

2006

OHIO

INCOME TAX

BOOKLET



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OHIO DEPARTMENT OF TAXATION

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Highlights for 2006

Tax Rate Decrease. This year's tax rate has been reduced by 4.2%.

Low Income Tax Credit. Taxpayers whose Ohio taxable income is less than or equal to \$10,000 owe no tax.

Exemption Increase. The personal and dependent exemption has been increased to \$1,400.

Ohio Medical Savings Account. This deduction has been increased to \$3,850.

Ohio National Guard Deduction. Please see page 20.

Dear Ohio Taxpayer,

Ohio's income tax laws have changed, and this will have a positive impact on your 2006 income tax return.

The changes are the result of Gov. Bob Taft and the Ohio General Assembly working together to pass a tax reform package designed to make Ohio more competitive in the global economy. That package includes a 21% cut in state income tax rates phased in over a period of five years.

In this second year of cuts, tax rates are again reduced 4.2%. Also for the second year, taxpayers with an annual taxable income of \$10,000 or less will pay no income tax. As well, the exemption available to individual taxpayers and dependents has been increased to adjust for inflation.

If you want to speed up your tax return processing, I encourage you to join the more than three million Ohioans who are now filing their tax return electronically. Ohio ranked third last year among all states in the number of electronic returns filed.

Filing electronically has many advantages over paper returns. If you are getting a refund and file electronically, you can choose to have the refund deposited directly in your account. It's the fastest way to receive a refund. If you owe additional tax and file electronically, you can choose the day that you'd like to make your electronic payment, up to this year's filing deadline of April 17, 2007.

You can choose one of three options for filing electronically:

- From your personal computer, file online for free using **Ohio I-File**. It's available at our Web site (tax.ohio.gov);
- If you receive a **TeleFile** booklet, use your telephone to file (it's free!); or
- You can choose **IRS e-file** to file your return using an approved software program or through an authorized tax professional.

If you need assistance, please visit our Web site at tax.ohio.gov for help anytime. You can check the status of your refund, fill out forms, e-mail us your questions and access other helpful information.

We appreciate your time and all you've done to make Ohio a great place to live.







Sincerely,



William W. Wilkins
Ohio Tax Commissioner

AVOID THESE!

The most common errors on last year's income tax returns:

-  Failure to correct your address. If you use a tax preparer to file your return electronically (e-file), make sure that your current address is on file with the preparer. It may be necessary for your preparer to update your mailing address on your return if you have moved since last year's filing. This update prevents your refund from being returned to us as "undeliverable."
-  Failure to correctly calculate your Ohio use tax.
-  Failure to sign tax returns.
-  Failure to include W-2s with tax returns.
-  Failure to indicate the school district number on tax returns.
-  Failure to complete line items on Schedule A, B, C or D if you have adjustments or credits. Be sure to fill in the TOTAL line for these schedules and send in **all** four pages of the return.

These errors may delay the processing of your tax return. Please review your return before filing and read our instructions carefully.

Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically



Ohio I-File (Internet – PC filing)

Use your computer to file your Ohio and school district income tax returns.

If you filed an Ohio income tax return last year, then why not use your personal computer to I-File your Ohio and school district income tax returns this year? Simply go to our Web site at **tax.ohio.gov** and follow the instructions. **It's free!**

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



IRS e-file

Use your tax software or ask your tax preparer.

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program that you purchased or you can have your return prepared and transmitted by an authorized tax professional. Depending on the tax professional and the specific services requested, a fee may be charged. More information, including a free e-filing program for qualified individuals, is available at **www.irs.gov**.



Ohio TeleFile

If you did not receive a TeleFile return in the mail, you **cannot** TeleFile this year. If you received a TeleFile booklet in the mail with a preprinted label on the front, you may qualify to TeleFile your return. Fill out the simple TeleFile worksheet. Then use a touch-tone phone to call our toll-free number to file your return. You may call anytime – our TeleFile lines are available 24 hours a day, seven days a week. Call **1-800-697-0440**. **Note: This may be the final year for the Ohio TeleFile program.**

✓ Pay by Electronic Check or Credit Card

Why not eliminate writing a check if you have a tax due? Simply make your payment by using an **electronic check**. You can use this option to pay your tax due for your 2006 Ohio income tax return. You can also use an **electronic check** to file and pay your 2007 estimated income tax, form IT 1040ES. Find out how on page 41.

✓ Direct Deposit Your Refund

Speed up your refund by taking advantage of the **refund direct deposit** option this year. This option is available only to taxpayers who file using one of the three electronic filing options listed above. It is not available for paper-filed returns. If you use the refund direct deposit option, we will deposit your refund directly into your checking or savings account. Direct deposit is the fastest way to a speedy refund.

Want to know the status of your refund?
Need a tax form or have questions?

} Visit our Web site at **tax.ohio.gov**.

The Finder

Locate online • By address



- Tax Rates
- Tax Districts

Do you know your Ohio public school district name?

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

If you need to find your Ohio public school district number, use *The Finder*.

The Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary

Step 1 → Go to our Web site at tax.ohio.gov.

Step 2 → Click on “Online Services,” then scroll down the “Individual” column and click on ***The Finder***.

Step 3 → Click on “School District Income Tax.” Follow the directions to find a school district by entering the street mailing address, city, town or post office with the five- or nine-digit ZIP code for your residence.

Step 4 → We will validate the street address and city of residence.

Step 5 → The Ohio public school district name and number will appear on the screen with the applicable tax rate if the school district has an income tax in effect. You will also see a reference number for each look-up inquiry.

Step 6 → Enter the Ohio public school district number in the space provided on the front of your tax form.

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

Don't Have Access to the Internet?

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

General Information

Do I Have to File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident is subject to the Ohio income tax. Every nonresident having Ohio-sourced income must also file. Examples of Ohio-sourced income include, but are not limited to, the following:

- Wages earned in Ohio (note: see "Exception," below),
- Ohio lottery winnings,
- Income or gain from Ohio property,
- Income or gain from a sole proprietorship doing business in Ohio, and
- Income or gain from a pass-through entity doing business in Ohio.

Exception. A full-year nonresident living in a border state does not have to file if the nonresident's only Ohio-sourced income is wages.

Generally, you **do not** have to file an Ohio return if . . .

- you are single, age 65 or older AND your federal adjusted gross income is less than or equal to \$11,400 AND you have no Schedule A adjustments.
- you are married, filing jointly, age 65 or older AND your federal adjusted gross income is less than or equal to \$12,800 AND you have no Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (line 49) AND the credit is the same or larger than your tax before credits (line 6).
- your exemption amount on line 4 is the same as or more than your Ohio adjusted gross income (line 3).

Where and When Do I File?

For calendar year 2006, file on or before April 17, 2007. 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 in the table below.

What Tax Records Do I Need to Keep?

Keep a copy of your completed income tax return. Also keep copies of any documents you used to prepare your return. Keep these records for at least four years from the later of the filing due date or the date you filed the return. Your tax return may be audited by the

Ohio Department of Taxation. If your return is audited, you must be able to prove all claims and items listed on your return.

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

Yes! Ohio law differs from federal law. Ohio law permits dependents who are claimed on their parents' tax return to claim themselves on their own tax return.

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

Your cancelled check or credit card statement may be used as proof of our receipt of your tax payment. If you make payment with a money order, be sure to keep your copy for your records.

How Should Investors in a Pass-Through Entity Report Income?

A pass-through entity is generally a partnership, S corporation or limited liability company treated as a partnership for federal income tax purposes. Individuals who are investors in any pass-through entity must file form IT 1040. However, such investors do not have to file form IT 1040 if ALL of the following apply:

- the investor is a full-year nonresident, AND
- the pass-through entity files form IT 4708, Annual Composite Income Tax Return, on behalf of the investor, AND
- the investor has no other Ohio-sourced income or, if the investor has other Ohio-sourced income, that income is also reported on other IT 4708s.

How Should Nonresidents or Part-Year Residents Engaged in Business Apportion Income?

A nonresident or part-year resident who is engaged in business (directly as a sole proprietor or through a partnership, S corporation or limited liability company) that has activities inside Ohio must apportion his/her business income inside and outside of Ohio. If you file form IT 1040, use form IT 2023-1040 (Income Allocation and Apportionment Worksheet) to determine the proper amount of credit to claim in Schedule D of form IT 1040. See **Ohio residency status** on page 9 for the definition of part-year resident.

Where to File Your Return

If you are filing form IT 1040 and you are including a payment with your return, please mail your return and payment along with the income tax payment voucher (Ohio form IT 40P found on page 41) to ...	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
If you are filing form IT 1040 and if you are not including a payment with your return, please mail your return to ...	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
If you are filing form IT 1040EZ and if you are including a payment with your return, please mail your return and payment along with the income tax payment voucher (Ohio form IT 40P found on page 41) to...	Ohio Department of Taxation P.O. Box 182850 Columbus, OH 43218-2850
If you are filing form IT 1040EZ and you are not including a payment with your return, please mail your return to ...	Ohio Department of Taxation P.O. Box 182294 Columbus, OH 43218-2294
Any payment that is not made with your tax return should be accompanied by the income tax payment voucher (Ohio form IT 40P found on page 41) and mailed to ...	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131

What If a Taxpayer Has Died?

If a taxpayer died before filing a return for 2006, 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.
- Check the "Deceased" box after the applicable Social Security number.

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 filing the return, include a copy of the certificate that shows your appointment. All other filers must include a copy of IRS form 1310.



We cannot rewrite a decedent's refund check to make it payable to the estate of the decedent or to add an executor's name.

What If I Need More Time to File?

You must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension form but honors the IRS extension. You should include with the Ohio income tax return a copy of your IRS extension or your extension confirmation number or a printed copy of the IRS acknowledgment. **Except as set forth below, there is no extension for paying the tax.** Make extension payments on form IT 40P (see page 41) by April 17, 2007.

Exception: Certain military personnel may have an additional extension to file and to pay (see **What If I Am in the Military?** at right).

Do I Owe Penalties and Interest?

A failure-to-file penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to file your Ohio income tax return by the due date or the extended due date.

A failure-to-pay penalty of double the interest charged generally will apply if you do not pay the full amount of tax by April 17, 2007. However, this penalty does not apply if (i) you obtained an IRS extension of time to file, (ii) your total payments made by April 17, 2007 equal or exceed 90% of your total Ohio tax (make any required payments electronically via our Web site at tax.ohio.gov or use form IT 40P on page 41) and (iii) you pay the balance due by the extended due date (make any required payments electronically via our Web site or use another form IT 40P, also available on our Web site).

Except for certain military servicemembers (see **What If I Am in the Military?** at right), interest will be applied from the date the tax should have been paid (April 17, 2007) until the date of payment. The interest rate for 2006 is 6%. For 2007, the rate is 8%. An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

How Do I Round to the Nearest Dollar?

You are required to round to the nearest whole dollar. To do so, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar.

What If I Need to Correct My Income Tax Return After I File It?

You can make any change or correction to your return by filing an amended Ohio income tax return (form IT 1040X). To speed up the processing of your amended return:

- Include a copy of your original return AND
- Include a copy of any cancelled checks used as payment on your original return.
- Include a copy of the tax account transcript and a copy of either the IRS acceptance letter or a copy of the refund check.

You can get Ohio form IT 1040X from our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782. If you correct your federal income tax return or if you are audited by the Internal Revenue Service, you must file Ohio form IT 1040X within 60 days of the final determination of the federal change.



The Internal Revenue Service informs us of 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.

Should I Make Estimated Tax Payments in 2007?

Estimated tax is a method used to pay tax on income when your withholding and credits do not cover your tax liability. You **must** pay estimated tax if you expect your 2007 tax to be more than \$500 after subtracting your withholding and credits. Common examples of income sources that make quarterly estimated payments necessary are self-employment income, pensions, commissions, lump sum payments, capital gains, dividends, interest, alimony or other sources of income not subject to withholding.

If you estimate that you will owe more than \$500 in tax for 2007 (after subtracting your estimated withholding and credits), then you should make quarterly estimated payments either on Ohio form IT 1040ES or by filing and paying electronically (see page 41 for details).



If you are required to make estimated payments and do not, you may be subject to an interest penalty on your underpayment of estimated taxes. Use Ohio form IT 2210-1040 (see tax.ohio.gov) to calculate the interest penalty on your underpayment amount.

2007 Payment Due Dates:

- 1st quarter – April 17, 2007
- 2nd quarter – June 15, 2007
- 3rd quarter – Sept. 17, 2007
- 4th quarter – Jan. 15, 2008

TIP – If you don't want to make estimated payments, you may increase the amount of Ohio tax your employer withholds from your wages. To do this, file with your employer a revised Ohio form IT 4 (Employee Withholding Exemption Certificate).

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 2006. Ohio does not tax military pay that is exempt from federal income tax. Ohio will allow you to calculate a tax credit if your nonmilitary pay was taxed by another state. See Schedule C instructions on page 24.

If you are not an Ohio resident, Ohio does not tax your military pay, but will tax your nonmilitary pay included in your federal adjusted gross income if the nonmilitary pay was earned in Ohio. Income from a nonmilitary Ohio job or from Ohio rental property is taxable to Ohio. See Schedule D instructions on page 25. If you are unsure of your state of residency, see Ohio residency status on page 9. If you are a nonresident, see line 37 instructions on page 19.

Each taxpayer who is (i) either a member of the National Guard or a reserve component of the armed forces of the United States, (ii) called to active duty pursuant to an executive order issued by the president of the United States or an act of Congress of the United States and (iii) eligible for a federal extension of time to file her/his federal income tax return automatically receives an extension of time to file the Ohio income tax return and to pay the Ohio income tax. The Ohio extension is for the same length of time as the federal extension. During the extension period, these taxpayers do NOT have to pay any interest, interest penalty or penalty on any tax due.

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 35 to 39 in this booklet. If you lived in one of these districts during all or part of 2006, you must file an Ohio form SD 100, School District Income Tax Return. File form SD 100 with the Department of Taxation by the due date for filing your Ohio income tax return. **You can I-File your school district return** or you can get form SD 100 from our Web site at tax.ohio.gov, from your local school board office or by calling toll-free 1-800-282-1782.

What Is a Medical Savings Account and What Are the Qualifications?

A medical savings account is used to pay eligible medical expenses of the account-holder and/or the account-holder's spouse and/or the account-holder's dependents. A medical savings account can be opened by or on behalf of a person that participates in 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.

You must designate an administrator for the medical savings account at the time you open the account. Account-holders are generally permitted to withdraw the funds at any time for any reason. However, account administrators **may not return any funds**

deposited during the year of deposit except for reimbursement of eligible medical expenses. Any withdrawals for a nonqualifying medical purpose may result in increased Ohio taxes. An "eligible medical expense" includes any expense for a service rendered by or for an article, device or drug prescribed by a licensed health care provider or provided by a Christian Science practitioner. See line 44 instructions on page 21 for a more detailed explanation.

Do Both Nonresident "Joint" Taxpayers Have to Sign the Return?

General rule. As a general rule, if your filing status on your federal income tax return is "married filing jointly," then both spouses must sign the Ohio income tax return (please see "Filing Status" on page 9 of these instructions for more information about your filing status for your Ohio income tax return). There is only one exception, discussed below, to the general rule requiring both spouses to sign the "married filing jointly" Ohio income tax return.

Exception to the general rule. An exception to the general rule, discussed above, applies only if the following three criteria are met: If (i) your filing status on your federal income tax return is married filing jointly, (ii) you and/or your spouse resided outside Ohio for the entire year, and (iii) the spouse who resided outside Ohio for the entire year did not earn in Ohio and did not receive in Ohio any income, then only the spouse who earned income in Ohio and/or received income in Ohio must sign the "married filing jointly" Ohio income tax return.

Please note that if your filing status for your federal income tax return is married filing jointly, then you must place on line 1 of the Ohio income tax return the amount you show as "adjusted gross income" on your federal income tax return. You must show this amount even if you or your spouse did not earn or receive in Ohio any income. See Ohio Administrative Code (Ohio Rule) 5703-7-18 available through our Web site at tax.ohio.gov.

Does Ohio Follow the Alternative Preparer Signature Procedures?

The Ohio Department of Taxation follows IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Paid preparers can follow those same procedures with respect to the following Ohio paper returns: individual income tax, school district income tax, withholding tax (employer and pass-through entity) and corporation franchise tax. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

Completing the Top Portion of the Forms

About the IT 1040 and IT 1040EZ Forms

The IT 1040 and IT 1040EZ forms have been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink.
2. Use this form **ONLY** for the taxable year **2006**.
3. Round numbers to the nearest dollar. Do not print over the pre-printed zeros in the boxes on the far right, which designate cents (.00).

4. Print your numbers and letters inside the boxes like this:

0	1	2	3	4	5	6	7	8	9	A	B	C	
1	2	3		A	N	Y		S	T	R	E	E	T

Use only **UPPERCASE** letters.

Name(s), address and Social Security number(s). If you received a preprinted label with your IT 1040 booklet, please read the instructions below. If your label is lost or damaged, enter your name, address and Social Security number(s) on your return (if married filing jointly, please enter spouse's Social Security number).

Name and Address

Did you receive a label with the correct information?

YES

If you are using either computer software or our electronic fill-in forms (found on our Web site) to prepare your Ohio income tax return, please do not use the label.

However, if you are manually preparing your Ohio income tax return, take the label off the back of the tax booklet and put it under the "Name" space on the return you send in. **If the label shows both spouses' names but you are filing separate returns, you cannot use the label.**

Note: You must fill in your Social Security number(s) in the space(s) provided.

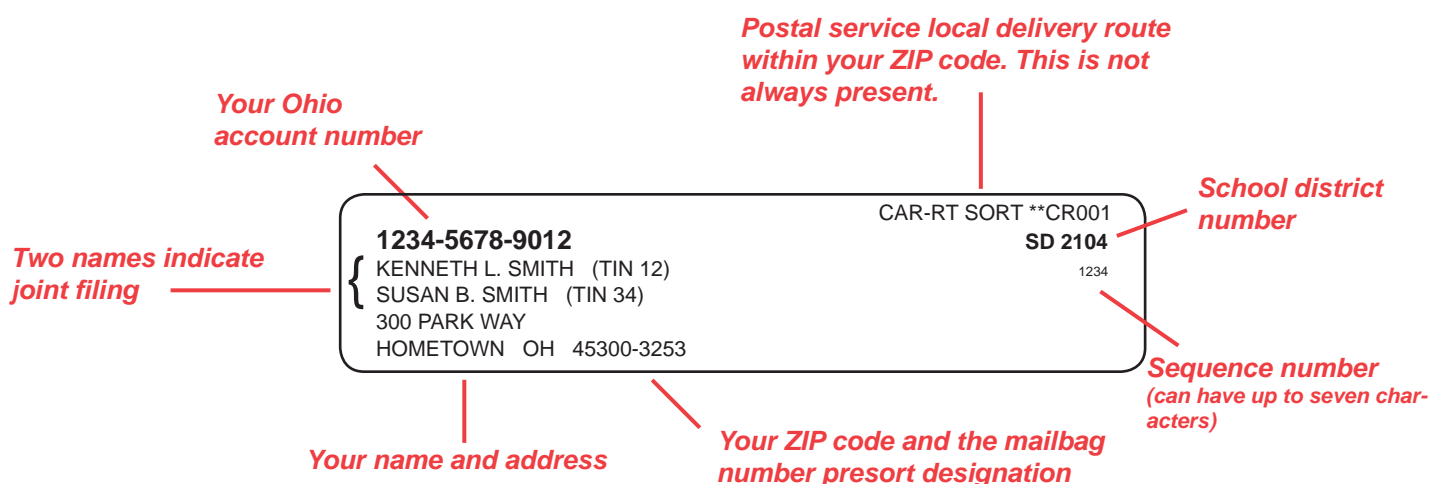
NO

If you received a label with any incorrect information, do not use the label. 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.

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

Write the first four letters of the name of the Ohio county where you live in the space provided.

Your Mailing Label – What Does It Mean?



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

Besides your name, address and Ohio account number, the label contains mailing codes. The above diagram shows you where these items appear.

Filing Status

Your filing status must be the same as your federal income tax filing status for this year with the following exception: If you marked the box labeled "qualifying widow(er) with dependent child" on your federal income tax return, select the "single or head of household or qualifying widow(er)" box on your Ohio return.



If you and your spouse filed a joint federal income tax return, you MUST file a joint Ohio income tax return. Even if you are both Ohio nonresidents, if you filed a joint federal income tax return, you must file a joint Ohio income tax return, but you can claim the nonresident credit (Schedule D) for income neither earned nor received in Ohio. If you and your spouse filed separate federal income tax returns, you MUST file separate Ohio income tax returns.

Ohio Public School District Number

Every Ohio public school district has an identification number. These numbers are on pages 35-39 of this booklet.

Look up the number for the Ohio public school district that you lived in for the majority of 2006 and write it in the space provided. Nonresidents should enter 9999 in the space provided.

If you are unsure of your Ohio public school district, use **The Finder** (see page 4).

Ohio Residency Status

- **Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were a full-year 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 2006 in the space provided. For more information, please see our personal income tax information release entitled "Residency Guidelines," available on our Web site at **tax.ohio.gov**.

- **Part-year resident.** Mark this box if you permanently moved into or out of Ohio during 2006, not counting being away temporarily. Enter the dates you **were** an Ohio resident in the space provided.



Part-year residents should use the part-year/non-resident credit in Schedule D for income earned while a resident of another state (see page 25).

Nonresidents who earn and receive all income outside of Ohio will not have an Ohio tax liability. Nonresidents who 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.

Military: Military personnel claiming to be nonresidents must file the military residency affidavit and complete line 4 of the affidavit. The military residency affidavit form is available on our Web site at **tax.ohio.gov**. If Ohio tax was mistakenly withheld, form DD 2058 or its equivalent must be submitted to the applicable military authorities to change your military state of residence. See line 37 instructions on page 19 for more information.

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 your filing status is single or head of household, married filing separately or qualifying widow(er) and if your tax (line 16 of form IT 1040 or line 12 of form IT 1040EZ) is \$1 or more, you may choose to have \$1 go to this fund by checking the "Yes" box on the return. If your filing status is married filing jointly and your tax (line 16 of form IT 1040 or line 12 of form IT 1040EZ) is \$2 or more, each of you may choose to have \$1 go to this fund by checking the "Yes" boxes on the return. Checking "Yes" will neither increase the tax due nor reduce the refund shown on your return.

Sample W-2

See "Ohio Tax Withheld" instructions on page 12
(IT 1040EZ) and page 16 (IT 1040)

Place all W-2 documents on page 1 of your Ohio income tax form.

Box b – Employer
identification number

Box 16 – Your state
wages, tips, etc.

Box 17 – Your state
income tax withholding

Box 15 – If this shows
a state other than OHIO
or OH, do **NOT** include
this amount as part of
your Ohio withholding.

a Control number		OMB No. 1545-0008	
b Employer identification number XX-XXXXXX		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
d Employee's social security number		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name		11 Nonqualified plans	12a
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b
f Employee's address and ZIP code		14 Other	12c
			12d
15 State OH	Employer's state ID number	16 State wages, tips, etc. \$ XX,XXX.XX	17 State income tax \$ XXX.XX
		18 Local wages, tips, etc.	19 Local income tax
		20 Locality name	

Form **W-2** Wage and Tax
Statement
Copy 2—To Be Filed With Employee's State, City, or Local
Income Tax Return.

