



**Department of
Taxation**

Individual & School District Income Tax Webinar Tax Year 2024

Presented by: Michael Sweeney - Tax Examiner

Legal Disclaimer

The information provided in this presentation is given for general guidance only and does not constitute legal or tax advice. Any legislative or legal changes that take place after the date of this presentation may change the accuracy of this content. Additionally, facts and circumstances applicable to your situation may impact any answer provided herein.



Please contact the Department directly with any questions.



1-800-282-1780

Agenda

- Our Values
- Filing Deadlines
- Filing Options
- OH|TAX eServices
- Tax Forms
- Filing Tips
- Where's my refund?
- Making a Payment
- Respond to a letter or notice
- School District Income Tax
- New: Ohio Homebuyers Plus Accounts
- FAQs
- Contact Us



Taxation's Vision, Mission, and Core Values

VISION

To create a seamless and **user-centric experience** for all Ohio taxpayers.

CORE VALUES

Collaborate and innovate
Listen Before Talking and
Say Yes Before No
Do the **Right Thing** the
Right Way
Bring a **Solution**
Embrace **Diversity** and
Inclusion
If it's Worth Doing, It's
Worth Doing **NOW**

MISSION

ONE TEAM providing
education, innovation,
outreach, and exceptional
service to **our customers**.

Filing Deadline

- The due date for tax year 2024 is **April 15, 2025**.
- Ohio automatically honors the IRS extension.
- **Please note:** An extension to file **is not** an extension to pay any tax due.



Filing Options

- Electronic Filing
 - OH|TAX eServices
 - Third party software
- Paper Filing
- Tax Professional



OH|TAX eServices

- File returns for FREE!
- Submit documents
- Request/print transcripts
- View/make payments
- Support ID screen share
- Pilot/Digital assistant
- Liability and interest calculators

The screenshot shows the OH|TAX eServices website. At the top, it says "An official State of Ohio site. [Here's how you know](#)". The logo for the Ohio Department of Taxation is in the top right. The main header features the "OH|TAX eServices" logo and a question mark icon. Below the header is a large image of a red cardinal perched on a pine branch. A dark overlay box on the right side of the image contains the text: "To access your OH|TAX eServices account, you will need to log in or create an account via OHID. Recommended browsers are Chrome, Edge, & Safari." Below this text is a button that says "Log in or Create an OHID Account". In the bottom right corner of the image area, there is a small circular icon of a cardinal and the text "Can I help?". Below the main image are three columns of service categories: "Individual", "Business", and "Self Help". Each column has a brief description and a list of services with right-pointing chevrons.

An official State of Ohio site. [Here's how you know](#)

Ohio Department of Taxation

OH|TAX eServices ?

To access your OH|TAX eServices account, you will need to log in or create an account via OHID. Recommended browsers are Chrome, Edge, & Safari.

Log in or Create an OHID Account

Can I help?

Individual

Make a payment, check a refund status, or verify the identity on an individual income or school district tax account.

- > Make an income tax payment
- > Check my income tax refund status
- > Verify my identity
- > Calculate school district residency
- > Calculate my income tax liability

Business

Make a payment, check credit information, and apply for a sales/use tax refund on a business account.

- > Make a business tax payment
- > ACH credit information
- > Apply for a sales/use tax refund

Self Help

Review additional resources to help with OH|Tax eServices navigation, eligibility, and registration.

- > Check if you are eligible for Individual Income Tax on OH|TAX eServices
- > View features available within OH|TAX eServices for individuals
- > View features available within OH|TAX eServices for businesses



Tax Forms

How and Where to Get Tax Forms

1. [Tax.ohio.gov/forms](https://tax.ohio.gov/forms)
2. Order Paper Forms

Online Forms

Tax.ohio.gov/forms

Instructions: Enter a full or partial form number or description into the 'Title or Number' box, optionally select a tax year and type from the drop-downs, and then click the 'Search' button.

Tax Type:

Tax Year:

Form Title or Number:

Need paper Individual or School District Income Tax forms mailed to you?

