



2001

Individual Income Tax

Forms and Instructions

This booklet contains two copies of Form IT-1040, the standard Ohio income tax form **AND Form IT-1040EZ**, the short Ohio income tax form.

**This year,
pay by Credit Card!**

E-FILE for faster refund!

If you file electronically and you are entitled to a refund, you will receive it in **14 days or less!**

**Voter Registration
Forms
Enclosed**



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Dear Taxpayer,

If you want to make preparing your taxes easier and more convenient this year, please consider filing your return electronically through the Internet (**E-File**). The advantages of filing a "paperless" return are many.

Choosing **E-File** is the fastest way to get your refund. You will have your refund back in two weeks and often less. With **E-File** can you have a refund deposited directly into your bank account. **E-File** is safe, quick and convenient and saves your tax dollars.

E-File or electronic filing is a "paperless" option available to all taxpayers. To file electronically, your return must be prepared using approved computer software and transmitted through an approved electronic filing provider. Many commercial software companies and most professional tax preparers provide electronic filing for a small fee.

Two law changes may reduce your taxes for 2001:

- the personal and dependent exemption is increased to \$1,150 for 2001;
- tuition expenses for the first two years of post-secondary education paid to an Ohio educational institution may be deducted if you qualify (see page 17 for details).

If you owe tax this year, you can choose to pay by credit card through a private vendor approved by the state and the IRS (see page 38 for details). The vendor will collect a small convenience fee.

For your convenience, we have enclosed two voter registration forms if you have moved or need to register for the first time. There is no better way to show your patriotism and love for your country than voting.

If you need help or have any questions, please use one of the following ways to contact us:

- E-mail us by visiting our Department's web site at www.state.oh.us/tax/
- Call us toll free at 1-800-282-1780. Our telephone lines will be open from 8:00 AM to 5:00 PM Monday through Friday .
- Visit us at any of our Taxpayer Services Centers located throughout Ohio (see pages 39 and 40 for more information).

On behalf of your Department of Taxation, thank you for your good citizenship and support for the great state of Ohio.

Sincerely,

Thomas M. Zaino

Thomas M. Zaino

New for 2001

Expanded TeleFile:

If you qualify to file the short form IT-1040EZ and you did not move, you can TeleFile.

Exemption Increased:

The personal and dependent exemption has been increased to \$1,150.

New Deduction:

You are now permitted to deduct tuition expenses paid to a qualifying Ohio educational institution for the first two years of post-secondary education.

AVOID THESE!

–the most common errors on last year's income tax returns!

- ☹ Single taxpayers (especially students) who fail to claim a personal exemption and/or credit when they are claimed as dependents on their parents' tax return.
- ☹ Taxpayers who claimed the state and local overpayment deduction in error. Only taxpayers who itemize their deductions for federal purposes may claim this deduction.
- ☹ Taxpayers who incorrectly calculated their Ohio "use tax."
- ☹ Failure to sign tax returns.
- ☹ Failure to attach W-2's to tax returns.
- ☹ Failure to indicate the school district number on tax returns.

All of these errors may delay the processing of your tax return. Please review your return before filing and read our instructions carefully.

Do you need Tax Forms or Help?



For general tax information –

You can access our most frequently asked questions by calling our automated phone system toll free at 1-800-282-1780. Recorded tax information will be available 24 hours a day, seven days a week. Tax

Agents are also available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday.



For refund status information –

You can check the status of your 2001 Ohio Income Tax refund by calling 1-800-282-1784. You will be required to provide your social security number and your refund amount. We will tell you if your refund has been processed and when you can expect your refund. Refund processing of paper returns takes from six to eight weeks. However, if you file your paper return in mid-April, it may take an additional four weeks. You may also check the status of your refund by visiting the Department of Taxation's internet website at www.state.oh.us/tax/. Generally, refund status information will be available 24 hours a day. Occasionally, however, this information will not be available due to system maintenance. In this case, please try again.



For forms –

You can order forms by calling 1-800-282-1782. This service will be available 24 hours a day. We normally mail orders within 3 to 5 days of request. If you need forms more quickly, check our website for easy computer download of our most frequently requested forms. Our website address is www.state.oh.us/tax/.



To visit us on the Internet –

Visit the Ohio Department of Taxation's internet website at www.state.oh.us/tax/. You can check the status of your 2001 Ohio Income Tax refund, e-mail us, get answers to the most frequently asked tax questions, as well as download the most frequently requested Tax Forms, Publications, Information Releases, Tax Rules and Statistics.



To visit us in person –

The addresses for our local taxpayer service centers are found on page 39 of this booklet. You can also find the main Taxpayer Services Division address on page 40 of this booklet.



To write or e-mail us –

You may want to write or e-mail us if you are responding to a notice or bill or if you want a written or e-mail response to a tax question. If you write, be sure to include your social security number. Our mailing address is found on page 40 of this booklet. Our internet address is www.state.oh.us/tax/.



E-File!

Now you can file your federal and state returns electronically. Use your personal computer and tax preparation software, log onto the internet, or use an authorized e-file provider (your tax preparer).

By filing your Ohio income tax return using e-file, and selecting the option of having your refund deposited directly into your bank account, you can have your refund in 7-10 days.

If you are not receiving a refund, you can still take advantage of e-file and pay by credit card (see page 38 for details).

**See pages 39 and 40
for more information.**

Which form should I use?

Why spend unnecessary time preparing your Ohio taxes? If you are a full-year Ohio resident who does not make estimated payments and you received a **TeleFile** return, please take just a few minutes to review the chart below. If you do not meet **all** the guidelines under the column entitled **Use TeleFile or IT-1040EZ**, you must file a regular **IT-1040** this year.

	Use TeleFile or IT-1040EZ	Use IT-1040
Residency Status	If you were a full-year Ohio resident for 2001.	If you were an Ohio resident, a non-resident, or a part-year resident for 2001.
Income Limit	\$999,999	For any amount of income.
Filing Status	To use any filing status: Single or Head of Household, Married Filing Jointly or Married Filing Separate.	
Dependents	To claim all personal and dependent exemptions to which you are entitled.	
Ohio Adjustments to Income	If you have no Ohio adjustments to income, or if your only adjustment is for state or municipal income tax overpayments which are included in your federal adjusted gross income.	<p>If you have Ohio adjustments to income, in addition to or other than state or municipal income tax overpayments which are included in your federal adjusted gross income.</p> <p>For a complete list of Ohio adjustments, please see Schedule A on the back of Form IT-1040, or read the instructions found in this booklet.</p>
Tax Credits	If you have no credits other than the exemption credit and joint filing credit.	<p>For all other Ohio credits. Some common credits include:</p> <ul style="list-style-type: none"> ▶ retirement income credit ▶ senior citizen's credit ▶ child and dependent care credit ▶ lump sum retirement credit ▶ job training credit ▶ Ohio political contributions credit ▶ resident credit
Payments	If you have no payments or credits other than withholding shown on Form(s) W-2 and 1099.	<p>If you have either of the following:</p> <ul style="list-style-type: none"> ▶ estimated tax payments ▶ credit carryover and payments made with Form IT-40P

General Information



Do I have to **File** an Ohio Income Tax Return?

Every Ohio resident and part-year resident is subject to the Ohio income tax; so is every non-resident who directly as a sole proprietor, or through a partnership, S corporation or a limited liability company earns or receives income from Ohio sources. There are some people who do not have to file an Ohio income tax return.

You do have to file an Ohio return if you . . .

- * Have completed Schedule A (on the back of the Ohio Form IT-1040).
- * Had Ohio tax withheld.
- * Are due an Ohio income tax refund.
- * Are single, under age 65, AND your federal adjusted gross income is \$4,049 or more.
- * Are single, age 65, or over, AND your federal adjusted gross income is \$8,449 or more.
- * Are married, filing jointly, under age 65, AND your federal adjusted gross income is \$7,599 or more.
- * Are married, filing jointly, age 65 or over, AND your federal adjusted gross income is \$10,949 or more.

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

- * Your only source of income is retirement income (as defined on page 19, line 46 instructions) which is eligible for the Retirement Income Credit AND the credit (line 46) is the same or larger than your tax before credits (line 6).
- * You are eligible for the SENIOR CITIZEN CREDIT AND your tax before credits (line 6) is \$50 or less.
- * Your exemption amount on line 4 is the same as or more than your Ohio adjusted gross income (line 3).

If we mailed you an Ohio income tax return with a preprinted label and you do not have to file, please fill out and send in the Information Notice (IT-10) on page 37 of this booklet.



Where and When do I file?

File on or before April 15, 2002 for calendar year 2001. Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year. Mail your return to the address noted below. If you do not owe any taxes with your return and you are not expecting a refund, send your return to the address for Refunds and Credits.

IT-1040 (payment enclosed), mail to: Ohio Department of Taxation PO Box 2057 Columbus, Ohio 43270-2057	IT-1040EZ (payment enclosed), mail to: Ohio Department of Taxation PO Box 182850 Columbus, Ohio 43218-2850
IT-1040 (NO payment enclosed), mail to: Ohio Department of Taxation PO Box 2679 Columbus, Ohio 43270-2679	IT-1040EZ (NO payment enclosed), mail to: Ohio Department of Taxation PO Box 182294 Columbus, Ohio 43218-2294



What **Tax Records** do I need to keep?

Keep a copy of your completed income tax return. Also keep copies of any papers you used to prepare your return. Keep these records for at least 4 years from the later of the filing due date or the date you filed the return. Your tax return may be audited by the Ohio Department of Taxation. If your return is audited, you must be able to prove all claims and items listed on your return.



Can **Dependent Children** claim themselves if they file their own tax return?

Yes! Ohio law differs from federal law by permitting dependents who are claimed on their parent's tax return to claim themselves on their own tax return.



What if I want a **Receipt** to prove that I paid?

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



How do Investors in a Pass-Through Entity report income?

A pass-through entity is generally a partnership, S corporation or limited liability company treated as a partnership for federal income tax purposes. Individuals who are investors in a pass-through entity must file Form IT-1040. However, such investors do not have to file Form IT-1040 if ALL of the following apply:

- * the investor is a full year nonresident AND
- * the pass-through entity files Form IT-4708 on behalf of the investor AND
- * the investor has no other Ohio source income or if the investor has other Ohio source income, that income is also reported on other IT-4708's.



How do Nonresidents or Part-Year Residents Engaged in Business apportion income?

A nonresident or part-year resident who is engaged in business (directly as a sole proprietor or through a partnership, S corporation or limited liability company) that has activities inside Ohio must apportion his/her business income inside and outside of Ohio. If you file Form IT-1040, Form IT-2023 will help you determine the proper amount of credit to claim in Schedule D of Form IT-1040.



What if a taxpayer has Died?

If a taxpayer died before filing a return for 2001, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be the executor, administrator, or anyone who is in charge of the deceased person's property.

- * Use the same form and filing status that the taxpayer would have used if living.
- * In the name and address area, write 'DECEASED' and the date of death after the person's first name.

Claiming a refund for a deceased person: If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. If you are a court appointed representative, file the return and attach a copy of the certificate that shows your appointment. All other filers must attach a copy of Federal Form 1310.

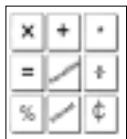
CAUTION: We cannot rewrite a decedent's refund check (i.e., payable to the estate of the decedent or add an executor's name).



What if I need More Time to file?

If you need more time to file your Ohio return, you must first qualify for an extension of time to file your federal income tax return. To find out how to obtain an extension of time to file your federal income tax return, see the instructions for the U.S. Individual Income Tax Return (IRS Form 1040). If you qualify for, and obtain a federal extension of time to file, then you automatically have the same extension of time for filing your Ohio return. However, you must attach to your Ohio return either a copy of the IRS automatic extension (IRS Form 4868) if requested by paper document or a note indicating you requested the extension by phone and your confirmation number. If you have requested even more time to file beyond the automatic extension, you must attach the IRS notice granting you further time to file.

CAUTION: An extension of time to file does not give you an extension of time to pay. Even if you qualify for, and elect to take a federal and Ohio extension of time to file your tax return, you must pay the balance of your Ohio income tax by April 15, 2002. Ohio Form IT-40P should accompany your payment. Be sure you write your social security number on your check and the phrase "2001 IT-40P Payment". You must file a standard Form IT-1040 to claim the IT-40P payment. You will owe interest and could owe penalties on any amount of the 2001 tax which you do not pay by April 15, 2002 even if you qualify for and elect to take a federal and Ohio extension of time to file. See "Do I Owe Penalties and Interest?"



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, unless the due date is extended by a federal extension.

A failure to **pay** penalty of double the interest charged will apply if you do not **pay** the full amount of tax by April 15, 2002. However, this penalty may not apply if you obtained a federal extension of time to file and your total payments equal or exceed 90% of your total Ohio Tax.

In all cases, interest will be charged from the date the tax should have been paid (April 15, 2002) until the date of payment. An additional \$50 bad check charge may be imposed against any taxpayer whose taxes are paid with a check that is returned to us unpaid by the bank.

The interest rate for 2001 is 9% and for 2002 is 7%.



How do I Round to the Nearest Dollar?

You are required to round to the nearest whole dollar. To do so, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next higher dollar.



Do I have to pay **Estimated Tax** in 2002?

You must pay estimated tax if your 2001 tax after withholding will be more than \$500.

If you are required to pay estimated tax, file a 2002 Ohio Estimated Income Tax Return (Form IT-1040ES). You can get this form from one of the offices listed on page 39 and 40 of this booklet or call toll free 1-800-282-1782.

CAUTION: 2002 estimated tax payments are due on April 15, 2002, June 17, 2002, September 16, 2002 and January 15, 2003.

If you don't want to make estimated payments, you may increase the amount of state tax your employer withholds from your wages so that your 2002 tax after withholding is less than \$500. File a revised Form IT-4 (Employee Withholding Exemption Certificate) with your employer.



What if I am in the **Military**?

If you are an Ohio resident, your entire federal adjusted gross income including your military pay is taxed by Ohio even if you spent no time in Ohio during 2001. Ohio will allow you to calculate a tax credit if your non-military pay was taxed by another state. See Schedule C. If you are not an Ohio resident, Ohio does not tax your military pay. Ohio will tax your non-military pay included in your federal adjusted gross income if the non-military pay was earned in Ohio. Income from a non-military Ohio job or Ohio rental property would be taxable to Ohio. See Schedule D.

What if I am unsure of my state of residency? See Ohio residency status on page 9.



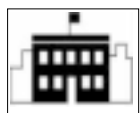
What if I need to **Correct** my Income Tax Return after I mail it?

Any change or correction to your return can be made by filing an Amended Ohio Income Tax Return (Form IT-1040X). To speed -up the processing of your amended return:

- * Attach a copy of your original return, AND
- * Attach a copy of any cancelled checks used as payment on your original return.

You can get Ohio form IT-1040X from our web site at www.state.oh.us/tax/ or by calling toll free 1-800-282-1782. If you correct your federal income tax return or if you are audited by the Internal Revenue Service, you must file Ohio Form IT-1040X within 60 days of the final determination of the federal change.

CAUTION: The Internal Revenue Service tells us about all changes it makes to your federal return. To avoid penalties, be sure to file your Ohio amended return within 60 days of the final determination of the federal change.



Do I have to file a **School District Income Tax Form**?

Certain Ohio school districts have an additional income tax. These school districts are marked with an asterisk (*) on pages 33 to 35 in this booklet. If you lived in one of these districts during all or part of 2001, you must file an Ohio School District Income Tax Return (Form SD-100). File Form SD-100 with the Department of Taxation at the same time that you file your Ohio return. To get Form SD-100, contact your local school board office or call toll free 1-800-282-1782.



What is a **Medical Savings Account** and what are the qualifications?

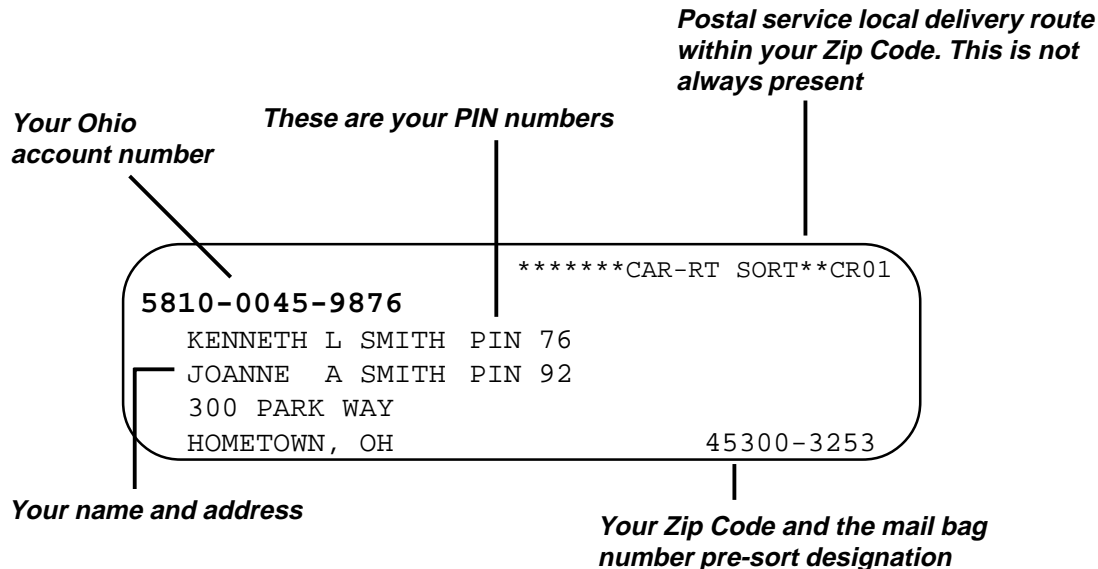
A medical savings account is used to pay eligible expenses of the account holder, the account holder's spouse, and qualified dependents. A medical savings account can be opened by or on behalf of a person that participates in either a sickness and accident plan, a plan offered by a Health Maintenance Organization, or a self-funded employer-sponsored health benefit plan pursuant to the federal Employee Retirement Income Security Act (ERISA).

An administrator must be designated for a medical savings account at the time the account is opened. Account holders are generally permitted to withdraw the funds at any time for any reason. However, account administrators **may not release any funds during the year of deposit** except for reimbursement of eligible medical expenses. Any withdrawals for a non-qualifying medical purpose may result in increased Ohio taxes. An "eligible" medical expense would include any expense for a service rendered by, or for an article, device or drug prescribed by a licensed health care provider or a Christian Science practitioner.

A qualified dependent is any of the following:

- * the account holder's child if under 19 years of age or if under 23 years of age and a full-time student at an accredited college or university,
- * the account holder's child who is not self-sufficient due to physical or mental disorders or impairments, or
- * the account holder's child who is legally entitled to the provision of proper or necessary subsistence who is not otherwise emancipated, married, or a member of the armed forces of the United States.

Your mailing label – what does it mean?



Why use the label?

The mailing label on the front of the instruction booklet is designed to speed processing at our service center and prevent errors that delay refund checks. Do not attach the label to your return until you have finished completing all of the lines of your return.

Besides your name, address and Ohio account number, the label contains mailing codes, and a “PIN” number that appears at the end of your name. The above diagram shows you where these items appear.

Instructions for top of the forms

Name and address

Did you receive a label with the correct information?

YES

After you have completed your return, take the label off the front of the tax booklet and put it in the “Name” space on the return you send in.

If the label shows both spouses’ names but you are filing separate returns, you cannot use the label.

Note: You must fill in your social security number(s) in the space provided.

NO

If you received a label with incorrect information, cross out any errors and print the correct information on the label. Add any missing items (such as an apartment number).

If you didn’t receive a label, please print or type your name, address and social security number in the spaces provided. If this is a joint return, print or type both names and social security numbers in the spaces provided.

Write the first four letters of the name of the Ohio county where you live.

Filing status

Mark the box next to your filing status. Your filing status will be the same as your federal income tax form this year with the following exceptions:

Mark the single box on your Ohio return if on your federal return you marked the box qualifying widow(er) with dependent child.

CAUTION: If you and your spouse file a joint return for your federal income tax, you **MUST** file a joint return for Ohio. If you and your spouse file separate returns for your federal income tax, you **MUST** file separate returns for Ohio.

Ohio public school district number

Every school district in Ohio has been given an identification number. These numbers are found on pages 33, 34 and 35 of this booklet.

Look up the number for your school district that you lived in for the majority of 2001 and write it in the space provided. Non-residents would enter 9999 in the space provided.

Ohio residency status

- * **Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were still a resident of Ohio.
- * **Nonresident.** Mark this box if you were domiciled outside of Ohio all year. Write the name of the state where you resided for 2001 in the space provided.
- * **Part Year resident.** Mark this box if you moved into or out of Ohio during 2001 not counting being away temporarily. Enter the dates you were an Ohio resident in the space provided.

Caution: Part-year residents would use the non-resident credit in Schedule D for income earned while a resident of another state (see page 22).

