

2005 School District Income Tax Instructions

Form SD 100 for Individuals



- Use *The Finder* to verify your school district and tax rate (see page 8 for details).
- You can file paperless using either e-file or I-file (see page 3 for more information).
- See the inside cover for information about Ohio's tax amnesty program.





Ohio Tax Amnesty... Just the Facts

- Who:** Any person or business with a previously unreported Ohio tax liability.
- What:** Tax amnesty applies to the following taxes: tangible personal property, corporation franchise, sales and use, pass-through entity, employer withholding, school district withholding, personal income and school district income.
- When:** Jan. 1 through Feb. 15, 2006.
- Why:** If a taxpayer qualifies for tax amnesty, the Department of Taxation will waive any penalties and half of any interest owed.

To see if you qualify or to obtain more information regarding Ohio's tax amnesty program, please visit our Web site at www.taxamnestyohio.com or call 1-800-304-3211.

A Message from Ohio's Tax Commissioner

Your school district number is based upon the address shown on your 2004 tax return. This school district information was used to help determine who should be mailed a school district booklet. If you believe that you received this form in error, verify your school district using *The Finder* (see page 8).

I-file or E-file

You now have two paperless options to electronically file your school district return.

- ▶ If you filed an Ohio income tax return last year, then you can use your personal computer to I-file your 2005 school dis-

trict return. Simply go to our Web site at tax.ohio.gov and follow the directions. This service is free.

- ▶ To e-file, 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 choose a paperless method and use direct deposit, you can receive your refund in five to seven days.

Due Date: Generally, you must file this return and make all payments by April 17, 2006. See the questions and answers on page 6 for exceptions that may apply.

Preparer's Signature

The Ohio Department of Taxation follows IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Paid preparers can follow those same procedures with respect to the following Ohio paper

returns: individual income tax, school district income tax, withholding tax (employer and pass-through entity) and corporation franchise tax. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

Federal Privacy Act Notice

Because we require you to provide us with a social security account number, the *Federal Privacy Act of 1974* requires us to inform you that your providing us your social security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this informa-

tion. We need your social security number in order to administer this tax. Your failure to supply any information requested on a tax form prescribed by the tax commissioner may result in (i) the imposition of penalties for failing to file a complete tax return or (ii) the denial of a license, if applicable.

Instructions for Completing the School District Income Tax Return

If during 2005 you resided in or had school district income tax withheld for more than one of the school districts listed on pages 9-10 of this booklet, you must complete separate returns for each school district affected.

Line 1 Ohio adjusted gross income –

- ▶ Enter the amount from line 3 of your Ohio form IT 1040 or IT 1040EZ unless you filed your Ohio income tax return by telephone.
- ▶ If you filed your Ohio income tax return by **telephone** and filed your federal taxes using either federal form 1040A or 1040EZ, enter the amount from line 3 of your Ohio TeleFile worksheet.
- ▶ If you filed your Ohio income tax return by **telephone** and filed your federal taxes using the federal long form 1040, enter amount from line 3 of

your Ohio TeleFile worksheet less any amount on line 4 of the Ohio TeleFile worksheet.

Line 2 Part-year or nonresident deduction – Enter the amount of income included on line 1 that you earned while you were a resident of another school district.

Line 3 School district adjusted gross income – Subtract line 2 from line 1 and enter the result on line 3.

Line 4 Exemptions – Enter the number of your personal and dependent exemptions and multiply this number by \$1,350.

- Line 5 School district taxable income – Subtract line 4 from line 3 and enter the result on line 5.
- Line 6 School district tax – Multiply line 5 (school district taxable income) by the appropriate tax rate for your district shown on page 9-10 and enter the result on line 6.
- Line 7 Senior citizen credit – You may claim a \$50 credit if you were 65 years of age or older before Jan. 1, 2006. 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 8 School district tax less credit – Subtract line 7 from line 6 and enter the result on line 8.
- Line 9 School district income tax withheld – Enter **only** the school district withholding tax that is clearly identified on your W-2s with the school district number for the school district for which you are filing this return. Attach a copy of your W-2s to the back of your return.
- Line 10 Estimated payments/extension payments/credit carryover – If you made estimated school district income tax payments and/or an SD 40P extension payment, enter the total amount on line 10. Also include any credit carryover from your 2004 SD 100 return.
- Line 11 Total payments – Add lines 9 and 10 and enter the total on line 11.
- Line 12 **AMOUNT YOU OWE** – If line 11 is less than line 8, subtract line 11 from line 8 and enter your balance due amount on line 12. **If you will pay by credit card, please see page 7. Otherwise, make your check or money order payable to School District Income Tax, and write your school district number, social security number and “2005 SD 100” on your check or money order.** You must also complete and enclose voucher form SD 40P (page 7).
- Line 13 Overpayment – If line 11 is more than line 8, subtract line 8 from line 11 and enter the result on line 13. You must also complete line 14 and/or line 15.
- Line 14 **CREDIT TO 2006** – Indicate the amount of line 13 you want us to credit to your 2006 school district liability. **You cannot apply a credit against a balance due for another school district, a school district that has expired, another person’s tax, prior year’s tax or your Ohio income tax return.**
- Line 15 **REFUND** – Subtract line 14 from line 13. This is the amount of line 13 you want us to refund to you. **You cannot apply a refund against a balance due for another school district, another person’s tax, prior year’s tax or your Ohio income tax return.**