2006

Department of the Treasury—Internal Revenue Service

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that your providing us your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax. Your failure to supply any information requested on a tax form prescribed by the tax commissioner may result in (i) the imposition of penalties for failing to file a complete tax return or (ii) the denial of a license, if applicable.

Form IT 1040EZ cannot be used by nonresidents, part-year residents or taxpayers with estimated tax payments or with credit carryovers. Do not use this form if your federal adjusted gross income exceeds \$999,999.

Form IT 1040EZ Line Instructions

Round all numbers to the nearest whole dollar.

EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2006 federal income tax return.

Use form 1040, line 37 **OR**

form 1040A, line 21 **OR**

form 1040EZ, line 4.



In all cases, line 1 on your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.

Zero or Negative Federal Adjusted Gross Income. If you have zero or a negative federal adjusted gross income, then you must include a copy of page 1 of your federal form (1040, 1040-NR, 1042-S or equivalent) with your Ohio return when you file.

EZ Line 2 – State or Local Tax Refunds

This Ohio deduction applies if ...

1. on Schedule A of your 2005 federal form 1040 you claimed an itemized deduction for state or local income taxes paid, **AND**
2. in 2006 you received a refund, credit or offset for state or local income taxes that you overpaid in 2005, **AND**
3. you included the refund, credit or offset as income on line 10 of your 2006 federal form 1040.

If the deduction applies, enter on line 2 of this return the amount from line 10 of your 2006 federal 1040. See Worksheet A on page 13. You are not entitled to a deduction if you filed a **2006 federal 1040EZ or 1040A.**

EZ Line 4 – Exemptions/Dependents

Personal Exemption. You can claim a personal exemption of \$1,400 for yourself and, if filing a joint return, your spouse can claim an additional \$1,400.

Dependent Exemptions. Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your federal tax return. You can claim a \$1,400 deduction for each dependent exemption.

What Personal Exemptions and Dependent Exemptions

Can I Claim? You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your federal return with the following exception:

- Children being claimed as dependents on their parents' Ohio tax return may also claim the \$1,400 personal exemption on their own Ohio tax return.

Enter the number of your personal and dependency exemptions in the space provided on line 4 and multiply this number by \$1,400.

EZ Line 5 – Ohio Taxable Income

Subtract line 4 from line 3. If the amount on line 4 is larger than line 3, enter -0- on line 5. You do not owe any Ohio income tax. If you had Ohio tax withheld, you **must** complete the rest of the return to get a refund.

EZ Line 6 – Tax on Line 5

Figure your tax on your Ohio taxable income (line 5) using the tax tables on pages 28 through 34.

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Tax Table 1, or you may use Tax Table 2.
- If your taxable income is \$100,000 or more, you **must** use Tax Table 2.

EZ Line 9 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 9. See "**TIP – Line 4 and Line 9**" on page 13.

EZ Line 10 – Tax Less Exemption Credit

Subtract line 9 from line 8.

- If your total credit on line 9 is larger than your tax on line 8, enter -0- on lines 10, 11 and 12.

EZ Line 11 – Joint Filing Credit

If you are a married couple filing a joint Ohio income tax return, you may be entitled to a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. Qualifying income does not include income from Social Security benefits and most railroad retirement benefits, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. If you do not qualify for the joint filing credit, enter -0- on line 11.

If you do qualify for the joint filing credit, then find your Ohio taxable income in the first column below. The second column then tells you what percent of your tax on line 10 will be your joint filing credit. Multiply your tax by this percent and enter the amount on line 11. Enter the percent in the space provided.

If your Ohio taxable income (line 5) is:	Your credit is:
\$25,000 or less	20% of line 10
More than \$25,000, but not more than \$50,000	15% of line 10
More than \$50,000, but not more than \$75,000	10% of line 10
More than \$75,000	5% of line 10

The credit is limited to a maximum of \$650. Example: If your Ohio taxable income on line 5 is \$23,000 **AND** the amount on line 10 is \$492, **THEN** the joint filing credit will be \$492 X .20 = \$98 (**rounded**). If either spouse does not have a W-2 form showing \$500

or more of income, you must include a separate statement to your return explaining what income qualifies for this credit.



EZ Line 13 – Interest Penalty

If the tax reported on line 12 minus the amount on line 16 is more than \$500, you may owe interest penalty. See form IT 2210-1040EZ.

EZ Line 14 – Unpaid Ohio Use (Sales) Tax

Please use line 14 of the IT 1040EZ income tax return to report the amount of unpaid use (sales) tax (if any) that you may owe from out-of-state purchase(s) that you made in 2006 (for example, mail order or Internet purchases). A detailed explanation of the Ohio use tax is on page 26, and a worksheet is on page 13.

If you did not make any out-of-state purchases during 2006, enter -0- on line 14. If you did make out-of-state purchases during 2006 and you paid **NO** sales tax on the purchase(s), then you are required to complete **Worksheet B** on page 13 to determine the amount of Ohio use tax you owe (which is the sales tax on those purchases).

Note: If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code chapter 5747. If you previously paid your Ohio use tax by filing form VP USE, then you do not have to report the use tax on line 14 of form IT 1040EZ.

EZ Line 16 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is shown normally on your tax statement form (W-2, box 17; W-2G; or 1099R). See sample W-2 on page 10.

- Place **legible state copies** of your W-2, W-2G or 1099R on the front of form IT 1040EZ.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you may **not** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, see line 22b instructions on page 16 (refundable pass-through entity credits).

EZ Line 17 – Amount You Owe

If line 15 is larger than line 16, you owe more tax. Subtract line 16 from line 15 and enter the tax you owe on line 17.

- Make your check or money order payable to the **Ohio Treasurer of State**. Write your Social Security number on your check or money order and include form IT 40P (page 41), your payment and form IT 1040EZ.
- You can also pay by electronic check or credit card (see page 41).

If you cannot pay the amount you owe, you must still file the return by April 17, 2007 to avoid the late filing penalty.

EZ Lines 19, 20, 21 – Donations



A donation will reduce the amount of the refund that we will send you. If you decide to donate to the Military Injury Relief Fund or to Ohio wildlife or nature

preserves, this decision is final. You cannot change your mind and ask for your donations to be refunded once you have sent in your return.

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Please note that your donation may be tax deductible on next year's federal income tax form.

If you do not want to donate, leave lines 19, 20 and 21 blank.

Military Injury Relief Fund. Use **line 19** to donate all or part of your overpayment shown on line 18 to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States' armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom. If you wish to donate, write the amount on line 19.

If you do not have an overpayment on line 18, but you want to donate to provide grants to such individuals, you can do so by writing a check payable to the "Ohio Treasurer of State (ODJFS)" and mailing it to the Ohio Department of Job and Family Services, Military Injury Relief Fund, P.O. Box 182367, Columbus, OH 43218-2367.

Wildlife and Natural Areas. If you have an overpayment on line 18, you may donate part or all of it to either or both of the two programs administered by the Ohio Department of Natural Resources. The natural resource programs work to protect your natural heritage.

Use **line 20** to donate to help all of Ohio's wildlife. The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species, including peregrine falcons, bald eagles and snowshoe hares. Your generous donation will continue to help support Ohio's native wildlife – a natural treasure!

Use **line 21** to donate to the preservation of Ohio's nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.

If you do not have an overpayment on line 18, but you want to donate to protect Ohio's natural heritage, you can do so by writing a check payable to either the "Nongame and Endangered Wildlife Special Account" (wildlife) or the "Natural Areas and Preserves Special Account" (nature preserves). Mail your check to the Ohio Department of Natural Resources, Deputy Director's Office, 2045 Morse Road, Columbus, OH 43229.

EZ Line 22 – Refund



If you move after filing your tax return and you are expecting a refund, please notify the post office servicing your old address by filling out a change-of-address form.

2006 Ohio Form IT 1040EZ Worksheets

Worksheet A for Line 2 – Deductions for State and Local Income Tax Refunds

If you filed a **federal form 1040** tax return, you may be entitled to a deduction on your Ohio tax return this year for state or local income tax refunds you received in 2006. You are **NOT** entitled to a deduction this year if you filed a **federal form 1040EZ or 1040A**. Complete this worksheet to determine if you are entitled to a deduction on line 2 of this return.

a. Did you file a 2006 federal form 1040EZ or Did you file a 2006 federal form 1040A ? <input type="checkbox"/> Yes. STOP and enter -0- on line 2 of this return. <input type="checkbox"/> No. Complete line b.	
b. This Ohio deduction applies if: 1. on Schedule A of your 2005 federal form 1040 you claimed an itemized deduction for state or local income taxes paid, AND 2. in 2006 you received a refund, credit or offset for state or local income taxes that you overpaid in 2005 AND 3. you included the refund, credit or offset on line 10 of your 2006 federal form 1040. If the deduction applies, enter the amount from line 10 of your 2006 federal form 1040 here and on line 2 of this return.	\$.00

Worksheet B for Line 14

If during 2006 you made any out-of-state purchases (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax in any state on that purchase(s), you are required to complete this worksheet to determine what tax you owe on that purchase(s). Please complete the following worksheet to determine if you owe any Ohio use tax (which is the Ohio sales tax on those purchases).

a. During 2006 did you make any of the purchases described above? <input type="checkbox"/> No – STOP – You do not owe any Ohio use tax. Enter -0- on line e, below, and on line 14 of this tax return. <input type="checkbox"/> Yes – Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).	
b. Did the retailer charge you sales tax (Ohio or any other state) on your out-of-state purchase(s)? <input type="checkbox"/> Yes – STOP – You do not owe any Ohio use tax. Enter -0- on line e, below, and on line 14 of this tax return. <input type="checkbox"/> No – You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter your total out-of-state purchases on which you paid NO sales tax or Ohio use tax.	\$.00
d. Enter your county use tax rate (see page 27 in the instruction booklet if you do not know your county's sales/use tax rate). Please use the decimal rates on page 27 to calculate your use tax.	X . _ _ _ _
e. Multiply line c by line d. This is the amount of Ohio use tax that you owe on your out-of-state purchase(s). Write the amount here (round to nearest dollar) and on line 14 of this tax return. This amount is part of your income tax liability.	\$.00

TIP:

Line 4 and Line 9 – Personal Exemption Deduction and Exemption Credit

Every taxpayer who files an Ohio income tax return is entitled to a personal exemption deduction of \$1,400 (line 4) and a \$20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed on another taxpayer's tax return.** Some taxpayers (mostly working students) are not taking advantage of this deduction/credit because they are claimed on their parents' return and mistakenly believe they are not entitled to the personal exemption deduction and exemption credit provided on the Ohio return. By taking advantage of the deduction and credit, you will increase your refund or decrease the amount you owe.

Form IT 1040 Line Instructions

Round all numbers to the nearest whole dollar.

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2006 federal income tax return.

Use form 1040, line 37 **OR**
form 1040A, line 21 **OR**
form 1040EZ, line 4.



In all cases, line 1 on your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.

Zero or Negative Federal Adjusted Gross Income. If you have zero or a negative federal adjusted gross income, then you must include a copy of page 1 of your federal form (1040, 1040-NR, 1042-S or equivalent) with your Ohio return when you file.

Nonresident Taxpayers. If you and/or your spouse are not residents of Ohio and your filing status for federal income tax purposes is married filing jointly, then you must show the same adjusted gross income as on your federal income tax return. You must show this amount even if you or your spouse did not earn or receive any income in Ohio. See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is available through our Web site at tax.ohio.gov.

Line 2 – Ohio Adjustments

Schedule A (lines 31 to 48) on page 3 of the IT 1040 has the additions and deductions to your federal adjusted gross income. Turn to pages 17-22 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 page 3 of the IT 1040, complete Schedule A at this time. Applicable line items must be completed. Copy the net adjustments from line 48 onto line 2.

Line 4 – Exemptions/Dependents

Personal Exemptions. You can claim a personal exemption of \$1,400 for **yourself**; if filing a joint return, your **spouse** can claim an additional \$1,400.

Dependent Exemptions. Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support if you claim them as an exemption on your federal income tax return. You may claim a \$1,400 deduction for each dependent.

Tip for Lines 4 and 9

Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of \$1,400 (line 4) and a \$20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed on another taxpayer's tax return.**

Line 5 – Ohio Taxable Income

Subtract line 4 from line 3:

- Your exemption amount on line 4 may be larger than your Ohio adjusted gross income on line 3. If this is so, enter -0- on lines 5 through 17. If you had Ohio tax withheld or made an estimated or extension payment, you must complete and file this return to receive any overpayment.

Note: If the amount on this line is less than or equal to \$10,000, be sure to enter \$102 on line 54.

Line 6 – Tax on Line 5

Figure your tax on your Ohio taxable income (line 5) using the tax tables on pages 28 through 34.

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Tax Table 1, or you may use Tax Table 2.
- If your taxable income is \$100,000 or more, you **must** use Tax Table 2.

Line 7 – Nonbusiness Credits – Schedule B

Schedule B on page 3 of the return has a list of the nonbusiness credits that you may be allowed to take. Turn to page 22 to read the credits for which you may be eligible.

- If you do have credits, complete Schedule B at this time. Copy the total credits from line 58 onto line 7.
- If you have no credits from Schedule B, enter -0- on line 7.

Line 8 – Tax Less Schedule B Credits

Subtract line 7 from line 6.

- If your total credits on line 7 are larger than your tax on line 6, enter -0- on lines 8 through 17.

Line 9 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 9.

Line 10 – Tax Less Exemption Credit

Subtract line 9 from line 8.

- If your total credit on line 9 is larger than your tax on line 8, enter -0- on lines 10 through 17.

Line 11 – Joint Filing Credit

If you are a married couple filing a joint Ohio income tax return, you may qualify for a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. Qualifying Ohio adjusted gross income does not include income from Social Security benefits and most railroad retirement benefits, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. Use the table on the next page to find your credit percent. Multiply your tax by this percent and enter the amount on line 11. Enter the percent in the space provided. This credit is limited to a maximum of \$650.

To qualify for this credit, you and your spouse must each have qualifying Ohio adjusted gross income of at least \$500 after your Schedule A adjustments.



Example: Bob and Sue Snyder file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 38 and is not included in the Snyders' Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Bob had another source of qualifying income of \$500 or more not deducted in Schedule A, the Snyders would qualify for the credit.

- If you do not qualify for the joint filing credit, enter -0- on line 11.
- If you do qualify for the joint filing credit, figure it this way:

If your Ohio taxable income (line 5) is:	Your credit is:
\$25,000 or less	20% of line 10
More than \$25,000, but not more than \$50,000	15% of line 10
More than \$50,000, but not more than \$75,000	10% of line 10
More than \$75,000.....	5% of line 10

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

Example: If Ohio taxable income on line 5 is \$23,000 and if the tax amount on line 10 is \$492, then the joint filing credit will be \$98:

$$\begin{array}{r}
 \$492 - \text{from line 10} \\
 \times .20 - \text{from table above} \\
 \hline
 \text{Joint filing credit} = \$98 \text{ (rounded)}
 \end{array}$$

- If either spouse does not have a wage and tax statement (W-2 form) showing \$500 or more of income, you **MUST** include a separate statement to the return explaining what income qualifies for this credit. You **MUST** show that each spouse has \$500 or more of qualifying income included in Ohio adjusted gross income (line 3) in order to take the joint filing credit.

Line 13 – Resident/Nonresident/Part-Year Resident/Nonrefundable Business Credits

Please see page 24-25 for instructions on who qualifies for and how to compute the resident and nonresident/part-year resident credits. If you own or operate a business or if you have invested in a partnership, an S corporation or a limited liability company, you may qualify for a business credit. Nonrefundable business credits must be calculated on Schedule E (available at any of our offices listed on page 43 of this booklet and on our Web site at tax.ohio.gov). A refundable business jobs credit is also available for qualifying businesses. See the instructions for line 22a on page 16 for further information.

A list of the nonrefundable business credits is on page 25 of this booklet. 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 onto line 13 the computed credit(s) from Schedule C, D and/or E.

Line 15 – Manufacturing Equipment Grant

For taxable years ending on or after July 1, 2005, the Ohio Revised Code section 5747.31 manufacturer's credit converts to a grant administered by the Ohio Department of Development. For taxable years ending before July 1, 2005, the credit continues to apply.

The manufacturer's grant applies to each sole proprietor who purchased new manufacturing machinery and equipment during the qualifying purchase period July 1, 1995 to June 30, 2005. The manufacturer's grant also applies to each taxpayer having an interest in pass-through entities that purchased new manufacturing machinery and equipment during the qualifying purchase period July 1, 1995 to June 30, 2005. In all cases, the taxpayer or the pass-through entity must install the new manufacturing machinery and equipment in Ohio no later than June 30, 2006.

The grant is claimed as a direct reduction to the taxpayer's 2006 Ohio income tax liability and, like the manufacturer's credit, is non-refundable. The concepts, definitions and computations that apply to the credit also apply to the grant.

If the taxpayer's taxable year ended on or after July 1, 2005, the grant applies not only to the qualifying new manufacturing machinery and equipment purchased during the period Jan. 1, 2005 to June 30, 2005, but also to qualifying equipment purchased in 2004 and earlier purchase years. Thus, for each taxpayer whose taxable year ended on or after July 1, 2005, the grant applies to (i) the 1/7 amounts from year 2005 qualifying purchases, (ii) the 1/7 amounts from pre-2005 qualifying purchases for which the taxpayer claimed the manufacturer's credit on prior years' income tax returns, and (iii) unused credit carryforwards (limited to a three-year carryforward period).

If a C corporation elected S corporation status and, at the time of the election, the C corporation would have been able to claim the manufacturing credit or grant, then those individuals who owned the stock in the corporation at the time of the election may claim the grant for "unused" manufacturing credits. For purposes of claiming the grant, "unused" manufacturing credits include both the (i) unused "1/7 amounts" that would have been available to the C corporation in each of the next six franchise tax years had the C corporation not made the "S" election and (ii) unused "carryforward" amounts that would have been available to the C corporation in each of the next three franchise tax years had the C corporation not made the "S" election.

Note: The grant applies only if both of the following conditions are met:

- 1) **The taxpayer files a "grant request" form with the taxpayer's 2006 individual Ohio income tax return.** The grant request form is available on both the Department of Taxation's Web site (tax.ohio.gov) and on the Department of Development's Web site (www.odod.state.oh.us).
- 2) **The purchaser of the qualifying new manufacturing machinery and equipment filed a "notice of intent" with the Ohio Department of Development by the date of the taxpayer's timely filed tax return, including extensions, for the taxpayer's taxable year that included Sept. 30, 2005.** However, a timely filed notice of the intent to claim the credit constitutes a timely filed notice of the intent to claim the grant.

Line 17 – Interest Penalty

If line 16, minus the sum of (i) line 20, (ii) your 2005 overpayment credited to 2006 and (iii) the amount on line 22, is \$500 or less, enter -0- on line 17. Otherwise, you owe an interest penalty unless the sum of (i) line 20, (ii) your 2005 overpayment credited to 2006 and (iii) the amount on line 22 is equal to or greater than one of the following:

- 90% of your 2006 Ohio income tax (line 16, 2006 form IT 1040), OR
- 100% of your 2005 Ohio income tax (line 16, 2005 form IT 1040 or line 12, 2005 form IT 1040EZ).

Use form IT 2210-1040 to compute the interest penalty and enter on line 17 the total interest penalty shown on that form. Include form IT 2210-1040 with your Ohio income tax return (form IT 1040).

Note: You can obtain form IT 2210-1040 from any of our offices and on our Web site at tax.ohio.gov.

Line 18 – Unpaid Ohio Use (Sales) Tax

Please use line 18 of the Ohio IT 1040 income tax return to report the amount of unpaid use (sales) tax that you owe (if any) from out-of-state purchases you made in 2006 (for example, mail order or Internet purchases). A detailed explanation of the Ohio use tax is set forth on page 26, and you can use the worksheet on page 27.

If you did not make any out-of-state purchases during 2006, enter -0- on line 18. If you did make out-of-state purchases during 2006 and if you paid **no** sales tax on one or more of those purchase(s), then you are required to complete the **use tax worksheet** on page 27 to determine the amount of Ohio use tax you owe (which is the sales tax on those purchases).

Note: If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code chapter 5747. If you previously paid your Ohio use tax by filing form VP USE, then you do not have to report the use tax on line 18 of form IT 1040.

Line 20 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is shown normally on your tax statement form (W-2, box 17; W-2G; or 1099R). See sample W-2 on page 10.

- Place **legible state copies** of your W-2, W-2G or 1099R on top of the front of form IT 1040.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you may **not** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, see line 22b instructions at right (refundable pass-through entity credits).

Line 21 – Ohio Estimated Tax Payments for 2006 and Amount of 2005 Overpayment Credited to 2006

Enter the total estimated income tax payments submitted on your 2006 form IT 1040ES, including payments made on form IT 40P, plus any overpayment you credited to 2006 from your 2005 form IT 1040, line 26.

- You may not claim as an estimated payment a prior year's refund that you did not receive.
- If you are a direct or indirect investor in a pass-through entity, you may **not** claim estimated taxes paid by a pass-through entity on this line. For proper reporting of the amount of tax paid on your behalf by a pass-through entity, see line 22b instructions below (refundable pass-through entity credit).

Please contact us for any refunds you did not receive. See inside back cover for contact information.

Line 22a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Department of Development has granted you a new jobs credit, you should enter the certified amount on line 22a. This amount is considered a payment that may be refunded in whole or in part if your total payments on line 23 exceed the tax on line 19. For further details about this credit, call the Ohio Department of Development at (614) 466-4551.

Line 22b – Refundable Pass-Through Entity Credit

If you are a direct or indirect investor in a pass-through entity that filed and paid Ohio tax on form IT 4708 (Composite Return for Pass-Through Entities) or form IT 1140 (Withholding Tax Return for Pass-Through Entity Distributive Shares and Certain Trust Distributions), you should enter the amount of Ohio **tax** paid on your behalf by the pass-through entity or trust. Investors and trust beneficiaries who claim this credit for taxes paid on their behalf **must include federal K-1s**, which reflect the amount of Ohio tax paid. In addition, see line 32 instructions on page 18.

The K-1 should show the amount of your distributive share of income, the amount of Ohio tax paid, the legal name of the entity and the entity's federal employer identification number (FEIN).

Enter the total of lines 22a and 22b on line 22.

Line 24 – Amount You Owe

If line 23 is less than line 19, you owe more tax. Subtract line 23 from line 19 and enter the tax you owe on line 24.

- Make your check or money order payable to the "Ohio Treasurer of State." Write your Social Security number on your check or money order and include form IT 40P (page 41), your payment and form IT 1040.
- You can also pay by electronic check or credit card (see pages 41 and 42).

Even if you cannot pay the amount you owe, you must file the return by April 17, 2007 to avoid the late filing penalty.

Line 25 – Amount Overpaid

If line 23 is larger than line 19, you have overpaid. Subtract line 19 from line 23 and enter the amount of overpayment on line 25.

Note: The total of lines 26 through 29 cannot exceed the total overpayment shown on line 25.

Line 26 – Amount of Overpayment to Be Credited to 2007 Estimated Income Tax

You may apply part or all of your overpayment on line 25 to your 2007 Ohio income tax. Enter on line 26 the amount of the overpayment that you want to apply to 2007.