If you are unsure of your state of residency, Ohio law provides that you will be considered a nonresident of Ohio if you meet **all** of the following requirements:

- * During the entire taxable year you had at least one abode outside of Ohio, AND
- * You spent no more than 120 days in Ohio during the taxable year, plus 30 additional days may be spent in Ohio for specific reasons (e.g., funerals, charity functions, doctor's visits), AND

- * You attach to your tax return a statement, signed under the penalties of perjury, declaring that (i) you were not domiciled in Ohio at any time during the taxable year and (ii) you had at least one place of abode outside Ohio during the entire taxable year.

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

It is important that individuals submitting the affidavit appreciate the complete ramifications of submitting this statement. Other state agencies (such as the Ohio Board of Regents, the Ohio Bureau of Motor Vehicles, and the Ohio Elections Division of the Ohio Secretary of State) may no longer recognize you as a resident of Ohio if you submit such a statement to the Ohio Department of Taxation.

Ohio political party fund

The Ohio General Assembly established this fund to support public financing of Ohio political parties. Monies from this fund may only be used for administrative costs associated with party headquarters and party fund-raising drives, organization of voter registration and get-out-the vote campaigns not related to any particular candidate or election.

If you file a single return and have a tax (line 14 of Form IT-1040 or line 10 of Form IT-1040EZ) of \$1 or more, you may choose to have \$1 go to this fund by checking the YES box on the return. **If you file a joint return** and have tax (line 14 of Form IT-1040 or line 10 of Form IT-1040EZ) of \$2 or more, each of you may choose to have \$1 go to this fund or each may choose not to. Marking YES will not increase the tax due or reduce the refund shown on your return.

Federal Privacy Act Notice

Because we are requesting your social security account number, the Federal Privacy Act of 1974 requires us to inform you that giving us your social security number is mandatory. Our legal right to ask for this information is supported under the Tax Reform Act of 1986. Your social security number is needed for the Tax Commissioner to administer this tax. Failure to supply any information requested on a tax form prescribed by the Tax Commissioner may result in the imposition of penalties for failing to file a complete tax return.

See "Ohio Tax Withheld" Instructions.

Sample W-2 Form						
a. Control number		OMB No. 1545-0008				
b. Employer Identification No.		1. Wages, tips, other compensation		2. Federal 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. Employee's Social Security Number		9. Advance EIC payment		10. Dependent care benefits		
e. Employee's name (first, middle initial, last)		11. Nonqualified plans		12. Benefits included in line 1		
		13. Statutory Employee <input type="checkbox"/>		Pension Plan <input type="checkbox"/>	3rd Party Sick Pay <input type="checkbox"/>	
f. Employee's address and zip code		14. Other				
15. State	Employer's State ID	16. State wages, tips	17. State income tax	18. Local wages, tips	19. Local tax	20. Locality name

Form IT-1040EZ Line by Line Instructions

Round all lines to the nearest whole dollar.

EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2001 federal income tax return.

Use: Form 1040, line 33 OR
Form 1040A, line 19 OR
Form 1040EZ, line 4 OR
Form 1040-TEL, adjusted gross income.



In all cases your line 1 must match your federal adjusted gross income reported on your federal income tax return. There are no exceptions to this requirement.

EZ Line 2 – State or Municipal Refunds

If you filed a Federal 1040 tax return, you may be entitled to a deduction on your Ohio tax return for state or municipal income tax refunds. You are not entitled to a deduction if you filed a federal 1040EZ, 1040A, or 1040TEL. **See Worksheet A on the back of the Ohio IT-1040EZ to determine if you are entitled to a deduction on line 2.**

EZ Line 3 – Ohio Adjusted Gross Income

Deduct line 2 from line 1.

EZ Line 4 – Exemptions and Dependents

Personal Exemption

You get a personal exemption of \$1,150 for yourself and an additional \$1,150 for your spouse if you are filing a joint return.

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. You get a \$1,150 deduction for each dependent exemption.

What personal exemptions and dependent exemptions can I claim?

You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your Federal return with the following exception:

- * Children being claimed as dependents on their parents' Ohio tax return may claim the \$1,150 personal exemption on their own Ohio tax return and their parents may use the \$1,150 dependent exemption for that same child on the parents' Ohio tax return.

Enter the number of your personal and dependency exemptions in the space provided on line 4 and multiply this number by \$1,150.

See “**TIP–Line 4 and Line 7**” on the back of the Ohio IT-1040EZ.

EZ Line 5 – Ohio Taxable Income

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

EZ Line 6 – Tax on Line 5

Figure your tax on your Ohio taxable income (line 5) using the tax tables on pages 26 through 32.

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

EZ Line 7 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 7. See “**TIP–Line 4 and Line 7**” on the back of the IT-1040EZ.

EZ Line 8 – Tax Less Exemption Credit

Subtract line 7 from line 6.

- * If your total credit on line 7 is larger than your tax on line 6, enter a “0” on lines 8, 9, and 10.

EZ Line 9 – Joint Filing Credit

If you are a married couple filing a joint Ohio income tax return, you may be entitled to a joint filing credit. You can take this credit only if each spouse has qualifying Ohio Adjusted Gross Income of \$500 or more. Qualifying income does not include income from interest, dividends, royalties, rents, capital gains, and state or municipal income tax refunds. Find your Ohio taxable income in the first column below. The second column then tells you what percent of your tax on line 8 will be your joint filing credit. Multiply your tax by this percent and enter the amount on line 9. Enter the percent in the space provided.

- * If you do not qualify for the joint filing credit, enter “0” on line 9.
- * If you do qualify for the joint filing credit, figure it this way:

If your Ohio taxable income (line 5) is:

\$25,000 or less
More than \$25,000 but not more than \$50,000
More than \$50,000 but not more than \$75,000
More than \$75,000

Your credit is:

20% of line 8
15% of line 8
10% of line 8
5% of line 8

The credit is limited to a maximum of \$650.

Example: If your Ohio taxable income on line 5 was \$23,000 AND the tax amount on line 8, is \$541, THEN the joint filing credit will be $\$541 \times .20 = \108 (**rounded**).

If either spouse does not have a W-2 form showing \$500 or more of Ohio income, you must attach a separate statement to your return explaining what income qualifies for this credit.

EZ Line 10 – Ohio Income Tax

Subtract line 9 from line 8.

EZ Line 11 – Unpaid Ohio Use Tax

Please use line 11 of the IT-1040EZ income tax return to report the amount of unpaid sales tax (if any) that you may owe from out-of-state purchase(s) that you made in 2001 (e.g., mail order or internet purchases). A detailed explanation of the Ohio use tax is provided on page 23 and a worksheet can be found on the back of the IT-1040EZ.

If you did not make any out-of-state purchases during 2001, enter -0- on line 11. If you did make out-of-state purchases during 2001 and you paid **no** sales tax on the purchase(s), then you are required to complete **Worksheet B** on the back of the IT-1040EZ to determine the amount of Ohio use tax you owe (which is the sales tax on those purchases).

Note: If you decided to report your Ohio use tax on your income tax return, collection of any amount reported on line 11, plus applicable penalties and interest, is under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Form VP-USE, then you do not have to report the use tax on line 11 of Form IT-1040EZ.

EZ Line 12 – Total Ohio Tax

Add lines 10 and 11.

EZ Line 13 – Ohio Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement form (W-2–Box 17, W-2G or 1099R).

- * **Attach legible state** copies of your W-2, W-2G OR 1099R Forms to the back of Form IT-1040EZ. (See sample W-2 on page 9.)
- * You cannot claim taxes withheld for another state or a city or a school district on the Ohio return.

Do not include estimated payments or IT-40P payments on this line.

EZ Line 14 – Refund

If line 13 is larger than line 12, you have a refund. Subtract line 12 from line 13 and enter the amount of your refund on line 14.

CAUTION: If you move after filing your tax return and you are expecting a refund, notify the Post Office servicing your old address. Fill out a change of address form at the Post Office.

EZ Line 15 – Amount You Owe

If line 12 is larger than line 13, you owe more tax. Subtract line 13 from line 12 and enter the tax you owe on line 15.

- * Make your check or money order payable to the **Treasurer of State of Ohio**. Write your social security number on your check or money order.
- * If you cannot pay the amount you owe, you must file the return by April 15th to avoid the late filing penalty.
- * You can also pay by **Credit Card** (see page 38 for more information).

CAUTION: You may be charged interest penalty for not paying enough tax during the year. You may have to pay an interest pen-

alty if the Amount You Owe (line 15), less any use tax, is more than \$500 and both of the following apply:

- * The amount of your 2001 Ohio tax withheld (line 13) is less than 90% of your 2001 tax (line 10) less \$500, and
- * The amount of your 2001 Ohio tax withheld was less than 100% of your 2000 tax (line 14, 2000 IT-1040 or line 10, 2000 IT-1040EZ) less \$500.

If you owe an interest penalty, you may choose to have us calculate the interest penalty for you, and we will send you a bill. However, if you want to figure your interest penalty on the Ohio Form IT-2210, you must file the standard Form IT-1040 to do so.

EZ Line 16 and 17 – Natural Areas and Wildlife Donations

If you have an overpayment on line 14, you may donate part of it, or all of it, to either or both of the two programs administered by the Ohio Department of Natural Resources. These programs work to protect your natural heritage. Your tax return is confidential and your name will not be released to these programs; therefore, they extend their appreciation to those who donate, in advance. Please note, your donation may be tax deductible on next year's federal tax form.



Line 16 may be used to donate to the preservation of Ohio's nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.



Line 17 may be used to donate to save Ohio's endangered wildlife. The Division of Wildlife provides a wide variety of habitats for wildlife, and is working to restore populations of endangered species like snowshoe hares, Karner blue butterflies, and bald eagles. Your generous donation will help support Ohio's native wildlife, a natural treasure!



CAUTION: You should not deduct the amount of your donation from your refund. Any donations shown will automatically reduce the amount of the refund that will be sent to you. If you decide to donate, this decision is final. If you do not wish to donate, leave lines 16 and 17 blank.

If you do not have a refund on line 14, but you want to donate to protect Ohio's natural heritage, you can still do it. **DON'T DO IT ON YOUR INCOME TAX FORM.** Instead, you can donate directly to these programs by writing them a check.

- * If you want to donate to nature preserves, scenic rivers, and endangered species protection, make your check payable to: Natural Areas and Preserves Special Account.
- * If you want to donate to endangered wildlife species and biodiversity projects, make your check payable to: Nongame and Endangered Wildlife Special Account.

Mail your donation to:

Ohio Department of Natural Resources
Deputy Director for Recreation Management
Fountain Square Court
Columbus, OH 43224

Form IT-1040 Line by Line Instructions

Round all lines to the nearest whole dollar.

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2001 federal income tax return.

Use: Form 1040, line 33 **OR**
Form 1040A, line 19 **OR**
Form 1040EZ, line 4 **OR**
Form 1040-Tel, adjusted gross income



In all cases your line 1 must match your federal adjusted gross income reported on your federal income tax return. There are no exceptions to this requirement.

Line 2 – Ohio Adjustments

Schedule A (lines 28 to 43) on the back of the return has a list of additions and deductions to your Ohio income. Turn to pages 15, 16, 17, 18, and 19 and read the additions required and the deductions to which you may be entitled.

- If you have no additions or deductions to your Ohio income, leave line 2 blank.
- If you have additions or deductions in Schedule A on the back of the return, complete Schedule A at this time. Copy the net adjustments from line 45 onto line 2.

Line 3 – Ohio Adjusted Gross Income

Add to or subtract from line 1 the amount of adjustments on line 2.

Line 4 – Exemptions/Dependents

Personal Exemption For You and Your Spouse

You get a personal exemption of \$1,150 for *yourself* and an additional \$1,150 for your *spouse* if you are filing a joint return.

Dependent Exemptions

Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your Federal income tax return. You get a \$1,150 deduction for each dependent exemption.

TIP for lines 4 and 9—Personal Exemption Deduction and Exemption Credit

Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of \$1,150 (line 4) and a \$20.00 exemption credit (line 9). You are entitled to this deduction and credit even if you can be claimed on another taxpayer's tax return. Some taxpayers (mostly working students) are not taking advantage of this deduction/credit because they are claimed on their parents' return and believe they are not entitled to the personal exemption deduction or exemption credit provided on the Ohio return. By taking advantage of this deduction and credit, you will increase your refund or decrease the amount you owe.

Line 5 – Ohio Taxable Income

Subtract line 4 from line 3:

- Your exemption amount on line 4 may be larger than your Ohio Adjusted Gross Income on line 3. If this is so, enter a "0" (zero) on line 5. You do not owe any Ohio income tax. If you are getting a refund, you must complete and file this return.

Line 6 – Tax On Line 5

Figure the tax on your Ohio taxable income (line 5) using the tax tables on pages 26 through 32.

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Table 1 on pages 26 through 32, or you may use Table 2 on page 32.
- If your taxable income is \$100,000 or more, you must use Table 2 on page 32 to figure your tax.

Line 7 – Credits - Schedule B

Schedule B on the back of the return has a list of the nonbusiness credits that you may be allowed to take. Turn to pages 19, 20, and 21 and read the credits for which you may be eligible.

- If you do have credits, complete Schedule B at this time. Copy the total credits from line 54 onto line 7.
- If you have no credits from Schedule B, enter "0" on line 7.

Line 8 – Tax Less Schedule B Credits

Subtract line 7 from line 6.

- If your total credits on line 7 are larger than your tax on line 6, enter a "0" on line 8.

Line 9 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 9.

Line 10 – Tax Less Exemption Credit

Subtract line 9 from line 8.

- If your total credit on line 9 is larger than your tax on line 8, enter a "0" on lines 10 through 14.

Line 11 – Joint Filing Credit

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 (line 3) of \$500 or more. Qualifying income does not include income from interest, dividends, royalties, rents, capital gains, and state or municipal income tax refunds. Find your Ohio taxable income from line 5 in the first column on the next page. The second column then tells you what percent of your tax on line 10

will be your joint filing credit. Multiply your tax by this percent and enter the amount on line 11. Enter the percent in the space provided. This credit is limited to a maximum of \$650.

STOP If you have deducted an amount on Schedule A of your Ohio return, you may not be entitled to the joint filing credit, unless each spouse has other sources of qualifying income totaling \$500 or more included in Ohio Adjusted Gross Income, line 3.

Example: John and Mary Brown file a joint return. John earned \$200,000 from his current employment. Mary's only source of income is \$500 from her state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 35 and is not included in the Brown's Ohio Adjusted Gross Income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Mary had another source of qualifying income of \$500 or more not deducted in Schedule A, the Brown's would qualify for the credit.

- If you do not qualify for the joint filing credit, enter "0" on line 11.
- If you do qualify for the joint filing credit, figure it this way:
If your Ohio Taxable

income (Line 5) is:	Your credit is:
\$25,000 or less	20% of line 10
More than \$25,000	
but not more than \$50,000	15% of line 10
More than \$50,000	
but not more than \$75,000	10% of line 10
More than \$75,000	5% of line 10

The credit limit is limited to a maximum of \$650.

Example:

IF Ohio taxable income on line 5 is \$23,000 AND

The tax amount on line 10 is \$541, THEN

The joint filing credit will be \$541
 $\times .20$
 joint filing credit = \$108 (rounded)

- ON JOINT RETURNS if either spouse does not have wage and tax statement (W-2 Form) showing \$500 or more of Ohio Adjusted Gross Income, you **must** attach a separate statement to the return explaining what income qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in Ohio Adjusted Gross Income (line 3) in order to take the joint filing credit.

Line 12 –Tax Less Joint Filing Credit

Subtract line 11 from line 10.

Line 13 – Resident/Nonresident Part-Year Resident/Business Credit

Please see page 22 for instructions on who qualifies for and how to compute the resident and/or nonresident/part-year resident credits. If you own or operate a business or if you have invested in a partnership, an "S" corporation or a limited liability company, you may qualify for a business credit. Nonrefundable business credits must be calculated on Schedule E (available at any of our offices listed on page 39 of this booklet and on the internet at www.state.oh.us/tax/). A refundable Jobs Credit is also available for qualifying businesses. See the instructions for line 20a for further information.

NONREFUNDABLE BUSINESS CREDITS INCLUDE:

- Credits for child-daycare centers
- Credit for lights/reflectors on farm equipment
- Credits for manufacturing investment
- Enterprise zone credits
- Grape production credit
- Brownfield credit
- Export sales credit carry-forward
- Edison credit

If you have NO credits from Schedule C and/or D and/or E, leave line 13 blank.

If you DO have credits from Schedule C and/or D and/or E, complete the proper schedule(s) at this time. Copy the computed credit(s) from Schedule C, D and/or E onto line 13.

Line 14 – Ohio Income Tax

Subtract line 13 from line 12. If your total credits on line 13 are more or equal to your tax on line 12, enter "0" on line 14.

Line 15 – Interest Penalty

Most taxpayers are not required to enter an amount on this line. However, you may owe an interest penalty if your 2001 Ohio tax withheld and pass-through entity tax withheld (lines 18 and 20b, 2001 IT-1040) is less than both of the following:

- 90% of your 2001 Ohio income tax (line 14, 2001 IT-1040) less \$500; and
- 100% of your 2000 Ohio income tax (line 14, 2000 IT-1040 or line 10 2000 IT-1040EZ) less \$500.

To see if you owe an interest penalty you may either complete Form IT-2210 or elect for us to do the computation. If we do the computation and find that you owe an interest penalty, we will send you a bill – see **"lowering your interest penalty"** below.

If you elect to do the computation and you owe an interest penalty, enter on line 15 the total interest penalty due from your 2001 IT-2210. Check the box next to line 15 that indicates that you have completed Form IT-2210 and attach Form IT-2210 to your Ohio income tax return (Form IT-1040).

Lowering your interest penalty:

You may not owe the interest penalty or you may be able to lower the amount of our interest penalty if either of the following conditions apply and you complete Form IT-2210 and attach it to your return:

- Your income varied during the year and you used the annualized income installment method (part II of Form IT-2210) to figure your quarterly tax payments or,
- You had Ohio income tax withheld from your wages and you elect for each quarter's computation (part II of Form IT-2210) to show when the tax was actually withheld instead of in four equal amounts.

NOTE: Form IT-2210 may be obtained from any of our offices and on the internet at www.state.oh.us/tax/

Line 16 – Unpaid Ohio Use Tax

Please use line 16 of the Ohio IT-1040 income tax return to report the amount of unpaid sales tax that you owe (if any) from out-of-state purchases you made in 2001 (e.g. mail order or internet pur-

chases). A detailed explanation of the Ohio use tax is provided on page 23 and a worksheet can be found on page 24.

If you did not make any out-of-state purchases during 2001, enter -0- on line 16. If you did make out-of-state purchases during 2001 and you paid **no** sales tax on the purchase(s), then you are required to complete the **use tax worksheet** on page 24 to determine the amount of Ohio use tax you owe (which is the sales tax on those purchases).

Note: If you decided to report your Ohio use tax on your income tax return, collection of any amount reported on line 16 plus applicable penalties and interest is under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Form VP-USE, then you do not have to report the use tax on line 16 of Form IT-1040.

Line 17 – Total Ohio Tax

Add the amounts of lines 14, 15 and 16 and enter the total on line 17.

Line 18 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is shown normally on your tax statement form (W-2–box 17, W-2G or 1099R). See sample W-2 on page 9

- **Attach legible state** copies of your W-2, W-2G or 1099R Forms to the back of Form IT-1040.
- You cannot claim taxes withheld for another state or a city or a school district on the Ohio return.
- If you are a direct or indirect investor in a pass-through entity, you may not claim taxes withheld on your behalf by a pass-through entity on this line. For proper reporting of taxes withheld on your behalf by a pass-through entity, see line 20b instructions (Refundable Pass-Through Entity Credits).

Line 19 – Ohio Estimated Tax Payments for 2001 and Amount of 2000 Overpayment Credited to 2001

Enter the total estimated income tax payments submitted on your 2001 Form IT-1040ES including payments made on Form IT-40P plus any overpayment you credited to 2001 from your 2000 IT-1040 line 26.

- If you are a direct or indirect investor in a pass-through entity, you may not claim estimated taxes paid by a pass-through entity on this line. For proper reporting of the amount of tax paid on your behalf by a pass-through entity see line 20b instructions (Refundable Pass-Through Entity Credits).



You may not claim a previous year's refund that you did not receive. You must write a separate request for any refunds that you did not receive.

Line 20a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Department of Development has granted you a "New Jobs" credit, you should enter the certified amount on line 20a. This amount shall be considered a payment which may be refunded in whole or in part if your total payments on line 21 exceed the tax on line 17. For further details about this credit, call the Ohio Department of Development at (614) 466-4551.

Line 20b – Refundable Pass-Through Entity Credit

If you are a direct or indirect investor in a pass-through entity that filed and paid Ohio tax on Form IT-4708 (Composite Return for Pass-through Entities) or Form IT-1140 (Pass-through Entity and Trust Tax Return), you should enter the amount of **tax** paid on your behalf. Investors who claim this credit for taxes paid on their behalf **must attach Federal K-1's** which reflect the amount of Ohio tax paid.

