD7610
Osnaburg LSD7613
Sandy Valley LSD7616
Southern LSD1509

CHAMPAIGN COUNTY

Graham LSD.....1101
*** Mechanicsburg EVSD.....1102**
*** Miami East LSD.....5504**
Northeastern LSD1203
*** Northwestern LSD1204**
*** Triad LSD1103**
Urbana CSD1104
*** West Liberty-Salem LSD1105**

CLARK COUNTY

*** Cedar Cliff LSD2902**
Clark-Shawnee LSD1207
*** Fairborn CSD.....2903**
Greenon LSD.....1201
Northeastern LSD1203
*** Northwestern LSD1204**
*** Southeastern LSD.....1205**
Springfield CSD1206
Tecumseh LSD1202
*** Yellow Springs EVSD2907**

CLERMONT COUNTY

Batavia LSD.....1301
Bethel-Tate LSD.....1302
Blanchester LSD.....1401
*** Clermont-Northeastern LSD1303**
Felicity-Franklin LSD.....1304
Forest Hills LSD.....3104
*** Goshen LSD1305**
Little Miami LSD.....8306
Loveland CSD.....3108
Milford EVSD1306
New Richmond EVSD.....1307
West Clermont LSD1308
Western Brown LSD0805
Williamsburg LSD1309

CLINTON COUNTY

Blanchester LSD.....1401
Clinton-Massie LSD1402
East Clinton LSD1403
Fairfield LSD3602
Fayetteville-Perry LSD.....0802
*** Greeneview LSD2904**
Lynchburg-Clay LSD.....3605

*School district income tax in effect for 2015.

| | |
|-----------------------------|-------------|
| 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 2015.

| | |
|------------------------------|-------------|
| 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 2015.

| | |
|--------------------------------------|-------------|
| 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 |
|---------------------|------|

*School district income tax in effect for 2015.

| | |
|------------------------------|------|
| 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 |
| Wheelerburg LSD | 7310 |

SENECA COUNTY

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

SHELBY COUNTY

| | |
|----------------------------|------|
| * Anna LSD..... | 7501 |
| * 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 |

| | |
|-----------------------------|------|
| 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 EVSD | 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 |

Ohio

2015

School District Income Tax Instructions

General Information for Ohio 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 2015; 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 2015 and either (i) had any income for a **traditional** tax base school district or (ii) had earned income for an **earned income** tax base school district (see "Tax Type" discussion below). Taxpayers residing in **traditional** tax base school districts must file Ohio 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 2015. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio 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 income tax base (Ohio adjusted gross income less the exemption amount) as shown on Ohio IT 1040, line 5 and estates pay the school district income tax based upon Ohio taxable income as shown on Ohio IT 1041, line 3. Taxpayers filing an Ohio income tax return and residing in **traditional** tax base school districts must file Ohio SD 100 even if none of their income is subject to the tax.

Earned Income 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** 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** 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** 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** 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 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 Ohio SD 100, line 6 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 SD 100, line 6. Note that taxpayers who are 65 or older before Jan. 1, 2016 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 Ohio SD 100, line 1). There is no age limit.

Filing Due Date

- Generally, you must file this return and make all payments by April 18, 2016. If you choose a paperless method and use direct deposit, most likely you will receive your refund in approximately 15 business days.
- For due date exceptions that may apply, see "I Can't File My Ohio SD 100..." and "I'm Not Able to Pay..." below.
- If you were in a combat zone, see "Income Taxes and the Military" on page 12.

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 SD 100 By April 18, 2016. Can I Get an Extension?

Yes, if you have an extension of time **to file** your federal 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 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 18, 2016.

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 12.

I'm Not Able To Pay By April 18, 2016. 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 18, 2016.

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 12), interest is due from April 18, 2016 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 2016 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 44.

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

You must file Ohio 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 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 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 Ohio SD 100, Schedule A (lines 19-23). Complete lines 19 and 21, and enter on line 22 the same amount that you entered on line 21. Then enter a -0- on line 23 and on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 10, 12, 16 and 18.

If school district income tax was withheld for an **earned income** tax base school district (see listings on page SD 7), complete Ohio SD 100, Schedule B (lines 24-27) by entering a -0- on lines 24, 25 and 27. Then enter a -0- on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 10, 12, 16 and 18.