- Call the 24-hour form request line at **1-800-282-1782** to order Individual and School District Income Tax forms (please allow up to 15 days for delivery).
- **Need 10 or more Ohio tax forms?** Please fill out a [Bulk Order Form](#) and send it, along with your payment, to the address listed on the form.

Example IT 1040

Print per clip. **Clear Form** **Print Blank Form**

 **Department of Taxation**

2024 Ohio IT 1040
Individual Income Tax Return

Use only black ink/UPPERCASE letters. Use whole dollars only.


24000189 Sequence No. 1

AMENDED RETURN - Check here and include Ohio IT RE. **NOL CARRYBACK** - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased School district #

First name M.I. Last name

Spouse's first name (if filing jointly) M.I. Last name

Address line 1 (number and street) or P.O. Box

Paper Tax Forms

Order Forms

- 1-800-282-1782
- Allow up to 15 days for delivery

Top Individual Forms

<p>IT 1040/SD 100 Instructions</p> <p>Tax Year: 2024 Revised on 01/25</p> <p>2024 Ohio Individual and School District Income Tax Instructions - Instructions for Filing Personal Income Tax and School District Income Tax</p> <p>PDF</p>	<p>IT 1040 Tax Return</p> <p>Tax Year: 2024 Revised on 01/01/25</p> <p>2024 Ohio IT 1040 Individual Income Tax Return - Includes Ohio IT 1040, Schedule of Adjustments, Schedule of Business Income, Schedule of Credits, Schedule of Dependents, IT WH, and OUPC.</p> <p>FILE ONLINE PDF/FILL-IN</p>	<p>Payment - OUPC (IT)</p> <p>Tax Year: 2024 Revised on 01/25</p> <p>2024 Income Tax Payment Coupon - OUPC will incorporate the IT 40P, IT40XP, IT ES, SD 40P, SD 40XP, and SD ES into one payment coupon, and is applicable for ALL tax years.</p> <p>PAY ONLINE PDF/FILL-IN</p>	<p>Payment - OUPC (IT Estimated)</p> <p>Tax Year: 2025 Revised on 01/25</p> <p>2025 Income Tax Estimated Payment Coupon and Instructions - OUPC will incorporate the IT 40P, IT40XP, IT ES, SD 40P, SD 40XP, and SD ES into one payment coupon, and is applicable for ALL tax years.</p> <p>PAY ONLINE PDF/FILL-IN</p>
<p>SD 100 Tax Return</p> <p>Tax Year: 2024 Revised on 01/01/25</p> <p>2024 Ohio SD 100 School District Income Tax Return - Includes the School District SD 100, SD WH, and OUPC.</p> <p>FILE ONLINE PDF/FILL-IN</p>	<p>Payment - OUPC (SD)</p> <p>Tax Year: 2024 Revised on 01/25</p> <p>2024 School District Income Tax Payment Coupon - OUPC will incorporate the IT 40P, IT40XP, IT ES, SD 40P, SD 40XP, and SD ES into one payment coupon, and is applicable for ALL tax years.</p> <p>PAY ONLINE PDF/FILL-IN</p>	<p>Payment - OUPC (SD Estimated)</p> <p>Tax Year: 2025 Revised on 01/25</p> <p>2025 School District Estimated Income Tax Payment Coupon for Individuals - OUPC will incorporate the IT 40P, IT40XP, IT ES, SD 40P, SD 40XP, and SD ES into one payment coupon, and is applicable for ALL tax years.</p> <p>PAY ONLINE PDF/FILL-IN</p>	<p>IT 10</p> <p>Tax Year: 2024 Revised on 01/25</p> <p>2024 - Zero Liability / No Refund Individual Income Tax Return</p> <p>PDF/FILL-IN</p>

Filing Tips - General

- File online if possible.
- Residency is based on a person's fixed, permanent, and principle home for legal purposes.
 - **Having addresses in two different states does not make you a part-year resident.**
 - Driver's license, voter registration, Owner
Occupancy Credit

