



Ohio

1997

Individual Income Tax

Forms and Instructions

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

Register to Vote

Re-register to change your name

Re-register to change your address.

OHIO Department of Taxation
Columbus, Ohio 43270

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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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What's New for 1997?

Exemption Increased:

The personal and dependent exemption deductions were increased for 1997. The personal exemption claimed by the taxpayer and the taxpayer's spouse has been increased to \$850 and the dependent exemption has been increased to \$1,050.

Lower Tax Rate:

The tax rate in Ohio was reduced by 3.987% from the 1995 tax rate. The lower tax rate is reflected in the tax tables on pages 16 to 22.

Child Care Credit:

The child care credit was increased to 100% of the federal credit for taxpayers with an Ohio adjusted gross income below \$20,000.

Individual Development Accounts:

Taxpayers may deduct matching contributions to another person's Individual Development Account when the account has been established by a county Department of Human Services.

Dear Ohio Taxpayer:

This is your 1997 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 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. To receive Form IT-1040EZ, call any of the offices listed on the back cover.

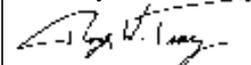
Two voter registration forms are included in the middle of this booklet for your convenience. You may use them to register to vote or to update your voting record for name and address changes. You will find instructions on the registration form and on page 3 of this booklet.

Due to legislative changes, your personal exemption has been increased to \$850 and the dependent exemption has been increased to \$1,050. In addition, the tax rates were reduced by over 3.9% from the 1995 rate.

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 available on our internet home page at www.state.oh.us/tax/.

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

Sincerely,



Roger W. Tracy
 Tax Commissioner

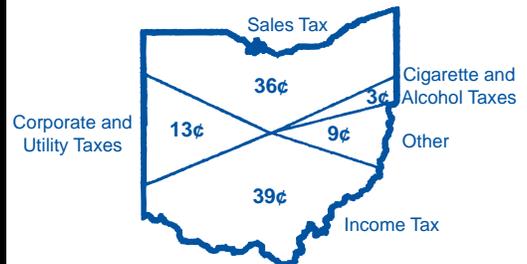
Ohio's Tax Dollars: 1997

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

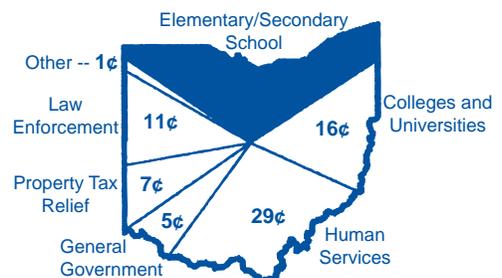
The first chart shows that about 39 cents of each dollar comes from the state income tax and another 36 cents from the state sales tax. The second chart shows that education—public schools and colleges—commands almost half of every state dollar spent. Elementary and secondary schools receive 31 cents from each dollar while colleges and universities are allocated 16 cents. The full range of human services is supported by a 29-cent share. When combined with education, these three categories total 76 cents or three-fourths of every tax dollar.

These figures represent the state's General Revenue Fund for the fiscal year which ended June 30, 1997, excluding welfare reimbursement.

Where the Tax Dollar Comes From



Where the Tax Dollar Goes



General Information

**Tax
Return
Required?**

Do I Have To File an Ohio Income Tax Return?

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

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

- * Have completed Schedule A (on the back of the Ohio Form IT-1040).
- * Had Ohio tax withheld.
- * Are due an Ohio income tax refund.
- * Are single, under age 65, AND your Federal Adjusted Gross Income is \$3,850 or more.
- * Are single, age 65 or over, AND your Federal Adjusted Gross Income is \$8,350 or more.
- * Are married, filing jointly, under age 65, AND your Federal Adjusted Gross Income is \$7,100 or more.
- * Are married, filing jointly, age 65 or over, AND your Federal Adjusted Gross Income is \$10,600 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 46 instructions) which is eligible for the Retirement Income Credit AND the credit (line 46) is the same or larger than your tax before credits (line 6).
- * You are eligible for the SENIOR CITIZEN CREDIT AND your tax before credits (line 6) is \$50 or less.
- * Your exemptions amount on line 4 is the same as or more than your Ohio adjusted gross income (line 3).

If we mailed you an Ohio income tax return with a preprinted label and you do not have to file, please fill out and send in the Individual Information Notice (IT-10) on page 23 of this booklet.

**EZ or
1040?**

Which Ohio Tax Form Should I Use?

Ohio has two tax forms that can be used to fulfill your Ohio filing obligation. The standard form (IT-1040) contained in this booklet may be used by all filers. In addition, we have a shorter version form (IT-1040 EZ) which you may use 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 wish to claim any Ohio adjustment or credits.
- * You were a full year resident of Ohio.

**See
F.A.S.T.
202**

Where and When do I File?

File on or before April 15, 1998 for calendar year 1997. Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year. Mail your return to the address noted below. If you do not owe any taxes with your return and you are not expecting a refund, send your return to the address for Refunds and Credits.

Mail Refunds and Credits to: Ohio Department of Taxation PO Box 2679 Columbus, Ohio 43270-2679	Mail Tax Dues to: Ohio Department of Taxation PO Box 2057 Columbus, Ohio 43270-2057
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When Do I Use the Voter Registration Form in this Booklet?

If you are a resident of Ohio and you are not currently registered to vote, you may use the voter registration form included in this booklet to register. You may also use the form to change your Ohio voter registration address or to change your name if you are already registered to vote.

If you need to complete the registration form, detach the registration form in the booklet, complete all of the information and sign the form. Fold the registration form in half so that the pre-addressed side is on the outside. Then place a 32¢ stamp on the form in the place provided and mail in the form.

CAUTION: DO NOT ENCLOSE YOUR VOTER REGISTRATION WITH YOUR TAX RETURN.

If you have any questions about the voter registration form, Call the Ohio Secretary of State's Office at (614)466-2585.

**See
F.A.S.T.
207**

Can Dependent Children Claim Themselves if They File Their Own Tax Return?

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

Receipt?

What if I Want a Receipt to Prove That I Paid?

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.



How do Nonresidents 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 Partner's 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 an 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 an 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-1040 M, 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 Income Tax Return (Form IT-1040).

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

See
F.A.S.T.
301

What If a Taxpayer Has Died?

If a taxpayer died before filing a return for 1997, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be the executor, administrator, or anyone who is in charge of the deceased person's property.

* Use the same form and filing status that the taxpayer would have used if living.

* In the name and address area, write "DECEASED" and the date of death after the person's first name.

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

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

See
F.A.S.T.
201

What if I Need More Time to File?

If you need more time to file your Ohio return, you must first qualify for an extension of time to file your federal income tax return. To find out how to obtain an extension of time to file your federal income tax return, see the instructions for the U.S. Individual Income Tax Return (IRS Form 1040). If you qualify for and obtain a federal extension of time to file, then you automatically have the same extension of time for filing your Ohio return. However, you must attach to your Ohio return a copy of the IRS automatic extension (IRS Form 4868) and if you have 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.

Even if you qualify for and elect to take a federal and Ohio extension of time to file your tax return, you must pay the balance of your Ohio income tax by April 15, 1998. Ohio Form IT-40P should accompany your payment. Be sure you write your social security number on your check and the phrase "1997 IT-40P Payment". You must file a standard Form IT-1040 to claim the IT-40P payment.

You will owe interest and could owe penalties on any amount of the 1997 tax which you do not pay by April 15, 1998 — 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?".

See
F.A.S.T.
201

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 fail to file your Ohio Income Tax Return by the due date, unless the due date is extended by a federal extension.

A failure to **pay** penalty of double the interest charged will apply if you do not **pay** the full amount of tax by April 15, 1998. However, this penalty may not apply if you 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, 1998) 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 return to us unpaid by the bank.

The interest rate for 1997 and for 1998 is 9%.



May I Round to the Nearest Dollar?

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

**Estimate
Yes or
No?**

Do I Have to Pay Estimated Tax in 1998?

You must pay estimated tax if your 1998 tax after withholding will be more than \$300.

If you are required to pay estimated tax, file a 1998 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: 1998 estimated tax payments are due on April 15, 1998, June 15, 1998, September 15, 1998 and January 15, 1999.

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 1998 tax after withholding is less than \$300. File a revised Form IT-4 (Employee Withholding Exemption Certificate) with your employer.

**See
F.A.S.T.
206**

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 1997. 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 in the IT-1040 instruction booklet.

**See
F.A.S.T.
204**

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 off the Internet (see page 2 letter) or by contacting one of the offices listed on the back of this booklet. If you correct your federal income tax return or if you are audited by the Internal Revenue Service, you must file Ohio Form IT-1040X within 60 days of the final determination of the federal change.

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

**See
F.A.S.T.
500**

Do I Have to File a School District Income Tax Form?

Certain Ohio school districts have an additional income tax. These school districts are marked with an asterisk (*) on pages 24 to 26 in this booklet. If you lived in one of these districts during all or part of 1997, you must file an Ohio School District Income Tax Return (Form SD-100). File Form SD-100 with the Department of Taxation at the same time that you file your Ohio return. To get Form SD-100, contact your local school board office or one of the offices of the Department of Taxation listed on the back of this booklet.

**Doctor
Bills?**

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:

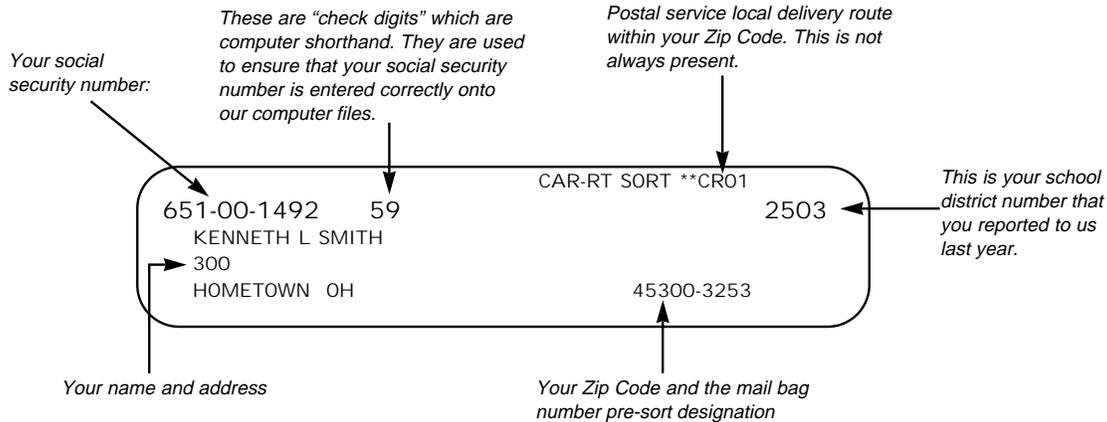
- * a federally or state chartered bank, savings and loan association, savings bank, or credit union;
- * a trust company authorized to act as fiduciary;
- * an insurer authorized under Ohio's insurance laws;
- * a dealer or a salesperson licensed under Ohio's securities laws;
- * an administrator licensed 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 medical purpose may result in increased Ohio taxes. An "eligible" medical expense would include any expense for a service rendered by, or for an article, device or drug prescribed by a licensed health care provider or a Christian Science practitioner.