**File electronically
and receive your refund
in 5-7 days
by direct deposit!**

Common School District Income Tax Questions

Do I have to file a school district income tax return?

Yes, if you...

- were a **resident** of a school district with an income tax in effect for 2005 and you had income. You would be required to file form SD 100 **OR**
- received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2005. If you are liable for tax in one school district, but you had withholding taken for another school district, you must file **separate** SD 100 returns under each school district number. If you are not liable for school district income tax (SDIT), but had school district tax withheld in error, you must complete an SD 100 return under that school district number for a refund.

No, if you...

- were **not a resident** of a school district with an income tax in effect during 2005 and had no school district income tax withheld in error. You are not required to file form SD 100.

How can I be sure of what school district I live in?

If you are not sure what school district you are in, the Ohio Department of Taxation has implemented a new online resource called *The Finder*. Instructions for using *The Finder* are on page 8.

I don't file a federal or Ohio return. Must I file an SD 100?

Yes, if you have a school district tax liability. You should start with what your Ohio adjusted gross income would be if you were filing an Ohio return; then allow for personal exemptions. If the end result is an amount due, you must file the return.

What if I am a part-year resident of two taxing districts?

You must file a separate SD 100 return under **each** taxing district's school district number and deduct the other district's income on line 2. You may claim your full personal exemption(s) on each return.

What if I received a W-2 with SD tax, but I don't live in a district with a tax?

You must complete an SD 100. Be sure to use the school district number of the school district your employer withheld for. Complete line 1 and list your correct school district name and number on the back. Deduct your entire income on line 2. Complete lines 9, 11, 13 and 15. Write your explanation on the back of the return.

I only lived part-year in an affected district. What must I do?

Be sure to use the school district number for the **taxing** district on your return. Deduct your part-year income from your residence in the nontaxing district on line 2. You may still claim your full personal exemption(s).

Do I have to file school district estimated tax payments?

Yes, you must make estimated SDIT payments if you will owe more than \$500 in tax for 2006 after subtracting your state and SDIT withholding amounts. However, two safe harbors apply: 1) your SDIT withholding amount is 90% of your estimated SDIT or 2) your calendar year 2006 SDIT withholding amount is equal to or greater than the 2005 SDIT (if you were liable for the full year). Use form SD 100ES to make estimated payments (available on our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782).

I'm in the military stationed at Wright-Patterson AFB. My spouse (a civilian) and I live in a school district that levies a school district income tax. My DD-2058 accurately reflects New York as my state of legal residence. Are my spouse and I liable for the school district tax?

None of your income is taxable. However, your civilian spouse's income – regardless of where earned — is taxable unless your spouse can prove by clear and convincing evidence that s/he is a full-year resident of another state. Deduct on line 2 of the school district income tax return, form SD 100, your own income that you did not include on line 37 of your Ohio income tax return, form IT 1040. If your spouse claims to be a full-year resident of another state and if you and your spouse's filing status is married filing jointly, then your spouse can also deduct on line 2 of Ohio form SD 100 all your spouse's income. Be sure to set forth on page two of the form SD 100 a detailed explanation supporting the deductions you and your spouse show on line 2 on form SD 100. For more information about residency, go to the department's Web site (tax.ohio.gov), click on the logo for "Military and Taxes in Ohio" and refer to Q&A #3.

Common School District Income Tax Questions

Are my children liable for the school district tax?

Yes, if they have school district taxable income. There is no age limit.

I'm retired. Am I liable for school district tax?

Yes, if you have school district taxable income. Taxpayers who are 65 years old before Jan. 1, 2006, may claim a senior citizen credit of \$50 per return.

Can I e-file my school district return?