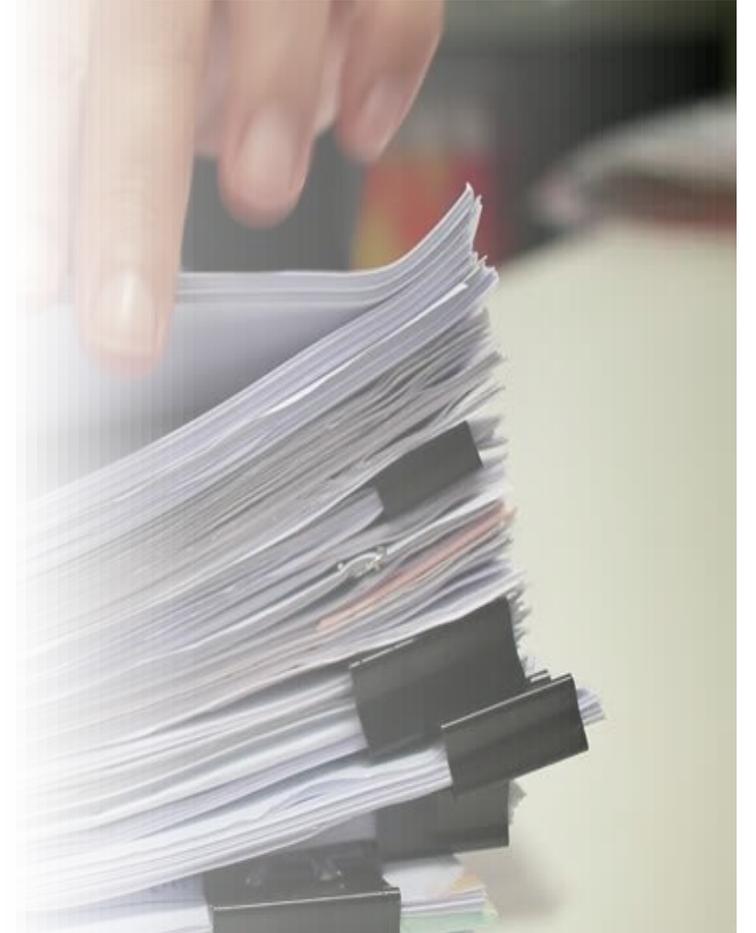
Filing Tips – General (Continued)

- Filing status must **always** match the federal status.
 - Ohio return **always** begins with Federal Adjusted Gross Income.
 - Income from Social Security, other states, etc., are accounted for later in the return.
- If you get a notice, read it, and contact us with any questions.

Filing Tips – Paper Filing

Include all supporting documentati

- W-2/1099R
- Worksheets
 - Unreimbursed Medical Expe
- Documentation
 - Scholarship Donation Credit
 - IT K-1s – Pass Through Entity

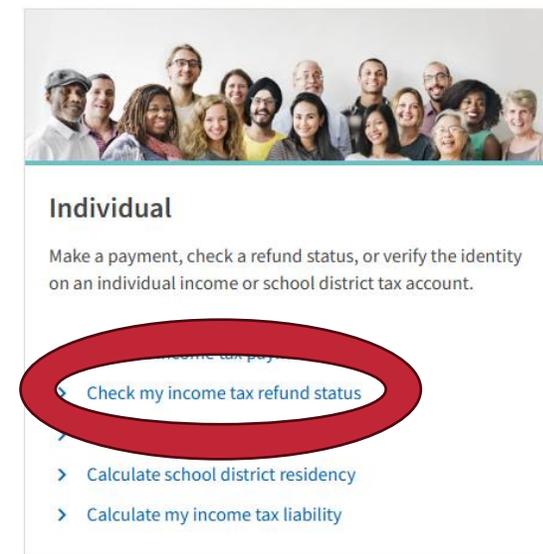


Where's My Refund?

Two Options:

- [Tax.ohio.gov/refund](https://tax.ohio.gov/refund)
- Call 1-800-282-1784

Tax.ohio.gov/OHTAX



Tax.ohio.gov



Where's My Refund? (Continued)

Direct Deposit

- 10-15 business days from processing.

Standard Paper Check

- 4 to 6 weeks from processing.
- Checks are valid for 90 days from date of issuance.

