



# 2002

## OHIO 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!**

### Go Paperless. File Electronically!

- ✓ **New! Use Ohio I-File.** Now you can file directly from your computer, or
- ✓ **Use Ohio TeleFile.** If you qualify, you can file your return by using a touch-tone phone, or
- ✓ **Use IRS e-file.** Use your tax software or ask your tax professional how you can electronically file your Ohio Income Tax Return.



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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 by telephone (**TeleFile**) or through the Internet using our **new I-File** system on your personal computer. You may also use **IRS e-file** transmitting through an approved electronic filing provider. The advantages of filing a "paperless" return are many.

Choosing **TeleFile**, **I-File** or **IRS e-file** is the fastest way to get your refund. You will have your refund back in two weeks and often less. Only with **TeleFile**, **I-File** and **IRS e-file** can you have a refund deposited directly into your bank account, and you'll have instant confirmation that we received your return. These methods are safe, quick, and convenient, and they save you tax dollars by reducing our processing cost.

This year for the first time we have **I-File**. If you filed an Ohio Income Tax Return last year, you may be eligible to use our new **I-File** system and **I-File** your 2002 return through the Internet on your personal computer. Simply go to our web site at [www.state.oh.us/tax/](http://www.state.oh.us/tax/) to see if you qualify. It is free and easy.

**IRS 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.

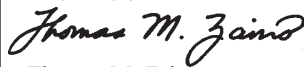
If you owe tax this year, you can choose to pay by credit card through a private vendor approved by the state and the IRS (see page 38 for details). The vendor will collect a small convenience fee.

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/](http://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 page 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.

Very truly yours,



Thomas M. Zaino  
Ohio Tax Commissioner

## New for 2002

### I-File:







You may qualify to file your Ohio return through the Internet on your personal computer (see page 4).

### Exemption Increased:

The personal and dependent exemption has been increased to \$1,200.

## AVOID THESE!

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

-  If you use a tax preparer to electronically file your return (e-file), make sure your current address is on file with the preparer. It may be necessary for your preparer to update your mailing address on your return if you have moved since last year's filing. This prevents your refund from being returned to us as "undeliverable."
-  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 2002 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 web site at [www.state.oh.us/tax/](http://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 web site for easy computer download of our most frequently requested forms. Our web site address is [www.state.oh.us/tax/](http://www.state.oh.us/tax/).



## **To visit us on the Internet –**

Visit the Ohio Department of Taxation's Internet web site at [www.state.oh.us/tax/](http://www.state.oh.us/tax/). You can check the status of your 2002 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 40 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/](http://www.state.oh.us/tax/).

# Go Paperless!

## File Electronically!

### 3 ways to a faster refund:



#### Ohio TeleFile

Call 1-800-697-0440

If you did not receive a TeleFile return in the mail, you cannot TeleFile this year. If you received a TeleFile booklet in the mail with a preprinted label on the front, you may qualify to TeleFile your return. Fill out the simple TeleFile Worksheet. Then use a touch-tone phone to call our toll-free number to file your return. You may call anytime—our TeleFile lines are available 24 hours a day, 7 days a week.



#### Ohio I-File (Internet-PC filing)

**new!**

**Use your computer to file your return.**

If you filed an Ohio Income Tax return last year, you may qualify to file your 2002 return using I-File through your personal computer. Simply go to our web site at [www.state.oh.us/tax/](http://www.state.oh.us/tax/) and follow the instructions. There's nothing to buy and there are no filing fees.

Please be aware that the I-File system is new this year and may reach capacity during certain peak periods. If you are unable to make a connection during these periods, please revisit this application at a later time. If you wait until April 15th to file, you could experience a delay due to the increased volume of attempted contacts on that day.

***File early for a faster refund!***



#### IRS e-file

**Use your tax software or ask your tax preparer.**

IRS e-file is a way to file your return electronically to the IRS and Ohio. You can prepare your own return and have it sent through an approved software program that you purchased, or you can have your return prepared and transmitted by an authorized tax professional. Depending on the tax professional and the specific services requested, a fee may be charged.

# 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 nonresident 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 \$4,099 or more.
- \* Are single, age 65, or over, AND your federal adjusted gross income is \$8,499 or more.
- \* Are married, filing jointly, under age 65, AND your federal adjusted gross income is \$7,699 or more.
- \* Are married, filing jointly, age 65 or over, AND your federal adjusted gross income is \$11,049 or more.

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

- \* Your only source of income is retirement income (as defined on page 20, 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 36 of this booklet.



## Where and When do I file?

File on or before April 15, 2003 for calendar year 2002. 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.

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, use Form IT-2023 to 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 2002, 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.

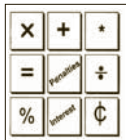
**CAUTION:** We cannot rewrite a decedent's refund check (i.e., payable to the estate of the decedent or add an executor's name).



## 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, 2003. Ohio Form IT-40P should accompany your payment. Be sure you write your social security number on your check and the phrase "2002 IT-40P Payment." You must file a standard Form IT 1040, paper or electronic, to claim the IT-40P payment. You will owe interest and could owe penalties on any amount of the 2002 tax which you do not pay by April 15, 2003 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, 2003. 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, 2003) 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 2002 is 7% and for 2003 is 6%.



## 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 2003?

You must pay estimated tax if your 2002 tax after withholding will be more than \$500.

If you are required to pay estimated tax, file a 2003 Ohio Estimated Income Tax Return (Form IT 1040ES). You can get this form from our web site at [www.state.oh.us/tax/](http://www.state.oh.us/tax/) or call toll free 1-800-282-1782.

**CAUTION:** 2003 estimated tax payments are due on April 15, 2003, June 16, 2003, September 15, 2003 and January 15, 2004.

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 2003 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 2002. 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.**



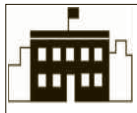
## What if I need to **Correct** my Income Tax Return after I mail it?

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/](http://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 2002, 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?

