



1996

Ohio

Individual Income Tax

Forms and Instructions

This booklet contains 2 copies of
Form IT-1040, the standard Ohio income tax form.

Do you need help with your taxes?

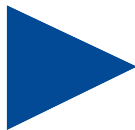
Use F.A.S.T. to call us: 1-800-282-1784, see page 27

Visit us - see the back cover to find our office located
closest to you.

Write us - Ohio Department of Taxation
P.O. Box 2476
Columbus, Ohio 43266-0076

OHIO Department of Taxation
Columbus, Ohio 43270

Use this label on your income
tax return. If you use a
professional tax preparer, give
the label to them with your other
tax information. Use of the label
speeds up the processing of your
return.



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Dear Ohio Taxpayer:

This is your 1996 Ohio Income Tax Return Form IT-1040 and Instructions. Thank you for making the Ohio tax system work by filing your tax returns on a timely basis.

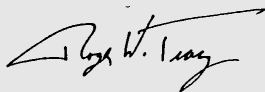
If you are married, have dependents, or make more than \$50,000, you must file the standard Form IT-1040. If you are single, have no dependents, and have an income under \$50,000, you may use the "easier" state tax Form IT-1040EZ. For Form IT-1040EZ, call any of the offices listed on the back cover.

Due to recent law changes, your personal exemption has been increased from \$650 to \$750 and the dependent exemption has been increased to \$850. In addition, the tax rates were reduced by over 6.6%. Also, a new deduction is available on the standard form for individuals depositing funds into a medical savings account. See page 5 for more details.

Our job at the Ohio Department of Taxation is to make it as easy as possible for you to meet your tax obligation. We have a computerized telephone system called F.A.S.T. (Fast Answers about State Taxes). Please see page 27 for more details. Forms and instructions are now available on our internet "address" at [HTTP://www.tax.state.oh.us/tax/](http://www.tax.state.oh.us/tax/).

Please call, visit or write us if you have any questions or comments.

Sincerely,



Roger W. Tracy
Tax Commissioner

New for 1996

Exemption Increased:

The personal and dependent exemption deductions were increased for 1996. The personal exemption claimed by the taxpayer and their spouse has been increased to \$750 and the dependent exemption has been increased to \$850 for 1996.

Lowered Tax Rate:

The tax rate in Ohio was reduced by 6.609%. The lower tax rate is reflected in the tax table contained in this booklet.

Medical Savings Account:

This allows you to save money for medical bills and deduct up to \$3,000 (\$6,000 for joint filers) and related earnings from your Ohio taxable income.

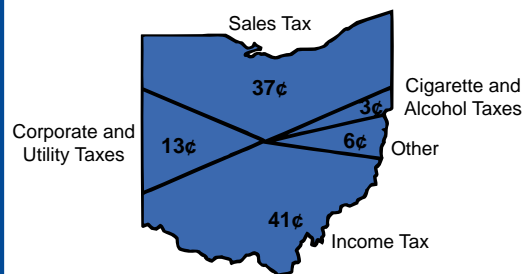
Ohio's Tax Dollars: 1996

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

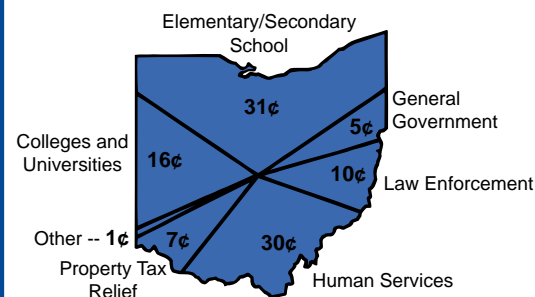
The first chart shows that about 41 cents of each dollar comes from the state income tax and another 37 cents from the state sales tax. The second chart shows that education—public schools and colleges—commands almost half of every state dollar spent. Elementary and secondary schools receive 31 cents from each dollar while colleges and universities are allocated 16 cents. The full range of human services is supported by a 30 cent share. When combined with education, these three categories total 77 cents or nearly four-fifths of every tax dollar.

These figures represent the state's General Revenue Fund for the fiscal year which ended June 30, 1996, excluding welfare reimbursement.

Where the Tax Dollar Comes From



Where the Tax Dollar Goes



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 or part-year resident who directly as a sole proprietor, or through a partnership, S corporation or a limited liability company earns or receives income from Ohio sources. However, there are some people who do not have to file an Ohio income tax return. Below are some general guidelines for filing or nonfiling.

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

- Have completed Schedule A (on the back of the Ohio return).
- Had Ohio income tax withheld.
- Are due an Ohio income tax refund.
- Are single, under age 65, AND your Federal Adjusted Gross Income is \$3,850 or more.
- Are single, age 65 or over, AND your Federal Adjusted Gross Income is \$8,400 or more.
- Are married, filing jointly, under age 65, AND your total Federal Adjusted Gross Income is \$7,000 or more.
- Are married, filing jointly, age 65 or over, AND your total Federal Adjusted Gross Income is \$10,550 or more.

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

- Your only source of income is retirement income (as defined on page 13, line 45 instructions) which is eligible for the Retirement Income Credit AND the credit (line 45) 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).

You **may not** have to file an Ohio return if...

- You live in Indiana, Kentucky, West Virginia, Pennsylvania, or Michigan and work in Ohio. Please see the instructions for line 32 on page 11 of this booklet.

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 Individual Information Notice (IT-10) on page 23 of this booklet.

Which Ohio form should I use?

You **may** be able to use Ohio Form IT-1040EZ if...

- You were single and did not claim any dependents.
- You were not 65 or older.
- Your taxable income is less than \$50,000.
- You do not claim any Ohio adjustments or credits.
- You were a full year resident of Ohio.

If you do not qualify to use Form IT-1040EZ, you must use form IT-1040 contained in this booklet.

When and where do I file?

File on or before April 15, 1997 for the 1996 calendar year. Returns for other tax periods are due on or before the 15th day of the fourth month following the close of your taxable year. Make check or money order payable to "Treasurer of State of Ohio."

MAIL REFUNDS AND CREDITS TO: OHIO DEPARTMENT OF TAXATION P.O. BOX 2679 COLUMBUS, OHIO 43270-2679	MAIL TAX DUES TO: OHIO DEPARTMENT OF TAXATION P.O. BOX 2057 COLUMBUS, OHIO 43270-2057
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Do I have to pay estimated tax for 1997?

You **must** pay estimated tax if your 1997 tax after withholding will be more than \$300.

If you are required to pay estimated tax, file a 1997 Ohio Estimated Income Tax Return (Form IT-1040ES). You can get this form from one of the offices listed on the back of this booklet.

CAUTION: 1997 estimated tax payments are due on April 15, 1997, June 16, 1997, September 15, 1997, and January 15, 1998.

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 1997 tax after withholding is less than \$300. File a revised Form IT-4 (Employee Withholding Exemption Certificate) with your employer.

Can dependents claim themselves?

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

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 1996. 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 7.

How do non-residents or part-year residents allocate business income?

A nonresident or part-year resident who is engaged in business (directly or through a partnership, S corporation or limited liability company) with activities inside Ohio must complete Form IT-2023 (Instructions for Allocating and Apportioning Income and the Part-Year/Nonresident worksheet) to determine the nonresident credit to be taken on the IT-1040, Schedule D. Nonresident partners, nonresident shareholders of an S corporation or nonresident members of a limited liability company may be eligible to file a composite return.

Nonresident Partners and Nonresident Members:

Nonresident partners and nonresident members may be eligible to file Form IT-4708, the Ohio Nonresident Partners' Income Tax Return. A partnership (or limited liability company) having **two or more** nonresident partners (or members) may file a single return on behalf of such nonresident partners (or members). Nonresident partners (or members) with Ohio income in addition to the partnership (or limited liability company income) must file Ohio Income Tax Return (Form IT-1040) on their own behalf.

Nonresident Shareholders of an S corporation

Generally, an S corporation may each year file a master return on behalf of and as agent for its electing nonresident shareholders having no Ohio-sourced income other than their distributive share of income from the S corporation. Use Form IT-1040M, Ohio Master Return for Nonresident Shareholders of an S Corporation. The use of this return is not available to nonresident shareholders with Ohio income in addition to the S corporation income. Such nonresident shareholders must file the Ohio Individual Income Tax Return (Form IT-1040).

To obtain Form IT-4708 or Form IT-1040M, contact one of the offices of the Ohio Department of Taxation listed on the back of this booklet.

What if a taxpayer has died?

If a taxpayer died before filing a return for 1996, 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 to 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 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 a copy of the I.R.S. automatic extension (IRS Form 4868) and if you requested even more time to file beyond the automatic extension, 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.

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, 1997. Ohio Form IT-40P should accompany your payment of the balance due which you must mail by April 15, 1997. Be sure you place on the check both your social security number and the phrase "1996 IT-40P Payment" (see the bottom of page 23).

You will owe interest and could owe penalties on any amount of 1996 tax which you do not pay by April 15, 1997 — 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?" on page 5.

May I round off cents to the nearest dollar?

Yes, you may. In rounding off to the nearest whole dollar, drop any amount **less** than 50 cents. Increase amounts from 50 to 99 cents to the next higher dollar.

What if I want a receipt?

Your cancelled check 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.

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.

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). You can get this form from one of the offices of the Ohio Department of Taxation listed on the back of this booklet.

If you correct your federal income tax return, you'll probably have to correct your Ohio return too. File an Amended Ohio Income Tax Return within 60 days of filing the amended federal return.

If the Internal Revenue Service audits your federal return, you may have to make changes on your Ohio return. File an Amended Ohio Income Tax Return 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 amend your Ohio return within 60 days of the final determination of the federal changes.

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

Certain school districts in Ohio have an additional income tax. These school districts are marked with an asterisk (*) on pages 24 through 26 in this booklet. If you lived in one of these districts during all or part of 1996, 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 you file your Ohio return. To get Form SD-100, contact your local school board office or one of the offices of the Department of Taxation listed on the back of this booklet.

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, will be charged if you **file** your Ohio Income Tax Return after 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, 1997. However, this penalty may not apply if you have obtained a federal extension of time to file and line 18 of Form IT-1040 equals or exceeds 90% of line 14 of this form.

In all cases, interest will be charged from the date the tax should have been paid (April 15, 1997) 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 1996 and 1997 is 9%.

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

A medical savings account is used to pay eligible medical expenses of the account holder, 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. The designated administrator must be one of the following:

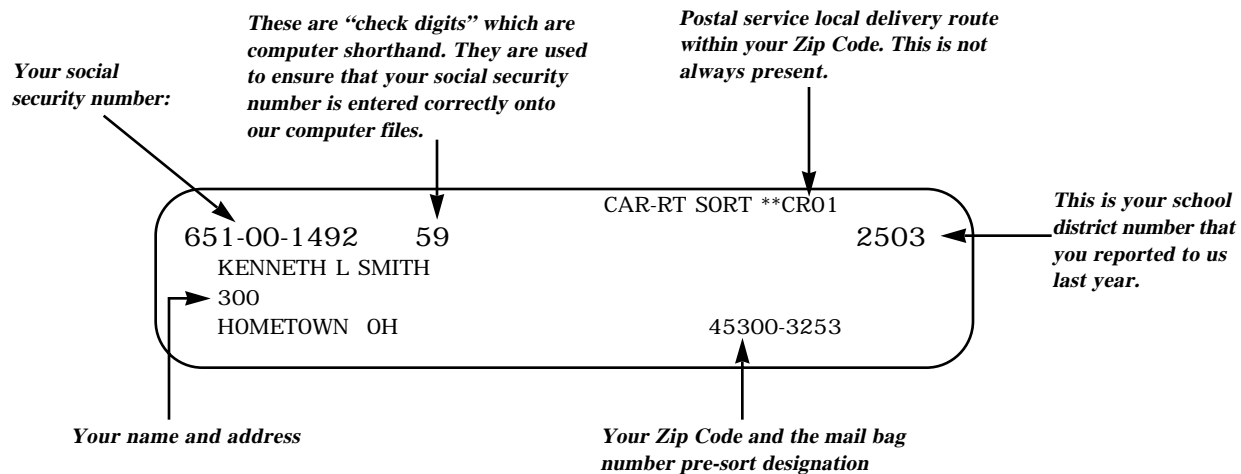
- a federally or state chartered bank, savings and loan association, savings bank, or credit union;
- a trust company authorized to act as fiduciary;
- an insurer authorized under Ohio's insurance laws;
- a dealer or a salesperson licensed under Ohio's securities laws;
- an administrator licensed under Ohio's third party administrator law;
- a certified public accountant;
- an employer that administers an employee benefit plan or
- a health maintenance organization.

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 purpose may result in increased Ohio taxes (see line 29). An **"eligible" medical expense** would include any expense for a service rendered by, or for an article, device or drug prescribed by a licensed health care provider or a Christian Science practitioner.

A **"qualified" dependent** is any of the following:

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

Your mailing label — what does it mean?



Why use the label?

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

Besides your name, address and social security number, the label contains mailing codes, your school district number reported to us by you last year and a “check digit” number that appears at the end of your social security number. The above diagram shows you where these items appear.

Form IT-1040 Instructions for top of the form

Name, address, social security number, and county

Did you receive a label with the correct information?

YES



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

If the label shows both spouses names and social security numbers but you are filing separate returns, you cannot use the label.

NO



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

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

Write the first four letters of the name of your county where you lived at the end of 1996.

Filing status

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

Mark the single box on your Ohio return, if on your federal return you marked the box

*“Head of Household” (with qualifying person) OR

*“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 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 1996 in the space provided.

***Part Year Resident.** Mark this box if you moved into or out of Ohio during 1996 not counting being away temporarily. Enter the dates you **were** an Ohio resident in the space provided.

Caution: Part-year residents should use the non-resident credit in schedule D for income earned while a resident of another state (see page 15).

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, AND**

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

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

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

Ohio public school district number

Every school district in Ohio has been given an identification number. These numbers are found on pages 24, 25, and 26 of this booklet.

Look up the number for your school district that you lived in for the majority of 1996 and write it in the space provided. Non-residents should enter 9999 in the space provided.

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 \$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 \$2 or more, each of you may choose to have \$1 go to this fund or each may choose not to. Marking YES will not increase the tax due or reduce the refund shown on your return.

Federal Privacy Act

The Privacy Act says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how we will use that information. We must also tell what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions that we need to ask you so we can complete, correct or process your return, figure your tax, and collect tax, interest and penalties.

Our legal right to ask for information is Ohio Revised Code section 5747.08(F). This section says that you must file a return or statement with us for any tax for which you are liable and that you must show your social security number on what you file. This is so we know who you are and can process your returns and papers. You must fill in all parts of the tax form that apply to you.

We ask for tax return information to carry out Ohio's income tax laws. We need this information to figure and collect the right amount of tax. We may give this information to the Internal Revenue Service, the Ohio Attorney General, tax agencies in other cities, the U.S. Department of Justice, and other federal agencies as provided by law.

If you do not file a return, do not provide the information that we ask for, or provide fraudulent information, the law says that you may be charged penalties, and in certain cases you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest and penalty may also be charged.

Keep this notice with your records. It may help you if we ask for other information. If you have any questions about the rules for filing and giving information, please call or visit any of our offices listed on the back cover of the instruction booklet.

Line 1 — Federal Adjusted Gross Income

Enter the amount from your 1996 federal income tax return.

Use: Form 1040, line 31 OR
Form 1040A, line 16 OR
Form 1040EZ, line 4 OR
Form 1040-Tel, adjusted gross income

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

Line 2 — Adjustments

Schedule A (lines 25 to 44) on the back of the return has a list of additions and deductions to your Ohio income. Turn to pages 11, 12 and 13 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 44 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 \$750 for *yourself* and an additional \$750 for your *spouse* if you are filing a joint return. To assist you in this calculation, you may use the personal and dependent exemption worksheet below.

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 an \$850 deduction for each dependent exemption. Note that the amount allowed for a dependent exemption is different from the amount allowed for a personal exemption. Write the number of your dependents on line 3 of the personal and dependent exemption worksheet below.

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 parent's Ohio tax return may claim the \$750 personal exemption on their own Ohio tax return and their parents may use the \$850 dependent exemption for that same child on the parent's Ohio tax return.

Personal and Dependent Exemption Worksheet

Line 1. Personal Exemption for yourself 1. \$ 750

Line 2. If joint return, enter \$750 for your spouse..... 2. \$ _____

Line 3. Number of dependents that you claim _____ times \$850..... 3. \$ _____

Line 4. Total of lines 1, 2, and 3. 4. \$ _____

Enter the amount on line 4 of this worksheet on line 4 on the front of your tax return.

Line 5 — Ohio Taxable Income

Subtract line 4 from line 3.

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

Line 6 — Tax Before Credits

Figure the tax on your Ohio taxable income, using the tax tables on pages 16 through 22.

