



2007

INCOME TAX BOOKLET

for Residents,
Nonresidents
and Part-Year Residents



Inside:

- ✓ ***Instructions***
- ✓ ***Form IT 1040***
- ✓ ***Form IT 1040EZ***
- ✓ ***Tax tables***

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OHIO DEPARTMENT OF TAXATION

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Highlights for 2007

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

Ohio eForms. See page 3.

Tax Preparer Contact. You can authorize your tax preparer to contact us regarding your return.

Exemption Increase. The personal and dependent exemption has been increased to \$1,450.

Ohio Medical Savings Account. This deduction has been increased to \$3,944.

Ohio Resident Military Personnel Stationed Outside Ohio. See page 19.

Dear Ohio Taxpayer,

Income tax rates in Ohio are going down, which means that your 2007 income tax return will include meaningful tax relief.

Gov. Ted Strickland has embraced a package of tax reforms enacted by the Ohio General Assembly that includes a five-year, 21% cut in state income tax rates. As part of these reforms, income tax rates were again reduced for the 2007 tax year.

All of this means that state government is working hard to stretch your tax dollars even further. With that in mind, I encourage you to help us keep costs down by joining the majority of Ohioans who now file their tax returns electronically.

Taxpayers benefit from paperless filing through quicker refunds – usually available by direct deposit within five to seven days. Electronic filing also helps us trim processing expenses by as much as \$2 for each return.

The Department of Taxation now offers four different ways to file a return electronically:

- **Ohio I-File**, a free, interactive way to file online from your personal computer. It's available at our Web site at tax.ohio.gov.
- **Ohio eForms**, a new free way to fill out and submit your tax forms online, much as you would on paper. For more information, see **Ohio eForms** on page 3.
- The **IRS e-file** program, which allows returns to be filed electronically using an approved software program or through an authorized tax professional.
- **TeleFile**. If you received a TeleFile booklet, you may also use your telephone to file (it's free!)

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 find other helpful information.

Sincerely,



Richard A. Levin
Ohio Tax Commissioner

AVOID THESE!

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

- ☹ Failure to sign tax returns.
- ☹ Failure to correct your address. If you use a tax preparer to file your return electronically, 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 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 pages of the return.
- ☹ Failure to correctly calculate your Ohio use tax.
- ☹ Failure to include W-2s with tax returns.
- ☹ Failure to indicate the school district number on tax returns.

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 individual and school district income tax returns.

I-File guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due and electronically submits the tax information. I-File provides you with a transcript of the tax information you submitted and gives you a filing confirmation number. **Using this service is free.**



Most electronic filers receive their **refunds in 5-7 business days** by direct deposit!

Ohio eForms

Use your computer to fill out your return electronically.

eForms will display on your computer screen an Ohio income tax return form. You fill in the lines on the return that apply to you. eForms does all of the math calculations and figures the tax for you. After you fill in the eForm return, either file your return electronically or print and mail us your return. If you file electronically, Ohio eForms will provide you with a filing confirmation number. **Use Ohio eForms – it's free!**

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 received a TeleFile booklet in the mail, you may qualify to TeleFile your return. See your TeleFile booklet for more information. Fill out the simple TeleFile worksheet. Then use a touch-tone phone to call toll-free 1-800-697-0440 to file your return. You may call anytime – our TeleFile lines are available 24 hours a day, seven days a week. If you did not receive a TeleFile return in the mail, you **cannot** TeleFile this year.

Pay by Electronic Check or Credit Card

Why not eliminate writing a check if you have tax due? Simply make your payment by using an **electronic check**. You can use this option to pay your tax due for your 2007 Ohio income tax return. You can also use an **electronic check** to file and pay your 2008 estimated income tax, Ohio form IT 1040ES. Find out how on page 41.

Direct Deposit Your Refund

Speed up your refund by taking advantage of the **direct deposit refund** option this year. This option is available only to taxpayers who file using one of the four electronic filing options listed above. **It is not available for paper-filed returns.** If you use the direct deposit refund 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 *The Finder*.

Step 3 → Click on School District Income Tax. Follow the directions to look up your school district by entering the street home address, city or town, and 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 return.

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 don't 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 for Ohio Forms IT 1040 and 1040EZ

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 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 received from an unrelated employer.

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

- you are single, 65 or older AND your federal adjusted gross income is less than or equal to \$11,450 AND you have no Schedule A adjustments.
- you are married, filing jointly, 65 or older AND your federal adjusted gross income is less than or equal to \$12,900 AND you have no Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (line 48) 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).

When Do I Have To File?

For calendar year 2007, most taxpayers must file on or before April 15, 2008 (for exceptions, see "What If I Need More Time To File?" and "What If I'm in the Military?" on page 6). Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year.

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 a copy for your records.

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

A pass-through entity is a partnership, S corporation or limited liability company treated as a partnership or an S corporation for federal income tax purposes. Unless the exception below applies, individuals who are investors in any pass-through entity doing business in Ohio must file Ohio form IT 1040. **Exception:** Such investors do not have to file Ohio form IT 1040 if ALL of the following apply:

- the investor is a full-year nonresident, AND
- the pass-through entity files Ohio 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 additional Ohio form IT 4708.

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) in Ohio must apportion his/her business

Where to Mail Your Return (Be sure to sign your return before mailing.)		
Ohio Form	Payment and IT40P Enclosed?	Address
IT 1040	No	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
IT 1040	Yes	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
IT 1040EZ	No	Ohio Department of Taxation P.O. Box 182294 Columbus, OH 43218-2294
IT 1040EZ	Yes	Ohio Department of Taxation P.O. Box 182850 Columbus, OH 43218-2850

income inside and outside of Ohio. If you file Ohio form IT 1040, use Ohio form IT 2023 (income allocation and apportionment worksheet) to determine the proper amount of credit to claim in Schedule D of Ohio form IT 1040. See "Ohio Residency Status" on page 9 for the definition of part-year resident.

What If a Taxpayer Has Died?

If the taxpayer dies before filing the return, the taxpayer's personal representative has to file and sign the return on behalf of the person who died. A personal representative can be the executor, administrator or anyone who is in charge of the deceased person's property.

Important:

- Use the same filing status as shown on the federal income tax return.
- Check the "Deceased" box after the applicable Social Security number on page 1 of the return.



We cannot rewrite a decedent's refund check either 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 Internal Revenue Service (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**, make extension payments by April 15, 2008 on Ohio form IT 40P (see page 41 of these instructions). Interest and penalties will accrue on any tax not paid by April 15, 2008.

Exception: Certain military personnel may have an additional extension of time 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 15, 2008. However, this penalty does not apply if (i) you obtained an Internal Revenue Service extension of time to file, (ii) your total payments made by April 15, 2008 equal or exceed 90% of your total Ohio tax (make any required payments electronically via our Web site at tax.ohio.gov or use Ohio form IT 40P on page 41 of these instructions) and (iii) you pay the balance due by the extended due date (make any required payments electronically via our Web site or use another Ohio 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 15, 2008) until the date of payment. The interest rate for 2007 and 2008 is 8%. For each year, 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 (Ohio form IT 1040X). Use this form to amend your 2007 Ohio forms IT 1040 or IT 1040EZ (you can get the forms from our Web site at tax.ohio.gov or by calling 1-800-282-1782).

If you correct your federal income tax return for 2007 or you are audited by the Internal Revenue Service, you must amend your Ohio income tax return 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 income tax 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 2008?

Estimated tax is the 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 2008 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 2008 (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 of these instructions 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 forms IT 2210-1040EZ or IT 2210-1040 (see tax.ohio.gov) to calculate the interest penalty on your underpayment amount.

2008 Estimated Tax Payment Due Dates

1st quarter – April 15, 2008	3rd quarter – Sept. 15, 2008
2nd quarter – June 16, 2008	4th quarter – Jan. 15, 2009

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

What if I Am in the Military?

If you were an Ohio resident during taxable year 2007, active duty military pay that you received while you were stationed outside Ohio is not taxed. See line 37 instructions on page 19. In addition, you can calculate a resident tax credit if your nonmilitary

pay was taxed by another state. See Schedule C instructions on page 25.

If you were 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 employment and from Ohio profits and gains from Ohio rental property are examples of income taxed by Ohio. See Schedule D instructions on page 25. If you are a nonresident, see line 36 instructions on page 18. If you are unsure of your state of residency, see Ohio residency status on page 9.

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 35-39 in this booklet. If you lived in one of these districts during all or part of 2007, you must file an Ohio form SD 100, School District Income Tax Return. File Ohio 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 Ohio 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 Married Filing Jointly Taxpayers Have to Sign the Return?

General rule: If your filing status on your federal income tax return is married filing jointly and the exception discussed below does **not** apply, 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).

Exception to the general rule: Your spouse does not have to sign a married filing jointly return **only if** all three of the following apply:

- Your spouse resided outside Ohio for the entire year;
- Your spouse did not earn any income in Ohio; AND
- Your spouse did not 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.

Does Ohio Follow the Alternative Preparer Signature Procedures?

The Ohio Department of Taxation follows Internal Revenue Service 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. Except as set forth below, paid preparers need to 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).

Exception: The paid preparer should print (rather than write) his/her name on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

Where Can I Find the Ohio Law References About Income Taxes?

To see the sections of the Ohio Revised Code that relate to the line items on Ohio form IT 1040, go to http://tax.ohio.gov/divisions/ohio_individual/individual/2007_tax_form_line_item_law_references.stm.

What Is the Difference Between Tax Table 1 and Tax Table 2?

Income Tax Table 1, which begins on page 28, shows the tax amount for \$50 increments of income. The tax is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly higher or lower than the tax amount computed by using Income tax Table 2, which is shown on page 34.

What If I Move After Filing My Tax Return and I'm Due a 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.

Completing the Top Portion of the Ohio IT 1040 and Ohio IT 1040EZ

Ohio forms IT 1040 and IT 1040EZ 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 **2007**.
3. Print your numbers and letters inside the boxes as shown in the upper right-hand column of this page:

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

Use only **UPPERCASE** letters.

Name(s), address and Social Security number(s). If you received a preprinted label with your Ohio form 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 also enter your spouse's Social Security number).

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 at tax.ohio.gov) 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 place it on the "Name" space on the return. **If the label shows each spouse's name but you are filing separate returns, do not 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 incorrect information, do not use the label. Print your name, address and Social Security number in the spaces provided. If this is a joint return, print both names and Social Security numbers in the spaces provided.

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

Print the first four letters of the name of the Ohio county where you live.

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 place the label on your return until you have finished completing all of the lines of your return.**

In addition to your name, address and Ohio income tax reference number, the label contains other postal information. The illustration below shows you where these items appear.

The illustration shows a mailing label with the following text and annotations:

- Ohio income tax reference number:** 1234-5678-9012
- Two names indicate joint filing:** { KENNETH L. SMITH (TIN 12)
SUSAN B. SMITH (TIN 34)
- Your name and address:** 300 PARK WAY
HOMETOWN OH 45300-3253
- Your ZIP code and the mailbag number presort designation:** 45300-3253
- Postal service local delivery route within your ZIP code. This is not always present:** CAR-RT SORT **CR001
- School district number:** SD 2104
- Sequence number (can have up to seven characters):** 1234

Ohio County

If your home address is an Ohio home address, indicate on page 1 of the return the county for that address. Otherwise, leave this line blank.