Yes. In order to e-file your school district return, you must be a full-year resident of the school district for which you are filing. You must also be filing an electronic Ohio Income Tax Return.

I can't file my SD 100 by April 17. Can I get an extension?

Yes, if you are requesting an extension to file your federal 1040. Ohio does not have its own extension, but honors the federal extension. When you file the SD 100, you must attach a copy of your federal extension or extension confirmation number. There is no extension of time for paying your tax. You will owe interest and penalty on any payment you make after April 17, 2006. **Exception:** You can avoid a penalty (but you cannot avoid interest) if (i) you have a federal extension to file, (ii) by April 17, 2006, you pay at least 90% of the school district income tax (make any required payment electronically via our Web site or use form SD 40P on page 7 to make any extension payment due), and (iii) by the extended due date you pay the balance of the school district income tax due (use form SD 40P on page 7 to make any extension payment due; use another form SD 40P, available on our Web site, to pay the balance of tax due).

I am not able to pay by April 17. What should I do?

File your return by April 17, 2006, to avoid the late-filing penalty, unless you have a federal extension. Whatever you pay will lessen the amount of interest and late-payment penalty you receive on your billing notice.

What are the late charges for not filing or paying on time?

If you fail to file your SD 100 by April 17, 2006 (or the extended due date), the penalty for failure to file timely may be 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. If you fail to pay the full amount of the tax by April 17, the penalty for failure to pay may be double the interest charged (6% for 2006).

How do I correct my SD 100 after I have already filed it?

Any change or correction to your return can be made by filing an Amended School District Income Tax Return (form SD 100X). 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 SD 100X from our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782. If you correct your federal income tax return or if you are audited by the Internal Revenue Service, you must file Ohio form SD 100X 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.

My W-2 does not identify my school district withholding. What can I do?

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

What can I do if my employer will not withhold the tax?

You should put the facts in writing along with a copy of last year's W-2 (if you were with the company then) and submit them to School District Income Tax, P.O. Box 182837, Columbus, Ohio 43218-2837.

Pay Your Taxes by Credit Card



You can use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You can make the credit card payments either by visiting tax.ohio.gov on the Internet and clicking on the **Ohio I-File** link or by calling **1-800-2PAY-TAX** (1-800-272-9829).

Whether you visit our Web site or pay by telephone, Official Payments Corporation will be providing the credit card services. Official Payments Corporation charges a convenience fee equal to 2.5% of the tax due. Official Payments Corporation will bill your credit card account for this convenience fee. The state of Ohio and your school district do not receive any portion of this fee.

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 if you 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.

Whom should I call if I have a problem with my credit card payment? Call Official Payments Corporation toll-free at 1-866-621-4109.

How do I use my credit card and my telephone to pay my Ohio income tax? Once you have determined how much you owe, follow the steps set forth below:

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829; When prompted, enter (i) the letters OHIO or (ii) the numbers 6446 or (iii) your ZIP code; then follow the recorded instructions.

How do I use my credit card and the Internet to pay my Ohio income tax? Once you have determined how much you owe, follow the steps set forth below:

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 11 on this page (optional);
- ✓ Go to tax.ohio.gov and select the "I-File" link. Click on the "Ohio E Payment" link. Then click on the "Begin Payment Process" link. If you have previously registered either to file electronically or to pay electronically, click on the "E Payment" link and follow the directions that appear. If you have not previously registered to file electronically and

to pay electronically, click on the "Register Now" link and follow the directions that appear.

1. Amount you are paying (round to the nearest whole dollar)
\$, .
2. Your school district number
3. Your social security number
4. The first three letters of your last name
5. Your spouse's social security number (if joint return)
6. The first three letters of your spouse's last name
7. The taxable year you are paying for
8. Home telephone number
() -
9. Your credit card number
10. Credit card expiration date (MM/YY)
 /
11. ZIP code for address where your credit card bills are sent
12. 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.

SD 40P

School District Income Tax Payment Voucher

DO NOT ATTACH YOUR PAYMENT TO THIS VOUCHER. DO NOT SEND CASH.



First name	Initial	Last name
Spouse's first name (only if joint return)	Initial	Last name
Address		
City, state, ZIP code		

Return this voucher with check or money order made payable to School District Income Tax and mail to School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389.

2005SP

Please use UPPERCASE letters to print the first three letters of

School district number	Taxpayer's last name	Spouse's last name (if joint filing)
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Your social security number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Spouse's social security number (if joint filing)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

AMOUNT OF PAYMENT → \$, .

The Finder

Locate online • By address



- Tax Rates
- Tax Districts

Do you know your Ohio public school district name?