A qualified dependent is any of the following:

- * the account holder's child if under 19 years of age or if under 23 years of age 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 1997.

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 qualifying widow(er) with dependent child.

Caution: IF you and your spouse file a joint return for your federal income tax, you MUST file a joint return for Ohio. IF you and your spouse file separate returns for your federal income tax, you MUST file separate returns for Ohio.

Ohio public school district number

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

Look up the number for your school district that you lived in for the majority of 1997 and write it in the space provided. Non-residents should enter 9999 in the space provided.

Ohio residency status

***Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were still a resident of Ohio.

***Nonresident.** Mark this box if you were domiciled outside of Ohio all year. Write the name of the state where you resided for 1997 in the space provided.

***Part Year Resident.** Mark this box if you moved into or out of Ohio during 1997 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 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.

Form IT-1040 Line by Line Instructions

Line 1 — Federal Adjusted Gross Income

Enter the amount from your 1997 federal income tax return.

Use: Form 1040, line 32 OR
Form 1040A, line 16 OR
Form 1040EZ, line 4 OR
Form 1040-Tel, adjusted gross income

STOP 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 45) on the back of the return has a list of additions and deductions to your Ohio income. Turn to pages 10, 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 45 onto line 2.

Line 3 — Ohio Adjusted Gross Income

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

Line 4 — Exemptions/Dependents

Personal Exemption For You and Your Spouse

You get a personal exemption of \$850 for *yourself* and an additional \$850 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 on page 8.

Dependent Exemptions

Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your Federal income tax return. You get a \$1,050 deduction for each dependent exemption. Note that the amount allowed for a dependent exemption is different than the amount allowed for a personal exemption. Write the number of your dependents on line 3 of the personal and dependent exemption worksheet on page 8.

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

NONREFUNDABLE BUSINESS CREDITS INCLUDE:

- Credits for manufacturing investments
- Enterprise Zone Credits
- Credits for Child Care
- 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. If your total credits on line 13 are more or equal to your tax on line 12, enter "0" on line 14.

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 1997 and Amount of 1996 Overpayment Credited to 1997

Enter the total estimated income tax payments submitted on your 1997 Form IT-1040ES including payments made on Form IT-40P plus any overpayment you credited to 1997 from your 1996 IT-1040 line 23.

STOP 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 1997 Ohio tax withheld (line 15, 1997 IT-1040) is less than both of the following:

- 90% of your 1997 Ohio income tax (line 14, 1997 IT-1040) less \$300; and

- 100% of your 1996 Ohio income tax (line 14, 1996 IT-1040 or line 2 1996 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 find 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 1997 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.

STOP If you have an overpayment on line 20 of your 1997 Form IT-1040 but 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 1998) or the net amount on line 24.

Line 21 and 22 — Natural Areas and Wildlife Checkoff

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 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 histo-



ry. 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!



Line 22 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 wild-

life species to Ohio, increase awareness and appreciation of wildlife diversity through educational programs and conduct 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 36, and to reintroduce river otters, peregrine falcons, paddlefish, osprey, and trumpeter swans. With 127 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.

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.

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

Mail your donation to:

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

Line 23 — Amount of Overpayment to be Credited to 1998 Estimated Income Tax

You may apply part or all of your overpayment on line 20 to your 1998 Ohio Income Tax. Enter on line 23 the amount of the overpayment that you want to apply to 1998. However, if you want to credit your entire overpayment to 1998 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.

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

ADJUSTMENTS OR CREDITS	
DO YOU QUALIFY FOR ANY OF THE ADJUSTMENTS OR CREDITS LISTED ON THE BACK OF YOUR OHIO INCOME TAX RETURN (IT-1040)?	
<p>YES</p> <p>↓</p> <p>Please continue to read the following line instructions.</p>	<p>NO</p> <p>↓</p> <p>STOP! You only have to complete the front of Form IT-1040.</p>

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 Obligations

Add any loss resulting from the disposition of Ohio public 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

STOP Any amounts deducted on lines 31 through 43 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 1998.

STOP Wages, salaries, tips and commissions earned by Ohio residents in these neighboring states will be taxed by Ohio. If your employer withheld tax for the wrong state, you must file with the other state for your refund. Do not include the amount withheld for the other state on line 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 46 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 Disability and Unemployment Benefits

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

Deduct interest income earned from Ohio Public and Purchase Obligations if the interest income is included in your Federal Adjusted Gross Income. You may also deduct any gains resulting from the sale or disposition of Ohio Public Obligations to the extent 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 1997 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 1997 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 1996 federal income tax return. In 1997, he received a reimbursement of \$200 of the medical expenses from his insurance company which he reported as income on line 21 of his 1997 federal income tax return. Mr. Brown is entitled to deduct the \$200 reimbursement on line 39 of his Ohio income tax return.

STOP 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 1997 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 1997 federal income tax return for the amount repaid **or** you claimed a tax credit on your 1997 federal income tax return based upon the amount repaid, **and**
- The repayment has not otherwise reduced your Federal Adjusted Gross Income for 1997 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 1996 and included the bonus in his 1996 Federal Ad-

justed Gross Income. In 1997, the employer informed John that he must repay \$200 of the bonus because the amount was computed in error. John repaid the amount in 1997. 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 your 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.

STOP If you were eligible to participate in any health plan maintained by you or your spouse's employer for any month or part of a month in 1997, 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 1997 for health insurance coverage for 1997 for you, your spouse and dependents	1. _____
2. a. Enter your net profit and other earned income from your 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 26 of your Federal Form 1040 for the self-employment tax deduction	2b. _____
c. Enter any amount you claimed on line 28 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, above	3. _____
4. Enter any amount you claimed on line 27 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 be able to deduct the amount of funds you deposited into a medical savings account or the amount deposited by your employer on your behalf. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 1997, the maximum amount of deposited funds you may be able to deduct is \$3,093. If filing a joint return, each spouse may be able to deduct up to \$3,093 of deposited funds into his/her separate account for a maximum of \$6,186.

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

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

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

Example: John and Mary Brown file a joint tax return for 1997. John contributed \$2,000 to his medical savings account while Mary contributed \$5,000 to hers. John's account earned \$120 in interest and Mary's earned \$300 which were included in their Federal Adjusted Gross Income. They would be entitled to a Medical Savings Account deduction of \$5,513 (\$2,000 for John and \$3,093 for Mary plus the interest of \$420).

Medical Savings Account Worksheet

1. Amount you contributed during 1997 but no more than \$3,093
2. If joint return, amount your spouse contributed during 1997 but no more than \$3,093
3. Amount of Medical Savings Account earnings included on line 1 of your 1997 Ohio Form IT-1040.
4. Sub-total (add lines 1, 2, and 3).....
5. 1997 withdrawals from the account for non-medical purposes (see note below).....
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 42 of Schedule A of Form IT-1040.....
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on line 29 of Schedule A of Form IT-1040.....

Note: If any prior year contribution exceeded the deductible limit for that year, please contact the Ohio Department of Taxation to help you determine the amount you should enter on line 5 of this worksheet.

Line 43 — Individual Development Account Program

You may deduct matching contributions to another person's Individual Development Account when the account has been established by a County Department of Human Services. This program was established for the purpose of providing matching funds for qualified program participants. For further information about this program, contact your local County Department of Human Services.

Line 44 — Total Deductions

Enter the total of lines 31 through 43.

Line 45 — Net Adjustments

If line 30 is LARGER THAN line 44, subtract line 44 from line 30 and enter the amount on line 45. Also copy this amount onto line 2 on the front of the return and ADD this amount to your Federal Adjusted Gross Income.

If line 30 is SMALLER THAN line 44 subtract line 30 from line 44 and enter the difference on line 45. In this case you have more deductions than additions to your income. Copy this amount onto line 2 on the front of the return. Put the amount in parentheses on line 2 to show that it is a minus (negative) number. SUBTRACT this amount from your Federal Adjusted Gross Income.

Schedule B—Credits

Line 46 — Retirement Income Credit

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

- You must have received retirement benefits, annuities, or distributions that were made from a pension, retirement or profit-sharing plan. **However, do not include any income deducted on line 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 47 — Senior Citizen Credit

You may claim a \$50 credit if you were 65 years of age or older prior to January 1, 1998. Only one credit of \$50 is allowed for each return even if you are filing a joint return and you and your spouse are both 65 years of age or older.

Line 48 — Lump Sum Distribution Credit

This credit is available only to individuals 65 years of age or older before January 1, 1998.

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, 1998?
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.

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

Line 49 — Child and Dependent Care Credit

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

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

1997 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 40. | A.\$ _____ |
| B. | If line 3 of your Ohio IT-1040 is less than \$20,000 enter 100% 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 49 (schedule B) on the back of Form IT-1040. | C.\$ _____ |

Line 50 — 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 1997 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 51 — Job Training Credit

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

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

- | | | | |
|----|---|--------------------------|--------------------------|
| 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.) | YES | NO |
| | | <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:

1997 Job Training Credit Worksheet

1. Enter the amount you paid during 1996 and 1997 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 50, Schedule B on the 1996 Ohio Form IT-1040 4 _____
5. Subtract line 4 from line 3 (but not less than zero) 5 _____

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

Line 52 — Ohio Political Contributions Credit

You can claim a credit against your tax for contributions of money you made during the year to the campaign committee of candidates for any of the following Ohio offices:

- Governor,
- Lieutenant Governor,
- Secretary of State,
- Auditor of State,
- Treasurer of State,
- Attorney General,
- 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 if both spouses made contributions of \$50 or more) regardless of the amount of the contribution.

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

Line 53 — Total Credits

Enter the total of lines 46 through 52 on line 53 and on line 7 on the front of the return.

Schedule C—Resident Credit

Line 54

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 57 or 57a.

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

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

STOP 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 55

Enter Ohio Adjusted Gross Income from line 3.

Line 56

Divide 54 by line 55.

Line 57

Multiply line 56 by the amount on line 12 on the front of the return. Enter the amount on line 57.

Line 57a

Enter the amount of 1997 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 57b

Enter the smaller of line 57 or line 57a. 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 1997 income tax return below line 57b. 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 58.

Line 58

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

Line 59

Enter Ohio Adjusted Gross Income from line 3.

Line 60

Divide line 58 by line 59.

Line 61

Multiply line 60 by the amount on line 12 on the front of the return. Enter the amount on line 61 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 57b and 61 on line 13.