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 two-letter abbreviation of the state where you resided for 2007 in the space provided. For more information, please see our personal income tax information release entitled "Residency Guidelines," which is 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 2007, 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 they were a resident of another state (see page 25 of these instructions).

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 stationed outside Ohio and who are claiming to have a home-of-record outside Ohio must file by May 30, 2008 Ohio form ITDA-M, Affidavit of Non-Ohio Domicile for Taxable Year 2007 – Military. The affidavit form is available on our Web site at tax.ohio.gov. If Ohio tax was mistakenly withheld, you should submit U.S. Department of Defense form DD 2058 or its equivalent to the applicable military authorities to change your military state of residence. See line 36 instructions on page 19 for more information.

Filing Status

Your filing status must be the same as your federal income tax filing status for 2007 with the following exception: If you marked the box

labeled "qualifying widow(er) with dependent child" on your federal income tax return, then mark 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 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 your tax (line 16 of Ohio form IT 1040 or line 12 of Ohio 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 Ohio form IT 1040 or line 12 of Ohio 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.

Ohio Public School District Number

Every Ohio public school district has an identification number. These numbers are shown 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 2007 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 of these instructions).

Sample W-2

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

Place all W-2 documents on top of page 1 of your Ohio income tax return. Do not use staples, tape or glue.

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 the amount in box 17 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
		14 Other	12c
f Employee's address and ZIP code			12d
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
OH		\$ xx,xxx.xx	\$ 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.

2007

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 providing us with 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.

Ohio 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 \$999,999,999.

Ohio 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 2007 federal income tax return.

Use federal form 1040, line 37 **OR**
federal form 1040-A, line 21 **OR**
federal form 1040-EZ, 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, 1042-S or equivalent) with your Ohio form IT 1040EZ return.

EZ Line 2 – State or Local Tax Refunds

This Ohio deduction applies if ...

1. on Schedule A of your 2006 federal form 1040 you claimed an itemized deduction for state or local income taxes paid; **AND**
2. in 2007 you received a refund, credit or offset for state or local income taxes that you overpaid in 2006; **AND**
3. you included the refund, credit or offset as income on line 10 of your 2007 federal form 1040.

If the deduction applies, enter the amount from line 10 of your 2007 federal 1040 on line 2 of this return. See Worksheet A on page 13 of these instructions. You are not entitled to a deduction if you filed **2007 federal forms 1040-A or 1040-EZ.**

EZ Line 4 – Exemptions/Dependents

Personal Exemption. You can claim a personal exemption of \$1,450 for yourself and, if filing a joint return, your spouse can claim an additional \$1,450.

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 \$1,450 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 \$1,450 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 \$1,450. See "**TIP – Line 4 and Line 9**" on page 13 of these instructions.

EZ Line 5 – Ohio Taxable Income

Subtract line 4 from line 3. If the amount on line 3 is less than line 4, 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.

Note: If the amount on this line is \$10,000 or less, you owe no tax. Be sure to enter a \$98 credit on line 7.

EZ Line 6 – Tax on Line 5

Using the tax tables on pages 28 through 34, figure your tax on your Ohio taxable income (line 5) .

- 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.

Note: Income Tax Table 1 shows the tax amount for \$50 increments of income and is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income 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 of these instructions.

EZ Line 10 – Tax Less Exemption Credit

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

EZ 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. If you do not qualify for the joint filing credit, enter -0- on line 11.

If you do qualify for the joint filing credit, find your Ohio taxable income in the first column on the next page. The second column then tells you what percent of your tax on line 10a 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 10a
More than \$25,000, but not more than \$50,000	15% of line 10a
More than \$50,000, but not more than \$75,000	10% of line 10a
More than \$75,000	5% of line 10a
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 10a is \$467, THEN the joint filing credit will be $\$467 \times .20 = \93 (rounded).

If either spouse does not have a W-2 form showing \$500 or more of income, you must include with your return a separate statement 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.



EZ Line 13 – Interest Penalty

If the tax reported on line 12 minus the amount on line 16 is more than \$500, you must complete and enclose Ohio form IT 2210-1040EZ, which is available at tax.ohio.gov.

EZ Line 14 – Unpaid Ohio Use (Sales) Tax

Use line 14 of the Ohio 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 2007 (for example, mail order or Internet purchases). A detailed explanation of the Ohio use tax is on page 26, and **Worksheet B** is on page 13 of these instructions.

If you did not make any out-of-state purchases during 2007, enter -0- on line 14. If you did make any out-of-state purchase during 2007 and you paid no sales tax on that purchase, then you are required to complete **Worksheet B** on page 13 of these instructions to determine the amount of Ohio use tax that you owe (which is the sales tax on that purchase).

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 Ohio form IT 1040EZ.

EZ Line 16 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown 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 Ohio form IT 1040EZ. Please do not staple, tape or glue.
- 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, use Ohio form IT 1040 and see line 22b instructions on page 16.

EZ Lines 18, 19, 20 – 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 nature preserves or wildlife, this decision is final. You cannot change your mind and ask for your donations to be refunded.

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 18, 19 and 20 blank.**

Military Injury Relief Fund. Use **line 18** to donate all or part of your overpayment shown on line 17 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 18.

If you do not have an overpayment on line 17, but you want to donate to provide grants to such individuals, you can do so by writing a check payable to Ohio Treasurer Richard Cordray (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.

Natural Areas and Wildlife. If you have an overpayment on line 17, 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 resources programs work to protect your natural heritage.

Use **line 19** to donate to the preservation of Ohio's nature preserves and scenic rivers. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.

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. Your generous donation will continue to help support Ohio's native wildlife – a natural treasure!

If you do not have an overpayment on line 17, but you want to donate to protect Ohio's natural heritage, you can do so by writing a check payable to either the "Natural Areas and Preserves Special Account" (nature preserves) or the "Nongame and Endangered Wildlife Special Account" (wildlife). Mail your check to the Ohio Department of Natural Resources, Deputy Directors' Office, 2045 Morse Road, Bldg. D3, Columbus, OH 43229-6693.

EZ Line 22 – 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 22.

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

If you cannot pay the amount you owe, you must still file the return by April 15, 2008 to avoid the late filing penalty.

2007 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 2007. You are **NOT** entitled to a deduction this year if you filed **federal forms 1040-A or 1040-EZ**. Complete this worksheet to determine if you are entitled to a deduction on line 2 of Ohio form IT 1040EZ.

a. Did you file **2007 federal forms 1040-A or 1040-EZ**?

☐ **Yes. STOP** and enter -0- on line 2 of Ohio form IT 1040EZ. ☐ **No. Complete line b.**

b. This Ohio deduction applies if:

1. on Schedule A of your **2006** federal form 1040 you claimed an itemized deduction for state or local income taxes paid; AND
2. in **2007** you received a refund, credit or offset for state or local income taxes that you overpaid in 2006; AND
3. you included the refund, credit or offset on line 10 of your **2007** federal form 1040.

If the deduction applies, enter the amount from line 10 of your **2007** federal form 1040 here and on line 2 of Ohio form IT 1040EZ.

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Worksheet B for Line 14 – Ohio Use Tax

If during 2007 you made any out-of-state purchase (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, you are required to complete this worksheet to determine the use 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 your out-of-state purchase). For additional information, see page 26 of these instructions.

a. During 2007 did you make any of the purchases described above?

- ☐ **No – STOP – You do not owe any Ohio use tax.** Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ.
- ☐ **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)?

- ☐ **Yes – STOP – You do not owe any Ohio use tax.** Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ.
- ☐ **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. Please use the decimal rates on page 27 of these instructions 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 the nearest dollar) and on line 14 of Ohio form IT 1040EZ. This amount is part of your income tax liability.

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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 \$1,450 (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.

Ohio Form IT 1040 Line Instructions

Round all numbers to the nearest whole dollar.

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2007 federal income tax return.

Use federal form 1040, line 37 **OR**

federal form 1040-A, line 21 **OR**

federal form 1040-EZ, line 4 **OR**

federal form 1040-NR, line 35.



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, you must include a copy of page 1 of your federal form (1040, 1040-NR, 1042-S or equivalent) with your Ohio form IT 1040 return.

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 47) on page 3 of Ohio form IT 1040 lists the additions and deductions to your federal adjusted gross income. Turn to pages 17-22 of these instructions and read about the adjustments you must make.

- If you have no additions or deductions to your Ohio income, leave line 2 blank.
- If you have additions or deductions on Schedule A on page 3 of Ohio form IT 1040, complete Schedule A at this time. You must complete the applicable line items. Then copy the net adjustments from line 47 onto line 2 (enclose page 3).

Line 4 – Exemptions/Dependents

Personal Exemptions. You can claim a personal exemption of \$1,450 for **yourself**; if filing a joint return, your **spouse** can claim an additional \$1,450.

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 are entitled to claim them as an exemption on your federal income tax return. You may claim a \$1,450 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 \$1,450 (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 more 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, you owe no tax. Be sure to enter your credit of \$98 on line 53.

Line 6 – Tax on Line 5

Using the tax tables on pages 28-34 of these instructions, figure your tax on your Ohio taxable income (line 5).

- 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.

Note: Income Tax Table 1 shows the tax amount for \$50 increments of income and is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2.

Line 7 – Nonbusiness Credits – Schedule B

Schedule B on page 4 of the Ohio form IT 1040 return has a list of the nonbusiness credits that you may be allowed to take. Turn to page 23 of these instructions 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 57 onto line 7 (enclose page 4).
- If you have no credits from Schedule B, enter -0- on line 7.

Important: If you show any amount on this line, you must include page 4 when you mail your return.

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 more 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 below 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 1: Bob and Sue 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 Bob and Sue's 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, he and Sue 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 10a
More than \$25,000, but not more than \$50,000	15% of line 10a
More than \$50,000, but not more than \$75,000	10% of line 10a
More than \$75,000	5% of line 10a
The credit is limited to a maximum of \$650.	

Example 2: If Ohio taxable income on line 5 is \$23,000 and the tax amount on line 10a is \$467, then the joint filing credit will be \$93:

$$\begin{array}{r}
 \$467 - \text{from line 10a} \\
 \times .20 - \text{from table above} \\
 \hline
 \text{Joint filing credit} = \$93 \text{ (rounded)}
 \end{array}$$

- 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 15 – Manufacturing Equipment Grant

For taxable years ending on or after July 1, 2005, the Ohio Revised Code section (R.C.) 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 2007 Ohio income tax liability and is nonrefundable. 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 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 2007 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), **AND**
- 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 2006 overpayment credited to 2007 and (iii) the amount on line 22 is \$500 or less, enter -0- on line 17. Otherwise, you may owe an interest penalty unless the sum of (i) line 20, (ii) your 2006 overpayment credited to 2007 and (iii) the amount on line 22 is equal to or greater than one of the following:

- 90% of your 2007 Ohio income tax (line 16, 2007 Ohio form IT 1040); OR
- 100% of your 2006 Ohio income tax (line 16, 2006 Ohio form IT 1040 or line 12, 2006 Ohio form IT 1040EZ).