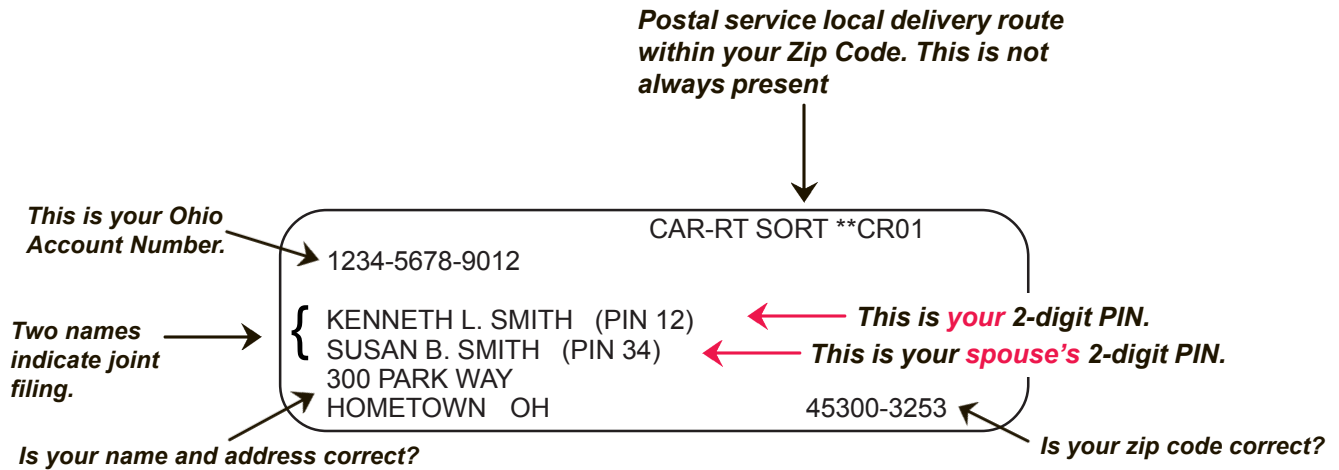
A medical savings account is used to pay eligible expenses of the account holder, the account holder's spouse, and qualified dependents. A medical savings account can be opened by or on behalf of a person that participates in either a sickness and accident plan, a plan offered by a Health Maintenance 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, and 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 and 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 Personal Identification Number, "PIN," 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**

**NO**

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.

**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 on your federal income tax form this year with the following exception: 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 2002 and write it in the space provided. Nonresidents should 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 2002 in the space provided.
- \* **Part Year resident.** Mark this box if you moved into or out of Ohio during 2002 not counting being away temporarily. Enter the dates you were an Ohio resident in the space provided.

**Caution:** Part-year residents should use the part-year/nonresident 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 (1) you were not domiciled in Ohio at any time during the taxable year and (2) 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.

## See "Ohio Tax Withheld" Instructions.

Control number		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0008			
b Employer identification number <b>XX-XXXXXX</b>		1 Wages, tips, other compensation <sup>A</sup> \$		2 Federal income tax withheld <sup>A</sup> \$			
c Employer's name, address, and ZIP codew		3 Social security wages <sup>A</sup> \$		4 Social security tax withheld <sup>A</sup> \$			
		5 Medicare wages and tip <sup>AA</sup> \$		6 Medicare tax withheld <sup>A</sup> \$			
		7 Social security tip <sup>AA</sup> \$		8 Allocated tip <sup>AA</sup> \$			
d Employee's social security number		9 Advance EIC Payment <sup>A</sup> \$		10 Dependent care benefits <sup>A</sup> \$			
e Employee's first name and initial		last name		11 Nonqualified Plans <sup>A</sup> \$		12a See instructions for box 12 \$	
f Employee's address and ZIP codew		13A Statutory employee Pension plan 3rd Party Sick Pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12bA \$			
		14 Other <sup>A</sup>		12cA \$			
				12dA \$			
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name <sup>A</sup>		
<b>OH</b>	<b>XX-XXXXXX</b>	<b>\$ XX,XXX.XX</b>	<b>\$ XXX.XX</b>				
Form <b>W-2</b> Wage and Tax Statementw Copy 2 To be filed with Employee's State, w City, or Local Income Tax Return.w		<b>2002</b>					

## 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 denial of your license application, if applicable, or the imposition of penalties for failing to file a complete tax return.

# 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 2002 federal income tax return.

Use: Form 1040, line 35 OR  
Form 1040A, line 21 OR  
Form 1040EZ, line 4 OR  
Form 1040TEL, adjusted gross income.



**In all cases, your line 1 must match your federal adjusted gross income (as defined in the Internal Revenue Code) as 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 \$1,200 for yourself and an additional \$1,200 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 \$1,200 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 \$1,200 personal exemption on their own Ohio tax return and their parents may use the \$1,200 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 \$1,200.

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 and distributions, 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:	Your credit is:
\$25,000 or less	20% of line 8
More than \$25,000 but not more than \$50,000	15% of line 8
More than \$50,000 but not more than \$75,000	10% of line 8
More than \$75,000	5% of line 8

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

**Example:** If your Ohio taxable income on line 5 is \$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 use (sales) tax (if any) that you may owe from out-of-state purchase(s) that you made in 2002 (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 2002, enter -0- on line 11. If you did make out-of-state purchases during 2002 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 2002 Ohio tax withheld (line 13) is less than 90% of your 2002 tax (line 10) less \$500, and
- \* The amount of your 2002 Ohio tax withheld was less than 100% of your 2001 tax (line 14, 2001 IT 1040 or line 10, 2001 IT 1040EZ).

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 by paper or electronically to do so.

## EZ Line 16 and 17 – Wildlife and Natural Areas 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 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!



**Line 17** 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.



**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 endangered wildlife species and biodiversity projects, make your check payable to: Nongame and Endangered Wildlife Special Account.
- \* 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.

**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 2002 federal income tax return.

Use: Form 1040, line 35 **OR**  
Form 1040A, line 21 **OR**  
Form 1040EZ, line 4 **OR**  
Form 1040TEL, adjusted gross income



**In all cases, your line 1 must match your federal adjusted gross income (as defined in the Internal Revenue Code) as 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 \$1,200 for *yourself* and an additional \$1,200 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 \$1,200 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 \$1,200 (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 had Ohio tax withheld or made an estimated or extension payment, you must complete and file this return to receive any overpayment.

## 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 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 and distributions, 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.



**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:** Tom and Mickie Brown file a joint return. Mickie earned \$200,000 from her current employment. Tom’s only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 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 Tom had another source of qualifying income of \$500 or more not deducted in Schedule A, the Browns 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**

<b>Income (Line 5) is:</b>	<b>Your credit is:</b>
\$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  
   x .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 40 of this booklet and on the Internet at [www.state.oh.us/tax/](http://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 investment in certified ethanol plant
- 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 2002 Ohio tax withheld and pass-through entity tax withheld (lines 18 and 20b, 2002 IT 1040) is less than both of the following:

- 90% of your 2002 Ohio income tax (line 14, 2002 IT 1040) less \$500; and
- 100% of your 2001 Ohio income tax (line 14, 2001 IT 1040 or line 10 2001 IT 1040EZ).

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 2002 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 your 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 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 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/](http://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 use (sales) tax that you owe (if any) from out-of-state purchases you made in 2002 (e.g, mail order or Inter-

net purchases). 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 2002, enter -0- on line 16. If you did make out-of-state purchases during 2002 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 2002 and Amount of 2001 Overpayment Credited to 2002

Enter the total estimated income tax payments submitted on your 2002 Form IT 1040ES including payments made on Form IT-40P plus any overpayment you credited to 2002 from your 2001 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 – Wildlife and Natural Areas 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 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!