1997 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	\$ 22	\$ 6,000	\$ 6,050	\$ 50	\$ 9,000	\$ 9,050	\$ 93	\$ 12,000	\$ 12,050	\$ 165
50	100	1	3,050	3,100	22	6,050	6,100	51	9,050	9,100	94	12,050	12,100	166
100	150	1	3,100	3,150	22	6,100	6,150	52	9,100	9,150	94	12,100	12,150	168
150	200	1	3,150	3,200	23	6,150	6,200	52	9,150	9,200	95	12,150	12,200	169
200	250	2	3,200	3,250	23	6,200	6,250	53	9,200	9,250	96	12,200	12,250	170
250	300	2	3,250	3,300	23	6,250	6,300	54	9,250	9,300	97	12,250	12,300	172
300	350	2	3,300	3,350	24	6,300	6,350	55	9,300	9,350	97	12,300	12,350	173
350	400	3	3,350	3,400	24	6,350	6,400	55	9,350	9,400	98	12,350	12,400	175
400	450	3	3,400	3,450	24	6,400	6,450	56	9,400	9,450	99	12,400	12,450	176
450	500	3	3,450	3,500	25	6,450	6,500	57	9,450	9,500	99	12,450	12,500	178
500	550	4	3,500	3,550	25	6,500	6,550	57	9,500	9,550	100	12,500	12,550	179
550	600	4	3,550	3,600	25	6,550	6,600	58	9,550	9,600	101	12,550	12,600	180
600	650	4	3,600	3,650	26	6,600	6,650	59	9,600	9,650	102	12,600	12,650	182
650	700	5	3,650	3,700	26	6,650	6,700	60	9,650	9,700	102	12,650	12,700	183
700	750	5	3,700	3,750	27	6,700	6,750	60	9,700	9,750	103	12,700	12,750	185
750	800	6	3,750	3,800	27	6,750	6,800	61	9,750	9,800	104	12,750	12,800	186
800	850	6	3,800	3,850	27	6,800	6,850	62	9,800	9,850	104	12,800	12,850	188
850	900	6	3,850	3,900	28	6,850	6,900	62	9,850	9,900	105	12,850	12,900	189
900	950	7	3,900	3,950	28	6,900	6,950	63	9,900	9,950	106	12,900	12,950	190
950	1000	7	3,950	4,000	28	6,950	7,000	64	9,950	10,000	107	12,950	13,000	192
\$1,000			\$4,000			\$7,000			\$10,000			\$13,000		
\$ 1,000	\$ 1,050	\$ 7	\$ 4,000	\$ 4,050	\$ 29	\$ 7,000	\$ 7,050	\$ 65	\$ 10,000	\$ 10,050	\$ 108	\$ 13,000	\$ 13,050	\$ 193
1,050	1,100	8	4,050	4,100	29	7,050	7,100	65	10,050	10,100	109	13,050	13,100	195
1,100	1,150	8	4,100	4,150	29	7,100	7,150	66	10,100	10,150	111	13,100	13,150	196
1,150	1,200	8	4,150	4,200	30	7,150	7,200	67	10,150	10,200	112	13,150	13,200	198
1,200	1,250	9	4,200	4,250	30	7,200	7,250	67	10,200	10,250	113	13,200	13,250	199
1,250	1,300	9	4,250	4,300	30	7,250	7,300	68	10,250	10,300	115	13,250	13,300	200
1,300	1,350	9	4,300	4,350	31	7,300	7,350	69	10,300	10,350	116	13,300	13,350	202
1,350	1,400	10	4,350	4,400	31	7,350	7,400	70	10,350	10,400	118	13,350	13,400	203
1,400	1,450	10	4,400	4,450	32	7,400	7,450	70	10,400	10,450	119	13,400	13,450	205
1,450	1,500	11	4,450	4,500	32	7,450	7,500	71	10,450	10,500	121	13,450	13,500	206
1,500	1,550	11	4,500	4,550	32	7,500	7,550	72	10,500	10,550	122	13,500	13,550	208
1,550	1,600	11	4,550	4,600	33	7,550	7,600	72	10,550	10,600	123	13,550	13,600	209
1,600	1,650	12	4,600	4,650	33	7,600	7,650	73	10,600	10,650	125	13,600	13,650	210
1,650	1,700	12	4,650	4,700	33	7,650	7,700	74	10,650	10,700	126	13,650	13,700	212
1,700	1,750	12	4,700	4,750	34	7,700	7,750	75	10,700	10,750	128	13,700	13,750	213
1,750	1,800	13	4,750	4,800	34	7,750	7,800	75	10,750	10,800	129	13,750	13,800	215
1,800	1,850	13	4,800	4,850	34	7,800	7,850	76	10,800	10,850	130	13,800	13,850	216
1,850	1,900	13	4,850	4,900	35	7,850	7,900	77	10,850	10,900	132	13,850	13,900	218
1,900	1,950	14	4,900	4,950	35	7,900	7,950	77	10,900	10,950	133	13,900	13,950	219
1,950	2,000	14	4,950	5,000	35	7,950	8,000	78	10,950	11,000	135	13,950	14,000	220
\$2,000			\$5,000			\$8,000			\$11,000			\$14,000		
\$ 2,000	\$ 2,050	\$ 14	\$ 5,000	\$ 5,050	\$ 36	\$ 8,000	\$ 8,050	\$ 79	\$ 11,000	\$ 11,050	\$ 136	\$ 14,000	\$ 14,050	\$ 222
2,050	2,100	15	5,050	5,100	37	8,050	8,100	79	11,050	11,100	138	14,050	14,100	223
2,100	2,150	15	5,100	5,150	37	8,100	8,150	80	11,100	11,150	139	14,100	14,150	225
2,150	2,200	16	5,150	5,200	38	8,150	8,200	81	11,150	11,200	140	14,150	14,200	226
2,200	2,250	16	5,200	5,250	39	8,200	8,250	82	11,200	11,250	142	14,200	14,250	227
2,250	2,300	16	5,250	5,300	40	8,250	8,300	82	11,250	11,300	143	14,250	14,300	229
2,300	2,350	17	5,300	5,350	40	8,300	8,350	83	11,300	11,350	145	14,300	14,350	230
2,350	2,400	17	5,350	5,400	41	8,350	8,400	84	11,350	11,400	146	14,350	14,400	232
2,400	2,450	17	5,400	5,450	42	8,400	8,450	84	11,400	11,450	148	14,400	14,450	233
2,450	2,500	18	5,450	5,500	42	8,450	8,500	85	11,450	11,500	149	14,450	14,500	235
2,500	2,550	18	5,500	5,550	43	8,500	8,550	86	11,500	11,550	150	14,500	14,550	236
2,550	2,600	18	5,550	5,600	44	8,550	8,600	87	11,550	11,600	152	14,550	14,600	237
2,600	2,650	19	5,600	5,650	45	8,600	8,650	87	11,600	11,650	153	14,600	14,650	239
2,650	2,700	19	5,650	5,700	45	8,650	8,700	88	11,650	11,700	155	14,650	14,700	240
2,700	2,750	19	5,700	5,750	46	8,700	8,750	89	11,700	11,750	156	14,700	14,750	242
2,750	2,800	20	5,750	5,800	47	8,750	8,800	89	11,750	11,800	158	14,750	14,800	243
2,800	2,850	20	5,800	5,850	47	8,800	8,850	90	11,800	11,850	159	14,800	14,850	245
2,850	2,900	20	5,850	5,900	48	8,850	8,900	91	11,850	11,900	160	14,850	14,900	246
2,900	2,950	21	5,900	5,950	49	8,900	8,950	92	11,900	11,950	162	14,900	14,950	247
2,950	3,000	21	5,950	6,000	50	8,950	9,000	92	11,950	12,000	163	14,950	15,000	249