The K-1 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 (FEIN). Enter the total of lines 20a and 20b on line 20.

Line 21 – Total Payments

Add the amounts on lines 18, 19 and 20 and write the total on line 21.

Line 22 – Amount You Owe

If line 21 is less than line 17, you owe more tax. Subtract line 21 from line 17 and enter the tax you owe on line 22.

- Make your check or money order payable to the **Treasurer of State of Ohio**. Write your social security number on your check or money order.
- If you cannot pay the amount you owe, you must file the return by April 15th to avoid the late filing penalty.
- You can also pay by **Credit Card** (see page 38 for more information).

Line 23 – Amount Overpaid

If line 21 is larger than line 17, you have overpaid. Subtract line 17 from line 21 and enter the amount of overpayment on line 23.

Lines 24 and 25 – Natural Areas and Wildlife Donations

If you have an overpayment on line 23, you may donate part of it, or all of it, to either or both of the two programs administered by the Ohio Department of Natural Resources. These programs work to protect your natural heritage. Your tax return is confidential and your name will not be released to these programs; therefore, they extend their appreciation to those who donate, in advance. Please note, your donation may be tax deductible on next year's federal tax form.



Line 24 may be used to donate to the preservation of Ohio's nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.



Line 25 may be used to donate to save Ohio's endangered wildlife. The Division of Wildlife provides a wide variety of habitats for wildlife, and is working to restore populations of endangered species like snowshoe hares, Karner blue butterflies, and bald eagles. Your generous donation will help support Ohio's native wildlife, a natural treasure!



If you want to donate, check a box on line 24 or line 25 or both to show how much of your overpayment you wish to give. Then write the amount in the space provided.

A donation will reduce the amount of the refund that will be sent to you. If you decide to donate, this decision is final. You cannot change your mind and ask for your donations to be refunded once you have sent in your return.

If you do not want to donate, leave lines 24 and 25 blank.

If you do not have an overpayment on line 23, but you want to donate to protect Ohio's natural heritage, you can still do it. **DON'T DO IT ON YOUR INCOME TAX FORM.** Instead you can donate directly to these programs by writing them a check.

- If you want to donate to nature preserves, scenic rivers, and endangered species protection, make your check payable to: Natural Areas and Preserves Special Account.
- If you want to donate to endangered wildlife species and biodiversity projects, make your check payable to: Nongame and Endangered Wildlife Special Account.

Mail your donation to:

Ohio Department of Natural Resources
Deputy Director for Recreation Management
Fountain Square Court
Columbus, OH 43224

Line 26 – Amount of Overpayment to be Credited to 2002 Estimated Income Tax

You may apply part or all of your overpayment on line 23 to your 2002 Ohio Income Tax. Enter on line 26 the amount of the overpayment that you want to apply to 2002.

Line 27 – Refund to be Sent to You

Add the amounts on lines 24, 25, and 26 and subtract this total from the amount on line 23. This is the amount of refund which will be sent to you.



If you move after filing your tax return and you are expecting a refund, notify the Post Office serving your old address. Fill out a change of address form for the Post Office.

ADJUSTMENTS OR CREDITS

Do you qualify for any of the adjustments or credits listed on the back of your Ohio Income Tax Return (IT-1040)?

YES
▼

Please continue to read the following line instructions.

NO
▼

STOP! You only have to complete the front of Form IT-1040.

Schedule A – Adjustments

Additions

Line 28 – Government Interest or Dividends from Other States

Enter the total amount of interest or dividends you received from non-Ohio state governments and their local governments not included in your federal adjusted gross income.

Line 29 – Pass-Through Entity Addback

Add any Form IT-1140 taxes shown on your federal K-1's to the extent they were deducted in arriving at your federal adjusted gross income.

Line 30 – ESBT Income

Grantors and beneficiaries of an Electing Small Business Trust (ESBT) which, absent ESBT treatment, would otherwise qualify as grantor trust, **must add back the distributive share of income** attributable to S corporations to the extent the ESBT income is excluded from their federal adjusted gross income. If the ESBT income is included in federal adjusted gross income, no addback is required.

ESBT's with more than one grantor or with a "partial" grantor trust must add back the distributive share of income in the same proportion and manner as would be required under the federal grantor trust rules without regard to the ESBT treatment.

Line 31 – Other Additions

Check the box that applies. If more than one box applies, attach a listing of the additions and the amount of each addition.

- a) Enter interest or dividends on obligations of the United States government that are exempt from federal taxation but are not exempt from state taxation.
- b) Enter the amount of accumulation distribution from a complex trust which is reportable on Ohio Form IT-4970. Attach a copy of form IT-4970 to your return.
- c) Enter any loss resulting from the sale/disposition of Ohio public obligations to the extent such losses have been deducted in determining federal adjusted gross income.
- d) Enter net withdrawals made from an Ohio medical savings account for nonmedical purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See worksheet for line 41.
- e) Enter reimbursements received in 2001 for any expenses deducted on previous Ohio income tax returns if the amount of the reimbursement was not included in federal adjusted gross income.
- f) Enter any amount withdrawn from your CollegeAdvantage account in 2001 that was not used to pay for higher education expenses that you deducted on a prior year Ohio income tax return.

NEW

Line 32 – Total Additions

Enter the total of lines 28, 29, 30 and 31.



Deductions

Any amounts deducted on lines 33 through 43 must be included in your federal adjusted gross income, line 1 of the Ohio Return.

Line 33 – Federal Interest and Dividends

Enter interest income (included in line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by law, such as Series E or Series H U.S. Savings Bonds, treasury notes and bills and Sallie Maes. Contact our office for a more complete listing.

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.

Line 34 – Neighboring States

Residents of Indiana, Kentucky, West Virginia, Michigan or Pennsylvania do not have to file an Ohio income tax return if:

- you were a full year resident of one of these states,
- your only source of income was from wages, salaries, tips, or commissions and,
- you did not have Ohio tax withheld.

You should pay tax in your home state on this income. If Ohio tax was withheld on this income, you must file an Ohio tax return to get your refund. Deduct your entire income on line 34.

If you were a part-year resident of Ohio or if you had additional sources of income from Ohio, you cannot use this deduction. Instead, you must use the part-year resident and nonresident credit in Schedule D.

Note: Residents of these neighboring states who work in Ohio should complete form IT-4NR and give it to their employer to stop Ohio withholding for year 2002.



Wages, salaries, tips and commissions earned by Ohio residents in these neighboring states will be taxed by Ohio. If your employer withheld tax for the wrong state, you must file with the other state for your refund. Do not include the amount withheld for the other state on line 18.

Line 35 – State or Municipal Refund

If you filed a Federal 1040 tax return, you may be entitled to a deduction on your Ohio tax return for state or municipal income tax refunds. **You are not entitled to a deduction** if you filed a federal Form 1040EZ, 1040A, or 1040TEL. Complete the worksheet below to determine if you are entitled to a deduction.

State or Municipal Refund Worksheet

If you filed a **federal Form 1040** tax return, you may be entitled to a deduction on your Ohio tax return this year for state or municipal income tax refunds you received in 2001. You are **not** entitled to a deduction this year if you filed a **federal Form 1040EZ, 1040A, or 1040TEL**. Complete this worksheet to determine if you are entitled to a deduction on line 2 of this return.

- a) Did you file a **2001 federal Form 1040EZ** *or* Did you file a **2001 federal Form 1040A** *or* Did you file a **2001 federal form by telephone**?
- ☐ **Yes. STOP** and enter -0- on line 35 of this return.
- ☐ **No. Complete line b.**

- b) Did you file a **2001 federal Form 1040**?
- ☐ **No. Enter -0- on line 35.**
- ☐ **Yes.** Go to **line 10** of your **federal Form 1040** to determine if you are entitled to a deduction on your Ohio return. The deduction is for state or local income tax refunds that you claimed as an itemized deduction (Schedule A) on your 2000 federal Form 1040 and added back on your 2001 federal Form 1040. **Enter** the amount from line 10 of your 2001 federal Form 1040 here and on line 35 of this return.

\$

Line 36 – Disability and Survivorship Benefits

Certain disability and survivorship benefits may be deducted on your Ohio income tax return.

YOU MAY DEDUCT:

- Benefits from an employee's disability plan paid as the result of a permanent physical or mental disability. Note that the disability must be (or presumed to be) permanent. Disability means a permanent physical or mental impairment which makes you unable to work for pay in the 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:

- Payments which otherwise qualify as retirement or pension benefits. Upon reaching minimum retirement age, disability benefits which are under an employee disability plan are considered retirement or pension benefits and are no longer deductible. (See instructions for line 46 for the proper treatment of retirement benefits.)
- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries.

See Tax Commissioner Rule 5703-7-08 for additional information about this deduction.

Line 37 – Social Security and Some Railroad Benefits

Deduct the following benefits only if and to the extent 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 and Unemployment Benefits

Line 38 – College Guaranteed Variable Savings Account and Ohio Tuition Credits

You may deduct contributions made in 2001 to the Ohio Tuition Trust Authority's **CollegeAdvantage** Savings Plan to the extent the contributions were not deducted in computing your federal adjusted gross income. Up to \$2,000 per beneficiary may be deducted. Qualifying amounts exceeding the \$2,000 limitation may be deducted on future returns until all unused portions are deducted. Married taxpayers may deduct up to a maximum of \$2,000 per beneficiary whether their filing status is married joint or married separate.

Note: This deduction does not apply to investments in Section 529 qualified tuition plans offered by other states.

The earnings from a **CollegeAdvantage** account are excluded from Federal Adjusted Gross Income. Therefore, **Ohio** does not tax any participants (account owners, other contributors, or beneficiaries) in a **CollegeAdvantage** Account on the earnings of the Account before the earnings are distributed and no additional adjustment will be necessary to exclude these earnings from your Ohio Taxable Income.

If you receive a distribution from a **CollegeAdvantage** account (either used for qualified higher education expenses or not), a portion of the distribution will be considered earnings and a portion will be considered a return of principal (amounts originally contributed by someone to the Account). For 2001, the earnings portion should have been reported to the recipient by the **CollegeAdvantage** Savings Plan on Form 1099G, Box 5. For federal income tax purposes, the amount in Box 5 should be included by the recipient in their Federal Adjusted Gross Income. If all or a portion of the distribution was used for qualified higher education expenses (as defined in IRC Section 529), the earnings attributable to that portion may be deducted on Line 38. Earnings that were not used to pay for qualified higher education expenses are subject to both Ohio and federal income tax and no adjustment should be made on Line 38 for that portion. If you are

unsure of the portion of your distribution used for qualified higher education expenses, contact **CollegeAdvantage** at 1-800-233-6734.

CollegeAdvantage is a federal section 529 Qualified Tuition Program administered by the Ohio Tuition Trust Authority. For more information about **CollegeAdvantage** please call 1-800-AFFORD-IT (233-6734) or log on to the Tuition Trust web site at www.collegeadvantage.com.

Line 39 – Tuition Expenses Paid to Qualified Ohio Educational Institution

NEW

If you are an Ohio resident and if you are either a single taxpayer with a federal adjusted gross income of less than \$50,000 or a married taxpayer filing a joint return with a federal adjusted gross income of less than \$100,000, then you may qualify for the new tuition expense deduction.

Married taxpayers who file separate returns and all nonresidents cannot claim this deduction.

If you met the limitations noted, you may deduct up to \$2,500 of tuition paid to an Ohio-based educational institution for the first two years of post-secondary education leading to a degree for yourself, your spouse and your dependents. The dollar limitation is \$2,500 per student each year with a maximum deduction of \$5,000 per student over a five-year period.

The first two years of post-secondary education must be completed within a five-year period.

Example: Jim and Martha Brown are Ohio residents who have three dependent children attending college. Two of the children are freshmen at Ohio University and you paid in excess of \$2,500 each in tuition and fees in 2001. The third child has attended Columbus State Community College on a part-time basis for the past three years and has earned enough credits to be considered a sophomore. The third child's tuition and fees totaled \$1,750 in 2001. Jim and Martha can deduct \$6,750 on their 2001 return (\$2,500 for the first child, \$2,500 for the second child, and \$1,750 for the third child).

Line 40 – Unsubsidized Health Insurance, Long Term Care Insurance & Excess Medical Expenses

There are three separate deductions shown on this line:

- Unsubsidized Health Insurance Premiums;
- Unreimbursed Long-Term Care Insurance Premiums;
- Excess Medical Expenses.

Please read the following instructions carefully to see if you qualify for any or all three deductions. If you qualify for any of the deductions, you must use the worksheet to determine the amount of your deduction.

Unsubsidized Health Insurance Premiums:

Enter on line 1 of the worksheet the amount you paid during 2001 for unsubsidized health insurance premiums for you, your spouse and your dependents. Do not include any amounts excluded from federal adjusted gross income under a cafeteria plan or any flexible-spending plan.

A subsidized health insurance plan is a plan where your current or former employer or your spouse's current or former employer pays part of the plan's costs. Most people who receive wage or salary income from an employer participate in a subsidized plan. If you are unsure, check with your employer.

Example: Joan has a health insurance plan through her employer. She has \$50.00 deducted from her paycheck each month to pay for her portion of her health insurance premium costs. Her employer contributes \$450.00 each month towards the health insurance premium costs that actually total \$500.00 each month. This is a subsidized health plan and Joan may not use her \$50.00 monthly payment on line 1 of the worksheet.

Note: You may **not** use line 1 of the worksheet to report any health insurance premiums if you qualify for **Social Security health benefits** under **Medicare**.

Example: Joan is retired and qualifies for Medicare. She pays \$50.00 dollars each month for supplemental health insurance and \$20.00 each month for Medicare B premiums. Joan may not use her \$50.00 or \$20.00 monthly payments on line 1 of the worksheet.

Unreimbursed Long-Term Care Insurance Premiums:

Enter line 1 of the worksheet the amount you paid during 2001 for unreimbursed long-term care insurance premiums.

Insurance & Medical Cost Worksheet	
1. Enter the amount paid in 2001 for unsubsidized health insurance premiums and unreimbursed long-term care insurance premiums for you, your spouse and your dependents	1. _____
2. Enter your unreimbursed medical and dental expenses, health insurance premiums and long-term care insurance premiums	2. _____
3. Enter 7.5% of your Federal Adjusted Gross Income	3. _____
4. Excess medical and dental expenses (line 2 minus line 3 or the amount from line 4 of your federal Form 1040, Schedule A)	4. _____
5. Enter any health or long-term care insurance premiums included on both lines 1 and 2 of this worksheet	5. _____
6. Net excess medical care deduction (line 4 minus line 5 but not less than zero)	6. _____
7. Ohio health care deduction (add lines 1 and 6). Enter here and on line 40 of your Ohio income tax return	7. _____

Excess Medical Expenses:

If you have completed federal 1040, Schedule A – Itemized deductions for 2001, you may skip lines 2 and 3 of the worksheet and enter on line 4 of the worksheet the amount of your excess medical and dental expenses reported on line 4 of your federal Schedule A. **Note:** You may also include any long-term care insurance premiums included on line 4 of federal 1040 Schedule A.

If you did not complete federal Form 1040, Schedule A – Itemized Deductions for 2001, proceed as follows.

Enter on line 2 of the worksheet the costs for qualifying medical and dental expenses. Some examples of qualifying medical and dental expenses include unreimbursed costs for:

- insurance premiums for medical and dental care plans (including both unsubsidized and subsidized health plans, Medicare premiums and supplemental Medicare insurance),
- long-term care insurance ,
- prescription medicine or insulin,
- medical examinations and treatment by a certified health professional,
- hospital costs and nursing care,
- eyeglasses, hearing aids, braces, crutches and wheelchairs.

Note: You must reduce the amount of health insurance premiums by the amount of the self-employed health insurance deduction that you claimed on line 28 of your federal Form 1040.

Line 41 – Ohio Medical Savings Account

You may be able to deduct the amount of funds you deposited into a medical savings account or the amount deposited by your employer on your behalf. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 2001, the maximum amount of deposited funds you may be able to deduct is \$3,440. If filing a joint return, each spouse may be able to deduct up to \$3,440 of deposited funds into his/her separate account for a maximum of \$6,880.

Also, any investment income or interest earned on the funds deposited into a medical savings account is deductible if the income is included in your federal adjusted gross income, line 1 of your Ohio Form IT-1040.

To determine if you are eligible for this deduction, complete the medical savings account worksheet on this page.

For further information, please see the question “What is a Medical Savings Account and what are the qualifications?” on page 7 of this booklet.

Example: John and Mary Brown file a joint tax return for 2001. John contributed \$2,000 to his medical savings account while Mary contributed \$5,000 to hers. John's account earned \$120 in interest, and Mary's earned \$300 which were included in their federal adjusted gross income. They would be entitled to a Medical Savings Account deduction of \$5,860 (\$2,000 for John and \$3,440 for Mary plus the interest income of \$420).

Medical Savings Account Worksheet	
1. Amount you contributed during 2001 but no more than \$3,440	1. _____
2. If joint return, amount your spouse contributed to a separate account during 2001 but no more than \$3,440	2. _____
3. Amount of Medical Savings Account earnings included in line 1 of your 2001 Ohio Form IT-1040	3. _____
4. Sub-total (add lines 1, 2, and 3)	4. _____
5. 2001 withdrawals from the account for non-medical purposes	5. _____
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 41 of Schedule A of Form IT-1040	6. _____
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on line 31d of Schedule A of Form IT-1040	7. _____

Note: If any prior year contribution exceeded the deductible limit for that year, please contact the Ohio Department of Taxation to help you determine the amount you should enter on line 5 of this worksheet. See pages 39 and 40 for a listing of our offices.

Line 42 – ESBT Deductions

Grantors and beneficiaries of an Electing Small Business Trust (ESBT) which, absent ESBT treatment, would otherwise qualify as a grantor trust, may deduct the distributive share of losses attributable to S corporations to the extent the ESBT loss is excluded from their federal adjusted gross income. If the ESBT loss was used to compute federal adjusted gross income, no deduction is allowed.

Line 43 – Other Deductions

Check the box that applies. If more than one box applies, attach an explanation to your return.

- a) Employers may deduct the amount of wage and salary expenses not otherwise deducted for federal tax purposes because of the federal targeted jobs tax credit or the work opportunity tax credits.
- b) 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 may also deduct any gains resulting from the sale or disposition of Ohio Public Obligations to the extent the income was included in your federal adjusted gross income.
- c) 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 2001 federal income tax return, Form 1040, line 21 AND
 - The expense for which you were refunded or reimbursed was deducted as an itemized deduction on Schedule A of a prior year federal income tax return, Form 1040.

Example: John Brown claimed an itemized deduction of \$500 for medical expenses on his 2000 federal income tax return. In 2001, he received a reimbursement for \$200 of the medical expenses from his insurance company which he reported on line 21 of his 2001 federal income tax return. Mr. Brown is entitled to deduct the \$200 reimbursement on this line.
- d) Deduct any amount that you received and included in your federal adjusted gross income in a prior year and paid back in 2001 if the following three conditions are met:
 - For federal income tax purposes, you claimed an itemized deduction on Schedule A of your 2001 federal income tax return for the amount repaid **or** you claimed a tax credit on your 2001 federal income tax return based upon the amount repaid **and**
 - The repayment has not otherwise reduced your federal adjusted gross income for 2001 or any other taxable year **and**
 - In the year you received the income, the income did not qualify for either the resident or non-resident/part year resident credits on Schedules C or D on your Ohio income tax return.

Example: John Brown received a \$1,000 bonus from his employer in 2000 and included the bonus in his 2000 Federal Adjusted Gross Income. In 2001, John had to repay \$200 of the bonus because the amount was computed in error. John repaid the amount in 2001. John is entitled to a deduction of \$200 on this line.

- e) 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. This program was established to provide matching funds to qualified applicants. For further information, contact your local County Department of Human Services.

Line 44 – Total Deductions

Add lines 33 through 43.

Line 45– Net Adjustments

If line 32 is LARGER THAN line 44, subtract line 44 from line 32 and enter the amount on line 45. Also copy this amount onto line 2 on the front of the return and ADD this amount to your federal adjusted gross income.

If line 32 is SMALLER THAN line 44 subtract line 32 from line 44 and enter the difference on line 45. In this case, you have more deductions than additions to your income. Copy this amount onto line 2 on the front of the return. Put the amount in parentheses on line 2 to show that it is a minus (negative) number. SUBTRACT this amount from your federal adjusted gross income.

Schedule B – Credits

Line 46 – Retirement Income Credit

To qualify for the Ohio Retirement Income Credit, you must meet all of the following tests:

- You must have received retirement benefits, annuities, or distributions that were made from a pension, retirement or profit-sharing plan. **However, do not include any income deducted on line 37.**
- You must have received this income because you have retired.
- This income must be included in your Ohio Adjusted Gross Income on line 3.