**Line 25** 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.



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 endangered wildlife species and biodiversity projects, make your check payable to: Nongame and Endangered Wildlife Special Account.
- 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.

**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 2003 Estimated Income Tax**

You may apply part or all of your overpayment on line 23 to your 2003 Ohio Income Tax. Enter on line 26 the amount of the overpayment that you want to apply to 2003.

**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 of an Electing Small Business Trust (ESBT) which, absent ESBT treatment, would qualify as a 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 add back is required.

Grantors of an ESBT with more than one grantor or with a "grantor portion" 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.

- N  
E  
W**
- 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 any reimbursement received during the taxable year of any amount deducted for college tuition and fees in any previous taxable year to the extent the amount is not otherwise included in Ohio adjusted gross income.
  - 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 2002 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) If you received a distribution from the College Advantage program related to contributions after 1999 and any portion of such distribution was **not** used to pay for qualified higher education expenses and was not due to the beneficiary's death, disability, or receipt of a scholarship, include on line 31f the nonearnings portion (Federal Form 1099Q, Box 3) of the distribution related to all post-1999 contributions.
  - N  
E  
W** g) Add five-sixths of the IRS 168(k) bonus depreciation which you deducted on this year's federal income tax return. See the Information Release regarding bonus depreciation on our web site at [www.state.oh.us/tax/](http://www.state.oh.us/tax/).

## 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

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

- you were a full-year resident of one of these states; and
- your only source of income within Ohio was from wages, salaries, tips, or commissions.

If Ohio income tax was withheld on this income but you meet the two conditions set forth above, you can file an Ohio income tax return to get a full refund. Enter the amount from line 1 on line 34,

Schedule A and on line 2.

**Exceptions:** Nonresidents and part-year residents must enter zero (0) on line 34 if either of the following circumstances apply:

1. If you were a part-year resident of Ohio, if you had additional sources of income from Ohio, or if you do not meet the conditions set forth above, you cannot use this deduction. Instead, you must file Form IT 1040 and claim the part-year resident/nonresident credit in Schedule D.
2. Reciprocal agreements do not apply to you if you own directly or indirectly at least 20% of a pass-through entity (PTE) having nexus in Ohio. The Ohio Revised Code section 5733.40(A)(7) reclassifies this compensation from such PTE's as a distributive share of the income from the pass-through entity. Therefore, you must file Form IT 1040 and claim the part-year resident/nonresident credit in Schedule D. Also, please see "How do Investors in a Pass-through Entity report income?" and "How do Nonresidents or Part-Year Residents Engaged in Business apportion income?" on page 6.

## Line 35 – State or Municipal Refund

If you filed a federal Form 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 2002. 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 **2002 federal Form 1040EZ** or Did you file a **2002 federal Form 1040A** or Did you file a **2002 federal Form 1040TEL by telephone?**
- Yes. STOP** and enter -0- on line 35 of this return.
- No. Complete line b.**

- b) Did you file a **2002 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 and/or local income tax refunds that you claimed as an itemized deduction (Schedule A) on your 2001 federal Form 1040 and added back on your 2002 federal Form 1040. **Enter** the amount from line 10 of your 2002 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 Railroad Unemployment Benefits

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

**Contribution Deduction:**

You may deduct 2002 purchases of Tuition Units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to \$2,000 per beneficiary. Qualifying amounts exceeding the \$2,000 limitation may be deducted on future years' returns, subject to the annual \$2,000-per-beneficiary limitation, 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 filing joint or married filing separate.

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

**Adjustment for Earnings on Certain Distributions:**

Due to a change in federal law, beginning in 2002 the earnings portion of distributions from IRC Section 529 Programs may generally be excluded from federal adjusted gross income if the distribution is used solely to fund qualified higher education expenses. If the earnings portion of a 2002 distribution from Ohio's **CollegeAdvantage** program is excluded from federal adjusted gross income, then no further adjustment is required on line 38.

For federal tax purposes, however, there are certain situations where, due to the coordination of benefits from a IRC Section 529 Program, with other federal tax benefits for higher education expenses (such as the federal Hope and Lifetime Learning Credits and Coverdale Education Account distributions), the earnings on a distribution from the **CollegeAdvantage** program **which are actually used to pay qualified higher education expenses** may

not be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2002 federal Form 1099Q from the **CollegeAdvantage** program **are used to pay qualified higher education expenses**, and because of certain federal tax limitations such earnings are **not** excluded from your federal adjusted gross income, you may exclude such portion by adding it to the total included on line 38.

**Note:** This special earnings exclusion only applies to distributions from the **CollegeAdvantage** program and not to distributions from IRC Section 529 qualified tuition plans offered by other states.

**Adjustment for Distributions at a Loss:**

If a distribution reported to you on 2002 federal Form 1099Q reflects a refund of Tuition Credits or Tuition Units **due to termination of the tuition payment contract** and your Basis in Box 3 (related to the Credits and Units) is greater than the Gross Distribution in Box 1 (related to the Credits and Units) or the Earnings in Box 2 (related to the Credits and Units) is negative, you may add this loss (either negative earnings or Box 3 minus Box 1) to your total on line 38 as a positive number, if this loss is not deducted in federal adjusted gross income.

**CollegeAdvantage** is an Internal Revenue Code 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 onto the Tuition Trust web site at [www.collegeadvantage.com](http://www.collegeadvantage.com).

### Line 39 – Tuition Expenses Paid to Qualified Ohio Educational Institutions

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:** Tom and Mickie Brown are Ohio residents who have three dependent children attending college. Two of the children are freshmen at Ohio University and they paid in excess of \$2,500 each in tuition and fees in 2002. 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 2002. Tom and Mickie can deduct \$6,750 on their 2002 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 two separate deductions shown on this line:

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

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

Enter on line 1 of the worksheet your (and your spouse's if filing jointly) and your dependents' costs for 2002 unreimbursed medical and dental expenses including long-term care and health insurance premiums. Some examples of qualifying medical and dental expenses include unreimbursed costs for the following:

- 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,

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:** Mickie 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 Mickie may not use her \$50.00 monthly payment on lines 2a and 2b of the worksheet.

**Note:** You may **not** use lines 2a and 2b of the worksheet to report any health insurance premiums if you qualify for **Social Security health benefits under Medicare.**

**Example:** Mickie is retired and qualifies for Medicare. She pays \$50.00 each month for supplemental health insurance and \$20.00 each month for Medicare B premiums. Mickie may not use her \$50.00 or \$20.00 monthly payments on lines 2a and 2b of the worksheet.