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

Note: You can obtain Ohio 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

Use line 18 of Ohio form IT 1040 income tax return to report the amount of unpaid use (sales) tax that you may owe (if any) from out-of-state purchases you made in 2007 (for example, mail order or Internet purchases). A detailed explanation of the Ohio use tax is on page 26 of these instructions, and you can use the worksheet on page 27.

If you did not make any out-of-state purchases during 2007, enter -0- on line 18. If you did make any out-of-state purchase during 2007 and if you paid **no** sales tax on that purchase, then you are required to complete the **use tax worksheet** on page 27 of these instructions to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

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 Ohio form IT 1040.

Line 20 – Ohio Tax Withheld

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

- Place **legible state copies** of your W-2, W-2G or 1099R on top of Ohio form IT 1040. Please do not staple, tape or glue.
- 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.

Line 21 – Ohio Estimated Tax and IT 40P Extension Payments for 2007 and Amount of 2006 Overpayment Credited to 2007

Enter the total estimated income tax payments submitted on your 2007 Ohio form IT 1040ES, extension payments made on Ohio form IT 40P, plus any overpayment you credited to 2007 from your 2006 Ohio 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 at right.

Line 22a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Department of Development has granted you a new displaced worker 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 amount shown 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 Ohio form IT 4708 (Composite Return for Pass-Through Entities) or Ohio 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 17.

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).

Line 22c – Historical Preservation Credit

Include a copy of the certificate that you received from the Ohio Department of Development. Enter on line 22 the total of lines 22a, 22b and 22c.

Line 24 – 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 24.

Note: The total of lines 25 through 28 cannot exceed the total overpayment shown on line 24.

Line 25 – Amount of Overpayment To Be Credited to 2008 Estimated Income Tax

You may apply part or all of your overpayment on line 24 to your 2008 Ohio income tax. Enter on line 25 the amount of the overpayment that you want to apply to 2008.

Lines 26, 27, 28 – 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 nature preserves or wildlife, this decision is final. You cannot change your mind and ask for your donations to be refunded.

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 26, 27 and 28 blank.

Military Injury Relief Fund. Use line 26 to donate all or part of your overpayment shown on line 24 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 26.

If you do not have an overpayment on line 24, but you want to donate to provide grants to such individuals, you can do so by writing a check payable to Ohio Treasurer Richard Cordray (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.

Natural Areas and Wildlife. If you have an overpayment on line 24, 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 27** 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.

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!

If you do not have an overpayment on line 24, but you want to donate to protect Ohio's natural heritage, you can do so by writing a check payable to either the "Natural Areas and Preserves Special Account" (nature preserves) or the "Nongame and Endangered Wildlife Special Account" (wildlife). Mail your check to the Ohio

Department of Natural Resources, Deputy Directors' Office, 2045 Morse Road, Building D-3, Columbus, OH 43229-6693.

Line 29 – Refund to Be Sent to You

Subtract the sum of the amounts on lines 25, 26, 27 and 28 from line 24. The remainder is the amount of refund that the department will send to you.



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

Line 30 – 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 30.

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

Even if you cannot pay the amount you owe, you must file the return by April 15, 2008 to avoid the late filing penalty (see "What If I Am in the Military?" on page 6 of these instructions).

Adjustments or Credits

Will you claim any adjustments on line 2 or will you claim a credit on line 7 or 13 of your Ohio income tax return, form IT 1040?

YES



Please continue to read the line instructions on pages 17-25.

NO



STOP! You only have to complete and file pages 1-2 of Ohio 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

Enter Ohio form IT 1140 taxes and Ohio 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 – Other Additions

Enter a dollar amount for each line that applies to you.

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

Enter any lump sum distribution amount that you reported on federal form 4972.

Miscellaneous federal tax adjustments. Subsequent to the printing of form IT 1040 the Ohio General Assembly amended R.C. 5701.11. Because of the amendment, the taxpayer should ignore the phrase "miscellaneous federal tax adjustments." However, the taxpayer should make all other required adjustments for this line.

- e) Enter reimbursements received in 2007 for any expenses deducted on a previous Ohio income tax return if the amount of the reimbursement was not included in federal adjusted gross income.
 - f) If you received a distribution during 2007 reported to you on a 2007 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 33f. Follow the instructions for items 1 through 3 below for such distributions.
 1. You do not have to show on this line the amount of distributions relating to the cost of tuition credits or units that you purchased before Jan. 1, 2000.
 2. If you are the CollegeAdvantage account owner or beneficiary and a portion of the distribution reported to you on your CollegeAdvantage 2007 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 33f.
 3. Include on line 33f the earnings portion of the distribution reported to you on IRS form 1099Q to the extent you have not otherwise included these earnings in Ohio adjusted gross income (line 3 on the Ohio form IT 1040) for either the current taxable year or for any previous taxable year or years.
- 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" 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.
 - h) In determining Ohio taxable income, each taxpayer having an interest in a qualifying pass-through entity must add to the

taxpayer's federal adjusted gross income the taxpayer's proportionate share of expenses and losses that the pass-through entity incurred with respect to the pass-through entity's direct or indirect transactions with the pass-through entity's 40% or more related members. This provision does not apply to the pass-through entity's sales of inventory to such related members to the extent that those losses are calculated in accordance with I.R.C. 482. See R.C. 5733.40.

Deductions



Any income item amounts deducted on lines 35 through 45 must be included in your federal adjusted gross income and included on line 1 of the Ohio return.

Line 35 – 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 are **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 information release entitled "Exempt Federal Interest Income" at tax.ohio.gov.

Line 36 – Residents of Neighboring States and Nonresident Military Personnel

Because of reciprocity agreements that 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 36, Schedule A.

Exceptions: Nonresidents and part-year residents must enter -0- on line 36 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 two conditions above. If so, you must file Ohio form IT 1040 and claim the part-year resident/nonresident credit on 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 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 on 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 of these instructions.

Nonresident Military Personnel and Their Spouses. The *Service-members Civil Relief Act of 2003* is a federal law enacted to define what types of income that military nonresident 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 2007, then you are not entitled to a deduction on line 36 for your military pay, however, you may be entitled to the deduction on line 37.

If you were a servicemember who was not an Ohio resident in 2007 and if Ohio tax was withheld in error, then you must complete U.S. Department of Defense form DD 2058 or equivalent and indicate your state of residence. Submit this form to your military payroll office. You must also complete Ohio form ITDA-M, "Ohio Affidavit of Domicile for Military Personnel" (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 2007 and you should check on page 1 of your return the Ohio part-year or nonresident box as your residency status.

Line 37 – Ohio Resident Military Personnel

Ohio Revised Code section 5747.01(A)(24) provides that for taxable years beginning on and after Jan. 1, 2007 an Ohio resident service member can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts are **received** while the service member is **stationed** outside Ohio. Do not deduct on this line any other types of income such as civilian wages, interest, dividends and capital gains.

The term "stationed" refers to an Ohio resident service member's permanent place of military duty. Periods of training in which a service member, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, is not included in the definition of "stationed."

Military pay and allowances for Ohio resident service members who are stationed inside Ohio will continue to be subject to Ohio individual income tax and also to school district income tax if the service member is domiciled in a taxing school district.

Examples of military pay and allowances that **do** qualify for this deduction include the following amounts, but only if the taxpayer receives the amounts while he/she is stationed outside Ohio:

- Military pay and allowances received while a member of the active component of the U.S. armed forces and assigned to a permanent duty station outside Ohio.
- Military pay and allowances received while a member of the National Guard or the Reserve components of the U.S. armed forces in an active duty status other than training status outside Ohio.
- Military pay and allowances received while a member of the National Guard or the Reserve components of the U.S. armed forces in an active duty other than for training status and assigned to duty at any non-Ohio location in the continental United States, along the U.S. borders or at any overseas noncombat zone location.

- Military pay and allowances received while a member of a unit of the National Guard or the Reserve components of the U.S. Armed Forces under federal mobilization orders in which the unit mobilizes for training at a non-Ohio location followed by an operational deployment to a non-Ohio location in the continental United States, along the U.S. borders or at an overseas location.

Examples of military pay and allowances that **do not** qualify for this deduction include the following:

- Military pay and allowances received while a member of the active component of the U.S. armed forces who is assigned to a permanent duty station inside Ohio and who departs Ohio for a period of temporary duty for unit or individual training (e.g., training exercises, basic and advanced training courses, and additional skill training courses).
- Military pay and allowances received while a member of the National Guard or the Reserve components of the U.S. armed forces in an active duty for training status who departs Ohio for a period of temporary duty for unit or individual training (e.g., basic and advanced individual training, unit annual training, training exercises, basic and advanced training courses, and additional skill training courses).

Note: A servicemember can't deduct pay for service in a combat zone if that pay is not included in federal adjusted gross income (line 1 on Ohio form IT 1040).

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 federal forms 1040-A or 1040-EZ. Complete the worksheet below to determine if you are entitled to a deduction.

State or Local Refund Worksheet	
a) Did you file 2007 federal forms 1040-A or 1040-EZ ?	
<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 2006 federal form 1040 you claimed an itemized deduction for state or local income taxes paid; AND	
2. In 2007 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 2007 federal form 1040.	
If the deduction applies, enter here and on line 38 of Ohio form IT 1040 the amount from line 10 of your 2007 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 your reaching your plan's minimum retirement age, the disability benefits you receive under that plan become retirement or pension benefits and are no longer deductible as disability or survivorship benefits. If you are uncertain of the minimum retirement age under your plan, please contact your plan administrator for this information.
- 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 Ohio Administrative Code (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

Line 41 – Investments in CollegeAdvantage and Tuition Units

Contribution Deduction. You may deduct 2007 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 page 1 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 2007 to the extent that the carryover has been reduced due to recapture of contribution deductions (see line 33f instructions on page 18). **Note:** This deduction does not apply to investments in Internal Revenue Code (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 2007 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. 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 2007 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. 529-qualified tuition plans offered by other states.