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

1997 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	\$ 250	\$ 18,000	\$18,050	\$ 357	\$ 21,000	\$21,050	\$ 472	\$ 24,000	\$24,050	\$ 600	\$ 27,000	\$27,050	\$ 728
15,050	15,100	252	18,050	18,100	359	21,050	21,100	474	24,050	24,100	602	27,050	27,100	731
15,100	15,150	254	18,100	18,150	361	21,100	21,150	476	24,100	24,150	604	27,100	27,150	733
15,150	15,200	256	18,150	18,200	363	21,150	21,200	478	24,150	24,200	607	27,150	27,200	735
15,200	15,250	258	18,200	18,250	365	21,200	21,250	480	24,200	24,250	609	27,200	27,250	737
15,250	15,300	259	18,250	18,300	366	21,250	21,300	482	24,250	24,300	611	27,250	27,300	739
15,300	15,350	261	18,300	18,350	368	21,300	21,350	485	24,300	24,350	613	27,300	27,350	741
15,350	15,400	263	18,350	18,400	370	21,350	21,400	487	24,350	24,400	615	27,350	27,400	743
15,400	15,450	265	18,400	18,450	372	21,400	21,450	489	24,400	24,450	617	27,400	27,450	746
15,450	15,500	267	18,450	18,500	374	21,450	21,500	491	24,450	24,500	619	27,450	27,500	748
15,500	15,550	268	18,500	18,550	375	21,500	21,550	493	24,500	24,550	622	27,500	27,550	750
15,550	15,600	270	18,550	18,600	377	21,550	21,600	495	24,550	24,600	624	27,550	27,600	752
15,600	15,650	272	18,600	18,650	379	21,600	21,650	497	24,600	24,650	626	27,600	27,650	754
15,650	15,700	274	18,650	18,700	381	21,650	21,700	500	24,650	24,700	628	27,650	27,700	756
15,700	15,750	275	18,700	18,750	382	21,700	21,750	502	24,700	24,750	630	27,700	27,750	758
15,750	15,800	277	18,750	18,800	384	21,750	21,800	504	24,750	24,800	632	27,750	27,800	761
15,800	15,850	279	18,800	18,850	386	21,800	21,850	506	24,800	24,850	634	27,800	27,850	763
15,850	15,900	281	18,850	18,900	388	21,850	21,900	508	24,850	24,900	637	27,850	27,900	765
15,900	15,950	283	18,900	18,950	390	21,900	21,950	510	24,900	24,950	639	27,900	27,950	767
15,950	16,000	284	18,950	19,000	391	21,950	22,000	512	24,950	25,000	641	27,950	28,000	769
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$ 16,000	\$16,050	\$ 286	\$ 19,000	\$19,050	\$ 393	\$ 22,000	\$22,050	\$ 515	\$ 25,000	\$25,050	\$ 643	\$ 28,000	\$28,050	\$ 771
16,050	16,100	288	19,050	19,100	395	22,050	22,100	517	25,050	25,100	645	28,050	28,100	773
16,100	16,150	290	19,100	19,150	397	22,100	22,150	519	25,100	25,150	647	28,100	28,150	776
16,150	16,200	292	19,150	19,200	398	22,150	22,200	521	25,150	25,200	649	28,150	28,200	778
16,200	16,250	293	19,200	19,250	400	22,200	22,250	523	25,200	25,250	651	28,200	28,250	780
16,250	16,300	295	19,250	19,300	402	22,250	22,300	525	25,250	25,300	654	28,250	28,300	782
16,300	16,350	297	19,300	19,350	404	22,300	22,350	527	25,300	25,350	656	28,300	28,350	784
16,350	16,400	299	19,350	19,400	406	22,350	22,400	530	25,350	25,400	658	28,350	28,400	786
16,400	16,450	300	19,400	19,450	407	22,400	22,450	532	25,400	25,450	660	28,400	28,450	788
16,450	16,500	302	19,450	19,500	409	22,450	22,500	534	25,450	25,500	662	28,450	28,500	791
16,500	16,550	304	19,500	19,550	411	22,500	22,550	536	25,500	25,550	664	28,500	28,550	793
16,550	16,600	306	19,550	19,600	413	22,550	22,600	538	25,550	25,600	666	28,550	28,600	795
16,600	16,650	308	19,600	19,650	415	22,600	22,650	540	25,600	25,650	669	28,600	28,650	797
16,650	16,700	309	19,650	19,700	416	22,650	22,700	542	25,650	25,700	671	28,650	28,700	799
16,700	16,750	311	19,700	19,750	418	22,700	22,750	545	25,700	25,750	673	28,700	28,750	801
16,750	16,800	313	19,750	19,800	420	22,750	22,800	547	25,750	25,800	675	28,750	28,800	803
16,800	16,850	315	19,800	19,850	422	22,800	22,850	549	25,800	25,850	677	28,800	28,850	806
16,850	16,900	316	19,850	19,900	423	22,850	22,900	551	25,850	25,900	679	28,850	28,900	808
16,900	16,950	318	19,900	19,950	425	22,900	22,950	553	25,900	25,950	681	28,900	28,950	810
16,950	17,000	320	19,950	20,000	427	22,950	23,000	555	25,950	26,000	684	28,950	29,000	812
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$ 17,000	\$17,050	\$ 322	\$ 20,000	\$20,050	\$ 429	\$ 23,000	\$23,050	\$ 557	\$ 26,000	\$26,050	\$ 686	\$ 29,000	\$29,050	\$ 814
17,050	17,100	324	20,050	20,100	431	23,050	23,100	559	26,050	26,100	688	29,050	29,100	816
17,100	17,150	325	20,100	20,150	433	23,100	23,150	562	26,100	26,150	690	29,100	29,150	818
17,150	17,200	327	20,150	20,200	435	23,150	23,200	564	26,150	26,200	692	29,150	29,200	820
17,200	17,250	329	20,200	20,250	438	23,200	23,250	566	26,200	26,250	694	29,200	29,250	823
17,250	17,300	331	20,250	20,300	440	23,250	23,300	568	26,250	26,300	696	29,250	29,300	825
17,300	17,350	333	20,300	20,350	442	23,300	23,350	570	26,300	26,350	699	29,300	29,350	827
17,350	17,400	334	20,350	20,400	444	23,350	23,400	572	26,350	26,400	701	29,350	29,400	829
17,400	17,450	336	20,400	20,450	446	23,400	23,450	574	26,400	26,450	703	29,400	29,450	831
17,450	17,500	338	20,450	20,500	448	23,450	23,500	577	26,450	26,500	705	29,450	29,500	833
17,500	17,550	340	20,500	20,550	450	23,500	23,550	579	26,500	26,550	707	29,500	29,550	835
17,550	17,600	341	20,550	20,600	453	23,550	23,600	581	26,550	26,600	709	29,550	29,600	838
17,600	17,650	343	20,600	20,650	455	23,600	23,650	583	26,600	26,650	711	29,600	29,650	840
17,650	17,700	345	20,650	20,700	457	23,650	23,700	585	26,650	26,700	714	29,650	29,700	842
17,700	17,750	347	20,700	20,750	459	23,700	23,750	587	26,700	26,750	716	29,700	29,750	844
17,750	17,800	349	20,750	20,800	461	23,750	23,800	589	26,750	26,800	718	29,750	29,800	846
17,800	17,850	350	20,800	20,850	463	23,800	23,850	592	26,800	26,850	720	29,800	29,850	848
17,850	17,900	352	20,850	20,900	465	23,850	23,900	594	26,850	26,900	722	29,850	29,900	850
17,900	17,950	354	20,900	20,950	467	23,900	23,950	596	26,900	26,950	724	29,900	29,950	853
17,950	18,000	356	20,950	21,000	470	23,950	24,000	598	26,950	27,000	726	29,950	30,000	855

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

1997 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	\$ 857	\$33,000	\$33,050	\$ 985	\$36,000	\$36,050	\$ 1,114	\$39,000	\$39,050	\$ 1,242	\$42,000	\$42,050	\$ 1,385
30,050	30,100	859	33,050	33,100	987	36,050	36,100	1,116	39,050	39,100	1,244	42,050	42,100	1,387
30,100	30,150	861	33,100	33,150	990	36,100	36,150	1,118	39,100	39,150	1,246	42,100	42,150	1,390
30,150	30,200	863	33,150	33,200	992	36,150	36,200	1,120	39,150	39,200	1,248	42,150	42,200	1,392
30,200	30,250	865	33,200	33,250	994	36,200	36,250	1,122	39,200	39,250	1,251	42,200	42,250	1,395
30,250	30,300	868	33,250	33,300	996	36,250	36,300	1,124	39,250	39,300	1,253	42,250	42,300	1,397
30,300	30,350	870	33,300	33,350	998	36,300	36,350	1,126	39,300	39,350	1,255	42,300	42,350	1,400
30,350	30,400	872	33,350	33,400	1,000	36,350	36,400	1,129	39,350	39,400	1,257	42,350	42,400	1,402
30,400	30,450	874	33,400	33,450	1,002	36,400	36,450	1,131	39,400	39,450	1,259	42,400	42,450	1,405
30,450	30,500	876	33,450	33,500	1,004	36,450	36,500	1,133	39,450	39,500	1,261	42,450	42,500	1,407
30,500	30,550	878	33,500	33,550	1,007	36,500	36,550	1,135	39,500	39,550	1,263	42,500	42,550	1,410
30,550	30,600	880	33,550	33,600	1,009	36,550	36,600	1,137	39,550	39,600	1,266	42,550	42,600	1,412
30,600	30,650	883	33,600	33,650	1,011	36,600	36,650	1,139	39,600	39,650	1,268	42,600	42,650	1,415
30,650	30,700	885	33,650	33,700	1,013	36,650	36,700	1,141	39,650	39,700	1,270	42,650	42,700	1,417
30,700	30,750	887	33,700	33,750	1,015	36,700	36,750	1,144	39,700	39,750	1,272	42,700	42,750	1,420
30,750	30,800	889	33,750	33,800	1,017	36,750	36,800	1,146	39,750	39,800	1,274	42,750	42,800	1,422
30,800	30,850	891	33,800	33,850	1,019	36,800	36,850	1,148	39,800	39,850	1,276	42,800	42,850	1,425
30,850	30,900	893	33,850	33,900	1,022	36,850	36,900	1,150	39,850	39,900	1,278	42,850	42,900	1,427
30,900	30,950	895	33,900	33,950	1,024	36,900	36,950	1,152	39,900	39,950	1,280	42,900	42,950	1,430
30,950	31,000	898	33,950	34,000	1,026	36,950	37,000	1,154	39,950	40,000	1,283	42,950	43,000	1,432
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$ 900	\$34,000	\$34,050	\$ 1,028	\$37,000	\$37,050	\$ 1,156	\$40,000	\$40,050	\$ 1,285	\$43,000	\$43,050	\$ 1,435
31,050	31,100	902	34,050	34,100	1,030	37,050	37,100	1,159	40,050	40,100	1,287	43,050	43,100	1,437
31,100	31,150	904	34,100	34,150	1,032	37,100	37,150	1,161	40,100	40,150	1,290	43,100	43,150	1,440
31,150	31,200	906	34,150	34,200	1,034	37,150	37,200	1,163	40,150	40,200	1,292	43,150	43,200	1,442
31,200	31,250	908	34,200	34,250	1,037	37,200	37,250	1,165	40,200	40,250	1,295	43,200	43,250	1,445
31,250	31,300	910	34,250	34,300	1,039	37,250	37,300	1,167	40,250	40,300	1,297	43,250	43,300	1,447
31,300	31,350	912	34,300	34,350	1,041	37,300	37,350	1,169	40,300	40,350	1,300	43,300	43,350	1,450
31,350	31,400	915	34,350	34,400	1,043	37,350	37,400	1,171	40,350	40,400	1,302	43,350	43,400	1,452
31,400	31,450	917	34,400	34,450	1,045	37,400	37,450	1,174	40,400	40,450	1,305	43,400	43,450	1,455
31,450	31,500	919	34,450	34,500	1,047	37,450	37,500	1,176	40,450	40,500	1,307	43,450	43,500	1,457
31,500	31,550	921	34,500	34,550	1,049	37,500	37,550	1,178	40,500	40,550	1,310	43,500	43,550	1,460
31,550	31,600	923	34,550	34,600	1,052	37,550	37,600	1,180	40,550	40,600	1,312	43,550	43,600	1,462
31,600	31,650	925	34,600	34,650	1,054	37,600	37,650	1,182	40,600	40,650	1,315	43,600	43,650	1,465
31,650	31,700	927	34,650	34,700	1,056	37,650	37,700	1,184	40,650	40,700	1,317	43,650	43,700	1,467
31,700	31,750	930	34,700	34,750	1,058	37,700	37,750	1,186	40,700	40,750	1,320	43,700	43,750	1,470
31,750	31,800	932	34,750	34,800	1,060	37,750	37,800	1,188	40,750	40,800	1,322	43,750	43,800	1,472
31,800	31,850	934	34,800	34,850	1,062	37,800	37,850	1,191	40,800	40,850	1,325	43,800	43,850	1,475
31,850	31,900	936	34,850	34,900	1,064	37,850	37,900	1,193	40,850	40,900	1,327	43,850	43,900	1,477
31,900	31,950	938	34,900	34,950	1,067	37,900	37,950	1,195	40,900	40,950	1,330	43,900	43,950	1,480
31,950	32,000	940	34,950	35,000	1,069	37,950	38,000	1,197	40,950	41,000	1,332	43,950	44,000	1,482
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$ 942	\$35,000	\$35,050	\$ 1,071	\$38,000	\$38,050	\$ 1,199	\$41,000	\$41,050	\$ 1,335	\$44,000	\$44,050	\$ 1,485
32,050	32,100	945	35,050	35,100	1,073	38,050	38,100	1,201	41,050	41,100	1,337	44,050	44,100	1,487
32,100	32,150	947	35,100	35,150	1,075	38,100	38,150	1,203	41,100	41,150	1,340	44,100	44,150	1,490
32,150	32,200	949	35,150	35,200	1,077	38,150	38,200	1,206	41,150	41,200	1,342	44,150	44,200	1,492
32,200	32,250	951	35,200	35,250	1,079	38,200	38,250	1,208	41,200	41,250	1,345	44,200	44,250	1,495
32,250	32,300	953	35,250	35,300	1,082	38,250	38,300	1,210	41,250	41,300	1,347	44,250	44,300	1,497
32,300	32,350	955	35,300	35,350	1,084	38,300	38,350	1,212	41,300	41,350	1,350	44,300	44,350	1,500
32,350	32,400	957	35,350	35,400	1,086	38,350	38,400	1,214	41,350	41,400	1,352	44,350	44,400	1,502
32,400	32,450	960	35,400	35,450	1,088	38,400	38,450	1,216	41,400	41,450	1,355	44,400	44,450	1,505
32,450	32,500	962	35,450	35,500	1,090	38,450	38,500	1,218	41,450	41,500	1,357	44,450	44,500	1,507
32,500	32,550	964	35,500	35,550	1,092	38,500	38,550	1,221	41,500	41,550	1,360	44,500	44,550	1,510
32,550	32,600	966	35,550	35,600	1,094	38,550	38,600	1,223	41,550	41,600	1,362	44,550	44,600	1,512
32,600	32,650	968	35,600	35,650	1,096	38,600	38,650	1,225	41,600	41,650	1,365	44,600	44,650	1,515
32,650	32,700	970	35,650	35,700	1,099	38,650	38,700	1,227	41,650	41,700	1,367	44,650	44,700	1,517
32,700	32,750	972	35,700	35,750	1,101	38,700	38,750	1,229	41,700	41,750	1,370	44,700	44,750	1,520
32,750	32,800	975	35,750	35,800	1,103	38,750	38,800	1,231	41,750	41,800	1,372	44,750	44,800	1,522
32,800	32,850	977	35,800	35,850	1,105	38,800	38,850	1,233	41,800	41,850	1,375	44,800	44,850	1,525
32,850	32,900	979	35,850	35,900	1,107	38,850	38,900	1,236	41,850	41,900	1,377	44,850	44,900	1,527
32,900	32,950	981	35,900	35,950	1,109	38,900	38,950	1,238	41,900	41,950	1,380	44,900	44,950	1,530
32,950	33,000	983	35,950	36,000	1,111	38,950	39,000	1,240	41,950	42,000	1,382	44,950	45,000	1,532