Lines 27, 28, 29 – Donations



A donation will reduce the amount of the refund that we will send you. If you decide to donate to the Military Injury Relief Fund or to Ohio wildlife or nature preserves, this decision is final. You cannot change your mind and ask for your donations to be refunded once you have sent in your return.

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Please note that your donation may be tax-deductible on next year's federal income tax form.

If you do not want to donate, leave lines 27, 28 and 29 blank.

Military Injury Relief Fund. Use **line 27** to donate all or part of your overpayment shown on line 25 to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States' armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom. If you wish to donate, write the amount on line 27.

If you do not have an overpayment on line 25, but you want to donate to provide grants to such individuals, you can do so by writing a check payable to the "Ohio Treasurer of State (ODJFS)" and mailing it to the Ohio Department of Job and Family Services, Military Injury Relief Fund, P.O. Box 182367, Columbus, OH 43218-2367.

Wildlife and Natural Areas. If you have an overpayment on line 25, you may donate part or all of it to either or both of the two programs administered by the Ohio Department of Natural

Resources. The natural resource programs work to protect your natural heritage.

Use **line 28** to donate to help all of Ohio's wildlife. The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species, including peregrine falcons, bald eagles and snowshoe hares. Your generous donation will continue to help support Ohio's native wildlife – a natural treasure!

Use **line 29** to donate to the preservation of Ohio's nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.

If you do not have an overpayment on line 25, but you want to donate to protect Ohio's natural heritage, you can do so by writing a check payable to either the "Nongame and Endangered Wildlife Special Account" (wildlife) or the "Natural Areas and Preserves Special Account" (nature preserves). Mail your check to the Ohio Department of Natural Resources, Deputy Director's Office, 2045 Morse Road, Columbus, OH 43229.

Line 30 – Refund to Be Sent to You

Subtract from line 25 the sum of the amounts on lines 26, 27, 28 and 29. The remainder is the amount of refund that the department will send to you.



If you move after filing your tax return and you are expecting a refund, please notify the post office servicing your old address by filling out a change-of-address form.

Adjustments or Credits

Do you qualify for any of the adjustments or credits listed on your Ohio income tax return, form IT 1040?

YES



Please continue to read the line instructions on the following page.

NO



STOP! You only have to complete pages 1-2 of form IT 1040.

– Schedule A – Adjustments Additions

Line 31 – Non-Ohio State or Local Government Interest and Dividends

Enter the total amount of interest and/or dividends you received from non-Ohio state governments and their local governments not included in your federal adjusted gross income.

Line 32 – Pass-Through Entity Add-Back

Add any form IT 1140 and form IT 4708 taxes shown on your federal K-1s to the extent that those taxes were deducted in arriving at your federal adjusted gross income.

Line 33 – Electing Small Business Trust Income

Grantors and beneficiaries of an electing small business trust (ESBT) that also qualify as a grantor trust **must add back the distributive share of income** attributable to S corporations if that ESBT income is excluded from their federal adjusted gross income. If the ESBT income is included in federal adjusted gross income, no add-back is required.

With respect to ESBTs with more than one grantor or with a partial grantor trust, the taxpayer must add back the distributive share of income in the same proportion and manner as would be required under the federal grantor trust rules without regard to the ESBT treatment.

Line 34 – Other Additions

Enter a dollar amount for each line that applies.

- a) Enter interest or dividends on obligations of the United States government that are exempt from federal taxation but are not exempt from state taxation.
- b) Enter any reimbursement received during the taxable year of any amount deducted for college tuition and fees in any previous taxable year to the extent that the amount is not otherwise included in Ohio adjusted gross income.
- c) Enter any loss resulting from the sale/disposition of Ohio public obligations to the extent that such losses have been deducted in determining federal adjusted gross income.
- d) Enter net withdrawals made from an Ohio medical savings account for nonmedical purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See worksheet for line 44 on page 21.

Also enter on this line any amount directly or indirectly deducted in computing federal adjusted gross income (line 1) if the deduction is allowed solely because of post-Dec. 29, 2006 amendments to the I.R.C. Subsequent to the printing of these instructions, the Ohio General Assembly may have enacted legislation repealing the need for you to make this adjustment. If the Ohio General Assembly has enacted such legislation, our Web site version of these instructions will so indicate. Please see tax.ohio.gov/update/.

e) Enter reimbursements received in 2006 for any expenses deducted on previous Ohio income tax returns if the amount of the reimbursement was not included in federal adjusted gross income.

f) If you received a distribution during 2006 reported to you on a 2006 form 1099Q from the CollegeAdvantage program and any portion of such distribution was **not** used to pay for qualified higher-education expenses and was **not** due to the beneficiary's death, disability or receipt of a scholarship, you may be required to include an adjustment on line 34f. Follow the instructions for items 1 through 3 below only for the portion of the distribution that was not used to pay for qualified higher-education expenses and was not due to the beneficiary's death, disability or receipt of a scholarship.

1. For any portion of the distribution related to tuition credits or tuition units purchased before Jan. 1, 2000, no adjustment is required.
2. If you are the CollegeAdvantage account owner or beneficiary and a portion of the distribution reported to you on your CollegeAdvantage 2006 form 1099Q relates to original contributions or purchases by the account owner (or beneficiary) that are not excluded under item 1 above, then the nonearnings portion (usually the original contribution or purchase price unless the account has declined in value below these amounts) related to such portion of the distribution must be included in Ohio adjusted gross income to the extent that either the account owner or the beneficiary has taken an Ohio contribution deduction for such contributions or purchases in this or a prior taxable year. Add this adjustment to the total reported for line 34f.
3. If any portion of the distribution reported to you on your CollegeAdvantage 2006 form 1099Q relates to original contributions or purchases to which neither items 1 or 2 above apply, then you must include the nonearnings portion of such portion of the distribution in Ohio adjusted gross income by including it in the total reported on line 34f.

Contribution Carryovers: CollegeAdvantage account owners or beneficiaries should also reduce any contribution deduction carryovers to future years to the extent that the nonearnings distributions in item 2 above (i) exceed contribution deductions taken in this and prior years and (ii) are reflected in your contribution deduction carryover to future years returns (see **Contribution Deduction** under instructions for line 41 on page 20).

g) Add 5/6 of the I.R.C. section 168(k) bonus depreciation and 5/6 of the excess of the I.R.C. section 179 depreciation expense allowed over the amount of section 179 depreciation expense that would have been allowed based upon I.R.C. section 179 in effect on Dec. 31, 2002. See the department's information release regarding bonus depreciation on our Web site at tax.ohio.gov.

Line 35 – Total Additions

Enter total of lines 31 through 34g on line 35.

Deductions



Any amounts deducted on lines 36 through 46 must be included in your federal adjusted gross income and included on line 1 of the Ohio return.

Line 36 – Federal Interest and Dividends

Enter interest and dividend income (included in line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by law, such as U.S. savings bonds (Series E, EE, H or I), Treasury notes and bills, and Sallie Maes.

Examples of interest income that is **not** deductible:

- Interest paid by the IRS on a federal income tax refund.
- Interest income from Fannie Maes or Ginnie Maes.

For a more complete listing, see our Web site at tax.ohio.gov.

Line 37 – Neighboring States and Nonresident Military

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

- You were a full-year resident of one of these states, and
- Your only source of income within Ohio was from wages, salaries, tips or other employee compensation.

If Ohio income tax was withheld on this income but you meet the two conditions set forth above, you can file an Ohio income tax return to get a full refund. Enter the amount from line 1 on line 2 and on line 37, Schedule A.

Exceptions: Nonresidents and part-year residents must enter -0- on line 37 if either of the following circumstances applies:

1. You were a part-year resident of Ohio or you had additional sources of income from Ohio or do not meet the conditions set forth above. If so, you must file form IT 1040 and claim the part-year resident/nonresident credit in Schedule D.
2. The reciprocal agreements do not apply. These agreements do not apply to you if you own directly or indirectly at least 20% of a pass-through entity having nexus in Ohio. Ohio Revised Code section 5733.40(A)(7) reclassifies compensation from such pass-through entities to a distributive share of the income from the pass-through entity. You must claim the part-year resident/nonresident credit in Schedule D. Also, please see "How Should Investors in a Pass-Through Entity Report Income?" and "How Should Nonresidents or Part-Year Residents Engaged in Business Apportion Income?" on page 5.

Nonresident Military Personnel and Their Spouses. The *Servicemembers Civil Relief Act of 2003* is a federal law enacted to define what types of income that military nonresident and their nonresident spouses can deduct on their state income tax return. In addition, this federal law provides that a state cannot consider a servicemember to be a nonresident simply because he/she is absent from the state due to military orders. Withholding of Ohio income tax generally occurs if military payroll records list Ohio as your state of residence.

If your state of residence was Ohio for all of 2006, then you are not entitled to a deduction on line 37 for your military pay.

If you were a servicemember who was not an Ohio resident in 2006 and if Ohio tax was withheld in error, then you must complete form DD 2058 or equivalent with your military payroll office and indicate another state of residence. Then you must complete an Ohio Affidavit of Residency for Military Personnel (the military affidavit of residence is available on our Web site at tax.ohio.gov) and include the affidavit with your Ohio income tax return. If you follow this procedure, you may consider yourself to be a part-year or full-year nonresident of Ohio for 2006 and check the part-year or nonresident box as your residency status.

Income Exclusion for Nonresident Military Personnel. If you were a member of the military during any portion or all of 2006 and if you file your Ohio income tax return as a nonresident or part-year resident, then for the portion of the year that you were a nonresident you may deduct on line 37, Schedule A your military compensation included in line 1.

Line 38 – State or Local Income Tax Refunds

If you filed a federal form 1040 tax return, you may be entitled to a deduction on your Ohio tax return for state and local income tax refunds. **You are not entitled to a deduction** if you filed a federal form 1040EZ or 1040A. Complete the worksheet below to determine if you are entitled to a deduction.

State or Local Refund Worksheet	
a) Did you file a 2006 federal form 1040EZ or Did you file a 2006 federal form 1040A ?	
<input type="checkbox"/> Yes. STOP and enter -0- on line 38 of this return. <input type="checkbox"/> No. Complete part b.	
b) This Ohio deduction applies if ...	
1. On Schedule A of your 2005 federal form 1040 you claimed an itemized deduction for state or local income taxes paid, AND	
2. In 2006 you received a refund, credit or offset for state or local income taxes that you overpaid in a previous year, AND	
3. You included the refund, credit or offset on line 10 of your 2006 federal form 1040.	
If the deduction applies, enter here and on line 38 of this return the amount from line 10 of your 2006 federal form 1040.	\$

Line 39 – Disability and Survivorship Benefits

Certain disability and survivorship benefits may be deducted on your Ohio income tax return.

You **MAY** deduct the following:

- 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 that 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 the following:

- Payments that otherwise qualify as retirement or pension benefits. Upon reaching minimum retirement age, disability benefits

received under an employee disability plan are considered retirement or pension benefits and are no longer deductible as disability or survivorship benefits. (See instructions for line 49 on page 22 for the credit available for retirement benefits.)

- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries (for example, sick pay).
- Pension payments that another individual was receiving but he/she died (pension continuation benefits) These amounts are not deductible survivorship benefits.

See Tax Commissioner Rule 5703-7-08 for additional information about this deduction. This rule is available through the department's Web site at tax.ohio.gov.

Line 40 – Social Security and Certain Railroad Retirement Benefits

Deduct the following benefits only to the extent that they are included in your federal adjusted gross income:

- Social Security benefits
- Tier I and Tier II railroad retirement benefits
- Supplemental railroad retirement benefits
- Dual railroad retirement benefits
- Railroad disability and railroad unemployment benefits

Line 41 – Investments in CollegeAdvantage and Tuition Units

Contribution Deduction. You may deduct year 2006 purchases of tuition units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to \$2,000 per beneficiary if these amounts do not qualify as a deduction on the front page of federal form 1040. Qualifying amounts exceeding the \$2,000 limitation may be deducted on future years' returns, subject to the annual \$2,000-per-beneficiary limitation, until all unused portions are deducted. Married taxpayers may deduct up to a maximum of \$2,000 per beneficiary whether their filing status is married filing jointly or married filing separately. You may not use any contribution deduction carryover to 2006 to the extent that the carryover has been reduced due to recapture of contribution deductions (see line 34f instructions on page 18).

Note: This deduction does not apply to investments in I.R.C. section 529-qualified tuition plans offered by other states.

Adjustment for Earnings on Certain Distributions. The earnings portion of distributions from I.R.C. section 529 programs may generally be excluded from federal adjusted gross income if the distribution is used solely to fund qualified higher-education expenses. If the earnings portion of a year 2006 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income, then no further adjustment is required on line 41.

For federal tax purposes however, there are certain situations where, due to the coordination of benefits from an I.R.C. section 529 program, with other federal tax benefits for higher education expenses (such as the federal Hope and Lifetime Learning Credits and Coverdell Education Savings Account distributions), the earnings on a distribution from the CollegeAdvantage program **that are actually used to pay qualified higher-education expenses** may not be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2006 federal form 1099Q from the CollegeAdvantage program **are used to pay qualified higher-education expenses**, and if because of certain federal

tax limitations such earnings are **not** excluded from your federal adjusted gross income, you may exclude such portion by adding it to the total included on line 41.

Note: This special earnings exclusion only applies to distributions from the CollegeAdvantage program and not to distributions from I.R.C. section 529-qualified tuition plans offered by other states.

Adjustment for Distributions at a Loss. If a distribution reported to you on 2006 federal form 1099Q reflects a loss (the earnings in box 2 is negative), you may add this loss to your total on line 41 as a positive number if this loss is not deducted in computing federal adjusted gross income.

CollegeAdvantage is an I.R.C. section 529-qualified tuition program administered by the Ohio Tuition Trust Authority. For more information, please call 1-800-AFFORD-IT (233-6734) or log onto the tuition trust Web site at www.collegeadvantage.com.

Line 42 – Ohio National Guard Reimbursements and Benefits

Deduct on line 42 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (line 1 on this return) and (ii) you have not already deducted these amounts elsewhere on Schedule A:

- Receipt of Ohio Adjutant General-authorized **Ohio National Guard** reimbursement for group life insurance premiums paid and
- Receipt of Ohio Adjutant General-authorized payment of death benefits **received as a beneficiary of an active duty member of the Ohio National Guard who died while performing active duty.**

Line 43 – Long-Term Care Insurance, Unsubsidized Medical Care Insurance and Excess Medical Expenses

There are two separate deductions included in this line:

- Unreimbursed premiums for subsidized and unsubsidized long-term care insurance plans and unreimbursed premiums for unsubsidized medical care insurance plans; and
- Excess medical expenses.

Unreimbursed Long-Term Care Insurance Premiums and Unsubsidized Medical Care Insurance Premiums. Enter on lines 2a and 2b of the **worksheet on the next page** the amount you paid during 2006 for (i) unreimbursed long-term care insurance premiums for you, your spouse and your dependents and (ii) unreimbursed and unsubsidized medical care insurance premiums for you, your spouse and your dependents. Do not include any amounts excluded from federal adjusted gross income under a cafeteria plan or under any flexible spending plan. Other limitations apply; see the worksheet on the next page.

An **unsubsidized medical care insurance plan** is a plan for which your current or former employer or your spouse's current or former employer does not pay for any part of the plan's costs and **does not** reimburse you or your spouse for any part of the plan's costs. Most people who receive wage or salary income from an employer participate in one or more **subsidized** plans; such plans are **not** **unsubsidized** medical care insurance plans. If you are unsure, check with your employer.

Example: Martha has a medical care insurance plan through her employer. She has \$50 deducted from her paycheck each month

Medical Care Expenses Worksheet for Line 43

1. Enter your 2006 unreimbursed medical care expenses – including unreimbursed premiums for long-term care insurance plans and unreimbursed premiums for medical care insurance (both subsidized and unsubsidized plans)1. _____
2. Enter (i) your unreimbursed premiums for long-term care insurance plans and (ii) your unreimbursed premiums for unsubsidized medical care insurance plans (enter the same amount on lines 2a and 2b). You cannot deduct any amount paid for medical care insurance during the year if (i) you were entitled to Medicare coverage, (ii) you were eligible to participate in any subsidized medical care plan maintained by your employer or (iii) you were eligible to participate in any subsidized medical care plan maintained by your spouse's employer (even if your filing status is married filing separately)2a. _____ 2b. _____
3. Line 1 minus line 2a. If less than -0-, enter -0- on line 33. _____
4. Enter federal adjusted gross income (from line 1 of your Ohio form IT 1040)4. _____
5. Statutory factor5. 7.5%
6. Line 4 times line 5 (enter on line 6)6. _____
7. Line 3 minus line 6. If less than -0-, enter -0- on line 7. This amount is your excess medical expenses7. _____
8. Add lines 2b and 7. Enter here and on line 43 of Schedule A on your Ohio form IT 10408. _____

to pay for her portion of her medical care insurance premium costs. Her employer contributes \$450 each month toward the medical care insurance premium costs that total \$500 each month. This is a subsidized plan, so Martha is **not** participating in an unsubsidized medical care insurance plan. Martha may not use her \$50 monthly payment on lines 2a and 2b of the worksheet, but she can include this amount on line 1.

Note: If you are eligible for **Medicare** coverage, you may **not** use lines 2a and 2b of the worksheet to report any unsubsidized medical care insurance plan premiums.

Example: Martha is retired and qualifies for Medicare. She pays \$50 each month for supplemental health insurance and \$20 each month for Medicare B premiums. Martha may not use her \$50 or \$20 monthly payments on lines 2a and 2b of the worksheet, but can include these amounts on line 1.

Medical Care Expenses. Enter on line 1 of the worksheet the costs for qualifying medical care expenses. Some examples of qualifying medical care expenses include unreimbursed costs for the following:

- Insurance premiums for medical care insurance plans (including both unsubsidized and subsidized plans, Medicare premiums and supplemental Medicare insurance)
- Premiums for long-term care insurance
- Prescription medicine or insulin
- Medical, dental and vision examinations and treatment by a certified health professional
- Hospital costs and nursing care
- Eyeglasses, hearing aids, braces, crutches and wheelchairs.

Note: You must reduce the amount of medical care insurance premiums by the amount of the self-employed health insurance deduction that you claimed on line 29 of your federal form 1040.

Line 44 – Ohio Medical Savings Account

You may be able to deduct the amount of funds you deposited into a medical savings account. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 2006 the maximum amount of deposited

Medical Savings Account Worksheet for Line 44

1. Amount you contributed during 2006, but no more than \$3,8501. _____
2. If joint return, amount your spouse contributed to a separate account during 2006, but no more than \$3,8502. _____
3. Amount of medical savings account earnings included in line 1 of your 2006 Ohio form IT 10403. _____
4. Subtotal (add lines 1, 2 and 3)4. _____
5. 2006 withdrawals from the account for non-medical purposes (see note, below)5. _____
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 44 of Schedule A of form IT 10406. _____
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on line 34d of Schedule A of form IT 10407. _____

Note for line 5: If any prior year contribution exceeded the deductible limit for that year, please contact the Ohio Department of Taxation to help you determine the amount you should enter on line 5 of this worksheet. See page 43 for a listing of our offices.

funds you may be able to deduct is \$3,850. If filing a joint return, each spouse may be able to deduct up to \$3,850 of deposited funds into his/her separate account for a maximum of \$7,700. Any investment income or interest earned on the funds deposited into a medical savings account is deductible **if the income or interest is included in your federal adjusted gross income (line 1 of your Ohio form IT 1040).**

Note: You must reduce the amount of this deduction by any amount that you claimed on line 25 of your federal form 1040.

To determine if you are eligible for this deduction, complete the medical savings account worksheet above. For further information, please see the question "What Is a Medical Savings Account and What Are the Qualifications?" on page 7 of this booklet.

Example: Tom and Sue McZamerick file a joint tax return for 2006. Tom contributed \$2,000 to his medical savings account while Sue contributed \$5,000 to hers. Tom's account earned \$120 in interest and Sue's earned \$300, which was included in their federal adjusted gross income. They are entitled to a medical savings account deduction of \$6,270 (\$2,000 for Tom's contribution, \$3,850 for Sue's contribution and the interest income of \$420).

Line 45 – Electing Small Business Trust Deductions

Grantors and beneficiaries of an electing small business trust (ESBT) that also qualify as a grantor trust may deduct the distributive share of losses attributable to S corporations if that ESBT loss was not deducted in computing their federal adjusted gross income. If the ESBT loss was used to compute federal adjusted gross income, no deduction is allowed.

With respect to ESBTs with more than one grantor or with a partial grantor trust, the taxpayer can deduct only the distributive share of loss in the same proportion and manner as would be required under the federal grantor trust rules without regard to the ESBT treatment.

Line 46 – Other Deductions

Enter a dollar amount for each line that applies.

- a) Employers may deduct the amount of wage and salary expenses not otherwise deducted for federal tax purposes because of the federal targeted jobs tax credit or the work opportunity tax credits.
- b) Deduct interest income earned from Ohio public obligations and Ohio purchase obligations if the interest income was included in your federal adjusted gross income. You may also deduct any gains resulting from the sale or disposition of Ohio public obligations to the extent that the gain was included in your federal adjusted gross income.
- c) Deduct refunds or reimbursements of expenses you originally deducted on a prior year federal income tax return if the following conditions are met:
 - The refund or reimbursement was included in your federal adjusted gross income on your 2006 federal income tax return, form 1040, line 21 AND
 - The expense for which you were refunded or reimbursed was deducted as an itemized deduction on Schedule A of a prior year federal income tax return, form 1040.

Example: Jane Carpenter claimed an itemized deduction of \$500 for medical expenses on her 2005 federal income tax return. In 2006 she received a medical expense reimbursement for \$200 from her insurance company, which she reported on line 21 of her 2006 federal income tax return. Ms. Carpenter is entitled to deduct the \$200 reimbursement on line 46c of this return.

- d) Enter on this line any amount you repaid if that amount meets the following three requirements:
 - For federal income tax purposes you claimed either (i) an itemized deduction on Schedule A of your 2006 federal income tax return for the amount repaid OR (ii) a tax credit on your 2006 federal income tax return based upon the amount repaid AND

- The repayment has not otherwise reduced your Ohio adjusted gross income for 2006 or any other taxable year AND
- In the year you received the income, the income did not qualify for either the resident or nonresident/part year resident credits on Schedules C or D on your Ohio income tax return.

Example: Jane Carpenter received a \$1,000 bonus from her employer in 2005 and included the bonus in her 2005 federal adjusted gross income. In 2006 Jane had to repay \$200 of the bonus because her employer computed the year 2005 bonus wrong. The three requirements, above, are met. Jane is entitled to a \$200 deduction on line 46 of this return.

If applicable, also enter on this line any amount that was included in your federal adjusted gross income because of any I.R.C. amendment enacted after Dec. 29, 2006. Subsequent to the printing of these instructions, the Ohio General Assembly may have enacted legislation repealing the need for you to make this adjustment. If the Ohio General Assembly has enacted such legislation, our Web site version of these instructions will so indicate. Please see tax.ohio.gov/update/.

- e) Deduct matching contributions that you made to another person's Individual Development Account when the account has been established by a county department of human services. This program was established to provide matching funds to qualified applicants. For further information, contact your local county department of human services.
- f) Deduct one-fifth of the I.R.C. sections 168(k) and 179 depreciation adjustments you added back on each of your last five years' Ohio income tax returns. See the information release regarding bonus depreciation on our Web site at tax.ohio.gov.