Adjustment for Distributions at a Loss. If a distribution reported to you on 2007 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. 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 several 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 Health Care Expenses. Enter on line 1a, 1b and/or 1c of the worksheet the costs for qualifying health care expenses. Some examples of qualifying health care expenses include **unreimbursed** costs for the following:

- 1a:
 - Prescription medicine or insulin
 - Hospital costs and nursing care
 - Medical, dental and vision examinations and treatment by a certified health professional
 - Eyeglasses, hearing aids, braces, crutches and wheelchairs
- 1b:
 - Insurance premiums for health care insurance plans (including both unsubsidized and subsidized plans, Medicare premiums and supplemental Medicare insurance)
- 1c:
 - Premiums for long-term care insurance

Health Care Expenses Worksheet for Line 43

Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan or under any flexible spending plan

- 1a. Enter the unreimbursed health care expenses you paid..... 1a. _____
- b. Enter the unreimbursed premiums you paid for dental, vision and health insurance (see Note #1, below). Do **not** include any amount you claimed for the self-employed health insurance deduction on line 29 of IRS form 1040..... 1b. _____
- c. Enter the unreimbursed premiums you paid for long-term care insurance (see Note #1, below) 1c. _____
- d. Add lines 1 a, 1b and 1c..... 1d. _____
- 2a. Enter the unreimbursed premiums you paid for long-term care insurance (from line 1c above)..... 2a. _____
- b. During the year, were you eligible to participate in Medicare and/or any subsidized health insurance plan (see Note #2, below)?
 ____ Yes (enter -0- on line 2b) unless Note #3, below, applies
 ____ No (enter on line 2b the premiums you paid for unsubsidized dental, vision and health care insurance; see Note #3, below)..... 2b. _____
- c. Add lines 2a and 2b and enter the total on both lines 2c and 2d 2c. _____ 2d. _____
3. Line 1d minus line 2c; if less than -0-, enter -0- 3. _____
4. Enter your federal adjusted gross income (from line 1 of your Ohio form IT 1040) 4. _____
5. Statutory factor..... 5. x 7.5%
6. Multiply line 4 by line 5 and enter here..... 6. _____
7. Line 3 minus line 6. If less than -0-, enter -0-. This amount is your excess medical expenses 7. _____
8. Line 2d plus line 7. Also enter on line 43 of Schedule A on your Ohio form IT 1040 8. _____

Notes: 1. Do not enter on lines 1b or 1c any amount included on line 1a.
 2. A subsidized health insurance plan is a plan where your employer, your spouse's employer, a retirement plan or Medicare pays any portion of the total premium for health insurance coverage.
 3. If you or your spouse, if married, were eligible to participate in a Medicare and/or a subsidized health insurance plan for only a portion of the year, you can enter on line 2b the dental, vision and health care insurance premiums you paid for that portion of the year during which you and your spouse, if married, were **not** eligible to participate in a Medicare and/or a subsidized health insurance plan.

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

Unreimbursed Long-Term Care Insurance Premiums and Unsubsidized Medical Care Insurance Premiums. Enter on line 2a of the worksheet above the amount you paid during 2007 for unreimbursed long-term care insurance premiums for you, your spouse and your dependents. Enter on line 2b the unreimbursed and unsubsidized medical care insurance premiums for you, your spouse and your dependents.

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: Maria has a medical care insurance plan through her employer. She has \$50 deducted from her paycheck each month 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 Maria is **not** participating in an unsubsidized medical care insurance plan. Maria may not use her \$50 monthly

payment on lines 2a and 2b of the worksheet, but she can include this amount on line 1a.

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 paid while you were eligible for Medicare coverage.

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

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 2007 the maximum amount of deposited funds you may be able to deduct is \$3,944. If filing a joint return, each spouse may be able to deduct up to \$3,944 of deposited funds into his/her account for a maximum joint deduction of \$7,888. 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 on page 22 of these instructions. 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 file a joint tax return for 2007. 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 were included in their federal adjusted gross income. They are entitled to a medical savings account deduction of \$6,364 (\$2,000 for Tom's contribution, \$3,944 for Sue's contribution and the interest income of \$420).

Medical Savings Account Worksheet for Line 44

1. Amount you contributed during 2007, but no more than \$3,944. Do not include on this line any amount you entered on line 25 of IRS form 10401. _____
2. If joint return, amount your spouse contributed to a separate account during 2007, but no more than \$3,9442. _____
3. Amount of medical savings account earnings included on line 1 of your 2007 Ohio form IT 10403. _____
4. Subtotal (add lines 1, 2 and 3)4. _____
5. 2007 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 Ohio form IT 10406. _____
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on line 33d of Schedule A of Ohio form IT 10407. _____

Note for lines 1 and 2: Do not show on either line any contribution to medical savings accounts if the contribution is excluded from box #1 on your IRS form W-2, Wage and Tax Statement.

Note for line 5: If any prior year contribution exceeded the deductible limit for that year, please contact the Ohio Department of Taxation's Personal Income Tax Division's legal counsel at 1-800-282-1780 to help you determine the amount you should enter on line 5 of this worksheet.

Line 45 – Other Deductions

Enter a dollar amount for each line that applies.

- a) Deduct the amount of employer wage and salary expenses that you did not deduct for federal income tax purposes because you instead claimed 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 2007 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 claimed an itemized deduction of \$500 for medical expenses on her 2006 federal income tax return. In 2007 she received a medical expense reimbursement for \$200 from her insurance company, which she reported on line 21 of her 2007 federal income tax return. Jane is entitled to deduct the \$200 reimbursement on line 45c of this return.

- d) Enter on this line any amount of income that you paid back in a subsequent year 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 2007 federal income tax return for the amount repaid OR (ii) a tax credit on your 2007 federal income tax return based upon the amount repaid; AND
 - You do not deduct this amount on any other line on your Ohio tax return for this year or any other 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 received a \$10,000 bonus from her employer in 2006 and included the bonus in her 2006 federal adjusted gross income. In 2007 Jane had to repay \$4,000 of the bonus because her employer computed the 2006 bonus wrong. Jane meets the three requirements above. Jane is entitled to a \$4,000 deduction on line 45d of this return.

Miscellaneous federal tax adjustments. Subsequent to the printing of form IT 1040 the Ohio General Assembly amended R.C. 5701.11. Because of the amendment, the taxpayer should ignore the phrase "miscellaneous federal tax adjustments." However, the taxpayer should make all other required adjustments for this line.

- e) Deduct on this line up to \$10,000 of qualified organ donation expenses you incurred during the taxable year. If your filing status is married filing jointly, each of you can deduct on this line up to \$10,000 of qualified organ donation expenses you each incurred during the taxable year. "Qualified organ donation expenses" means unreimbursed travel and lodging expenses that you incur in connection with your donation, to another human being, of your human liver, pancreas, kidney, intestine, lung or any portion of your human bone marrow.

Please note that you can claim this deduction only once for all taxable years; if you claim the deduction for this year, you cannot claim this deduction in any subsequent year. If your filing status is married filing jointly and if you and your spouse both claim the deduction for this year, both you and your spouse cannot claim this deduction in any subsequent year. However, if your filing status is married filing jointly but only one spouse claims this deduction for this year, the other spouse can claim the deduction in a subsequent year – regardless of your spouse's filing status in that subsequent year.

You can also 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 Internal Revenue Code 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.

– Schedule B – Nonbusiness Credits

Line 48 – 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 retirement 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. Amounts required to be shown on line 40 do not qualify for this credit.

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 48 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 Internal Revenue Service form W-2 qualify for this credit only if the amounts are paid under a retirement plan.

Example: Bob and Sue are retired and file a joint return. Bob has \$5,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. Sue has \$2,000 in qualifying retirement income included in Ohio adjusted gross income on 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 49 – Senior Citizen Credit

You may claim a \$50 credit if you were 65 or older before Jan. 1, 2008. **Only one credit of \$50 is allowed for each return** even if you and your spouse are both 65 or older and are filing a joint return.

Line 50 – Lump Sum Distribution Credit

This credit is available only to individuals 65 or older before Jan. 1, 2008. 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 you are 65 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 below are all “Yes,” you can claim the lump sum distribution credit.

1. Were you 65 or older before Jan. 1, 2008?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, Internal Revenue Code 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 taxable 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 these 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, which is 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 51 – 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.

2007 Child Care and Dependent Care Worksheet for Line 51

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 1040-A..... 1. _____
2. If line 3 of your Ohio form IT 1040 is less than \$20,000, enter “100%” on line 2 of this worksheet. If line 3 of your Ohio form 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 51 (Schedule B) on Ohio form IT 1040..... 3. _____

2007 Displaced Worker Training Credit Worksheet for Line 54

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 displaced worker training? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. While you were receiving displaced worker 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 displaced worker training expense you paid during 2006 and 2007 for displaced worker 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 displaced worker training credit, if any, that you claimed on line 55, Schedule B of last year's Ohio 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 displaced worker training credit. Enter this amount on line 54, Schedule B of Ohio form IT 1040** 5. _____

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

6. Enter the amount of displaced worker training expenses your spouse paid during 2006 and 2007 for displaced worker 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 displaced worker training credit, if any, that your spouse claimed on line 55, Schedule B of last year's Ohio 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 54, Schedule B of Ohio form IT 1040 11. _____

Line 52 – 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 2007; 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, which is 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 54 – Displaced Worker Training Credit

Ohio law provides a credit for amounts you pay for qualified dis-

placed worker training. Qualified displaced worker training is any training or education that improves your chances of getting a new job after you have lost your previous job. Displaced worker training includes apprenticeships, internships and educational classes. Use the worksheet above.

Line 55 – 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 56 – 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 \$1,500 per child adopted. **This is a one-time credit per child.** Any unused amounts can be carried forward for up to two years. The adoption must be final and recognizable under Ohio law in the year for which you first claim the credit.

Line 57 – Total Schedule B Credits

If you show an amount on this line, enclose page 4 when you mail your return.

– Schedule C – Resident Credit

Line 58 – Income Taxed by Other States

If you were an Ohio resident during 2007 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 LESSER of lines 60 or 61.

This line amount is the portion of your Ohio adjusted 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. 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 36. This income is not taxed by our neighboring states and does not qualify for the credit.

Line 60 – Calculation

Divide line 58 by line 59 and enter the percentage in the box provided. Multiply the percentage by the amount on line 12. Enter the amount on line 60.

Line 61 – Other States' Income Tax

Enter the amount of 2007 income tax, less all related nonrefundable credits other than withholding, estimated tax payments and carryforwards 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 63 – 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. You must complete and include Ohio form IT 2023 to calculate this credit unless your only income from Ohio sources were wages reported to you on Internal Revenue Service form W-2 and you and/or your family members do not directly or indirectly own the business that paid you those wages.

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 46.

Note: Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on Internal Revenue Service form W-2 should **not** be included on this line to the extent that such amounts are based upon employment or previous 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 55 (Ohio Revised Code section [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 certified ethanol plant investments (R.C. 5747.75).
5. Job training credit (R.C. 5747.39).
6. Credit for employers that establish an onsite day care center (R.C. 5747.35) (carryforward amount only).
7. Credit for purchases of grape production property (R.C. 5747.28).
8. Technology investment credit for research and development investors (include credit certificate) (R.C. 5747.33, 122.15, 122.151 to 122.154).
9. Enterprise zone day care and training credits (R.C. 5709.65 (A)(4) and (A)(5)).
10. Research and development loan repayment credit (R.C. 5747.331).