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

Line Instructions for Ohio SD 100

Be sure to keep a copy of this return for your records. If during 2015 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 Ohio SD 100, Schedule A (lines 19-23) and enter on line 1 the amount you show on line 23.

Line 1 – Earned Income Tax Base School District Filer

Complete Ohio SD 100, Schedule B (lines 24-27) and enter on line 1 the amount you show on line 27.

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, 2016. 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 10 is more than \$500, complete and enclose Ohio 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 IT/SD 2210 if the sum of (i) line 7 of Ohio SD 100 and (ii) your 2014 school district income tax overpayment credited to 2015 is equal or greater than one of the following:

- 90% of your 2015 school district income tax (2015 Ohio SD 100, line 6); OR
- 100% of your 2014 school district income tax (2014 Ohio SD 100, line 6).

Note: For purposes of this exception, you must reduce your 2014 school district income tax overpayment credited to 2015 by any 2014 income tax you paid after April 18, 2016.

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 SD 100).

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

Line 8 – 2015 Estimated and Extension Payments and 2015 Overpayment Credited to 2016

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

Line 9 – Amount Previously Paid (Amended Returns Only)

Enter on this line the amount previously paid with your original and/or amended return on line 13.

Line 11 – Overpayment Previously Received (Amended Returns Only)

Enter the amount previously overpaid on your original and/or amended return, line 16. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year and school district number shown on the front of this form – even if you have not yet received the refund;
- Amounts you previously claimed as an overpayment credit to the following year

Reduce the amount on this line by the interest penalty and interest and penalty shown on your originally filed return.

Line 14 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page

Example of Part-Year Resident Adjustment Ohio SD 100, Line 22 – Traditional Tax Base Filers

Computation of Federal Adjusted Gross Income

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

Computation of Ohio Income Tax Base

| | |
|--|----------------|
| Interest earned – non-Ohio state bonds..... | + 5,000 |
| Medical savings account deduction..... | <u>- 2,000</u> |
| Ohio adjusted gross income..... | \$60,000 |
| Less: Exemption amount..... | <u>- 1,950</u> |
| Ohio income tax base (Ohio SD 100, line 19)..... | \$58,050 |

Computation for Ohio SD 100, Line 22, Adjustment for the Portion of Lee's Ohio Income Tax Base 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)..... | <u>- 15,000</u> |
| Line 22 (Ohio SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District..... | <u>(\$16,000)</u> |
| Reynoldsburg City School District taxable income (Ohio SD 100, line 23)... | \$42,050 |

12), interest is due from April 18, 2016 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 16 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 2016 is 3%.

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

Line 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 "2015 SD 100" on your paper check or money order. Include Ohio SD 40P (see our Web site at tax.ohio.gov) and your payment with Ohio SD 100.

If you cannot pay the amount you owe, you still must file the return by April 18, 2016 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 12). For additional information regarding payments, see page 7.

Line 17 – Overpayment Credited to Year 2016

Indicate the amount of line 16 that you want us to credit to your 2016 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 18 – Your Refund

This is your refund after any reduction on line 14. If line 14 is more than the overpayment

shown on line 16, 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 Method (Lines 19, 20, 21, 22 and 23)

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

Note: If your filing status is married filing jointly, then complete Ohio SD 100, Schedule A for both you and your spouse.

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

See "School District Income Tax Withheld" on page SD 4 of these instructions

Place all W-2 documents after the last page of your Ohio SD 100. Do not staple or otherwise attach.

Box b – Employer identification number

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

| | | | | | | |
|--|----------------------------|---|---------------------|--------------------------------|---------------------|------------------|
| 22222 | | a Employee's social security number | | OMB No. 1545-0008 | | |
| b Employer identification number (EIN) | | 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 | | |
| | | SD-XXXX \$ X,XXX.XX | | 12d | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| OH | XX-XXXXXX | \$ XX,XXX.XX | \$ X,XXX.XX | | \$ X,XXX.XX | SD-XXXX |

Form **W-2 Wage and Tax Statement**
Copy 1 – For State, City, or Local Tax Department

2015

Department of the Treasury – Internal Revenue Service

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).

Line 19 – Ohio Income Tax Base

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

Line 20 – Business Income Deduction Add-Back

If you took the business income deduction on Ohio Schedule A, line 12 enter this amount on line 20.

Line 22 – 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.

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 "2015 SD 100."