The amount of the credit is as follows:

Amount of qualifying retirement income received and included in Ohio Adjusted Gross Income during the taxable year:	Retirement income credit for the taxable year:
\$500 or less	0
Over \$500 but not more than \$1,500	\$ 25
Over \$1,500 but not more than \$3,000	\$ 50
Over \$3,000 but not more than \$5,000	\$ 80
Over \$5,000 but not more than \$8,000	\$130
Over \$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.

Example: John and Mary Brown are retired and file a joint return. John has \$5,000 qualifying retirement income included in Ohio Adjusted Gross Income line 3. Mary has \$2,000 qualifying retirement income included in Ohio Adjusted Gross Income line 3. Add the two qualifying retirement incomes; the total is \$7,000. The table shows a credit of \$130 for retirement income of over \$5,000 but not more than \$8,000. The Browns' would be entitled to an Ohio Retirement Income Credit of \$130.

Line 47 – Senior Citizen Credit

You may claim a \$50 credit if you were 65 years of age or older prior to January 1, 2002. Only one credit of \$50 is allowed for each return even if you are filing a joint return and you and your spouse are both 65 years of age or older.

Line 48 – Lump Sum Distribution Credit

This credit is available only to individuals 65 years of age or older before January 1, 2002. 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 years of age or older, you may be able to take advantage of a special tax treatment which uses the \$50 senior citizen tax credit times your expected remaining life years.

If the answers to questions 1 through 6 are all “yes,” the distribution qualifies for the lump sum distribution credit.

1. Were you 65 years of age or older before January 1, 2002?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, IRC 401(k), STRS, PERS, SERS)?
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 tax year?
6. Was the distribution made because the employee died, quit, retired, was laid-off, or was fired?

If you answered “no” to any of the above questions, you do not qualify for this credit.

Please contact one of the offices of the Department of Taxation to obtain the special instructions. You can only claim this credit once.



If you take this credit, you cannot take the \$50 Senior Citizen's Credit on this year's return or any future year's return.

Line 49 – Child and Dependent Care Credit

If your Ohio Adjusted Gross Income (line 3) is less than \$40,000 and if you made payments that qualified for the federal Child and/or Dependent Care Credit, you may be entitled to the Ohio Child and Dependent Care Credit.

If line 3 on the front of the Ohio Form IT-1040 is \$40,000 or more, you're not entitled to this credit.

2001 Child and Dependent Care Worksheet

1. Enter the amount of Federal Child and Dependent Care Credit shown on line 9 of Schedule 2 for federal Form 1040A or on line 9 of Federal Form 2441, "Child and Dependent Care Expenses" 1. _____
2. If line 3 of your Ohio IT-1040 is less than \$20,000, enter 100% on line 2 of this worksheet. If line 3 of your Ohio IT-1040 is equal to or greater than \$20,000 but less than \$40,000, enter 25% on line 2 of this worksheet 2. _____ %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on line 49 (Schedule B) on the back of Form IT-1040 3. _____

Line 50 – Lump Sum Retirement Credit

Lump sum distributions that you received on account of retirement from a qualified retirement plan may be given special tax treatment. A "lump sum distribution" is one where you receive your entire balance from a qualified pension, retirement, or profit-sharing plan during one tax year.

If you:

- received income in a lump sum distribution during 2001 or
- are entitled to an unused retirement income exclusion from an earlier year, then you will need special instructions on how to compute your tax credit. You can get these special instructions by contacting one of the offices listed on pages 39 and 40 of this booklet.

Line 51 – Job Training Credit

Ohio law provides a credit for amounts you pay for qualified job training. Qualified job training is any training or education which improves your chances of getting a new job after you have lost your previous job. Job training includes such things as apprenticeships, internships and educational classes.



Such training qualifies for this credit only if you can check “yes” for questions 1, 2 and 3 below:

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

If you checked “yes” to all of the questions above, then complete the worksheet on the next page:

2001 Job Training Credit Worksheet

1. Enter the amount you paid during 2000 and 2001 for job training during the twelve month period beginning when you lost your job. Do not include any amount that was reimbursed to you. 1. _____
2. Divide the amount on line 1 by 2 2. _____
3. Enter the smaller of \$500 or the amount on line 2. 3. _____
4. Enter the amount of job training credit, if any, which you claimed on line 51, Schedule B on the 2000 Ohio Form IT-1040. 4. _____
5. Subtract line 4 from line 3 (but not less than zero) 5. _____

The amount on line 5 is your job training credit. Enter this amount on Schedule B, line 51 of Ohio Form IT-1040.

Line 52 – Ohio Political Contributions Credit

You can claim a credit against your tax for contributions of money 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 | |

Schedule C – Resident Credit

Line 55

If you are an Ohio resident and if you had income subject to tax by other states or the District of Columbia, you qualify for the Ohio Resident Tax Credit. The credit is the **SMALLER** of lines 57 or 58.

Enter the portion of Ohio Adjusted Gross Income from line 3 that is subjected to tax by other states or the District of Columbia. This amount is determined by using the gross income subjected to a tax on income in other states or the District of Columbia, less related deductions allowed in computing federal adjusted gross income and increased or decreased by related adjustments on Schedule A of the Ohio IT-1040.



Do not include wages, salaries, tips or commissions earned by Ohio residents in Indiana, Kentucky, West Virginia, Michigan, or Pennsylvania. This income is not taxed by our neighboring states, and, therefore, does not qualify for the credit.

Line 56

Enter Ohio Adjusted Gross Income from line 3.

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

You can claim the credit on the back of form IT-1040, line 52.

Line 53 – Adoption Credit

You can claim a credit against your tax for expenses incurred in the legal adoption of a minor child (under 18 years of age). The amount of credit is limited to the amount of the expenses incurred in the adoption process up to a maximum of \$500 per child. This is a one-time credit per child. Any unused amounts cannot be carried forward. The adoption must be final and recognizable under Ohio law in the year for which you claim the credit.

Line 54 – Total Schedule B Credits

Enter the total of lines 46 through 53 on line 54 and on line 7.

Line 57

Divide line 55 by line 56 in the box provided. Multiply the percentage by the amount on line 12. Enter the amount on line 57.

Line 58

Enter the amount of 2001 income tax, less all related nonrefundable credits, other than withholding, estimated tax payments, and carry-forwards from previous years paid to other states or the District of Columbia. In general, this amount will be the amount shown on the other state's tax return equivalent to the line 14 of the Ohio Form IT-1040.

Line 59

Enter the smaller of line 57 or line 58. This is your Ohio Resident Tax Credit. Enter this amount on line 13.

You must list the name of any state which you filed a 2001 income tax return below line 59. Later we may contact you and ask you to provide us with a copy of the other state's income tax return.

Schedule D – Nonresident/Part-year Resident Credit

Nonresidents or Part-Year Residents of Ohio are entitled to a credit for income not earned or received in Ohio. In the case of a part-year resident, the amount included in line 3 of your IT-1040 that was earned or received while a nonresident of Ohio should be entered on line 60.

Line 60

Enter the portion of Ohio Adjusted Gross Income from line 3 that was not earned or received in Ohio.

Line 61

Enter Ohio Adjusted Gross Income from line 3.

Line 62

Divide line 60 by line 61 and enter the percentage in the box provided. Multiply the percentage by the amount on line 12 on the front of the return. Enter the amount on line 62 and line 13 on the front of the return. If both the resident credit and the nonresident/part-year resident credit apply, enter the sum of lines 59 and 62 on line 13.

Schedule E – Nonrefundable Business Credits

Business Owners may be entitled to claim one or more nonrefundable business credits. You can get form Schedule E by con-

tacting one of the offices listed on pages 39 and 40 or by visiting our website at www.state.oh.us/tax/.



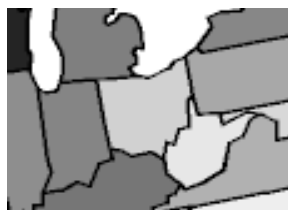
Please “USE” It!

Ohio’s tax on internet, catalog and out-of-state purchases

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 shoppers buy from out-of-state sellers who do not collect sales tax.

How the “Use Tax” Works



It’s simple: if you are an Ohio resident and you buy a taxable item or service from an out-of-state retailer and pay no tax, Ohio requires

you to pay the “*use tax*.” The “*use tax*” frequently applies when you buy from catalog or Internet retailers. The “*use tax*” rate is equal to the sales tax rate in your county.



For example: *Mary lives in Toledo. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125.00. The catalog company collects no tax. Mary is liable for paying Ohio’s “use tax”:*

Taxable purchase: \$125.00

“Use tax” due: $\$125.00 \times .0625^* = \7.81

**Ohio + Lucas County use tax = 6.25%*

Who the “Use Tax” Benefits

- ✓ **You & Our Schools:** One-third of Ohio’s sales & 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 & use tax is the largest source of financing for the local criminal justice system and public transportation systems.
- ✓ **Ohio Retailers:** The “*use tax*” helps Ohio retailers keep prices competitive with out-of-state merchants who don’t collect tax and so protects Ohio jobs.

Paying “Use Tax”



It’s easy! The “*use tax*” is reported and paid along with your income tax return. We’ve included a simple worksheet and instructions (page 24) for calculating the amount of *use tax* you may owe. **Please note** that many out-of-state retailers do collect the use tax on your purchase – your receipt will show it as a sales tax amount. On the worksheet, it’s only necessary to include those purchases on which you did not pay tax.

Use Tax Worksheet for Form IT-1040

Do not use this worksheet
for the Ohio IT-1040EZ return.

If you made any out-of-state purchase(s) during 2001 (e.g., mail order or internet purchases) and if you paid no sales tax on that purchase(s), you are required to complete this worksheet to determine what tax you owe on that purchase(s). Please complete the following worksheet to determine if you owe any Ohio use tax (which is the sales tax on those purchases).

a) Did you make any internet, mail order, or out-of-state purchases during 2001? <input type="checkbox"/> No—STOP—You do not owe any Ohio use tax. Enter -0- on line e below and on line 16 of this tax return. <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 on your out-of-state purchase(s)? <input type="checkbox"/> Yes—STOP—You do not owe any use tax. Enter -0- on line e below and on line 16 of this tax return. <input type="checkbox"/> No— You owe Ohio use tax on your purchase(s). Complete lines c, d, and e of this worksheet.	
c) Enter your total out-of-state purchases on which you paid no sales tax or Ohio use tax.	\$
d) Enter your county use tax rate (see chart below if you do not know your county's sales/use tax rate). Please use the rate decimals to calculate your tax.	
e) Multiply line c by line d. This is the amount of tax that you owe on your out-of-state purchase(s). Write the amount here and on line 16 of your IT-1040 tax return or, if TeleFiling, line 6 of your worksheet. This amount is part of your income tax liability.	\$

County Use Tax Rates

The following chart represents the current sales and use tax rates. If you have any questions, please contact us at 1-800-282-1780 or visit our website at www.state.oh.us/tax/, click on *either Individual or Business*, then scroll down to *Sales and Use*, click on it, then go to *Tax Rates and Changes*

County	Rate	
	Decimal	Percent
Adams	.0650	6.50%
Allen	.0600	6.00%
Ashland	.0625	6.25%
Ashtabula	.0600	6.00%
Athens	.0625	6.25%
Auglaize	.0650	6.50%
Belmont	.0650	6.50%
Brown	.0625	6.25%
Butler	.0550	5.50%
Carroll	.0600	6.00%
Champaign	.0600	6.00%
Clark	.0650	6.50%
Clermont	.0600	6.00%
Clinton	.0600	6.00%
Columbiana	.0600	6.00%
Coshocton	.0600	6.00%
Crawford	.0650	6.50%
Cuyahoga	.0700	7.00%
Darke	.0600	6.00%
Defiance	.0600	6.00%
Delaware	.0625	6.25%
Erie	.0600	6.00%
Fairfield	.0575	5.75%
Fayette	.0600	6.00%
Franklin	.0575	5.75%
Fulton	.0600	6.00%
Gallia	.0625	6.25%
Geauga	.0550	5.50%
Greene	.0600	6.00%
Guernsey	.0650	6.50%

County	Rate	
	Decimal	Percent
Hamilton	.0600	6.00%
Hancock	.0550	5.50%
Hardin	.0600	6.00%
Harrison	.0650	6.50%
Henry	.0600	6.00%
Highland	.0600	6.00%
Hocking	.0625	6.25%
Holmes	.0600	6.00%
Huron	.0650	6.50%
Jackson	.0650	6.50%
Jefferson	.0650	6.50%
Knox	.0600	6.00%
Lake	.0575	5.75%
Lawrence	.0650	6.50%
Licking	.0600	6.00%
Logan	.0650	6.50%
Lorain	.0575	5.75%
Lucas	.0625	6.25%
Madison	.0625	6.25%
Mahoning	.0600	6.00%
Marion	.0600	6.00%
Medina	.0550	5.50%
Meigs	.0600	6.00%
Mercer	.0600	6.00%
Miami	.0600	6.00%
Monroe	.0650	6.50%
Montgomery	.0650	6.50%
Morgan	.0650	6.50%
Morrow	.0650	6.50%
Muskingum	.0650	6.50%

County	Rate	
	Decimal	Percent
Noble	.0650	6.50%
Ottawa	.0600	6.00%
Paulding	.0650	6.50%
Perry	.0600	6.00%
Pickaway	.0650	6.50%
Pike	.0600	6.00%
Portage	.0600	6.00%
Preble	.0650	6.50%
Putnam	.0625	6.25%
Richland	.0625	6.25%
Ross	.0650	6.50%
Sandusky	.0600	6.00%
Scioto	.0650	6.50%
Seneca	.0600	6.00%
Shelby	.0650	6.50%
Stark	.0525	5.25%
Summit	.0575	5.75%
Trumbull	.0550	5.50%
Tuscarawas	.0600	6.00%
Union	.0600	6.00%
Van Wert	.0650	6.50%
Vinton	.0650	6.50%
Warren	.0600	6.00%
Washington	.0650	6.50%
Wayne	.0575	5.75%
Williams	.0600	6.00%
Wood	.0600	6.00%
Wyandot	.0600	6.00%



To Determine the School District of Residence: Call the County Board of Elections or County Auditor.

<i>COUNTY</i>	<i>BOARD OF ELECTIONS</i>	<i>AUDITOR</i>	<i>COUNTY</i>	<i>BOARD OF ELECTIONS</i>	<i>AUDITOR</i>
Adams	937-544-2633	937-544-2364	Licking	740-349-8683	740-349-6039
Allen	419-223-8530	419-223-8520	Logan	937-599-7255	937-599-7209
Ashland	419-282-4224	419-282-4235	Lorain	440-326-5901	440-329-5203
Ashtabula	440-576-6915	440-576-3789	Lucas	419-213-4001	419-213-4420
Athens	740-592-3201	740-592-3223	Madison	740-852-9424	740-852-9717
Auglaize	419-738-9231	419-738-2511	Mahoning	330-783-2474	330-740-2010
Belmont	740-676-1025	740-699-2130	Marion	740-387-9631	740-382-4811
Brown	937-378-3008	937-378-6398	Medina	330-722-9278	330-725-9764
Butler	513-887-3700	513-887-3154	Meigs	740-992-2697	740-992-2698
Carroll	330-627-2610	330-627-2250	Mercer	419-586-2215	419-586-6402
Champaign	937-484-1575	937-484-1600	Miami	937-332-6926	937-332-6964
Clark	937-328-2491	937-328-2427	Monroe	740-472-0929	740-472-0873
Clermont	513-732-7275	513-732-7150	Montgomery	937-225-5656	937-225-4326
Clinton	937-382-3537	937-382-2250	Morgan	740-962-3116	740-962-4475
Columbiana	330-424-1448	330-424-9515	Morrow	419-946-4026	419-946-4060
Coshocton	740-622-1117	740-622-1243	Muskingum	740-455-7120	740-455-7109
Crawford	419-562-8721	419-562-7941	Noble	740-732-2057	740-732-4044
Cuyahoga	216-443-3200	216-443-7092	Ottawa	419-734-6880	419-734-6740
Darke	937-548-1835	937-547-7310	Paulding	419-399-8230	419-399-8205
Defiance	419-782-2906	419-782-1926	Perry	740-342-2134	740-342-2074
Delaware	740-833-2080	740-833-2900	Pickaway	740-474-1100	740-474-4765
Erie	419-627-7601	419-627-7746	Pike	740-947-4512	740-947-4125
Fairfield	740-687-7000	740-687-7028	Portage	330-297-3511	330-297-3577
Fayette	740-335-1190	740-335-6461	Preble	937-456-8117	937-456-8148
Franklin	614-462-3100	614-462-4663	Putnam	419-523-3343	419-523-6686
Fulton	419-335-6841	419-337-9200	Richland	419-774-5530	419-774-5501
Gallia	740-446-1600	740-446-4612	Ross	740-775-2350	740-702-3080
Geauga	440-285-2222	440-285-2222	Sandusky	419-334-6180	419-334-6123
Greene	937-562-7470	937-562-5064	Scioto	740-353-4178	740-355-8224
Guernsey	740-432-2680	740-432-9243	Seneca	419-447-4424	419-447-0692
Hamilton	513-632-7025	513-946-4100	Shelby	937-498-7207	937-498-7202
Hancock	419-422-3245	419-424-7015	Stark	330-451-8683	330-451-7341
Hardin	419-674-2211	419-674-2239	Summit	330-643-5200	330-643-2636
Harrison	740-942-8866	740-942-8861	Trumbull	330-369-4050	330-675-2888
Henry	419-592-7956	419-592-1956	Tuscarawas	330-343-8819	330-365-3220
Highland	937-393-9961	937-393-1915	Union	937-642-2836	937-645-3003
Hocking	740-380-8683	740-385-2127	Van Wert	419-238-4192	419-238-0843
Holmes	330-674-5921	330-674-1896	Vinton	740-596-5855	740-596-5445
Huron	419-668-8238	419-668-8643	Warren	513-695-1358	513-695-1239
Jackson	740-286-2905	740-286-4231	Washington	740-374-6828	740-373-6623
Jefferson	740-283-8522	740-283-8518	Wayne	330-287-5480	330-287-5438
Knox	740-397-2188	740-393-6747	Williams	419-636-1854	419-636-5639
Lake	440-350-2700	440-350-2532	Wood	419-354-9120	419-354-9173
Lawrence	740-532-0444	740-533-4310	Wyandot	419-294-1226	419-294-1531