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

Unpaid Sales/Use Tax Explanation and Instructions

Use line 18 on Ohio form IT 1040 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 of these instructions 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: Rita lives in Dover. 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. Rita is liable for paying Ohio's use tax:

Taxable purchase: \$125

Ohio + Tuscarawas County use tax rate = 6.5%

Use tax due: \$125 x .065 = **\$8.13**

**Round this \$8.13 use tax amount
to the nearest whole dollar: \$8**

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 remain-

TIP: Generally, this line will be -0- if you made no catalog or Internet purchases. If you do have 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 Ohio form IT 1040 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.

ing 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 therefore 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 line 18 of your Ohio IT 1040 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 page 27 of these instructions and carry the amount you wrote on line e of the use tax worksheet to line 18 on Ohio form IT 1040.

If you do not have to file an Ohio income tax return (see page 5 of these instructions), but you owe Ohio use tax, file Ohio form VP Use to pay the tax. This form is available on 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.

Use Tax Worksheet for line 18

a. Did you make any out-of-state purchase(s) during 2007 (for example, Internet, television/radio ads, catalog purchases or purchases at an out-of-state location)?

☐ **No – STOP – You do not owe any Ohio use tax.** Enter -0- on line e below and on line 18 of Ohio form IT 1040.

☐ **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?

☐ **Yes – STOP – You do not owe any use tax.** Enter -0- on line e below and line 18 of Ohio form IT 1040.

☐ **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 purchase(s) 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 and 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 line 18 of Ohio form IT 1040. 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, 2007. 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	.0700	7.00%	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	.0700	7.00%	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	.0775	7.75%	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	.0650	6.50%	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%			

2007 Income Tax Table 1 for Ohio Forms 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	\$20	\$6,000	\$6,050	\$46	\$9,000	\$9,050	\$85	\$12,000	\$12,050	\$150
50	100	0	3,050	3,100	20	6,050	6,100	46	9,050	9,100	85	12,050	12,100	151
100	150	1	3,100	3,150	20	6,100	6,150	47	9,100	9,150	86	12,100	12,150	153
150	200	1	3,150	3,200	21	6,150	6,200	48	9,150	9,200	87	12,150	12,200	154
200	250	1	3,200	3,250	21	6,200	6,250	48	9,200	9,250	87	12,200	12,250	155
250	300	2	3,250	3,300	21	6,250	6,300	49	9,250	9,300	88	12,250	12,300	157
300	350	2	3,300	3,350	22	6,300	6,350	50	9,300	9,350	89	12,300	12,350	158
350	400	2	3,350	3,400	22	6,350	6,400	50	9,350	9,400	89	12,350	12,400	159
400	450	3	3,400	3,450	22	6,400	6,450	51	9,400	9,450	90	12,400	12,450	160
450	500	3	3,450	3,500	23	6,450	6,500	52	9,450	9,500	91	12,450	12,500	162
500	550	3	3,500	3,550	23	6,500	6,550	52	9,500	9,550	91	12,500	12,550	163
550	600	4	3,550	3,600	23	6,550	6,600	53	9,550	9,600	92	12,550	12,600	164
600	650	4	3,600	3,650	24	6,600	6,650	54	9,600	9,650	93	12,600	12,650	166
650	700	4	3,650	3,700	24	6,650	6,700	54	9,650	9,700	93	12,650	12,700	167
700	750	5	3,700	3,750	24	6,700	6,750	55	9,700	9,750	94	12,700	12,750	168
750	800	5	3,750	3,800	24	6,750	6,800	56	9,750	9,800	94	12,750	12,800	169
800	850	5	3,800	3,850	25	6,800	6,850	56	9,800	9,850	95	12,800	12,850	171
850	900	6	3,850	3,900	25	6,850	6,900	57	9,850	9,900	96	12,850	12,900	172
900	950	6	3,900	3,950	25	6,900	6,950	57	9,900	9,950	96	12,900	12,950	173
950	1,000	6	3,950	4,000	26	6,950	7,000	58	9,950	10,000	97	12,950	13,000	175
\$1,000			\$4,000			\$7,000			\$10,000			\$13,000		
\$1,000	\$1,050	\$7	\$4,000	\$4,050	\$26	\$7,000	\$7,050	\$59	\$10,000	\$10,050	\$98	\$13,000	\$13,050	\$176
1,050	1,100	7	4,050	4,100	26	7,050	7,100	59	10,050	10,100	99	13,050	13,100	177
1,100	1,150	7	4,100	4,150	27	7,100	7,150	60	10,100	10,150	101	13,100	13,150	179
1,150	1,200	8	4,150	4,200	27	7,150	7,200	61	10,150	10,200	102	13,150	13,200	180
1,200	1,250	8	4,200	4,250	27	7,200	7,250	61	10,200	10,250	103	13,200	13,250	181
1,250	1,300	8	4,250	4,300	28	7,250	7,300	62	10,250	10,300	105	13,250	13,300	182
1,300	1,350	9	4,300	4,350	28	7,300	7,350	63	10,300	10,350	106	13,300	13,350	184
1,350	1,400	9	4,350	4,400	28	7,350	7,400	63	10,350	10,400	107	13,350	13,400	185
1,400	1,450	9	4,400	4,450	29	7,400	7,450	64	10,400	10,450	108	13,400	13,450	186
1,450	1,500	10	4,450	4,500	29	7,450	7,500	65	10,450	10,500	110	13,450	13,500	188
1,500	1,550	10	4,500	4,550	29	7,500	7,550	65	10,500	10,550	111	13,500	13,550	189
1,550	1,600	10	4,550	4,600	30	7,550	7,600	66	10,550	10,600	112	13,550	13,600	190
1,600	1,650	11	4,600	4,650	30	7,600	7,650	67	10,600	10,650	114	13,600	13,650	192
1,650	1,700	11	4,650	4,700	30	7,650	7,700	67	10,650	10,700	115	13,650	13,700	193
1,700	1,750	11	4,700	4,750	31	7,700	7,750	68	10,700	10,750	116	13,700	13,750	194
1,750	1,800	12	4,750	4,800	31	7,750	7,800	68	10,750	10,800	118	13,750	13,800	195
1,800	1,850	12	4,800	4,850	31	7,800	7,850	69	10,800	10,850	119	13,800	13,850	197
1,850	1,900	12	4,850	4,900	32	7,850	7,900	70	10,850	10,900	120	13,850	13,900	198
1,900	1,950	12	4,900	4,950	32	7,900	7,950	70	10,900	10,950	121	13,900	13,950	199
1,950	2,000	13	4,950	5,000	32	7,950	8,000	71	10,950	11,000	123	13,950	14,000	201
\$2,000			\$5,000			\$8,000			\$11,000			\$14,000		
\$2,000	\$2,050	\$13	\$5,000	\$5,050	\$33	\$8,000	\$8,050	\$72	\$11,000	\$11,050	\$124	\$14,000	\$14,050	\$202
2,050	2,100	13	5,050	5,100	33	8,050	8,100	72	11,050	11,100	125	14,050	14,100	203
2,100	2,150	14	5,100	5,150	34	8,100	8,150	73	11,100	11,150	127	14,100	14,150	205
2,150	2,200	14	5,150	5,200	35	8,150	8,200	74	11,150	11,200	128	14,150	14,200	206
2,200	2,250	14	5,200	5,250	35	8,200	8,250	74	11,200	11,250	129	14,200	14,250	207
2,250	2,300	15	5,250	5,300	36	8,250	8,300	75	11,250	11,300	131	14,250	14,300	208
2,300	2,350	15	5,300	5,350	37	8,300	8,350	76	11,300	11,350	132	14,300	14,350	210
2,350	2,400	15	5,350	5,400	37	8,350	8,400	76	11,350	11,400	133	14,350	14,400	211
2,400	2,450	16	5,400	5,450	38	8,400	8,450	77	11,400	11,450	134	14,400	14,450	212
2,450	2,500	16	5,450	5,500	39	8,450	8,500	78	11,450	11,500	136	14,450	14,500	214
2,500	2,550	16	5,500	5,550	39	8,500	8,550	78	11,500	11,550	137	14,500	14,550	215
2,550	2,600	17	5,550	5,600	40	8,550	8,600	79	11,550	11,600	138	14,550	14,600	216
2,600	2,650	17	5,600	5,650	41	8,600	8,650	80	11,600	11,650	140	14,600	14,650	218
2,650	2,700	17	5,650	5,700	41	8,650	8,700	80	11,650	11,700	141	14,650	14,700	219
2,700	2,750	18	5,700	5,750	42	8,700	8,750	81	11,700	11,750	142	14,700	14,750	220
2,750	2,800	18	5,750	5,800	43	8,750	8,800	81	11,750	11,800	144	14,750	14,800	221
2,800	2,850	18	5,800	5,850	43	8,800	8,850	82	11,800	11,850	145	14,800	14,850	223
2,850	2,900	19	5,850	5,900	44	8,850	8,900	83	11,850	11,900	146	14,850	14,900	224
2,900	2,950	19	5,900	5,950	44	8,900	8,950	83	11,900	11,950	147	14,900	14,950	225
2,950	3,000	19	5,950	6,000	45	8,950	9,000	84	11,950	12,000	149	14,950	15,000	227