Line 47 – Total Deductions

Enter the total of lines 36 through 46f on line 47.

Line 48 – Net Adjustments

If line 35 is GREATER THAN line 47, subtract line 47 from line 35 and enter the amount on line 48. Also copy this amount onto line 2 on page 1 of the return and ADD this amount to your federal adjusted gross income.

If line 35 is LESS THAN line 47 subtract line 35 from line 47 and enter the difference on line 48. In this case, you have more deductions than additions to your income. Copy this amount onto line 2 on page 1 of the return and SUBTRACT this amount from your federal adjusted gross income.

– Schedule B – Nonbusiness Credits

Line 49 – Retirement Income Credit

To qualify for the Ohio retirement income credit, you must meet all of the following tests:

- You received retirement benefits, annuities or distributions that were made from a pension, retirement or profit-sharing plan. **However, qualifying Social Security benefits and railroad benefits that you have already deducted on line 40 of Ohio Schedule A do not qualify.**
- You received this income because you have retired.

- This income is 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 (line 3) during the taxable year:	Line 49 retirement income credit for taxable year:
\$500 or less.....	\$ 0
More than \$500, but not more than \$1,500.....	\$ 25
More than \$1,500, but not more than \$3,000.....	\$ 50
More than \$3,000, but not more than \$5,000.....	\$ 80
More than \$5,000, but not more than \$8,000.....	\$130
More than \$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.

Note: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 qualify for this credit only if the amounts are paid under a retirement plan.

Example: Bob and Sue Snyder are retired and file a joint return. Bob has \$5,000 qualifying retirement income included in Ohio adjusted gross income line 3. Sue has \$2,000 qualifying retirement income included in Ohio adjusted gross income line 3. The total of the two qualifying retirement incomes is \$7,000. The table shows a credit of \$130 for retirement income of more than \$5,000, but not more than \$8,000. They are entitled to an Ohio retirement income credit of \$130.

Line 50 – Senior Citizen Credit

You may claim a \$50 credit if you were 65 years or older before Jan. 1, 2007. Only one credit of \$50 is allowed for each return even if you and your spouse are both 65 years or older and are filing a joint return.

Line 51 – Lump Sum Distribution Credit

This credit is available only to individuals 65 years or older before Jan. 1, 2007. 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 or older, you may be able to take advantage of a special tax treatment that uses the \$50 senior citizen tax credit multiplied by your expected remaining life years.

If the answers to questions 1 through 6 are all “Yes,” the distribution qualifies for the lump sum distribution credit.

1. Were you 65 years or older before Jan. 1, 2007?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, I.R.C. 401(k), STRS, PERS, SERS)?
3. Was the distribution made from all of the employer's qualified plans of one kind in which the employee had funds?
4. Was the distribution for the full amount credited to the employee?
5. Was the distribution paid within a single tax year?
6. Was the distribution made because the employee died, quit, retired, was laid off or was fired?

If you answered “No” to any of the above questions, you do not qualify for this credit.



If you take this credit, you cannot take the \$50 senior citizen's credit on this year's return or on any future year's return. For more information, see page 2 of Ohio individual income tax form LS WKS available on our Web site at tax.ohio.gov.

Note: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 do not qualify for this credit.

Line 52 – Child Care 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 care and/or dependent care credit, you are entitled to the Ohio child care and dependent care credit (see worksheet below).

If line 3 on the front of the Ohio form IT 1040 is \$40,000 or more, you are NOT entitled to this credit.

2006 Child Care and Dependent Care Worksheet for Line 52

1. Enter the amount from line 9 of federal form 2441, “Child and Dependent Care Expenses” or from line 9 of Schedule 2 of federal form 1040A..... 1. _____
2. If line 3 of your Ohio IT 1040 is less than \$20,000, enter “100%” on line 2 of this worksheet. If line 3 of your Ohio IT 1040 is equal to or greater than \$20,000, but less than \$40,000, enter “25%” on line 2 of this worksheet. All others enter -0-..... 2. _____ %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on line 52 (Schedule B) on Ohio form IT 1040 3. _____

Line 53 – Lump Sum Retirement Credit

Lump sum distributions that you received on account of retirement from a qualified retirement plan may qualify for the lump sum retirement credit. A lump sum distribution is one where you receive your entire balance from a qualified pension, retirement or profit-sharing plan during one taxable year. If you ...

- received income in a lump sum distribution during 2006 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.

For more information, see page 1 of Ohio individual income tax form LS WKS available on our Web site at tax.ohio.gov.

Note: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 do not qualify for this credit.

Line 55 – Job Training Credit

Ohio law provides a credit for amounts you pay for qualified job training. Qualified job training is any training or education

2006 Job Training Credit Worksheet for Line 55

Such training qualifies for this credit only if you can check "Yes" for questions 1, 2 and 3 below. Your spouse can also claim the credit on this return if (i) your spouse can also answer "Yes" to all of the questions and (ii) you file a joint return with your spouse.

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1. 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 not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. During the 12-month period beginning when you lost your job, did you pay for any job training? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. 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 and/or your spouse checked "Yes" to all of the questions above, complete the worksheet below:

1. Enter the amount of job training expense you paid during 2005 and 2006 for job training during the 12-month period beginning when you lost your job. Do not include any amount that was reimbursed to you..... 1. _____
2. Enter one-half of the amount on line 1 2. _____
3. Enter the smaller of \$500 or the amount on line 2 3. _____
4. Enter the amount of job training credit, if any, that you claimed on line 55, Schedule B of last year's form IT 1040 4. _____
5. Subtract line 4 from line 3 (but not less than zero). **If your filing status is single, qualifying widow(er), married filing separately, surviving spouse or head of household, stop here. Line 5 is your job training credit. Enter this amount on line 55, Schedule B of form IT 1040** 5. _____

If your filing status is married filing jointly and your spouse answered "Yes" to the three questions at the top of this worksheet, please complete the remainder of this worksheet.

6. Enter the amount of job training expenses your spouse paid during 2005 and 2006 for job training during the 12-month period beginning when he/she lost his/her job. Do not include any amount that was reimbursed to him/her 6. _____
7. Enter one-half of the amount on line 6 7. _____
8. Enter the smaller of \$500 or the amount on line 7 8. _____
9. Enter the amount of job training credit, if any, that your spouse claimed on line 55, Schedule B of last year's form IT 1040 9. _____
10. Subtract line 9 from line 8 (but not less than zero) 10. _____
11. Add lines 5 and 10 and enter the amount here and on line 55, Schedule B of form IT 1040 11. _____

that 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. Use the worksheet above.

Line 56 – Ohio Political Contributions Credit

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

- | | |
|---|-------------------------------------|
| • Governor | • Lieutenant governor |
| • Secretary of state | • Auditor of state |
| • Treasurer of state | • Attorney general |
| • Chief justice of the Ohio Supreme Court | • Justice of the Ohio Supreme Court |
| • Ohio Board of Education | • Ohio Senate |
| • Ohio House of Representatives | |

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

Line 57 – Adoption Credit

You can claim a credit against your tax if you adopted a minor child (under 18 years of age) during the taxable year. The amount of credit is \$500 per child adopted. **This is a one-time credit per child.** Any unused amounts cannot be carried forward. The adoption must be final and recognizable under Ohio law in the year for which you claim the credit.

Line 58 – Total Schedule B Credits

Enter the total of lines 49 through 57 on line 58 and on line 7.

– Schedule C – Resident Credit

Line 59 – Income Taxed by Other States

If you were an Ohio resident during 2006 and you had income subject to tax by other states or the District of Columbia, you may qualify for the Ohio resident tax credit. The credit is the **SMALLER** of lines 61 or 62.

Enter on line 59 the portion of Ohio adjusted gross income from line 3 that is subjected to tax by other states or the District of Columbia while you were a resident of Ohio. This line amount is the portion of the gross income subjected to a tax on income in other states or the District of Columbia while you were a resident of Ohio, less related deductions allowed in computing federal adjusted gross income and increased or decreased by related adjustments on Schedule A of the Ohio form IT 1040. **Limitation:** Do not include income for which you have directly or indirectly deducted or were entitled to deduct in computing federal adjusted gross income, any state income tax paid on that income. Generally, you **cannot** claim a resident credit for Kentucky income tax paid by or for a pass-through entity in which you are a direct or indirect investor. See the March 2006 Ohio income tax information release, which is available on our Web site at tax.ohio.gov.



Do not include wages, salaries, tips or commissions earned by full-year Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania and that are shown on line 37. This income is not taxed by our neighboring states and does not qualify for the credit.

Line 61 – Calculation

Divide line 59 by line 60 and enter the percentage in the box provided. Multiply the percentage by the amount on line 12. Enter the amount on line 61.

Line 62 – Other States' Income Tax

Enter the amount of 2006 income tax, less all related nonrefundable credits, other than withholding, estimated tax payments and carry-forwards from previous years, paid to other states or the District of Columbia. In general, this amount will be the amount shown on the other state's tax return, equivalent to line 16 of Ohio form IT 1040. **Limitation:** Do not include income for which you have directly or indirectly deducted or were entitled to deduct in computing federal adjusted gross income, any state income tax paid on that income.

– Schedule D – Nonresident/Part-Year Resident Credit

Nonresidents and part-year residents of Ohio are entitled to a credit for income not earned or received in Ohio.

Line 64 – Income Not Taxed or Received in Ohio

Enter the portion of Ohio adjusted gross income from line 3 that was not earned or received in Ohio. If you have income from own-

ing and/or selling a business in Ohio, you must use form IT 2023 to calculate this credit.

Do not include on this line pass-through entity distributive shares of income allocated or apportioned to Ohio. Do not include on this line any amount shown on line 47.

Note: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 should **not** be included on this line to the extent that such amounts are based upon employment within Ohio.

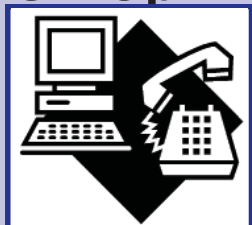
– Schedule E – Nonrefundable Business Credits

Business owners may be entitled to claim on Ohio Schedule E one or more nonrefundable business credits. These credits include the following:

1. Credit for contributions to candidates for Ohio statewide office or General Assembly if not deducted on line 56 (Ohio Revised Code [R.C.] 5747.29). Not available for trusts.
2. Credit for job retention (R.C. 5747.058(B)).
3. Credit for new employees in an enterprise zone (R.C. 5709.66(B)).
4. Credit for eligible costs associated with a voluntary action (cleanup) (R.C. 5747.32 and 122.19) (carryforward amount only).
5. Credit for certified ethanol plant investments (R.C. 5747.75).
6. Job training credit (R.C. 5747.39).
7. Credit for employers that establish an onsite day care center (R.C. 5747.35) (carryforward amount only).
8. Credit for purchases of grape production property (R.C. 5747.28).
9. Technology investment credit for research and development investors (include credit certificate) (R.C. 5747.33, 122.15, 122.151 to 122.154).
10. Enterprise zone day care and training credits (R.C. 5709.65 (A)(4) and (A)(5)).
11. Research and development loan repayment credit (R.C. 5747.331).

Note: You can get form Schedule E by contacting one of the offices listed on page 43 or by visiting our Web site at tax.ohio.gov.

We Need YOUR Opinion!



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

- Call 1-800-925-0377 or
- Visit the Department of Taxation's Web site at tax.ohio.gov, click on the I-File icon and scroll down to the Customer Service Survey.

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



Unpaid Sales/Use Tax

Explanation and Instructions

Use line 18 on form IT 1040 or line 14 on form IT 1040EZ or line 6 of the TeleFile worksheet to report the amount of unpaid sales/use tax (if any) on out-of-state or out-of-country purchases that you may have made (for example, Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and paid **no** sales tax on that purchase(s). **Please complete the use tax worksheet provided on page 27 to determine if you owe this tax.**

Ohio's Use Tax

Ohio's use tax has been part of our tax laws since 1936. The use tax rate is equal to the sales tax rate in your county. Every state with a sales tax also has a companion use tax. The use tax laws were passed to eliminate the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect sales tax.

Can You Give Me an Example?

It's simple: If you are an Ohio resident and you buy a taxable item or service from an out-of-state retailer and pay no sales tax, Ohio requires you to pay the Ohio use tax. The use tax frequently applies when you buy from catalog or Internet retailers. The use tax rate is equal to the sales tax rate in your county.

Example: Sue lives in Toledo. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125. The catalog company collects no sales tax. Sue is liable for paying Ohio's use tax:

Taxable purchase: \$125

Ohio + Lucas County use tax rate = 6.75%

Use tax due: \$125 x .0675 = **\$8.43**

Round this \$8.43 use tax amount to the nearest whole dollar: \$8

TIP: Generally, this line will be -0- if you made no catalog or Internet purchases. Many out-of-state retailers already collect sales/use tax on your purchase. Your receipt will show it as a sales tax amount. If the retailer charges you sales tax on your purchase, you **DO NOT** have to pay additional use tax to Ohio. Use line 18 on form IT 1040 or line 14 on form IT 1040EZ or line 6 of the TeleFile worksheet only to pay your Ohio sales/use tax for those purchases on which you **did not pay** any state sales tax to the out-of-state retailer at the time you made your purchase.

Who Benefits From the Tax?

- ✓ **You and our schools:** One-third of Ohio's sales and use tax supports our elementary and secondary schools. The remaining two-thirds pays for state services – higher education, parks, public safety, etc.
- ✓ **County governments and transit authorities:** The sales and use tax is the largest source of financing for the local criminal justice system and public transportation systems.
- ✓ **Ohio retailers:** The use tax helps Ohio retailers keep prices competitive with out-of-state merchants who don't collect sales tax and so protects Ohio jobs.

What If I Have Already Paid Tax on My Out-of-State Purchase?

If you previously paid your Ohio use tax by filing form VP Use, then you do not have to report the use tax on your Ohio income tax return.

I Owe Ohio Use Tax – How Do I Pay It?

We've made it easy for you. You can pay your use tax when you file your income tax return. Just complete the worksheet on the next page and carry the amount you wrote on line e of the use tax worksheet to line 18 on form IT 1040, line 14 on form IT 1040EZ or to line 6 of the TeleFile worksheet.

Use Tax Worksheet	
a. Did you make any out-of-state purchase(s) during 2006 (for example, Internet, television/radio ads, catalog purchases or purchases at an out-of-state location)? <input type="checkbox"/> No – STOP – You do not owe any Ohio use tax. Enter -0- on line e, below, and on line 6 of the TeleFile worksheet or line 18 of form IT 1040 or line 14 of form IT 1040EZ. <input type="checkbox"/> Yes – Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).	
b. Did the retailer charge you sales tax (Ohio or any other state) on each out-of-state purchase? <input type="checkbox"/> Yes – STOP – You do not owe any use tax. Enter -0- on line e, below, and on line 6 of the TeleFile worksheet or line 18 of form IT 1040 or line 14 of form IT 1040EZ. <input type="checkbox"/> No – You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter your total out-of-state purchases on which you paid NO sales tax or Ohio use tax.	\$.00
d. Enter your county use tax rate (see chart below if you do not know your county's sales or use tax rate). Please use the decimal rates to calculate your use tax.	X . _ _ _ _
e. Multiply line c by line d. This is the amount of tax that you owe on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 6 of the TeleFile worksheet or line 18 of form IT 1040 or line 14 of form IT 1040EZ. This amount is part of your income tax liability.	\$.00

County Sales and Use Tax Rates

State and county sales and use tax rates changed during the year. The following chart reflects sales and use tax rates in effect on Oct. 1, 2006. You can access our Web site at tax.ohio.gov for specific tax rates in effect at the time of your purchase.

Rate			Rate			Rate		
County	Decimal	Percent	County	Decimal	Percent	County	Decimal	Percent
Adams	.0700	7.00%	Hamilton	.0650	6.50%	Noble	.0700	7.00%
Allen	.0650	6.50%	Hancock	.0600	6.00%	Ottawa	.0650	6.50%
Ashland	.0675	6.75%	Hardin	.0700	7.00%	Paulding	.0700	7.00%
Ashtabula	.0650	6.50%	Harrison	.0700	7.00%	Perry	.0650	6.50%
Athens	.0675	6.75%	Henry	.0650	6.50%	Pickaway	.0700	7.00%
Auglaize	.0700	7.00%	Highland	.0700	7.00%	Pike	.0700	7.00%
Belmont	.0700	7.00%	Hocking	.0675	6.75%	Portage	.0675	6.75%
Brown	.0675	6.75%	Holmes	.0650	6.50%	Preble	.0700	7.00%
Butler	.0650	6.50%	Huron	.0700	7.00%	Putnam	.0675	6.75%
Carroll	.0650	6.50%	Jackson	.0700	7.00%	Richland	.0675	6.75%
Champaign	.0700	7.00%	Jefferson	.0700	7.00%	Ross	.0700	7.00%
Clark	.0650	6.50%	Knox	.0650	6.50%	Sandusky	.0675	6.75%
Clermont	.0650	6.50%	Lake	.0625	6.25%	Scioto	.0700	7.00%
Clinton	.0700	7.00%	Lawrence	.0700	7.00%	Seneca	.0700	7.00%
Columbiana	.0650	6.50%	Licking	.0700	7.00%	Shelby	.0700	7.00%
Coshocton	.0700	7.00%	Logan	.0700	7.00%	Stark	.0600	6.00%
Crawford	.0700	7.00%	Lorain	.0625	6.25%	Summit	.0625	6.25%
Cuyahoga	.0750	7.50%	Lucas	.0675	6.75%	Trumbull	.0650	6.50%
Darke	.0700	7.00%	Madison	.0675	6.75%	Tuscarawas	.0650	6.50%
Defiance	.0650	6.50%	Mahoning	.0650	6.50%	Union	.0650	6.50%
Delaware	.0675	6.75%	Marion	.0650	6.50%	Van Wert	.0700	7.00%
Erie	.0650	6.50%	Medina	.0600	6.00%	Vinton	.0700	7.00%
Fairfield	.0625	6.25%	Meigs	.0650	6.50%	Warren	.0650	6.50%
Fayette	.0650	6.50%	Mercer	.0650	6.50%	Washington	.0700	7.00%
Franklin	.0675	6.75%	Miami	.0650	6.50%	Wayne	.0625	6.25%
Fulton	.0650	6.50%	Monroe	.0700	7.00%	Williams	.0700	7.00%
Gallia	.0675	6.75%	Montgomery	.0700	7.00%	Wood	.0650	6.50%
Geauga	.0650	6.50%	Morgan	.0700	7.00%	Wyandot	.0700	7.00%
Greene	.0650	6.50%	Morrow	.0700	7.00%			
Guernsey	.0700	7.00%	Muskingum	.0700	7.00%			

2006 Income Tax Table 1 for Form IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
Up to \$1,000			\$3,000			\$6,000			\$9,000			\$12,000		
\$0	\$50	\$0	\$3,000	\$3,050	\$21	\$6,000	\$6,050	\$48	\$9,000	\$9,050	\$89	\$12,000	\$12,050	\$157
50	100	1	3,050	3,100	21	6,050	6,100	49	9,050	9,100	90	12,050	12,100	159
100	150	1	3,100	3,150	21	6,100	6,150	49	9,100	9,150	90	12,100	12,150	160
150	200	1	3,150	3,200	22	6,150	6,200	50	9,150	9,200	91	12,150	12,200	161
200	250	2	3,200	3,250	22	6,200	6,250	51	9,200	9,250	92	12,200	12,250	163
250	300	2	3,250	3,300	22	6,250	6,300	51	9,250	9,300	92	12,250	12,300	164
300	350	2	3,300	3,350	23	6,300	6,350	52	9,300	9,350	93	12,300	12,350	165
350	400	3	3,350	3,400	23	6,350	6,400	53	9,350	9,400	94	12,350	12,400	167
400	450	3	3,400	3,450	23	6,400	6,450	53	9,400	9,450	94	12,400	12,450	168
450	500	3	3,450	3,500	24	6,450	6,500	54	9,450	9,500	95	12,450	12,500	169
500	550	4	3,500	3,550	24	6,500	6,550	55	9,500	9,550	96	12,500	12,550	171
550	600	4	3,550	3,600	24	6,550	6,600	55	9,550	9,600	96	12,550	12,600	172
600	650	4	3,600	3,650	25	6,600	6,650	56	9,600	9,650	97	12,600	12,650	174
650	700	5	3,650	3,700	25	6,650	6,700	57	9,650	9,700	98	12,650	12,700	175
700	750	5	3,700	3,750	25	6,700	6,750	58	9,700	9,750	98	12,700	12,750	176
750	800	5	3,750	3,800	26	6,750	6,800	58	9,750	9,800	99	12,750	12,800	178
800	850	6	3,800	3,850	26	6,800	6,850	59	9,800	9,850	100	12,800	12,850	179
850	900	6	3,850	3,900	26	6,850	6,900	60	9,850	9,900	100	12,850	12,900	180
900	950	6	3,900	3,950	27	6,900	6,950	60	9,900	9,950	101	12,900	12,950	182
950	1,000	7	3,950	4,000	27	6,950	7,000	61	9,950	10,000	102	12,950	13,000	183
\$1,000			\$4,000			\$7,000			\$10,000			\$13,000		
\$1,000	\$1,050	\$7	\$4,000	\$4,050	\$27	\$7,000	\$7,050	\$62	\$10,000	\$10,050	\$103	\$13,000	\$13,050	\$184
1,050	1,100	7	4,050	4,100	28	7,050	7,100	62	10,050	10,100	104	13,050	13,100	186
1,100	1,150	8	4,100	4,150	28	7,100	7,150	63	10,100	10,150	106	13,100	13,150	187
1,150	1,200	8	4,150	4,200	28	7,150	7,200	64	10,150	10,200	107	13,150	13,200	189
1,200	1,250	8	4,200	4,250	29	7,200	7,250	64	10,200	10,250	108	13,200	13,250	190
1,250	1,300	9	4,250	4,300	29	7,250	7,300	65	10,250	10,300	110	13,250	13,300	191
1,300	1,350	9	4,300	4,350	29	7,300	7,350	66	10,300	10,350	111	13,300	13,350	193
1,350	1,400	9	4,350	4,400	30	7,350	7,400	66	10,350	10,400	112	13,350	13,400	194
1,400	1,450	10	4,400	4,450	30	7,400	7,450	67	10,400	10,450	114	13,400	13,450	195
1,450	1,500	10	4,450	4,500	30	7,450	7,500	68	10,450	10,500	115	13,450	13,500	197
1,500	1,550	10	4,500	4,550	31	7,500	7,550	68	10,500	10,550	116	13,500	13,550	198
1,550	1,600	11	4,550	4,600	31	7,550	7,600	69	10,550	10,600	118	13,550	13,600	199
1,600	1,650	11	4,600	4,650	31	7,600	7,650	70	10,600	10,650	119	13,600	13,650	201
1,650	1,700	11	4,650	4,700	32	7,650	7,700	70	10,650	10,700	120	13,650	13,700	202
1,700	1,750	12	4,700	4,750	32	7,700	7,750	71	10,700	10,750	122	13,700	13,750	203
1,750	1,800	12	4,750	4,800	33	7,750	7,800	72	10,750	10,800	123	13,750	13,800	205
1,800	1,850	12	4,800	4,850	33	7,800	7,850	72	10,800	10,850	125	13,800	13,850	206
1,850	1,900	13	4,850	4,900	33	7,850	7,900	73	10,850	10,900	126	13,850	13,900	208
1,900	1,950	13	4,900	4,950	34	7,900	7,950	74	10,900	10,950	127	13,900	13,950	209
1,950	2,000	13	4,950	5,000	34	7,950	8,000	75	10,950	11,000	129	13,950	14,000	210
\$2,000			\$5,000			\$8,000			\$11,000			\$14,000		
\$2,000	\$2,050	\$14	\$5,000	\$5,050	\$34	\$8,000	\$8,050	\$75	\$11,000	\$11,050	\$130	\$14,000	\$14,050	\$212
2,050	2,100	14	5,050	5,100	35	8,050	8,100	76	11,050	11,100	131	14,050	14,100	213
2,100	2,150	14	5,100	5,150	36	8,100	8,150	77	11,100	11,150	133	14,100	14,150	214
2,150	2,200	15	5,150	5,200	36	8,150	8,200	77	11,150	11,200	134	14,150	14,200	216
2,200	2,250	15	5,200	5,250	37	8,200	8,250	78	11,200	11,250	135	14,200	14,250	217
2,250	2,300	15	5,250	5,300	38	8,250	8,300	79	11,250	11,300	137	14,250	14,300	218
2,300	2,350	16	5,300	5,350	38	8,300	8,350	79	11,300	11,350	138	14,300	14,350	220
2,350	2,400	16	5,350	5,400	39	8,350	8,400	80	11,350	11,400	140	14,350	14,400	221
2,400	2,450	17	5,400	5,450	40	8,400	8,450	81	11,400	11,450	141	14,400	14,450	223
2,450	2,500	17	5,450	5,500	41	8,450	8,500	81	11,450	11,500	142	14,450	14,500	224
2,500	2,550	17	5,500	5,550	41	8,500	8,550	82	11,500	11,550	144	14,500	14,550	225
2,550	2,600	18	5,550	5,600	42	8,550	8,600	83	11,550	11,600	145	14,550	14,600	227
2,600	2,650	18	5,600	5,650	43	8,600	8,650	83	11,600	11,650	146	14,600	14,650	228
2,650	2,700	18	5,650	5,700	43	8,650	8,700	84	11,650	11,700	148	14,650	14,700	229
2,700	2,750	19	5,700	5,750	44	8,700	8,750	85	11,700	11,750	149	14,700	14,750	231
2,750	2,800	19	5,750	5,800	45	8,750	8,800	85	11,750	11,800	150	14,750	14,800	232
2,800	2,850	19	5,800	5,850	45	8,800	8,850	86	11,800	11,850	152	14,800	14,850	233
2,850	2,900	20	5,850	5,900	46	8,850	8,900	87	11,850	11,900	153	14,850	14,900	235
2,900	2,950	20	5,900	5,950	47	8,900	8,950	87	11,900	11,950	154	14,900	14,950	236
2,950	3,000	20	5,950	6,000	47	8,950	9,000	88	11,950	12,000	156	14,950	15,000	238