2001 Tax Table for Form IT-1040 and IT-1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
Up to \$1,000			\$3,000			\$6,000			\$9,000			\$12,000		
\$ 0	\$ 50	\$ 0	\$ 3,000	\$ 3,050	\$ 22	\$ 6,000	\$ 6,050	\$ 52	\$9,000	\$ 9,050	\$ 97	\$12,000	\$12,050	\$ 172
50	100	1	3,050	3,100	23	6,050	6,100	53	9,050	9,100	98	12,050	12,100	173
100	150	1	3,100	3,150	23	6,100	6,150	54	9,100	9,150	98	12,100	12,150	175
150	200	1	3,150	3,200	24	6,150	6,200	55	9,150	9,200	99	12,150	12,200	176
200	250	2	3,200	3,250	24	6,200	6,250	55	9,200	9,250	100	12,200	12,250	178
250	300	2	3,250	3,300	24	6,250	6,300	56	9,250	9,300	101	12,250	12,300	179
300	350	2	3,300	3,350	25	6,300	6,350	57	9,300	9,350	101	12,300	12,350	181
350	400	3	3,350	3,400	25	6,350	6,400	58	9,350	9,400	102	12,350	12,400	182
400	450	3	3,400	3,450	25	6,400	6,450	58	9,400	9,450	103	12,400	12,450	184
450	500	4	3,450	3,500	26	6,450	6,500	59	9,450	9,500	104	12,450	12,500	185
500	550	4	3,500	3,550	26	6,500	6,550	60	9,500	9,550	104	12,500	12,550	186
550	600	4	3,550	3,600	27	6,550	6,600	61	9,550	9,600	105	12,550	12,600	188
600	650	5	3,600	3,650	27	6,600	6,650	61	9,600	9,650	106	12,600	12,650	189
650	700	5	3,650	3,700	27	6,650	6,700	62	9,650	9,700	107	12,650	12,700	191
700	750	5	3,700	3,750	28	6,700	6,750	63	9,700	9,750	107	12,700	12,750	192
750	800	6	3,750	3,800	28	6,750	6,800	64	9,750	9,800	108	12,750	12,800	194
800	850	6	3,800	3,850	28	6,800	6,850	64	9,800	9,850	109	12,800	12,850	195
850	900	7	3,850	3,900	29	6,850	6,900	65	9,850	9,900	110	12,850	12,900	197
900	950	7	3,900	3,950	29	6,900	6,950	66	9,900	9,950	110	12,900	12,950	198
950	1,000	7	3,950	4,000	30	6,950	7,000	66	9,950	10,000	111	12,950	13,000	200
\$1,000			\$4,000			\$7,000			\$10,000			\$13,000		
\$ 1,000	\$ 1,050	\$ 8	\$ 4,000	\$ 4,050	\$ 30	\$ 7,000	\$ 7,050	\$ 67	\$10,000	\$10,050	\$ 112	\$13,000	\$13,050	\$ 201
1,050	1,100	8	4,050	4,100	30	7,050	7,100	68	10,050	10,100	114	13,050	13,100	203
1,100	1,150	8	4,100	4,150	31	7,100	7,150	69	10,100	10,150	115	13,100	13,150	204
1,150	1,200	9	4,150	4,200	31	7,150	7,200	69	10,150	10,200	117	13,150	13,200	206
1,200	1,250	9	4,200	4,250	31	7,200	7,250	70	10,200	10,250	118	13,200	13,250	207
1,250	1,300	9	4,250	4,300	32	7,250	7,300	71	10,250	10,300	120	13,250	13,300	209
1,300	1,350	10	4,300	4,350	32	7,300	7,350	72	10,300	10,350	121	13,300	13,350	210
1,350	1,400	10	4,350	4,400	33	7,350	7,400	72	10,350	10,400	123	13,350	13,400	212
1,400	1,450	11	4,400	4,450	33	7,400	7,450	73	10,400	10,450	124	13,400	13,450	213
1,450	1,500	11	4,450	4,500	33	7,450	7,500	74	10,450	10,500	126	13,450	13,500	215
1,500	1,550	11	4,500	4,550	34	7,500	7,550	75	10,500	10,550	127	13,500	13,550	216
1,550	1,600	12	4,550	4,600	34	7,550	7,600	75	10,550	10,600	129	13,550	13,600	218
1,600	1,650	12	4,600	4,650	34	7,600	7,650	76	10,600	10,650	130	13,600	13,650	219
1,650	1,700	12	4,650	4,700	35	7,650	7,700	77	10,650	10,700	132	13,650	13,700	221
1,700	1,750	13	4,700	4,750	35	7,700	7,750	78	10,700	10,750	133	13,700	13,750	222
1,750	1,800	13	4,750	4,800	35	7,750	7,800	78	10,750	10,800	134	13,750	13,800	224
1,800	1,850	14	4,800	4,850	36	7,800	7,850	79	10,800	10,850	136	13,800	13,850	225
1,850	1,900	14	4,850	4,900	36	7,850	7,900	80	10,850	10,900	137	13,850	13,900	227
1,900	1,950	14	4,900	4,950	37	7,900	7,950	81	10,900	10,950	139	13,900	13,950	228
1,950	2,000	15	4,950	5,000	37	7,950	8,000	81	10,950	11,000	140	13,950	14,000	230
\$2,000			\$5,000			\$8,000			\$11,000			\$14,000		
\$ 2,000	\$ 2,050	\$ 15	\$ 5,000	\$ 5,050	\$ 38	\$8,000	\$ 8,050	\$ 82	\$11,000	\$11,050	\$ 142	\$14,000	\$14,050	\$ 231
2,050	2,100	15	5,050	5,100	38	8,050	8,100	83	11,050	11,100	143	14,050	14,100	233
2,100	2,150	16	5,100	5,150	39	8,100	8,150	84	11,100	11,150	145	14,100	14,150	234
2,150	2,200	16	5,150	5,200	40	8,150	8,200	84	11,150	11,200	146	14,150	14,200	236
2,200	2,250	17	5,200	5,250	40	8,200	8,250	85	11,200	11,250	148	14,200	14,250	237
2,250	2,300	17	5,250	5,300	41	8,250	8,300	86	11,250	11,300	149	14,250	14,300	239
2,300	2,350	17	5,300	5,350	42	8,300	8,350	87	11,300	11,350	151	14,300	14,350	240
2,350	2,400	18	5,350	5,400	43	8,350	8,400	87	11,350	11,400	152	14,350	14,400	241
2,400	2,450	18	5,400	5,450	43	8,400	8,450	88	11,400	11,450	154	14,400	14,450	243
2,450	2,500	18	5,450	5,500	44	8,450	8,500	89	11,450	11,500	155	14,450	14,500	244
2,500	2,550	19	5,500	5,550	45	8,500	8,550	90	11,500	11,550	157	14,500	14,550	246
2,550	2,600	19	5,550	5,600	46	8,550	8,600	90	11,550	11,600	158	14,550	14,600	247
2,600	2,650	20	5,600	5,650	46	8,600	8,650	91	11,600	11,650	160	14,600	14,650	249
2,650	2,700	20	5,650	5,700	47	8,650	8,700	92	11,650	11,700	161	14,650	14,700	250
2,700	2,750	20	5,700	5,750	48	8,700	8,750	93	11,700	11,750	163	14,700	14,750	252
2,750	2,800	21	5,750	5,800	49	8,750	8,800	93	11,750	11,800	164	14,750	14,800	253
2,800	2,850	21	5,800	5,850	49	8,800	8,850	94	11,800	11,850	166	14,800	14,850	255
2,850	2,900	21	5,850	5,900	50	8,850	8,900	95	11,850	11,900	167	14,850	14,900	256
2,900	2,950	22	5,900	5,950	51	8,900	8,950	95	11,900	11,950	169	14,900	14,950	258
2,950	3,000	22	5,950	6,000	52	8,950	9,000	96	11,950	12,000	170	14,950	15,000	259

2001 Tax Table for Form IT-1040 and IT-1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$15,000	\$15,050	\$ 261	\$18,000	\$18,050	\$ 372	\$21,000	\$21,050	\$ 491	\$24,000	\$24,050	\$ 625	\$27,000	\$27,050	\$ 759
15,050	15,100	263	18,050	18,100	374	21,050	21,100	494	24,050	24,100	627	27,050	27,100	761
15,100	15,150	265	18,100	18,150	376	21,100	21,150	496	24,100	24,150	630	27,100	27,150	763
15,150	15,200	267	18,150	18,200	378	21,150	21,200	498	24,150	24,200	632	27,150	27,200	766
15,200	15,250	268	18,200	18,250	380	21,200	21,250	500	24,200	24,250	634	27,200	27,250	768
15,250	15,300	270	18,250	18,300	382	21,250	21,300	503	24,250	24,300	636	27,250	27,300	770
15,300	15,350	272	18,300	18,350	384	21,300	21,350	505	24,300	24,350	639	27,300	27,350	772
15,350	15,400	274	18,350	18,400	385	21,350	21,400	507	24,350	24,400	641	27,350	27,400	775
15,400	15,450	276	18,400	18,450	387	21,400	21,450	509	24,400	24,450	643	27,400	27,450	777
15,450	15,500	278	18,450	18,500	389	21,450	21,500	512	24,450	24,500	645	27,450	27,500	779
15,500	15,550	280	18,500	18,550	391	21,500	21,550	514	24,500	24,550	647	27,500	27,550	781
15,550	15,600	281	18,550	18,600	393	21,550	21,600	516	24,550	24,600	650	27,550	27,600	783
15,600	15,650	283	18,600	18,650	395	21,600	21,650	518	24,600	24,650	652	27,600	27,650	786
15,650	15,700	285	18,650	18,700	397	21,650	21,700	520	24,650	24,700	654	27,650	27,700	788
15,700	15,750	287	18,700	18,750	398	21,700	21,750	523	24,700	24,750	656	27,700	27,750	790
15,750	15,800	289	18,750	18,800	400	21,750	21,800	525	24,750	24,800	659	27,750	27,800	792
15,800	15,850	291	18,800	18,850	402	21,800	21,850	527	24,800	24,850	661	27,800	27,850	795
15,850	15,900	293	18,850	18,900	404	21,850	21,900	529	24,850	24,900	663	27,850	27,900	797
15,900	15,950	294	18,900	18,950	406	21,900	21,950	532	24,900	24,950	665	27,900	27,950	799
15,950	16,000	296	18,950	19,000	408	21,950	22,000	534	24,950	25,000	668	27,950	28,000	801
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$16,000	\$16,050	\$ 298	\$19,000	\$19,050	\$ 410	\$22,000	\$22,050	\$ 536	\$25,000	\$25,050	\$ 670	\$28,000	\$28,050	\$ 803
16,050	16,100	300	19,050	19,100	411	22,050	22,100	538	25,050	25,100	672	28,050	28,100	806
16,100	16,150	302	19,100	19,150	413	22,100	22,150	541	25,100	25,150	674	28,100	28,150	808
16,150	16,200	304	19,150	19,200	415	22,150	22,200	543	25,150	25,200	676	28,150	28,200	810
16,200	16,250	306	19,200	19,250	417	22,200	22,250	545	25,200	25,250	679	28,200	28,250	812
16,250	16,300	307	19,250	19,300	419	22,250	22,300	547	25,250	25,300	681	28,250	28,300	815
16,300	16,350	309	19,300	19,350	421	22,300	22,350	549	25,300	25,350	683	28,300	28,350	817
16,350	16,400	311	19,350	19,400	423	22,350	22,400	552	25,350	25,400	685	28,350	28,400	819
16,400	16,450	313	19,400	19,450	424	22,400	22,450	554	25,400	25,450	688	28,400	28,450	821
16,450	16,500	315	19,450	19,500	426	22,450	22,500	556	25,450	25,500	690	28,450	28,500	824
16,500	16,550	317	19,500	19,550	428	22,500	22,550	558	25,500	25,550	692	28,500	28,550	826
16,550	16,600	319	19,550	19,600	430	22,550	22,600	561	25,550	25,600	694	28,550	28,600	828
16,600	16,650	320	19,600	19,650	432	22,600	22,650	563	25,600	25,650	697	28,600	28,650	830
16,650	16,700	322	19,650	19,700	434	22,650	22,700	565	25,650	25,700	699	28,650	28,700	832
16,700	16,750	324	19,700	19,750	436	22,700	22,750	567	25,700	25,750	701	28,700	28,750	835
16,750	16,800	326	19,750	19,800	437	22,750	22,800	569	25,750	25,800	703	28,750	28,800	837
16,800	16,850	328	19,800	19,850	439	22,800	22,850	572	25,800	25,850	705	28,800	28,850	839
16,850	16,900	330	19,850	19,900	441	22,850	22,900	574	25,850	25,900	708	28,850	28,900	841
16,900	16,950	332	19,900	19,950	443	22,900	22,950	576	25,900	25,950	710	28,900	28,950	844
16,950	17,000	333	19,950	20,000	445	22,950	23,000	578	25,950	26,000	712	28,950	29,000	846
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$17,000	\$17,050	\$ 335	\$20,000	\$20,050	\$ 447	\$23,000	\$23,050	\$ 581	\$26,000	\$26,050	\$ 714	\$29,000	\$29,050	\$ 848
17,050	17,100	337	20,050	20,100	449	23,050	23,100	583	26,050	26,100	717	29,050	29,100	850
17,100	17,150	339	20,100	20,150	451	23,100	23,150	585	26,100	26,150	719	29,100	29,150	853
17,150	17,200	341	20,150	20,200	454	23,150	23,200	587	26,150	26,200	721	29,150	29,200	855
17,200	17,250	343	20,200	20,250	456	23,200	23,250	590	26,200	26,250	723	29,200	29,250	857
17,250	17,300	345	20,250	20,300	458	23,250	23,300	592	26,250	26,300	725	29,250	29,300	859
17,300	17,350	346	20,300	20,350	460	23,300	23,350	594	26,300	26,350	728	29,300	29,350	861
17,350	17,400	348	20,350	20,400	463	23,350	23,400	596	26,350	26,400	730	29,350	29,400	864
17,400	17,450	350	20,400	20,450	465	23,400	23,450	598	26,400	26,450	732	29,400	29,450	866
17,450	17,500	352	20,450	20,500	467	23,450	23,500	601	26,450	26,500	734	29,450	29,500	868
17,500	17,550	354	20,500	20,550	469	23,500	23,550	603	26,500	26,550	737	29,500	29,550	870
17,550	17,600	356	20,550	20,600	471	23,550	23,600	605	26,550	26,600	739	29,550	29,600	873
17,600	17,650	358	20,600	20,650	474	23,600	23,650	607	26,600	26,650	741	29,600	29,650	875
17,650	17,700	359	20,650	20,700	476	23,650	23,700	610	26,650	26,700	743	29,650	29,700	877
17,700	17,750	361	20,700	20,750	478	23,700	23,750	612	26,700	26,750	746	29,700	29,750	879
17,750	17,800	363	20,750	20,800	480	23,750	23,800	614	26,750	26,800	748	29,750	29,800	881
17,800	17,850	365	20,800	20,850	483	23,800	23,850	616	26,800	26,850	750	29,800	29,850	884
17,850	17,900	367	20,850	20,900	485	23,850	23,900	619	26,850	26,900	752	29,850	29,900	886
17,900	17,950	369	20,900	20,950	487	23,900	23,950	621	26,900	26,950	754	29,900	29,950	888
17,950	18,000	371	20,950	21,000	489	23,950	24,000	623	26,950	27,000	757	29,950	30,000	890

2001 Tax Table for Form IT-1040 and IT-1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$30,000			\$33,000			\$36,000			\$39,000			\$42,000		
\$30,000	\$30,050	\$ 893	\$33,000	\$33,050	\$ 1,026	\$36,000	\$36,050	\$ 1,160	\$39,000	\$39,050	\$ 1,294	\$42,000	\$42,050	\$ 1,443
30,050	30,100	895	33,050	33,100	1,029	36,050	36,100	1,162	39,050	39,100	1,296	42,050	42,100	1,445
30,100	30,150	897	33,100	33,150	1,031	36,100	36,150	1,164	39,100	39,150	1,298	42,100	42,150	1,448
30,150	30,200	899	33,150	33,200	1,033	36,150	36,200	1,167	39,150	39,200	1,300	42,150	42,200	1,450
30,200	30,250	902	33,200	33,250	1,035	36,200	36,250	1,169	39,200	39,250	1,303	42,200	42,250	1,453
30,250	30,300	904	33,250	33,300	1,037	36,250	36,300	1,171	39,250	39,300	1,305	42,250	42,300	1,456
30,300	30,350	906	33,300	33,350	1,040	36,300	36,350	1,173	39,300	39,350	1,307	42,300	42,350	1,458
30,350	30,400	908	33,350	33,400	1,042	36,350	36,400	1,176	39,350	39,400	1,309	42,350	42,400	1,461
30,400	30,450	910	33,400	33,450	1,044	36,400	36,450	1,178	39,400	39,450	1,312	42,400	42,450	1,463
30,450	30,500	913	33,450	33,500	1,046	36,450	36,500	1,180	39,450	39,500	1,314	42,450	42,500	1,466
30,500	30,550	915	33,500	33,550	1,049	36,500	36,550	1,182	39,500	39,550	1,316	42,500	42,550	1,469
30,550	30,600	917	33,550	33,600	1,051	36,550	36,600	1,185	39,550	39,600	1,318	42,550	42,600	1,471
30,600	30,650	919	33,600	33,650	1,053	36,600	36,650	1,187	39,600	39,650	1,320	42,600	42,650	1,474
30,650	30,700	922	33,650	33,700	1,055	36,650	36,700	1,189	39,650	39,700	1,323	42,650	42,700	1,476
30,700	30,750	924	33,700	33,750	1,058	36,700	36,750	1,191	39,700	39,750	1,325	42,700	42,750	1,479
30,750	30,800	926	33,750	33,800	1,060	36,750	36,800	1,193	39,750	39,800	1,327	42,750	42,800	1,482
30,800	30,850	928	33,800	33,850	1,062	36,800	36,850	1,196	39,800	39,850	1,329	42,800	42,850	1,484
30,850	30,900	930	33,850	33,900	1,064	36,850	36,900	1,198	39,850	39,900	1,332	42,850	42,900	1,487
30,900	30,950	933	33,900	33,950	1,066	36,900	36,950	1,200	39,900	39,950	1,334	42,900	42,950	1,489
30,950	31,000	935	33,950	34,000	1,069	36,950	37,000	1,202	39,950	40,000	1,336	42,950	43,000	1,492
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$ 937	\$34,000	\$34,050	\$ 1,071	\$37,000	\$37,050	\$ 1,205	\$40,000	\$40,050	\$ 1,339	\$43,000	\$43,050	\$ 1,495
31,050	31,100	939	34,050	34,100	1,073	37,050	37,100	1,207	40,050	40,100	1,341	43,050	43,100	1,497
31,100	31,150	942	34,100	34,150	1,075	37,100	37,150	1,209	40,100	40,150	1,344	43,100	43,150	1,500
31,150	31,200	944	34,150	34,200	1,078	37,150	37,200	1,211	40,150	40,200	1,346	43,150	43,200	1,502
31,200	31,250	946	34,200	34,250	1,080	37,200	37,250	1,214	40,200	40,250	1,349	43,200	43,250	1,505
31,250	31,300	948	34,250	34,300	1,082	37,250	37,300	1,216	40,250	40,300	1,352	43,250	43,300	1,508
31,300	31,350	951	34,300	34,350	1,084	37,300	37,350	1,218	40,300	40,350	1,354	43,300	43,350	1,510
31,350	31,400	953	34,350	34,400	1,086	37,350	37,400	1,220	40,350	40,400	1,357	43,350	43,400	1,513
31,400	31,450	955	34,400	34,450	1,089	37,400	37,450	1,222	40,400	40,450	1,359	43,400	43,450	1,515
31,450	31,500	957	34,450	34,500	1,091	37,450	37,500	1,225	40,450	40,500	1,362	43,450	43,500	1,518
31,500	31,550	959	34,500	34,550	1,093	37,500	37,550	1,227	40,500	40,550	1,365	43,500	43,550	1,521
31,550	31,600	962	34,550	34,600	1,095	37,550	37,600	1,229	40,550	40,600	1,367	43,550	43,600	1,523
31,600	31,650	964	34,600	34,650	1,098	37,600	37,650	1,231	40,600	40,650	1,370	43,600	43,650	1,526
31,650	31,700	966	34,650	34,700	1,100	37,650	37,700	1,234	40,650	40,700	1,372	43,650	43,700	1,528
31,700	31,750	968	34,700	34,750	1,102	37,700	37,750	1,236	40,700	40,750	1,375	43,700	43,750	1,531
31,750	31,800	971	34,750	34,800	1,104	37,750	37,800	1,238	40,750	40,800	1,378	43,750	43,800	1,534
31,800	31,850	973	34,800	34,850	1,107	37,800	37,850	1,240	40,800	40,850	1,380	43,800	43,850	1,536
31,850	31,900	975	34,850	34,900	1,109	37,850	37,900	1,242	40,850	40,900	1,383	43,850	43,900	1,539
31,900	31,950	977	34,900	34,950	1,111	37,900	37,950	1,245	40,900	40,950	1,385	43,900	43,950	1,541
31,950	32,000	980	34,950	35,000	1,113	37,950	38,000	1,247	40,950	41,000	1,388	43,950	44,000	1,544
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$ 982	\$35,000	\$35,050	\$ 1,115	\$38,000	\$38,050	\$ 1,249	\$41,000	\$41,050	\$ 1,391	\$44,000	\$44,050	\$ 1,547
32,050	32,100	984	35,050	35,100	1,118	38,050	38,100	1,251	41,050	41,100	1,393	44,050	44,100	1,549
32,100	32,150	986	35,100	35,150	1,120	38,100	38,150	1,254	41,100	41,150	1,396	44,100	44,150	1,552
32,150	32,200	988	35,150	35,200	1,122	38,150	38,200	1,256	41,150	41,200	1,398	44,150	44,200	1,554
32,200	32,250	991	35,200	35,250	1,124	38,200	38,250	1,258	41,200	41,250	1,401	44,200	44,250	1,557
32,250	32,300	993	35,250	35,300	1,127	38,250	38,300	1,260	41,250	41,300	1,404	44,250	44,300	1,560
32,300	32,350	995	35,300	35,350	1,129	38,300	38,350	1,263	41,300	41,350	1,406	44,300	44,350	1,562
32,350	32,400	997	35,350	35,400	1,131	38,350	38,400	1,265	41,350	41,400	1,409	44,350	44,400	1,565
32,400	32,450	1,000	35,400	35,450	1,133	38,400	38,450	1,267	41,400	41,450	1,411	44,400	44,450	1,567
32,450	32,500	1,002	35,450	35,500	1,136	38,450	38,500	1,269	41,450	41,500	1,414	44,450	44,500	1,570
32,500	32,550	1,004	35,500	35,550	1,138	38,500	38,550	1,271	41,500	41,550	1,417	44,500	44,550	1,573
32,550	32,600	1,006	35,550	35,600	1,140	38,550	38,600	1,274	41,550	41,600	1,419	44,550	44,600	1,575
32,600	32,650	1,008	35,600	35,650	1,142	38,600	38,650	1,276	41,600	41,650	1,422	44,600	44,650	1,578
32,650	32,700	1,011	35,650	35,700	1,144	38,650	38,700	1,278	41,650	41,700	1,424	44,650	44,700	1,580
32,700	32,750	1,013	35,700	35,750	1,147	38,700	38,750	1,280	41,700	41,750	1,427	44,700	44,750	1,583
32,750	32,800	1,015	35,750	35,800	1,149	38,750	38,800	1,283	41,750	41,800	1,430	44,750	44,800	1,586
32,800	32,850	1,017	35,800	35,850	1,151	38,800	38,850	1,285	41,800	41,850	1,432	44,800	44,850	1,588
32,850	32,900	1,020	35,850	35,900	1,153	38,850	38,900	1,287	41,850	41,900	1,435	44,850	44,900	1,591
32,900	32,950	1,022	35,900	35,950	1,156	38,900	38,950	1,289	41,900	41,950	1,437	44,900	44,950	1,593
32,950	33,000	1,024	35,950	36,000	1,158	38,950	39,000	1,292	41,950	42,000	1,440	44,950	45,000	1,596