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Table 1 on pages 16 through 22 or you may use Table 2 on page 22.
- If your taxable income is \$100,000 or more, you must use Table 2 on page 22 to figure your tax.

Line 7 — Credits — Schedule B

Schedule B on the back of the return has a list of the non-business credits that you may be allowed to take. Turn to pages 13, 14 and 15 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 52 onto line 7.
- If you have no credits from Schedule B, leave line 7 blank.

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 line 10.

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 Ohio Adjusted Gross Income (line 3) of \$500 or more, **not counting** income from interest, dividends, royalties, rents, capital gains, and state or municipal income tax refunds. Find your Ohio taxable income from line 5 in the first column on page 9. 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.**

CAUTION: 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 totalling \$500 or more included in Ohio Adjusted Gross Income, line 3.

Example: John and Mary Brown file a joint return. John earned \$200,000 from his current employment. Mary's only source of income is \$500 from her state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 33 and is not included in the Brown's Ohio Adjusted Gross Income. Therefore, they do

not qualify for Ohio's joint filing credit. However, if Mary had other sources of qualifying income totalling \$500 or more which were not deducted in Schedule A, the Brown's would qualify for the credit.

— If you do not qualify for the Joint Filing Credit, leave line 11 blank.

— If you do qualify for the Joint Filing Credit, figure it this way:

If your Ohio taxable

income (Line 5) is:

\$25,000 or less

More than \$25,000

but not more than \$50,000

More than \$50,000

but not more than \$75,000

More than \$75,000

Your credit is:

20% of line 10

15% of line 10

10% of line 10

5% of line 10

The credit 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 \$502.00, THEN

The Joint Filing Credit will be \$502.00

$\times .20$

\$100.40 = Joint Filing Credit

- **ON JOINT RETURNS** if either spouse does not have a 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 the income is. 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 15 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 or a sub "S" corporation or a limited liability company, you may qualify for a business credit. Nonrefundable business credits are listed below and must be calculated on **Schedule E** (available at any of our offices listed on the back page of this booklet). A refundable Jobs Credit is available for qualifying businesses. See the instructions for line 17 for further information.

NONREFUNDABLE BUSINESS CREDITS INCLUDE:

- Credits for manufacturing investments
- Enterprise Zone Credits
- Grape Production Credit
- Edison Credit
- Export Sales Credit
- Brownfield 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 or E onto line 13.

Line 14 — Ohio Income Tax

Subtract line 13 from line 12.

Line 15 — Ohio Income Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement (W-2 or 1099R) Form(s) in box 18.

- **ATTACH READABLE STATE** copies of your W-2 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.

Line 16 — Ohio Estimated Tax Payments for 1996 and Amount of 1995 Overpayment Credited to 1996

Enter the total estimated income tax payments submitted on your 1996 Form IT-1040ES including payments made on Form IT-40P plus any overpayment you credited to 1996 on your 1995 IT-1040 line 23.

Caution: 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 17 — Refundable Business Jobs Credit

If you have been granted a refundable tax credit by the Ohio Tax Credit Authority of the Ohio Department of Development, you should enter the certified amount on line 17. This amount shall be considered a payment which may be refunded in whole or in part if your total payments on line 18 exceed the tax on line 14. For further details about this credit, Call the Ohio Department of Development at (614) 466-4551.

Line 18 — Total Payments

Add the amounts on lines 15, 16, and 17 and write the total on line 18.

Line 19 — Tax Due

If line 18 is less than line 14, you owe more tax. Subtract line 18 from line 14 and enter the tax you owe on line 19.

Line 19a — Interest Penalty

Most taxpayers are not required to enter an amount on this line. However, you may owe an interest penalty if your 1996 Ohio tax withheld (line 15, 1996 IT-1040) is less than both of the following:

- 90% of your 1996 Ohio income tax (line 14, 1996 IT-1040) less \$300; and
- 100% of your 1995 Ohio income tax (line 14, 1995 IT-1040 or line 2 1995 IT-1040EZ) less \$300.

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 compute that you owe an interest penalty, we will send you a bill — **but see "lowering your interest penalty" below.**

If you elect to do the computation and you owe an interest penalty, enter on line 19a the total interest penalty due from your 1996 IT-2210. Check the box next to line 19a 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 (part II of Form IT-2210) to figure your quarterly tax payments, or
- You had Ohio income tax withheld from your wages and you elect for each quarter's computation (part I 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 by contacting any of the offices listed on the back of this booklet.

Line 19b — Amount You Owe

Add the amount(s) on line 19 and line 19a and enter the total on line 19b. This is the amount you owe.

- 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 should still file the return by April 15th to avoid the late filing penalty.

Line 20 — Amount Overpaid

If line 18 is larger than line 14, you have overpaid. Subtract line 14 from line 18 and enter the amount of overpayment on line 20.

CAUTION: If you have an overpayment on line 20 of your 1996 Form IT-1040 and owe interest penalty, show your total overpayment on line 20 of your IT-1040 and then deduct the interest penalty (line 19a) in arriving at the net amount on line 23 (ONLY if you are crediting all of your overpayment to 1997) or the net amount on line 24.

Line 21 and 22 — Wildlife Checkoff and Natural Areas

If you have an overpayment on line 20, you may donate part of it or all of it to either or both of the two programs in the Ohio Department of Natural Resources. These programs work to protect your natural heritage. Due to the confidentiality of your tax return, these programs cannot know who donates and are therefore unable to thank you directly for your donations. They wish, however, to express their sincere appreciation to those taxpayers who supported the protection of Ohio's natural heritage last year.



Line 21 may be used to benefit Ohio's endangered wildlife and to increase the wildlife diversity in the state. The Division of Wildlife uses your donation to acquire and restore critical habitat, reintroduce and reestablish various wildlife species to Ohio, increase awareness and appreciation of wildlife diversity through educational programs, research projects of critical importance to wildlife populations, and rehabilitate injured wildlife.

Donations to this fund have enabled the Division of Wildlife to increase the number of nesting bald eagle pairs in Ohio from 4 to 33, and to reintroduce river otters, peregrine falcons, paddlefish, osprey, and trumpeter swans. With 116 animals classified as endangered in the state and critical habitat being lost to urban and rural development daily, the effort is far from finished.

Please join us in securing a future for wildlife currently in jeopardy by making a donation. Your financial help will benefit songbirds, butterflies, fishes, mammals and insects, and enhance the quality of life in Ohio.



Line 22 may be used to donate to the preservation of Ohio's threatened natural heritage. Ohio natural areas, scenic rivers and endangered plants and animals all benefit from donations to the Division of Natural Areas and Preserves. These areas we are protecting today serve as vital links to Ohio's natural history. They provide an extremely rich resource for many of our state's educational institutions who often use these natural sanctuaries as outdoor classrooms. Your gifts have provided new visitor facilities, supported nature awareness programs, facilitated stream quality monitoring, and funded endangered species protection. Checkoff surveys have identified many high quality natural areas that need protection to keep them from being destroyed. You can help create a nature preserve and scenic river system that will provide a rich and lasting legacy for all Ohioans. Give nature a chance - support the natural areas checkoff!

If you want to donate, check a box on line 21 or line 22 or both to show how much of your overpayment you wish to give. Then write the amount in the space provided.

CAUTION: 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 21 and 22 blank.

If you do not have an overpayment on line 20, 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 out to: Nongame and Endangered Wildlife Special Account.
- If you want to donate to nature preserves, scenic rivers, and endangered species protection, make your check out 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, Ohio 43224

Line 23 — Amount of Overpayment to be Credited to 1997 Estimated Income Tax

You may apply part or all of your overpayment on line 20 to your 1997 Ohio Income Tax. Enter on line 23 the amount of the overpayment that you want to apply to 1997. However, if you want to credit your entire overpayment to 1997 but have an interest penalty, you must reduce line 23 by the amount appearing on line 19a.

Line 24 — Refund to be Sent to You

Add the amounts on lines 19a, 21, 22, and 23 and subtract this total from the amount on line 20. This is the amount of refund which will be sent to you.

CAUTION: 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 at 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 to Income

Additions

Line 25 — Government Interest or Dividends from Other States

Enter the total amount of interest or dividends you received from other state governments and their local governments not included in your Federal Adjusted Gross Income.

Line 26 — U.S. Government Obligations

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

Line 27 — Complex Trust Income

Enter the amount of an accumulation distribution from a complex trust which is reportable on Ohio Form IT-4970. Attach a copy of Form IT-4970 to your return.

Line 28 — Losses on Ohio Public and Purchase Obligations

Add any loss resulting from the disposition of Ohio public and purchase obligations to the extent such losses have been deducted in determining Federal Adjusted Gross Income.

Line 29 — Non-qualifying Medical Savings Account Withdrawals

SEE WORKSHEET ON PAGE 13.

Line 30 — Total Additions

Enter the total of lines 25, 26, 27, 28, and 29.

Deductions

CAUTION: Any amounts deducted on lines 31 through 42 must be included in your Federal Adjusted Gross Income, line 1 of the Ohio Return.

Line 31 — Federal Interest and Dividends

Enter interest (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 32 — Neighboring States

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

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

You should pay tax in your home state on this income. If Ohio tax was withheld on this income, you must file an Ohio tax return to get your refund. Deduct your entire income on line 32.

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

Note: Residents of these neighboring states who work in Ohio should complete Form IT-4NR and give it to their employer to stop Ohio withholding for 1997.

Caution: Wages, salaries, tips and commissions earned by Ohio residents in these states will be taxed by Ohio. If your employer withheld tax for the wrong state, you must file with the other state for your refund. Do not include the amount withheld for the other state on line 15.

Line 33 — State or Municipal Refund

Deduct on line 33 the amount of state and municipal income tax overpayments appearing on line 10 of your Federal Form 1040.

Line 34 — 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 45 for the proper treatment of retirement benefits.)

- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries.

Line 35 — Federal Targeted Jobs Tax Credit/Work Opportunity Tax Credit

Employers may deduct the wage and salary expense not otherwise deducted for federal tax purposes because of the federal targeted jobs tax credit or the work opportunity tax credits.

Line 36 — 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 Unemployment Benefits

Line 37 — Interest from Ohio Public Obligations and/or Gain from the Sale, Exchange, or other Disposition of Ohio Public Obligations and Purchase Obligations

Deduct interest income earned from Ohio Public Obligations if the interest income is included in your Federal Adjusted Gross Income. You may also deduct any gains resulting from the sale or exchange of Ohio Public Obligations and Ohio Purchase Obligations to the extent such amounts are included in your Federal Adjusted Gross Income.

Line 38 — Ohio Tuition Credits

Deduct the increase in value of prepaid tuition credits/units used for higher education in 1996 in excess of the original purchase price to the extent the increase is included in your Federal Adjusted Gross Income. However, you cannot deduct the increase in value of (i) refunded tuition credits/units (because the funds were not used for college costs), (ii) refunded supplemental tuition credits/units, and (iii) used supplemental credits/units.

You may deduct the decrease in value of refunded tuition credits/units if the loss was not deducted in arriving at Federal Adjusted Gross Income.

The Prepaid Tuition Program was created in 1989 by the Ohio General Assembly as a way for Ohio families to start paying for their children's college tuition at today's prices while their children are young. Prepaid tuition can be used at any accredited college in the country and is backed by the full faith and credit of the State of Ohio. It is administered by the Ohio Tuition Trust Authority, a state agency. For more information about Ohio's Prepaid Tuition Program, please call the Tuition Trust at 1-800-AFFORD-IT (233-6734) or 1-800-589-OTTA (6882).

Line 39 — Refunds or Reimbursements of Prior-year Federal Itemized Deductions

You may deduct a refund or reimbursement of an expense you originally deducted on a prior-year federal income tax return as an itemized deduction if the following conditions are met:

- The refund or reimbursement was included in your Federal Adjusted Gross Income on your 1996 federal income tax return, IRS 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, IRS Form 1040.

Example: John Brown claimed an itemized deduction of \$500 for medical expenses on his 1995 federal income tax return. In 1996, he received a reimbursement of \$200 of the medical expenses from his insurance company which he reported as income on line 21 of his 1996 federal income tax return. Mr. Brown is entitled to deduct the \$200 reimbursement on line 39 of his Ohio income tax return.

CAUTION: Do not deduct on this line state or municipal income tax overpayments (see line 33).

Line 40 — Repayment of Income Reported in a Prior Year

If in 1996 you repaid an amount that you received and included in your Federal Adjusted Gross Income in a prior year, you may be able to deduct the repaid amount on your Ohio return. However, the following three conditions must apply:

- For federal income tax purposes, you claimed an itemized deduction on Schedule A of your 1996 federal income tax return for the amount repaid **or** you claimed a tax credit on your 1996 federal income tax return based upon the amount repaid, **and**
- The repayment has not otherwise reduced your Federal Adjusted Gross Income for 1996 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 tax credits on schedules C or D of your Ohio income tax return.

Example: John Brown received a \$1,000 bonus from his employer in 1995 and included the bonus in his 1995 Federal Adjusted Gross Income. In 1996, the employer informed John that he must repay \$200 of the bonus because the amount was computed in error. John repaid the amount in 1996. John is entitled to a deduction of \$200 on line 40 of the Ohio income tax return.

Line 41 — Self-employed Health Insurance Costs

If you were self-employed, you may be entitled to deduct the amount you paid during the taxable year for health insurance coverage for you, your spouse and your dependents. This deduction is limited to your earned income from the business that has the health insurance plan. Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income.

Caution: If you were eligible to participate in any health plan maintained by your or your spouse's employer for any month or part of a month in 1996, amounts paid for health insurance coverage for that month cannot be used to figure this deduction.

Self-employed Health Insurance Cost Worksheet

1. Enter the total amount you paid in 1996 for health insurance coverage for 1996 for you, your spouse and dependents1. _____
2. a. Enter your net profit and other earned income from the business under which the insurance plan is established (If you were a more than 2% shareholder of an S-corporation, enter your wages from the S-corporation)2a. _____
- b. Enter any amount you claimed on line 25 of your Federal Form 1040 for the self-employment tax deduction2b. _____
- c. Enter any amount you claimed on line 27 of your Federal Form 1040 for the Keogh retirement plan and self-employed SEP deduction.....2c. _____
- d. Subtract lines 2b and 2c from line 2a and enter the result here (but not less than zero).....2d. _____
3. Enter the smaller of lines 1 or 2d, above3. _____
4. Enter any amount you claimed on line 26 of your Federal Form 1040 for the self-employed health insurance deduction (if applicable)4. _____
5. Subtract line 4 from line 3. Enter the amount here (but not less than zero) and line 41 of your Ohio Income Tax Return.....5. _____

Line 42 — Medical Savings Account

You may deduct the amount of funds deposited into a medical savings account by yourself, and your spouse if you are filing a joint return. You may also deduct monies deposited into a medical savings account by your employer on your behalf. The contribution deduction is limited to \$3,000 per return per year

(\$6,000 for married filing joint). Any investment income and interest earned for the year by the medical savings account is also deductible.

For further information, please see the question "What is a Medical Savings Account and what are the qualifications?" on page 5 of this booklet.

Medical Savings Account Worksheet

1. Amount of funds deposited into a medical savings account during 1996 by you and by your spouse and earnings for the year _____
2. Amount of funds withdrawn from a medical savings account during 1996 for a nonqualifying purpose. _____
3. If line 1 is more than line 2, subtract line 2 from line 1 and enter the result here and on line 42, schedule A, on the back side of the Ohio IT-1040. _____
4. If line 2 is more than line 1, subtract line 1 from line 2 and enter the result here and on line 29, schedule A, on the back side of the Ohio IT-1040. _____

Line 43 — Total Deductions

Enter the total of lines 31 through 42.

Line 44 — Net Adjustments

If line 30 is LARGER THAN line 43, subtract line 43 from line 30 and enter the amount on line 44. 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 30 is SMALLER THAN line 43 subtract line 30 from line 43 and enter the difference on line 44. 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 45 — 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 36.**
- You must have received this income because you have retired.
- This income must be included in your Ohio Adjusted Gross Income on line 3.

The amount of the credit is as follows:

Amount of qualifying retirement income received and included in Ohio Adjusted Gross Income during the taxable year:	Retirement income credit for the taxable year:
\$500 or less	\$ 0
Over \$ 500 but not more than \$1,500	\$ 25
Over \$1,500 but not more than \$3,000	\$ 50
Over \$3,000 but not more than \$5,000	\$ 80
Over \$5,000 but not more than \$8,000	\$130
Over \$8,000	\$200

The maximum credit per return is \$200.

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

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

Line 46 — Senior Citizen Credit

You may claim a \$50 credit if you were 65 years of age or older prior to January 1, 1997. 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 47 — Lump Sum Distribution Credit

This credit is available only to individuals 65 years of age or older before January 1, 1997.

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

IF THE ANSWERS TO QUESTIONS 1 THROUGH 7 ARE ALL YES, THEN THE DISTRIBUTION QUALIFIES FOR THE LUMP SUM DISTRIBUTION CREDIT.