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

1997 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	\$ 1,535	\$48,000	\$48,050	\$ 1,684	\$51,000	\$51,050	\$ 1,834	\$54,000	\$54,050	\$ 1,984	\$57,000	\$57,050	\$ 2,134
45,050	45,100	1,537	48,050	48,100	1,687	51,050	51,100	1,837	54,050	54,100	1,986	57,050	57,100	2,136
45,100	45,150	1,540	48,100	48,150	1,689	51,100	51,150	1,839	54,100	54,150	1,989	57,100	57,150	2,139
45,150	45,200	1,542	48,150	48,200	1,692	51,150	51,200	1,842	54,150	54,200	1,991	57,150	57,200	2,141
45,200	45,250	1,545	48,200	48,250	1,694	51,200	51,250	1,844	54,200	54,250	1,994	57,200	57,250	2,144
45,250	45,300	1,547	48,250	48,300	1,697	51,250	51,300	1,847	54,250	54,300	1,996	57,250	57,300	2,146
45,300	45,350	1,550	48,300	48,350	1,699	51,300	51,350	1,849	54,300	54,350	1,999	57,300	57,350	2,149
45,350	45,400	1,552	48,350	48,400	1,702	51,350	51,400	1,852	54,350	54,400	2,001	57,350	57,400	2,151
45,400	45,450	1,555	48,400	48,450	1,704	51,400	51,450	1,854	54,400	54,450	2,004	57,400	57,450	2,154
45,450	45,500	1,557	48,450	48,500	1,707	51,450	51,500	1,857	54,450	54,500	2,006	57,450	57,500	2,156
45,500	45,550	1,560	48,500	48,550	1,709	51,500	51,550	1,859	54,500	54,550	2,009	57,500	57,550	2,159
45,550	45,600	1,562	48,550	48,600	1,712	51,550	51,600	1,862	54,550	54,600	2,011	57,550	57,600	2,161
45,600	45,650	1,565	48,600	48,650	1,714	51,600	51,650	1,864	54,600	54,650	2,014	57,600	57,650	2,164
45,650	45,700	1,567	48,650	48,700	1,717	51,650	51,700	1,867	54,650	54,700	2,016	57,650	57,700	2,166
45,700	45,750	1,570	48,700	48,750	1,719	51,700	51,750	1,869	54,700	54,750	2,019	57,700	57,750	2,169
45,750	45,800	1,572	48,750	48,800	1,722	51,750	51,800	1,872	54,750	54,800	2,021	57,750	57,800	2,171
45,800	45,850	1,575	48,800	48,850	1,724	51,800	51,850	1,874	54,800	54,850	2,024	57,800	57,850	2,174
45,850	45,900	1,577	48,850	48,900	1,727	51,850	51,900	1,877	54,850	54,900	2,026	57,850	57,900	2,176
45,900	45,950	1,580	48,900	48,950	1,729	51,900	51,950	1,879	54,900	54,950	2,029	57,900	57,950	2,179
45,950	46,000	1,582	48,950	49,000	1,732	51,950	52,000	1,882	54,950	55,000	2,031	57,950	58,000	2,181
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$ 1,585	\$49,000	\$49,050	\$ 1,734	\$52,000	\$52,050	\$ 1,884	\$55,000	\$55,050	\$ 2,034	\$58,000	\$58,050	\$ 2,184
46,050	46,100	1,587	49,050	49,100	1,737	52,050	52,100	1,887	55,050	55,100	2,036	58,050	58,100	2,186
46,100	46,150	1,590	49,100	49,150	1,739	52,100	52,150	1,889	55,100	55,150	2,039	58,100	58,150	2,189
46,150	46,200	1,592	49,150	49,200	1,742	52,150	52,200	1,892	55,150	55,200	2,041	58,150	58,200	2,191
46,200	46,250	1,595	49,200	49,250	1,744	52,200	52,250	1,894	55,200	55,250	2,044	58,200	58,250	2,194
46,250	46,300	1,597	49,250	49,300	1,747	52,250	52,300	1,897	55,250	55,300	2,046	58,250	58,300	2,196
46,300	46,350	1,600	49,300	49,350	1,749	52,300	52,350	1,899	55,300	55,350	2,049	58,300	58,350	2,199
46,350	46,400	1,602	49,350	49,400	1,752	52,350	52,400	1,902	55,350	55,400	2,051	58,350	58,400	2,201
46,400	46,450	1,605	49,400	49,450	1,754	52,400	52,450	1,904	55,400	55,450	2,054	58,400	58,450	2,204
46,450	46,500	1,607	49,450	49,500	1,757	52,450	52,500	1,907	55,450	55,500	2,056	58,450	58,500	2,206
46,500	46,550	1,609	49,500	49,550	1,759	52,500	52,550	1,909	55,500	55,550	2,059	58,500	58,550	2,209
46,550	46,600	1,612	49,550	49,600	1,762	52,550	52,600	1,912	55,550	55,600	2,061	58,550	58,600	2,211
46,600	46,650	1,614	49,600	49,650	1,764	52,600	52,650	1,914	55,600	55,650	2,064	58,600	58,650	2,214
46,650	46,700	1,617	49,650	49,700	1,767	52,650	52,700	1,917	55,650	55,700	2,066	58,650	58,700	2,216
46,700	46,750	1,619	49,700	49,750	1,769	52,700	52,750	1,919	55,700	55,750	2,069	58,700	58,750	2,219
46,750	46,800	1,622	49,750	49,800	1,772	52,750	52,800	1,922	55,750	55,800	2,071	58,750	58,800	2,221
46,800	46,850	1,624	49,800	49,850	1,774	52,800	52,850	1,924	55,800	55,850	2,074	58,800	58,850	2,224
46,850	46,900	1,627	49,850	49,900	1,777	52,850	52,900	1,927	55,850	55,900	2,076	58,850	58,900	2,226
46,900	46,950	1,629	49,900	49,950	1,779	52,900	52,950	1,929	55,900	55,950	2,079	58,900	58,950	2,229
46,950	47,000	1,632	49,950	50,000	1,782	52,950	53,000	1,932	55,950	56,000	2,081	58,950	59,000	2,231
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$ 1,634	\$50,000	\$50,050	\$ 1,784	\$53,000	\$53,050	\$ 1,934	\$56,000	\$56,050	\$ 2,084	\$59,000	\$59,050	\$ 2,234
47,050	47,100	1,637	50,050	50,100	1,787	53,050	53,100	1,937	56,050	56,100	2,086	59,050	59,100	2,236
47,100	47,150	1,639	50,100	50,150	1,789	53,100	53,150	1,939	56,100	56,150	2,089	59,100	59,150	2,239
47,150	47,200	1,642	50,150	50,200	1,792	53,150	53,200	1,942	56,150	56,200	2,091	59,150	59,200	2,241
47,200	47,250	1,644	50,200	50,250	1,794	53,200	53,250	1,944	56,200	56,250	2,094	59,200	59,250	2,244
47,250	47,300	1,647	50,250	50,300	1,797	53,250	53,300	1,947	56,250	56,300	2,096	59,250	59,300	2,246
47,300	47,350	1,649	50,300	50,350	1,799	53,300	53,350	1,949	56,300	56,350	2,099	59,300	59,350	2,249
47,350	47,400	1,652	50,350	50,400	1,802	53,350	53,400	1,952	56,350	56,400	2,101	59,350	59,400	2,251
47,400	47,450	1,654	50,400	50,450	1,804	53,400	53,450	1,954	56,400	56,450	2,104	59,400	59,450	2,254
47,450	47,500	1,657	50,450	50,500	1,807	53,450	53,500	1,957	56,450	56,500	2,106	59,450	59,500	2,256
47,500	47,550	1,659	50,500	50,550	1,809	53,500	53,550	1,959	56,500	56,550	2,109	59,500	59,550	2,259
47,550	47,600	1,662	50,550	50,600	1,812	53,550	53,600	1,961	56,550	56,600	2,111	59,550	59,600	2,261
47,600	47,650	1,664	50,600	50,650	1,814	53,600	53,650	1,964	56,600	56,650	2,114	59,600	59,650	2,264
47,650	47,700	1,667	50,650	50,700	1,817	53,650	53,700	1,966	56,650	56,700	2,116	59,650	59,700	2,266
47,700	47,750	1,669	50,700	50,750	1,819	53,700	53,750	1,969	56,700	56,750	2,119	59,700	59,750	2,269
47,750	47,800	1,672	50,750	50,800	1,822	53,750	53,800	1,971	56,750	56,800	2,121	59,750	59,800	2,271
47,800	47,850	1,674	50,800	50,850	1,824	53,800	53,850	1,974	56,800	56,850	2,124	59,800	59,850	2,274
47,850	47,900	1,677	50,850	50,900	1,827	53,850	53,900	1,976	56,850	56,900	2,126	59,850	59,900	2,276
47,900	47,950	1,679	50,900	50,950	1,829	53,900	53,950	1,979	56,900	56,950	2,129	59,900	59,950	2,279
47,950	48,000	1,682	50,950	51,000	1,832	53,950	54,000	1,981	56,950	57,000	2,131	59,950	60,000	2,281