The image shows a sample Ohio Income Tax refund warrant check. The check is from the State of Ohio, Department of Taxation. It is payable to Justin X Sample for \$10.00. The check is dated 10/14/2021 and has a warrant number of 00123456789. The check is void after 90 days. The callout boxes provide the following information:

- Name and address of the state agency making the payment.** Taxation, P.O. Box 2476, Columbus, OH 43216-2476
- Date of Issuance** 10/14/2021
- Warrant Number** 00123456789
- VOID/Expiration Information.** Please note: all Income Tax refund warrants issued after October 1, 2021 will read "VOID AFTER 90 DAYS."
- Name and signature of the Director of the Office of Budget and Management.** Kimberly A. Murnieks, Director, Office Budget and Management

Making a Payment

[Tax.ohio.gov/pay](https://tax.ohio.gov/pay)

Pay Online

Need to make a payment? It's fast, easy, and secure to make your payments electronically. Follow the links below to make your payment now!



Pay Individual and School District Income Taxes

Use the button below to make estimated payments or return payments for your:

- IT 1040 individual income taxes
- SD 100 school district income taxes

[Pay Individual and School District Income Taxes](#)

Electronic Payments

Benefits

- Confirmation number
- Faster, safer
- Pre-schedule payments

Pay Online – Individual and School District Income Taxes

This page is only for making payments toward individual state and school district income taxes. To make a payment for a **business tax**, visit our [online services for business page](#).

Taxpayers can use an electronic check or credit/debit card to make the following payments online:

- Current year tax return payments
- Estimated payments
- Bill or assessment payments

Payments for Ohio individual and school district income taxes should be made separately. Taxpayers making payments for their current year tax balance due should use the “**Return Payment**” option.

Pay via Guest Payment Service

Pay via OH|TAX eServices

Payments By Mail

By Mail

- Check or money order
- Include Ohio Universal Payment Coupon

Cut on the dotted lines. Use only black ink.

[Print](#) [Clear](#)

Ohio Universal Payment Coupon (OUPC) Tax Year 02 21 25

Individual Income Tax 440
Return Payment

ID Type 01 Coupon Type 54

First Name MI Last Name
Street Address
City, State, ZIP Code

Note: Pay online at tax.ohio.gov/pay
Make payment payable to: Ohio Treasurer of State
Mail to: Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

89

Amount of Payment → \$

Using UPPERCASE letters, print the first three letters of the taxpayer's last name.

Social Security Number

Respond to a Letter or Notice

What type of letter/notice did you receive?

- Billing notice or assessment
- Notice of adjustment
- Letter requesting additional documentation
- Failure to file notice
- ID verification

[Tax.ohio.gov/OHTAX](https://tax.ohio.gov/OHTAX)



Respond to a Letter or Notice

Respond to a letter or notice you have received from the Ohio Department of Taxation (ODT).

- > [Submit response](#)
- > [Pay a bill or assessment](#)

Individual

Make a payment, check a refund status, or verify the identity on an individual income or school district tax account.

- > [Make an income tax payment](#)
- > [Check my income tax refund status](#)
- > [Verify my identity](#)
- > [Calculate school district residency](#)
- > [Calculate my income tax liability](#)

Respond to a Letter or Notice

Offset

- ODT cannot provide information for debt owed to other agencies.
- Contact the agency at the number listed.

Two Most Popular Offsets

- Ohio Attorney General's Office
- Program Use (Motor Vehicle)

LEXI ROSE
300 MAIN ST
SUNBURY OH 43074

Primary ID: XXX-XX-8888

YOUR 2023 OHIO INDIVIDUAL INCOME TAX REFUND WILL BE OFFSET

Ohio and Federal laws require the Ohio Department of Taxation to offset all or part of your refund if you owe any outstanding liabilities to the State of Ohio or IRS, see tax.ohio.gov/offset for more information.

Your refund has been applied towards the accounts listed below and your tax refund reduced accordingly. If you believe the liability has previously been paid or you have questions, please contact the agencies holding the debt at the telephone number provided below.

Instructions for debt with the Ohio Attorney General's Office: For information regarding the total amount and type of debt, please create an account at ohioattorneygeneral.gov/register. To create an account, you will need the account number and CRN number listed on this notice.

Note: The Ohio Department of Taxation is unable to make adjustments for non-tax debt and does not have the specific information which pertains to the source of the debt. You must contact the agencies listed below to discuss this matter.