1. Were you 65 years of age or older before January 1, 1997?
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 employee a participant in the plan for 5 taxable years before the tax year of the distribution or was the distribution made because the employee died?
7. 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.

CAUTION: 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 48 — Child and Dependent Care Credit

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

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

1996 Child and Dependent Care Worksheet

- A. Enter the amount of Federal Child and Dependent Care Credit shown on your Federal Form 1040A line 24a or your Federal Form 1040 line 39. A.\$ _____
- B. If line 3 of your Ohio IT-1040 is less than \$20,000 enter 35% on line B 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 B of this worksheet. B. _____%
- C. Multiply line A of this worksheet by the rate shown on line B. Enter this amount here and on line 48 (schedule B) on the back of Form IT-1040. C.\$ _____

Line 49 — Lump Sum Retirement Income 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 1996 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 the back of this booklet.

Line 50 — 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.

Caution: Such training qualifies for this credit only if you can check "yes" for questions A, B and C below:

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

If you checked "yes" to all of the questions above, then complete the worksheet below:

1996 Job Training Credit Worksheet

1. Enter the amount you paid during 1995 and 1996 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. Multiply the amount on line 1 by 1/2 2 _____
3. Enter the smaller of \$500 or the amount on line 2 3 _____
4. Enter the amount of job training credit, if any, which you claimed on line 49, Schedule B on the 1995 Ohio Form IT-1040 4 _____
5. Subtract line 4 from line 3 (but not less than zero) 5 _____

The amount on line 5 is your job training credit. Enter this amount on Schedule B, line 50 of Ohio Form IT-1040.

Line 51 — 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,
- Ohio Board of Education,
- Chief Justice of the Ohio Supreme Court,
- Justice of the Ohio Supreme Court,
- Ohio Senate, or
- 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 in the case of a married filing joint return). The maximum credit is \$50 (for single or married separate filers) and \$100 (for married filing joint returns) regardless of the amount of the contribution.

You can claim the credit on the back of Form IT-1040, line 51.

Line 52 — Total Credits

Enter the total of lines 45 through 51 on line 52 and on line 7 on the front of the return.

Schedule C—Resident Credit

Line 53

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 line 56 or 56a.

Enter the portion of Ohio Adjusted Gross Income from line 3 that is taxed by other states or the District of Columbia.

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

CAUTION: 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 54

Enter Ohio Adjusted Gross Income from line 3.

Line 55

Divide 53 by line 54.

Line 56

Multiply line 55 by the amount on line 12 on the front of the return. Enter the amount on line 56.

Line 56a

Enter the amount of 1996 income tax less all related 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 line 14 of the Ohio Form IT-1040.

Line 56b

Enter the smaller of line 56 or line 56a. This is your Ohio Resident Tax Credit. Enter this amount on line 13 on the front of the return.

You must list the name of any state with which you filed a 1996 income tax return below line 56b. 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 57.

Line 57

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

Line 58

Enter Ohio Adjusted Gross Income from line 3.

Line 59

Divide line 57 by line 58.

Line 60

Multiply line 59 by the amount on line 12 on the front of the return. Enter the amount on line 60 and on 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 56b and 60 on line 13.

1996 TAX TABLE FOR FORM IT-1040

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
Up to \$1,000			\$3,000			\$6,000			\$9,000			\$12,000		
\$ 0	\$ 50	\$ 0	\$ 3,000	\$ 3,050	\$ 21	\$ 6,000	\$ 6,050	\$ 49	\$ 9,000	\$ 9,050	\$ 90	\$ 12,000	\$ 12,050	\$ 160
50	100	1	3,050	3,100	21	6,050	6,100	50	9,050	9,100	91	12,050	12,100	162
100	150	1	3,100	3,150	22	6,100	6,150	50	9,100	9,150	92	12,100	12,150	163
150	200	1	3,150	3,200	22	6,150	6,200	51	9,150	9,200	93	12,150	12,200	164
200	250	2	3,200	3,250	22	6,200	6,250	52	9,200	9,250	93	12,200	12,250	166
250	300	2	3,250	3,300	23	6,250	6,300	52	9,250	9,300	94	12,250	12,300	167
300	350	2	3,300	3,350	23	6,300	6,350	53	9,300	9,350	95	12,300	12,350	169
350	400	3	3,350	3,400	23	6,350	6,400	54	9,350	9,400	95	12,350	12,400	170
400	450	3	3,400	3,450	24	6,400	6,450	54	9,400	9,450	96	12,400	12,450	171
450	500	3	3,450	3,500	24	6,450	6,500	55	9,450	9,500	97	12,450	12,500	173
500	550	4	3,500	3,550	24	6,500	6,550	56	9,500	9,550	97	12,500	12,550	174
550	600	4	3,550	3,600	25	6,550	6,600	56	9,550	9,600	98	12,550	12,600	175
600	650	4	3,600	3,650	25	6,600	6,650	57	9,600	9,650	99	12,600	12,650	177
650	700	5	3,650	3,700	25	6,650	6,700	58	9,650	9,700	99	12,650	12,700	178
700	750	5	3,700	3,750	26	6,700	6,750	59	9,700	9,750	100	12,700	12,750	180
750	800	5	3,750	3,800	26	6,750	6,800	59	9,750	9,800	101	12,750	12,800	181
800	850	6	3,800	3,850	27	6,800	6,850	60	9,800	9,850	102	12,800	12,850	182
850	900	6	3,850	3,900	27	6,850	6,900	61	9,850	9,900	102	12,850	12,900	184
900	950	6	3,900	3,950	27	6,900	6,950	61	9,900	9,950	103	12,900	12,950	185
950	1000	7	3,950	4,000	28	6,950	7,000	62	9,950	10,000	104	12,950	13,000	187
\$1,000			\$4,000			\$7,000			\$10,000			\$13,000		
\$ 1,000	\$ 1,050	\$ 7	\$ 4,000	\$ 4,050	\$ 28	\$ 7,000	\$ 7,050	\$ 63	\$ 10,000	\$ 10,050	\$ 105	\$ 13,000	\$ 13,050	\$ 188
1,050	1,100	7	4,050	4,100	28	7,050	7,100	63	10,050	10,100	106	13,050	13,100	189
1,100	1,150	8	4,100	4,150	29	7,100	7,150	64	10,100	10,150	107	13,100	13,150	191
1,150	1,200	8	4,150	4,200	29	7,150	7,200	65	10,150	10,200	109	13,150	13,200	192
1,200	1,250	8	4,200	4,250	29	7,200	7,250	66	10,200	10,250	110	13,200	13,250	193
1,250	1,300	9	4,250	4,300	30	7,250	7,300	66	10,250	10,300	112	13,250	13,300	195
1,300	1,350	9	4,300	4,350	30	7,300	7,350	67	10,300	10,350	113	13,300	13,350	196
1,350	1,400	10	4,350	4,400	30	7,350	7,400	68	10,350	10,400	114	13,350	13,400	198
1,400	1,450	10	4,400	4,450	31	7,400	7,450	68	10,400	10,450	116	13,400	13,450	199
1,450	1,500	10	4,450	4,500	31	7,450	7,500	69	10,450	10,500	117	13,450	13,500	200
1,500	1,550	11	4,500	4,550	31	7,500	7,550	70	10,500	10,550	119	13,500	13,550	202
1,550	1,600	11	4,550	4,600	32	7,550	7,600	70	10,550	10,600	120	13,550	13,600	203
1,600	1,650	11	4,600	4,650	32	7,600	7,650	71	10,600	10,650	121	13,600	13,650	205
1,650	1,700	12	4,650	4,700	32	7,650	7,700	72	10,650	10,700	123	13,650	13,700	206
1,700	1,750	12	4,700	4,750	33	7,700	7,750	72	10,700	10,750	124	13,700	13,750	207
1,750	1,800	12	4,750	4,800	33	7,750	7,800	73	10,750	10,800	126	13,750	13,800	209
1,800	1,850	13	4,800	4,850	33	7,800	7,850	74	10,800	10,850	127	13,800	13,850	210
1,850	1,900	13	4,850	4,900	34	7,850	7,900	75	10,850	10,900	128	13,850	13,900	212
1,900	1,950	13	4,900	4,950	34	7,900	7,950	75	10,900	10,950	130	13,900	13,950	213
1,950	2,000	14	4,950	5,000	34	7,950	8,000	76	10,950	11,000	131	13,950	14,000	214
\$2,000			\$5,000			\$8,000			\$11,000			\$14,000		
\$ 2,000	\$ 2,050	\$ 14	\$ 5,000	\$ 5,050	\$ 35	\$ 8,000	\$ 8,050	\$ 77	\$ 11,000	\$ 11,050	\$ 132	\$ 14,000	\$ 14,050	\$ 216
2,050	2,100	14	5,050	5,100	36	8,050	8,100	77	11,050	11,100	134	14,050	14,100	217
2,100	2,150	15	5,100	5,150	36	8,100	8,150	78	11,100	11,150	135	14,100	14,150	218
2,150	2,200	15	5,150	5,200	37	8,150	8,200	79	11,150	11,200	137	14,150	14,200	220
2,200	2,250	15	5,200	5,250	38	8,200	8,250	79	11,200	11,250	138	14,200	14,250	221
2,250	2,300	16	5,250	5,300	38	8,250	8,300	80	11,250	11,300	139	14,250	14,300	223
2,300	2,350	16	5,300	5,350	39	8,300	8,350	81	11,300	11,350	141	14,300	14,350	224
2,350	2,400	16	5,350	5,400	40	8,350	8,400	81	11,350	11,400	142	14,350	14,400	225
2,400	2,450	17	5,400	5,450	41	8,400	8,450	82	11,400	11,450	144	14,400	14,450	227
2,450	2,500	17	5,450	5,500	41	8,450	8,500	83	11,450	11,500	145	14,450	14,500	228
2,500	2,550	17	5,500	5,550	42	8,500	8,550	84	11,500	11,550	146	14,500	14,550	230
2,550	2,600	18	5,550	5,600	43	8,550	8,600	84	11,550	11,600	148	14,550	14,600	231
2,600	2,650	18	5,600	5,650	43	8,600	8,650	85	11,600	11,650	149	14,600	14,650	232
2,650	2,700	19	5,650	5,700	44	8,650	8,700	86	11,650	11,700	150	14,650	14,700	234
2,700	2,750	19	5,700	5,750	45	8,700	8,750	86	11,700	11,750	152	14,700	14,750	235
2,750	2,800	19	5,750	5,800	45	8,750	8,800	87	11,750	11,800	153	14,750	14,800	237
2,800	2,850	20	5,800	5,850	46	8,800	8,850	88	11,800	11,850	155	14,800	14,850	238
2,850	2,900	20	5,850	5,900	47	8,850	8,900	88	11,850	11,900	156	14,850	14,900	239
2,900	2,950	20	5,900	5,950	47	8,900	8,950	89	11,900	11,950	157	14,900	14,950	241
2,950	3,000	21	5,950	6,000	48	8,950	9,000	90	11,950	12,000	159	14,950	15,000	242

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1996 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$15,000	\$15,050	\$ 244	\$18,000	\$18,050	\$ 348	\$21,000	\$21,050	\$ 459	\$24,000	\$24,050	\$ 584	\$27,000	\$27,050	\$ 709
15,050	15,100	245	18,050	18,100	349	21,050	21,100	461	24,050	24,100	586	27,050	27,100	711
15,100	15,150	247	18,100	18,150	351	21,100	21,150	463	24,100	24,150	588	27,100	27,150	713
15,150	15,200	249	18,150	18,200	353	21,150	21,200	465	24,150	24,200	590	27,150	27,200	715
15,200	15,250	251	18,200	18,250	355	21,200	21,250	467	24,200	24,250	592	27,200	27,250	717
15,250	15,300	252	18,250	18,300	356	21,250	21,300	469	24,250	24,300	594	27,250	27,300	719
15,300	15,350	254	18,300	18,350	358	21,300	21,350	471	24,300	24,350	596	27,300	27,350	721
15,350	15,400	256	18,350	18,400	360	21,350	21,400	473	24,350	24,400	598	27,350	27,400	723
15,400	15,450	257	18,400	18,450	362	21,400	21,450	476	24,400	24,450	600	27,400	27,450	725
15,450	15,500	259	18,450	18,500	363	21,450	21,500	478	24,450	24,500	602	27,450	27,500	727
15,500	15,550	261	18,500	18,550	365	21,500	21,550	480	24,500	24,550	605	27,500	27,550	729
15,550	15,600	263	18,550	18,600	367	21,550	21,600	482	24,550	24,600	607	27,550	27,600	731
15,600	15,650	264	18,600	18,650	369	21,600	21,650	484	24,600	24,650	609	27,600	27,650	734
15,650	15,700	266	18,650	18,700	370	21,650	21,700	486	24,650	24,700	611	27,650	27,700	736
15,700	15,750	268	18,700	18,750	372	21,700	21,750	488	24,700	24,750	613	27,700	27,750	738
15,750	15,800	270	18,750	18,800	374	21,750	21,800	490	24,750	24,800	615	27,750	27,800	740
15,800	15,850	271	18,800	18,850	375	21,800	21,850	492	24,800	24,850	617	27,800	27,850	742
15,850	15,900	273	18,850	18,900	377	21,850	21,900	494	24,850	24,900	619	27,850	27,900	744
15,900	15,950	275	18,900	18,950	379	21,900	21,950	496	24,900	24,950	621	27,900	27,950	746
15,950	16,000	277	18,950	19,000	381	21,950	22,000	498	24,950	25,000	623	27,950	28,000	748
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$16,000	\$16,050	\$ 278	\$19,000	\$19,050	\$ 382	\$22,000	\$22,050	\$ 500	\$25,000	\$25,050	\$ 625	\$28,000	\$28,050	\$ 750
16,050	16,100	280	19,050	19,100	384	22,050	22,100	503	25,050	25,100	627	28,050	28,100	752
16,100	16,150	282	19,100	19,150	386	22,100	22,150	505	25,100	25,150	630	28,100	28,150	754
16,150	16,200	284	19,150	19,200	388	22,150	22,200	507	25,150	25,200	632	28,150	28,200	756
16,200	16,250	285	19,200	19,250	389	22,200	22,250	509	25,200	25,250	634	28,200	28,250	759
16,250	16,300	287	19,250	19,300	391	22,250	22,300	511	25,250	25,300	636	28,250	28,300	761
16,300	16,350	289	19,300	19,350	393	22,300	22,350	513	25,300	25,350	638	28,300	28,350	763
16,350	16,400	290	19,350	19,400	395	22,350	22,400	515	25,350	25,400	640	28,350	28,400	765
16,400	16,450	292	19,400	19,450	396	22,400	22,450	517	25,400	25,450	642	28,400	28,450	767
16,450	16,500	294	19,450	19,500	398	22,450	22,500	519	25,450	25,500	644	28,450	28,500	769
16,500	16,550	296	19,500	19,550	400	22,500	22,550	521	25,500	25,550	646	28,500	28,550	771
16,550	16,600	297	19,550	19,600	401	22,550	22,600	523	25,550	25,600	648	28,550	28,600	773
16,600	16,650	299	19,600	19,650	403	22,600	22,650	525	25,600	25,650	650	28,600	28,650	775
16,650	16,700	301	19,650	19,700	405	22,650	22,700	528	25,650	25,700	652	28,650	28,700	777
16,700	16,750	303	19,700	19,750	407	22,700	22,750	530	25,700	25,750	654	28,700	28,750	779
16,750	16,800	304	19,750	19,800	408	22,750	22,800	532	25,750	25,800	657	28,750	28,800	781
16,800	16,850	306	19,800	19,850	410	22,800	22,850	534	25,800	25,850	659	28,800	28,850	783
16,850	16,900	308	19,850	19,900	412	22,850	22,900	536	25,850	25,900	661	28,850	28,900	786
16,900	16,950	310	19,900	19,950	414	22,900	22,950	538	25,900	25,950	663	28,900	28,950	788
16,950	17,000	311	19,950	20,000	415	22,950	23,000	540	25,950	26,000	665	28,950	29,000	790
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$17,000	\$17,050	\$ 313	\$20,000	\$20,050	\$ 417	\$23,000	\$23,050	\$ 542	\$26,000	\$26,050	\$ 667	\$29,000	\$29,050	\$ 792
17,050	17,100	315	20,050	20,100	419	23,050	23,100	544	26,050	26,100	669	29,050	29,100	794
17,100	17,150	316	20,100	20,150	421	23,100	23,150	546	26,100	26,150	671	29,100	29,150	796
17,150	17,200	318	20,150	20,200	423	23,150	23,200	548	26,150	26,200	673	29,150	29,200	798
17,200	17,250	320	20,200	20,250	426	23,200	23,250	550	26,200	26,250	675	29,200	29,250	800
17,250	17,300	322	20,250	20,300	428	23,250	23,300	553	26,250	26,300	677	29,250	29,300	802
17,300	17,350	323	20,300	20,350	430	23,300	23,350	555	26,300	26,350	679	29,300	29,350	804
17,350	17,400	325	20,350	20,400	432	23,350	23,400	557	26,350	26,400	682	29,350	29,400	806
17,400	17,450	327	20,400	20,450	434	23,400	23,450	559	26,400	26,450	684	29,400	29,450	808
17,450	17,500	329	20,450	20,500	436	23,450	23,500	561	26,450	26,500	686	29,450	29,500	811
17,500	17,550	330	20,500	20,550	438	23,500	23,550	563	26,500	26,550	688	29,500	29,550	813
17,550	17,600	332	20,550	20,600	440	23,550	23,600	565	26,550	26,600	690	29,550	29,600	815
17,600	17,650	334	20,600	20,650	442	23,600	23,650	567	26,600	26,650	692	29,600	29,650	817
17,650	17,700	336	20,650	20,700	444	23,650	23,700	569	26,650	26,700	694	29,650	29,700	819
17,700	17,750	337	20,700	20,750	446	23,700	23,750	571	26,700	26,750	696	29,700	29,750	821
17,750	17,800	339	20,750	20,800	448	23,750	23,800	573	26,750	26,800	698	29,750	29,800	823
17,800	17,850	341	20,800	20,850	451	23,800	23,850	575	26,800	26,850	700	29,800	29,850	825
17,850	17,900	342	20,850	20,900	453	23,850	23,900	577	26,850	26,900	702	29,850	29,900	827
17,900	17,950	344	20,900	20,950	455	23,900	23,950	580	26,900	26,950	704	29,900	29,950	829
17,950	18,000	346	20,950	21,000	457	23,950	24,000	582	26,950	27,000	706	29,950	30,000	831