2007 Income Tax Table 1 for Ohio Forms 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:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$15,000	\$15,050	\$228	\$18,000	\$18,050	\$326	\$21,000	\$21,050	\$430	\$24,000	\$24,050	\$546	\$27,000	\$27,050	\$663
15,050	15,100	230	18,050	18,100	327	21,050	21,100	432	24,050	24,100	548	27,050	27,100	665
15,100	15,150	231	18,100	18,150	329	21,100	21,150	433	24,100	24,150	550	27,100	27,150	667
15,150	15,200	233	18,150	18,200	330	21,150	21,200	435	24,150	24,200	552	27,150	27,200	669
15,200	15,250	235	18,200	18,250	332	21,200	21,250	437	24,200	24,250	554	27,200	27,250	671
15,250	15,300	236	18,250	18,300	334	21,250	21,300	439	24,250	24,300	556	27,250	27,300	673
15,300	15,350	238	18,300	18,350	335	21,300	21,350	441	24,300	24,350	558	27,300	27,350	675
15,350	15,400	239	18,350	18,400	337	21,350	21,400	443	24,350	24,400	560	27,350	27,400	677
15,400	15,450	241	18,400	18,450	339	21,400	21,450	445	24,400	24,450	562	27,400	27,450	679
15,450	15,500	243	18,450	18,500	340	21,450	21,500	447	24,450	24,500	564	27,450	27,500	681
15,500	15,550	244	18,500	18,550	342	21,500	21,550	449	24,500	24,550	566	27,500	27,550	683
15,550	15,600	246	18,550	18,600	343	21,550	21,600	451	24,550	24,600	568	27,550	27,600	685
15,600	15,650	248	18,600	18,650	345	21,600	21,650	453	24,600	24,650	570	27,600	27,650	687
15,650	15,700	249	18,650	18,700	347	21,650	21,700	455	24,650	24,700	572	27,650	27,700	689
15,700	15,750	251	18,700	18,750	348	21,700	21,750	457	24,700	24,750	574	27,700	27,750	691
15,750	15,800	252	18,750	18,800	350	21,750	21,800	459	24,750	24,800	576	27,750	27,800	692
15,800	15,850	254	18,800	18,850	351	21,800	21,850	461	24,800	24,850	578	27,800	27,850	694
15,850	15,900	256	18,850	18,900	353	21,850	21,900	463	24,850	24,900	580	27,850	27,900	696
15,900	15,950	257	18,900	18,950	355	21,900	21,950	465	24,900	24,950	581	27,900	27,950	698
15,950	16,000	259	18,950	19,000	356	21,950	22,000	467	24,950	25,000	583	27,950	28,000	700
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$16,000	\$16,050	\$261	\$19,000	\$19,050	\$358	\$22,000	\$22,050	\$469	\$25,000	\$25,050	\$585	\$28,000	\$28,050	\$702
16,050	16,100	262	19,050	19,100	360	22,050	22,100	470	25,050	25,100	587	28,050	28,100	704
16,100	16,150	264	19,100	19,150	361	22,100	22,150	472	25,100	25,150	589	28,100	28,150	706
16,150	16,200	265	19,150	19,200	363	22,150	22,200	474	25,150	25,200	591	28,150	28,200	708
16,200	16,250	267	19,200	19,250	364	22,200	22,250	476	25,200	25,250	593	28,200	28,250	710
16,250	16,300	269	19,250	19,300	366	22,250	22,300	478	25,250	25,300	595	28,250	28,300	712
16,300	16,350	270	19,300	19,350	368	22,300	22,350	480	25,300	25,350	597	28,300	28,350	714
16,350	16,400	272	19,350	19,400	369	22,350	22,400	482	25,350	25,400	599	28,350	28,400	716
16,400	16,450	274	19,400	19,450	371	22,400	22,450	484	25,400	25,450	601	28,400	28,450	718
16,450	16,500	275	19,450	19,500	373	22,450	22,500	486	25,450	25,500	603	28,450	28,500	720
16,500	16,550	277	19,500	19,550	374	22,500	22,550	488	25,500	25,550	605	28,500	28,550	722
16,550	16,600	278	19,550	19,600	376	22,550	22,600	490	25,550	25,600	607	28,550	28,600	724
16,600	16,650	280	19,600	19,650	377	22,600	22,650	492	25,600	25,650	609	28,600	28,650	726
16,650	16,700	282	19,650	19,700	379	22,650	22,700	494	25,650	25,700	611	28,650	28,700	728
16,700	16,750	283	19,700	19,750	381	22,700	22,750	496	25,700	25,750	613	28,700	28,750	729
16,750	16,800	285	19,750	19,800	382	22,750	22,800	498	25,750	25,800	615	28,750	28,800	731
16,800	16,850	287	19,800	19,850	384	22,800	22,850	500	25,800	25,850	617	28,800	28,850	733
16,850	16,900	288	19,850	19,900	386	22,850	22,900	502	25,850	25,900	618	28,850	28,900	735
16,900	16,950	290	19,900	19,950	387	22,900	22,950	504	25,900	25,950	620	28,900	28,950	737
16,950	17,000	291	19,950	20,000	389	22,950	23,000	506	25,950	26,000	622	28,950	29,000	739
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$17,000	\$17,050	\$293	\$20,000	\$20,050	\$391	\$23,000	\$23,050	\$507	\$26,000	\$26,050	\$624	\$29,000	\$29,050	\$741
17,050	17,100	295	20,050	20,100	393	23,050	23,100	509	26,050	26,100	626	29,050	29,100	743
17,100	17,150	296	20,100	20,150	395	23,100	23,150	511	26,100	26,150	628	29,100	29,150	745
17,150	17,200	298	20,150	20,200	396	23,150	23,200	513	26,150	26,200	630	29,150	29,200	747
17,200	17,250	300	20,200	20,250	398	23,200	23,250	515	26,200	26,250	632	29,200	29,250	749
17,250	17,300	301	20,250	20,300	400	23,250	23,300	517	26,250	26,300	634	29,250	29,300	751
17,300	17,350	303	20,300	20,350	402	23,300	23,350	519	26,300	26,350	636	29,300	29,350	753
17,350	17,400	304	20,350	20,400	404	23,350	23,400	521	26,350	26,400	638	29,350	29,400	755
17,400	17,450	306	20,400	20,450	406	23,400	23,450	523	26,400	26,450	640	29,400	29,450	757
17,450	17,500	308	20,450	20,500	408	23,450	23,500	525	26,450	26,500	642	29,450	29,500	759
17,500	17,550	309	20,500	20,550	410	23,500	23,550	527	26,500	26,550	644	29,500	29,550	761
17,550	17,600	311	20,550	20,600	412	23,550	23,600	529	26,550	26,600	646	29,550	29,600	763
17,600	17,650	313	20,600	20,650	414	23,600	23,650	531	26,600	26,650	648	29,600	29,650	765
17,650	17,700	314	20,650	20,700	416	23,650	23,700	533	26,650	26,700	650	29,650	29,700	766
17,700	17,750	316	20,700	20,750	418	23,700	23,750	535	26,700	26,750	652	29,700	29,750	768
17,750	17,800	317	20,750	20,800	420	23,750	23,800	537	26,750	26,800	654	29,750	29,800	770
17,800	17,850	319	20,800	20,850	422	23,800	23,850	539	26,800	26,850	655	29,800	29,850	772
17,850	17,900	321	20,850	20,900	424	23,850	23,900	541	26,850	26,900	657	29,850	29,900	774
17,900	17,950	322	20,900	20,950	426	23,900	23,950	543	26,900	26,950	659	29,900	29,950	776
17,950	18,000	324	20,950	21,000	428	23,950	24,000	544	26,950	27,000	661	29,950	30,000	778

2007 Income Tax Table 1 for Ohio Forms 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:
\$30,000			\$33,000			\$36,000			\$39,000			\$42,000		
\$30,000	\$30,050	\$780	\$33,000	\$33,050	\$897	\$36,000	\$36,050	\$1,014	\$39,000	\$39,050	\$1,131	\$42,000	\$42,050	\$1,261
30,050	30,100	782	33,050	33,100	899	36,050	36,100	1,016	39,050	39,100	1,133	42,050	42,100	1,263
30,100	30,150	784	33,100	33,150	901	36,100	36,150	1,018	39,100	39,150	1,135	42,100	42,150	1,265
30,150	30,200	786	33,150	33,200	903	36,150	36,200	1,020	39,150	39,200	1,137	42,150	42,200	1,268
30,200	30,250	788	33,200	33,250	905	36,200	36,250	1,022	39,200	39,250	1,138	42,200	42,250	1,270
30,250	30,300	790	33,250	33,300	907	36,250	36,300	1,024	39,250	39,300	1,140	42,250	42,300	1,272
30,300	30,350	792	33,300	33,350	909	36,300	36,350	1,026	39,300	39,350	1,142	42,300	42,350	1,274
30,350	30,400	794	33,350	33,400	911	36,350	36,400	1,027	39,350	39,400	1,144	42,350	42,400	1,277
30,400	30,450	796	33,400	33,450	913	36,400	36,450	1,029	39,400	39,450	1,146	42,400	42,450	1,279
30,450	30,500	798	33,450	33,500	915	36,450	36,500	1,031	39,450	39,500	1,148	42,450	42,500	1,281
30,500	30,550	800	33,500	33,550	916	36,500	36,550	1,033	39,500	39,550	1,150	42,500	42,550	1,283
30,550	30,600	802	33,550	33,600	918	36,550	36,600	1,035	39,550	39,600	1,152	42,550	42,600	1,286
30,600	30,650	803	33,600	33,650	920	36,600	36,650	1,037	39,600	39,650	1,154	42,600	42,650	1,288
30,650	30,700	805	33,650	33,700	922	36,650	36,700	1,039	39,650	39,700	1,156	42,650	42,700	1,290
30,700	30,750	807	33,700	33,750	924	36,700	36,750	1,041	39,700	39,750	1,158	42,700	42,750	1,293
30,750	30,800	809	33,750	33,800	926	36,750	36,800	1,043	39,750	39,800	1,160	42,750	42,800	1,295
30,800	30,850	811	33,800	33,850	928	36,800	36,850	1,045	39,800	39,850	1,162	42,800	42,850	1,297
30,850	30,900	813	33,850	33,900	930	36,850	36,900	1,047	39,850	39,900	1,164	42,850	42,900	1,299
30,900	30,950	815	33,900	33,950	932	36,900	36,950	1,049	39,900	39,950	1,166	42,900	42,950	1,302
30,950	31,000	817	33,950	34,000	934	36,950	37,000	1,051	39,950	40,000	1,168	42,950	43,000	1,304
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$819	\$34,000	\$34,050	\$936	\$37,000	\$37,050	\$1,053	\$40,000	\$40,050	\$1,170	\$43,000	\$43,050	\$1,306
31,050	31,100	821	34,050	34,100	938	37,050	37,100	1,055	40,050	40,100	1,172	43,050	43,100	1,308
31,100	31,150	823	34,100	34,150	940	37,100	37,150	1,057	40,100	40,150	1,174	43,100	43,150	1,311
31,150	31,200	825	34,150	34,200	942	37,150	37,200	1,059	40,150	40,200	1,177	43,150	43,200	1,313
31,200	31,250	827	34,200	34,250	944	37,200	37,250	1,061	40,200	40,250	1,179	43,200	43,250	1,315
31,250	31,300	829	34,250	34,300	946	37,250	37,300	1,063	40,250	40,300	1,181	43,250	43,300	1,318
31,300	31,350	831	34,300	34,350	948	37,300	37,350	1,064	40,300	40,350	1,183	43,300	43,350	1,320
31,350	31,400	833	34,350	34,400	950	37,350	37,400	1,066	40,350	40,400	1,186	43,350	43,400	1,322
31,400	31,450	835	34,400	34,450	952	37,400	37,450	1,068	40,400	40,450	1,188	43,400	43,450	1,324
31,450	31,500	837	34,450	34,500	953	37,450	37,500	1,070	40,450	40,500	1,190	43,450	43,500	1,327
31,500	31,550	839	34,500	34,550	955	37,500	37,550	1,072	40,500	40,550	1,193	43,500	43,550	1,329
31,550	31,600	840	34,550	34,600	957	37,550	37,600	1,074	40,550	40,600	1,195	43,550	43,600	1,331
31,600	31,650	842	34,600	34,650	959	37,600	37,650	1,076	40,600	40,650	1,197	43,600	43,650	1,333
31,650	31,700	844	34,650	34,700	961	37,650	37,700	1,078	40,650	40,700	1,199	43,650	43,700	1,336
31,700	31,750	846	34,700	34,750	963	37,700	37,750	1,080	40,700	40,750	1,202	43,700	43,750	1,338
31,750	31,800	848	34,750	34,800	965	37,750	37,800	1,082	40,750	40,800	1,204	43,750	43,800	1,340
31,800	31,850	850	34,800	34,850	967	37,800	37,850	1,084	40,800	40,850	1,206	43,800	43,850	1,343
31,850	31,900	852	34,850	34,900	969	37,850	37,900	1,086	40,850	40,900	1,208	43,850	43,900	1,345
31,900	31,950	854	34,900	34,950	971	37,900	37,950	1,088	40,900	40,950	1,211	43,900	43,950	1,347
31,950	32,000	856	34,950	35,000	973	37,950	38,000	1,090	40,950	41,000	1,213	43,950	44,000	1,349
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$858	\$35,000	\$35,050	\$975	\$38,000	\$38,050	\$1,092	\$41,000	\$41,050	\$1,215	\$44,000	\$44,050	\$1,352
32,050	32,100	860	35,050	35,100	977	38,050	38,100	1,094	41,050	41,100	1,218	44,050	44,100	1,354
32,100	32,150	862	35,100	35,150	979	38,100	38,150	1,096	41,100	41,150	1,220	44,100	44,150	1,356
32,150	32,200	864	35,150	35,200	981	38,150	38,200	1,098	41,150	41,200	1,222	44,150	44,200	1,358
32,200	32,250	866	35,200	35,250	983	38,200	38,250	1,100	41,200	41,250	1,224	44,200	44,250	1,361
32,250	32,300	868	35,250	35,300	985	38,250	38,300	1,101	41,250	41,300	1,227	44,250	44,300	1,363
32,300	32,350	870	35,300	35,350	987	38,300	38,350	1,103	41,300	41,350	1,229	44,300	44,350	1,365
32,350	32,400	872	35,350	35,400	989	38,350	38,400	1,105	41,350	41,400	1,231	44,350	44,400	1,368
32,400	32,450	874	35,400	35,450	990	38,400	38,450	1,107	41,400	41,450	1,233	44,400	44,450	1,370
32,450	32,500	876	35,450	35,500	992	38,450	38,500	1,109	41,450	41,500	1,236	44,450	44,500	1,372
32,500	32,550	877	35,500	35,550	994	38,500	38,550	1,111	41,500	41,550	1,238	44,500	44,550	1,374
32,550	32,600	879	35,550	35,600	996	38,550	38,600	1,113	41,550	41,600	1,240	44,550	44,600	1,377
32,600	32,650	881	35,600	35,650	998	38,600	38,650	1,115	41,600	41,650	1,243	44,600	44,650	1,379
32,650	32,700	883	35,650	35,700	1,000	38,650	38,700	1,117	41,650	41,700	1,245	44,650	44,700	1,381
32,700	32,750	885	35,700	35,750	1,002	38,700	38,750	1,119	41,700	41,750	1,247	44,700	44,750	1,383
32,750	32,800	887	35,750	35,800	1,004	38,750	38,800	1,121	41,750	41,800	1,249	44,750	44,800	1,386
32,800	32,850	889	35,800	35,850	1,006	38,800	38,850	1,123	41,800	41,850	1,252	44,800	44,850	1,388
32,850	32,900	891	35,850	35,900	1,008	38,850	38,900	1,125	41,850	41,900	1,254	44,850	44,900	1,390
32,900	32,950	893	35,900	35,950	1,010	38,900	38,950	1,127	41,900	41,950	1,256	44,900	44,950	1,393
32,950	33,000	895	35,950	36,000	1,012	38,950	39,000	1,129	41,950	42,000	1,258	44,950	45,000	1,395