2006 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$15,000	\$15,050	\$239	\$18,000	\$18,050	\$341	\$21,000	\$21,050	\$450	\$24,000	\$24,050	\$573	\$27,000	\$27,050	\$695
15,050	15,100	241	18,050	18,100	343	21,050	21,100	452	24,050	24,100	575	27,050	27,100	697
15,100	15,150	242	18,100	18,150	345	21,100	21,150	454	24,100	24,150	577	27,100	27,150	699
15,150	15,200	244	18,150	18,200	346	21,150	21,200	456	24,150	24,200	579	27,150	27,200	701
15,200	15,250	246	18,200	18,250	348	21,200	21,250	458	24,200	24,250	581	27,200	27,250	703
15,250	15,300	248	18,250	18,300	350	21,250	21,300	460	24,250	24,300	583	27,250	27,300	705
15,300	15,350	249	18,300	18,350	351	21,300	21,350	462	24,300	24,350	585	27,300	27,350	707
15,350	15,400	251	18,350	18,400	353	21,350	21,400	464	24,350	24,400	587	27,350	27,400	709
15,400	15,450	253	18,400	18,450	355	21,400	21,450	467	24,400	24,450	589	27,400	27,450	712
15,450	15,500	254	18,450	18,500	356	21,450	21,500	469	24,450	24,500	591	27,450	27,500	714
15,500	15,550	256	18,500	18,550	358	21,500	21,550	471	24,500	24,550	593	27,500	27,550	716
15,550	15,600	258	18,550	18,600	360	21,550	21,600	473	24,550	24,600	595	27,550	27,600	718
15,600	15,650	259	18,600	18,650	362	21,600	21,650	475	24,600	24,650	597	27,600	27,650	720
15,650	15,700	261	18,650	18,700	363	21,650	21,700	477	24,650	24,700	599	27,650	27,700	722
15,700	15,750	263	18,700	18,750	365	21,700	21,750	479	24,700	24,750	601	27,700	27,750	724
15,750	15,800	265	18,750	18,800	367	21,750	21,800	481	24,750	24,800	603	27,750	27,800	726
15,800	15,850	266	18,800	18,850	368	21,800	21,850	483	24,800	24,850	605	27,800	27,850	728
15,850	15,900	268	18,850	18,900	370	21,850	21,900	485	24,850	24,900	607	27,850	27,900	730
15,900	15,950	270	18,900	18,950	372	21,900	21,950	487	24,900	24,950	609	27,900	27,950	732
15,950	16,000	271	18,950	19,000	373	21,950	22,000	489	24,950	25,000	611	27,950	28,000	734
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$16,000	\$16,050	\$273	\$19,000	\$19,050	\$375	\$22,000	\$22,050	\$491	\$25,000	\$25,050	\$614	\$28,000	\$28,050	\$736
16,050	16,100	275	19,050	19,100	377	22,050	22,100	493	25,050	25,100	616	28,050	28,100	738
16,100	16,150	276	19,100	19,150	379	22,100	22,150	495	25,100	25,150	618	28,100	28,150	740
16,150	16,200	278	19,150	19,200	380	22,150	22,200	497	25,150	25,200	620	28,150	28,200	742
16,200	16,250	280	19,200	19,250	382	22,200	22,250	499	25,200	25,250	622	28,200	28,250	744
16,250	16,300	282	19,250	19,300	384	22,250	22,300	501	25,250	25,300	624	28,250	28,300	746
16,300	16,350	283	19,300	19,350	385	22,300	22,350	503	25,300	25,350	626	28,300	28,350	748
16,350	16,400	285	19,350	19,400	387	22,350	22,400	505	25,350	25,400	628	28,350	28,400	750
16,400	16,450	287	19,400	19,450	389	22,400	22,450	507	25,400	25,450	630	28,400	28,450	752
16,450	16,500	288	19,450	19,500	390	22,450	22,500	509	25,450	25,500	632	28,450	28,500	754
16,500	16,550	290	19,500	19,550	392	22,500	22,550	511	25,500	25,550	634	28,500	28,550	756
16,550	16,600	292	19,550	19,600	394	22,550	22,600	513	25,550	25,600	636	28,550	28,600	758
16,600	16,650	293	19,600	19,650	396	22,600	22,650	516	25,600	25,650	638	28,600	28,650	761
16,650	16,700	295	19,650	19,700	397	22,650	22,700	518	25,650	25,700	640	28,650	28,700	763
16,700	16,750	297	19,700	19,750	399	22,700	22,750	520	25,700	25,750	642	28,700	28,750	765
16,750	16,800	299	19,750	19,800	401	22,750	22,800	522	25,750	25,800	644	28,750	28,800	767
16,800	16,850	300	19,800	19,850	402	22,800	22,850	524	25,800	25,850	646	28,800	28,850	769
16,850	16,900	302	19,850	19,900	404	22,850	22,900	526	25,850	25,900	648	28,850	28,900	771
16,900	16,950	304	19,900	19,950	406	22,900	22,950	528	25,900	25,950	650	28,900	28,950	773
16,950	17,000	305	19,950	20,000	407	22,950	23,000	530	25,950	26,000	652	28,950	29,000	775
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$17,000	\$17,050	\$307	\$20,000	\$20,050	\$409	\$23,000	\$23,050	\$532	\$26,000	\$26,050	\$654	\$29,000	\$29,050	\$777
17,050	17,100	309	20,050	20,100	411	23,050	23,100	534	26,050	26,100	656	29,050	29,100	779
17,100	17,150	311	20,100	20,150	413	23,100	23,150	536	26,100	26,150	658	29,100	29,150	781
17,150	17,200	312	20,150	20,200	415	23,150	23,200	538	26,150	26,200	660	29,150	29,200	783
17,200	17,250	314	20,200	20,250	418	23,200	23,250	540	26,200	26,250	663	29,200	29,250	785
17,250	17,300	316	20,250	20,300	420	23,250	23,300	542	26,250	26,300	665	29,250	29,300	787
17,300	17,350	317	20,300	20,350	422	23,300	23,350	544	26,300	26,350	667	29,300	29,350	789
17,350	17,400	319	20,350	20,400	424	23,350	23,400	546	26,350	26,400	669	29,350	29,400	791
17,400	17,450	321	20,400	20,450	426	23,400	23,450	548	26,400	26,450	671	29,400	29,450	793
17,450	17,500	322	20,450	20,500	428	23,450	23,500	550	26,450	26,500	673	29,450	29,500	795
17,500	17,550	324	20,500	20,550	430	23,500	23,550	552	26,500	26,550	675	29,500	29,550	797
17,550	17,600	326	20,550	20,600	432	23,550	23,600	554	26,550	26,600	677	29,550	29,600	799
17,600	17,650	328	20,600	20,650	434	23,600	23,650	556	26,600	26,650	679	29,600	29,650	801
17,650	17,700	329	20,650	20,700	436	23,650	23,700	558	26,650	26,700	681	29,650	29,700	803
17,700	17,750	331	20,700	20,750	438	23,700	23,750	560	26,700	26,750	683	29,700	29,750	805
17,750	17,800	333	20,750	20,800	440	23,750	23,800	562	26,750	26,800	685	29,750	29,800	807
17,800	17,850	334	20,800	20,850	442	23,800	23,850	565	26,800	26,850	687	29,800	29,850	810
17,850	17,900	336	20,850	20,900	444	23,850	23,900	567	26,850	26,900	689	29,850	29,900	812
17,900	17,950	338	20,900	20,950	446	23,900	23,950	569	26,900	26,950	691	29,900	29,950	814
17,950	18,000	339	20,950	21,000	448	23,950	24,000	571	26,950	27,000	693	29,950	30,000	816

2006 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$30,000			\$33,000			\$36,000			\$39,000			\$42,000		
\$30,000	\$30,050	\$818	\$33,000	\$33,050	\$940	\$36,000	\$36,050	\$1,063	\$39,000	\$39,050	\$1,185	\$42,000	\$42,050	\$1,321
30,050	30,100	820	33,050	33,100	942	36,050	36,100	1,065	39,050	39,100	1,187	42,050	42,100	1,324
30,100	30,150	822	33,100	33,150	944	36,100	36,150	1,067	39,100	39,150	1,189	42,100	42,150	1,326
30,150	30,200	824	33,150	33,200	946	36,150	36,200	1,069	39,150	39,200	1,191	42,150	42,200	1,329
30,200	30,250	826	33,200	33,250	948	36,200	36,250	1,071	39,200	39,250	1,193	42,200	42,250	1,331
30,250	30,300	828	33,250	33,300	950	36,250	36,300	1,073	39,250	39,300	1,195	42,250	42,300	1,333
30,300	30,350	830	33,300	33,350	952	36,300	36,350	1,075	39,300	39,350	1,197	42,300	42,350	1,336
30,350	30,400	832	33,350	33,400	954	36,350	36,400	1,077	39,350	39,400	1,199	42,350	42,400	1,338
30,400	30,450	834	33,400	33,450	956	36,400	36,450	1,079	39,400	39,450	1,201	42,400	42,450	1,340
30,450	30,500	836	33,450	33,500	959	36,450	36,500	1,081	39,450	39,500	1,204	42,450	42,500	1,343
30,500	30,550	838	33,500	33,550	961	36,500	36,550	1,083	39,500	39,550	1,206	42,500	42,550	1,345
30,550	30,600	840	33,550	33,600	963	36,550	36,600	1,085	39,550	39,600	1,208	42,550	42,600	1,348
30,600	30,650	842	33,600	33,650	965	36,600	36,650	1,087	39,600	39,650	1,210	42,600	42,650	1,350
30,650	30,700	844	33,650	33,700	967	36,650	36,700	1,089	39,650	39,700	1,212	42,650	42,700	1,352
30,700	30,750	846	33,700	33,750	969	36,700	36,750	1,091	39,700	39,750	1,214	42,700	42,750	1,355
30,750	30,800	848	33,750	33,800	971	36,750	36,800	1,093	39,750	39,800	1,216	42,750	42,800	1,357
30,800	30,850	850	33,800	33,850	973	36,800	36,850	1,095	39,800	39,850	1,218	42,800	42,850	1,360
30,850	30,900	852	33,850	33,900	975	36,850	36,900	1,097	39,850	39,900	1,220	42,850	42,900	1,362
30,900	30,950	854	33,900	33,950	977	36,900	36,950	1,099	39,900	39,950	1,222	42,900	42,950	1,364
30,950	31,000	856	33,950	34,000	979	36,950	37,000	1,101	39,950	40,000	1,224	42,950	43,000	1,367
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$859	\$34,000	\$34,050	\$981	\$37,000	\$37,050	\$1,103	\$40,000	\$40,050	\$1,226	\$43,000	\$43,050	\$1,369
31,050	31,100	861	34,050	34,100	983	37,050	37,100	1,106	40,050	40,100	1,229	43,050	43,100	1,371
31,100	31,150	863	34,100	34,150	985	37,100	37,150	1,108	40,100	40,150	1,231	43,100	43,150	1,374
31,150	31,200	865	34,150	34,200	987	37,150	37,200	1,110	40,150	40,200	1,233	43,150	43,200	1,376
31,200	31,250	867	34,200	34,250	989	37,200	37,250	1,112	40,200	40,250	1,236	43,200	43,250	1,379
31,250	31,300	869	34,250	34,300	991	37,250	37,300	1,114	40,250	40,300	1,238	43,250	43,300	1,381
31,300	31,350	871	34,300	34,350	993	37,300	37,350	1,116	40,300	40,350	1,240	43,300	43,350	1,383
31,350	31,400	873	34,350	34,400	995	37,350	37,400	1,118	40,350	40,400	1,243	43,350	43,400	1,386
31,400	31,450	875	34,400	34,450	997	37,400	37,450	1,120	40,400	40,450	1,245	43,400	43,450	1,388
31,450	31,500	877	34,450	34,500	999	37,450	37,500	1,122	40,450	40,500	1,248	43,450	43,500	1,390
31,500	31,550	879	34,500	34,550	1,001	37,500	37,550	1,124	40,500	40,550	1,250	43,500	43,550	1,393
31,550	31,600	881	34,550	34,600	1,003	37,550	37,600	1,126	40,550	40,600	1,252	43,550	43,600	1,395
31,600	31,650	883	34,600	34,650	1,005	37,600	37,650	1,128	40,600	40,650	1,255	43,600	43,650	1,398
31,650	31,700	885	34,650	34,700	1,008	37,650	37,700	1,130	40,650	40,700	1,257	43,650	43,700	1,400
31,700	31,750	887	34,700	34,750	1,010	37,700	37,750	1,132	40,700	40,750	1,259	43,700	43,750	1,402
31,750	31,800	889	34,750	34,800	1,012	37,750	37,800	1,134	40,750	40,800	1,262	43,750	43,800	1,405
31,800	31,850	891	34,800	34,850	1,014	37,800	37,850	1,136	40,800	40,850	1,264	43,800	43,850	1,407
31,850	31,900	893	34,850	34,900	1,016	37,850	37,900	1,138	40,850	40,900	1,267	43,850	43,900	1,410
31,900	31,950	895	34,900	34,950	1,018	37,900	37,950	1,140	40,900	40,950	1,269	43,900	43,950	1,412
31,950	32,000	897	34,950	35,000	1,020	37,950	38,000	1,142	40,950	41,000	1,271	43,950	44,000	1,414
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$899	\$35,000	\$35,050	\$1,022	\$38,000	\$38,050	\$1,144	\$41,000	\$41,050	\$1,274	\$44,000	\$44,050	\$1,417
32,050	32,100	901	35,050	35,100	1,024	38,050	38,100	1,146	41,050	41,100	1,276	44,050	44,100	1,419
32,100	32,150	903	35,100	35,150	1,026	38,100	38,150	1,148	41,100	41,150	1,279	44,100	44,150	1,421
32,150	32,200	905	35,150	35,200	1,028	38,150	38,200	1,150	41,150	41,200	1,281	44,150	44,200	1,424
32,200	32,250	907	35,200	35,250	1,030	38,200	38,250	1,152	41,200	41,250	1,283	44,200	44,250	1,426
32,250	32,300	910	35,250	35,300	1,032	38,250	38,300	1,155	41,250	41,300	1,286	44,250	44,300	1,429
32,300	32,350	912	35,300	35,350	1,034	38,300	38,350	1,157	41,300	41,350	1,288	44,300	44,350	1,431
32,350	32,400	914	35,350	35,400	1,036	38,350	38,400	1,159	41,350	41,400	1,290	44,350	44,400	1,433
32,400	32,450	916	35,400	35,450	1,038	38,400	38,450	1,161	41,400	41,450	1,293	44,400	44,450	1,436
32,450	32,500	918	35,450	35,500	1,040	38,450	38,500	1,163	41,450	41,500	1,295	44,450	44,500	1,438
32,500	32,550	920	35,500	35,550	1,042	38,500	38,550	1,165	41,500	41,550	1,298	44,500	44,550	1,441
32,550	32,600	922	35,550	35,600	1,044	38,550	38,600	1,167	41,550	41,600	1,300	44,550	44,600	1,443
32,600	32,650	924	35,600	35,650	1,046	38,600	38,650	1,169	41,600	41,650	1,302	44,600	44,650	1,445
32,650	32,700	926	35,650	35,700	1,048	38,650	38,700	1,171	41,650	41,700	1,305	44,650	44,700	1,448
32,700	32,750	928	35,700	35,750	1,050	38,700	38,750	1,173	41,700	41,750	1,307	44,700	44,750	1,450
32,750	32,800	930	35,750	35,800	1,052	38,750	38,800	1,175	41,750	41,800	1,310	44,750	44,800	1,452
32,800	32,850	932	35,800	35,850	1,054	38,800	38,850	1,177	41,800	41,850	1,312	44,800	44,850	1,455
32,850	32,900	934	35,850	35,900	1,057	38,850	38,900	1,179	41,850	41,900	1,314	44,850	44,900	1,457
32,900	32,950	936	35,900	35,950	1,059	38,900	38,950	1,181	41,900	41,950	1,317	44,900	44,950	1,460
32,950	33,000	938	35,950	36,000	1,061	38,950	39,000	1,183	41,950	42,000	1,319	44,950	45,000	1,462