Insurance & Medical Cost Worksheet			
1.	Enter your 2002 unreimbursed medical and dental expenses—including long-term care and health insurance premiums.	1	_____
2.	Enter the total amount of both your unreimbursed long-term care premiums and your unsubsidized health insurance premiums (enter the same amount on lines 2a and 2b).	2a	_____ 2b _____
3.	Line 1 minus line 2a. If less than zero, enter zero (enter on line 3).	3	_____
4.	Enter federal adjusted gross income (from line 1 of your Ohio Form IT 1040).	4	_____
5.	Statutory factor	5	_____ 7.5%
6.	Line 4 times line 5 (enter on line 6).	6	_____
7.	Line 3 minus line 6. If less than zero, enter zero on line 7.	7	_____
8.	Add lines 2b and 7. Enter here and on line 40 of Schedule A on your Ohio Form IT 1040.	8	_____

- 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 30 of your federal Form 1040.

Enter on lines 2a and 2b of the worksheet the amount you (and your spouse if filing jointly) paid during 2002 for unreimbursed long-term care insurance premiums for you, your spouse and your dependents, and for unsubsidized health insurance premiums for you, your spouse and your dependents. Do not include premium payments for which you received a reimbursement under a cafeteria plan or any flexible-spending plan.

## 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 2002, the maximum amount of deposited funds you may be able to deduct is \$3,533. If filing a joint return, each spouse may be able to deduct up to \$3,533 of deposited funds into his/her separate account for a maximum of \$7,066. 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 below.

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:** Tom and Mickie Brown file a joint tax return for 2002. Tom contributed \$2,000 to his medical savings account while Mickie contributed \$5,000 to hers. Tom’s account earned \$120 in interest, and Mickie’s earned \$300 which were included in their federal adjusted gross income. They would be entitled to a Medical Savings Account deduction of \$5,953 (\$2,000 for Tom and \$3,533 for Mickie plus the interest income of \$420).

<b>Medical Savings Account Worksheet</b>	
1. Amount you contributed during 2002 but no more than \$3,533 .....	1. _____
2. If joint return, amount your spouse contributed to a separate account during 2002 but no more than \$3,533 .....	2. _____
3. Amount of Medical Savings Account earnings included in line 1 of your 2002 Ohio Form IT 1040 .....	3. _____
4. Sub-total (add lines 1, 2, and 3) .....	4. _____
5. 2002 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 page 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 2002 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:** Tom Brown claimed an itemized deduction of \$500 for real estate taxes on his 2001 federal income tax return. In 2002, he received a reimbursement for \$200 of the real estate taxes which he reported on line 21 of his 2002 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 2002 if the following three conditions are met:
  - For federal income tax purposes, you claimed an itemized deduction on Schedule A of your 2002 federal income tax return for the amount repaid **or** you claimed a tax credit on your 2002 federal income tax return based upon the amount repaid **and**
  - The repayment has not otherwise reduced your federal adjusted gross income for 2002 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:** Tom Brown received a \$1,000 bonus from his employer in 2001 and included the bonus in his 2001 Federal Adjusted Gross Income. In 2002, Tom had to repay \$200 of the bonus because the amount was computed in error. Tom repaid the amount in 2002. Tom 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.
- f) Deduct one-fifth of the IRS 168(k) bonus depreciation you were required to add back on last year’s Ohio Income Tax Return. See the Information Release regarding bonus depreciation on our web site at [www.state.oh.us/tax/](http://www.state.oh.us/tax/).

NEW

**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:** Tom and Mickie Brown are retired and file a joint return. Tom has \$5,000 qualifying retirement income included in Ohio Adjusted Gross Income line 3. Mickie 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. They 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, 2003. 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, 2003. 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, 2003?
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 on your Federal return, 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.

### 2002 Child and Dependent Care Worksheet

1. Enter the amount of Federal Child and Dependent Care Credit shown on line 11 of Schedule 2 for federal Form 1040A or on line 11 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 Ohio 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 2002 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 page 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:**

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 1. Did you and/or your spouse 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.) ..... | YES                      | NO                       |
|  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. During the twelve month period beginning when you and/or your spouse lost your job, did you pay for any job training? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. While you and or your spouse 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 and/or your spouse checked “yes” to all of the questions above, then complete the worksheet below:

### 2002 Job Training Credit Worksheet

1. Enter the amount of job training expense you paid during 2001 and 2002 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. Enter one-half of the amount on line 1 ..... 2. \_\_\_\_\_
  3. Enter the smaller of \$500 or the amount on line 2 ..... 3. \_\_\_\_\_
  4. Enter the amount of job training credit, if any, which you claimed on line 51, Schedule B of last year’s Form IT 1040 .... 4. \_\_\_\_\_
  5. Subtract line 4 from line 3 (but not less than zero). **If your filing status is Single, Married Filing Separately, Surviving Spouse or Head of Household, stop here. Line 5 is your job training credit. Enter this amount on line 51, Schedule B of Form IT 1040** ..... 5. \_\_\_\_\_
- If your filing status is Married Filing Jointly, please complete the remainder of this worksheet.*
6. Enter the amount of job training expenses your spouse paid during 2001 and 2002 for job training during the twelve-month period beginning when he/she lost his/her job. Do not include any amount that was reimbursed to him/her. .... 6. \_\_\_\_\_
  7. Enter one-half of the amount on line 6 ..... 7. \_\_\_\_\_
  8. Enter the smaller of \$500 or the amount on line 7 ..... 8. \_\_\_\_\_
  9. Enter the amount of job training credit, if any, which your spouse claimed on line 51, Schedule B of last year’s Form IT 1040 ... 9. \_\_\_\_\_
  10. Subtract line 9 from line 8 (but not less than zero) ..... 10. \_\_\_\_\_
  11. Add lines 5, and 10 and enter the amount here and on line 51, Schedule B of Form IT 1040 ..... 11. \_\_\_\_\_

## 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           |                                     |

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

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.

## 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 Form 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.

### Line 57

Divide line 55 by line 56, and enter the percentage 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 2002 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 2002 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. These credits include:

1. Credit for contributions to candidates for Ohio statewide office or general assembly (ORC 5747.29)
2. Credit for employers that enter into agreements with child day-care centers (ORC 5747.34)
3. Credit for employers that reimburse child day-care centers (ORC 5747.36)
4. Credit for purchases of new manufacturing machinery & equipment (the original 20% credit or the alternative 20% credit) (ORC 5747.26 or 5747.261)
5. Second credit for purchases of new manufacturing machinery & equipment (7.5%-13.5% credit) (ORC 5747.31)
6. Credit for new employees in an enterprise zone (ORC 5709.66(B))
7. Credit for eligible costs associated with a voluntary action (clean-up) (ORC 5747.32 and 122.19)
8. Credit for employers that establish on-site day-care center (ORC 5747.35)
9. For taxable years 2002 through and including 2012, nonrefundable credit for investment in certified ethanol plant: lesser of \$5,000 or 50% of money invested; credit limit applies "per taxpayer per certified ethanol plant regardless of years in which the taxpayer makes investments." (ORC 5747.75)
10. Credit for purchases of grape production property (ORC 5747.28)
11. Export Sales Credit Carryforward (ORC 5747.057)
12. Edison Center Credit for research and development investors (attach credit certificate) (ORC 5747.33, 122.15, 122.151 to 122.154)
13. Enterprise zone day-care and training credits (ORC 5709.65 (A)(4) & (A)(5))

To claim these credits, you must complete and attach Schedule E to your income tax return. You can get form Schedule E by contacting one of the offices listed on page 40 or by visiting our website at [www.state.oh.us/tax/](http://www.state.oh.us/tax/).