2007 Income Tax Table 1 for Ohio Forms 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:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$1,397	\$48,000	\$48,050	\$1,533	\$51,000	\$51,050	\$1,670	\$54,000	\$54,050	\$1,806	\$57,000	\$57,050	\$1,943
45,050	45,100	1,399	48,050	48,100	1,536	51,050	51,100	1,672	54,050	54,100	1,808	57,050	57,100	1,945
45,100	45,150	1,402	48,100	48,150	1,538	51,100	51,150	1,674	54,100	54,150	1,811	57,100	57,150	1,947
45,150	45,200	1,404	48,150	48,200	1,540	51,150	51,200	1,677	54,150	54,200	1,813	57,150	57,200	1,949
45,200	45,250	1,406	48,200	48,250	1,543	51,200	51,250	1,679	54,200	54,250	1,815	57,200	57,250	1,952
45,250	45,300	1,408	48,250	48,300	1,545	51,250	51,300	1,681	54,250	54,300	1,818	57,250	57,300	1,954
45,300	45,350	1,411	48,300	48,350	1,547	51,300	51,350	1,683	54,300	54,350	1,820	57,300	57,350	1,956
45,350	45,400	1,413	48,350	48,400	1,549	51,350	51,400	1,686	54,350	54,400	1,822	57,350	57,400	1,959
45,400	45,450	1,415	48,400	48,450	1,552	51,400	51,450	1,688	54,400	54,450	1,824	57,400	57,450	1,961
45,450	45,500	1,418	48,450	48,500	1,554	51,450	51,500	1,690	54,450	54,500	1,827	57,450	57,500	1,963
45,500	45,550	1,420	48,500	48,550	1,556	51,500	51,550	1,693	54,500	54,550	1,829	57,500	57,550	1,965
45,550	45,600	1,422	48,550	48,600	1,558	51,550	51,600	1,695	54,550	54,600	1,831	57,550	57,600	1,968
45,600	45,650	1,424	48,600	48,650	1,561	51,600	51,650	1,697	54,600	54,650	1,834	57,600	57,650	1,970
45,650	45,700	1,427	48,650	48,700	1,563	51,650	51,700	1,699	54,650	54,700	1,836	57,650	57,700	1,972
45,700	45,750	1,429	48,700	48,750	1,565	51,700	51,750	1,702	54,700	54,750	1,838	57,700	57,750	1,974
45,750	45,800	1,431	48,750	48,800	1,568	51,750	51,800	1,704	54,750	54,800	1,840	57,750	57,800	1,977
45,800	45,850	1,433	48,800	48,850	1,570	51,800	51,850	1,706	54,800	54,850	1,843	57,800	57,850	1,979
45,850	45,900	1,436	48,850	48,900	1,572	51,850	51,900	1,708	54,850	54,900	1,845	57,850	57,900	1,981
45,900	45,950	1,438	48,900	48,950	1,574	51,900	51,950	1,711	54,900	54,950	1,847	57,900	57,950	1,984
45,950	46,000	1,440	48,950	49,000	1,577	51,950	52,000	1,713	54,950	55,000	1,849	57,950	58,000	1,986
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$1,443	\$49,000	\$49,050	\$1,579	\$52,000	\$52,050	\$1,715	\$55,000	\$55,050	\$1,852	\$58,000	\$58,050	\$1,988
46,050	46,100	1,445	49,050	49,100	1,581	52,050	52,100	1,718	55,050	55,100	1,854	58,050	58,100	1,990
46,100	46,150	1,447	49,100	49,150	1,583	52,100	52,150	1,720	55,100	55,150	1,856	58,100	58,150	1,993
46,150	46,200	1,449	49,150	49,200	1,586	52,150	52,200	1,722	55,150	55,200	1,859	58,150	58,200	1,995
46,200	46,250	1,452	49,200	49,250	1,588	52,200	52,250	1,724	55,200	55,250	1,861	58,200	58,250	1,997
46,250	46,300	1,454	49,250	49,300	1,590	52,250	52,300	1,727	55,250	55,300	1,863	58,250	58,300	1,999
46,300	46,350	1,456	49,300	49,350	1,593	52,300	52,350	1,729	55,300	55,350	1,865	58,300	58,350	2,002
46,350	46,400	1,458	49,350	49,400	1,595	52,350	52,400	1,731	55,350	55,400	1,868	58,350	58,400	2,004
46,400	46,450	1,461	49,400	49,450	1,597	52,400	52,450	1,733	55,400	55,450	1,870	58,400	58,450	2,006
46,450	46,500	1,463	49,450	49,500	1,599	52,450	52,500	1,736	55,450	55,500	1,872	58,450	58,500	2,009
46,500	46,550	1,465	49,500	49,550	1,602	52,500	52,550	1,738	55,500	55,550	1,874	58,500	58,550	2,011
46,550	46,600	1,468	49,550	49,600	1,604	52,550	52,600	1,740	55,550	55,600	1,877	58,550	58,600	2,013
46,600	46,650	1,470	49,600	49,650	1,606	52,600	52,650	1,743	55,600	55,650	1,879	58,600	58,650	2,015
46,650	46,700	1,472	49,650	49,700	1,608	52,650	52,700	1,745	55,650	55,700	1,881	58,650	58,700	2,018
46,700	46,750	1,474	49,700	49,750	1,611	52,700	52,750	1,747	55,700	55,750	1,884	58,700	58,750	2,020
46,750	46,800	1,477	49,750	49,800	1,613	52,750	52,800	1,749	55,750	55,800	1,886	58,750	58,800	2,022
46,800	46,850	1,479	49,800	49,850	1,615	52,800	52,850	1,752	55,800	55,850	1,888	58,800	58,850	2,024
46,850	46,900	1,481	49,850	49,900	1,618	52,850	52,900	1,754	55,850	55,900	1,890	58,850	58,900	2,027
46,900	46,950	1,483	49,900	49,950	1,620	52,900	52,950	1,756	55,900	55,950	1,893	58,900	58,950	2,029
46,950	47,000	1,486	49,950	50,000	1,622	52,950	53,000	1,758	55,950	56,000	1,895	58,950	59,000	2,031
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$1,488	\$50,000	\$50,050	\$1,624	\$53,000	\$53,050	\$1,761	\$56,000	\$56,050	\$1,897	\$59,000	\$59,050	\$2,034
47,050	47,100	1,490	50,050	50,100	1,627	53,050	53,100	1,763	56,050	56,100	1,899	59,050	59,100	2,036
47,100	47,150	1,493	50,100	50,150	1,629	53,100	53,150	1,765	56,100	56,150	1,902	59,100	59,150	2,038
47,150	47,200	1,495	50,150	50,200	1,631	53,150	53,200	1,768	56,150	56,200	1,904	59,150	59,200	2,040
47,200	47,250	1,497	50,200	50,250	1,633	53,200	53,250	1,770	56,200	56,250	1,906	59,200	59,250	2,043
47,250	47,300	1,499	50,250	50,300	1,636	53,250	53,300	1,772	56,250	56,300	1,909	59,250	59,300	2,045
47,300	47,350	1,502	50,300	50,350	1,638	53,300	53,350	1,774	56,300	56,350	1,911	59,300	59,350	2,047
47,350	47,400	1,504	50,350	50,400	1,640	53,350	53,400	1,777	56,350	56,400	1,913	59,350	59,400	2,049
47,400	47,450	1,506	50,400	50,450	1,643	53,400	53,450	1,779	56,400	56,450	1,915	59,400	59,450	2,052
47,450	47,500	1,508	50,450	50,500	1,645	53,450	53,500	1,781	56,450	56,500	1,918	59,450	59,500	2,054
47,500	47,550	1,511	50,500	50,550	1,647	53,500	53,550	1,783	56,500	56,550	1,920	59,500	59,550	2,056
47,550	47,600	1,513	50,550	50,600	1,649	53,550	53,600	1,786	56,550	56,600	1,922	59,550	59,600	2,059
47,600	47,650	1,515	50,600	50,650	1,652	53,600	53,650	1,788	56,600	56,650	1,924	59,600	59,650	2,061
47,650	47,700	1,518	50,650	50,700	1,654	53,650	53,700	1,790	56,650	56,700	1,927	59,650	59,700	2,063
47,700	47,750	1,520	50,700	50,750	1,656	53,700	53,750	1,793	56,700	56,750	1,929	59,700	59,750	2,065
47,750	47,800	1,522	50,750	50,800	1,658	53,750	53,800	1,795	56,750	56,800	1,931	59,750	59,800	2,068
47,800	47,850	1,524	50,800	50,850	1,661	53,800	53,850	1,797	56,800	56,850	1,934	59,800	59,850	2,070
47,850	47,900	1,527	50,850	50,900	1,663	53,850	53,900	1,799	56,850	56,900	1,936	59,850	59,900	2,072
47,900	47,950	1,529	50,900	50,950	1,665	53,900	53,950	1,802	56,900	56,950	1,938	59,900	59,950	2,074
47,950	48,000	1,531	50,950	51,000	1,668	53,950	54,000	1,804	56,950	57,000	1,940	59,950	60,000	2,077