2006 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$1,464	\$48,000	\$48,050	\$1,607	\$51,000	\$51,050	\$1,750	\$54,000	\$54,050	\$1,893	\$57,000	\$57,050	\$2,036
45,050	45,100	1,467	48,050	48,100	1,610	51,050	51,100	1,753	54,050	54,100	1,895	57,050	57,100	2,038
45,100	45,150	1,469	48,100	48,150	1,612	51,100	51,150	1,755	54,100	54,150	1,898	57,100	57,150	2,041
45,150	45,200	1,471	48,150	48,200	1,614	51,150	51,200	1,757	54,150	54,200	1,900	57,150	57,200	2,043
45,200	45,250	1,474	48,200	48,250	1,617	51,200	51,250	1,760	54,200	54,250	1,903	57,200	57,250	2,046
45,250	45,300	1,476	48,250	48,300	1,619	51,250	51,300	1,762	54,250	54,300	1,905	57,250	57,300	2,048
45,300	45,350	1,479	48,300	48,350	1,622	51,300	51,350	1,764	54,300	54,350	1,907	57,300	57,350	2,050
45,350	45,400	1,481	48,350	48,400	1,624	51,350	51,400	1,767	54,350	54,400	1,910	57,350	57,400	2,053
45,400	45,450	1,483	48,400	48,450	1,626	51,400	51,450	1,769	54,400	54,450	1,912	57,400	57,450	2,055
45,450	45,500	1,486	48,450	48,500	1,629	51,450	51,500	1,772	54,450	54,500	1,915	57,450	57,500	2,057
45,500	45,550	1,488	48,500	48,550	1,631	51,500	51,550	1,774	54,500	54,550	1,917	57,500	57,550	2,060
45,550	45,600	1,491	48,550	48,600	1,633	51,550	51,600	1,776	54,550	54,600	1,919	57,550	57,600	2,062
45,600	45,650	1,493	48,600	48,650	1,636	51,600	51,650	1,779	54,600	54,650	1,922	57,600	57,650	2,065
45,650	45,700	1,495	48,650	48,700	1,638	51,650	51,700	1,781	54,650	54,700	1,924	57,650	57,700	2,067
45,700	45,750	1,498	48,700	48,750	1,641	51,700	51,750	1,784	54,700	54,750	1,926	57,700	57,750	2,069
45,750	45,800	1,500	48,750	48,800	1,643	51,750	51,800	1,786	54,750	54,800	1,929	57,750	57,800	2,072
45,800	45,850	1,502	48,800	48,850	1,645	51,800	51,850	1,788	54,800	54,850	1,931	57,800	57,850	2,074
45,850	45,900	1,505	48,850	48,900	1,648	51,850	51,900	1,791	54,850	54,900	1,934	57,850	57,900	2,077
45,900	45,950	1,507	48,900	48,950	1,650	51,900	51,950	1,793	54,900	54,950	1,936	57,900	57,950	2,079
45,950	46,000	1,510	48,950	49,000	1,653	51,950	52,000	1,795	54,950	55,000	1,938	57,950	58,000	2,081
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$1,512	\$49,000	\$49,050	\$1,655	\$52,000	\$52,050	\$1,798	\$55,000	\$55,050	\$1,941	\$58,000	\$58,050	\$2,084
46,050	46,100	1,514	49,050	49,100	1,657	52,050	52,100	1,800	55,050	55,100	1,943	58,050	58,100	2,086
46,100	46,150	1,517	49,100	49,150	1,660	52,100	52,150	1,803	55,100	55,150	1,946	58,100	58,150	2,088
46,150	46,200	1,519	49,150	49,200	1,662	52,150	52,200	1,805	55,150	55,200	1,948	58,150	58,200	2,091
46,200	46,250	1,522	49,200	49,250	1,664	52,200	52,250	1,807	55,200	55,250	1,950	58,200	58,250	2,093
46,250	46,300	1,524	49,250	49,300	1,667	52,250	52,300	1,810	55,250	55,300	1,953	58,250	58,300	2,096
46,300	46,350	1,526	49,300	49,350	1,669	52,300	52,350	1,812	55,300	55,350	1,955	58,300	58,350	2,098
46,350	46,400	1,529	49,350	49,400	1,672	52,350	52,400	1,814	55,350	55,400	1,957	58,350	58,400	2,100
46,400	46,450	1,531	49,400	49,450	1,674	52,400	52,450	1,817	55,400	55,450	1,960	58,400	58,450	2,103
46,450	46,500	1,533	49,450	49,500	1,676	52,450	52,500	1,819	55,450	55,500	1,962	58,450	58,500	2,105
46,500	46,550	1,536	49,500	49,550	1,679	52,500	52,550	1,822	55,500	55,550	1,965	58,500	58,550	2,107
46,550	46,600	1,538	49,550	49,600	1,681	52,550	52,600	1,824	55,550	55,600	1,967	58,550	58,600	2,110
46,600	46,650	1,541	49,600	49,650	1,683	52,600	52,650	1,826	55,600	55,650	1,969	58,600	58,650	2,112
46,650	46,700	1,543	49,650	49,700	1,686	52,650	52,700	1,829	55,650	55,700	1,972	58,650	58,700	2,115
46,700	46,750	1,545	49,700	49,750	1,688	52,700	52,750	1,831	55,700	55,750	1,974	58,700	58,750	2,117
46,750	46,800	1,548	49,750	49,800	1,691	52,750	52,800	1,834	55,750	55,800	1,976	58,750	58,800	2,119
46,800	46,850	1,550	49,800	49,850	1,693	52,800	52,850	1,836	55,800	55,850	1,979	58,800	58,850	2,122
46,850	46,900	1,552	49,850	49,900	1,695	52,850	52,900	1,838	55,850	55,900	1,981	58,850	58,900	2,124
46,900	46,950	1,555	49,900	49,950	1,698	52,900	52,950	1,841	55,900	55,950	1,984	58,900	58,950	2,127
46,950	47,000	1,557	49,950	50,000	1,700	52,950	53,000	1,843	55,950	56,000	1,986	58,950	59,000	2,129
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$1,560	\$50,000	\$50,050	\$1,703	\$53,000	\$53,050	\$1,845	\$56,000	\$56,050	\$1,988	\$59,000	\$59,050	\$2,131
47,050	47,100	1,562	50,050	50,100	1,705	53,050	53,100	1,848	56,050	56,100	1,991	59,050	59,100	2,134
47,100	47,150	1,564	50,100	50,150	1,707	53,100	53,150	1,850	56,100	56,150	1,993	59,100	59,150	2,136
47,150	47,200	1,567	50,150	50,200	1,710	53,150	53,200	1,853	56,150	56,200	1,996	59,150	59,200	2,138
47,200	47,250	1,569	50,200	50,250	1,712	53,200	53,250	1,855	56,200	56,250	1,998	59,200	59,250	2,141
47,250	47,300	1,572	50,250	50,300	1,714	53,250	53,300	1,857	56,250	56,300	2,000	59,250	59,300	2,143
47,300	47,350	1,574	50,300	50,350	1,717	53,300	53,350	1,860	56,300	56,350	2,003	59,300	59,350	2,146
47,350	47,400	1,576	50,350	50,400	1,719	53,350	53,400	1,862	56,350	56,400	2,005	59,350	59,400	2,148
47,400	47,450	1,579	50,400	50,450	1,722	53,400	53,450	1,865	56,400	56,450	2,007	59,400	59,450	2,150
47,450	47,500	1,581	50,450	50,500	1,724	53,450	53,500	1,867	56,450	56,500	2,010	59,450	59,500	2,153
47,500	47,550	1,583	50,500	50,550	1,726	53,500	53,550	1,869	56,500	56,550	2,012	59,500	59,550	2,155
47,550	47,600	1,586	50,550	50,600	1,729	53,550	53,600	1,872	56,550	56,600	2,015	59,550	59,600	2,158
47,600	47,650	1,588	50,600	50,650	1,731	53,600	53,650	1,874	56,600	56,650	2,017	59,600	59,650	2,160
47,650	47,700	1,591	50,650	50,700	1,734	53,650	53,700	1,876	56,650	56,700	2,019	59,650	59,700	2,162
47,700	47,750	1,593	50,700	50,750	1,736	53,700	53,750	1,879	56,700	56,750	2,022	59,700	59,750	2,165
47,750	47,800	1,595	50,750	50,800	1,738	53,750	53,800	1,881	56,750	56,800	2,024	59,750	59,800	2,167
47,800	47,850	1,598	50,800	50,850	1,741	53,800	53,850	1,884	56,800	56,850	2,026	59,800	59,850	2,169
47,850	47,900	1,600	50,850	50,900	1,743	53,850	53,900	1,886	56,850	56,900	2,029	59,850	59,900	2,172
47,900	47,950	1,602	50,900	50,950	1,745	53,900	53,950	1,888	56,900	56,950	2,031	59,900	59,950	2,174
47,950	48,000	1,605	50,950	51,000	1,748	53,950	54,000	1,891	56,950	57,000	2,034	59,950	60,000	2,177

2006 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$2,179	\$63,000	\$63,050	\$2,322	\$66,000	\$66,050	\$2,465	\$69,000	\$69,050	\$2,608	\$72,000	\$72,050	\$2,751
60,050	60,100	2,181	63,050	63,100	2,324	66,050	66,100	2,467	69,050	69,100	2,610	72,050	72,100	2,753
60,100	60,150	2,184	63,100	63,150	2,327	66,100	66,150	2,470	69,100	69,150	2,612	72,100	72,150	2,755
60,150	60,200	2,186	63,150	63,200	2,329	66,150	66,200	2,472	69,150	69,200	2,615	72,150	72,200	2,758
60,200	60,250	2,188	63,200	63,250	2,331	66,200	66,250	2,474	69,200	69,250	2,617	72,200	72,250	2,760
60,250	60,300	2,191	63,250	63,300	2,334	66,250	66,300	2,477	69,250	69,300	2,620	72,250	72,300	2,763
60,300	60,350	2,193	63,300	63,350	2,336	66,300	66,350	2,479	69,300	69,350	2,622	72,300	72,350	2,765
60,350	60,400	2,196	63,350	63,400	2,339	66,350	66,400	2,481	69,350	69,400	2,624	72,350	72,400	2,767
60,400	60,450	2,198	63,400	63,450	2,341	66,400	66,450	2,484	69,400	69,450	2,627	72,400	72,450	2,770
60,450	60,500	2,200	63,450	63,500	2,343	66,450	66,500	2,486	69,450	69,500	2,629	72,450	72,500	2,772
60,500	60,550	2,203	63,500	63,550	2,346	66,500	66,550	2,489	69,500	69,550	2,632	72,500	72,550	2,774
60,550	60,600	2,205	63,550	63,600	2,348	66,550	66,600	2,491	69,550	69,600	2,634	72,550	72,600	2,777
60,600	60,650	2,208	63,600	63,650	2,350	66,600	66,650	2,493	69,600	69,650	2,636	72,600	72,650	2,779
60,650	60,700	2,210	63,650	63,700	2,353	66,650	66,700	2,496	69,650	69,700	2,639	72,650	72,700	2,782
60,700	60,750	2,212	63,700	63,750	2,355	66,700	66,750	2,498	69,700	69,750	2,641	72,700	72,750	2,784
60,750	60,800	2,215	63,750	63,800	2,358	66,750	66,800	2,501	69,750	69,800	2,643	72,750	72,800	2,786
60,800	60,850	2,217	63,800	63,850	2,360	66,800	66,850	2,503	69,800	69,850	2,646	72,800	72,850	2,789
60,850	60,900	2,219	63,850	63,900	2,362	66,850	66,900	2,505	69,850	69,900	2,648	72,850	72,900	2,791
60,900	60,950	2,222	63,900	63,950	2,365	66,900	66,950	2,508	69,900	69,950	2,651	72,900	72,950	2,793
60,950	61,000	2,224	63,950	64,000	2,367	66,950	67,000	2,510	69,950	70,000	2,653	72,950	73,000	2,796
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$2,227	\$64,000	\$64,050	\$2,370	\$67,000	\$67,050	\$2,512	\$70,000	\$70,050	\$2,655	\$73,000	\$73,050	\$2,798
61,050	61,100	2,229	64,050	64,100	2,372	67,050	67,100	2,515	70,050	70,100	2,658	73,050	73,100	2,801
61,100	61,150	2,231	64,100	64,150	2,374	67,100	67,150	2,517	70,100	70,150	2,660	73,100	73,150	2,803
61,150	61,200	2,234	64,150	64,200	2,377	67,150	67,200	2,520	70,150	70,200	2,662	73,150	73,200	2,805
61,200	61,250	2,236	64,200	64,250	2,379	67,200	67,250	2,522	70,200	70,250	2,665	73,200	73,250	2,808
61,250	61,300	2,238	64,250	64,300	2,381	67,250	67,300	2,524	70,250	70,300	2,667	73,250	73,300	2,810
61,300	61,350	2,241	64,300	64,350	2,384	67,300	67,350	2,527	70,300	70,350	2,670	73,300	73,350	2,813
61,350	61,400	2,243	64,350	64,400	2,386	67,350	67,400	2,529	70,350	70,400	2,672	73,350	73,400	2,815
61,400	61,450	2,246	64,400	64,450	2,389	67,400	67,450	2,531	70,400	70,450	2,674	73,400	73,450	2,817
61,450	61,500	2,248	64,450	64,500	2,391	67,450	67,500	2,534	70,450	70,500	2,677	73,450	73,500	2,820
61,500	61,550	2,250	64,500	64,550	2,393	67,500	67,550	2,536	70,500	70,550	2,679	73,500	73,550	2,822
61,550	61,600	2,253	64,550	64,600	2,396	67,550	67,600	2,539	70,550	70,600	2,682	73,550	73,600	2,824
61,600	61,650	2,255	64,600	64,650	2,398	67,600	67,650	2,541	70,600	70,650	2,684	73,600	73,650	2,827
61,650	61,700	2,258	64,650	64,700	2,400	67,650	67,700	2,543	70,650	70,700	2,686	73,650	73,700	2,829
61,700	61,750	2,260	64,700	64,750	2,403	67,700	67,750	2,546	70,700	70,750	2,689	73,700	73,750	2,832
61,750	61,800	2,262	64,750	64,800	2,405	67,750	67,800	2,548	70,750	70,800	2,691	73,750	73,800	2,834
61,800	61,850	2,265	64,800	64,850	2,408	67,800	67,850	2,551	70,800	70,850	2,693	73,800	73,850	2,836
61,850	61,900	2,267	64,850	64,900	2,410	67,850	67,900	2,553	70,850	70,900	2,696	73,850	73,900	2,839
61,900	61,950	2,269	64,900	64,950	2,412	67,900	67,950	2,555	70,900	70,950	2,698	73,900	73,950	2,841
61,950	62,000	2,272	64,950	65,000	2,415	67,950	68,000	2,558	70,950	71,000	2,701	73,950	74,000	2,844
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$2,274	\$65,000	\$65,050	\$2,417	\$68,000	\$68,050	\$2,560	\$71,000	\$71,050	\$2,703	\$74,000	\$74,050	\$2,846
62,050	62,100	2,277	65,050	65,100	2,420	68,050	68,100	2,562	71,050	71,100	2,705	74,050	74,100	2,848
62,100	62,150	2,279	65,100	65,150	2,422	68,100	68,150	2,565	71,100	71,150	2,708	74,100	74,150	2,851
62,150	62,200	2,281	65,150	65,200	2,424	68,150	68,200	2,567	71,150	71,200	2,710	74,150	74,200	2,853
62,200	62,250	2,284	65,200	65,250	2,427	68,200	68,250	2,570	71,200	71,250	2,713	74,200	74,250	2,855
62,250	62,300	2,286	65,250	65,300	2,429	68,250	68,300	2,572	71,250	71,300	2,715	74,250	74,300	2,858
62,300	62,350	2,289	65,300	65,350	2,431	68,300	68,350	2,574	71,300	71,350	2,717	74,300	74,350	2,860
62,350	62,400	2,291	65,350	65,400	2,434	68,350	68,400	2,577	71,350	71,400	2,720	74,350	74,400	2,863
62,400	62,450	2,293	65,400	65,450	2,436	68,400	68,450	2,579	71,400	71,450	2,722	74,400	74,450	2,865
62,450	62,500	2,296	65,450	65,500	2,439	68,450	68,500	2,581	71,450	71,500	2,724	74,450	74,500	2,867
62,500	62,550	2,298	65,500	65,550	2,441	68,500	68,550	2,584	71,500	71,550	2,727	74,500	74,550	2,870
62,550	62,600	2,300	65,550	65,600	2,443	68,550	68,600	2,586	71,550	71,600	2,729	74,550	74,600	2,872
62,600	62,650	2,303	65,600	65,650	2,446	68,600	68,650	2,589	71,600	71,650	2,732	74,600	74,650	2,874
62,650	62,700	2,305	65,650	65,700	2,448	68,650	68,700	2,591	71,650	71,700	2,734	74,650	74,700	2,877
62,700	62,750	2,308	65,700	65,750	2,450	68,700	68,750	2,593	71,700	71,750	2,736	74,700	74,750	2,879
62,750	62,800	2,310	65,750	65,800	2,453	68,750	68,800	2,596	71,750	71,800	2,739	74,750	74,800	2,882
62,800	62,850	2,312	65,800	65,850	2,455	68,800	68,850	2,598	71,800	71,850	2,741	74,800	74,850	2,884
62,850	62,900	2,315	65,850	65,900	2,458	68,850	68,900	2,601	71,850	71,900	2,743	74,850	74,900	2,886
62,900	62,950	2,317	65,900	65,950	2,460	68,900	68,950	2,603	71,900	71,950	2,746	74,900	74,950	2,889
62,950	63,000	2,319	65,950	66,000	2,462	68,950	69,000	2,605	71,950	72,000	2,748	74,950	75,000	2,891

2006 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$2,894	\$78,000	\$78,050	\$3,036	\$81,000	\$81,050	\$3,186	\$84,000	\$84,050	\$3,350	\$87,000	\$87,050	\$3,513
75,050	75,100	2,896	78,050	78,100	3,039	81,050	81,100	3,189	84,050	84,100	3,352	87,050	87,100	3,516
75,100	75,150	2,898	78,100	78,150	3,041	81,100	81,150	3,192	84,100	84,150	3,355	87,100	87,150	3,518
75,150	75,200	2,901	78,150	78,200	3,044	81,150	81,200	3,195	84,150	84,200	3,358	87,150	87,200	3,521
75,200	75,250	2,903	78,200	78,250	3,046	81,200	81,250	3,197	84,200	84,250	3,361	87,200	87,250	3,524
75,250	75,300	2,905	78,250	78,300	3,048	81,250	81,300	3,200	84,250	84,300	3,363	87,250	87,300	3,527
75,300	75,350	2,908	78,300	78,350	3,051	81,300	81,350	3,203	84,300	84,350	3,366	87,300	87,350	3,529
75,350	75,400	2,910	78,350	78,400	3,053	81,350	81,400	3,205	84,350	84,400	3,369	87,350	87,400	3,532
75,400	75,450	2,913	78,400	78,450	3,056	81,400	81,450	3,208	84,400	84,450	3,371	87,400	87,450	3,535
75,450	75,500	2,915	78,450	78,500	3,058	81,450	81,500	3,211	84,450	84,500	3,374	87,450	87,500	3,537
75,500	75,550	2,917	78,500	78,550	3,060	81,500	81,550	3,214	84,500	84,550	3,377	87,500	87,550	3,540
75,550	75,600	2,920	78,550	78,600	3,063	81,550	81,600	3,216	84,550	84,600	3,380	87,550	87,600	3,543
75,600	75,650	2,922	78,600	78,650	3,065	81,600	81,650	3,219	84,600	84,650	3,382	87,600	87,650	3,546
75,650	75,700	2,925	78,650	78,700	3,067	81,650	81,700	3,222	84,650	84,700	3,385	87,650	87,700	3,548
75,700	75,750	2,927	78,700	78,750	3,070	81,700	81,750	3,224	84,700	84,750	3,388	87,700	87,750	3,551
75,750	75,800	2,929	78,750	78,800	3,072	81,750	81,800	3,227	84,750	84,800	3,391	87,750	87,800	3,554
75,800	75,850	2,932	78,800	78,850	3,075	81,800	81,850	3,230	84,800	84,850	3,393	87,800	87,850	3,557
75,850	75,900	2,934	78,850	78,900	3,077	81,850	81,900	3,233	84,850	84,900	3,396	87,850	87,900	3,559
75,900	75,950	2,936	78,900	78,950	3,079	81,900	81,950	3,235	84,900	84,950	3,399	87,900	87,950	3,562
75,950	76,000	2,939	78,950	79,000	3,082	81,950	82,000	3,238	84,950	85,000	3,401	87,950	88,000	3,565
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$2,941	\$79,000	\$79,050	\$3,084	\$82,000	\$82,050	\$3,241	\$85,000	\$85,050	\$3,404	\$88,000	\$88,050	\$3,567
76,050	76,100	2,944	79,050	79,100	3,086	82,050	82,100	3,244	85,050	85,100	3,407	88,050	88,100	3,570
76,100	76,150	2,946	79,100	79,150	3,089	82,100	82,150	3,246	85,100	85,150	3,410	88,100	88,150	3,573
76,150	76,200	2,948	79,150	79,200	3,091	82,150	82,200	3,249	85,150	85,200	3,412	88,150	88,200	3,576
76,200	76,250	2,951	79,200	79,250	3,094	82,200	82,250	3,252	85,200	85,250	3,415	88,200	88,250	3,578
76,250	76,300	2,953	79,250	79,300	3,096	82,250	82,300	3,254	85,250	85,300	3,418	88,250	88,300	3,581
76,300	76,350	2,955	79,300	79,350	3,098	82,300	82,350	3,257	85,300	85,350	3,420	88,300	88,350	3,584
76,350	76,400	2,958	79,350	79,400	3,101	82,350	82,400	3,260	85,350	85,400	3,423	88,350	88,400	3,586
76,400	76,450	2,960	79,400	79,450	3,103	82,400	82,450	3,263	85,400	85,450	3,426	88,400	88,450	3,589
76,450	76,500	2,963	79,450	79,500	3,106	82,450	82,500	3,265	85,450	85,500	3,429	88,450	88,500	3,592
76,500	76,550	2,965	79,500	79,550	3,108	82,500	82,550	3,268	85,500	85,550	3,431	88,500	88,550	3,595
76,550	76,600	2,967	79,550	79,600	3,110	82,550	82,600	3,271	85,550	85,600	3,434	88,550	88,600	3,597
76,600	76,650	2,970	79,600	79,650	3,113	82,600	82,650	3,273	85,600	85,650	3,437	88,600	88,650	3,600
76,650	76,700	2,972	79,650	79,700	3,115	82,650	82,700	3,276	85,650	85,700	3,439	88,650	88,700	3,603
76,700	76,750	2,975	79,700	79,750	3,117	82,700	82,750	3,279	85,700	85,750	3,442	88,700	88,750	3,606
76,750	76,800	2,977	79,750	79,800	3,120	82,750	82,800	3,282	85,750	85,800	3,445	88,750	88,800	3,608
76,800	76,850	2,979	79,800	79,850	3,122	82,800	82,850	3,284	85,800	85,850	3,448	88,800	88,850	3,611
76,850	76,900	2,982	79,850	79,900	3,125	82,850	82,900	3,287	85,850	85,900	3,450	88,850	88,900	3,614
76,900	76,950	2,984	79,900	79,950	3,127	82,900	82,950	3,290	85,900	85,950	3,453	88,900	88,950	3,616
76,950	77,000	2,986	79,950	80,000	3,129	82,950	83,000	3,293	85,950	86,000	3,456	88,950	89,000	3,619
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$2,989	\$80,000	\$80,050	\$3,132	\$83,000	\$83,050	\$3,295	\$86,000	\$86,050	\$3,459	\$89,000	\$89,050	\$3,622
77,050	77,100	2,991	80,050	80,100	3,135	83,050	83,100	3,298	86,050	86,100	3,461	89,050	89,100	3,625
77,100	77,150	2,994	80,100	80,150	3,137	83,100	83,150	3,301	86,100	86,150	3,464	89,100	89,150	3,627
77,150	77,200	2,996	80,150	80,200	3,140	83,150	83,200	3,303	86,150	86,200	3,467	89,150	89,200	3,630
77,200	77,250	2,998	80,200	80,250	3,143	83,200	83,250	3,306	86,200	86,250	3,469	89,200	89,250	3,633
77,250	77,300	3,001	80,250	80,300	3,146	83,250	83,300	3,309	86,250	86,300	3,472	89,250	89,300	3,635
77,300	77,350	3,003	80,300	80,350	3,148	83,300	83,350	3,312	86,300	86,350	3,475	89,300	89,350	3,638
77,350	77,400	3,005	80,350	80,400	3,151	83,350	83,400	3,314	86,350	86,400	3,478	89,350	89,400	3,641
77,400	77,450	3,008	80,400	80,450	3,154	83,400	83,450	3,317	86,400	86,450	3,480	89,400	89,450	3,644
77,450	77,500	3,010	80,450	80,500	3,156	83,450	83,500	3,320	86,450	86,500	3,483	89,450	89,500	3,646
77,500	77,550	3,013	80,500	80,550	3,159	83,500	83,550	3,322	86,500	86,550	3,486	89,500	89,550	3,649
77,550	77,600	3,015	80,550	80,600	3,162	83,550	83,600	3,325	86,550	86,600	3,488	89,550	89,600	3,652
77,600	77,650	3,017	80,600	80,650	3,165	83,600	83,650	3,328	86,600	86,650	3,491	89,600	89,650	3,655
77,650	77,700	3,020	80,650	80,700	3,167	83,650	83,700	3,331	86,650	86,700	3,494	89,650	89,700	3,657
77,700	77,750	3,022	80,700	80,750	3,170	83,700	83,750	3,333	86,700	86,750	3,497	89,700	89,750	3,660
77,750	77,800	3,025	80,750	80,800	3,173	83,750	83,800	3,336	86,750	86,800	3,499	89,750	89,800	3,663
77,800	77,850	3,027	80,800	80,850	3,175	83,800	83,850	3,339	86,800	86,850	3,502	89,800	89,850	3,665
77,850	77,900	3,029	80,850	80,900	3,178	83,850	83,900	3,342	86,850	86,900	3,505	89,850	89,900	3,668
77,900	77,950	3,032	80,900	80,950	3,181	83,900	83,950	3,344	86,900	86,950	3,508	89,900	89,950	3,671
77,950	78,000	3,034	80,950	81,000	3,184	83,950	84,000	3,347	86,950	87,000	3,510	89,950	90,000	3,674