# Unpaid Sales/Use Tax Explanation and Instructions

Line 16 on the IT 1040, line 11 on the IT 1040EZ, or line 6 of the TeleFile Worksheet is used if you need to report the amount of unpaid sales/use tax (if any) on out-of-state or out-of-country purchases that you may have made (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and paid **no** sales tax on that purchase(s). Please complete the Use Tax Worksheet provided on page 24 to determine if you owe this tax.

**Tip:** For most taxpayers, this line will be -0-. Many out-of-state retailers already collect sales/use tax on your purchase. Your receipt will show it as a sales tax amount. When the retailer charges you sales tax on your purchase, you **do not** have to pay additional use tax to Ohio. Line 16 on the IT 1040, line 11 on the IT 1040EZ, or line 6 of the TeleFile Worksheet should only be used to pay your sales/use tax for those purchases on which you **did not pay** tax to the out-of-state retailer at the time you made your purchase.

## 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 Ohio sales tax.

## Can you give me an example?

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 sales 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:** *Mickie 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 sales tax. Mickie is liable for paying Ohio's "use tax":*

**Taxable purchase:** \$125.00

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

**"Use tax" due:**  $\$125.00 \times .0625 = \$7.81$

## Who benefits from the tax?

- ✓ **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 sales tax and so protects Ohio jobs.

## What if I have already paid my tax on my out-of-state purchase?

If the out-of-state retailer collected sales tax or if you previously paid your Ohio use tax by filing Form VP-Use, then you do not have to report the use tax on your Ohio income tax return.

## I owe Ohio "Use Tax." Now how do I pay it?

We've made it easy for you. You can pay your use tax when you file your income tax return. Just complete the worksheet on page 24 and carry the amount reported on line (e) of the Use Tax Worksheet to line 16 on the IT 1040, line 11 on the IT 1040EZ, or line 6 of the TeleFile Worksheet.

## Use Tax Worksheet

If you made any out-of-state purchase(s) during 2002 (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax 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).

<p>a) Did you make any of the purchases described above during 2002?</p> <p><input type="checkbox"/> <b>No—STOP—You do not owe any Ohio use tax.</b> Enter -0- on line e below and on line 6 of the TeleFile worksheet, line 16 on Form IT 1040, or line 11, Form IT 1040EZ.</p> <p><input type="checkbox"/> <b>Yes—Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).</b></p>	
<p>b) Did the retailer charge you sales tax on your out-of-state purchase(s)?</p> <p><input type="checkbox"/> <b>Yes—STOP—You do not owe any use tax.</b> Enter -0- on line e below and on line H of the TeleFile worksheet, line 16 on Form IT 1040, or line 11, Form IT 1040EZ.</p> <p><input type="checkbox"/> <b>No—You owe Ohio use tax on your purchase(s).</b> Complete lines c, d, and e of this worksheet.</p>	
<p>c) Enter your total out-of-state purchases on which you paid <b>no</b> sales tax or Ohio use tax.</p>	\$ _____
<p>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.</p>	X . _ _ _ _
<p>e) Multiply line c by line d. This is the amount of tax that <b>you owe</b> on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 6 of the TeleFile worksheet, line 16 on Form IT 1040, or line 11, Form IT 1040EZ. This amount is part of your income tax liability.</p>	\$ _____ <b>.00</b>

## County Use Tax Rates

The following chart represents the sales and use tax rates in effect for most of calendar year 2002.

County	Rate		County	Rate		County	Rate	
	Decimal	Percent		Decimal	Percent		Decimal	Percent
Adams	.0650	6.50%	Hamilton	.0600	6.00%	Noble	.0650	6.50%
Allen	.0600	6.00%	Hancock	.0550	5.50%	Ottawa	.0600	6.00%
Ashland	.0625	6.25%	Hardin	.0600	6.00%	Paulding	.0650	6.50%
Ashtabula	.0600	6.00%	Harrison	.0650	6.50%	Perry	.0600	6.00%
Athens	.0625	6.25%	Henry	.0600	6.00%	Pickaway	.0650	6.50%
Auglaize	.0650	6.50%	Highland	.0600	6.00%	Pike	.0600	6.00%
Belmont	.0650	6.50%	Hocking	.0625	6.25%	Portage	.0625	6.25%
Brown	.0625	6.25%	Holmes	.0600	6.00%	Preble	.0650	6.50%
Butler	.0550	5.50%	Huron	.0650	6.50%	Putnam	.0625	6.25%
Carroll	.0600	6.00%	Jackson	.0650	6.50%	Richland	.0625	6.25%
Champaign	.0600	6.00%	Jefferson	.0650	6.50%	Ross	.0650	6.50%
Clark	.0650	6.50%	Knox	.0600	6.00%	Sandusky	.0600	6.00%
Clermont	.0600	6.00%	Lake	.0575	5.75%	Scioto	.0650	6.50%
Clinton	.0600	6.00%	Lawrence	.0650	6.50%	Seneca	.0600	6.00%
Columbiana	.0650	6.50%	Licking	.0600	6.00%	Shelby	.0650	6.50%
Coshocton	.0600	6.00%	Logan	.0650	6.50%	Stark	.0525	5.25%
Crawford	.0650	6.50%	Lorain	.0575	5.75%	Summit	.0575	5.75%
Cuyahoga	.0700	7.00%	Lucas	.0625	6.25%	Trumbull	.0550	5.50%
Darke	.0600	6.00%	Madison	.0625	6.25%	Tuscarawas	.0600	6.00%
Defiance	.0600	6.00%	Mahoning	.0600	6.00%	Union	.0600	6.00%
Delaware	.0625	6.25%	Marion	.0600	6.00%	Van Wert	.0650	6.50%
Erie	.0600	6.00%	Medina	.0550	5.50%	Vinton	.0650	6.50%
Fairfield	.0575	5.75%	Meigs	.0600	6.00%	Warren	.0600	6.00%
Fayette	.0600	6.00%	Mercer	.0600	6.00%	Washington	.0650	6.50%
Franklin	.0575	5.75%	Miami	.0600	6.00%	Wayne	.0575	5.75%
Fulton	.0600	6.00%	Monroe	.0650	6.50%	Williams	.0600	6.00%
Gallia	.0625	6.25%	Montgomery	.0650	6.50%	Wood	.0600	6.00%
Geauga	.0550	5.50%	Morgan	.0650	6.50%	Wyandot	.0600	6.00%
Greene	.0600	6.00%	Morrow	.0650	6.50%			
Guernsey	.0650	6.50%	Muskingum	.0650	6.50%			