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

If you need to know your Ohio public-school district number or tax rate, use *The Finder*.

The Finder

Sales and Use Tax

School District

Property Tax

Municipal Tax

Tax District Summary

Contact Us

Login

- Step 1** → Go to our Internet Web site at tax.ohio.gov.
- Step 2** → Scroll down the page and click on *The Finder*.
- Step 3** → Follow the directions to find your school district by entering the street mailing address, city, town or post office with the five- or nine-digit ZIP code for your residence.
- Step 4** → We will validate your street address and city of residence.
- Step 5** → Your Ohio public school district name and number will appear on the screen with the applicable tax rate if your school district has an income tax in effect. You will be provided a reference number for each look-up inquiry.
- Step 6** → Enter the Ohio public school district number in the space provided on the front of your tax form.

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

Don't have access to the Internet?

If you do not have access to the Internet, you may verify your Ohio public school district by contacting your county auditor or county board of elections.

School Districts With an Income Tax for 2005

SD#	School District Name and Counties	Decimal Rate	Percent
3301	Ada EVSD (Hancock, Hardin)	.0075	¾%
7501	Anna LSD (Shelby)	.0050	½%
1901	Ansonia LSD (Darke)	.0075	¾%
6301	Antwerp LSD (Paulding)	.0075	¾%
3201*	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0075	¾%
3202	Arlington LSD (Hancock)	.0125	1¼%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2801	Berkshire LSD (Geauga)	.0075	¾%
7401	Bettsville LSD (Seneca)	.0100	1%
2501*	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield)	.0075	¾%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
8801*	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0100	1%
5401	Celina CSD (Mercer)	.0075	¾%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0075	¾%
6902	Continental LSD (Putnam)	.0100	1%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503	Covington EVSD (Miami)	.0050	½%
1503	Crestview LSD (Columbiana)	.0100	1%
8101*	Crestview LSD (Van Wert)	.0100	1%
8502*	Dalton LSD (Wayne)	.0075	¾%
4202*	Danville LSD (Holmes, Knox)	.0200	2%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
6803	Eaton CSD (Preble)	.0075	¾%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602*	Evergreen LSD (Fulton, Lucas)	.0150	1½%
8001	Fairbanks LSD (Madison, Union)	.0075	¾%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%

SD#	School District Name and Counties	Decimal Rate	Percent
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0100	1%
7503	Fairlawn LSD (Shelby)	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby)	.0075	¾%
5406	Fort Recovery LSD (Darke, Mercer)	.0100	1%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
1904	Greenville CSD (Darke)	.0050	½%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin)	.0100	1%
2004*	Hicksville EVSD (Defiance)	.0150	1½%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501*	Holgate LSD (Henry)	.0150	1½%
4901	Jefferson LSD (Madison)	.0050	½%
4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204*	Lakota LSD (Sandusky, Seneca, Wood)	.0100	1%
2805	Ledgemont LSD (Ashtabula, Geauga)	.0075	¾%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0100	1%
2306	Liberty Union-Thurston LSD (Fairfield)	.0125	1¼%
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	½%
3206*	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison)	.0050	½%
5504	Miami East LSD (Champaign, Miami)	.0050	½%
8604*	Millcreek-West Unity (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
1905	Mississinawa Valley LSD (Darke)	.0100	1%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
8605	Montpelier EVSD (Williams)	.0075	¾%
5903	Mount Gilead EVSD (Morrow)	.0075	¾%
6802	National Trail LSD (Darke, Preble)	.0100	1%
0602*	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%

*Newly enacted or rate change for 2005

(cont. on next page)