2001 Tax Table for Form IT-1040 and IT-1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$ 1,599	\$48,000	\$48,050	\$ 1,755	\$51,000	\$51,050	\$ 1,911	\$54,000	\$54,050	\$ 2,067	\$57,000	\$57,050	\$ 2,223
45,050	45,100	1,601	48,050	48,100	1,757	51,050	51,100	1,913	54,050	54,100	2,069	57,050	57,100	2,225
45,100	45,150	1,604	48,100	48,150	1,760	51,100	51,150	1,916	54,100	54,150	2,072	57,100	57,150	2,228
45,150	45,200	1,606	48,150	48,200	1,762	51,150	51,200	1,918	54,150	54,200	2,074	57,150	57,200	2,230
45,200	45,250	1,609	48,200	48,250	1,765	51,200	51,250	1,921	54,200	54,250	2,077	57,200	57,250	2,233
45,250	45,300	1,612	48,250	48,300	1,768	51,250	51,300	1,924	54,250	54,300	2,080	57,250	57,300	2,236
45,300	45,350	1,614	48,300	48,350	1,770	51,300	51,350	1,926	54,300	54,350	2,082	57,300	57,350	2,238
45,350	45,400	1,617	48,350	48,400	1,773	51,350	51,400	1,929	54,350	54,400	2,085	57,350	57,400	2,241
45,400	45,450	1,619	48,400	48,450	1,775	51,400	51,450	1,931	54,400	54,450	2,087	57,400	57,450	2,243
45,450	45,500	1,622	48,450	48,500	1,778	51,450	51,500	1,934	54,450	54,500	2,090	57,450	57,500	2,246
45,500	45,550	1,625	48,500	48,550	1,781	51,500	51,550	1,937	54,500	54,550	2,093	57,500	57,550	2,249
45,550	45,600	1,627	48,550	48,600	1,783	51,550	51,600	1,939	54,550	54,600	2,095	57,550	57,600	2,251
45,600	45,650	1,630	48,600	48,650	1,786	51,600	51,650	1,942	54,600	54,650	2,098	57,600	57,650	2,254
45,650	45,700	1,632	48,650	48,700	1,788	51,650	51,700	1,944	54,650	54,700	2,100	57,650	57,700	2,256
45,700	45,750	1,635	48,700	48,750	1,791	51,700	51,750	1,947	54,700	54,750	2,103	57,700	57,750	2,259
45,750	45,800	1,638	48,750	48,800	1,794	51,750	51,800	1,950	54,750	54,800	2,106	57,750	57,800	2,262
45,800	45,850	1,640	48,800	48,850	1,796	51,800	51,850	1,952	54,800	54,850	2,108	57,800	57,850	2,264
45,850	45,900	1,643	48,850	48,900	1,799	51,850	51,900	1,955	54,850	54,900	2,111	57,850	57,900	2,267
45,900	45,950	1,645	48,900	48,950	1,801	51,900	51,950	1,957	54,900	54,950	2,113	57,900	57,950	2,269
45,950	46,000	1,648	48,950	49,000	1,804	51,950	52,000	1,960	54,950	55,000	2,116	57,950	58,000	2,272
46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$ 1,651	\$49,000	\$49,050	\$ 1,807	\$52,000	\$52,050	\$ 1,963	\$55,000	\$55,050	\$ 2,119	\$58,000	\$58,050	\$ 2,275
46,050	46,100	1,653	49,050	49,100	1,809	52,050	52,100	1,965	55,050	55,100	2,121	58,050	58,100	2,277
46,100	46,150	1,656	49,100	49,150	1,812	52,100	52,150	1,968	55,100	55,150	2,124	58,100	58,150	2,280
46,150	46,200	1,658	49,150	49,200	1,814	52,150	52,200	1,970	55,150	55,200	2,126	58,150	58,200	2,282
46,200	46,250	1,661	49,200	49,250	1,817	52,200	52,250	1,973	55,200	55,250	2,129	58,200	58,250	2,285
46,250	46,300	1,664	49,250	49,300	1,820	52,250	52,300	1,976	55,250	55,300	2,132	58,250	58,300	2,288
46,300	46,350	1,666	49,300	49,350	1,822	52,300	52,350	1,978	55,300	55,350	2,134	58,300	58,350	2,290
46,350	46,400	1,669	49,350	49,400	1,825	52,350	52,400	1,981	55,350	55,400	2,137	58,350	58,400	2,293
46,400	46,450	1,671	49,400	49,450	1,827	52,400	52,450	1,983	55,400	55,450	2,139	58,400	58,450	2,295
46,450	46,500	1,674	49,450	49,500	1,830	52,450	52,500	1,986	55,450	55,500	2,142	58,450	58,500	2,298
46,500	46,550	1,677	49,500	49,550	1,833	52,500	52,550	1,989	55,500	55,550	2,145	58,500	58,550	2,301
46,550	46,600	1,679	49,550	49,600	1,835	52,550	52,600	1,991	55,550	55,600	2,147	58,550	58,600	2,303
46,600	46,650	1,682	49,600	49,650	1,838	52,600	52,650	1,994	55,600	55,650	2,150	58,600	58,650	2,306
46,650	46,700	1,684	49,650	49,700	1,840	52,650	52,700	1,996	55,650	55,700	2,152	58,650	58,700	2,308
46,700	46,750	1,687	49,700	49,750	1,843	52,700	52,750	1,999	55,700	55,750	2,155	58,700	58,750	2,311
46,750	46,800	1,690	49,750	49,800	1,846	52,750	52,800	2,002	55,750	55,800	2,158	58,750	58,800	2,314
46,800	46,850	1,692	49,800	49,850	1,848	52,800	52,850	2,004	55,800	55,850	2,160	58,800	58,850	2,316
46,850	46,900	1,695	49,850	49,900	1,851	52,850	52,900	2,007	55,850	55,900	2,163	58,850	58,900	2,319
46,900	46,950	1,697	49,900	49,950	1,853	52,900	52,950	2,009	55,900	55,950	2,165	58,900	58,950	2,321
46,950	47,000	1,700	49,950	50,000	1,856	52,950	53,000	2,012	55,950	56,000	2,168	58,950	59,000	2,324
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$ 1,703	\$50,000	\$50,050	\$ 1,859	\$53,000	\$53,050	\$ 2,015	\$56,000	\$56,050	\$ 2,171	\$59,000	\$59,050	\$ 2,327
47,050	47,100	1,705	50,050	50,100	1,861	53,050	53,100	2,017	56,050	56,100	2,173	59,050	59,100	2,329
47,100	47,150	1,708	50,100	50,150	1,864	53,100	53,150	2,020	56,100	56,150	2,176	59,100	59,150	2,332
47,150	47,200	1,710	50,150	50,200	1,866	53,150	53,200	2,022	56,150	56,200	2,178	59,150	59,200	2,334
47,200	47,250	1,713	50,200	50,250	1,869	53,200	53,250	2,025	56,200	56,250	2,181	59,200	59,250	2,337
47,250	47,300	1,716	50,250	50,300	1,872	53,250	53,300	2,028	56,250	56,300	2,184	59,250	59,300	2,340
47,300	47,350	1,718	50,300	50,350	1,874	53,300	53,350	2,030	56,300	56,350	2,186	59,300	59,350	2,342
47,350	47,400	1,721	50,350	50,400	1,877	53,350	53,400	2,033	56,350	56,400	2,189	59,350	59,400	2,345
47,400	47,450	1,723	50,400	50,450	1,879	53,400	53,450	2,035	56,400	56,450	2,191	59,400	59,450	2,347
47,450	47,500	1,726	50,450	50,500	1,882	53,450	53,500	2,038	56,450	56,500	2,194	59,450	59,500	2,350
47,500	47,550	1,729	50,500	50,550	1,885	53,500	53,550	2,041	56,500	56,550	2,197	59,500	59,550	2,353
47,550	47,600	1,731	50,550	50,600	1,887	53,550	53,600	2,043	56,550	56,600	2,199	59,550	59,600	2,355
47,600	47,650	1,734	50,600	50,650	1,890	53,600	53,650	2,046	56,600	56,650	2,202	59,600	59,650	2,358
47,650	47,700	1,736	50,650	50,700	1,892	53,650	53,700	2,048	56,650	56,700	2,204	59,650	59,700	2,360
47,700	47,750	1,739	50,700	50,750	1,895	53,700	53,750	2,051	56,700	56,750	2,207	59,700	59,750	2,363
47,750	47,800	1,742	50,750	50,800	1,898	53,750	53,800	2,054	56,750	56,800	2,210	59,750	59,800	2,366
47,800	47,850	1,744	50,800	50,850	1,900	53,800	53,850	2,056	56,800	56,850	2,212	59,800	59,850	2,368
47,850	47,900	1,747	50,850	50,900	1,903	53,850	53,900	2,059	56,850	56,900	2,215	59,850	59,900	2,371
47,900	47,950	1,749	50,900	50,950	1,905	53,900	53,950	2,061	56,900	56,950	2,217	59,900	59,950	2,373
47,950	48,000	1,752	50,950	51,000	1,908	53,950	54,000	2,064	56,950	57,000	2,220	59,950	60,000	2,376

2001 Tax Table for Form IT-1040 and IT-1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$ 2,379	\$63,000	\$63,050	\$ 2,535	\$66,000	\$66,050	\$ 2,691	\$69,000	\$69,050	\$ 2,847	\$72,000	\$72,050	\$ 3,003
60,050	60,100	2,381	63,050	63,100	2,537	66,050	66,100	2,693	69,050	69,100	2,849	72,050	72,100	3,005
60,100	60,150	2,384	63,100	63,150	2,540	66,100	66,150	2,696	69,100	69,150	2,852	72,100	72,150	3,008
60,150	60,200	2,387	63,150	63,200	2,543	66,150	66,200	2,699	69,150	69,200	2,855	72,150	72,200	3,011
60,200	60,250	2,389	63,200	63,250	2,545	66,200	66,250	2,701	69,200	69,250	2,857	72,200	72,250	3,013
60,250	60,300	2,392	63,250	63,300	2,548	66,250	66,300	2,704	69,250	69,300	2,860	72,250	72,300	3,016
60,300	60,350	2,394	63,300	63,350	2,550	66,300	66,350	2,706	69,300	69,350	2,862	72,300	72,350	3,018
60,350	60,400	2,397	63,350	63,400	2,553	66,350	66,400	2,709	69,350	69,400	2,865	72,350	72,400	3,021
60,400	60,450	2,400	63,400	63,450	2,556	66,400	66,450	2,712	69,400	69,450	2,868	72,400	72,450	3,024
60,450	60,500	2,402	63,450	63,500	2,558	66,450	66,500	2,714	69,450	69,500	2,870	72,450	72,500	3,026
60,500	60,550	2,405	63,500	63,550	2,561	66,500	66,550	2,717	69,500	69,550	2,873	72,500	72,550	3,029
60,550	60,600	2,407	63,550	63,600	2,563	66,550	66,600	2,719	69,550	69,600	2,875	72,550	72,600	3,031
60,600	60,650	2,410	63,600	63,650	2,566	66,600	66,650	2,722	69,600	69,650	2,878	72,600	72,650	3,034
60,650	60,700	2,413	63,650	63,700	2,569	66,650	66,700	2,725	69,650	69,700	2,881	72,650	72,700	3,037
60,700	60,750	2,415	63,700	63,750	2,571	66,700	66,750	2,727	69,700	69,750	2,883	72,700	72,750	3,039
60,750	60,800	2,418	63,750	63,800	2,574	66,750	66,800	2,730	69,750	69,800	2,886	72,750	72,800	3,042
60,800	60,850	2,420	63,800	63,850	2,576	66,800	66,850	2,732	69,800	69,850	2,888	72,800	72,850	3,044
60,850	60,900	2,423	63,850	63,900	2,579	66,850	66,900	2,735	69,850	69,900	2,891	72,850	72,900	3,047
60,900	60,950	2,426	63,900	63,950	2,582	66,900	66,950	2,738	69,900	69,950	2,894	72,900	72,950	3,050
60,950	61,000	2,428	63,950	64,000	2,584	66,950	67,000	2,740	69,950	70,000	2,896	72,950	73,000	3,052
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$ 2,431	\$64,000	\$64,050	\$ 2,587	\$67,000	\$67,050	\$ 2,743	\$70,000	\$70,050	\$ 2,899	\$73,000	\$73,050	\$ 3,055
61,050	61,100	2,433	64,050	64,100	2,589	67,050	67,100	2,745	70,050	70,100	2,901	73,050	73,100	3,057
61,100	61,150	2,436	64,100	64,150	2,592	67,100	67,150	2,748	70,100	70,150	2,904	73,100	73,150	3,060
61,150	61,200	2,439	64,150	64,200	2,595	67,150	67,200	2,751	70,150	70,200	2,907	73,150	73,200	3,063
61,200	61,250	2,441	64,200	64,250	2,597	67,200	67,250	2,753	70,200	70,250	2,909	73,200	73,250	3,065
61,250	61,300	2,444	64,250	64,300	2,600	67,250	67,300	2,756	70,250	70,300	2,912	73,250	73,300	3,068
61,300	61,350	2,446	64,300	64,350	2,602	67,300	67,350	2,758	70,300	70,350	2,914	73,300	73,350	3,070
61,350	61,400	2,449	64,350	64,400	2,605	67,350	67,400	2,761	70,350	70,400	2,917	73,350	73,400	3,073
61,400	61,450	2,452	64,400	64,450	2,608	67,400	67,450	2,764	70,400	70,450	2,920	73,400	73,450	3,076
61,450	61,500	2,454	64,450	64,500	2,610	67,450	67,500	2,766	70,450	70,500	2,922	73,450	73,500	3,078
61,500	61,550	2,457	64,500	64,550	2,613	67,500	67,550	2,769	70,500	70,550	2,925	73,500	73,550	3,081
61,550	61,600	2,459	64,550	64,600	2,615	67,550	67,600	2,771	70,550	70,600	2,927	73,550	73,600	3,083
61,600	61,650	2,462	64,600	64,650	2,618	67,600	67,650	2,774	70,600	70,650	2,930	73,600	73,650	3,086
61,650	61,700	2,465	64,650	64,700	2,621	67,650	67,700	2,777	70,650	70,700	2,933	73,650	73,700	3,089
61,700	61,750	2,467	64,700	64,750	2,623	67,700	67,750	2,779	70,700	70,750	2,935	73,700	73,750	3,091
61,750	61,800	2,470	64,750	64,800	2,626	67,750	67,800	2,782	70,750	70,800	2,938	73,750	73,800	3,094
61,800	61,850	2,472	64,800	64,850	2,628	67,800	67,850	2,784	70,800	70,850	2,940	73,800	73,850	3,096
61,850	61,900	2,475	64,850	64,900	2,631	67,850	67,900	2,787	70,850	70,900	2,943	73,850	73,900	3,099
61,900	61,950	2,478	64,900	64,950	2,634	67,900	67,950	2,790	70,900	70,950	2,946	73,900	73,950	3,102
61,950	62,000	2,480	64,950	65,000	2,636	67,950	68,000	2,792	70,950	71,000	2,948	73,950	74,000	3,104
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$ 2,483	\$65,000	\$65,050	\$ 2,639	\$68,000	\$68,050	\$ 2,795	\$71,000	\$71,050	\$ 2,951	\$74,000	\$74,050	\$ 3,107
62,050	62,100	2,485	65,050	65,100	2,641	68,050	68,100	2,797	71,050	71,100	2,953	74,050	74,100	3,109
62,100	62,150	2,488	65,100	65,150	2,644	68,100	68,150	2,800	71,100	71,150	2,956	74,100	74,150	3,112
62,150	62,200	2,491	65,150	65,200	2,647	68,150	68,200	2,803	71,150	71,200	2,959	74,150	74,200	3,115
62,200	62,250	2,493	65,200	65,250	2,649	68,200	68,250	2,805	71,200	71,250	2,961	74,200	74,250	3,117
62,250	62,300	2,496	65,250	65,300	2,652	68,250	68,300	2,808	71,250	71,300	2,964	74,250	74,300	3,120
62,300	62,350	2,498	65,300	65,350	2,654	68,300	68,350	2,810	71,300	71,350	2,966	74,300	74,350	3,122
62,350	62,400	2,501	65,350	65,400	2,657	68,350	68,400	2,813	71,350	71,400	2,969	74,350	74,400	3,125
62,400	62,450	2,504	65,400	65,450	2,660	68,400	68,450	2,816	71,400	71,450	2,972	74,400	74,450	3,128
62,450	62,500	2,506	65,450	65,500	2,662	68,450	68,500	2,818	71,450	71,500	2,974	74,450	74,500	3,130
62,500	62,550	2,509	65,500	65,550	2,665	68,500	68,550	2,821	71,500	71,550	2,977	74,500	74,550	3,133
62,550	62,600	2,511	65,550	65,600	2,667	68,550	68,600	2,823	71,550	71,600	2,979	74,550	74,600	3,135
62,600	62,650	2,514	65,600	65,650	2,670	68,600	68,650	2,826	71,600	71,650	2,982	74,600	74,650	3,138
62,650	62,700	2,517	65,650	65,700	2,673	68,650	68,700	2,829	71,650	71,700	2,985	74,650	74,700	3,141
62,700	62,750	2,519	65,700	65,750	2,675	68,700	68,750	2,831	71,700	71,750	2,987	74,700	74,750	3,143
62,750	62,800	2,522	65,750	65,800	2,678	68,750	68,800	2,834	71,750	71,800	2,990	74,750	74,800	3,146
62,800	62,850	2,524	65,800	65,850	2,680	68,800	68,850	2,836	71,800	71,850	2,992	74,800	74,850	3,148
62,850	62,900	2,527	65,850	65,900	2,683	68,850	68,900	2,839	71,850	71,900	2,995	74,850	74,900	3,151
62,900	62,950	2,530	65,900	65,950	2,686	68,900	68,950	2,842	71,900	71,950	2,998	74,900	74,950	3,154
62,950	63,000	2,532	65,950	66,000	2,688	68,950	69,000	2,844	71,950	72,000	3,000	74,950	75,000	3,156