## 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	740-349-6026
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	440-329-5212
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	740-223-4090	740-223-4020
Brown	937-378-3008	937-378-6398	Medina	330-722-9278	330-725-9754
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	740-393-6716	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	740-533-4320	740-533-4310	Wyandot	419-294-1226	419-294-1531

**2002 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:
<b>Up to \$1,000</b>			<b>\$3,000</b>			<b>\$6,000</b>			<b>\$9,000</b>			<b>\$12,000</b>		
\$ 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
<b>\$1,000</b>			<b>\$4,000</b>			<b>\$7,000</b>			<b>\$10,000</b>			<b>\$13,000</b>		
\$ 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
<b>\$2,000</b>			<b>\$5,000</b>			<b>\$8,000</b>			<b>\$11,000</b>			<b>\$14,000</b>		
\$ 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

**2002 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:
<b>\$15,000</b>			<b>\$18,000</b>			<b>\$21,000</b>			<b>\$24,000</b>			<b>\$27,000</b>		
\$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
<b>\$16,000</b>			<b>\$19,000</b>			<b>\$22,000</b>			<b>\$25,000</b>			<b>\$28,000</b>		
\$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
<b>\$17,000</b>			<b>\$20,000</b>			<b>\$23,000</b>			<b>\$26,000</b>			<b>\$29,000</b>		
\$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









**2002 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:
<b>\$90,000</b>			<b>\$92,000</b>			<b>\$94,000</b>			<b>\$96,000</b>			<b>\$98,000</b>		
\$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
<b>\$91,000</b>			<b>\$93,000</b>			<b>\$95,000</b>			<b>\$97,000</b>			<b>\$99,000</b>		
\$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

**2002 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)	2002 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 2002 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 (printed in red) which had income taxes in effect for 2002. 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.

<b>ADAMS COUNTY</b>		<b>CHAMPAIGN COUNTY (cont'd)</b>		<b>CUYAHOGA COUNTY (cont'd)</b>	
Adams County/Ohio Valley LSD .....	0101	* Triad LSD .....	1103	Richmond Heights LSD .....	1825
<b>ALLEN COUNTY</b>		Urbana CSD .....	1104	Rocky River CSD .....	1826
Allen East LSD .....	0201	* West Liberty-Salem LSD .....	1105	Shaker Heights CSD .....	1827
Bath LSD .....	0202	<b>CLARK COUNTY</b>		Solon CSD .....	1828
Bluffton EVSD .....	0203	Clark-Shawnee LSD .....	1207	South Euclid-Lyndhurst CSD .....	1829
Delphos CSD .....	0204	Greenon LSD .....	1201	Strongsville CSD .....	1830
Elida LSD .....	0205	Northeastern LSD .....	1203	Warrensville Heights CSD .....	1831
Lima CSD .....	0206	Northwestern LSD .....	1204	Westlake CSD .....	1832
Perry LSD .....	0207	* Southeastern LSD .....	1205	<b>DARKE COUNTY</b>	
Shawnee LSD .....	0208	Springfield CSD .....	1206	* Ansonia LSD .....	1901
* Spencerville LSD .....	0209	Tecumseh LSD .....	1202	* Arcanum-Butler LSD .....	1902
<b>ASHLAND COUNTY</b>		<b>CLERMONT COUNTY</b>		* Franklin Monroe LSD .....	1903
Ashland CSD .....	0301	Batavia LSD .....	1301	* Greenville CSD .....	1904
Hillsdale LSD .....	0302	Bethel-Tate LSD .....	1302	* Mississinawa Valley LSD .....	1905
* Loudonville-Perrysville EVSD .....	0303	* Clermont-Northeastern LSD .....	1303	* Tri-Village LSD .....	1906
Mapleton LSD .....	0304	Felicity-Franklin LSD .....	1304	Versailles EVSD .....	1907
<b>ASHTABULA COUNTY</b>		* Goshen LSD .....	1305	<b>DEFIANCE COUNTY</b>	
Ashtabula Area CSD .....	0401	Milford EVSD .....	1306	Ayersville LSD .....	2001
Buckeye LSD .....	0402	New Richmond EVSD .....	1307	* Central LSD .....	2002
Conneaut Area CSD .....	0403	West Clermont LSD .....	1308	* Defiance CSD .....	2003
Geneva Area CSD .....	0404	Williamsburg LSD .....	1309	* Hicksville EVSD .....	2004
Grand Valley LSD .....	0405	<b>CLINTON COUNTY</b>		Northeastern LSD .....	2005
Jefferson Area LSD .....	0406	Blanchester LSD .....	1401	<b>DELAWARE COUNTY</b>	
Pymatuning Valley LSD .....	0407	Clinton-Massie LSD .....	1402	* Big Walnut LSD .....	2101
<b>ATHENS COUNTY</b>		East Clinton LSD .....	1403	* Buckeye Valley LSD .....	2102
Alexander LSD .....	0501	Wilmington CSD .....	1404	Delaware CSD .....	2103
Athens CSD .....	0502	<b>COLUMBIANA COUNTY</b>		Olentangy LSD .....	2104
Federal Hocking LSD .....	0503	Beaver LSD .....	1501	<b>ERIE COUNTY</b>	
Nelsonville-York CSD .....	0504	Columbiana EVSD .....	1502	Berlin-Milan LSD .....	2201
Trimble LSD .....	0505	* Crestview LSD .....	1503	Huron CSD .....	2202
<b>AUGLAIZE COUNTY</b>		East Liverpool CSD .....	1504	Kelleys Island LSD .....	2203
Minster LSD .....	0601	East Palestine CSD .....	1505	Margaretta LSD .....	2204
New Bremen LSD .....	0602	Leetonia EVSD .....	1506	Perkins LSD .....	2205
New Knoxville LSD .....	0603	Lisbon EVSD .....	1507	Sandusky CSD .....	2206
St. Marys CSD .....	0604	Salem CSD .....	1508	Vermilion LSD .....	2207
* Wapakoneta CSD .....	0605	Southern LSD .....	1509	<b>FAIRFIELD COUNTY</b>	
* Waynesfield-Goshen LSD .....	0606	* United LSD .....	1510	Amanda-Clearcreek LSD .....	2301
<b>BELMONT COUNTY</b>		Wellsville LSD .....	1511	Berne Union LSD .....	2302
Barnesville EVSD .....	0701	<b>COSHOCTON COUNTY</b>		* Bloom-Carroll LSD .....	2303
Bellaire CSD .....	0702	Coshocton CSD .....	1601	* Fairfield Union LSD .....	2304
Bridgeport EVSD .....	0703	Ridgewood LSD .....	1602	Lancaster CSD .....	2305
Martins Ferry CSD .....	0704	River View LSD .....	1603	* Liberty Union-Thurston LSD .....	2306
Shadyside LSD .....	0705	<b>CRAWFORD COUNTY</b>		* Pickerington LSD .....	2307
St. Clairsville-Richland CSD .....	0706	* Buckeye Central LSD .....	1701	Walnut Township LSD .....	2308
Union LSD .....	0707	Bucyrus CSD .....	1702	<b>FAYETTE COUNTY</b>	
<b>BROWN COUNTY</b>		Colonel Crawford LSD .....	1703	Miami Trace LSD .....	2401
Eastern LSD .....	0801	Crestline EVSD .....	1704	Washington Court House CSD .....	2402
Fayetteville-Perry LSD .....	0802	Galion CSD .....	1705	<b>FRANKLIN COUNTY</b>	
Georgetown EVSD .....	0803	Wynford LSD .....	1706	Bexley CSD .....	2501
Ripley Union Lewis Huntington LSD .....	0804	<b>CUYAHOGA COUNTY</b>		* Canal Winchester LSD .....	2502
Western Brown LSD .....	0805	Bay Village CSD .....	1801	Columbus CSD .....	2503
<b>BUTLER COUNTY</b>		Beachwood CSD .....	1802	Dublin CSD .....	2513
Edgewood CSD .....	0901	Bedford CSD .....	1803	Gahanna-Jefferson CSD .....	2506
Fairfield CSD .....	0902	Berea CSD .....	1804	Grandview Heights CSD .....	2504
Hamilton CSD .....	0903	Brecksville-Broadview Heights CSD .....	1806	Groveport Madison LSD .....	2507
Lakota LSD .....	0904	Brooklyn CSD .....	1807	Hamilton CSD .....	2505
* Madison LSD .....	0905	Chagrin Falls EVSD .....	1808	Hilliard CSD .....	2510
Middletown CSD .....	0906	Cleveland Hts.-University Hts. CSD .....	1810	Plain LSD .....	2508
Monroe LSD .....	0910	Cleveland Municipal CSD .....	1809	* Reynoldsburg CSD .....	2509
* New Miami LSD .....	0907	Cuyahoga Heights LSD .....	1811	South-Western CSD .....	2511
Ross LSD .....	0908	East Cleveland CSD .....	1812	Upper Arlington CSD .....	2512
Talawanda CSD .....	0909	Euclid CSD .....	1813	Westerville CSD .....	2514
<b>CARROLL COUNTY</b>		Fairview Park CSD .....	1814	Whitehall CSD .....	2515
Brown LSD .....	1001	Garfield Heights CSD .....	1815	Worthington CSD .....	2516
Carrillon EVSD .....	1002	Independence LSD .....	1816	<b>FULTON COUNTY</b>	
<b>CHAMPAIGN COUNTY</b>		Lakewood CSD .....	1817	Archbold-Area LSD .....	2601
Graham LSD .....	1101	Maple Heights CSD .....	1818	* Evergreen LSD .....	2602
* Mechanicsburg EVSD .....	1102	Mayfield CSD .....	1819	* Gorham Fayette LSD .....	2603
		North Olmsted CSD .....	1820	Pettitsville LSD .....	2604
		North Royalton CSD .....	1821	Pike-Delta-York LSD .....	2605
		Olmsted Falls CSD .....	1822	Swanton LSD .....	2606
		Orange CSD .....	1823	Wauseon EVSD .....	2607
		Parma CSD .....	1824		