School Districts With an Income Tax for 2005

SD#	School District Name and Counties	Decimal Rate	Percent	SD#	School District Name and Counties	Decimal Rate	Percent
0603*	New Knoxville LSD (Auglaize, Shelby) .....	.0100	1%	3905	South Central LSD (Huron, Richland) .....	.0125	1¼%
5708	New Lebanon LSD (Montgomery) .....	.0075	¾%	1205	Southeastern LSD (Clark, Greene) .....	.0100	1%
3903	New London LSD (Ashland, Huron, Lorain) .....	.0100	1%	4510	Southwest Licking LSD (Fairfield, Licking) .....	.0075	¾%
0907	New Miami LSD (Butler) .....	.0100	1%	0209	Spencerville LSD (Allen, Auglaize, Van Wert) .....	.0100	1%
7404	New Riegel LSD (Seneca) .....	.0075	¾%	5010	Springfield LSD (Mahoning) .....	.0100	1%
4507	Newark CSD (Licking) .....	.0100	1%	8607	Stryker LSD (Williams) .....	.0100	1%
5506*	Newton LSD (Darke, Miami) .....	.0175	1¾%	2606*	Swanton LSD (Fulton, Lucas) .....	.0125	1¼%
8003	North Union LSD (Delaware, Union) .....	.0100	1%	0909*	Talawanda CSD (Butler, Preble) .....	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland) .....	.0100	1%	6503	Teays Valley LSD (Fairfield, Franklin, Pickaway) .....	.0075	¾%
4509	Northridge LSD (Delaware, Knox, Licking) .....	.0100	1%	1103	Triad LSD (Champaign, Logan, Union) .....	.0100	1%
8505	Northwestern LSD (Ashland, Wayne) .....	.0125	1¼%	1906	Tri-Village Community LSD (Darke) .....	.0150	1½%
3904	Norwalk CSD (Huron) .....	.0050	½%	6805	Twin Valley LSD (Preble) .....	.0075	¾%
4712	Oberlin CSD (Lorain) .....	.0125	1¼%	7106	Union-Scioto LSD (Ross) .....	.0050	½%
7405*	Old Fort LSD (Sandusky, Seneca) .....	.0100	1%	1510	United LSD (Columbiana) .....	.0050	½%
8707	Otsego LSD (Henry, Lucas, Wood) .....	.0100	1%	8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot) .....	.0050	½%
6907	Ottawa-Glandorf LSD (Putnam) .....	.0050	½%	3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan) .....	.0050	½%
6909	Pandora-Gilboa LSD (Allen, Putnam) .....	.0075	¾%	5713	Valley View LSD (Montgomery, Preble) .....	.0125	1¼%
5405	Parkway LSD (Auglaize, Mercer, Van Wert) .....	.0100	1%	8104	Van Wert CSD (Van Wert) .....	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood) .....	.0175	1¾%	3208	Vanlue LSD (Hancock, Seneca, Wyandot) .....	.0100	1%
6302	Paulding EVSD (Paulding, Putnam) .....	.0100	1%	1907*	Versailles EVSD (Darke, Shelby) .....	.0075	¾%
8708	Perrysburg EVSD (Wood) .....	.0050	½%	2308	Walnut Township LSD (Fairfield) .....	.0125	1¼%
2604	Pettisville LSD (Fulton, Henry) .....	.0100	1%	0605	Wapakoneta CSD (Auglaize) .....	.0075	¾%
2307	Pickerington LSD (Fairfield, Franklin) .....	.0100	1%	6303*	Wayne Trace LSD (Paulding, Putnam, Van Wert) .....	.0125	1¼%
5507	Piqua CSD (Miami) .....	.0050	½%	0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan) .....	.0100	1%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland) .....	.0100	1%	4715	Wellington EVSD (Huron, Lorain) .....	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble) .....	.0100	1%	1105	West Liberty-Salem LSD (Champaign, Logan) .....	.0150	1½%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking) .....	.0050	½%	3906	Western Reserve LSD (Erie, Huron) .....	.0125	1¼%
3304	Ridgemont LSD (Hardin, Logan) .....	.0100	1%	1404	Wilmington CSD (Clinton, Greene) .....	.0100	1%
3305	Riverdale LSD (Hancock, Hardin, Wyandot) .....	.0100	1%	3122	Wyoming CSD (Hamilton) .....	.0125	1¼%
4604	Riverside LSD (Logan, Shelby) .....	.0075	¾%	2906	Xenia Community CSD (Greene, Warren) ..	.0050	½%
7507	Russia LSD (Darke, Shelby) .....	.0075	¾%	2907	Yellow Springs EVSD (Clark, Greene) .....	.0100	1%
7406	Seneca East LSD (Huron, Seneca) .....	.0100	1%				

***Newly enacted or rate change for 2005**

Taxpayer Assistance

By Internet



Ohio Department of Taxation Internet Web Site – tax.ohio.gov

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

By Phone



Toll-Free Telephone Numbers

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

Mail Forms to

School District Income Tax
P.O. Box 182389
Columbus, OH 43218-2389

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, Suite 570
Cleveland, OH 44113-1891

Columbus Taxpayer Service Center
4485 Northland Ridge Blvd.
Columbus, OH 43229

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

Dayton Taxpayer Service Center
Centre City Offices
40 S. Main St., 5th Floor
Dayton, OH 45402-2043

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

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

Zanesville Taxpayer Service Center
601 Underwood 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.