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

1997 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	\$ 2,284	\$63,000	\$63,050	\$ 2,433	\$66,000	\$66,050	\$ 2,583	\$69,000	\$69,050	\$ 2,733	\$72,000	\$72,050	\$ 2,883
60,050	60,100	2,286	63,050	63,100	2,436	66,050	66,100	2,586	69,050	69,100	2,735	72,050	72,100	2,885
60,100	60,150	2,289	63,100	63,150	2,438	66,100	66,150	2,588	69,100	69,150	2,738	72,100	72,150	2,888
60,150	60,200	2,291	63,150	63,200	2,441	66,150	66,200	2,591	69,150	69,200	2,740	72,150	72,200	2,890
60,200	60,250	2,294	63,200	63,250	2,443	66,200	66,250	2,593	69,200	69,250	2,743	72,200	72,250	2,893
60,250	60,300	2,296	63,250	63,300	2,446	66,250	66,300	2,596	69,250	69,300	2,745	72,250	72,300	2,895
60,300	60,350	2,299	63,300	63,350	2,448	66,300	66,350	2,598	69,300	69,350	2,748	72,300	72,350	2,898
60,350	60,400	2,301	63,350	63,400	2,451	66,350	66,400	2,601	69,350	69,400	2,750	72,350	72,400	2,900
60,400	60,450	2,304	63,400	63,450	2,453	66,400	66,450	2,603	69,400	69,450	2,753	72,400	72,450	2,903
60,450	60,500	2,306	63,450	63,500	2,456	66,450	66,500	2,606	69,450	69,500	2,755	72,450	72,500	2,905
60,500	60,550	2,309	63,500	63,550	2,458	66,500	66,550	2,608	69,500	69,550	2,758	72,500	72,550	2,908
60,550	60,600	2,311	63,550	63,600	2,461	66,550	66,600	2,611	69,550	69,600	2,760	72,550	72,600	2,910
60,600	60,650	2,314	63,600	63,650	2,463	66,600	66,650	2,613	69,600	69,650	2,763	72,600	72,650	2,913
60,650	60,700	2,316	63,650	63,700	2,466	66,650	66,700	2,616	69,650	69,700	2,765	72,650	72,700	2,915
60,700	60,750	2,318	63,700	63,750	2,468	66,700	66,750	2,618	69,700	69,750	2,768	72,700	72,750	2,918
60,750	60,800	2,321	63,750	63,800	2,471	66,750	66,800	2,621	69,750	69,800	2,770	72,750	72,800	2,920
60,800	60,850	2,323	63,800	63,850	2,473	66,800	66,850	2,623	69,800	69,850	2,773	72,800	72,850	2,923
60,850	60,900	2,326	63,850	63,900	2,476	66,850	66,900	2,626	69,850	69,900	2,775	72,850	72,900	2,925
60,900	60,950	2,328	63,900	63,950	2,478	66,900	66,950	2,628	69,900	69,950	2,778	72,900	72,950	2,928
60,950	61,000	2,331	63,950	64,000	2,481	66,950	67,000	2,631	69,950	70,000	2,780	72,950	73,000	2,930
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$ 2,333	\$64,000	\$64,050	\$ 2,483	\$67,000	\$67,050	\$ 2,633	\$70,000	\$70,050	\$ 2,783	\$73,000	\$73,050	\$ 2,933
61,050	61,100	2,336	64,050	64,100	2,486	67,050	67,100	2,636	70,050	70,100	2,785	73,050	73,100	2,935
61,100	61,150	2,338	64,100	64,150	2,488	67,100	67,150	2,638	70,100	70,150	2,788	73,100	73,150	2,938
61,150	61,200	2,341	64,150	64,200	2,491	67,150	67,200	2,641	70,150	70,200	2,790	73,150	73,200	2,940
61,200	61,250	2,343	64,200	64,250	2,493	67,200	67,250	2,643	70,200	70,250	2,793	73,200	73,250	2,943
61,250	61,300	2,346	64,250	64,300	2,496	67,250	67,300	2,646	70,250	70,300	2,795	73,250	73,300	2,945
61,300	61,350	2,348	64,300	64,350	2,498	67,300	67,350	2,648	70,300	70,350	2,798	73,300	73,350	2,948
61,350	61,400	2,351	64,350	64,400	2,501	67,350	67,400	2,651	70,350	70,400	2,800	73,350	73,400	2,950
61,400	61,450	2,353	64,400	64,450	2,503	67,400	67,450	2,653	70,400	70,450	2,803	73,400	73,450	2,953
61,450	61,500	2,356	64,450	64,500	2,506	67,450	67,500	2,656	70,450	70,500	2,805	73,450	73,500	2,955
61,500	61,550	2,358	64,500	64,550	2,508	67,500	67,550	2,658	70,500	70,550	2,808	73,500	73,550	2,958
61,550	61,600	2,361	64,550	64,600	2,511	67,550	67,600	2,661	70,550	70,600	2,810	73,550	73,600	2,960
61,600	61,650	2,363	64,600	64,650	2,513	67,600	67,650	2,663	70,600	70,650	2,813	73,600	73,650	2,963
61,650	61,700	2,366	64,650	64,700	2,516	67,650	67,700	2,666	70,650	70,700	2,815	73,650	73,700	2,965
61,700	61,750	2,368	64,700	64,750	2,518	67,700	67,750	2,668	70,700	70,750	2,818	73,700	73,750	2,968
61,750	61,800	2,371	64,750	64,800	2,521	67,750	67,800	2,671	70,750	70,800	2,820	73,750	73,800	2,970
61,800	61,850	2,373	64,800	64,850	2,523	67,800	67,850	2,673	70,800	70,850	2,823	73,800	73,850	2,973
61,850	61,900	2,376	64,850	64,900	2,526	67,850	67,900	2,675	70,850	70,900	2,825	73,850	73,900	2,975
61,900	61,950	2,378	64,900	64,950	2,528	67,900	67,950	2,678	70,900	70,950	2,828	73,900	73,950	2,978
61,950	62,000	2,381	64,950	65,000	2,531	67,950	68,000	2,680	70,950	71,000	2,830	73,950	74,000	2,980
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$ 2,383	\$65,000	\$65,050	\$ 2,533	\$68,000	\$68,050	\$ 2,683	\$71,000	\$71,050	\$ 2,833	\$74,000	\$74,050	\$ 2,983
62,050	62,100	2,386	65,050	65,100	2,536	68,050	68,100	2,685	71,050	71,100	2,835	74,050	74,100	2,985
62,100	62,150	2,388	65,100	65,150	2,538	68,100	68,150	2,688	71,100	71,150	2,838	74,100	74,150	2,988
62,150	62,200	2,391	65,150	65,200	2,541	68,150	68,200	2,690	71,150	71,200	2,840	74,150	74,200	2,990
62,200	62,250	2,393	65,200	65,250	2,543	68,200	68,250	2,693	71,200	71,250	2,843	74,200	74,250	2,993
62,250	62,300	2,396	65,250	65,300	2,546	68,250	68,300	2,695	71,250	71,300	2,845	74,250	74,300	2,995
62,300	62,350	2,398	65,300	65,350	2,548	68,300	68,350	2,698	71,300	71,350	2,848	74,300	74,350	2,998
62,350	62,400	2,401	65,350	65,400	2,551	68,350	68,400	2,700	71,350	71,400	2,850	74,350	74,400	3,000
62,400	62,450	2,403	65,400	65,450	2,553	68,400	68,450	2,703	71,400	71,450	2,853	74,400	74,450	3,003
62,450	62,500	2,406	65,450	65,500	2,556	68,450	68,500	2,705	71,450	71,500	2,855	74,450	74,500	3,005
62,500	62,550	2,408	65,500	65,550	2,558	68,500	68,550	2,708	71,500	71,550	2,858	74,500	74,550	3,008
62,550	62,600	2,411	65,550	65,600	2,561	68,550	68,600	2,710	71,550	71,600	2,860	74,550	74,600	3,010
62,600	62,650	2,413	65,600	65,650	2,563	68,600	68,650	2,713	71,600	71,650	2,863	74,600	74,650	3,013
62,650	62,700	2,416	65,650	65,700	2,566	68,650	68,700	2,715	71,650	71,700	2,865	74,650	74,700	3,015
62,700	62,750	2,418	65,700	65,750	2,568	68,700	68,750	2,718	71,700	71,750	2,868	74,700	74,750	3,018
62,750	62,800	2,421	65,750	65,800	2,571	68,750	68,800	2,720	71,750	71,800	2,870	74,750	74,800	3,020
62,800	62,850	2,423	65,800	65,850	2,573	68,800	68,850	2,723	71,800	71,850	2,873	74,800	74,850	3,023
62,850	62,900	2,426	65,850	65,900	2,576	68,850	68,900	2,725	71,850	71,900	2,875	74,850	74,900	3,025
62,900	62,950	2,428	65,900	65,950	2,578	68,900	68,950	2,728	71,900	71,950	2,878	74,900	74,950	3,028
62,950	63,000	2,431	65,950	66,000	2,581	68,950	69,000	2,730	71,950	72,000	2,880	74,950	75,000	3,030