\*School district income tax in effect for 2002.

**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
Mariemont 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
* Ridgmont 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
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**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
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**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
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<b>MORROW COUNTY</b>	
Cardington-Lincoln LSD .....	5901
* Highland LSD .....	5902
* Mount Gilead EVSD .....	5903
* Northmor LSD .....	5904

<b>MUSKINGUM COUNTY</b>	
East Muskingum LSD .....	6001
Franklin LSD .....	6002
Maysville LSD .....	6003
Tri-Valley LSD .....	6004
West Muskingum LSD .....	6005
Zanesville CSD .....	6006

<b>NOBLE COUNTY</b>	
Caldwell EVSD .....	6101
Noble LSD .....	6102

<b>OTTAWA COUNTY</b>	
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

<b>PAULDING COUNTY</b>	
* Antwerp LSD .....	6301
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

<b>PERRY COUNTY</b>	
Crooksville EVSD .....	6401
New Lexington CSD .....	6402
Northern LSD .....	6403
Southern LSD .....	6404

<b>PICKAWAY COUNTY</b>	
Circleville CSD .....	6501
Logan Elm LSD .....	6502
* Teays Valley LSD .....	6503
Westfall LSD .....	6504

<b>PIKE COUNTY</b>	
Eastern LSD .....	6601
Scioto Valley LSD .....	6602
Waverly CSD .....	6603
Western LSD .....	6604

<b>PORTAGE COUNTY</b>	
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

<b>PREBLE COUNTY</b>	
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

<b>PUTNAM COUNTY</b>	
* 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

<b>RICHLAND COUNTY</b>	
Clear Fork Valley LSD .....	7001
Crestview LSD .....	7002
Lexington LSD .....	7003
Lucas LSD .....	7004
Madison LSD .....	7005
Mansfield CSD .....	7006

<b>RICHLAND COUNTY (cont'd)</b>	
Ontario LSD .....	7009
* Plymouth-Shiloh LSD .....	7007
Shelby CSD .....	7008

<b>ROSS COUNTY</b>	
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

<b>SANDUSKY COUNTY</b>	
Clyde-Green Springs EVSD .....	7201
* Fremont CSD .....	7202
Gibsonburg ESVD .....	7203
Lakota LSD .....	7204
Woodmore LSD .....	7205

<b>SCIOTO COUNTY</b>	
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

<b>SENECA COUNTY</b>	
* 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

<b>SHELBY COUNTY</b>	
* 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

<b>STARK COUNTY</b>	
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

<b>SUMMIT COUNTY</b>	
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

<b>TRUMBULL COUNTY</b>	
Bloomfield-Mespo LSD .....	7801
Bristol LSD .....	7802

<b>TRUMBULL COUNTY (cont'd)</b>	
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

<b>TUSCARAWAS COUNTY</b>	
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

<b>UNION COUNTY</b>	
* Fairbanks LSD .....	8001
Marysville EVSD .....	8002
* North Union LSD .....	8003

<b>VAN WERT</b>	
Crestview LSD .....	8101
Lincolnview LSD .....	8102
Van Wert CSD .....	8104