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1996 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$30,000			\$33,000			\$36,000			\$39,000			\$42,000		
\$30,000	\$30,050	\$ 833	\$33,000	\$33,050	\$ 958	\$36,000	\$36,050	\$ 1,083	\$39,000	\$39,050	\$ 1,208	\$42,000	\$42,050	\$ 1,347
30,050	30,100	836	33,050	33,100	960	36,050	36,100	1,085	39,050	39,100	1,210	42,050	42,100	1,349
30,100	30,150	838	33,100	33,150	962	36,100	36,150	1,087	39,100	39,150	1,212	42,100	42,150	1,352
30,150	30,200	840	33,150	33,200	965	36,150	36,200	1,089	39,150	39,200	1,214	42,150	42,200	1,354
30,200	30,250	842	33,200	33,250	967	36,200	36,250	1,091	39,200	39,250	1,216	42,200	42,250	1,357
30,250	30,300	844	33,250	33,300	969	36,250	36,300	1,094	39,250	39,300	1,218	42,250	42,300	1,359
30,300	30,350	846	33,300	33,350	971	36,300	36,350	1,096	39,300	39,350	1,221	42,300	42,350	1,362
30,350	30,400	848	33,350	33,400	973	36,350	36,400	1,098	39,350	39,400	1,223	42,350	42,400	1,364
30,400	30,450	850	33,400	33,450	975	36,400	36,450	1,100	39,400	39,450	1,225	42,400	42,450	1,366
30,450	30,500	852	33,450	33,500	977	36,450	36,500	1,102	39,450	39,500	1,227	42,450	42,500	1,369
30,500	30,550	854	33,500	33,550	979	36,500	36,550	1,104	39,500	39,550	1,229	42,500	42,550	1,371
30,550	30,600	856	33,550	33,600	981	36,550	36,600	1,106	39,550	39,600	1,231	42,550	42,600	1,374
30,600	30,650	858	33,600	33,650	983	36,600	36,650	1,108	39,600	39,650	1,233	42,600	42,650	1,376
30,650	30,700	860	33,650	33,700	985	36,650	36,700	1,110	39,650	39,700	1,235	42,650	42,700	1,379
30,700	30,750	863	33,700	33,750	987	36,700	36,750	1,112	39,700	39,750	1,237	42,700	42,750	1,381
30,750	30,800	865	33,750	33,800	990	36,750	36,800	1,114	39,750	39,800	1,239	42,750	42,800	1,383
30,800	30,850	867	33,800	33,850	992	36,800	36,850	1,116	39,800	39,850	1,241	42,800	42,850	1,386
30,850	30,900	869	33,850	33,900	994	36,850	36,900	1,119	39,850	39,900	1,243	42,850	42,900	1,388
30,900	30,950	871	33,900	33,950	996	36,900	36,950	1,121	39,900	39,950	1,245	42,900	42,950	1,391
30,950	31,000	873	33,950	34,000	998	36,950	37,000	1,123	39,950	40,000	1,248	42,950	43,000	1,393
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$ 875	\$34,000	\$34,050	\$ 1,000	\$37,000	\$37,050	\$ 1,125	\$40,000	\$40,050	\$ 1,250	\$43,000	\$43,050	\$ 1,396
31,050	31,100	877	34,050	34,100	1,002	37,050	37,100	1,127	40,050	40,100	1,252	43,050	43,100	1,398
31,100	31,150	879	34,100	34,150	1,004	37,100	37,150	1,129	40,100	40,150	1,255	43,100	43,150	1,400
31,150	31,200	881	34,150	34,200	1,006	37,150	37,200	1,131	40,150	40,200	1,257	43,150	43,200	1,403
31,200	31,250	883	34,200	34,250	1,008	37,200	37,250	1,133	40,200	40,250	1,260	43,200	43,250	1,405
31,250	31,300	885	34,250	34,300	1,010	37,250	37,300	1,135	40,250	40,300	1,262	43,250	43,300	1,408
31,300	31,350	888	34,300	34,350	1,012	37,300	37,350	1,137	40,300	40,350	1,264	43,300	43,350	1,410
31,350	31,400	890	34,350	34,400	1,014	37,350	37,400	1,139	40,350	40,400	1,267	43,350	43,400	1,413
31,400	31,450	892	34,400	34,450	1,017	37,400	37,450	1,141	40,400	40,450	1,269	43,400	43,450	1,415
31,450	31,500	894	34,450	34,500	1,019	37,450	37,500	1,144	40,450	40,500	1,272	43,450	43,500	1,417
31,500	31,550	896	34,500	34,550	1,021	37,500	37,550	1,146	40,500	40,550	1,274	43,500	43,550	1,420
31,550	31,600	898	34,550	34,600	1,023	37,550	37,600	1,148	40,550	40,600	1,277	43,550	43,600	1,422
31,600	31,650	900	34,600	34,650	1,025	37,600	37,650	1,150	40,600	40,650	1,279	43,600	43,650	1,425
31,650	31,700	902	34,650	34,700	1,027	37,650	37,700	1,152	40,650	40,700	1,281	43,650	43,700	1,427
31,700	31,750	904	34,700	34,750	1,029	37,700	37,750	1,154	40,700	40,750	1,284	43,700	43,750	1,430
31,750	31,800	906	34,750	34,800	1,031	37,750	37,800	1,156	40,750	40,800	1,286	43,750	43,800	1,432
31,800	31,850	908	34,800	34,850	1,033	37,800	37,850	1,158	40,800	40,850	1,289	43,800	43,850	1,434
31,850	31,900	910	34,850	34,900	1,035	37,850	37,900	1,160	40,850	40,900	1,291	43,850	43,900	1,437
31,900	31,950	913	34,900	34,950	1,037	37,900	37,950	1,162	40,900	40,950	1,294	43,900	43,950	1,439
31,950	32,000	915	34,950	35,000	1,039	37,950	38,000	1,164	40,950	41,000	1,296	43,950	44,000	1,442
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$ 917	\$35,000	\$35,050	\$ 1,042	\$38,000	\$38,050	\$ 1,166	\$41,000	\$41,050	\$ 1,298	\$44,000	\$44,050	\$ 1,444
32,050	32,100	919	35,050	35,100	1,044	38,050	38,100	1,168	41,050	41,100	1,301	44,050	44,100	1,447
32,100	32,150	921	35,100	35,150	1,046	38,100	38,150	1,171	41,100	41,150	1,303	44,100	44,150	1,449
32,150	32,200	923	35,150	35,200	1,048	38,150	38,200	1,173	41,150	41,200	1,306	44,150	44,200	1,451
32,200	32,250	925	35,200	35,250	1,050	38,200	38,250	1,175	41,200	41,250	1,308	44,200	44,250	1,454
32,250	32,300	927	35,250	35,300	1,052	38,250	38,300	1,177	41,250	41,300	1,311	44,250	44,300	1,456
32,300	32,350	929	35,300	35,350	1,054	38,300	38,350	1,179	41,300	41,350	1,313	44,300	44,350	1,459
32,350	32,400	931	35,350	35,400	1,056	38,350	38,400	1,181	41,350	41,400	1,315	44,350	44,400	1,461
32,400	32,450	933	35,400	35,450	1,058	38,400	38,450	1,183	41,400	41,450	1,318	44,400	44,450	1,464
32,450	32,500	935	35,450	35,500	1,060	38,450	38,500	1,185	41,450	41,500	1,320	44,450	44,500	1,466
32,500	32,550	937	35,500	35,550	1,062	38,500	38,550	1,187	41,500	41,550	1,323	44,500	44,550	1,468
32,550	32,600	940	35,550	35,600	1,064	38,550	38,600	1,189	41,550	41,600	1,325	44,550	44,600	1,471
32,600	32,650	942	35,600	35,650	1,067	38,600	38,650	1,191	41,600	41,650	1,328	44,600	44,650	1,473
32,650	32,700	944	35,650	35,700	1,069	38,650	38,700	1,193	41,650	41,700	1,330	44,650	44,700	1,476
32,700	32,750	946	35,700	35,750	1,071	38,700	38,750	1,196	41,700	41,750	1,332	44,700	44,750	1,478
32,750	32,800	948	35,750	35,800	1,073	38,750	38,800	1,198	41,750	41,800	1,335	44,750	44,800	1,481
32,800	32,850	950	35,800	35,850	1,075	38,800	38,850	1,200	41,800	41,850	1,337	44,800	44,850	1,483
32,850	32,900	952	35,850	35,900	1,077	38,850	38,900	1,202	41,850	41,900	1,340	44,850	44,900	1,485
32,900	32,950	954	35,900	35,950	1,079	38,900	38,950	1,204	41,900	41,950	1,342	44,900	44,950	1,488
32,950	33,000	956	35,950	36,000	1,081	38,950	39,000	1,206	41,950	42,000	1,345	44,950	45,000	1,490

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1996 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$ 1,493	\$48,000	\$48,050	\$ 1,638	\$51,000	\$51,050	\$ 1,784	\$54,000	\$54,050	\$ 1,930	\$57,000	\$57,050	\$ 2,076
45,050	45,100	1,495	48,050	48,100	1,641	51,050	51,100	1,787	54,050	54,100	1,932	57,050	57,100	2,078
45,100	45,150	1,498	48,100	48,150	1,643	51,100	51,150	1,789	54,100	54,150	1,935	57,100	57,150	2,080
45,150	45,200	1,500	48,150	48,200	1,646	51,150	51,200	1,791	54,150	54,200	1,937	57,150	57,200	2,083
45,200	45,250	1,502	48,200	48,250	1,648	51,200	51,250	1,794	54,200	54,250	1,940	57,200	57,250	2,085
45,250	45,300	1,505	48,250	48,300	1,651	51,250	51,300	1,796	54,250	54,300	1,942	57,250	57,300	2,088
45,300	45,350	1,507	48,300	48,350	1,653	51,300	51,350	1,799	54,300	54,350	1,944	57,300	57,350	2,090
45,350	45,400	1,510	48,350	48,400	1,655	51,350	51,400	1,801	54,350	54,400	1,947	57,350	57,400	2,093
45,400	45,450	1,512	48,400	48,450	1,658	51,400	51,450	1,804	54,400	54,450	1,949	57,400	57,450	2,095
45,450	45,500	1,515	48,450	48,500	1,660	51,450	51,500	1,806	54,450	54,500	1,952	57,450	57,500	2,097
45,500	45,550	1,517	48,500	48,550	1,663	51,500	51,550	1,808	54,500	54,550	1,954	57,500	57,550	2,100
45,550	45,600	1,519	48,550	48,600	1,665	51,550	51,600	1,811	54,550	54,600	1,957	57,550	57,600	2,102
45,600	45,650	1,522	48,600	48,650	1,668	51,600	51,650	1,813	54,600	54,650	1,959	57,600	57,650	2,105
45,650	45,700	1,524	48,650	48,700	1,670	51,650	51,700	1,816	54,650	54,700	1,961	57,650	57,700	2,107
45,700	45,750	1,527	48,700	48,750	1,672	51,700	51,750	1,818	54,700	54,750	1,964	57,700	57,750	2,110
45,750	45,800	1,529	48,750	48,800	1,675	51,750	51,800	1,821	54,750	54,800	1,966	57,750	57,800	2,112
45,800	45,850	1,532	48,800	48,850	1,677	51,800	51,850	1,823	54,800	54,850	1,969	57,800	57,850	2,114
45,850	45,900	1,534	48,850	48,900	1,680	51,850	51,900	1,825	54,850	54,900	1,971	57,850	57,900	2,117
45,900	45,950	1,536	48,900	48,950	1,682	51,900	51,950	1,828	54,900	54,950	1,974	57,900	57,950	2,119
45,950	46,000	1,539	48,950	49,000	1,685	51,950	52,000	1,830	54,950	55,000	1,976	57,950	58,000	2,122
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$ 1,541	\$49,000	\$49,050	\$ 1,687	\$52,000	\$52,050	\$ 1,833	\$55,000	\$55,050	\$ 1,978	\$58,000	\$58,050	\$ 2,124
46,050	46,100	1,544	49,050	49,100	1,689	52,050	52,100	1,835	55,050	55,100	1,981	58,050	58,100	2,127
46,100	46,150	1,546	49,100	49,150	1,692	52,100	52,150	1,838	55,100	55,150	1,983	58,100	58,150	2,129
46,150	46,200	1,549	49,150	49,200	1,694	52,150	52,200	1,840	55,150	55,200	1,986	58,150	58,200	2,131
46,200	46,250	1,551	49,200	49,250	1,697	52,200	52,250	1,842	55,200	55,250	1,988	58,200	58,250	2,134
46,250	46,300	1,553	49,250	49,300	1,699	52,250	52,300	1,845	55,250	55,300	1,991	58,250	58,300	2,136
46,300	46,350	1,556	49,300	49,350	1,702	52,300	52,350	1,847	55,300	55,350	1,993	58,300	58,350	2,139
46,350	46,400	1,558	49,350	49,400	1,704	52,350	52,400	1,850	55,350	55,400	1,995	58,350	58,400	2,141
46,400	46,450	1,561	49,400	49,450	1,706	52,400	52,450	1,852	55,400	55,450	1,998	58,400	58,450	2,144
46,450	46,500	1,563	49,450	49,500	1,709	52,450	52,500	1,855	55,450	55,500	2,000	58,450	58,500	2,146
46,500	46,550	1,566	49,500	49,550	1,711	52,500	52,550	1,857	55,500	55,550	2,003	58,500	58,550	2,148
46,550	46,600	1,568	49,550	49,600	1,714	52,550	52,600	1,859	55,550	55,600	2,005	58,550	58,600	2,151
46,600	46,650	1,570	49,600	49,650	1,716	52,600	52,650	1,862	55,600	55,650	2,008	58,600	58,650	2,153
46,650	46,700	1,573	49,650	49,700	1,719	52,650	52,700	1,864	55,650	55,700	2,010	58,650	58,700	2,156
46,700	46,750	1,575	49,700	49,750	1,721	52,700	52,750	1,867	55,700	55,750	2,012	58,700	58,750	2,158
46,750	46,800	1,578	49,750	49,800	1,723	52,750	52,800	1,869	55,750	55,800	2,015	58,750	58,800	2,161
46,800	46,850	1,580	49,800	49,850	1,726	52,800	52,850	1,872	55,800	55,850	2,017	58,800	58,850	2,163
46,850	46,900	1,583	49,850	49,900	1,728	52,850	52,900	1,874	55,850	55,900	2,020	58,850	58,900	2,165
46,900	46,950	1,585	49,900	49,950	1,731	52,900	52,950	1,876	55,900	55,950	2,022	58,900	58,950	2,168
46,950	47,000	1,587	49,950	50,000	1,733	52,950	53,000	1,879	55,950	56,000	2,025	58,950	59,000	2,170
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$ 1,590	\$50,000	\$50,050	\$ 1,736	\$53,000	\$53,050	\$ 1,881	\$56,000	\$56,050	\$ 2,027	\$59,000	\$59,050	\$ 2,173
47,050	47,100	1,592	50,050	50,100	1,738	53,050	53,100	1,884	56,050	56,100	2,029	59,050	59,100	2,175
47,100	47,150	1,595	50,100	50,150	1,740	53,100	53,150	1,886	56,100	56,150	2,032	59,100	59,150	2,178
47,150	47,200	1,597	50,150	50,200	1,743	53,150	53,200	1,889	56,150	56,200	2,034	59,150	59,200	2,180
47,200	47,250	1,600	50,200	50,250	1,745	53,200	53,250	1,891	56,200	56,250	2,037	59,200	59,250	2,182
47,250	47,300	1,602	50,250	50,300	1,748	53,250	53,300	1,893	56,250	56,300	2,039	59,250	59,300	2,185
47,300	47,350	1,604	50,300	50,350	1,750	53,300	53,350	1,896	56,300	56,350	2,042	59,300	59,350	2,187
47,350	47,400	1,607	50,350	50,400	1,753	53,350	53,400	1,898	56,350	56,400	2,044	59,350	59,400	2,190
47,400	47,450	1,609	50,400	50,450	1,755	53,400	53,450	1,901	56,400	56,450	2,046	59,400	59,450	2,192
47,450	47,500	1,612	50,450	50,500	1,757	53,450	53,500	1,903	56,450	56,500	2,049	59,450	59,500	2,195
47,500	47,550	1,614	50,500	50,550	1,760	53,500	53,550	1,906	56,500	56,550	2,051	59,500	59,550	2,197
47,550	47,600	1,617	50,550	50,600	1,762	53,550	53,600	1,908	56,550	56,600	2,054	59,550	59,600	2,199
47,600	47,650	1,619	50,600	50,650	1,765	53,600	53,650	1,910	56,600	56,650	2,056	59,600	59,650	2,202
47,650	47,700	1,621	50,650	50,700	1,767	53,650	53,700	1,913	56,650	56,700	2,059	59,650	59,700	2,204
47,700	47,750	1,624	50,700	50,750	1,770	53,700	53,750	1,915	56,700	56,750	2,061	59,700	59,750	2,207
47,750	47,800	1,626	50,750	50,800	1,772	53,750	53,800	1,918	56,750	56,800	2,063	59,750	59,800	2,209
47,800	47,850	1,629	50,800	50,850	1,774	53,800	53,850	1,920	56,800	56,850	2,066	59,800	59,850	2,212
47,850	47,900	1,631	50,850	50,900	1,777	53,850	53,900	1,923	56,850	56,900	2,068	59,850	59,900	2,214
47,900	47,950	1,634	50,900	50,950	1,779	53,900	53,950	1,925	56,900	56,950	2,071	59,900	59,950	2,216
47,950	48,000	1,636	50,950	51,000	1,782	53,950	54,000	1,927	56,950	57,000	2,073	59,950	60,000	2,219