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

1997 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	\$ 3,032	\$78,000	\$78,050	\$ 3,182	\$81,000	\$81,050	\$ 3,339	\$84,000	\$84,050	\$ 3,511	\$87,000	\$87,050	\$ 3,682
75,050	75,100	3,035	78,050	78,100	3,185	81,050	81,100	3,342	84,050	84,100	3,513	87,050	87,100	3,685
75,100	75,150	3,037	78,100	78,150	3,187	81,100	81,150	3,345	84,100	84,150	3,516	87,100	87,150	3,687
75,150	75,200	3,040	78,150	78,200	3,190	81,150	81,200	3,348	84,150	84,200	3,519	87,150	87,200	3,690
75,200	75,250	3,042	78,200	78,250	3,192	81,200	81,250	3,351	84,200	84,250	3,522	87,200	87,250	3,693
75,250	75,300	3,045	78,250	78,300	3,195	81,250	81,300	3,354	84,250	84,300	3,525	87,250	87,300	3,696
75,300	75,350	3,047	78,300	78,350	3,197	81,300	81,350	3,357	84,300	84,350	3,528	87,300	87,350	3,699
75,350	75,400	3,050	78,350	78,400	3,200	81,350	81,400	3,359	84,350	84,400	3,531	87,350	87,400	3,702
75,400	75,450	3,052	78,400	78,450	3,202	81,400	81,450	3,362	84,400	84,450	3,533	87,400	87,450	3,705
75,450	75,500	3,055	78,450	78,500	3,205	81,450	81,500	3,365	84,450	84,500	3,536	87,450	87,500	3,707
75,500	75,550	3,057	78,500	78,550	3,207	81,500	81,550	3,368	84,500	84,550	3,539	87,500	87,550	3,710
75,550	75,600	3,060	78,550	78,600	3,210	81,550	81,600	3,371	84,550	84,600	3,542	87,550	87,600	3,713
75,600	75,650	3,062	78,600	78,650	3,212	81,600	81,650	3,374	84,600	84,650	3,545	87,600	87,650	3,716
75,650	75,700	3,065	78,650	78,700	3,215	81,650	81,700	3,376	84,650	84,700	3,548	87,650	87,700	3,719
75,700	75,750	3,067	78,700	78,750	3,217	81,700	81,750	3,379	84,700	84,750	3,551	87,700	87,750	3,722
75,750	75,800	3,070	78,750	78,800	3,220	81,750	81,800	3,382	84,750	84,800	3,553	87,750	87,800	3,725
75,800	75,850	3,072	78,800	78,850	3,222	81,800	81,850	3,385	84,800	84,850	3,556	87,800	87,850	3,727
75,850	75,900	3,075	78,850	78,900	3,225	81,850	81,900	3,388	84,850	84,900	3,559	87,850	87,900	3,730
75,900	75,950	3,077	78,900	78,950	3,227	81,900	81,950	3,391	84,900	84,950	3,562	87,900	87,950	3,733
75,950	76,000	3,080	78,950	79,000	3,230	81,950	82,000	3,394	84,950	85,000	3,565	87,950	88,000	3,736
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$ 3,082	\$79,000	\$79,050	\$ 3,232	\$82,000	\$82,050	\$ 3,396	\$85,000	\$85,050	\$ 3,568	\$88,000	\$88,050	\$ 3,739
76,050	76,100	3,085	79,050	79,100	3,235	82,050	82,100	3,399	85,050	85,100	3,570	88,050	88,100	3,742
76,100	76,150	3,087	79,100	79,150	3,237	82,100	82,150	3,402	85,100	85,150	3,573	88,100	88,150	3,745
76,150	76,200	3,090	79,150	79,200	3,240	82,150	82,200	3,405	85,150	85,200	3,576	88,150	88,200	3,747
76,200	76,250	3,092	79,200	79,250	3,242	82,200	82,250	3,408	85,200	85,250	3,579	88,200	88,250	3,750
76,250	76,300	3,095	79,250	79,300	3,245	82,250	82,300	3,411	85,250	85,300	3,582	88,250	88,300	3,753
76,300	76,350	3,097	79,300	79,350	3,247	82,300	82,350	3,414	85,300	85,350	3,585	88,300	88,350	3,756
76,350	76,400	3,100	79,350	79,400	3,250	82,350	82,400	3,416	85,350	85,400	3,588	88,350	88,400	3,759
76,400	76,450	3,102	79,400	79,450	3,252	82,400	82,450	3,419	85,400	85,450	3,590	88,400	88,450	3,762
76,450	76,500	3,105	79,450	79,500	3,255	82,450	82,500	3,422	85,450	85,500	3,593	88,450	88,500	3,764
76,500	76,550	3,107	79,500	79,550	3,257	82,500	82,550	3,425	85,500	85,550	3,596	88,500	88,550	3,767
76,550	76,600	3,110	79,550	79,600	3,260	82,550	82,600	3,428	85,550	85,600	3,599	88,550	88,600	3,770
76,600	76,650	3,112	79,600	79,650	3,262	82,600	82,650	3,431	85,600	85,650	3,602	88,600	88,650	3,773
76,650	76,700	3,115	79,650	79,700	3,265	82,650	82,700	3,434	85,650	85,700	3,605	88,650	88,700	3,776
76,700	76,750	3,117	79,700	79,750	3,267	82,700	82,750	3,436	85,700	85,750	3,608	88,700	88,750	3,779
76,750	76,800	3,120	79,750	79,800	3,270	82,750	82,800	3,439	85,750	85,800	3,610	88,750	88,800	3,782
76,800	76,850	3,122	79,800	79,850	3,272	82,800	82,850	3,442	85,800	85,850	3,613	88,800	88,850	3,784
76,850	76,900	3,125	79,850	79,900	3,275	82,850	82,900	3,445	85,850	85,900	3,616	88,850	88,900	3,787
76,900	76,950	3,127	79,900	79,950	3,277	82,900	82,950	3,448	85,900	85,950	3,619	88,900	88,950	3,790
76,950	77,000	3,130	79,950	80,000	3,280	82,950	83,000	3,451	85,950	86,000	3,622	88,950	89,000	3,793
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$ 3,132	\$80,000	\$80,050	\$ 3,282	\$83,000	\$83,050	\$ 3,454	\$86,000	\$86,050	\$ 3,625	\$89,000	\$89,050	\$ 3,796
77,050	77,100	3,135	80,050	80,100	3,285	83,050	83,100	3,456	86,050	86,100	3,628	89,050	89,100	3,799
77,100	77,150	3,137	80,100	80,150	3,288	83,100	83,150	3,459	86,100	86,150	3,630	89,100	89,150	3,802
77,150	77,200	3,140	80,150	80,200	3,291	83,150	83,200	3,462	86,150	86,200	3,633	89,150	89,200	3,804
77,200	77,250	3,142	80,200	80,250	3,294	83,200	83,250	3,465	86,200	86,250	3,636	89,200	89,250	3,807
77,250	77,300	3,145	80,250	80,300	3,297	83,250	83,300	3,468	86,250	86,300	3,639	89,250	89,300	3,810
77,300	77,350	3,147	80,300	80,350	3,299	83,300	83,350	3,471	86,300	86,350	3,642	89,300	89,350	3,813
77,350	77,400	3,150	80,350	80,400	3,302	83,350	83,400	3,473	86,350	86,400	3,645	89,350	89,400	3,816
77,400	77,450	3,152	80,400	80,450	3,305	83,400	83,450	3,476	86,400	86,450	3,648	89,400	89,450	3,819
77,450	77,500	3,155	80,450	80,500	3,308	83,450	83,500	3,479	86,450	86,500	3,650	89,450	89,500	3,822
77,500	77,550	3,157	80,500	80,550	3,311	83,500	83,550	3,482	86,500	86,550	3,653	89,500	89,550	3,824
77,550	77,600	3,160	80,550	80,600	3,314	83,550	83,600	3,485	86,550	86,600	3,656	89,550	89,600	3,827
77,600	77,650	3,162	80,600	80,650	3,317	83,600	83,650	3,488	86,600	86,650	3,659	89,600	89,650	3,830
77,650	77,700	3,165	80,650	80,700	3,319	83,650	83,700	3,491	86,650	86,700	3,662	89,650	89,700	3,833
77,700	77,750	3,167	80,700	80,750	3,322	83,700	83,750	3,493	86,700	86,750	3,665	89,700	89,750	3,836
77,750	77,800	3,170	80,750	80,800	3,325	83,750	83,800	3,496	86,750	86,800	3,667	89,750	89,800	3,839
77,800	77,850	3,172	80,800	80,850	3,328	83,800	83,850	3,499	86,800	86,850	3,670	89,800	89,850	3,842
77,850	77,900	3,175	80,850	80,900	3,331	83,850	83,900	3,502	86,850	86,900	3,673	89,850	89,900	3,844
77,900	77,950	3,177	80,900	80,950	3,334	83,900	83,950	3,505	86,900	86,950	3,676	89,900	89,950	3,847
77,950	78,000	3,180	80,950	81,000	3,337	83,950	84,000	3,508	86,950	87,000	3,679	89,950	90,000	3,850