Show on this line the portion of your Ohio income tax base (Ohio IT 1040, line 5) 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 Ohio IT 1040, Schedule A (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 in-

come tax and is **not** an **earned income** 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 Ohio IT 1040, Schedule A).

For a detailed example, see page SD 4.

Schedule B – Earned Income Only Tax Base (Lines 24, 25, 26 and 27)

Taxpayers domiciled in any of the **earned income** 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 Ohio SD 100, Schedule B only if you entered on Ohio SD 100, page 1 an **earned income** tax base school district number (see listings on page SD 7).

Note: If your filing status is married filing jointly, then complete Ohio SD 100, Schedule B for both you and your spouse.

Line 24 – Wages and Other Compensation

Show on this line the amount you reported on federal 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you earned while you were a resident of an **earned income** 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/her 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 25 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see federal 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** tax base school district and (ii) are included in Ohio income tax base (Ohio IT 1040, line 5). Do not include on this line minister housing allowances that are not part of Ohio IT 1040, line 5 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** tax base school district. Enclose with this return a copy of federal 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio SD 100.

Line 26 – Depreciation Expense Adjustment

This depreciation expense adjustment might be used if Ohio were not in conformity with the IRS based on entries from Ohio Schedule A, lines 3 and 7. 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 2015

Rev. 11/15

Boldface indicates a newly enacted rate, a rate change for 2015 or a change in the tax type.

| SD# | School District Name (and Counties) | Decimal Rate | Percent |
|---|---|--------------|------------|
| Earned Income Only Tax Base School Districts | | | |
| 2301 | Amanda-Clearcreek LSD (Fairfield) | .0150 | 1½% |
| 0502 | Athens CSD (Athens) | .0100 | 1% |
| 2801 | Berkshire LSD (Geauga) | .0100 | 1% |
| 2302 | Berne-Union LSD (Fairfield, Hocking) | .0200 | 2% |
| 5501 | Bethel LSD (Miami) | .0075 | ¾% |
| 7502 | Botkins LSD (Auglaize, Shelby) | .0125 | 1¼% |
| 5901 | Cardington-Lincoln LSD (Marion, Morrow) | .0075 | ¾% |
| 5401 | Celina CSD (Mercer) | .0075 | ¾% |
| 8501 | Chippewa LSD (Wayne) | .0100 | 1% |
| 6501 | Circleville CSD (Pickaway) | .0075 | ¾% |
| 7001 | Clear Fork Valley LSD (Knox, Richland) | .0100 | 1% |
| 5204 | Cloverleaf LSD (Medina) | .0125 | 1¼% |
| 7201 | Clyde-Green Springs EVSD (Sandusky, Seneca) | .0100 | 1% |
| 1704 | Crestline EVSD (Crawford, Richland) | .0025 | ¼% |
| 8702 | Eastwood LSD (Wood) | .0100 | 1% |
| 5101 | Elgin LSD (Delaware, Hardin, Marion) | .0075 | ¾% |
| 7203 | Gibsonburg EVSD (Sandusky, Wood) | .0075 | ¾% |
| 3603 | Greenfield EVSD (Fayette, Highland, Ross) | .0125 | 1¼% |
| 0302 | Hillsdale LSD (Ashland, Wayne) | .0125 | 1¼% |
| 7403 | Hopewell-Loudon LSD (Seneca) | .0050 | ½% |
| 7506 | Jackson Center LSD (Auglaize, Logan, Shelby) | .0150 | 1½% |
| 4901 | Jefferson LSD (Madison) | .0100 | 1% |
| 4902 | Jonathan Alder LSD (Franklin, Madison, Union) | .0125 | 1¼% |
| 2305 | Lancaster CSD (Fairfield) | .0150 | 1½% |
| 6502 | Logan Elm LSD (Hocking, Pickaway) | .0100 | 1% |
| 2805 | Ledgemont LSD (Astabula, Geauga) | .0125 | 1¼% |
| 5504 | Miami East LSD (Champaign, Miami) | .0175 | 1¾% |
| 5505 | Milton-Union EVSD (Miami) | .0125 | 1¼% |
| 3902 | Monroeville LSD (Erie, Huron) | .0150 | 1½% |
| 8605 | Montpelier EVSD (Williams) | .0125 | 1¼% |
| 8705 | North Baltimore LSD (Hancock, Wood) | .0125 | 1¼% |
| 4508 | North Fork LSD (Knox, Licking) | .0100 | 1% |
| 7612 | Northwest LSD (Stark, Summit, Wayne) | .0100 | 1% |
| 1204 | Northwestern LSD (Clark, Champaign) | .0100 | 1% |
| 8706 | Northwood LSD (Wood) | .0025 | ¼% |
| 8504 | Norwayne LSD (Medina, Wayne) | .0075 | ¾% |
| 0908 | Ross LSD (Butler) | .0075 | ¾% |
| 5008 | Sebring LSD (Mahoning) | .0100 | 1% |
| 3118 | Southwest LSD (Hamilton, Butler) | .0075 | ¾% |
| 6503 | Teays Valley LSD (Fairfield, Franklin, Pickaway) | .0150 | 1½% |
| 6806 | Tri-County North LSD (Darke, Montgomery, Preble) | .0100 | 1% |
| 8509 | Triway LSD (Holmes, Wayne) | .0075 | ¾% |
| 5509 | Troy CSD (Miami) | .0150 | 1½% |
| 2308 | Walnut Township LSD (Fairfield) | .0175 | 1¾% |
| 3907 | Willard CSD (Crawford, Huron) | .0075 | ¾% |