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1996 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$ 2,221	\$63,000	\$63,050	\$ 2,367	\$66,000	\$66,050	\$ 2,513	\$69,000	\$69,050	\$ 2,658	\$72,000	\$72,050	\$ 2,804
60,050	60,100	2,224	63,050	63,100	2,369	66,050	66,100	2,515	69,050	69,100	2,661	72,050	72,100	2,806
60,100	60,150	2,226	63,100	63,150	2,372	66,100	66,150	2,517	69,100	69,150	2,663	72,100	72,150	2,809
60,150	60,200	2,228	63,150	63,200	2,374	66,150	66,200	2,520	69,150	69,200	2,666	72,150	72,200	2,811
60,200	60,250	2,231	63,200	63,250	2,377	66,200	66,250	2,522	69,200	69,250	2,668	72,200	72,250	2,814
60,250	60,300	2,233	63,250	63,300	2,379	66,250	66,300	2,525	69,250	69,300	2,670	72,250	72,300	2,816
60,300	60,350	2,236	63,300	63,350	2,381	66,300	66,350	2,527	69,300	69,350	2,673	72,300	72,350	2,819
60,350	60,400	2,238	63,350	63,400	2,384	66,350	66,400	2,530	69,350	69,400	2,675	72,350	72,400	2,821
60,400	60,450	2,241	63,400	63,450	2,386	66,400	66,450	2,532	69,400	69,450	2,678	72,400	72,450	2,823
60,450	60,500	2,243	63,450	63,500	2,389	66,450	66,500	2,534	69,450	69,500	2,680	72,450	72,500	2,826
60,500	60,550	2,245	63,500	63,550	2,391	66,500	66,550	2,537	69,500	69,550	2,683	72,500	72,550	2,828
60,550	60,600	2,248	63,550	63,600	2,394	66,550	66,600	2,539	69,550	69,600	2,685	72,550	72,600	2,831
60,600	60,650	2,250	63,600	63,650	2,396	66,600	66,650	2,542	69,600	69,650	2,687	72,600	72,650	2,833
60,650	60,700	2,253	63,650	63,700	2,398	66,650	66,700	2,544	69,650	69,700	2,690	72,650	72,700	2,836
60,700	60,750	2,255	63,700	63,750	2,401	66,700	66,750	2,547	69,700	69,750	2,692	72,700	72,750	2,838
60,750	60,800	2,258	63,750	63,800	2,403	66,750	66,800	2,549	69,750	69,800	2,695	72,750	72,800	2,840
60,800	60,850	2,260	63,800	63,850	2,406	66,800	66,850	2,551	69,800	69,850	2,697	72,800	72,850	2,843
60,850	60,900	2,262	63,850	63,900	2,408	66,850	66,900	2,554	69,850	69,900	2,700	72,850	72,900	2,845
60,900	60,950	2,265	63,900	63,950	2,411	66,900	66,950	2,556	69,900	69,950	2,702	72,900	72,950	2,848
60,950	61,000	2,267	63,950	64,000	2,413	66,950	67,000	2,559	69,950	70,000	2,704	72,950	73,000	2,850
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$ 2,270	\$64,000	\$64,050	\$ 2,415	\$67,000	\$67,050	\$ 2,561	\$70,000	\$70,050	\$ 2,707	\$73,000	\$73,050	\$ 2,853
61,050	61,100	2,272	64,050	64,100	2,418	67,050	67,100	2,564	70,050	70,100	2,709	73,050	73,100	2,855
61,100	61,150	2,275	64,100	64,150	2,420	67,100	67,150	2,566	70,100	70,150	2,712	73,100	73,150	2,857
61,150	61,200	2,277	64,150	64,200	2,423	67,150	67,200	2,568	70,150	70,200	2,714	73,150	73,200	2,860
61,200	61,250	2,279	64,200	64,250	2,425	67,200	67,250	2,571	70,200	70,250	2,717	73,200	73,250	2,862
61,250	61,300	2,282	64,250	64,300	2,428	67,250	67,300	2,573	70,250	70,300	2,719	73,250	73,300	2,865
61,300	61,350	2,284	64,300	64,350	2,430	67,300	67,350	2,576	70,300	70,350	2,721	73,300	73,350	2,867
61,350	61,400	2,287	64,350	64,400	2,432	67,350	67,400	2,578	70,350	70,400	2,724	73,350	73,400	2,870
61,400	61,450	2,289	64,400	64,450	2,435	67,400	67,450	2,581	70,400	70,450	2,726	73,400	73,450	2,872
61,450	61,500	2,292	64,450	64,500	2,437	67,450	67,500	2,583	70,450	70,500	2,729	73,450	73,500	2,874
61,500	61,550	2,294	64,500	64,550	2,440	67,500	67,550	2,585	70,500	70,550	2,731	73,500	73,550	2,877
61,550	61,600	2,296	64,550	64,600	2,442	67,550	67,600	2,588	70,550	70,600	2,734	73,550	73,600	2,879
61,600	61,650	2,299	64,600	64,650	2,445	67,600	67,650	2,590	70,600	70,650	2,736	73,600	73,650	2,882
61,650	61,700	2,301	64,650	64,700	2,447	67,650	67,700	2,593	70,650	70,700	2,738	73,650	73,700	2,884
61,700	61,750	2,304	64,700	64,750	2,449	67,700	67,750	2,595	70,700	70,750	2,741	73,700	73,750	2,887
61,750	61,800	2,306	64,750	64,800	2,452	67,750	67,800	2,598	70,750	70,800	2,743	73,750	73,800	2,889
61,800	61,850	2,309	64,800	64,850	2,454	67,800	67,850	2,600	70,800	70,850	2,746	73,800	73,850	2,891
61,850	61,900	2,311	64,850	64,900	2,457	67,850	67,900	2,602	70,850	70,900	2,748	73,850	73,900	2,894
61,900	61,950	2,313	64,900	64,950	2,459	67,900	67,950	2,605	70,900	70,950	2,751	73,900	73,950	2,896
61,950	62,000	2,316	64,950	65,000	2,462	67,950	68,000	2,607	70,950	71,000	2,753	73,950	74,000	2,899
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$ 2,318	\$65,000	\$65,050	\$ 2,464	\$68,000	\$68,050	\$ 2,610	\$71,000	\$71,050	\$ 2,755	\$74,000	\$74,050	\$ 2,901
62,050	62,100	2,321	65,050	65,100	2,466	68,050	68,100	2,612	71,050	71,100	2,758	74,050	74,100	2,904
62,100	62,150	2,323	65,100	65,150	2,469	68,100	68,150	2,615	71,100	71,150	2,760	74,100	74,150	2,906
62,150	62,200	2,326	65,150	65,200	2,471	68,150	68,200	2,617	71,150	71,200	2,763	74,150	74,200	2,908
62,200	62,250	2,328	65,200	65,250	2,474	68,200	68,250	2,619	71,200	71,250	2,765	74,200	74,250	2,911
62,250	62,300	2,330	65,250	65,300	2,476	68,250	68,300	2,622	71,250	71,300	2,768	74,250	74,300	2,913
62,300	62,350	2,333	65,300	65,350	2,479	68,300	68,350	2,624	71,300	71,350	2,770	74,300	74,350	2,916
62,350	62,400	2,335	65,350	65,400	2,481	68,350	68,400	2,627	71,350	71,400	2,772	74,350	74,400	2,918
62,400	62,450	2,338	65,400	65,450	2,483	68,400	68,450	2,629	71,400	71,450	2,775	74,400	74,450	2,921
62,450	62,500	2,340	65,450	65,500	2,486	68,450	68,500	2,632	71,450	71,500	2,777	74,450	74,500	2,923
62,500	62,550	2,343	65,500	65,550	2,488	68,500	68,550	2,634	71,500	71,550	2,780	74,500	74,550	2,925
62,550	62,600	2,345	65,550	65,600	2,491	68,550	68,600	2,636	71,550	71,600	2,782	74,550	74,600	2,928
62,600	62,650	2,347	65,600	65,650	2,493	68,600	68,650	2,639	71,600	71,650	2,785	74,600	74,650	2,930
62,650	62,700	2,350	65,650	65,700	2,496	68,650	68,700	2,641	71,650	71,700	2,787	74,650	74,700	2,933
62,700	62,750	2,352	65,700	65,750	2,498	68,700	68,750	2,644	71,700	71,750	2,789	74,700	74,750	2,935
62,750	62,800	2,355	65,750	65,800	2,500	68,750	68,800	2,646	71,750	71,800	2,792	74,750	74,800	2,938
62,800	62,850	2,357	65,800	65,850	2,503	68,800	68,850	2,649	71,800	71,850	2,794	74,800	74,850	2,940
62,850	62,900	2,360	65,850	65,900	2,505	68,850	68,900	2,651	71,850	71,900	2,797	74,850	74,900	2,942
62,900	62,950	2,362	65,900	65,950	2,508	68,900	68,950	2,653	71,900	71,950	2,799	74,900	74,950	2,945
62,950	63,000	2,364	65,950	66,000	2,510	68,950	69,000	2,656	71,950	72,000	2,802	74,950	75,000	2,947

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1996 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$ 2,950	\$78,000	\$78,050	\$ 3,095	\$81,000	\$81,050	\$ 3,248	\$84,000	\$84,050	\$ 3,415	\$87,000	\$87,050	\$ 3,581
75,050	75,100	2,952	78,050	78,100	3,098	81,050	81,100	3,251	84,050	84,100	3,418	87,050	87,100	3,584
75,100	75,150	2,955	78,100	78,150	3,100	81,100	81,150	3,254	84,100	84,150	3,420	87,100	87,150	3,587
75,150	75,200	2,957	78,150	78,200	3,103	81,150	81,200	3,257	84,150	84,200	3,423	87,150	87,200	3,590
75,200	75,250	2,959	78,200	78,250	3,105	81,200	81,250	3,259	84,200	84,250	3,426	87,200	87,250	3,592
75,250	75,300	2,962	78,250	78,300	3,108	81,250	81,300	3,262	84,250	84,300	3,429	87,250	87,300	3,595
75,300	75,350	2,964	78,300	78,350	3,110	81,300	81,350	3,265	84,300	84,350	3,431	87,300	87,350	3,598
75,350	75,400	2,967	78,350	78,400	3,112	81,350	81,400	3,268	84,350	84,400	3,434	87,350	87,400	3,601
75,400	75,450	2,969	78,400	78,450	3,115	81,400	81,450	3,270	84,400	84,450	3,437	87,400	87,450	3,603
75,450	75,500	2,972	78,450	78,500	3,117	81,450	81,500	3,273	84,450	84,500	3,440	87,450	87,500	3,606
75,500	75,550	2,974	78,500	78,550	3,120	81,500	81,550	3,276	84,500	84,550	3,443	87,500	87,550	3,609
75,550	75,600	2,976	78,550	78,600	3,122	81,550	81,600	3,279	84,550	84,600	3,445	87,550	87,600	3,612
75,600	75,650	2,979	78,600	78,650	3,125	81,600	81,650	3,282	84,600	84,650	3,448	87,600	87,650	3,615
75,650	75,700	2,981	78,650	78,700	3,127	81,650	81,700	3,284	84,650	84,700	3,451	87,650	87,700	3,617
75,700	75,750	2,984	78,700	78,750	3,129	81,700	81,750	3,287	84,700	84,750	3,454	87,700	87,750	3,620
75,750	75,800	2,986	78,750	78,800	3,132	81,750	81,800	3,290	84,750	84,800	3,456	87,750	87,800	3,623
75,800	75,850	2,989	78,800	78,850	3,134	81,800	81,850	3,293	84,800	84,850	3,459	87,800	87,850	3,626
75,850	75,900	2,991	78,850	78,900	3,137	81,850	81,900	3,295	84,850	84,900	3,462	87,850	87,900	3,628
75,900	75,950	2,993	78,900	78,950	3,139	81,900	81,950	3,298	84,900	84,950	3,465	87,900	87,950	3,631
75,950	76,000	2,996	78,950	79,000	3,142	81,950	82,000	3,301	84,950	85,000	3,468	87,950	88,000	3,634
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$ 2,998	\$79,000	\$79,050	\$ 3,144	\$82,000	\$82,050	\$ 3,304	\$85,000	\$85,050	\$ 3,470	\$88,000	\$88,050	\$ 3,637
76,050	76,100	3,001	79,050	79,100	3,146	82,050	82,100	3,307	85,050	85,100	3,473	88,050	88,100	3,640
76,100	76,150	3,003	79,100	79,150	3,149	82,100	82,150	3,309	85,100	85,150	3,476	88,100	88,150	3,642
76,150	76,200	3,006	79,150	79,200	3,151	82,150	82,200	3,312	85,150	85,200	3,479	88,150	88,200	3,645
76,200	76,250	3,008	79,200	79,250	3,154	82,200	82,250	3,315	85,200	85,250	3,481	88,200	88,250	3,648
76,250	76,300	3,010	79,250	79,300	3,156	82,250	82,300	3,318	85,250	85,300	3,484	88,250	88,300	3,651
76,300	76,350	3,013	79,300	79,350	3,159	82,300	82,350	3,320	85,300	85,350	3,487	88,300	88,350	3,653
76,350	76,400	3,015	79,350	79,400	3,161	82,350	82,400	3,323	85,350	85,400	3,490	88,350	88,400	3,656
76,400	76,450	3,018	79,400	79,450	3,163	82,400	82,450	3,326	85,400	85,450	3,492	88,400	88,450	3,659
76,450	76,500	3,020	79,450	79,500	3,166	82,450	82,500	3,329	85,450	85,500	3,495	88,450	88,500	3,662
76,500	76,550	3,023	79,500	79,550	3,168	82,500	82,550	3,332	85,500	85,550	3,498	88,500	88,550	3,665
76,550	76,600	3,025	79,550	79,600	3,171	82,550	82,600	3,334	85,550	85,600	3,501	88,550	88,600	3,667
76,600	76,650	3,027	79,600	79,650	3,173	82,600	82,650	3,337	85,600	85,650	3,504	88,600	88,650	3,670
76,650	76,700	3,030	79,650	79,700	3,176	82,650	82,700	3,340	85,650	85,700	3,506	88,650	88,700	3,673
76,700	76,750	3,032	79,700	79,750	3,178	82,700	82,750	3,343	85,700	85,750	3,509	88,700	88,750	3,676
76,750	76,800	3,035	79,750	79,800	3,180	82,750	82,800	3,345	85,750	85,800	3,512	88,750	88,800	3,678
76,800	76,850	3,037	79,800	79,850	3,183	82,800	82,850	3,348	85,800	85,850	3,515	88,800	88,850	3,681
76,850	76,900	3,040	79,850	79,900	3,185	82,850	82,900	3,351	85,850	85,900	3,517	88,850	88,900	3,684
76,900	76,950	3,042	79,900	79,950	3,188	82,900	82,950	3,354	85,900	85,950	3,520	88,900	88,950	3,687
76,950	77,000	3,044	79,950	80,000	3,190	82,950	83,000	3,357	85,950	86,000	3,523	88,950	89,000	3,690
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$ 3,047	\$80,000	\$80,050	\$ 3,193	\$83,000	\$83,050	\$ 3,359	\$86,000	\$86,050	\$ 3,526	\$89,000	\$89,050	\$ 3,692
77,050	77,100	3,049	80,050	80,100	3,196	83,050	83,100	3,362	86,050	86,100	3,529	89,050	89,100	3,695
77,100	77,150	3,052	80,100	80,150	3,198	83,100	83,150	3,365	86,100	86,150	3,531	89,100	89,150	3,698
77,150	77,200	3,054	80,150	80,200	3,201	83,150	83,200	3,368	86,150	86,200	3,534	89,150	89,200	3,701
77,200	77,250	3,057	80,200	80,250	3,204	83,200	83,250	3,370	86,200	86,250	3,537	89,200	89,250	3,703
77,250	77,300	3,059	80,250	80,300	3,207	83,250	83,300	3,373	86,250	86,300	3,540	89,250	89,300	3,706
77,300	77,350	3,061	80,300	80,350	3,209	83,300	83,350	3,376	86,300	86,350	3,542	89,300	89,350	3,709
77,350	77,400	3,064	80,350	80,400	3,212	83,350	83,400	3,379	86,350	86,400	3,545	89,350	89,400	3,712
77,400	77,450	3,066	80,400	80,450	3,215	83,400	83,450	3,381	86,400	86,450	3,548	89,400	89,450	3,714
77,450	77,500	3,069	80,450	80,500	3,218	83,450	83,500	3,384	86,450	86,500	3,551	89,450	89,500	3,717
77,500	77,550	3,071	80,500	80,550	3,221	83,500	83,550	3,387	86,500	86,550	3,554	89,500	89,550	3,720
77,550	77,600	3,074	80,550	80,600	3,223	83,550	83,600	3,390	86,550	86,600	3,556	89,550	89,600	3,723
77,600	77,650	3,076	80,600	80,650	3,226	83,600	83,650	3,393	86,600	86,650	3,559	89,600	89,650	3,726
77,650	77,700	3,078	80,650	80,700	3,229	83,650	83,700	3,395	86,650	86,700	3,562	89,650	89,700	3,728
77,700	77,750	3,081	80,700	80,750	3,232	83,700	83,750	3,398	86,700	86,750	3,565	89,700	89,750	3,731
77,750	77,800	3,083	80,750	80,800	3,234	83,750	83,800	3,401	86,750	86,800	3,567	89,750	89,800	3,734
77,800	77,850	3,086	80,800	80,850	3,237	83,800	83,850	3,404	86,800	86,850	3,570	89,800	89,850	3,737
77,850	77,900	3,088	80,850	80,900	3,240	83,850	83,900	3,406	86,850	86,900	3,573	89,850	89,900	3,739
77,900	77,950	3,091	80,900	80,950	3,243	83,900	83,950	3,409	86,900	86,950	3,576	89,900	89,950	3,742
77,950	78,000	3,093	80,950	81,000	3,246	83,950	84,000	3,412	86,950	87,000	3,579	89,950	90,000	3,745