2006 Income Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$3,676	\$92,000	\$92,050	\$3,785	\$94,000	\$94,050	\$3,894	\$96,000	\$96,050	\$4,003	\$98,000	\$98,050	\$4,112
90,050	90,100	3,679	92,050	92,100	3,788	94,050	94,100	3,897	96,050	96,100	4,006	98,050	98,100	4,115
90,100	90,150	3,682	92,100	92,150	3,791	94,100	94,150	3,900	96,100	96,150	4,008	98,100	98,150	4,117
90,150	90,200	3,684	92,150	92,200	3,793	94,150	94,200	3,902	96,150	96,200	4,011	98,150	98,200	4,120
90,200	90,250	3,687	92,200	92,250	3,796	94,200	94,250	3,905	96,200	96,250	4,014	98,200	98,250	4,123
90,250	90,300	3,690	92,250	92,300	3,799	94,250	94,300	3,908	96,250	96,300	4,017	98,250	98,300	4,125
90,300	90,350	3,693	92,300	92,350	3,802	94,300	94,350	3,910	96,300	96,350	4,019	98,300	98,350	4,128
90,350	90,400	3,695	92,350	92,400	3,804	94,350	94,400	3,913	96,350	96,400	4,022	98,350	98,400	4,131
90,400	90,450	3,698	92,400	92,450	3,807	94,400	94,450	3,916	96,400	96,450	4,025	98,400	98,450	4,134
90,450	90,500	3,701	92,450	92,500	3,810	94,450	94,500	3,919	96,450	96,500	4,027	98,450	98,500	4,136
90,500	90,550	3,704	92,500	92,550	3,812	94,500	94,550	3,921	96,500	96,550	4,030	98,500	98,550	4,139
90,550	90,600	3,706	92,550	92,600	3,815	94,550	94,600	3,924	96,550	96,600	4,033	98,550	98,600	4,142
90,600	90,650	3,709	92,600	92,650	3,818	94,600	94,650	3,927	96,600	96,650	4,036	98,600	98,650	4,144
90,650	90,700	3,712	92,650	92,700	3,821	94,650	94,700	3,929	96,650	96,700	4,038	98,650	98,700	4,147
90,700	90,750	3,714	92,700	92,750	3,823	94,700	94,750	3,932	96,700	96,750	4,041	98,700	98,750	4,150
90,750	90,800	3,717	92,750	92,800	3,826	94,750	94,800	3,935	96,750	96,800	4,044	98,750	98,800	4,153
90,800	90,850	3,720	92,800	92,850	3,829	94,800	94,850	3,938	96,800	96,850	4,047	98,800	98,850	4,155
90,850	90,900	3,723	92,850	92,900	3,831	94,850	94,900	3,940	96,850	96,900	4,049	98,850	98,900	4,158
90,900	90,950	3,725	92,900	92,950	3,834	94,900	94,950	3,943	96,900	96,950	4,052	98,900	98,950	4,161
90,950	91,000	3,728	92,950	93,000	3,837	94,950	95,000	3,946	96,950	97,000	4,055	98,950	99,000	4,164
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$3,731	\$93,000	\$93,050	\$3,840	\$95,000	\$95,050	\$3,949	\$97,000	\$97,050	\$4,057	\$99,000	\$99,050	\$4,166
91,050	91,100	3,733	93,050	93,100	3,842	95,050	95,100	3,951	97,050	97,100	4,060	99,050	99,100	4,169
91,100	91,150	3,736	93,100	93,150	3,845	95,100	95,150	3,954	97,100	97,150	4,063	99,100	99,150	4,172
91,150	91,200	3,739	93,150	93,200	3,848	95,150	95,200	3,957	97,150	97,200	4,066	99,150	99,200	4,174
91,200	91,250	3,742	93,200	93,250	3,851	95,200	95,250	3,959	97,200	97,250	4,068	99,200	99,250	4,177
91,250	91,300	3,744	93,250	93,300	3,853	95,250	95,300	3,962	97,250	97,300	4,071	99,250	99,300	4,180
91,300	91,350	3,747	93,300	93,350	3,856	95,300	95,350	3,965	97,300	97,350	4,074	99,300	99,350	4,183
91,350	91,400	3,750	93,350	93,400	3,859	95,350	95,400	3,968	97,350	97,400	4,076	99,350	99,400	4,185
91,400	91,450	3,753	93,400	93,450	3,861	95,400	95,450	3,970	97,400	97,450	4,079	99,400	99,450	4,188
91,450	91,500	3,755	93,450	93,500	3,864	95,450	95,500	3,973	97,450	97,500	4,082	99,450	99,500	4,191
91,500	91,550	3,758	93,500	93,550	3,867	95,500	95,550	3,976	97,500	97,550	4,085	99,500	99,550	4,193
91,550	91,600	3,761	93,550	93,600	3,870	95,550	95,600	3,978	97,550	97,600	4,087	99,550	99,600	4,196
91,600	91,650	3,763	93,600	93,650	3,872	95,600	95,650	3,981	97,600	97,650	4,090	99,600	99,650	4,199
91,650	91,700	3,766	93,650	93,700	3,875	95,650	95,700	3,984	97,650	97,700	4,093	99,650	99,700	4,202
91,700	91,750	3,769	93,700	93,750	3,878	95,700	95,750	3,987	97,700	97,750	4,095	99,700	99,750	4,204
91,750	91,800	3,772	93,750	93,800	3,880	95,750	95,800	3,989	97,750	97,800	4,098	99,750	99,800	4,207
91,800	91,850	3,774	93,800	93,850	3,883	95,800	95,850	3,992	97,800	97,850	4,101	99,800	99,850	4,210
91,850	91,900	3,777	93,850	93,900	3,886	95,850	95,900	3,995	97,850	97,900	4,104	99,850	99,900	4,213
91,900	91,950	3,780	93,900	93,950	3,889	95,900	95,950	3,998	97,900	97,950	4,106	99,900	99,950	4,215
91,950	92,000	3,782	93,950	94,000	3,891	95,950	96,000	4,000	97,950	98,000	4,109	99,950	100,000	4,218

2006 Income Tax Table 2 for Form IT 1040 and IT 1040EZ

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

You must round your tax to the nearest dollar.

Ohio Taxable Income (line 5 of form IT 1040 or line 5 of form IT 1040EZ)			2006 Ohio Tax		
0	–	\$ 5,000		0.681%	of Ohio taxable income
\$ 5,000	–	\$ 10,000	\$ 34.05	plus	1.361% of the amount in excess of \$ 5,000
\$ 10,000	–	\$ 15,000	\$ 102.10	plus	2.722% of the amount in excess of \$ 10,000
\$ 15,000	–	\$ 20,000	\$ 238.20	plus	3.403% of the amount in excess of \$ 15,000
\$ 20,000	–	\$ 40,000	\$ 408.35	plus	4.083% of the amount in excess of \$ 20,000
\$ 40,000	–	\$ 80,000	\$ 1,224.95	plus	4.764% of the amount in excess of \$ 40,000
\$ 80,000	–	\$100,000	\$ 3,130.55	plus	5.444% of the amount in excess of \$ 80,000
\$100,000	–	\$200,000	\$ 4,219.35	plus	6.32% of the amount in excess of \$100,000
more than	–	\$200,000	\$10,539.35	plus	6.87% of the amount in excess of \$200,000

Ohio Public School District Numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter on the front of the form the number of the school district where you lived for the majority of 2006. Each district is listed under the county or counties in which the school district is located. Do not use nonpublic or joint vocational school districts. **Full-year nonresidents should use 9999.**

An asterisk (*) indicates school districts (printed in red) with an income tax in effect for 2006. If you lived in one of these school districts for all or part of the year, **you are required to file** a school district income tax return, form SD 100.

If you do not know the public school district in which you live, please use **The Finder**. See page 4 for more information.

ADAMS COUNTY

Adams County/Ohio Valley LSD	0101
Bright LSD	3601
Eastern LSD	0801
Manchester LSD	0102

ALLEN COUNTY

Allen East LSD	0201
Bath LSD	0202
Bluffton EVSD	0203
* Columbus Grove LSD	6901
Delphos CSD	0204
Elida LSD	0205
Lima CSD	0206
* Pandora-Gilboa LSD	6909
Perry LSD	0207
Shawnee LSD	0208
* Spencerville LSD	0209
* Waynesfield-Goshen LSD	0606

ASHLAND COUNTY

Ashland CSD	0301
Black River LSD	5201
Crestview LSD	7002
Hillsdale LSD	0302
* Loudonville-Perrysville EVSD	0303
Lucas LSD	7004
Mapleton LSD	0304
* New London LSD	3903
* Northwestern LSD	8505
West Holmes LSD	3802

ASHTABULA COUNTY

Ashtabula Area CSD	0401
Buckeye LSD	0402
Conneaut Area CSD	0403
Geneva Area CSD	0404
Grand Valley LSD	0405
Jefferson Area LSD	0406
* Ledgemont LSD	2805
Pymatuning Valley LSD	0407

ATHENS COUNTY

Alexander LSD	0501
Athens CSD	0502
Federal Hocking LSD	0503
Nelsonville-York CSD	0504
Trimble LSD	0505
Warren LSD	8405

AUGLAIZE COUNTY

Botkins LSD	7502
Indian Lake LSD	4603
Jackson Center LSD	7506
Marion LSD	5403
Minster LSD	0601
* New Bremen LSD	0602
* New Knoxville LSD	0603
* Parkway LSD	5405
Shawnee LSD	0208
* Spencerville LSD	0209
St. Marys CSD	0604
* Upper Scioto Valley LSD	3306
* Wapakoneta CSD	0605
* Waynesfield-Goshen LSD	0606

BELMONT COUNTY

Barnesville EVSD	0701
Bellaire CSD	0702
Bridgeport EVSD	0703
Buckeye LSD	4101
Harrison Hills CSD	3402
Martins Ferry CSD	0704
Shadyside LSD	0705
St. Clairsville-Richland CSD	0706

BELMONT COUNTY (cont.)

Switzerland of Ohio LSD	5601
Union LSD	0707

BROWN COUNTY

Bethel-Tate LSD	1302
Blanchester LSD	1401
* Clermont-Northeastern LSD	1303
Eastern LSD	0801
Fayetteville-Perry LSD	0802
Georgetown EVSD	0803
Lynchburg-Clay LSD	3605
Ripley Union Lewis Huntington LSD	0804
Western Brown LSD	0805
Williamsburg LSD	1309

BUTLER COUNTY

College Corner LSD	6801
Edgewood CSD	0901
Fairfield CSD	0902
Hamilton CSD	0903
Lakota LSD	0904
* Madison LSD	0905
Mason CSD	8307
Middletown CSD	0906
Monroe LSD	0910
* New Miami LSD	0907
Northwest LSD	3113
* Preble Shawnee LSD	6804
Princeton CSD	3116
* Ross LSD	0908
Southwest LSD	3118
* Talawanda CSD	0909

CARROLL COUNTY

Brown LSD	1001
Carrollton EVSD	1002
Conotton Valley Union LSD	3401
Edison LSD	4102
Harrison Hills CSD	3402
Minerva LSD	7610
Osnaburg LSD	7613
Sandy Valley LSD	7616
Southern LSD	1509

CHAMPAIGN COUNTY

Graham LSD	1101
* Mechanicsburg EVSD	1102
* Miami East LSD	5504
Northeastern LSD	1203
Northwestern LSD	1204
* Triad LSD	1103
Urbana CSD	1104
* West Liberty-Salem LSD	1105

CLARK COUNTY

* Cedar Cliff LSD	2902
Clark-Shawnee LSD	1207
* Fairborn CSD	2903
Greenon LSD	1201
Northeastern LSD	1203
Northwestern LSD	1204
* Southeastern LSD	1205
Springfield CSD	1206
Tecumseh LSD	1202
* Yellow Springs EVSD	2907

CLERMONT COUNTY

Batavia LSD	1301
Bethel-Tate LSD	1302
Blanchester LSD	1401
* Clermont-Northeastern LSD	1303
Felicity-Franklin LSD	1304
Forest Hills LSD	3104
* Goshen LSD	1305

CLERMONT COUNTY (cont.)

Little Miami LSD	8306
Loveland CSD	3108
Milford EVSD	1306
New Richmond EVSD	1307
Western Brown LSD	0805
West Clermont LSD	1308
Williamsburg LSD	1309

CLINTON COUNTY

Blanchester LSD	1401
Clinton-Massie LSD	1402
East Clinton LSD	1403
Fairfield LSD	3602
Fayetteville-Perry LSD	0802
* Greeneview LSD	2904
Lynchburg-Clay LSD	3605
Miami Trace LSD	2401
* Wilmington CSD	1404

COLUMBIANA COUNTY

Alliance CSD	7601
Beaver LSD	1501
* Columbiana EVSD	1502
* Crestview LSD	1503
East Liverpool CSD	1504
East Palestine CSD	1505
Leetonia EVSD	1506
Lisbon EVSD	1507
Minerva LSD	7610
Salem CSD	1508
Southern LSD	1509
* United LSD	1510
Wellsville LSD	1511
West Branch LSD	5012

COSHOCTON COUNTY

Coshocton CSD	1601
East Knox LSD	4203
Garaway LSD	7903
Newcomerstown EVSD	7905
Ridgewood LSD	1602
River View LSD	1603
Tri-Valley LSD	6004
West Holmes LSD	3802

CRAWFORD COUNTY

* Buckeye Central LSD	1701
Bucyrus CSD	1702
Colonel Crawford LSD	1703
Crestline EVSD	1704
Galion CSD	1705
* Mohawk LSD	8802
* Plymouth-Shiloh LSD	7007
Ridgedale LSD	5104
* Upper Sandusky EVSD	8803
Willard CSD	3907
Wynford LSD	1706

CUYAHOGA COUNTY

Bay Village CSD	1801
Beachwood CSD	1802
Bedford CSD	1803
Berea CSD	1804
Brecksville-Broadview Heights CSD	1806
Brooklyn CSD	1807
Chagrin Falls EVSD	1808
Cleveland Municipal CSD	1809
Cleveland Hts.-University Hts. CSD	1810
Cuyahoga Heights LSD	1811
East Cleveland CSD	1812
Euclid CSD	1813
Fairview Park CSD	1814
Garfield Heights CSD	1815
Independence LSD	1816

*School district income tax in effect for 2006.

CUYAHOGA COUNTY (cont.)

Lakewood CSD	1817
Maple Heights CSD	1818
Mayfield CSD	1819
North Olmsted CSD	1820
North Royalton CSD	1821
Olmsted Falls CSD	1822
Orange CSD	1823
Parma CSD	1824
Richmond Heights LSD	1825
Rocky River CSD	1826
Shaker Heights CSD	1827
Solon CSD	1828
South Euclid-Lyndhurst CSD	1829
Strongsville CSD	1830
Warrensville Heights CSD	1831
Westlake CSD	1832

DARKE COUNTY

* Ansonia LSD	1901
* Arcanum-Butler LSD	1902
* Bradford EVSD	5502
* Fort Loramie LSD	7504
* Fort Recovery LSD	5406
* Franklin Monroe LSD	1903
* Greenville CSD	1904
Marion LSD	5403
Minster LSD	0601
* Mississinawa Valley LSD	1905
* National Trail LSD	6802
* Newton LSD	5506
Northmont CSD	5709
* Russia LSD	7507
St. Henry Consolidated LSD	5407
Tri-County North LSD	6806
* Tri-Village LSD	1906
* Versailles EVSD	1907

DEFIANCE COUNTY

Ayersville LSD	2001
* Central LSD	2002
* Defiance CSD	2003
* Edgerton LSD	8602
* Hicksville EVSD	2004
Northeastern LSD	2005

DELAWARE COUNTY

* Big Walnut LSD	2101
* Buckeye Valley LSD	2102
* Centerburg LSD	4201
Delaware CSD	2103
Dublin CSD	2513
Elgin LSD	5101
* Highland LSD	5902
* Johnstown-Monroe LSD	4503
* Northridge LSD	4509
* North Union LSD	8003
Olentangy LSD	2104
Westerville CSD	2514

ERIE COUNTY

* Bellevue CSD	3901
Berlin-Milan LSD	2201
Firelands LSD	4707
Huron CSD	2202
Kelleys Island LSD	2203
Margaretta LSD	2204
Monroeville LSD	3902
Perkins LSD	2205
Sandusky CSD	2206
Vermilion LSD	2207
* Western Reserve LSD	3906

FAIRFIELD COUNTY

Amanda-Clearcreek LSD	2301
* Berne Union LSD	2302
* Bloom-Carroll LSD	2303
* Canal Winchester LSD	2502
* Fairfield Union LSD	2304
Lancaster CSD	2305
* Liberty Union-Thurston LSD	2306
Northern LSD	6403
* Pickerington LSD	2307
* Reynoldsburg CSD	2509
* Southwest Licking LSD	4510
* Teays Valley LSD	6503
* Walnut Township LSD	2308

FAYETTE COUNTY

East Clinton LSD	1403
* Greeneview LSD	2904
* Greenfield EVSD	3603
Madison-Plains LSD	4904
Miami Trace LSD	2401
Washington Court House CSD	2402

FRANKLIN COUNTY

* Bexley CSD	2501
* Canal Winchester LSD	2502
Columbus CSD	2503
Dublin CSD	2513
Gahanna-Jefferson CSD	2506
Grandview Heights CSD	2504
Groveport Madison LSD	2507
Hamilton LSD	2505
Hilliard CSD	2510
Jonathan Alder LSD	4902
Licking Heights LSD	4505
Madison-Plains LSD	4904
New Albany-Plain LSD	2508
Olentangy LSD	2104
* Pickerington LSD	2307
* Reynoldsburg CSD	2509
South-Western CSD	2511
* Teays Valley LSD	6503
Upper Arlington CSD	2512
Westerville CSD	2514
Whitehall CSD	2515
Worthington CSD	2516

FULTON COUNTY

Anthony Wayne LSD	4801
Archbold-Area LSD	2601
* Evergreen LSD	2602
* Gorham Fayette LSD	2603
* Liberty Center LSD	3502
* Pettisville LSD	2604
Pike-Delta-York LSD	2605
* Swanton LSD	2606
Wauseon EVSD	2607

GALLIA COUNTY

Fairland LSD	4403
Gallia County LSD	2701
Gallipolis CSD	2702
Symmes Valley LSD	4407
Vinton County LSD	8201

GEAUGA COUNTY

* Berkshire LSD	2801
Cardinal LSD	2802
Chagrin Falls EVSD	1808
Chardon LSD	2803
Kenston LSD	2804
Kirtland LSD	4302
* Ledgemont LSD	2805
Madison LSD	4303
Mentor EVSD	4304
Newbury LSD	2806
Painesville Township LSD	4306
West Geauga LSD	2807

GREENE COUNTY

Beavercreek LSD	2901
* Cedar Cliff LSD	2902
Clinton-Massie LSD	1402
* Fairborn CSD	2903
* Greeneview LSD	2904
* Southeastern LSD	1205
Sugarcreek LSD	2905
Wayne LSD	8308
* Wilmington CSD	1404
* Xenia Community CSD	2906
* Yellow Springs EVSD	2907

GUERNSEY COUNTY

Cambridge CSD	3001
East Guernsey LSD	3002
East Muskingum LSD	6001
Newcomerstown EVSD	7905
Noble LSD	6102
Ridgewood LSD	1602
Rolling Hills LSD	3003

HAMILTON COUNTY

Cincinnati CSD	3101
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HAMILTON COUNTY (cont.)

Deer Park Community CSD	3102
Finnestown LSD	3103
Forest Hills LSD	3104
Indian Hill EVSD	3106
Lockland CSD	3107
Loveland CSD	3108
Madeira CSD	3109
Mariemont CSD	3110
Milford EVSD	1306
Mount Healthy CSD	3111
North College Hill CSD	3112
Northwest LSD	3113
Norwood CSD	3114
Oak Hills LSD	3115
Princeton CSD	3116
Reading Community CSD	3117
Southwest LSD	3118
St. Bernard-Elmwood Place CSD	3119
Sycamore Community CSD	3120
Three Rivers LSD	3121
Winton Woods CSD	3105
* Wyoming CSD	3122

HANCOCK COUNTY

* Ada EVSD	3301
* Arcadia LSD	3201
* Arlington LSD	3202
Bluffton EVSD	0203
* Cory-Rawson LSD	3203
* Elmwood LSD	8703
Findlay CSD	3204
Fostoria CSD	7402
* Hardin Northern LSD	3302
* Liberty-Benton LSD	3205
* McComb LSD	3206
North Baltimore LSD	8705
* Riverdale LSD	3305
Van Buren LSD	3207
* Vanlue LSD	3208

HARDIN COUNTY

* Ada EVSD	3301
Benjamin Logan LSD	4602
Elgin LSD	5101
* Hardin Northern LSD	3302
* Kenton CSD	3303
* Ridgemont LSD	3304
* Riverdale LSD	3305
* Upper Scioto Valley LSD	3306

HARRISON COUNTY

Buckeye LSD	4101
Conotton Valley Union LSD	3401
Edison LSD	4102
Harrison Hills CSD	3402
Union LSD	0707

HENRY COUNTY

Archbold-Area LSD	2601
* Bowling Green CSD	8701
* Holgate LSD	3501
* Liberty Center LSD	3502
Napoleon Area CSD	3503
* Otsego LSD	8707
* Patrick Henry LSD	3504
* Pettisville LSD	2604

HIGHLAND COUNTY

Adams County/Ohio Valley LSD	0101
Bright LSD	3601
East Clinton LSD	1403
Eastern LSD	0801
Fairfield LSD	3602
Fayetteville-Perry LSD	0802
* Greenfield EVSD	3603
* Hillsboro CSD	3604
Lynchburg-Clay LSD	3605
Miami Trace LSD	2401

HOCKING COUNTY

* Berne Union LSD	2302
* Fairfield Union LSD	2304
* Logan Elm LSD	6502
Logan-Hocking LSD	3701
Nelsonville-York CSD	0504
Southern LSD	6404
Vinton County LSD	8201

HOLMES COUNTY

* Danville LSD4202	
East Holmes LSD	3801
Garaway LSD	7903
* Loudonville-Perrysville EVSD	0303
Southeast LSD	8508
Triway LSD	8509
West Holmes LSD	3802

HURON COUNTY

* Bellevue CSD	3901
Berlin-Milan LSD	2201
* Buckeye Central LSD	1701
Monroeville LSD	3902
* New London LSD	3903
* Norwalk CSD	3904
* Plymouth-Shiloh LSD	7007
* Seneca East LSD	7406
* South Central LSD	3905
* Wellington EVSD	4715
* Western Reserve LSD	3906
Willard CSD	3907

JACKSON COUNTY

Eastern LSD	6601
Gallia County LSD	2701
Jackson CSD	4001
Oak Hill Union LSD	4002
Vinton County LSD	8201
Wellston CSD	4003

JEFFERSON COUNTY

Buckeye LSD	4101
Edison LSD	4102
Harrison Hills CSD	3402
Indian Creek LSD	4103
Southern LSD	1509
Steubenville CSD	4104
Toronto CSD	4105

KNOX COUNTY

* Centerburg LSD	4201
Clear Fork Valley LSD	7001
* Danville LSD	4202
East Knox LSD	4203
Fredericktown LSD	4204
* Loudonville-Perrysville EVSD	0303
Mount Vernon CSD	4205
North Fork LSD	4508
* Northridge LSD	4509

LAKE COUNTY

Chardon LSD	2803
Fairport Harbor EVSD	4301
Kirtland LSD	4302
Madison LSD	4303
Mentor EVSD	4304
Painesville City LSD	4305
Painesville Township LSD	4306
Perry LSD	4307
Wickliffe CSD	4308
Willoughby-Eastlake CSD	4309

LAWRENCE COUNTY

Chesapeake Union EVSD	4401
Dawson-Bryant LSD	4402
Fairland LSD	4403
Ironton CSD4404	
Oak Hill Union LSD	4002
Rock Hill LSD	4405
South Point LSD	4406
Symmes Valley LSD	4407

LICKING COUNTY

* Centerburg LSD	4201
East Knox LSD	4203
Granville EVSD	4501
Heath CSD	4502
* Johnstown-Monroe LSD	4503
Lakewood LSD	4504
Licking Heights LSD	4505
* Licking Valley LSD	4506
New Albany-Plain LSD	2508
* Newark CSD	4507
North Fork LSD	4508
Northern LSD	6403
* Northridge LSD	4509
* Reynoldsburg CSD	2509
River View LSD	1603

LICKING COUNTY (cont.)