| SD# | School District Name (and Counties) | Decimal Rate | Percent |
|--|---|--------------|---------|
| Traditional Tax Base School Districts | | | |
| 3301 | Ada EVSD (Hancock, Hardin) | .0150 | 1½% |
| 7501 | Anna LSD (Shelby) | .0125 | 1¼% |
| 1901 | Ansonia LSD (Darke) | .0175 | 1¾% |
| 6301 | Antwerp LSD (Paulding) | .0150 | 1½% |
| 3201 | Arcadia LSD (Hancock, Seneca) | .0100 | 1% |
| 1902 | Arcanum-Butler LSD (Darke) | .0150 | 1½% |
| 3202 | Arlington LSD (Hancock) | .0125 | 1¼% |
| 2001 | Ayersville LSD (Defiance) | .0100 | 1% |
| 3901 | Bellevue CSD (Erie, Huron, Sandusky, Seneca) | .0050 | ½% |
| 2501 | Bexley CSD (Franklin) | .0075 | ¾% |
| 2101 | Big Walnut LSD (Delaware) | .0075 | ¾% |
| 2303 | Bloom-Carroll LSD (Fairfield) | .0125 | 1¼% |
| 0203 | Bluffton EVSD (Allen, Hancock) | .0050 | ½% |
| 8701 | Bowling Green CSD (Henry, Wood) | .0050 | ½% |
| 5502 | Bradford EVSD (Darke, Miami, Shelby) | .0175 | 1¾% |
| 8601 | Bryan CSD (Williams) | .0100 | 1% |
| 1701 | Buckeye Central LSD (Crawford, Huron, Richland, Seneca) | .0150 | 1½% |
| 2102 | Buckeye Valley LSD (Delaware, Marion, Morrow, Union) | .0100 | 1% |
| 2502 | Canal Winchester LSD (Fairfield, Franklin) | .0075 | ¾% |
| 8801 | Carey EVSD (Seneca, Wyandot) | .0100 | 1% |
| 8301 | Carlisle LSD (Montgomery, Warren) | .0100 | 1% |
| 2902 | Cedar Cliff LSD (Clark, Greene) | .0125 | 1¼% |
| 4201 | Centerburg LSD (Delaware, Knox, Licking) | .0075 | ¾% |
| 2002 | Central LSD (Defiance, Williams) | .0075 | ¾% |
| 1303 | Clermont-Northeastern LSD (Brown, Clermont) | .0100 | 1% |
| 5402 | Coldwater EVSD (Mercer) | .0050 | ½% |
| 1703 | Colonel Crawford LSD (Crawford) | .0125 | 1¼% |
| 1502 | Columbiana EVSD (Columbiana, Mahoning) | .0100 | 1% |
| 6901 | Columbus Grove LSD (Allen, Putnam) | .0100 | 1% |
| 6902 | Continental LSD (Putnam) | .0100 | 1% |
| 3203 | Cory-Rawson LSD (Hancock) | .0175 | 1¾% |
| 5503 | Covington EVSD (Miami) | .0200 | 2% |
| 1503 | Crestview LSD (Columbiana) | .0100 | 1% |
| 8101 | Crestview LSD (Van Wert) | .0100 | 1% |
| 8502 | Dalton LSD (Wayne) | .0075 | ¾% |
| 4202 | Danville LSD (Holmes, Knox) | .0175 | 1¾% |
| 2003 | Defiance CSD (Defiance, Paulding) | .0050 | ½% |
| 6803 | Eaton CSD (Preble) | .0150 | 1½% |
| 8602 | Edgerton LSD (Defiance, Williams) | .0100 | 1% |
| 8703 | Elmwood LSD (Hancock, Wood) | .0125 | 1¼% |
| 2602 | Evergreen LSD (Fulton, Lucas) | .0200 | 2% |
| 8001 | Fairbanks LSD (Madison, Union) | .0100 | 1% |
| 2903 | Fairborn CSD (Clark, Greene, Montgomery) | .0050 | ½% |
| 2304 | Fairfield Union LSD (Fairfield, Hocking, Perry) | .0200 | 2% |
| 7503 | Fairlawn LSD (Shelby) | .0075 | ¾% |
| 7504 | Fort Loramie LSD (Darke, Shelby) | .0150 | 1½% |
| 5406 | Fort Recovery LSD (Darke, Mercer) | .0150 | 1½% |
| 1903 | Franklin Monroe LSD (Darke, Miami) | .0075 | ¾% |
| 7202 | Fremont CSD (Sandusky) | .0125 | 1¼% |