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1996 TAX TABLE FOR FORM IT-1040 (Continued)

If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:			If Ohio taxable income (line 5) is:		
At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:	At least:	But less than:	Your tax is:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$ 3,748	\$92,000	\$92,050	\$ 3,859	\$94,000	\$94,050	\$ 3,970	\$96,000	\$96,050	\$ 4,081	\$98,000	\$98,050	\$ 4,192
90,050	90,100	3,751	92,050	92,100	3,862	94,050	94,100	3,973	96,050	96,100	4,084	98,050	98,100	4,195
90,100	90,150	3,753	92,100	92,150	3,864	94,100	94,150	3,975	96,100	96,150	4,086	98,100	98,150	4,197
90,150	90,200	3,756	92,150	92,200	3,867	94,150	94,200	3,978	96,150	96,200	4,089	98,150	98,200	4,200
90,200	90,250	3,759	92,200	92,250	3,870	94,200	94,250	3,981	96,200	96,250	4,092	98,200	98,250	4,203
90,250	90,300	3,762	92,250	92,300	3,873	94,250	94,300	3,984	96,250	96,300	4,095	98,250	98,300	4,206
90,300	90,350	3,764	92,300	92,350	3,875	94,300	94,350	3,986	96,300	96,350	4,097	98,300	98,350	4,208
90,350	90,400	3,767	92,350	92,400	3,878	94,350	94,400	3,989	96,350	96,400	4,100	98,350	98,400	4,211
90,400	90,450	3,770	92,400	92,450	3,881	94,400	94,450	3,992	96,400	96,450	4,103	98,400	98,450	4,214
90,450	90,500	3,773	92,450	92,500	3,884	94,450	94,500	3,995	96,450	96,500	4,106	98,450	98,500	4,217
90,500	90,550	3,776	92,500	92,550	3,887	94,500	94,550	3,998	96,500	96,550	4,109	98,500	98,550	4,220
90,550	90,600	3,778	92,550	92,600	3,889	94,550	94,600	4,000	96,550	96,600	4,111	98,550	98,600	4,222
90,600	90,650	3,781	92,600	92,650	3,892	94,600	94,650	4,003	96,600	96,650	4,114	98,600	98,650	4,225
90,650	90,700	3,784	92,650	92,700	3,895	94,650	94,700	4,006	96,650	96,700	4,117	98,650	98,700	4,228
90,700	90,750	3,787	92,700	92,750	3,898	94,700	94,750	4,009	96,700	96,750	4,120	98,700	98,750	4,231
90,750	90,800	3,789	92,750	92,800	3,900	94,750	94,800	4,011	96,750	96,800	4,122	98,750	98,800	4,233
90,800	90,850	3,792	92,800	92,850	3,903	94,800	94,850	4,014	96,800	96,850	4,125	98,800	98,850	4,236
90,850	90,900	3,795	92,850	92,900	3,906	94,850	94,900	4,017	96,850	96,900	4,128	98,850	98,900	4,239
90,900	90,950	3,798	92,900	92,950	3,909	94,900	94,950	4,020	96,900	96,950	4,131	98,900	98,950	4,242
90,950	91,000	3,801	92,950	93,000	3,912	94,950	95,000	4,023	96,950	97,000	4,134	98,950	99,000	4,245
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$ 3,803	\$93,000	\$93,050	\$ 3,914	\$95,000	\$95,050	\$ 4,025	\$97,000	\$97,050	\$ 4,136	\$99,000	\$99,050	\$ 4,247
91,050	91,100	3,806	93,050	93,100	3,917	95,050	95,100	4,028	97,050	97,100	4,139	99,050	99,100	4,250
91,100	91,150	3,809	93,100	93,150	3,920	95,100	95,150	4,031	97,100	97,150	4,142	99,100	99,150	4,253
91,150	91,200	3,812	93,150	93,200	3,923	95,150	95,200	4,034	97,150	97,200	4,145	99,150	99,200	4,256
91,200	91,250	3,814	93,200	93,250	3,925	95,200	95,250	4,036	97,200	97,250	4,147	99,200	99,250	4,258
91,250	91,300	3,817	93,250	93,300	3,928	95,250	95,300	4,039	97,250	97,300	4,150	99,250	99,300	4,261
91,300	91,350	3,820	93,300	93,350	3,931	95,300	95,350	4,042	97,300	97,350	4,153	99,300	99,350	4,264
91,350	91,400	3,823	93,350	93,400	3,934	95,350	95,400	4,045	97,350	97,400	4,156	99,350	99,400	4,267
91,400	91,450	3,825	93,400	93,450	3,936	95,400	95,450	4,047	97,400	97,450	4,158	99,400	99,450	4,269
91,450	91,500	3,828	93,450	93,500	3,939	95,450	95,500	4,050	97,450	97,500	4,161	99,450	99,500	4,272
91,500	91,550	3,831	93,500	93,550	3,942	95,500	95,550	4,053	97,500	97,550	4,164	99,500	99,550	4,275
91,550	91,600	3,834	93,550	93,600	3,945	95,550	95,600	4,056	97,550	97,600	4,167	99,550	99,600	4,278
91,600	91,650	3,837	93,600	93,650	3,948	95,600	95,650	4,059	97,600	97,650	4,170	99,600	99,650	4,281
91,650	91,700	3,839	93,650	93,700	3,950	95,650	95,700	4,061	97,650	97,700	4,172	99,650	99,700	4,283
91,700	91,750	3,842	93,700	93,750	3,953	95,700	95,750	4,064	97,700	97,750	4,175	99,700	99,750	4,286
91,750	91,800	3,845	93,750	93,800	3,956	95,750	95,800	4,067	97,750	97,800	4,178	99,750	99,800	4,289
91,800	91,850	3,848	93,800	93,850	3,959	95,800	95,850	4,070	97,800	97,850	4,181	99,800	99,850	4,292
91,850	91,900	3,850	93,850	93,900	3,961	95,850	95,900	4,072	97,850	97,900	4,183	99,850	99,900	4,294
91,900	91,950	3,853	93,900	93,950	3,964	95,900	95,950	4,075	97,900	97,950	4,186	99,900	99,950	4,297
91,950	92,000	3,856	93,950	94,000	3,967	95,950	96,000	4,078	97,950	98,000	4,189	99,950	100,000	4,300

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

1996 IT-1040 TAX TABLE NO. 2

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

Ohio taxable income (Line 5)

Tax

\$0 —	5,000		.693% of Ohio taxable income
\$5,000 —	10,000	\$	34.65 plus 1.387% of excess over \$ 5,000
\$10,000 —	15,000	\$	104.00 plus 2.775% of excess over \$ 10,000
\$15,000 —	20,000	\$	242.75 plus 3.469% of excess over \$ 15,000
\$20,000 —	40,000	\$	416.20 plus 4.162% of excess over \$ 20,000
\$40,000 —	80,000	\$	1,248.60 plus 4.857% of excess over \$ 40,000
\$80,000 —	100,000	\$	3,191.40 plus 5.550% of excess over \$ 80,000
\$100,000 —	200,000	\$	4,301.40 plus 6.444% of excess over \$100,000
Over 200,000			\$10,745.40 plus 7.004% of excess over \$200,000

THIS TAX TABLE CANNOT BE USED FOR THE SHORT VERSION FORM IT-1040 EZ

IT-10 OHIO Information Notice

1996

For the year January 1-December 31, 1996 or other taxable year beginning _____, 1996, and ending _____, 19____

TYPE OR PRINT	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)	PLACE LABEL HERE		Apt. No.		Ohio county
	City, town or post office, state and ZIP code			Ohio Public School District Number		<div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>

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 5.

I AM NOT REQUIRED TO FILE A 1996 OHIO INCOME TAX RETURN BECAUSE:

- ☐ I MOVED OUT OF THE STATE OF OHIO IN 1995 AND HAD NO INCOME IN OHIO DURING 1996.
I MOVED TO: _____ DATE MOVED: _____
- ☐ IN 1996 I WAS A RESIDENT OF ONE OF THE FOLLOWING STATES (CIRCLE STATE): KENTUCKY, INDIANA, WEST VIRGINIA, MICHIGAN, OR PENNSYLVANIA, AND HAD NO TAXABLE INCOME IN OHIO OTHER THAN COMPENSATION (WAGES, SALARIES, TIPS, OR COMMISSIONS).
- ☐ MY OHIO TAX LIABILITY IS REDUCED TO ZERO FOR THE FOLLOWING REASON(S):
 A. RETIREMENT INCOME CREDIT
 B. DEPENDENCY EXEMPTIONS
 C. SENIOR CITIZEN CREDIT
 IF YOU CHECKED THIS BOX, YOU MAY BE ASKED TO PROVIDE A COPY OF YOUR FEDERAL RETURN.
- ☐ I AM IN THE MILITARY STATIONED IN OHIO BUT A RESIDENT OF _____, AND MY ONLY SOURCE OF INCOME EARNED IN OHIO IS FROM THE MILITARY. (STATE)
- ☐ TAXPAYER DIED BEFORE JANUARY 1, 1996.

SIGN HERE	<div style="border-bottom: 1px solid black; width: 100%;"></div> Your signature	<div style="border-bottom: 1px solid black; width: 100%;"></div> Date
	<div style="border-bottom: 1px solid black; width: 100%;"></div> Spouse's signature (if filing jointly, BOTH must sign)	<div style="border-bottom: 1px solid black; width: 100%;"></div> Telephone Number (optional)
	<div style="border-bottom: 1px solid black; width: 100%;"></div> Preparer's Signature and Address (including zip code)	

MAIL TO:
OHIO DEP'T OF TAXATION
P.O. BOX 2679
COLUMBUS, OHIO 43270-2679

TEAR ON PERFORATED LINE TO FILE FORM IT-40P

OHIO IT-40P

**OHIO INCOME TAX
PAYMENT VOUCHER**

1996

FOR DEPARTMENTAL USE ONLY

FIRST NAME	INITIAL	LAST NAME
IF JOINT RETURN SPOUSES FIRST NAME	INITIAL	LAST NAME
ADDRESS		
CITY, TOWN OR POST OFFICE AND ZIP CODE		

FIRST 3 LETTERS OF YOUR LAST NAME

YOUR SOCIAL SECURITY NUMBER

FIRST 3 LETTERS OF SPOUSE'S LAST NAME

SPOUSE'S NUMBER IF JOINT FILING

Return this voucher with check or money order made payable to:
TREASURER OF STATE OF OHIO
and mail to: OHIO DEPARTMENT OF TAXATION
P.O. BOX 182131
COLUMBUS, OHIO 43218-2131

AMOUNT OF PAYMENT →

				DOLLARS		CENTS			

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 1996 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.**

If you do not know the public school district in which you live, please call the nearest county or city school office whose phone number is listed below. You may also call your county board of elections or county auditor's office.