Tax refund before offset * \$200.00

Date	Liable Party ID	Debt Owed To	Account Number	Assessment/CRN	Amount
2/12/2025	XXX-XX-8888	Ohio Attorney General's Office (877) 607-6400	10599625	Contact AGO for information	\$200.00

Amount released after offset (Refunds less than \$1.01 will not be issued.) \$0.00

* Note: If the tax refund before offset differs from the refund requested on your original return, this may be a result of a line item correction that was made by the Ohio Department of Taxation to your original return, or a portion of your refund being captured to pay a previously issued assessment for this tax year. Refer to the Notice of Adjustment issued by ODT for details.

If the "Amount released after offset" is \$1.01 or greater, the refund will automatically be issued within 60 days.

If you have any questions, a self-help library and FAQ's are available at tax.ohio.gov/offset, or contact the agency listed

School District Income Tax

[Tax.ohio.gov/finder](https://tax.ohio.gov/finder)

- This will show the school district in which you reside.



Welcome to Ohio's Tax Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary

School District Income Tax (Continued)

[Tax.ohio.gov/sdresidency](https://tax.ohio.gov/sdresidency)

- Residency Calculator
 - New online tool

School District Residency Calculator

Instructions

- Use this tool to determine your days as a resident and the corresponding residency factor.
- Select tax year, dates of residency, and click **Calculate Residency**.
- This tool is only valid for Tax Year 2024 and later.

Tax Year
Tax Year 2024

366 days in year

Start Date
01-Jan-2024

End Date
09-Mar-2024

Days as resident (Enter on your SD 100 Schedule of School District Residency)
69

Residency factor (Enter on your SD 100 Schedule of School District Residency)
0.1885

Calculate Residency

Ohio Homebuyer Plus Accounts

New Deduction from AGI

- Contributions to an Ohio Homebuyer Plus Account

For more information, contact the Ohio Treasurer's Office:

- TOS.ohio.gov/homebuyerplus



FAQs

Tax.ohio.gov/FAQS

Filter by topic:

- Individual Income Tax
- School District Income Tax

Help topics to assist with almost any question you may have.

FAQs

The Ohio Department of Taxation has compiled answers to the most frequently asked questions, organized by topic. You can filter the topics shown by typing a keyword in the search field or selecting a premade filter from the dropdown.

Filter the content below by keyword or topic.

Filter by Topic

ALL TOPICS x

Found 25 results

[FILTER](#) [RESET FILTERS](#)



Income - 1099-G and 1099-INT from the Department of Taxation



Income - 529 Plan Account Deduction



Income - Allocation of Compensation (wages, stock options, etc.)

Web Notice/Email

- If you have an OH|TAX account:
 - Click **Additional Services**, then **Send a Message**.
- Don't have an OH|TAX account?
 - Visit **Tax.ohio.gov/email**.

Messages

Send a message, view your message history, and manage email subscription settings with OH|TAX eServices.

- > [Send a message](#)
- > [View messages](#)
- > [Manage email subscriptions](#)

Email Us

Welcome to the Ohio Department of Taxation's email us page. We have compiled answers to the most [frequently asked questions](#), organized by topic. If you need additional assistance, please complete the form below to submit your question to an agency representative. The Ohio Department of Taxation is dedicated to providing quality and responsive service to Ohio taxpayers.

Individual and school district income tax questions can be submitted to the Ohio Department of Taxation by logging into [OH|TAX eServices](#) and selecting **Send a Message** under **Additional Services**.

Shaded fields are **required**.

Purpose of Contact

Tax Type

--Tax Type--

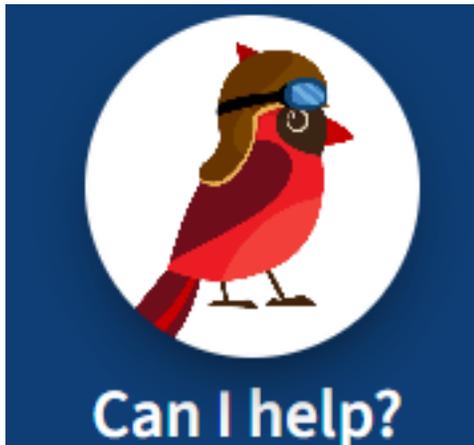
Contact Information

Name

Address

Live Chat - New

- **Message real-time with a tax examiner:**
 - Monday through Friday, excluding holidays.
- **OH|TAX eServices:**
 - Tax.ohio.gov/OHTAX



Select Reason

How can we help you?