* Southwest Licking LSD	4510
West Muskingum LSD	6005

LOGAN COUNTY

Bellefontaine CSD	4601
Benjamin Logan LSD	4602
Indian Lake LSD	4603
Jackson Center LSD	7506
* Ridgemont LSD	3304
* Riverside LSD	4604
Sidney CSD	7508
* Triad LSD	1103
* Upper Scioto Valley LSD	3306
* Waynesfield-Goshen LSD	0606
* West Liberty-Salem LSD	1105

LORAIN COUNTY

Amherst EVSD	4701
Avon Lake CSD	4702
Avon LSD	4703
Black River LSD	5201
Clearview LSD	4704
Columbia LSD	4705
Elyria CSD	4706
Firelands LSD	4707
Keystone LSD	4708
Lorain CSD	4709
Mapleton LSD	0304
Midview LSD	4710
* New London LSD	3903
North Ridgeville CSD	4711
* Oberlin CSD	4712
Olmsted Falls CSD	1822
Sheffield-Sheffield Lake CSD	4713
Strongsville CSD	1830
Vermilion LSD	2207
* Wellington EVSD	4715

LUCAS COUNTY

Anthony Wayne LSD	4801
* Evergreen LSD	2602
Maumee CSD	4802
Oregon CSD	4803
* Otsego LSD	8707
Ottawa Hills LSD	4804
Springfield LSD	4805
* Swanton LSD	2606
Sylvania CSD	4806
Toledo CSD	4807
Washington LSD	4808

MADISON COUNTY

* Fairbanks LSD	8001
* Jefferson LSD	4901
Jonathan Alder LSD	4902
* London CSD	4903
Madison-Plains LSD	4904
* Mechanicsburg EVSD	1102
Miami Trace LSD	2401
Westfall LSD	6504

MAHONING COUNTY

Alliance CSD	7601
Austintown LSD	5001
Boardman LSD	5002
Campbell CSD	5003
Canfield LSD	5004
* Columbiana EVSD	1502
Hubbard EVSD	7809
Jackson-Milton LSD	5005
Leetonia EVSD	1506
Lowellville LSD	5006
Poland LSD	5007
Sebring LSD	5008
South Range LSD	5009
* Springfield LSD	5010
Struthers CSD	5011
Weathersfield LSD	7821
West Branch LSD	5012
Western Reserve LSD	5013
Youngstown CSD	5014

MARION COUNTY

* Buckeye Valley LSD	2102
Cardington-Lincoln LSD	5901
Elgin LSD	5101
Marion CSD	5102
* Northmor LSD	5904

MARION COUNTY (cont.)

Pleasant LSD	5103
Ridgedale LSD	5104
River Valley LSD	5105
* Upper Sandusky EVSD	8803

MEDINA COUNTY

Black River LSD	5201
Brunswick CSD	5202
Buckeye LSD	5203
Cloverleaf LSD	5204
Highland LSD	5205
Medina CSD	5206
North Central LSD	8504
Rittman EVSD	8507
Wadsworth CSD	5207

MEIGS COUNTY

Alexander LSD	0501
Eastern LSD	5301
Meigs LSD	5302
Southern LSD	5303

MERCER COUNTY

* Celina CSD	5401
* Coldwater EVSD	5402
* Fort Recovery LSD	5406
Marion LSD	5403
Minster LSD	0601
* New Bremen LSD	0602
* Parkway LSD	5405
St. Henry Consolidated LSD	5407

MIAMI COUNTY

Bethel LSD	5501
* Bradford EVSD	5502
* Covington EVSD	5503
* Franklin Monroe LSD	1903
* Miami East LSD	5504
Milton-Union EVSD	5505
* Newton LSD	5506
Northmont CSD	5709
* Piqua CSD	5507
Tecumseh LSD	1202
Tipp City EVSD	5508
Troy CSD	5509

MONROE COUNTY

Noble LSD	6102
Switzerland of Ohio LSD	5601

MONTGOMERY COUNTY

Beavercreek LSD	2901
Brookville LSD	5701
* Carlisle LSD	8301
Centerville CSD	5702
Dayton CSD	5703
* Fairborn CSD	2903
Huber Heights CSD	5715
Jefferson Township LSD	5704
Kettering CSD	5705
Mad River LSD	5706
Miamisburg CSD	5707
* New Lebanon LSD	5708
Northmont CSD	5709
Northridge LSD	5710
Oakwood CSD	5711
* Preble Shawnee LSD	6804
Tri-County North LSD	6806
Trotwood-Madison CSD	5712
* Valley View LSD	5713
Vandalia-Butler CSD	5714
West Carrollton CSD	5716

MORGAN COUNTY

Federal Hocking LSD	0503
Fort Frye LSD	8402
Morgan LSD	5801
Trimble LSD	0505

MORROW COUNTY

* Buckeye Valley LSD	2102
Cardington-Lincoln LSD	5901
Fredericktown LSD	4204
Galion CSD	1705
* Highland LSD	5902
Lexington LSD	7003
* Mount Gilead EVSD	5903
* Northmor LSD	5904
River Valley LSD	5105

MUSKINGUM COUNTY

East Muskingum LSD	6001
Franklin LSD	6002
* Licking Valley LSD	4506
Maysville LSD	6003
Morgan LSD	5801
River View LSD	1603
Rolling Hills LSD	3003
Tri-Valley LSD	6004
West Muskingum LSD	6005
Zanesville CSD	6006

NOBLE COUNTY

Caldwell EVSD	6101
Fort Frye LSD	8402
Noble LSD	6102
Rolling Hills LSD	3003
Switzerland of Ohio LSD	5601

OTTAWA COUNTY

Benton-Carroll-Salem LSD	6201
Danbury LSD	6202
Genoa Area LSD	6203
Lake LSD	8704
Middle Bass LSD	6204
North Bass LSD	6205
Port Clinton CSD	6206
Put-In-Bay LSD	6207
Woodmore LSD	7205

PAULDING COUNTY

* Antwerp LSD	6301
* Defiance CSD	2003
Ottoville LSD	6908
* Paulding EVSD	6302
* Wayne Trace LSD	6303

PERRY COUNTY

Crooksville EVSD	6401
* Fairfield Union LSD	2304
Franklin LSD	6002
Logan-Hocking LSD	3701
New Lexington CSD	6402
Northern LSD	6403
Southern LSD	6404

PICKAWAY COUNTY

Adena LSD	7101
* Circleville CSD	6501
* Logan Elm LSD	6502
Miami Trace LSD	2401
South-Western CSD	2511
* Teays Valley LSD	6503
Westfall LSD	6504

PIKE COUNTY

Eastern LSD	6601
Scioto Valley LSD	6602
Waverly CSD	6603
Western LSD	6604

PORTAGE COUNTY

Aurora CSD	6701
Crestwood LSD	6702
Field LSD	6703
James A. Garfield LSD	6704
Kent CSD	6705
Lake LSD	7606
Mogadore LSD	7709
Ravenna CSD	6706
Rootstown LSD	6707
Southeast LSD	6708
Springfield LSD	7713
Stow-Munroe Falls CSD	7714
Streetsboro CSD	6709
Tallmadge CSD	7715
Waterloo LSD	6710
West Branch LSD	5012
Windham EVSD	6711

PREBLE COUNTY

Brookville LSD	5701
College Corner LSD	6801
* Eaton CSD	6803
Edgewood CSD	0901
* National Trail LSD	6802
* Preble Shawnee LSD	6804
* Talawanda CSD	0909

PREBLE COUNTY (cont.)

Tri-County North LSD	6806
* Twin Valley Community LSD	6805
* Valley View LSD	5713

PUTNAM COUNTY

* Columbus Grove LSD	6901
* Continental LSD	6902
* Jennings LSD	6903
* Kalida LSD	6904
* Leipsic LSD	6905
* McComb LSD	3206
* Miller City-New Cleveland LSD	6906
* Ottawa-Glandorf LSD	6907
Ottoville LSD	6908
* Pandora-Gilboa LSD	6909
* Patrick Henry LSD	3504
* Paulding EVSD	6302
* Wayne Trace LSD	6303

RICHLAND COUNTY

Ashland CSD	0301
* Buckeye Central LSD	1701
Clear Fork Valley LSD	7001
Crestline EVSD	1704
Crestview LSD	7002
Galion CSD	1705
Lexington LSD	7003
* Loudonville-Perrysville EVSD	0303
Lucas LSD	7004
Madison LSD	7005
Mansfield CSD	7006
* Northmor LSD	5904
Ontario LSD	7009
* Plymouth-Shiloh LSD	7007
* Shelby CSD	7008
* South Central LSD	3905

ROSS COUNTY

Adena LSD	7101
Chillicothe CSD	7102
* Greenfield EVSD	3603
Huntington LSD	7103
Miami Trace LSD	2401
Paint Valley LSD	7104
Southeastern LSD	7105
* Union-Scioto LSD	7106
Waverly CSD	6603
Zane Trace LSD	7107

SANDUSKY COUNTY

* Bellevue CSD	3901
Clyde-Green Springs EVSD	7201
* Fremont CSD	7202
Gibsonburg EVSD	7203
* Lakota LSD	7204
Margaretta LSD	2204
* Old Fort LSD	7405
Woodmore LSD	7205

SCIOTO COUNTY

Bloom-Vernon LSD	7301
Clay LSD	7302
Eastern LSD	6601
Green LSD	7303
Minford LSD	7304
New Boston LSD	7305
Northwest LSD	7306
Portsmouth CSD	7307
Scioto Valley LSD	6602
Valley LSD	7308
Washington-Nile LSD	7309
Wheelersburg LSD	7310

SENECA COUNTY

* Arcadia LSD	3201
* Bellevue CSD	3901
* Bettsville LSD	7401
* Buckeye Central LSD	1701
* Carey EVSD	8801
Clyde-Green Springs EVSD	7201
Fostoria CSD	7402
Hopewell-Loudon LSD	7403
* Lakota LSD	7204
* Mohawk LSD	8802
* New Riegel LSD	7404
* Old Fort LSD	7405
* Seneca East LSD	7406

SENECA COUNTY (cont.)

Tiffin CSD	7407
* Vanlue LSD	3208

SHELBY COUNTY

* Anna LSD	7501
* Bradford EVSD	5502
Botkins LSD	7502
* Fairlawn LSD	7503
* Fort Loramie LSD	7504
Graham LSD	1101
* Hardin-Houston LSD	7505
Jackson Center LSD	7506
Minster LSD	0601
* New Bremen LSD	0602
* New Knoxville LSD	0603
* Riverside LSD	4604
* Russia LSD	7507
Sidney CSD	7508
* Versailles EVSD	1907

STARK COUNTY

Alliance CSD	7601
Brown LSD	1001
Canton CSD	7602
Canton LSD	7603
Fairless LSD	7604
Jackson LSD	7605
Lake LSD	7606
Louisville CSD	7607
Marlington LSD	7608
Massillon CSD	7609
Minerva LSD	7610
North Canton CSD	7611
Northwest LSD	7612
Osnaburg LSD	7613
Perry LSD	7614
Plain LSD	7615
Sandy Valley LSD	7616
Southeast LSD	8508
Tuscarawas Valley LSD	7908
Tuslaw LSD	7617

SUMMIT COUNTY

Akron CSD	7701
Aurora CSD	6701
Barberton CSD	7702
Copley-Fairlawn CSD	7703
Coventry LSD	7704
Cuyahoga Falls CSD	7705
Green LSD	7707
Highland LSD	5205
Hudson CSD	7708
Jackson LSD	7605
Manchester LSD	7706
Mogadore LSD	7709
Nordonia Hills CSD	7710
Northwest LSD	7612
Norton CSD	7711
Revere LSD	7712
Springfield LSD	7713
Stow-Munroe Falls CSD	7714
Tallmadge CSD	7715
Twinsburg CSD	7716
Woodridge LSD	7717

TRUMBULL COUNTY

Bloomfield-Mespo LSD	7801
Bristol LSD	7802
Brookfield LSD	7803
Cardinal LSD	2802
Champion LSD	7804
Girard CSD	7807
Howland LSD	7808
Hubbard EVSD	7809
Jackson-Milton LSD	5005
Joseph Badger LSD	7810
LaBrae LSD	7811
Lakeview LSD	7812
Liberty LSD	7813
Lordstown LSD	7814
Maplewood LSD	7815
Mathews LSD	7806
McDonald LSD	7816
Newton Falls EVSD	7817
Niles CSD	7818
Southington LSD	7819
Warren CSD	7820
Weathersfield LSD	7821

TUSCARAWAS COUNTY

Claymont CSD	7901
Dover CSD	7902
Fairless LSD	7604
Garaway LSD	7903
Harrison Hills CSD	3402
Indian Valley LSD	7904
Newcomerstown EVSD	7905
New Philadelphia CSD	7906
Ridgewood LSD	1602
Sandy Valley LSD	7616
Strasburg-Franklin LSD	7907
Tuscarawas Valley LSD	7908

UNION COUNTY

Benjamin Logan LSD	4602
* Buckeye Valley LSD	2102
Dublin CSD	2513
* Fairbanks LSD	8001
Hilliard CSD	2510
Jonathan Alder LSD	4902
Marysville EVSD	8002
* North Union LSD	8003
* Triad LSD	1103

VAN WERT

* Crestview LSD	8101
Delphos CSD	0204
Lincolnview LSD	8102
* Parkway LSD	5405
* Spencerville LSD	0209
* Van Wert CSD	8104
* Wayne Trace LSD	6303

VINTON COUNTY

Alexander LSD	0501
Logan-Hocking LSD	3701
Vinton County LSD	8201

WARREN COUNTY

Blanchester LSD	1401
* Carlisle LSD	8301

WARREN COUNTY (cont.)

Clinton-Massie LSD	1402
Franklin CSD	8304
* Goshen LSD	1305
Kings LSD	8303
Lebanon CSD	8305
Little Miami LSD	8306
Loveland CSD	3108
Mason CSD	8307
Miamisburg CSD	5707
Middletown CSD	0906
Monroe LSD	0910
Princeton CSD	3116
Springboro Community CSD	8302
Sugarcreek LSD	2905
Wayne LSD	8308
* Xenia Community CSD	2906

WASHINGTON COUNTY

Belpre CSD	8401
Caldwell EVSD	6101
Fort Frye LSD	8402
Frontier LSD	8403
Marietta CSD	8404
Morgan LSD	5801
Warren LSD	8405
Wolf Creek LSD	8406

WAYNE COUNTY

Chippewa LSD	8501
* Dalton LSD	8502
East Holmes LSD	3801
Green LSD	8503
Hillsdale LSD	0302
North Central LSD	8504
Northwest LSD	7612
* Northwestern LSD	8505
Orrville CSD	8506
Rittman EVSD	8507
Southeast LSD	8508
Triway LSD	8509
Tuslaw LSD	7617

WAYNE COUNTY (cont.)

West Holmes LSD	3802
Wooster CSD	8510

WILLIAMS COUNTY

Bryan CSD	8601
* Central LSD	2002
* Edgerton LSD	8602
Edon-Northwest LSD	8603
* Millcreek-West Unity LSD	8604
* Montpelier EVSD	8605
North Central LSD	8606
* Stryker LSD	8607

WOOD COUNTY

Anthony Wayne LSD	4801
* Bowling Green CSD	8701
Eastwood LSD	8702
* Elmwood LSD	8703
Fostoria CSD	7402
Gibsonburg ESVD	7203
Lake LSD	8704
* Lakota LSD	7204
* McComb LSD	3206
North Baltimore LSD	8705
Northwood LSD	8706
* Otsego LSD	8707
* Patrick Henry LSD	3504
* Perrysburg EVSD	8708
Rossford EVSD	8709

WYANDOT COUNTY

* Carey EVSD	8801
* Kenton CSD	3303
* Mohawk LSD	8802
Ridgedale LSD	5104
* Riverdale LSD	3305
* Upper Sandusky EVSD	8803
* Vanlue LSD	3208
Wynford LSD	1706

Do You Need Tax Forms or Help?



To visit us on the Internet – Visit the Ohio Department of Taxation's Web site at **tax.ohio.gov**. You can check the status of your 2006 Ohio income tax refund, get answers to the most frequently asked tax questions, and download the most requested tax forms, publications, information releases, tax rules and statistics.



For refund status information – *File electronically and get your refund in five to seven days by direct deposit!* You can check the status of your 2006 Ohio income tax refund by calling 1-800-282-1784. You will be required to provide your Social Security number and your expected refund amount. We will tell you if your refund has been processed and when you can expect your refund. Refund processing of paper returns takes from eight to 10 weeks. However, if you file your paper return in mid-April, receiving your refund may take additional time. You may also check the status of your refund by visiting the Department of Taxation's Web site at **tax.ohio.gov**. Generally, refund status information is available 24 hours a day. Occasionally, however, this information is not available due to system maintenance. In this case, please try again later.



For forms – You can order forms by calling 1-800-282-1782. This service is available 24 hours a day. We normally mail orders within three to five days of request. If you need forms more quickly, visit our Web site at **tax.ohio.gov** for easy computer download of our most frequently requested forms.



For general tax information – You can access our most frequently asked questions by calling our automated phone system toll-free at 1-800-282-1780. Recorded tax information is available 24 hours a day, seven days a week. Tax agents are also available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Extended hours of service will be provided in the evening until 7:00 p.m. from Jan. 29 to April 17, 2007.



To write or e-mail us – You may want to write or e-mail us if you are responding to a notice or bill or if you want a written or e-mail response to a tax question. If you write requesting specific information about your account, be sure to include your Social Security number. Our mailing address is found on page 43 of this booklet. You can contact us through our Web site at **tax.ohio.gov**.



To visit us in person – The addresses for our local taxpayer service centers are found on page 43 of this booklet.

Payment Options

Several options are available for paying your Ohio income tax. You may pay by one of the following three methods:

➔ Credit Card (see page 42)

➡ Electronic Check

You can eliminate writing a check for your 2006 Ohio individual income tax due amount by using the expanded electronic check payment option that is available to all taxpayers. If you choose to make payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account to pay the balance of the tax you owe.

Please note that the authorized amount will come out of your account within 24 hours unless you elect to delay payment. You can delay payment up until the payment deadline of April 17, 2007. Regardless of the date you choose, you must make sure that the money is in your account and available at that time.

When paying by electronic check, you must first determine your filing method:

- ✓ **TeleFile** – Follow the payment instruction prompts that you receive during TeleFile (see line 12, page Tel-7).
- ✓ **Ohio I-File** – Follow the payment instruction prompts that you receive during Ohio I-File.
- ✓ **IRS e-file** – If you are electronically filing your Ohio individual income tax return using an approved software program, just follow the payment prompts for making payments by electronic check. If you are using a tax preparer to file your return electronically, the preparer will tell you how to pay using electronic check.
- ✓ **Paper Filing** – If you're filing by paper (**IT 1040 or IT 1040EZ**) you can still use the electronic check payment option. Go to our Web site at **tax.ohio.gov** and click on "I-File."

➡ Check or Money Order

If you do not want to use a credit card or electronic check to make your payment, you may send in a personal check or money order with the payment voucher (IT 40P) at the bottom of this page. Please provide the following information:

- a) Print your full name and address on the lines provided and write the first three letters of your last name in the boxes to the right of your name;
- b) Write your Social Security number(s) in the boxes provided on the right side of the form;
- c) Write the dollar amount of your check or money order in the appropriate box;
- d) Make your check or money order payable to the Ohio Treasurer of State;
- e) Write your Social Security number(s) and taxable year on the check or money order;
- f) Do **NOT** attach your payment to form IT 40P. Instead, put them loose in an envelope.

If you are enclosing your check or money order and form IT 40P in the same envelope with your Ohio income tax return, mail to the address shown on your Ohio income tax return.

If you are not enclosing your check or money order and form IT 40P in the same envelope with your Ohio income tax return, mail your check and form IT 40P below on or before April 17, 2007 to the following address:

Ohio Department of Taxation
P.O. Box 182131
Columbus, OH 43218-2131

You may also use the electronic check payment option to file and pay your quarterly **2007 estimated income tax**. Go to our Web site at **tax.ohio.gov** and click on “I-File.” Using this method of payment for your quarterly estimate eliminates the need to file a paper copy of form IT 1040ES.

Please detach here.

OHIO IT 40P

Income Tax Payment Voucher



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

Taxable Year

2006

Please use UPPERCASE letters
to print the first three letters of

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

Please check if extension payment

Your Social Security number

Spouse's Social Security number
(only if joint filing)

Taxpayer's
last name

Spouse's last name
(only if joint filing)

Include this voucher and check or money order (payable to Ohio Treasurer of State) with your Ohio income tax return. If you are not enclosing this voucher with your Ohio income tax return, then mail this voucher to Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131.

**AMOUNT OF
PAYMENT**



\$

.

Pay Your Taxes by Credit Card



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

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

When will my payment be posted? Your payment will be effective the date you charge it.

What happens if I change my mind? If you pay your tax liability by credit card and you subsequently reverse the credit card transaction, you may be subject to penalties, interest and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

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

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

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

OHIO OR 6446 OR ZIP code

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

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Go to **tax.ohio.gov** and select the "I-File" link. Click on the "Ohio E Payment" link. Then click on the "Begin Payment Process" link. If you have previously registered either to file electronically or to pay electronically, click on the "E Payment" link and follow the directions that appear.

If you have not previously registered to file electronically and to pay electronically, click on the "Register Now" link and follow the directions that appear.

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

\$, .

2. Your Social Security number

3. The first three letters of your last name

4. Your spouse's Social Security number (**only if joint return**)

5. The first three letters of your spouse's last name (**only if joint return**)

6. The taxable year for which you are paying

7. Telephone number

() -

8. Your credit card number

9. Credit card expiration date (MM/YY)

/

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

11. At the end of your call or Internet visit, you will be given a payment confirmation number. Write it here and keep it for your records.

**Keep this page
for your records.**

Taxpayer Assistance

By Internet



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

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

By Phone



Toll-Free Telephone Numbers

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

Written



Ohio Department of Taxation Taxpayer Services Mailing Address

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

Walk-in



Ohio Department of Taxation Taxpayer Service Locations

Taxpayer Service Center Hours
Office hours: 8:00 a.m. – 5:00 p.m.
Monday through Friday

See location listing at right.

Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents are always available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended in the evenings until 7:00 p.m. between Jan. 29 and April 17, 2007.

Ohio Department of Taxation Taxpayer Service Centers

Akron Taxpayer Service Center

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

Cincinnati Taxpayer Service Center

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

Cleveland Taxpayer Service Center

615 W. Superior Ave.
Fifth Floor, Suite 570
Cleveland, OH 44113-1891

Columbus Taxpayer Service Center

4485 Northland Ridge Blvd., 1st Floor
Columbus, OH 43229

OR

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

Dayton Taxpayer Service Center

Centre City Offices
40 S. Main St., 5th Floor
Dayton, OH 45402-2162

Toledo Taxpayer Service Center

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

Youngstown Taxpayer Service Center

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

Zanesville Taxpayer Service Center

601 Underwood St.
Zanesville, OH 43701-3786

For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only: Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Ohio 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.



Ohio Department of
TAXATION

P.O. Box 2679

Columbus, Ohio 43270-2679