ADAMS COUNTY (Phone: 937-544-5586)		
Adams County/Ohio Valley Local S.D.	0101	
ALLEN COUNTY (Phone: 419-222-1836)		
Allen East Local S.D.	0201	
Bath Local S.D.	0202	
Bluffton Ex. Vil. S.D.	0203	
Delphos City S.D.	0204	
Elida Local S.D.	0205	
Lima City S.D.	0206	
Perry Local S.D.	0207	
Shawnee Local S.D.	0208	
* Spencerville Local S.D.	0209	
ASHLAND COUNTY (Phone: 330-345-6771)		
Ashland City S.D.	0301	
Hillsdale Local S.D.	0302	
* Loudonville-Perrysville Ex. Vil. S.D.	0303	
Mapleton Local S.D.	0304	
ASHTABULA COUNTY (Phone: 216-576-9023)		
Ashtabula Area City S.D.	0401	
Buckeye Local S.D.	0402	
Conneaut Area City S.D.	0403	
Geneva Area City S.D.	0404	
Grand Valley Local S.D.	0405	
Jefferson Area Local S.D.	0406	
Pymatuning Valley Local S.D.	0407	
ATHENS COUNTY (Phone: 614-593-8001)		
Alexander Local S.D.	0501	
Athens City S.D.	0502	
Federal Hocking Local S.D.	0503	
Nelsonville-York City S.D.	0504	
* Trimble Local S.D.	0505	
AUGLAIZE COUNTY (Phone: 419-738-3422)		
Minster Local S.D.	0601	
New Bremen Local S.D.	0602	
New Knoxville Local S.D.	0603	
Saint Marys City S.D.	0604	
* Wapakoneta City S.D.	0605	
* Waynesfield-Goshen Local S.D.	0606	
BELMONT COUNTY (Phone: 614-695-9773)		
* Barnesville Ex. Vil. S.D.	0701	
Bellaire City S.D.	0702	
Bridgeport Ex. Vil. S.D.	0703	
Martins Ferry City S.D.	0704	
Shadyside Local S.D.	0705	
St. Clairsville-Richland City S.D.	0706	
Union Local S.D.	0707	
BROWN COUNTY (Phone: 937-378-6118)		
Eastern Local S.D.	0801	
Fayetteville-Perry Local S.D.	0802	
Georgetown Ex. Vil. S.D.	0803	
Ripley-Union-Lewis Local S.D.	0804	
Western Brown Local S.D.	0805	
BUTLER COUNTY (Phone: 513-887-3710)		
Edgewood City S.D.	0901	
Fairfield City S.D.	0902	
Hamilton City S.D.	0903	
Lakota Local S.D.	0904	
* Madison Local S.D.	0905	
Middletown City S.D.	0906	
* New Miami Local S.D.	0907	
Ross Local S.D.	0908	
Talawanda City S.D.	0909	
CARROLL COUNTY (Phone: 330-863-1170)		
Brown Local S.D.	1001	
Carrollton Ex. Vil. S.D.	1002	
CHAMPAIGN COUNTY (Phone: 937-653-5296)		
Graham Local S.D.	1101	
Mechanicsburg Ex. Vil. S.D.	1102	
* Triad Local S.D.	1103	
Urbana City S.D.	1104	
* West Liberty-Salem Local S.D.	1105	
CLARK COUNTY (Phone: 937-325-7671)		
Mad River-Green Local S.D.	1201	
Northeastern Local S.D.	1203	
Northwestern Local S.D.	1204	
* Southeastern Local S.D.	1205	
Springfield City S.D.	1206	
Springfield Local S.D.	1207	
Tecumseh Local S.D.	1202	
CLERMONT COUNTY (Phone: 513-753-3114)		
Batavia Local S.D.	1301	
Bethel-Tate Local S.D.	1302	
* Clermont-Northeastern Local S.D.	1303	
Felicity-Franklin Local S.D.	1304	
* Goshen Local S.D.	1305	
Millford Ex. Vil. S.D.	1306	
New Richmond Ex. Vil. S.D.	1307	
West Clermont Local S.D.	1308	
Williamsburg Local S.D.	1309	
CLINTON COUNTY (Phone: 937-382-6921)		
Blanchester Local S.D.	1401	
Clinton-Massie Local S.D.	1402	
East Clinton Local S.D.	1403	
Wilmington City S.D.	1404	
COLUMBIANA COUNTY (Phone: 330-424-9591)		
Beaver Local S.D.	1501	
Columbiana Ex. Vil. S.D.	1502	
* Crestview Local S.D.	1503	
East Liverpool City S.D.	1504	
East Palestine City S.D.	1505	
Leetonia Ex. Vil. S.D.	1506	
Lisbon Ex. Vil. S.D.	1507	
* Salem City S.D.	1508	
Southern Local S.D.	1509	
* United Local S.D.	1510	
Wellsville Local S.D.	1511	
COSHOCTON COUNTY (Phone: 614-622-2924)		
Coshocton City S.D.	1601	
Ridgewood Local S.D.	1602	
River View Local S.D.	1603	
CRAWFORD COUNTY (Phone: 419-562-8741)		
* Buckeye Central Local S.D.	1701	
Bucyrus City S.D.	1702	
Colonel Crawford Local S.D.	1703	
Crestline Ex. Vil. S.D.	1704	
Galion City S.D.	1705	
Wynford Local S.D.	1706	
CUYAHOGA COUNTY (Phone: 216-524-3000)		
Bay Village Local S.D.	1801	
Beachwood City S.D.	1802	
Bedford City S.D.	1803	
Berea City S.D.	1804	
Brecksville-Broadview Heights City S.D.	1806	
Brooklyn City S.D.	1807	
Chagrin Falls Ex. Vil. S.D.	1808	
Cleveland City S.D.	1809	
Cleveland Hts.-Univ. Hts. City S.D.	1810	
Cuyahoga Heights Local S.D.	1811	
East Cleveland City S.D.	1812	
Euclid City S.D.	1813	
Fairview Park City S.D.	1814	
Garfield Heights City S.D.	1815	
Independence Local S.D.	1816	
Lakewood City S.D.	1817	
Maple Heights City S.D.	1818	
Mayfield City S.D.	1819	
North Olmsted City S.D.	1820	
North Royalton City S.D.	1821	
Olmsted Falls City S.D.	1822	
Orange City S.D.	1823	
Parma City S.D.	1824	
Richmond Heights Local S.D.	1825	
Rocky River City S.D.	1826	
Shaker Heights City S.D.	1827	
Solon City S.D.	1828	
South Euclid-Lyndhurst City S.D.	1829	
Strongsville City S.D.	1830	
Wardensville Heights City S.D.	1831	
Westlake City S.D.	1832	
DARKE COUNTY (Phone: 937-548-4915)		
* Ansonia Local S.D.	1901	
* Arcanum-Butler Local S.D.	1902	
* Franklin Monroe Local S.D.	1903	
* Greenville City S.D.	1904	
* Mississinawa Valley Local S.D.	1905	
* Tri-Village Local S.D.	1906	
Versailles Ex. Vil. S.D.	1907	
DEFIANCE COUNTY (Phone: 419-782-2921)		
Ayersville Local S.D.	2001	
* Central Local S.D.	2002	
* Defiance City S.D.	2003	
* Hicksville Ex. Vil. S.D.	2004	
Northeastern Local S.D.	2005	
DELAWARE COUNTY (Phone: 614-548-7880)		
* Big Walnut Local S.D.	2101	
* Buckeye Valley Local S.D.	2102	
Delaware City S.D.	2103	
Olentangy Local S.D.	2104	
ERIE COUNTY (Phone: 419-625-6274)		
Berlin-Milan Local S.D.	2201	
Huron City S.D.	2202	
Kelleys Island Local S.D.	2203	
Margaretta Local S.D.	2204	
Perkins Local S.D.	2205	
Sandusky City S.D.	2206	
Vermilion Local S.D.	2207	
FAIRFIELD COUNTY (Phone: 614-653-3193)		
Amanda-Clearcreek Local S.D.	2301	
Berne Union Local S.D.	2302	
Bloom-Carroll Local S.D.	2303	
* Fairfield Union Local S.D.	2304	
Lancaster City S.D.	2305	
* Liberty Union-Thurston Local S.D.	2306	
* Pickerington Local S.D.	2307	
Walnut Township Local S.D.	2308	
FAYETTE COUNTY (Phone: 614-335-3010)		
Miami Trace Local S.D.	2401	
Washington Court House City S.D.	2402	
FRANKLIN COUNTY (Phone: 614-445-3750)		
Bexley City S.D.	2501	
* Canal Winchester Local S.D.	2502	
Columbus City S.D.	2503	
Dublin City S.D.	2513	
Gahanna-Jefferson City S.D.	2506	
Grandview Heights City S.D.	2504	
Groveport Madison Local S.D.	2507	
Hamilton Local S.D.	2505	
Hilliard City S.D.	2510	
Plain Local S.D.	2508	
* Reynoldsburg City S.D.	2509	
South-Western City S.D.	2511	
Upper Arlington City S.D.	2512	
Westerville City S.D.	2514	
Whitehall City S.D.	2515	
Worthington City S.D.	2516	
FULTON COUNTY (Phone: 419-335-1070)		
Archbold-Area Local S.D.	2601	
* Evergreen Local S.D.	2602	
* Gorham Fayette Local S.D.	2603	
Pettisville Local S.D.	2604	
Pike-Delta-York Local S.D.	2605	
Swanton Local S.D.	2606	
Wauseon Ex. Vil. S.D.	2607	
GALLIA COUNTY (Phone: 614-446-7883)		
Gallia County Local S.D.	2701	
Gallipolis City S.D.	2702	
GEAUGA COUNTY (Phone: 216-285-2222)		
* Berkshire Local S.D.	2801	
Cardinal Local S.D.	2802	
Chardon Local S.D.	2803	
Kenston Local S.D.	2804	
Ledgemont Local S.D.	2805	
Newbury Local S.D.	2806	
West Geauga Local S.D.	2807	
GREENE COUNTY (Phone: 937-372-0091)		
Beavercreek Local S.D.	2901	
* Cedar Cliff Local S.D.	2902	
* Fairborn City S.D.	2903	
* Greeneview Local S.D.	2904	
Sugarcreek Local S.D.	2905	

*School district income tax in effect for 1996.

Xenia City S.D.	2906
Yellow Springs Ex. Vil. S.D.	2907

GUERNSEY COUNTY (Phone: 614-439-3558)

Cambridge City S.D.	3001
East Guernsey Local S.D.	3002
Rolling Hills Local S.D.	3003

HAMILTON COUNTY (Phone: 513-742-2200)

Cincinnati City S.D.	3101
Deer Park Community City S.D.	3102
Finnestown Local S.D.	3103
Forest Hills Local S.D.	3104
Indian Hill Ex. Vil. S.D.	3106
Lockland City S.D.	3107
Loveland City S.D.	3108
Madeira City S.D.	3109
Mariemont City S.D.	3110
Mount Healthy City S.D.	3111
North College Hill City S.D.	3112
Northwest Local S.D.	3113
Norwood City S.D.	3114
Oak Hills Local S.D.	3115
Princeton City S.D.	3116
Reading Community City S.D.	3117
Southwest Local S.D.	3118
St. Bernard-Elmwood Place City S.D.	3119
Sycamore Community City S.D.	3120
Three Rivers Local S.D.	3121
Winton Woods City S.D.	3105
* Wyoming City S.D.	3122

HANCOCK COUNTY (Phone: 419-422-7525)

Arcadia Local S.D.	3201
* Arlington Local S.D.	3202
* Cory-Rawson Local S.D.	3203
Findlay City S.D.	3204
* Liberty-Benton Local S.D.	3205
* McComb Local S.D.	3206
Van Buren Local S.D.	3207
* Vanlue Local S.D.	3208

HARDIN COUNTY (Phone: 419-674-2288)

* Ada Ex. Vil. S.D.	3301
* Hardin Northern Local S.D.	3302
* Kenton City S.D.	3303
* Ridgemont Local S.D.	3304
* Riverdale Local S.D.	3305
* Upper Scioto Valley Local S.D.	3306

HARRISON COUNTY (Phone: 614-269-2000)

Conotton Valley Union Local S.D.	3401
Harrison Hills City S.D.	3402

HENRY COUNTY (Phone: 419-592-1861)

* Holgate Local S.D.	3501
* Liberty Center Local S.D.	3502
Napoleon Area City S.D.	3503
* Patrick Henry Local S.D.	3504

HIGHLAND COUNTY (Phone: 937-393-1331)

Bright Local S.D.	3601
Fairfield Local S.D.	3602
Greenfield Ex. Vil. S.D.	3603
* Hillsboro City S.D.	3604
Lynchburg-Clay Local S.D.	3605

HOCKING COUNTY (Phone: 614-385-8517)

Logan-Hocking Local S.D.	3701
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HOLMES COUNTY (Phone: 330-674-1941)

East Holmes Local S.D.	3801
West Holmes Local S.D.	3802

HURON COUNTY (Phone: 419-668-1658)

Bellevue City S.D.	3901
Monroeville Local S.D.	3902
* New London Local S.D.	3903
* Norwalk City S.D.	3904
* South Central Local S.D.	3905
* Western Reserve Local S.D.	3906
Willard City S.D.	3907

JACKSON COUNTY (Phone: 614-682-7595)

Jackson City S.D.	4001
Oak Hill Union Local S.D.	4002
Wellston City S.D.	4003

JEFFERSON COUNTY (Phone: 614-283-3347)

Buckeye Local S.D.	4101
Edison Local S.D.	4102
Indian Creek Local S.D.	4103
Steubenville City S.D.	4104
Toronto City S.D.	4105

KNOX COUNTY (Phone: 614-393-6767)

* Centerburg Local S.D.	4201
* Danville Local S.D.	4202
East Knox Local S.D.	4203
Fredericktown Local S.D.	4204
Mount Vernon City S.D.	4205

LAKE COUNTY (Phone: 216-357-2563)

Fairport Harbor Ex. Vil. S.D.	4301
Kirtland Local S.D.	4302
Madison Local S.D.	4303
Mentor Ex. Vil. S.D.	4304
Painesville City Local S.D.	4305
Painesville Township Local S.D.	4306
Perry Local S.D.	4307
Wickliffe City S.D.	4308
Willoughby-Eastlake City S.D.	4309

LAWRENCE COUNTY (Phone: 614-532-4223)

Chesapeake Union Ex. Vil. S.D.	4401
Dawson-Bryant Local S.D.	4402
Fairland Local S.D.	4403
Ironton City S.D.	4404
Rock Hill Local S.D.	4405
South Point Local S.D.	4406
Symmes Valley Local S.D.	4407

LICKING COUNTY (Phone: 614-349-6084)

Granville Ex. Vil. S.D.	4501
Heath City S.D.	4502
Johnstown-Monroe Local S.D.	4503
Lakewood Local S.D.	4504
Licking Heights Local S.D.	4505
* Licking Valley Local S.D.	4506
Newark City S.D.	4507
North Fork Local S.D.	4508
Northridge Local S.D.	4509
* Southwest Licking Local S.D.	4510

LOGAN COUNTY (Phone: 937-599-5195)

Bellefontaine City S.D.	4601
Benjamin Logan Local S.D.	4602
Indian Lake Local S.D.	4603
* Riverside Local S.D.	4604

LORAIN COUNTY (Phone: 216-324-5777)

Amherst Ex. Vil. S.D.	4701
Avon Lake City S.D.	4702
Avon Local S.D.	4703
Clearview Local S.D.	4704
Columbia Local S.D.	4705
Elyria City S.D.	4706
Firelands Local S.D.	4707
Keystone Local S.D.	4708
Lorain City S.D.	4709
Midview Local S.D.	4710
North Ridgeville City S.D.	4711
* Oberlin City S.D.	4712
Sheffield-Sheffield Lake City S.D.	4713
* Wellington Ex. Vil. S.D.	4715

LUCAS COUNTY (Phone: 419-245-4150)

Anthony Wayne Local S.D.	4801
Maumee City S.D.	4802
Oregon City S.D.	4803
Ottawa Hills Local S.D.	4804
Springfield Local S.D.	4805
Sylvania City S.D.	4806
Toledo City S.D.	4807
Washington Local S.D.	4808

MADISON COUNTY (Phone: 614-852-2174)

* Jefferson Local S.D.	4901
Jonathan Alder Local S.D.	4902
London City S.D.	4903
Madison-Plains Local S.D.	4904

MAHONING COUNTY (Phone: 330-788-2481)

Austintown Local S.D.	5001
Boardman Local S.D.	5002
Campbell City S.D.	5003
Canfield Local S.D.	5004
Jackson-Milton Local S.D.	5005
Lowellville Local S.D.	5006
Poland Local S.D.	5007
Sebring Local S.D.	5008
South Range Local S.D.	5009
* Springfield Local S.D.	5010
Struthers City S.D.	5011
* West Branch Local S.D.	5012
Western Reserve Local S.D.	5013
Youngstown City S.D.	5014

MARION COUNTY (Phone: 614-387-6625)

Elgin Local S.D.	5101
Marion City S.D.	5102
Pleasant Local S.D.	5103
Ridgedale Local S.D.	5104
River Valley Local S.D.	5105

MEDINA COUNTY (Phone: 330-723-6393)

Black River Local S.D.	5201
Brunswick City S.D.	5202
Buckeye Local S.D.	5203
Cloverleaf Local S.D.	5204
Highland Local S.D.	5205
Medina City S.D.	5206

*School district income tax in effect for 1996.