2001 Tax Table for Form IT-1040 and IT-1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$ 3,159	\$78,000	\$78,050	\$ 3,315	\$81,000	\$81,050	\$ 3,479	\$84,000	\$84,050	\$ 3,657	\$87,000	\$87,050	\$ 3,835
75,050	75,100	3,161	78,050	78,100	3,317	81,050	81,100	3,481	84,050	84,100	3,660	87,050	87,100	3,838
75,100	75,150	3,164	78,100	78,150	3,320	81,100	81,150	3,484	84,100	84,150	3,663	87,100	87,150	3,841
75,150	75,200	3,167	78,150	78,200	3,323	81,150	81,200	3,487	84,150	84,200	3,666	87,150	87,200	3,844
75,200	75,250	3,169	78,200	78,250	3,325	81,200	81,250	3,490	84,200	84,250	3,669	87,200	87,250	3,847
75,250	75,300	3,172	78,250	78,300	3,328	81,250	81,300	3,493	84,250	84,300	3,672	87,250	87,300	3,850
75,300	75,350	3,174	78,300	78,350	3,330	81,300	81,350	3,496	84,300	84,350	3,675	87,300	87,350	3,853
75,350	75,400	3,177	78,350	78,400	3,333	81,350	81,400	3,499	84,350	84,400	3,678	87,350	87,400	3,856
75,400	75,450	3,180	78,400	78,450	3,336	81,400	81,450	3,502	84,400	84,450	3,681	87,400	87,450	3,859
75,450	75,500	3,182	78,450	78,500	3,338	81,450	81,500	3,505	84,450	84,500	3,684	87,450	87,500	3,862
75,500	75,550	3,185	78,500	78,550	3,341	81,500	81,550	3,508	84,500	84,550	3,687	87,500	87,550	3,865
75,550	75,600	3,187	78,550	78,600	3,343	81,550	81,600	3,511	84,550	84,600	3,689	87,550	87,600	3,868
75,600	75,650	3,190	78,600	78,650	3,346	81,600	81,650	3,514	84,600	84,650	3,692	87,600	87,650	3,871
75,650	75,700	3,193	78,650	78,700	3,349	81,650	81,700	3,517	84,650	84,700	3,695	87,650	87,700	3,874
75,700	75,750	3,195	78,700	78,750	3,351	81,700	81,750	3,520	84,700	84,750	3,698	87,700	87,750	3,877
75,750	75,800	3,198	78,750	78,800	3,354	81,750	81,800	3,523	84,750	84,800	3,701	87,750	87,800	3,880
75,800	75,850	3,200	78,800	78,850	3,356	81,800	81,850	3,526	84,800	84,850	3,704	87,800	87,850	3,883
75,850	75,900	3,203	78,850	78,900	3,359	81,850	81,900	3,529	84,850	84,900	3,707	87,850	87,900	3,886
75,900	75,950	3,206	78,900	78,950	3,362	81,900	81,950	3,532	84,900	84,950	3,710	87,900	87,950	3,889
75,950	76,000	3,208	78,950	79,000	3,364	81,950	82,000	3,535	84,950	85,000	3,713	87,950	88,000	3,892
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$ 3,211	\$79,000	\$79,050	\$ 3,367	\$82,000	\$82,050	\$ 3,538	\$85,000	\$85,050	\$ 3,716	\$88,000	\$88,050	\$ 3,895
76,050	76,100	3,213	79,050	79,100	3,369	82,050	82,100	3,541	85,050	85,100	3,719	88,050	88,100	3,897
76,100	76,150	3,216	79,100	79,150	3,372	82,100	82,150	3,544	85,100	85,150	3,722	88,100	88,150	3,900
76,150	76,200	3,219	79,150	79,200	3,375	82,150	82,200	3,547	85,150	85,200	3,725	88,150	88,200	3,903
76,200	76,250	3,221	79,200	79,250	3,377	82,200	82,250	3,550	85,200	85,250	3,728	88,200	88,250	3,906
76,250	76,300	3,224	79,250	79,300	3,380	82,250	82,300	3,553	85,250	85,300	3,731	88,250	88,300	3,909
76,300	76,350	3,226	79,300	79,350	3,382	82,300	82,350	3,556	85,300	85,350	3,734	88,300	88,350	3,912
76,350	76,400	3,229	79,350	79,400	3,385	82,350	82,400	3,559	85,350	85,400	3,737	88,350	88,400	3,915
76,400	76,450	3,232	79,400	79,450	3,388	82,400	82,450	3,562	85,400	85,450	3,740	88,400	88,450	3,918
76,450	76,500	3,234	79,450	79,500	3,390	82,450	82,500	3,565	85,450	85,500	3,743	88,450	88,500	3,921
76,500	76,550	3,237	79,500	79,550	3,393	82,500	82,550	3,568	85,500	85,550	3,746	88,500	88,550	3,924
76,550	76,600	3,239	79,550	79,600	3,395	82,550	82,600	3,571	85,550	85,600	3,749	88,550	88,600	3,927
76,600	76,650	3,242	79,600	79,650	3,398	82,600	82,650	3,574	85,600	85,650	3,752	88,600	88,650	3,930
76,650	76,700	3,245	79,650	79,700	3,401	82,650	82,700	3,577	85,650	85,700	3,755	88,650	88,700	3,933
76,700	76,750	3,247	79,700	79,750	3,403	82,700	82,750	3,580	85,700	85,750	3,758	88,700	88,750	3,936
76,750	76,800	3,250	79,750	79,800	3,406	82,750	82,800	3,583	85,750	85,800	3,761	88,750	88,800	3,939
76,800	76,850	3,252	79,800	79,850	3,408	82,800	82,850	3,585	85,800	85,850	3,764	88,800	88,850	3,942
76,850	76,900	3,255	79,850	79,900	3,411	82,850	82,900	3,588	85,850	85,900	3,767	88,850	88,900	3,945
76,900	76,950	3,258	79,900	79,950	3,414	82,900	82,950	3,591	85,900	85,950	3,770	88,900	88,950	3,948
76,950	77,000	3,260	79,950	80,000	3,416	82,950	83,000	3,594	85,950	86,000	3,773	88,950	89,000	3,951
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$ 3,263	\$80,000	\$80,050	\$ 3,419	\$83,000	\$83,050	\$ 3,597	\$86,000	\$86,050	\$ 3,776	\$89,000	\$89,050	\$ 3,954
77,050	77,100	3,265	80,050	80,100	3,422	83,050	83,100	3,600	86,050	86,100	3,779	89,050	89,100	3,957
77,100	77,150	3,268	80,100	80,150	3,425	83,100	83,150	3,603	86,100	86,150	3,782	89,100	89,150	3,960
77,150	77,200	3,271	80,150	80,200	3,428	83,150	83,200	3,606	86,150	86,200	3,785	89,150	89,200	3,963
77,200	77,250	3,273	80,200	80,250	3,431	83,200	83,250	3,609	86,200	86,250	3,788	89,200	89,250	3,966
77,250	77,300	3,276	80,250	80,300	3,434	83,250	83,300	3,612	86,250	86,300	3,791	89,250	89,300	3,969
77,300	77,350	3,278	80,300	80,350	3,437	83,300	83,350	3,615	86,300	86,350	3,793	89,300	89,350	3,972
77,350	77,400	3,281	80,350	80,400	3,440	83,350	83,400	3,618	86,350	86,400	3,796	89,350	89,400	3,975
77,400	77,450	3,284	80,400	80,450	3,443	83,400	83,450	3,621	86,400	86,450	3,799	89,400	89,450	3,978
77,450	77,500	3,286	80,450	80,500	3,446	83,450	83,500	3,624	86,450	86,500	3,802	89,450	89,500	3,981
77,500	77,550	3,289	80,500	80,550	3,449	83,500	83,550	3,627	86,500	86,550	3,805	89,500	89,550	3,984
77,550	77,600	3,291	80,550	80,600	3,452	83,550	83,600	3,630	86,550	86,600	3,808	89,550	89,600	3,987
77,600	77,650	3,294	80,600	80,650	3,455	83,600	83,650	3,633	86,600	86,650	3,811	89,600	89,650	3,990
77,650	77,700	3,297	80,650	80,700	3,458	83,650	83,700	3,636	86,650	86,700	3,814	89,650	89,700	3,993
77,700	77,750	3,299	80,700	80,750	3,461	83,700	83,750	3,639	86,700	86,750	3,817	89,700	89,750	3,996
77,750	77,800	3,302	80,750	80,800	3,464	83,750	83,800	3,642	86,750	86,800	3,820	89,750	89,800	3,999
77,800	77,850	3,304	80,800	80,850	3,467	83,800	83,850	3,645	86,800	86,850	3,823	89,800	89,850	4,001
77,850	77,900	3,307	80,850	80,900	3,470	83,850	83,900	3,648	86,850	86,900	3,826	89,850	89,900	4,004
77,900	77,950	3,310	80,900	80,950	3,473	83,900	83,950	3,651	86,900	86,950	3,829	89,900	89,950	4,007
77,950	78,000	3,312	80,950	81,000	3,476	83,950	84,000	3,654	86,950	87,000	3,832	89,950	90,000	4,010

2001 Tax Table for Form IT-1040 and IT-1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$ 4,013	\$92,000	\$92,050	\$ 4,132	\$94,000	\$94,050	\$ 4,251	\$96,000	\$96,050	\$ 4,370	\$98,000	\$98,050	\$ 4,489
90,050	90,100	4,016	92,050	92,100	4,135	94,050	94,100	4,254	96,050	96,100	4,373	98,050	98,100	4,492
90,100	90,150	4,019	92,100	92,150	4,138	94,100	94,150	4,257	96,100	96,150	4,376	98,100	98,150	4,495
90,150	90,200	4,022	92,150	92,200	4,141	94,150	94,200	4,260	96,150	96,200	4,379	98,150	98,200	4,498
90,200	90,250	4,025	92,200	92,250	4,144	94,200	94,250	4,263	96,200	96,250	4,382	98,200	98,250	4,501
90,250	90,300	4,028	92,250	92,300	4,147	94,250	94,300	4,266	96,250	96,300	4,385	98,250	98,300	4,504
90,300	90,350	4,031	92,300	92,350	4,150	94,300	94,350	4,269	96,300	96,350	4,388	98,300	98,350	4,507
90,350	90,400	4,034	92,350	92,400	4,153	94,350	94,400	4,272	96,350	96,400	4,391	98,350	98,400	4,510
90,400	90,450	4,037	92,400	92,450	4,156	94,400	94,450	4,275	96,400	96,450	4,394	98,400	98,450	4,513
90,450	90,500	4,040	92,450	92,500	4,159	94,450	94,500	4,278	96,450	96,500	4,397	98,450	98,500	4,516
90,500	90,550	4,043	92,500	92,550	4,162	94,500	94,550	4,281	96,500	96,550	4,400	98,500	98,550	4,519
90,550	90,600	4,046	92,550	92,600	4,165	94,550	94,600	4,284	96,550	96,600	4,403	98,550	98,600	4,522
90,600	90,650	4,049	92,600	92,650	4,168	94,600	94,650	4,287	96,600	96,650	4,406	98,600	98,650	4,524
90,650	90,700	4,052	92,650	92,700	4,171	94,650	94,700	4,290	96,650	96,700	4,409	98,650	98,700	4,527
90,700	90,750	4,055	92,700	92,750	4,174	94,700	94,750	4,293	96,700	96,750	4,412	98,700	98,750	4,530
90,750	90,800	4,058	92,750	92,800	4,177	94,750	94,800	4,296	96,750	96,800	4,415	98,750	98,800	4,533
90,800	90,850	4,061	92,800	92,850	4,180	94,800	94,850	4,299	96,800	96,850	4,418	98,800	98,850	4,536
90,850	90,900	4,064	92,850	92,900	4,183	94,850	94,900	4,302	96,850	96,900	4,420	98,850	98,900	4,539
90,900	90,950	4,067	92,900	92,950	4,186	94,900	94,950	4,305	96,900	96,950	4,423	98,900	98,950	4,542
90,950	91,000	4,070	92,950	93,000	4,189	94,950	95,000	4,308	96,950	97,000	4,426	98,950	99,000	4,545
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$ 4,073	\$93,000	\$93,050	\$ 4,192	\$95,000	\$95,050	\$ 4,311	\$97,000	\$97,050	\$ 4,429	\$99,000	\$99,050	\$ 4,548
91,050	91,100	4,076	93,050	93,100	4,195	95,050	95,100	4,314	97,050	97,100	4,432	99,050	99,100	4,551
91,100	91,150	4,079	93,100	93,150	4,198	95,100	95,150	4,316	97,100	97,150	4,435	99,100	99,150	4,554
91,150	91,200	4,082	93,150	93,200	4,201	95,150	95,200	4,319	97,150	97,200	4,438	99,150	99,200	4,557
91,200	91,250	4,085	93,200	93,250	4,204	95,200	95,250	4,322	97,200	97,250	4,441	99,200	99,250	4,560
91,250	91,300	4,088	93,250	93,300	4,207	95,250	95,300	4,325	97,250	97,300	4,444	99,250	99,300	4,563
91,300	91,350	4,091	93,300	93,350	4,210	95,300	95,350	4,328	97,300	97,350	4,447	99,300	99,350	4,566
91,350	91,400	4,094	93,350	93,400	4,212	95,350	95,400	4,331	97,350	97,400	4,450	99,350	99,400	4,569
91,400	91,450	4,097	93,400	93,450	4,215	95,400	95,450	4,334	97,400	97,450	4,453	99,400	99,450	4,572
91,450	91,500	4,100	93,450	93,500	4,218	95,450	95,500	4,337	97,450	97,500	4,456	99,450	99,500	4,575
91,500	91,550	4,103	93,500	93,550	4,221	95,500	95,550	4,340	97,500	97,550	4,459	99,500	99,550	4,578
91,550	91,600	4,106	93,550	93,600	4,224	95,550	95,600	4,343	97,550	97,600	4,462	99,550	99,600	4,581
91,600	91,650	4,108	93,600	93,650	4,227	95,600	95,650	4,346	97,600	97,650	4,465	99,600	99,650	4,584
91,650	91,700	4,111	93,650	93,700	4,230	95,650	95,700	4,349	97,650	97,700	4,468	99,650	99,700	4,587
91,700	91,750	4,114	93,700	93,750	4,233	95,700	95,750	4,352	97,700	97,750	4,471	99,700	99,750	4,590
91,750	91,800	4,117	93,750	93,800	4,236	95,750	95,800	4,355	97,750	97,800	4,474	99,750	99,800	4,593
91,800	91,850	4,120	93,800	93,850	4,239	95,800	95,850	4,358	97,800	97,850	4,477	99,800	99,850	4,596
91,850	91,900	4,123	93,850	93,900	4,242	95,850	95,900	4,361	97,850	97,900	4,480	99,850	99,900	4,599
91,900	91,950	4,126	93,900	93,950	4,245	95,900	95,950	4,364	97,900	97,950	4,483	99,900	99,950	4,602
91,950	92,000	4,129	93,950	94,000	4,248	95,950	96,000	4,367	97,950	98,000	4,486	99,950	100,000	4,605

2001 IT-1040EZ and IT-1040 Tax Table No. 2

Taxpayers with Ohio taxable income of \$100,000 or more must use this table.

You must round your tax to the nearest dollar.

Ohio taxable income (line 5 of Form IT-1040EZ or line 5 of Form IT-1040)	2001 Ohio tax rate			
0 – \$ 5,000			.743%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 37.15	plus	1.486%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 111.45	plus	2.972%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 260.05	plus	3.715%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 445.80	plus	4.457%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,337.20	plus	5.201%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,417.60	plus	5.943%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,606.20	plus	6.9%	of excess over \$100,000
over – \$200,000	\$11,506.20	plus	7.5%	of excess over \$200,000

Ohio public school district numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter the number of the school district where you lived for the majority of 2001 on the front of the form. Each district is listed under the county in which its largest part is located. Do not use non-public or joint vocational school districts. **Non-residents should use 9999.**

An asterisk indicates school districts which had income taxes in effect for 2001. If you live in one of these school districts, **you are required to file** a School District Income Tax Return, Form SD-100.

If you do not know the public school district in which you live, please call your county board of elections, if you are a registered voter, or your county auditor. See phone listing on page 25.

ADAMS COUNTY

Adams County/Ohio Valley LSD 0101

ALLEN COUNTY

Allen East LSD 0201
Bath LSD 0202
Bluffton EVSD 0203
Delphos CSD 0204
Elida LSD 0205
Lima CSD 0206
Perry LSD 0207
Shawnee LSD 0208
* Spencerville LSD 0209

ASHLAND COUNTY

Ashland CSD 0301
Hillsdale LSD 0302
* Loudonville-Perrysville EVSD 0303
Mapleton LSD 0304

ASHTABULA COUNTY

Ashtabula Area CSD 0401
Buckeye LSD 0402
Conneaut Area CSD 0403
Geneva Area CSD 0404
Grand Valley LSD 0405
Jefferson Area LSD 0406
Pymatuning Valley LSD 0407

ATHENS COUNTY

Alexander LSD 0501
Athens CSD 0502
Federal Hocking LSD 0503
Nelsonville-York CSD 0504
Trimble LSD 0505

AUGLAIZE COUNTY

Minster LSD 0601
New Bremen LSD 0602
New Knoxville LSD 0603
St. Marys CSD 0604
* Wapakoneta CSD 0605
* Waynesfield-Goshen LSD 0606

BELMONT COUNTY

Barnesville EVSD 0701
Bellaire CSD 0702
Bridgeport EVSD 0703
Martins Ferry CSD 0704
Shadyside LSD 0705
St. Clairsville-Richland CSD 0706
Union LSD 0707

BROWN COUNTY

Eastern LSD 0801
Fayetteville-Perry LSD 0802
Georgetown EVSD 0803
Ripley Union Lewis Huntington LSD 0804
Western Brown LSD 0805

BUTLER COUNTY

Edgewood CSD 0901
Fairfield CSD 0902
Hamilton CSD 0903
Lakota LSD 0904
* Madison LSD 0905
Middletown CSD 0906
Monroe LSD 0910
* New Miami LSD 0907
Ross LSD 0908
Talaunda CSD 0909

CARROLL COUNTY

Brown LSD 1001
Carrollton EVSD 1002

CHAMPAIGN COUNTY

Graham LSD 1101
* Mechanicsburg EVSD 1102

CHAMPAIGN COUNTY (cont'd)

* Triad LSD 1103
Urbana CSD 1104
* West Liberty-Salem LSD 1105

CLARK COUNTY

Clark-Shawnee LSD 1207
Greenon LSD 1201
Northeastern LSD 1203
Northwestern LSD 1204
* Southeastern LSD 1205
Springfield CSD 1206
Tecumseh LSD 1202

CLERMONT COUNTY

Batavia LSD 1301
Bethel-Tate LSD 1302
* Clermont-Northeastern LSD 1303
Felicity-Franklin LSD 1304
* Goshen LSD 1305
Milford EVSD 1306
New Richmond EVSD 1307
West Clermont LSD 1308
Williamsburg LSD 1309

CLINTON COUNTY

Blanchester LSD 1401
Clinton-Massie LSD 1402
East Clinton LSD 1403
Wilmington CSD 1404

COLUMBIANA COUNTY

Beaver LSD 1501
Columbiana EVSD 1502
* Crestview LSD 1503
East Liverpool CSD 1504
East Palestine CSD 1505
Leetonia EVSD 1506
Lisbon EVSD 1507
Salem CSD 1508
Southern LSD 1509
* United LSD 1510
Wellsville LSD 1511

COSHOCTON COUNTY

Coshocton CSD 1601
Ridgewood LSD 1602
River View LSD 1603

CRAWFORD COUNTY

* Buckeye Central LSD 1701
Bucyrus CSD 1702
Colonel Crawford LSD 1703
Crestline EVSD 1704
Galion CSD 1705
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

CUYAHOGA COUNTY (cont'd)

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
* Franklin Monroe LSD 1903
* Greenville CSD 1904
* Mississinawa Valley LSD 1905
* Tri-Village LSD 1906
Versailles EVSD 1907

DEFIANCE COUNTY

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

DELAWARE COUNTY

* Big Walnut LSD 2101
* Buckeye Valley LSD 2102
Delaware CSD 2103
Olentangy LSD 2104

ERIE COUNTY

Berlin-Milan LSD 2201
Huron CSD 2202
Kelleys Island LSD 2203
Margaretta LSD 2204
Perkins LSD 2205
Sandusky CSD 2206
Vermilion LSD 2207

FAIRFIELD COUNTY

Amanda-Clearcreek LSD 2301
Berne Union LSD 2302
* Bloom-Carroll LSD 2303
* Fairfield Union LSD 2304
Lancaster CSD 2305
* Liberty Union-Thurston LSD 2306
* Pickerington LSD 2307
Walnut Township LSD 2308

FAYETTE COUNTY

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 CSD 2505
Hilliard CSD 2510
Plain LSD 2508
* Reynoldsburg CSD 2509
South-Western CSD 2511
Upper Arlington CSD 2512
Westerville CSD 2514
Whitehall CSD 2515
Worthington CSD 2516

FULTON COUNTY

Archbold-Area LSD 2601
* Evergreen LSD 2602
* Gorham Fayette LSD 2603
Pettisville LSD 2604
Pike-Delta-York LSD 2605
Swanton LSD 2606
Wauseon EVSD 2607

*School district income tax in effect for 2001.