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

1997 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:												
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$ 3,853	\$92,000	\$92,050	\$ 3,967	\$94,000	\$94,050	\$ 4,081	\$96,000	\$96,050	\$ 4,195	\$98,000	\$98,050	\$ 4,309
90,050	90,100	3,856	92,050	92,100	3,970	94,050	94,100	4,084	96,050	96,100	4,198	98,050	98,100	4,312
90,100	90,150	3,859	92,100	92,150	3,973	94,100	94,150	4,087	96,100	96,150	4,201	98,100	98,150	4,315
90,150	90,200	3,861	92,150	92,200	3,976	94,150	94,200	4,090	96,150	96,200	4,204	98,150	98,200	4,318
90,200	90,250	3,864	92,200	92,250	3,978	94,200	94,250	4,093	96,200	96,250	4,207	98,200	98,250	4,321
90,250	90,300	3,867	92,250	92,300	3,981	94,250	94,300	4,095	96,250	96,300	4,210	98,250	98,300	4,324
90,300	90,350	3,870	92,300	92,350	3,984	94,300	94,350	4,098	96,300	96,350	4,212	98,300	98,350	4,327
90,350	90,400	3,873	92,350	92,400	3,987	94,350	94,400	4,101	96,350	96,400	4,215	98,350	98,400	4,329
90,400	90,450	3,876	92,400	92,450	3,990	94,400	94,450	4,104	96,400	96,450	4,218	98,400	98,450	4,332
90,450	90,500	3,879	92,450	92,500	3,993	94,450	94,500	4,107	96,450	96,500	4,221	98,450	98,500	4,335
90,500	90,550	3,881	92,500	92,550	3,996	94,500	94,550	4,110	96,500	96,550	4,224	98,500	98,550	4,338
90,550	90,600	3,884	92,550	92,600	3,998	94,550	94,600	4,113	96,550	96,600	4,227	98,550	98,600	4,341
90,600	90,650	3,887	92,600	92,650	4,001	94,600	94,650	4,115	96,600	96,650	4,230	98,600	98,650	4,344
90,650	90,700	3,890	92,650	92,700	4,004	94,650	94,700	4,118	96,650	96,700	4,232	98,650	98,700	4,346
90,700	90,750	3,893	92,700	92,750	4,007	94,700	94,750	4,121	96,700	96,750	4,235	98,700	98,750	4,349
90,750	90,800	3,896	92,750	92,800	4,010	94,750	94,800	4,124	96,750	96,800	4,238	98,750	98,800	4,352
90,800	90,850	3,899	92,800	92,850	4,013	94,800	94,850	4,127	96,800	96,850	4,241	98,800	98,850	4,355
90,850	90,900	3,901	92,850	92,900	4,016	94,850	94,900	4,130	96,850	96,900	4,244	98,850	98,900	4,358
90,900	90,950	3,904	92,900	92,950	4,018	94,900	94,950	4,133	96,900	96,950	4,247	98,900	98,950	4,361
90,950	91,000	3,907	92,950	93,000	4,021	94,950	95,000	4,135	96,950	97,000	4,249	98,950	99,000	4,364
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$ 3,910	\$93,000	\$93,050	\$ 4,024	\$95,000	\$95,050	\$ 4,138	\$97,000	\$97,050	\$ 4,252	\$99,000	\$99,050	\$ 4,366
91,050	91,100	3,913	93,050	93,100	4,027	95,050	95,100	4,141	97,050	97,100	4,255	99,050	99,100	4,369
91,100	91,150	3,916	93,100	93,150	4,030	95,100	95,150	4,144	97,100	97,150	4,258	99,100	99,150	4,372
91,150	91,200	3,919	93,150	93,200	4,033	95,150	95,200	4,147	97,150	97,200	4,261	99,150	99,200	4,375
91,200	91,250	3,921	93,200	93,250	4,036	95,200	95,250	4,150	97,200	97,250	4,264	99,200	99,250	4,378
91,250	91,300	3,924	93,250	93,300	4,038	95,250	95,300	4,152	97,250	97,300	4,267	99,250	99,300	4,381
91,300	91,350	3,927	93,300	93,350	4,041	95,300	95,350	4,155	97,300	97,350	4,269	99,300	99,350	4,384
91,350	91,400	3,930	93,350	93,400	4,044	95,350	95,400	4,158	97,350	97,400	4,272	99,350	99,400	4,386
91,400	91,450	3,933	93,400	93,450	4,047	95,400	95,450	4,161	97,400	97,450	4,275	99,400	99,450	4,389
91,450	91,500	3,936	93,450	93,500	4,050	95,450	95,500	4,164	97,450	97,500	4,278	99,450	99,500	4,392
91,500	91,550	3,939	93,500	93,550	4,053	95,500	95,550	4,167	97,500	97,550	4,281	99,500	99,550	4,395
91,550	91,600	3,941	93,550	93,600	4,055	95,550	95,600	4,170	97,550	97,600	4,284	99,550	99,600	4,398
91,600	91,650	3,944	93,600	93,650	4,058	95,600	95,650	4,172	97,600	97,650	4,287	99,600	99,650	4,401
91,650	91,700	3,947	93,650	93,700	4,061	95,650	95,700	4,175	97,650	97,700	4,289	99,650	99,700	4,404
91,700	91,750	3,950	93,700	93,750	4,064	95,700	95,750	4,178	97,700	97,750	4,292	99,700	99,750	4,406
91,750	91,800	3,953	93,750	93,800	4,067	95,750	95,800	4,181	97,750	97,800	4,295	99,750	99,800	4,409
91,800	91,850	3,956	93,800	93,850	4,070	95,800	95,850	4,184	97,800	97,850	4,298	99,800	99,850	4,412
91,850	91,900	3,958	93,850	93,900	4,073	95,850	95,900	4,187	97,850	97,900	4,301	99,850	99,900	4,415
91,900	91,950	3,961	93,900	93,950	4,075	95,900	95,950	4,190	97,900	97,950	4,304	99,900	99,950	4,418
91,950	92,000	3,964	93,950	94,000	4,078	95,950	96,000	4,192	97,950	98,000	4,307	99,950	100,000	4,421

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

1997 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	.713% of Ohio taxable income
\$5,000 — 10,000	\$ 35.65 plus 1.426% of excess over \$ 5,000
\$10,000 — 15,000	\$ 106.95 plus 2.853% of excess over \$ 10,000
\$15,000 — 20,000	\$ 249.60 plus 3.566% of excess over \$ 15,000
\$20,000 — 40,000	\$ 427.90 plus 4.279% of excess over \$ 20,000
\$40,000 — 80,000	\$ 1,283.70 plus 4.993% of excess over \$ 40,000
\$80,000 — 100,000	\$ 3,280.90 plus 5.706% of excess over \$ 80,000
\$100,000 — 200,000	\$ 4,422.10 plus 6.624% of excess over \$100,000
Over 200,000	\$11,046.10 plus 7.201% of excess over \$200,000

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

IT-10 OHIO Information Notice

1997

For the year January 1-December 31, 1997 or other taxable year beginning _____, 1997, 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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

CAUTION: The filing of this notice does **not** exempt residents from filing their Ohio School District Income Tax Return, Form SD-100, as explained on page 5.

I AM NOT REQUIRED TO FILE A 1997 OHIO INCOME TAX RETURN BECAUSE:

1. I MOVED OUT OF THE STATE OF OHIO IN 1996 AND HAD NO INCOME IN OHIO DURING 1997.
I MOVED TO: _____ DATE MOVED: _____
2. IN 1997 I WAS A RESIDENT OF ONE OF THE FOLLOWING STATES (CIRCLE STATE): KENTUCKY, INDIANA, WEST VIRGINIA, MICHIGAN, OR PENNSYLVANIA, AND I HAD NO TAXABLE INCOME IN OHIO OTHER THAN COMPENSATION (WAGES, SALARIES, TIPS, OR COMMISSIONS).
3. MY OHIO TAX LIABILITY IS REDUCED TO ZERO FOR THE FOLLOWING REASON(S):
A. RETIREMENT INCOME CREDIT
B. DEPENDENCY EXEMPTIONS
C. SENIOR CITIZEN CREDIT
IF YOU CHECKED THIS BOX, WE MAY ASK YOU LATER ON TO PROVIDE A COPY OF YOUR FEDERAL RETURN.
4. I AM IN THE MILITARY STATIONED IN OHIO BUT A RESIDENT OF _____, AND MY ONLY SOURCE OF INCOME EARNED IN OHIO IS FROM THE MILITARY. (STATE)
5. TAXPAYER DIED BEFORE JANUARY 1, 1997.

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

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

1997

PAYMENT VOUCHER

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
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
FIRST 3 LETTERS OF SPOUSE'S LAST NAME	SPOUSE'S NUMBER IF JOINT FILING
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

Telephone No. Optional _____

AMOUNT OF PAYMENT → , , .

DOLLARS CENTS

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
Finneytown 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

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

Wadsworth City S.D.5207

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

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

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

*School district income tax in effect for 1997.

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
Lincolnvil Local S.D.	8102
Van Wert City S.D.	8104

VINTON COUNTY (Phone: 614-596-5218)

* Vinton County Local S.D.	8201
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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 1997.

Telephone Numbers of Selected School Offices

AKRON — Phone: 330-761-1661

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.**

Call Toll Free 1(800)282-1784

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. Generally, refund status information will be available 24 hours a day. However, occasionally refund status information will not be available due to system maintenance.

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

Call the F.A.S.T. phone number. If you are a touch-tone caller, press 1. If you are a rotary dialer 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 1997 IT-1040 or IT-1040EZ refund?

1. Select 1 to check the status of your current year's income tax refund.
2. Enter your social security number and your refund amount. We will tell you if your return has been processed 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 2 to state tax information tapes.
2. 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 43216-2476

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

- | | |
|---|--|
| <p>100 Where can I pick up Ohio income tax forms?</p> <p>101 How can I get a copy of my Ohio income tax return?</p> <p>102 Two voter registration forms were included in the income tax booklet. How and when do I use them to register to vote?</p> <p>103 What should I do if I need a paper copy of my Telefile return?</p> <p>200 I moved into Ohio last year. How do I file?</p> <p>201 How can I get an extension of time to file my Ohio income tax return?</p> <p>202 Where do I send my Ohio income tax return?</p> <p>203 I never received a W-2 form. What do I do?</p> <p>204 What should I do if the IRS examined and changed my federal income tax return?</p> <p>205 How many years should I keep my Ohio income tax records?</p> <p>206 I am currently or was in the military. Do I have to file an Ohio return?</p> <p>207 Can my children claim themselves on their Ohio return if I claim them as dependents on my federal and state return?</p> | <p>208 What should I do if I need to correct my Telefile return?</p> <p>300 I moved since I filed my Ohio tax return. How can I get my refund?</p> <p>301 My spouse passed away, but my refund check has both our names on it. What should I do?</p> <p>302 I'm due a refund. Do I still need to file an Ohio income tax return?</p> <p>303 I've either lost my refund check or it was stolen. What should I do?</p> <p>400 Why was my Ohio withholding disallowed?</p> <p>401 Should I file my Ohio income tax return even though I can't pay?</p> <p>402 My bank has notified me that my check was not honored. What should I do?</p> <p>403 Where should I send my payment for my Ohio income taxes?</p> <p>404 Can I pay my taxes with a credit card?</p> <p>500 How do I find out what school district I live in?</p> <p>501 What do I do if my employer mistakenly withheld Ohio school district income tax?</p> |
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TAXPAYER ASSISTANCE

By Phone



Ohio Statewide Toll Free Phone Service:

Refund 24 hour Hotline: 1-800-282-1784
Form Requests: 1-800-282-1782
Other Tax Questions: 1-800-282-1780

Out of Ohio Phone Service:

Refund 24 hour Hotline: 1-614-644-3515
Form Requests: 1-614-846-6712
Other Tax Questions: 1-614-846-6712

Written



Ohio Department of Taxation
Taxpayer Services
PO Box 2476
Columbus, Ohio 43216-2476

Walk-in

(8:00 AM - 5:00 PM Weekdays)



Ohio Department of Taxation District Office Locations With Their Phone Numbers

161 S. High St., Suite 501
Akron, OH 44308-1600
330-643-1750

1880 E. Dublin-Granville Rd.
Columbus, OH 43229-3529
614-895-6260

One Gov't Center, Suite 1400
Toledo, OH 43604-2232
419-245-2885

900 Dalton Ave., at W. 8th St.
Cincinnati, OH 45203-1171
513-852-3300

Centre City Offices
15 E. Fourth St., Rm 510
Dayton, OH 45402-2162
937-285-6210

Stambaugh Building
44 Federal Plaza Central, #300
Youngstown, OH 44503-1651
330-742-8550

615 W. Superior Ave.
Fifth Floor, Rm 570
Cleveland, OH 44113-1891
216-787-3135

1303 Bellefontaine Ave.
Lima, OH 45804-3199
419-227-4906

601 Underwood St.
Zanesville, OH 43701-3786
614-453-0628

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

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

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

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

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 the information. We must also tell you 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 further information. If you have any questions about the rules for filing or giving information, please call or visit any of our offices listed above.

The Ohio Department of Taxation is an Equal Opportunity Employer.