(continued on next page)

School Districts With an Income Tax for 2015

Rev. 11/15

| SD# | School District Name (and Counties) | Decimal Rate | Percent |
|--|---|--------------|-----------|
| Traditional Tax Base School Districts (cont'd.) | | | |
| 2603 | Gorham Fayette LSD (Fulton) | .0100 | 1% |
| 1305 | Goshen LSD (Clermont, Warren) | .0100 | 1% |
| 2904 | Greeneview LSD (Clinton, Fayette, Greene) | .0100 | 1% |
| 1904 | Greenville CSD (Darke)..... | .0050 | ½% |
| 7505 | Hardin-Houston LSD (Shelby)..... | .0075 | ¾% |
| 3302 | Hardin Northern LSD (Hancock, Hardin)..... | .0175 | 1¾% |
| 2004 | Hicksville EVSD (Defiance)..... | .0075 | ¾% |
| 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% |

| SD# | School District Name (and Counties) | Decimal Rate | Percent |
|--|--|--------------|------------|
| Traditional Tax Base School Districts (cont'd.) | | | |
| 6909 | Pandora-Gilboa LSD (Allen, Putnam)..... | .0175 | 1¾% |
| 5405 | Parkway LSD (Auglaize, Mercer, Van Wert)..... | .0100 | 1% |
| 3504 | Patrick Henry LSD (Henry, Putnam, Wood) | .0175 | 1¾% |
| 6302 | Paulding EVSD (Paulding, Putnam)..... | .0100 | 1% |
| 8708 | Perrysburg EVSD (Wood) | .0050 | ½% |
| 2604 | Pettisville LSD (Fulton, Henry) | .0100 | 1% |
| 2307 | Pickerington LSD (Fairfield, Franklin)..... | .0100 | 1% |
| 5507 | Piqua CSD (Miami)..... | .0125 | 1¼% |
| 7007 | Plymouth-Shiloh LSD (Crawford, Huron, Richland) | .0100 | 1% |
| 6804 | Preble Shawnee LSD (Butler, Montgomery, Preble) | .0175 | 1¾% |
| 2509 | Reynoldsburg CSD (Fairfield, Franklin, Licking) | .0050 | ½% |
| 3304 | Ridgemont LSD (Hardin, Logan) | .0175 | 1¾% |
| 3305 | Riverdale LSD (Hancock, Hardin, Wyandot) | .0100 | 1% |
| 4604 | Riverside LSD (Logan, Shelby) | .0175 | 1¾% |
| 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) | .0150 | 1½% |
| 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% |
| 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) | .0175 | 1¾% |
| 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 **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

Walk-in



Ohio Department of Taxation Taxpayer Service Center

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

Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents will be available to assist you from 8 a.m. until 5 p.m., Monday through Friday, which are our standard hours of phone service; however, service will be extended until 7 p.m. from April 1, 2016 through April 18, 2016.

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.**

Most electronic filers receive their refunds in approximately 15 business days by direct deposit!

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.

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 2015 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 2016 estimated income tax (Ohio IT 1040ES) and/or your estimated school district income tax (Ohio 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.