GALLIA COUNTY	
Gallia County LSD	2701
Gallipolis CSD	2702

GEAUGA COUNTY	
* Berkshire LSD	2801
Cardinal LSD	2802
Chardon LSD	2803
Kenston LSD	2804
Ledgemont LSD	2805
Newbury LSD	2806
West Geauga LSD	2807

GREENE COUNTY	
Beavercreek LSD	2901
* Cedar Cliff LSD	2902
* Fairborn CSD	2903
* Greeneview LSD	2904
Sugarcreek LSD	2905
* Xenia Community CSD	2906
Yellow Springs EVSD	2907

GUERNSEY COUNTY	
Cambridge CSD	3001
East Guernsey LSD	3002
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
Marionmont CSD	3110
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	
Arcadia LSD	3201
* Arlington LSD	3202
* Cory-Rawson LSD	3203
Findlay CSD	3204
* Liberty-Benton LSD	3205
* McComb LSD	3206
Van Buren LSD	3207
* Vanlue LSD	3208

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

HARRISON COUNTY	
Conotton Valley Union LSD	3401
Harrison Hills CSD	3402

HENRY COUNTY	
* Holgate LSD	3501
* Liberty Center LSD	3502
Napoleon Area CSD	3503
* Patrick Henry LSD	3504

HIGHLAND COUNTY	
Bright LSD	3601
Fairfield LSD	3602
Greenfield EVSD	3603
* Hillsboro CSD	3604
Lynchburg-Clay LSD	3605

HOCKING COUNTY	
Logan-Hocking LSD	3701

HOLMES COUNTY	
East Holmes LSD	3801
West Holmes LSD	3802

HURON COUNTY	
Bellevue CSD	3901
Monroeville LSD	3902
* New London LSD	3903
* Norwalk CSD	3904
* South Central LSD	3905
* Western Reserve LSD	3906
Willard CSD	3907

JACKSON COUNTY	
Jackson CSD	4001
Oak Hill Union LSD	4002
Wellston CSD	4003

JEFFERSON COUNTY	
Buckeye LSD	4101
Edison LSD	4102
Indian Creek LSD	4103
Steubenville CSD	4104
Toronto CSD	4105

KNOX COUNTY	
* Centerburg LSD	4201
* Danville LSD	4202
East Knox LSD	4203
Fredericktown LSD	4204
Mount Vernon CSD	4205

LAKE COUNTY	
Fairport Harbor EVSD	4301
Kirtland LSD	4302
Madison LSD	4303
Mentor EVSD	4304
Painesville City LSD	4305
Painesville Township LSD	4306
Perry LSD	4307
Wickliffe CSD	4308
Willoughby-Eastlake CSD	4309

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

LICKING COUNTY	
Granville EVSD	4501
Heath CSD	4502
Johnstown-Monroe LSD	4503
Lakewood LSD	4504
Licking Heights LSD	4505
* Licking Valley LSD	4506
* Newark CSD	4507
North Fork LSD	4508
* Northridge LSD	4509
* Southwest Licking LSD	4510

LOGAN COUNTY	
Bellefontaine CSD	4601
Benjamin Logan LSD	4602
Indian Lake LSD	4603
* Riverside LSD	4604

LORAIN COUNTY	
Amherst EVSD	4701
Avon Lake CSD	4702
Avon LSD	4703
Clearview LSD	4704
Columbia LSD	4705
Elyria CSD	4706
Firelands LSD	4707
Keystone LSD	4708
Lorain CSD	4709
Midview LSD	4710
North Ridgeville CSD	4711
* Oberlin CSD	4712
Sheffield-Sheffield Lake CSD	4713
* Wellington EVSD	4715

LUCAS COUNTY	
Anthony Wayne LSD	4801
Maumee CSD	4802
Oregon CSD	4803
Ottawa Hills LSD	4804

LUCAS COUNTY (cont'd)	
Springfield LSD	4805
Sylvania CSD	4806
Toledo CSD	4807
Washington LSD	4808

MADISON COUNTY	
* Jefferson LSD	4901
Jonathan Alder LSD	4902
London CSD	4903
Madison-Plains LSD	4904

MAHONING COUNTY	
Austintown LSD	5001
Boardman LSD	5002
Campbell CSD	5003
Canfield LSD	5004
Jackson-Milton LSD	5005
Lowellville LSD	5006
Poland LSD	5007
Sebring LSD	5008
South Range LSD	5009
* Springfield LSD	5010
Struthers CSD	5011
West Branch LSD	5012
Western Reserve LSD	5013
Youngstown CSD	5014

MARION COUNTY	
Elgin LSD	5101
Marion CSD	5102
Pleasant LSD	5103
Ridgedale LSD	5104
River Valley LSD	5105

MEDINA COUNTY	
Black River LSD	5201
Brunswick CSD	5202
Buckeye LSD	5203
Cloverleaf LSD	5204
Highland LSD	5205
Medina CSD	5206
Wadsworth CSD	5207

MEIGS COUNTY	
Eastern LSD	5301
Meigs LSD	5302
Southern LSD	5303

MERCER COUNTY	
* Celina CSD	5401
* Coldwater EVSD	5402
* Fort Recovery LSD	5406
Marion LSD	5403
* Parkway LSD	5405
St. Henry Consolidated LSD	5407

MIAMI COUNTY	
Bethel LSD	5501
* Bradford EVSD	5502
* Covington EVSD	5503
* Miami East LSD	5504
Milton-Union EVSD	5505
* Newton LSD	5506
* Piqua CSD	5507
Tipp City EVSD	5508
Troy CSD	5509

MONROE COUNTY	
Switzerland of Ohio LSD	5601

MONTGOMERY COUNTY	
Brookville LSD	5701
Centerville CSD	5702
Dayton CSD	5703
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
Trotwood-Madison CSD	5712
* Valley View LSD	5713
Vandalia-Butler CSD	5714
West Carrollton CSD	5716

MORGAN COUNTY	
Morgan LSD	5801

MORROW COUNTY	
Cardington-Lincoln LSD	5901
* Highland LSD	5902
* Mount Gilead EVSD	5903
* Northmor LSD	5904

MUSKINGUM COUNTY	
East Muskingum LSD	6001
Franklin LSD	6002
Maysville LSD	6003
Tri-Valley LSD	6004
West Muskingum LSD	6005
Zanesville CSD	6006

NOBLE COUNTY	
Caldwell EVSD	6101
Noble LSD	6102

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

PAULDING COUNTY	
* Antwerp LSD	6301
* Paulding EVSD	6302
* Wayne Trace LSD	6303

PERRY COUNTY	
Crooksville EVSD	6401
New Lexington CSD	6402
Northern LSD	6403
Southern LSD	6404

PICKAWAY COUNTY	
Circleville CSD	6501
Logan Elm LSD	6502
* 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
Ravenna CSD	6706
Rootstown LSD	6707
Southeast LSD	6708
Streetsboro CSD	6709
Waterloo LSD	6710
Windham EVSD	6711

PREBLE COUNTY	
College Corner LSD	6801
* Eaton CSD	6803
* National Trail LSD	6802
* Preble Shawnee LSD	6804
Tri-County North LSD	6806
Twin Valley Community LSD	6805

PUTNAM COUNTY	
* Columbus Grove LSD	6901
* Continental LSD	6902
Jennings LSD	6903
Kalida LSD	6904
* Leipsic LSD	6905
* Miller City-New Cleveland LSD	6906
* Ottawa-Glandorf LSD	6907
Ottoville LSD	6908
* Pandora-Gilboa LSD	6909

RICHLAND COUNTY	
Clear Fork Valley LSD	7001
Crestview LSD	7002
Lexington LSD	7003
Lucas LSD	7004
Madison LSD	7005
Mansfield CSD	7006

RICHLAND COUNTY (cont'd)	
Ontario LSD	7009
* Plymouth-Shiloh LSD	7007
Shelby CSD	7008

ROSS COUNTY	
Adena LSD	7101
Chillicothe CSD	7102
Huntington LSD	7103
Paint Valley LSD	7104
* Scioto Valley LSD	7105
* Union-Scioto LSD	7106
Zane Trace LSD	7107

SANDUSKY COUNTY	
Clyde-Green Springs EVSD	7201
* Fremont CSD	7202
Gibsonburg EVSD	7203
Lakota LSD	7204
Woodmore LSD	7205

SCIOTO COUNTY	
Bloom-Vernon LSD	7301
Clay LSD	7302
Green LSD	7303
Minford LSD	7304
New Boston LSD	7305
Northwest LSD	7306
Portsmouth CSD	7307
Valley LSD	7308
Washington-Nile LSD	7309
Wheelerburg LSD	7310

SENECA COUNTY	
* Bettsville LSD	7401
Fostoria CSD	7402
Hopewell-Loudon LSD	7403
* New Riegel LSD	7404
Old Fort LSD	7405
* Seneca East LSD	7406
Tiffin CSD	7407

SHELBY COUNTY	
* Anna LSD	7501
Botkins LSD	7502
* Fairlawn LSD	7503
* Fort Loramie LSD	7504
* Hardin-Houston LSD	7505
Jackson Center LSD	7506
* Russia LSD	7507
Sidney CSD	7508

STARK COUNTY	
Alliance CSD	7601
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
Tuslaw LSD	7617

SUMMIT COUNTY	
Akron CSD	7701
Barberton CSD	7702
Copley-Fairlawn CSD	7703
Coventry LSD	7704
Cuyahoga Falls CSD	7705
Green LSD	7707
Hudson CSD	7708
Manchester LSD	7706
Mogadore LSD	7709
Nordonia Hills CSD	7710
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

TRUMBULL COUNTY (cont'd)	
Brookfield LSD	7803
Champion LSD	7804
Girard CSD	7807
Howland LSD	7808
Hubbard EVSD	7809
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
Garaway LSD	7903
Indian Valley LSD	7904
Newcomerstown EVSD	7905
New Philadelphia CSD	7906
Strasburg-Franklin LSD	7907
Tuscarawas Valley LSD	7908

UNION COUNTY	
* Fairbanks LSD	8001
Marysville EVSD	8002
* North Union LSD	8003

VAN WERT	
Crestview LSD	8101
Lincolnvlew LSD	8102
Van Wert CSD	8104

VINTON COUNTY	
Vinton County LSD	8201

WARREN COUNTY	
Carlisle LSD	8301
Franklin CSD	8304
Kings LSD	8303
Lebanon CSD	8305
Little Miami LSD	8306
Mason CSD	8307
Springboro Community CSD	8302
Wayne LSD	8308

WASHINGTON COUNTY	
Belpre CSD	8401
Fort Frye LSD	8402
Frontier LSD	8403
Marietta CSD	8404
Warren LSD	8405
Wolf Creek LSD	8406

WAYNE COUNTY	
Chippewa LSD	8501
Dalton LSD	8502
Green LSD	8503
North Central LSD	8504
* Northwestern LSD	8505
Orrville CSD	8506
Rittman EVSD	8507
Southeast LSD	8508
Triway LSD	8509
Wooster CSD	8510

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

WOOD COUNTY	
* Bowling Green CSD	8701
Eastwood LSD	8702
* Elmwood LSD	8703
Lake LSD	8704
North Baltimore LSD	8705
Northwood LSD	8706
Otsego LSD	8707
* Perryburg EVSD	8708
Rossford EVSD	8709

WYANDOT COUNTY	
Carey EVSD	8801
* Mohawk LSD	8802
* Upper Sandusky EVSD	8803

*School district income tax in effect for 2001.

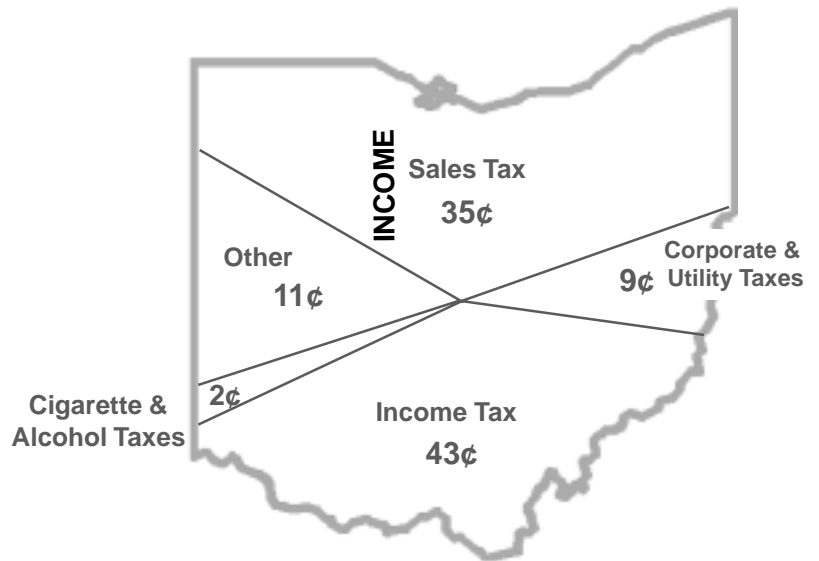
Ohio's Tax Dollars: 2001

The charts show where Ohio's tax dollars come from and the programs and services this money supports.

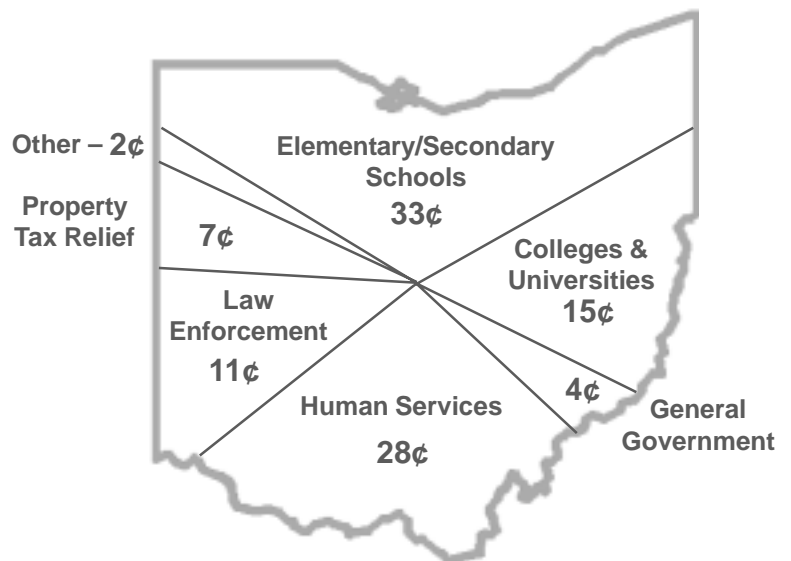
The first chart shows that about 43 cents of each dollar comes from the state income tax, and another 35 cents from the state sales tax. The second chart shows that education—public schools and colleges—commands almost half of every state dollar spent. Elementary and secondary schools receive 33 cents from each dollar while colleges and universities are allocated 15 cents. The full range of human services is supported by a 28-cent share. When combined with education, these three categories total 76 cents or three-fourths of every tax dollar.

These figures represent the state's General Revenue Fund for the fiscal year which ended June 30, 2001, excluding welfare reimbursement.

Where the Tax Dollar Comes From



Where the Tax Dollar Goes



IT-10 OHIO Information Notice 2001

For the year January 1 – December 31, 2001 or other taxable year ending _____, 20____.

Social Security Numbers must be filled-in below.

Your first name	Initial	Last name	Your social security number	Filing Status – check only one <input type="checkbox"/> Single Notice <input type="checkbox"/> Joint Notice
If a joint notice, spouse's first name	Initial	Last name	Spouse's social security number	
Home address (number and street)	Apt. No.		Ohio county	
City, town or post office, state and zip code			Ohio Public School District Number (See pages 33-35.)	

Although you may not be required to file an Ohio Income Tax Return, it is helpful for internal record purposes if you complete this notice and send it to the address listed. If this is done, you may avoid being considered a delinquent taxpayer. However, this notice does not constitute the filing of an income tax return.

CAUTION: The filing of this notice does not exempt residents from filing their Ohio School District Income Tax Return, Form SD-100, as explained on page 7.

I am not required to file a 2001 Ohio Income Tax return because:

- ☐ I moved out of the State of Ohio in 2000 and had no income in Ohio during 2001.
I moved to: _____ Date moved: _____.
- ☐ In 2001 I was a full-year resident of one of the following states (circle state): Kentucky, Indiana, West Virginia, Michigan, or Pennsylvania, and I had no taxable income in Ohio other than compensation (wages, salaries, tips, or commissions).
- ☐ My Ohio tax liability is reduced to zero for the following reason(s):
 a. Retirement Income Credit
 b. Dependency Exemptions
 c. Senior Citizen Credit
 If you check this box, we may ask you later to provide a copy of your federal return.
- ☐ I am in the military stationed in Ohio but a resident of _____, and my only source of income earned in Ohio is from the military. (State)
- ☐ Taxpayer died before January 1, 2001.

Mail to:
 Ohio Department of Taxation
 P.O. Box 2679
 Columbus, OH 43270-2679

Sign Here

Your Signature _____ Date _____
 Spouse's Signature (if filing jointly, BOTH must sign) _____ Telephone Number (optional) _____
 Preparer's Signature and Address (including zip code) _____

OHIO IT-40P Income Tax Payment Voucher

Tax Year
2001P

First Name	Initial	Last Name
Spouse's First Name (If Joint Return)	Initial	Last Name
Address		
City, State, Zip Code		

Please use UPPER CASE letters to print the first three letters of

Taxpayer's last name _____ Spouse's last name (if joint filing) _____

Your Social Security Number _____ Spouse's Social Security Number (if joint filing) _____

DO NOT STAPLE CHECK TO FORM. DO NOT SEND CASH.
 Return this voucher with check or money order made payable to
TREASURER OF STATE OF OHIO and mail to: OHIO DEPT. OF TAXATION, P.O. BOX 182131, COLUMBUS, OH 43218-2131

AMOUNT OF PAYMENT ➡ \$ _____ .00

Pay Your Taxes by Credit Card



You can use your Discover/NOVUS, MasterCard, or American Express card to pay your personal income taxes. Credit Card payments may be made by telephone by calling **1-800-2PAY-TAX**, or over the Internet by visiting www.officialpayments.com, and clicking on the "Payment Center" link.

There is a convenience fee charged for this service. This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

When will my payment be posted? Your payment can be effective the date you charge it, or you may postdate it closer to the filing deadline.

What happens if I change my mind? If you pay your tax liability by credit card and subsequently reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

Who should I call if I have a problem with my credit card payment? Call Official Payments Corporation toll-free at (866) 621-4109.

How do I use my credit card to pay my Ohio income tax? Once you have determined how much you owe:

- ✓ have your Discover/NOVUS, MasterCard, or American Express card ready;
- ✓ complete lines 1 through 10;
- ✓ use your touch-tone telephone to call toll-free (800) 2PAY-TAX or (800) 272-9829; enter your Ohio jurisdiction code – **6446** – when prompted; follow the recorded instructions; OR
- ✓ go to the Official Payments Corporation website at: www.officialpayments.com, select Payment Center.

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

\$, .

2. Your social security number:

- -

3. The first 3 letters of your last name:

4. Your spouse's social security number (if joint return):

- -

5. The first 3 letters of your spouse's last name:

6. The tax year you are paying for:

7. Home telephone number:

() -

8. Your Credit Card Number

9. Credit Card expiration date (MM/YYYY):

/

10. Zip code for address where your credit card bills are sent:

11. At the end of your call or visit, you will be given a payment confirmation number. Write it here and keep it for your records.

Keep this page for your records.

OHIO DEPARTMENT OF TAXATION

TAXPAYER SERVICE CENTER LOCATIONS

*Walk-In services are available at all office locations
Monday through Friday 8:00 a.m. to 5:00 p.m.*

AKRON Taxpayer Service Center

Akron Government Center
161 South High Street
Suite 501
Akron, OH 44308-1600

CINCINNATI Taxpayer Service Center

900 Dalton Avenue at West 8th Street
Cincinnati, OH 45203-1171

CLEVELAND Taxpayer Service Center

615 West Superior Avenue
Fifth Floor, Room 570
Cleveland, OH 44113-1891

COLUMBUS Taxpayer Service Center

800 Freeway Drive North
Columbus, OH 43229

OR

30 East Broad St., 20th Floor
Columbus, OH 43215

DAYTON Taxpayer Service Center

Centre City Offices
15 East Fourth Street, Room 510
Dayton, OH 45402-2162

TOLEDO Taxpayer Service Center

One Government Center, Suite 1400
Toledo, OH 43604-2232

YOUNGSTOWN Taxpayer Service Center

242 Federal Plaza West, Suite 402
Youngstown, OH 44503-1294

ZANESVILLE Taxpayer Service Center

601 Underwood Street
Zanesville, OH 43701-3786

IRS Offices in:

Cincinnati, Cleveland, Columbus,
Dayton and Toledo
8:00 a.m. to 4:30 p.m., Monday-Friday

For Deaf, Hearing Impaired or Speech Impaired who use TTY or TDD only:

Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation telephone number you wish to contact.

Volunteer 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 Internal Revenue Service at 1-800-829-1040. If you received an Ohio and/or Federal income tax package in the mail, take them with you when you go for help.

The Ohio Department of Taxation is an Equal Opportunity Employer.

TAXPAYER ASSISTANCE

Use Internet



OHIO DEPARTMENT OF TAXATION

INTERNET WEBSITE - www.state.oh.us/tax/

Tax Forms

Instructions

Frequently Asked Questions

Refund Status

E-mail us

By Phone



TOLL FREE TELEPHONE NUMBERS:

Toll Free 24 Hour Refund Hotline 1-800-282-1784

Toll Free Form Requests 1-800-282-1782

Toll Free Tax Questions 1-800-282-1780

Mail Tax Returns to



IT-1040 (Payment Enclosed)
Ohio Department of Taxation
PO Box 2057
Columbus, OH 43270-2057

IT-1040EZ (Payment Enclosed)
Ohio Department of Taxation
PO Box 182850
Columbus, OH 43218-2850

IT-1040 (NO Payment Enclosed)
Ohio Department of Taxation
PO Box 2679
Columbus, OH 43270-2679

IT-1040EZ (NO Payment Enclosed)
Ohio Department of Taxation
PO Box 182294
Columbus, OH 43218-2294

Written Inquiry



Ohio Department of Taxation
Taxpayer Services Division
Taxpayer Contact Center
PO Box 182382
Columbus, OH 43218-2382

Walk-in



See location listings on page 39.

Walk-In Service hours are
Monday through Friday – 8:00 a.m. to 5:00 p.m.