<b>VINTON COUNTY</b>	
Vinton County LSD .....	8201

<b>WARREN COUNTY</b>	
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

<b>WASHINGTON COUNTY</b>	
Belpre CSD .....	8401
Fort Frye LSD .....	8402
Frontier LSD .....	8403
Marietta CSD .....	8404
Warren LSD .....	8405
Wolf Creek LSD .....	8406

<b>WAYNE COUNTY</b>	
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

<b>WILLIAMS COUNTY</b>	
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

<b>WOOD COUNTY</b>	
* Bowling Green CSD .....	8701
Eastwood LSD .....	8702
* Elmwood LSD .....	8703
Lake LSD .....	8704
North Baltimore LSD .....	8705
Northwood LSD .....	8706
Otsego LSD .....	8707
* Perrysburg EVSD .....	8708
Rossford EVSD .....	8709

<b>WYANDOT COUNTY</b>	
Carey EVSD .....	8801
* Mohawk LSD .....	8802
* Upper Sandusky EVSD .....	8803

For the year January 1 – December 31, 2002 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) <small>PLACE LABEL HERE OR PRINT/TYPE INFORMATION</small>		Apt. No.	Ohio county	
City, town or post office, state and zip code			Ohio Public School District Number (See pages 33-35.)	<input type="text"/>

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 2002 Ohio Income Tax return because:**

- 1.  I moved out of the State of Ohio in 2001 and had no income in Ohio during 2002.  
I moved to: \_\_\_\_\_ Date moved: \_\_\_\_\_.
- 2.  In 2002 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).
- 3.  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.
- 4.  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)
- 5.  Taxpayer died before January 1, 2002.

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

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



# Pay Your Taxes by Credit Card



You can use your Discover/NOVUS, VISA, 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](http://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 will be effective the date you charge it.

**What happens if I change my mind?** If you pay your tax liability by credit card and 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, VISA, 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 web site at: [www.officialpayments.com](http://www.officialpayments.com), select Payment Center.

Your Ohio jurisdiction code:

**6 4 4 6**

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

\$     ,     . **0 0**

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:

**2 0 0 2**

7. Home telephone number:

(    )    -

8. Your Credit Card Number

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

/

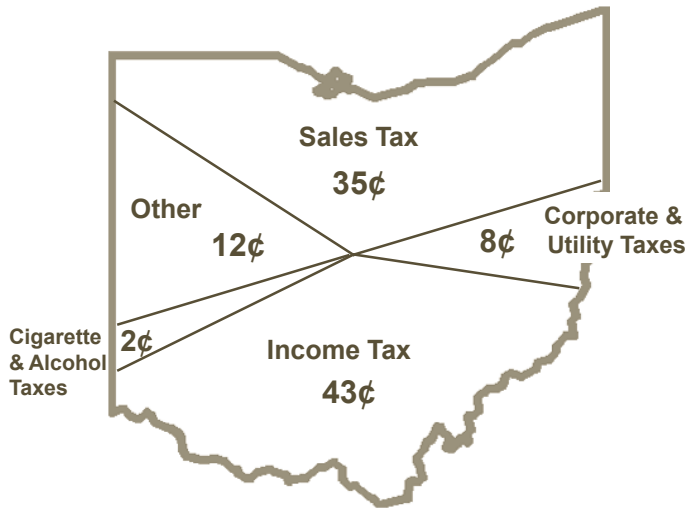
10. Zip code for address where your credit card bills are sent:

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's Tax Dollars: 2002

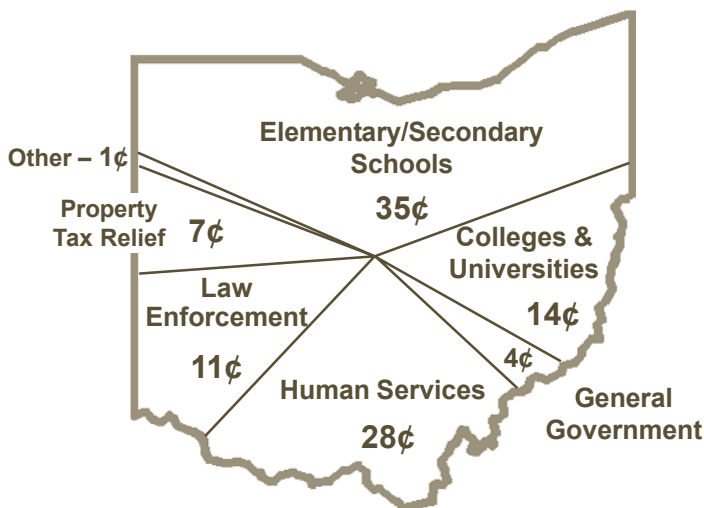
## Where the Tax Dollar Comes From



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

## Where the Tax Dollar Goes



receive 35 cents from each dollar while colleges and universities are allocated 14 cents. The full range of human services is supported by a 28-cent share. When combined with education, these three categories total 77 cents or slightly more than three-fourths of every tax dollar.

These figures represent the state's General Revenue Fund for the fiscal year which ended June 30, 2002, excluding welfare reimbursement.



## We Need YOUR Opinion!

The Ohio Department of Taxation is working hard to simplify the tax filing process for Ohio's taxpayers. But we can't do it alone. Your suggestions can make a difference and will assist us in improving our services to you, the state's taxpayers. Just answer five simple questions by:

- calling 1-800-925-0377, or
- visiting the Department of Taxation's Web site at [www.state.oh.us/tax/](http://www.state.oh.us/tax/) and completing a short, on-line survey.

Your suggestions will let us know what you are thinking and help us to meet your needs. We appreciate your time and assistance.

# Taxpayer Assistance

## By Internet



### Ohio Department of Taxation Internet Web site – [www.state.oh.us/tax/](http://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

## Written



### Ohio Department of Taxation Taxpayer Services Mailing Address:

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

## Walk-in



### Ohio Department of Taxation Taxpayer Service Locations:

**Taxpayer Service Center Hours**  
Office hours: 8:00 a.m. – 5:00 p.m.  
Monday through Friday  
*See location listing in next column.*

### Ohio Department of Taxation Taxpayer Service Centers

#### Akron Taxpayer Service Center

161 S. High St., Suite 501  
Akron, OH 44308-1600

#### Cincinnati Taxpayer Service Center

900 Dalton Ave. at W. 8th St.  
Cincinnati, OH 45203-1171

#### Cleveland Taxpayer Service Center

615 W. Superior Ave.  
Fifth Floor, Rm. 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 E. Fourth St., Rm. 510  
Dayton, OH 45402-2162

#### Toledo Taxpayer Service Center

One Gov't. 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 St.  
Zanesville, OH 43701-3786

**For the 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 Department of Taxation phone number that 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.