Wadsworth City S.D.	5207
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MEIGS COUNTY (Phone: 614-992-5592)

Eastern Local S.D.	5301
Meigs Local S.D.	5302
Southern Local S.D.	5303

MERCER COUNTY (Phone: 419-586-6628)

* Celina City S.D.	5401
* Coldwater Ex. Vil. S.D.	5402
* Fort Recovery Local S.D.	5406
Marion Local S.D.	5403
* Parkway Local S.D.	5405
St. Henry Consolidated Local S.D.	5407

MIAMI COUNTY (Phone: 937-332-6987)

Bethel Local S.D.	5501
* Bradford Ex. Vil. S.D.	5502
* Covington Ex. Vil. S.D.	5503
* Miami East Local S.D.	5504
Milton-Union Ex. Vil. S.D.	5505
* Newton Local S.D.	5506
* Piqua City S.D.	5507
Tipp City Ex. Vil. S.D.	5508
Troy City S.D.	5509

MONROE COUNTY (Phone: 614-439-3558)

Switzerland of Ohio Local S.D.	5601
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MONTGOMERY COUNTY (Phone: 937-225-4598)

Brookville Local S.D.	5701
Centerville City S.D.	5702
Dayton City S.D.	5703
Huber Heights City S.D.	5715
Jefferson Township Local S.D.	5704
Kettering City S.D.	5705
Mad River Local S.D.	5706
Miamisburg City S.D.	5707
New Lebanon Local S.D.	5708
Northmont City S.D.	5709
Northridge Local S.D.	5710
Oakwood City S.D.	5711
Trotwood-Madison City S.D.	5712
* Valley View Local S.D.	5713
Vandalia-Butler City S.D.	5714
West Carrollton City S.D.	5716

MORGAN COUNTY (Phone: 614-962-2377)

Morgan Local S.D.	5801
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MORROW COUNTY (Phone: 419-946-7070)

Cardington-Lincoln Local S.D.	5901
* Highland Local S.D.	5902
* Mount Gilead Ex. Vil. S.D.	5903
* Northmor Local S.D.	5904

MUSKINGUM COUNTY (Phone: 614-452-4518)

East Muskingum Local S.D.	6001
Franklin Local S.D.	6002
Maysville Local S.D.	6003
Tri-Valley Local S.D.	6004
West Muskingum Local S.D.	6005
Zanesville City S.D.	6006

NOBLE COUNTY (Phone: 614-439-3558)

Caldwell Ex. Vil. S.D.	6101
Noble Local S.D.	6102

OTTAWA COUNTY (Phone: 419-898-1318)

Benton-Carroll-Salem Local S.D.	6201
Danbury Local S.D.	6202
Genoa Area Local S.D.	6203
Middle Bass Local S.D.	6204
North Bass Local S.D.	6205
Port Clinton City S.D.	6206
Put-In-Bay Local S.D.	6207

PAULDING COUNTY (Phone: 419-399-4711)

* Antwerp Local S.D.	6301
* Paulding Ex. Vil. S.D.	6302
* Wayne Trace Local S.D.	6303

PERRY COUNTY (Phone: 614-342-3502)

Crooksville Ex. Vil. S.D.	6401
New Lexington City S.D.	6402
Northern Local S.D.	6403
Southern Local S.D.	6404

PICKAWAY COUNTY (Phone: 614-474-7529)

Circleville City S.D.	6501
Logan Elm Local S.D.	6502
* Teays Valley Local S.D.	6503
Westfall Local S.D.	6504

PIKE COUNTY (Phone: 614-289-4171)

Eastern Local S.D.	6601
Scioto Valley Local S.D.	6602
Waverly City S.D.	6603
Western Local S.D.	6604

PORTAGE COUNTY (Phone: 330-297-1436)	
Aurora City S.D.	6701
Crestwood Local S.D.	6702
Field Local S.D.	6703
James A. Garfield Local S.D.	6704
Kent City S.D.	6705
Ravenna City S.D.	6706
Rootstown Local S.D.	6707
Southeast Local S.D.	6708
Streetsboro City S.D.	6709
Waterloo Local S.D.	6710
Windham Ex. Vil. S.D.	6711
PREBLE COUNTY (Phone: 937-456-1187)	
College Corner Local S.D.	6801
* C. R. Coblenz Local S.D.	6802
* Eaton City S.D.	6803
* Preble Shawnee Local S.D.	6804
Twin Valley Community Local S.D.	6805
Tri-County North Local S.D.	6806
PUTNAM COUNTY (Phone: 419-523-5951)	
* Columbus Grove Local S.D.	6901
* Continental Local S.D.	6902
Jennings Local S.D.	6903
Kalida Local S.D.	6904
* Leipsic Local S.D.	6905
* Miller City-New Cleveland Local S.D.	6906
* Ottawa-Glandorf Local S.D.	6907
Ottoville Local S.D.	6908
* Pandora-Gilboa Local S.D.	6909
RICHLAND COUNTY (Phone: 419-774-5520)	
Clear Fork Valley Local S.D.	7001
Crestview Local S.D.	7002
Lexington Local S.D.	7003
Lucas Local S.D.	7004
Madison Local S.D.	7005
Mansfield City S.D.	7006
Ontario Local S.D.	7009
* Plymouth Local S.D.	7007
Shelby City S.D.	7008
ROSS COUNTY (Phone: 614-775-7229)	
Adena Local S.D.	7101
Chillicothe City S.D.	7102
Huntington Local S.D.	7103
Paint Valley Local S.D.	7104
Scioto Valley Local S.D.	7105
* Union-Scioto Local S.D.	7106
* Zane Trace Local S.D.	7107
SANDUSKY COUNTY (Phone: 419-332-8214)	
Clyde-Green Springs Ex. Vil. S.D.	7201
* Fremont City S.D.	7202
Gibsonburg Ex. Vil. S.D.	7203
Lakota Local S.D.	7204
Woodmore Local S.D.	7205
SCIOTO COUNTY (Phone: 614-354-7761)	
Bloom-Vernon Local S.D.	7301
Clay Local S.D.	7302
Green Local S.D.	7303
Minford Local S.D.	7304
New Boston Local S.D.	7305
Northwest Local S.D.	7306
Portsmouth City S.D.	7307
Valley Local S.D.	7308
Washington-Nile Local S.D.	7309
Whealersburg Local S.D.	7310
SENECA COUNTY (Phone: 419-447-2927)	
* Bettsville Local S.D.	7401
Fostoria City S.D.	7402
Hopewell-Loudon Local S.D.	7403
* New Riegel Local S.D.	7404
Old Fort Local S.D.	7405
Seneca East Local S.D.	7406
Tiffin City S.D.	7407
SHELBY COUNTY (Phone: 937-498-1354)	
* Anna Local S.D.	7501
Botkins Local S.D.	7502
* Fairlawn Local S.D.	7503
* Fort Loramie Local S.D.	7504
* Hardin-Houston Local S.D.	7505
Jackson Center Local S.D.	7506
* Russia Local S.D.	7507
Sidney City S.D.	7508
STARK COUNTY (Phone: 330-492-8136)	
Alliance City S.D.	7601
Canton City S.D.	7602
Canton Local S.D.	7603
Fairless Local S.D.	7604
Jackson Local S.D.	7605
Lake Local S.D.	7606
Louisville City S.D.	7607
Marlington Local S.D.	7608
Massillon City S.D.	7609

Minerva Local S.D.	7610
North Canton City S.D.	7611
Northwest Local S.D.	7612
Osnaburg Local S.D.	7613
Perry Local S.D.	7614
Plain Local S.D.	7615
Sandy Valley Local S.D.	7616
Tuslaw Local S.D.	7617
SUMMIT COUNTY (Phone: 330-945-5600)	
Akron City S.D.	7701
Barberton City S.D.	7702
Copley-Fairlawn City S.D.	7703
Coventry Local S.D.	7704
Cuyahoga Falls City S.D.	7705
Green Local S.D.	7707
Hudson Local S.D.	7708
Manchester Local S.D.	7706
Mogadore Local S.D.	7709
Nordonia Hills City S.D.	7710
Norton City S.D.	7711
Revere Local S.D.	7712
Springfield Local S.D.	7713
Stow City S.D.	7714
Tallmadge City S.D.	7715
Twinsburg City S.D.	7716
Woodridge Local S.D.	7717
TRUMBULL COUNTY (Phone: 330-675-2800)	
Bloomfield-Mespo Local S.D.	7801
Bristol Local S.D.	7802
Brookfield Local S.D.	7803
Champion Local S.D.	7804
Girard City S.D.	7807
Howland Local S.D.	7808
Hubbard Ex. Vil. S.D.	7809
Joseph Badger Local S.D.	7810
LaBrae Local S.D.	7811
Lakeview Local S.D.	7812
Liberty Local S.D.	7813
Lordstown Local S.D.	7814
Maplewood Local S.D.	7815
Mathews Local S.D.	7806
McDonald Local S.D.	7816
Newton Falls Ex. Vil. S.D.	7817
Niles City S.D.	7818
Southington Local S.D.	7819
Warren City S.D.	7820
Weathersfield Local S.D.	7821
TUSCARAWAS COUNTY (Phone: 330-364-1242)	
Claymont City S.D.	7901
Dover City S.D.	7902
Garaway Local S.D.	7903
Indian Valley Local S.D.	7904
Newcomerstown Ex. Vil. S.D.	7905
New Philadelphia City S.D.	7906
Strasburg-Franklin Local S.D.	7907
Tuscarawas Valley Local S.D.	7908
UNION COUNTY (Phone: 614-548-7880)	
* Fairbanks Local S.D.	8001
Marysville Ex. Vil. S.D.	8002
* North Union Local S.D.	8003

VAN WERT COUNTY (Phone: 419-238-4746)	
Crestview Local S.D.	8101
Lincolnview Local S.D.	8102
Van Wert City S.D.	8104
VINTON COUNTY (Phone: 614-596-5218)	
* Vinton County Local S.D.	8201
WARREN COUNTY (Phone: 513-933-2900)	
Carlisle Local S.D.	8301
Franklin City S.D.	8304
Kings Local S.D.	8303
Lebanon City S.D.	8305
Little Miami Local S.D.	8306
Mason City S.D.	8307
Springboro Community City S.D.	8302
Wayne Local S.D.	8308
WASHINGTON COUNTY (Phone: 614-373-6669)	
Belpre City S.D.	8401
Fort Frye Local S.D.	8402
Frontier Local S.D.	8403
Marietta City S.D.	8404
Warren Local S.D.	8405
Wolf Creek Local S.D.	8406
WAYNE COUNTY (Phone: 330-345-6771)	
Chippewa Local S.D.	8501
Dalton Local S.D.	8502
Green Local S.D.	8503
North Central Local S.D.	8504
* Northwestern Local S.D.	8505
Orrville City S.D.	8506
Rittman Ex. Vil. S.D.	8507
Southeast Local S.D.	8508
Triway Local S.D.	8509
Wooster City S.D.	8510
WILLIAMS COUNTY (Phone: 419-636-5078)	
Bryan City S.D.	8601
* Edgerton Local S.D.	8602
Edon-Northwest Local S.D.	8603
Millcreek-West Unity Local S.D.	8604
Montpelier Ex. Vil. S.D.	8605
North Central Local S.D.	8606
* Stryker Local S.D.	8607
WOOD COUNTY (Phone: 419-354-9010)	
* Bowling Green City S.D.	8701
Eastwood Local S.D.	8702
* Elmwood Local S.D.	8703
Lake Local S.D.	8704
North Baltimore Local S.D.	8705
Northwood Local S.D.	8706
Otsego Local S.D.	8707
* Perrysburg Ex. Vil. S.D.	8708
Rossford Ex. Vil. S.D.	8709
WYANDOT COUNTY (Phone: 419-447-2927)	
Carey Ex. Vil. S.D.	8801
* Mohawk Local S.D.	8802
* Upper Sandusky Ex. Vil. S.D.	8803
*School district income tax in effect for 1996.	

Telephone Numbers of Selected School Offices

AKRON — Phone: 330-434-1661
CANTON — Phone: 330-438-2500
CINCINNATI — Phone: 513-475-7000
CLEVELAND — Phone: 216-574-8000
COLUMBUS — Phone: 614-365-5000
DAYTON — Phone: 937-461-3000
LORAIN — Phone: 216-233-2232
TOLEDO — Phone: 419-729-8200
WARREN — Phone: 330-841-2321
YOUNGSTOWN — Phone: 330-744-6900

How To Get Ohio Tax Information By Telephone - **F.A.S.T.**

What is F.A.S.T.?

F.A.S.T. (Fast Answers About State Taxes) is an automated phone system. Recorded tax information will be available 24 hours a day, seven days a week. Refund status information can be accessed from 7:00 A.M. to 11:30 P.M., Monday through Friday.

How do I use F.A.S.T.?

Call the F.A.S.T. telephone number for your area. If you are a touch-tone caller, press 1. If you are a rotary or pulse dial phone caller, please wait for instructions to speak your answers.

How do I use F.A.S.T. to find out about my 1996 IT-1040 or IT-1040EZ refund?

1. Select 1 for Income Tax Information.
2. Select 1 to check the status of your current year's income tax refund.
3. Enter your social security number and refund amount. We will tell you if we have processed your return and when you can expect your refund. You are limited to one refund information call every three days. Refunds take from six to eight weeks.

How do I use F.A.S.T. to answer a tax question?

1. Select 1 for Income Tax Information.
2. Select 2 to listen to state tax information tapes.
3. Enter the three digit code for the question that you want answered. A pre-recorded message will follow. See the questions and three digit codes below. You can ask up to three questions per call.

Do you want to visit in person?

The addresses and telephone numbers for our district offices are found on the back cover of this booklet. These offices are open 8 a.m. to 5 p.m. Monday through Friday.

Do you want to write us?

You may want to write us if you are responding to a notice or a bill or if you want a written response. If you write, be sure to include your social security number. Send your letter to:

Ohio Department of Taxation
P.O. Box 2476
Columbus, Ohio 43266-0076

Do you want personal phone assistance?

Personal telephone assistance service is available 8:30 a.m. to 4:30 p.m. Monday through Friday. The phone numbers are on the back cover of this booklet.

Three-Digit Question Code

- | | |
|--|---|
| 100 Where can I pick up Ohio income tax forms? | 301 My spouse passed away, but my refund check has both our names on it. What should I do? |
| 101 How can I get a copy of my Ohio income tax return? | 302 I'm due a refund. Do I still need to file an Ohio income tax return? |
| 200 I moved into Ohio last year. How do I file? | 303 I've either lost my refund check or it was stolen. What should I do? |
| 201 How can I get an extension of time to file my Ohio income tax return? | 400 Why was my Ohio withholding disallowed? |
| 202 Where do I send my Ohio income tax return? | 401 Should I file my Ohio income tax return even though I can't pay? |
| 203 I never received a W-2 form. What do I do? | 402 My bank has notified me that my check was not honored. What should I do? |
| 204 What should I do if the IRS examined and changed my federal income tax return? | 403 Where should I send my payment for my Ohio income taxes? |
| 205 How many years should I keep my Ohio income tax records? | 404 Can I pay my taxes with a credit card? |
| 206 I am currently or was in the military. Do I have to file an Ohio return? | 500 How do I find out what school district I live in? |
| 207 Can my children claim themselves on their Ohio return if I claim them as dependents on my federal and state return? | 501 What do I do if my employer mistakenly withheld Ohio school district income tax? |
| 300 I moved since I filed my Ohio tax return. How can I get my refund? | |

F.A.S.T. Telephone Numbers

Akron Residents(330) 643-3734
Cincinnati Residents(513) 852-2880
Cleveland Residents(216) 787-5218
Columbus Residents(614) 644-3515

Dayton Residents(937) 285-6407
Toledo Residents(419) 245-2657
All other Ohio Residents1 (800) 282-1784
Non-Ohio Residents use1 (614) 644-3515

FORMS AND FILING INFORMATION ARE AVAILABLE BY WRITING OR TELEPHONING ANY OF THE FOLLOWING OFFICES

The Ohio Department of Taxation Offices listed below are open weekdays from 8:00 a.m. to 5:00 p.m. for your convenience.

State-Wide Toll-Free Service:

Refund Information: 1-800-282-1784

Form Requests: 1-800-282-1782

Filing Information: 1-800-282-1780

Akron Area Residents:

Ohio Department of Taxation

161 S. High Street, Suite 501

Akron, Ohio 44308-1600

330-643-1750

Cincinnati Area Residents:

Ohio Department of Taxation

900 Dalton Ave., at W. 8th Street

Cincinnati, Ohio 45203-1171

513-852-3300

Cleveland Area Residents:

Ohio Department of Taxation

615 W. Superior Avenue

5th Floor, Room 570

Cleveland, Ohio 44113-1891

216-787-3135

Columbus Area Residents:

Ohio Department of Taxation

1880 E. Dublin-Granville Rd.

Columbus, Ohio 43229-3529

614-895-6260

Dayton Area Residents:

Ohio Department of Taxation

Centre City Offices

15 E. Fourth St., Room 510

Dayton, Ohio 45402-2162

937-285-6210

Lima Area Residents:

Ohio Department of Taxation

1303 Bellefontaine Ave.

Lima, Ohio 45804-3199

419-227-4906

Toledo Area Residents:

Ohio Department of Taxation

One Government Center, Suite 1400

Toledo, Ohio 43604-2232

Filing Information: 419-245-2885

Youngstown Area Residents:

Ohio Department of Taxation

Stambaugh Building

44 Federal Plaza Central #300

Youngstown, Ohio 44503-1651

330-742-8550

Zanesville Area Residents:

Ohio Department of Taxation

601 Underwood Street

Zanesville, Ohio 43701-3786

614-453-0628

All Other In-State Residents:

Ohio Department of Taxation

Taxpayer Services

P.O. Box 2476

Columbus, Ohio 43266-0076

614-846-6712

For Deaf, Hard of Hearing or Speech Impaired Residents who use TTY or TDD ONLY:

Please contact Ohio Relay Service at 1-800-750-0750 and give the Communication Assistant the Dept. of Taxation office phone number you wish to contact.

Many people call and visit us during income tax filing season. Because of the volume of telephone calls, you may not be able to reach us right away or you may have to wait.

Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE)

These programs help older, disabled, low-income and non-English speaking people fill in their state and federal returns. For locations in your area, call the Internal Revenue Service at 1-800-829-1040. If you received an Ohio and/or Federal income tax package in the mail, take them with you when you go for help.

The Ohio Department of Taxation is an equal opportunity employer.