Tax Type

Employer Withholding and School District Withholding

Employer Withholding, School District Withholding, and Gaming Withholding Questions.

Sales and Use

Sales and Use Tax Questions.

Individual and School District Income

Refunds, Billings, Payments, and Notices related to your IT 1040 or SD 100

Excise and Energy

Excise and Energy Questions.

Pass-Through Entity and Fiduciary

Pass-Through Entity and Fiduciary Questions.

Cancel

< Previous

Next >

Visit Our Welcome Center



4485 Northland Ridge Blvd.
Columbus, OH 43229

8:00 a.m. – 5:00 p.m.
Monday through Friday,
excluding holidays

Schedule an appointment to
meet with a Tax Examiner or just
walk in.

[Tax.ohio.gov/contact](https://tax.ohio.gov/contact)

Extended Hours – Income Tax Filing Season



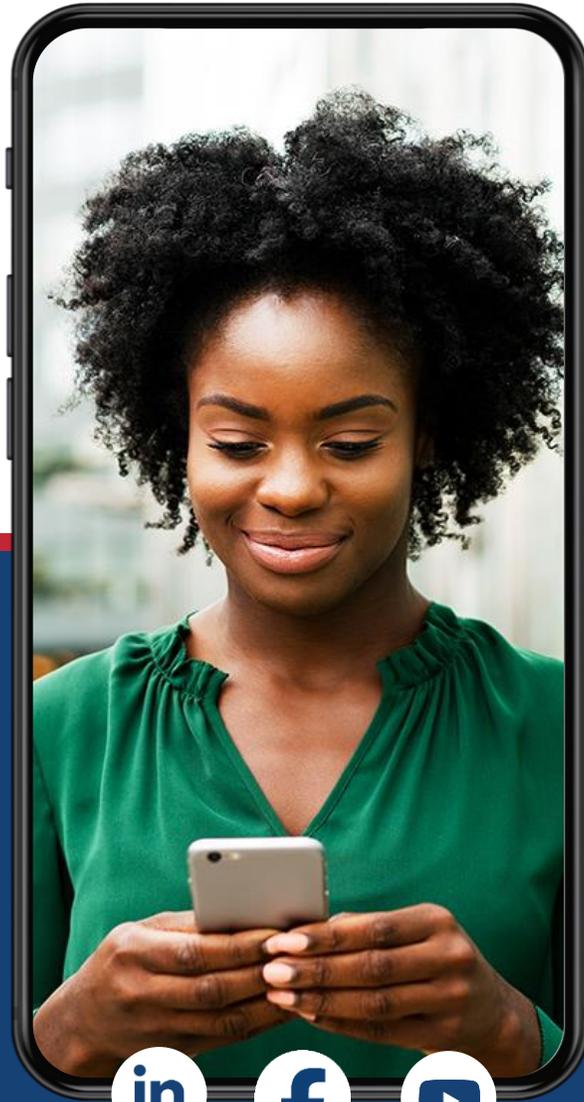
Extended phone hours this filing season!

- Two Saturdays
 - April 5th: 9 a.m. -12 p.m.
 - April 12th: 9 a.m. -12 p.m.
- At the deadline
 - April 14th: 7 a.m. – 7 p.m.
 - April 15th: 7 a.m. – 7 p.m.

Income/ School District Income Tax phones only.



Department of
Taxation



Stay Informed with Tax Alerts!

Sign up for [tax alerts](#) to stay informed about law changes, important deadlines, and announcements from the Ohio Department of Taxation.



4485 Northland Ridge Blvd.
Columbus, Ohio 43229



1-800-282-1780



Tax.ohio.gov

Follow us on social media!



**Department of
Taxation**

Tax.Ohio.gov