2007 Income Tax Table 1 for Ohio Forms 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:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$2,079	\$63,000	\$63,050	\$2,215	\$66,000	\$66,050	\$2,352	\$69,000	\$69,050	\$2,488	\$72,000	\$72,050	\$2,625
60,050	60,100	2,081	63,050	63,100	2,218	66,050	66,100	2,354	69,050	69,100	2,490	72,050	72,100	2,627
60,100	60,150	2,084	63,100	63,150	2,220	66,100	66,150	2,356	69,100	69,150	2,493	72,100	72,150	2,629
60,150	60,200	2,086	63,150	63,200	2,222	66,150	66,200	2,359	69,150	69,200	2,495	72,150	72,200	2,631
60,200	60,250	2,088	63,200	63,250	2,224	66,200	66,250	2,361	69,200	69,250	2,497	72,200	72,250	2,634
60,250	60,300	2,090	63,250	63,300	2,227	66,250	66,300	2,363	69,250	69,300	2,499	72,250	72,300	2,636
60,300	60,350	2,093	63,300	63,350	2,229	66,300	66,350	2,365	69,300	69,350	2,502	72,300	72,350	2,638
60,350	60,400	2,095	63,350	63,400	2,231	66,350	66,400	2,368	69,350	69,400	2,504	72,350	72,400	2,640
60,400	60,450	2,097	63,400	63,450	2,234	66,400	66,450	2,370	69,400	69,450	2,506	72,400	72,450	2,643
60,450	60,500	2,099	63,450	63,500	2,236	66,450	66,500	2,372	69,450	69,500	2,509	72,450	72,500	2,645
60,500	60,550	2,102	63,500	63,550	2,238	66,500	66,550	2,374	69,500	69,550	2,511	72,500	72,550	2,647
60,550	60,600	2,104	63,550	63,600	2,240	66,550	66,600	2,377	69,550	69,600	2,513	72,550	72,600	2,650
60,600	60,650	2,106	63,600	63,650	2,243	66,600	66,650	2,379	69,600	69,650	2,515	72,600	72,650	2,652
60,650	60,700	2,109	63,650	63,700	2,245	66,650	66,700	2,381	69,650	69,700	2,518	72,650	72,700	2,654
60,700	60,750	2,111	63,700	63,750	2,247	66,700	66,750	2,384	69,700	69,750	2,520	72,700	72,750	2,656
60,750	60,800	2,113	63,750	63,800	2,249	66,750	66,800	2,386	69,750	69,800	2,522	72,750	72,800	2,659
60,800	60,850	2,115	63,800	63,850	2,252	66,800	66,850	2,388	69,800	69,850	2,524	72,800	72,850	2,661
60,850	60,900	2,118	63,850	63,900	2,254	66,850	66,900	2,390	69,850	69,900	2,527	72,850	72,900	2,663
60,900	60,950	2,120	63,900	63,950	2,256	66,900	66,950	2,393	69,900	69,950	2,529	72,900	72,950	2,665
60,950	61,000	2,122	63,950	64,000	2,259	66,950	67,000	2,395	69,950	70,000	2,531	72,950	73,000	2,668
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$2,124	\$64,000	\$64,050	\$2,261	\$67,000	\$67,050	\$2,397	\$70,000	\$70,050	\$2,534	\$73,000	\$73,050	\$2,670
61,050	61,100	2,127	64,050	64,100	2,263	67,050	67,100	2,399	70,050	70,100	2,536	73,050	73,100	2,672
61,100	61,150	2,129	64,100	64,150	2,265	67,100	67,150	2,402	70,100	70,150	2,538	73,100	73,150	2,675
61,150	61,200	2,131	64,150	64,200	2,268	67,150	67,200	2,404	70,150	70,200	2,540	73,150	73,200	2,677
61,200	61,250	2,134	64,200	64,250	2,270	67,200	67,250	2,406	70,200	70,250	2,543	73,200	73,250	2,679
61,250	61,300	2,136	64,250	64,300	2,272	67,250	67,300	2,409	70,250	70,300	2,545	73,250	73,300	2,681
61,300	61,350	2,138	64,300	64,350	2,274	67,300	67,350	2,411	70,300	70,350	2,547	73,300	73,350	2,684
61,350	61,400	2,140	64,350	64,400	2,277	67,350	67,400	2,413	70,350	70,400	2,549	73,350	73,400	2,686
61,400	61,450	2,143	64,400	64,450	2,279	67,400	67,450	2,415	70,400	70,450	2,552	73,400	73,450	2,688
61,450	61,500	2,145	64,450	64,500	2,281	67,450	67,500	2,418	70,450	70,500	2,554	73,450	73,500	2,690
61,500	61,550	2,147	64,500	64,550	2,284	67,500	67,550	2,420	70,500	70,550	2,556	73,500	73,550	2,693
61,550	61,600	2,149	64,550	64,600	2,286	67,550	67,600	2,422	70,550	70,600	2,559	73,550	73,600	2,695
61,600	61,650	2,152	64,600	64,650	2,288	67,600	67,650	2,424	70,600	70,650	2,561	73,600	73,650	2,697
61,650	61,700	2,154	64,650	64,700	2,290	67,650	67,700	2,427	70,650	70,700	2,563	73,650	73,700	2,700
61,700	61,750	2,156	64,700	64,750	2,293	67,700	67,750	2,429	70,700	70,750	2,565	73,700	73,750	2,702
61,750	61,800	2,159	64,750	64,800	2,295	67,750	67,800	2,431	70,750	70,800	2,568	73,750	73,800	2,704
61,800	61,850	2,161	64,800	64,850	2,297	67,800	67,850	2,434	70,800	70,850	2,570	73,800	73,850	2,706
61,850	61,900	2,163	64,850	64,900	2,299	67,850	67,900	2,436	70,850	70,900	2,572	73,850	73,900	2,709
61,900	61,950	2,165	64,900	64,950	2,302	67,900	67,950	2,438	70,900	70,950	2,575	73,900	73,950	2,711
61,950	62,000	2,168	64,950	65,000	2,304	67,950	68,000	2,440	70,950	71,000	2,577	73,950	74,000	2,713
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$2,170	\$65,000	\$65,050	\$2,306	\$68,000	\$68,050	\$2,443	\$71,000	\$71,050	\$2,579	\$74,000	\$74,050	\$2,715
62,050	62,100	2,172	65,050	65,100	2,309	68,050	68,100	2,445	71,050	71,100	2,581	74,050	74,100	2,718
62,100	62,150	2,174	65,100	65,150	2,311	68,100	68,150	2,447	71,100	71,150	2,584	74,100	74,150	2,720
62,150	62,200	2,177	65,150	65,200	2,313	68,150	68,200	2,449	71,150	71,200	2,586	74,150	74,200	2,722
62,200	62,250	2,179	65,200	65,250	2,315	68,200	68,250	2,452	71,200	71,250	2,588	74,200	74,250	2,725
62,250	62,300	2,181	65,250	65,300	2,318	68,250	68,300	2,454	71,250	71,300	2,590	74,250	74,300	2,727
62,300	62,350	2,184	65,300	65,350	2,320	68,300	68,350	2,456	71,300	71,350	2,593	74,300	74,350	2,729
62,350	62,400	2,186	65,350	65,400	2,322	68,350	68,400	2,459	71,350	71,400	2,595	74,350	74,400	2,731
62,400	62,450	2,188	65,400	65,450	2,324	68,400	68,450	2,461	71,400	71,450	2,597	74,400	74,450	2,734
62,450	62,500	2,190	65,450	65,500	2,327	68,450	68,500	2,463	71,450	71,500	2,600	74,450	74,500	2,736
62,500	62,550	2,193	65,500	65,550	2,329	68,500	68,550	2,465	71,500	71,550	2,602	74,500	74,550	2,738
62,550	62,600	2,195	65,550	65,600	2,331	68,550	68,600	2,468	71,550	71,600	2,604	74,550	74,600	2,740
62,600	62,650	2,197	65,600	65,650	2,334	68,600	68,650	2,470	71,600	71,650	2,606	74,600	74,650	2,743
62,650	62,700	2,199	65,650	65,700	2,336	68,650	68,700	2,472	71,650	71,700	2,609	74,650	74,700	2,745
62,700	62,750	2,202	65,700	65,750	2,338	68,700	68,750	2,474	71,700	71,750	2,611	74,700	74,750	2,747
62,750	62,800	2,204	65,750	65,800	2,340	68,750	68,800	2,477	71,750	71,800	2,613	74,750	74,800	2,750
62,800	62,850	2,206	65,800	65,850	2,343	68,800	68,850	2,479	71,800	71,850	2,615	74,800	74,850	2,752
62,850	62,900	2,209	65,850	65,900	2,345	68,850	68,900	2,481	71,850	71,900	2,618	74,850	74,900	2,754
62,900	62,950	2,211	65,900	65,950	2,347	68,900	68,950	2,484	71,900	71,950	2,620	74,900	74,950	2,756
62,950	63,000	2,213	65,950	66,000	2,349	68,950	69,000	2,486	71,950	72,000	2,622	74,950	75,000	2,759

2007 Income Tax Table 1 for Ohio Forms 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:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$2,761	\$78,000	\$78,050	\$2,897	\$81,000	\$81,050	\$3,040	\$84,000	\$84,050	\$3,196	\$87,000	\$87,050	\$3,352
75,050	75,100	2,763	78,050	78,100	2,900	81,050	81,100	3,043	84,050	84,100	3,199	87,050	87,100	3,355
75,100	75,150	2,765	78,100	78,150	2,902	81,100	81,150	3,045	84,100	84,150	3,201	87,100	87,150	3,357
75,150	75,200	2,768	78,150	78,200	2,904	81,150	81,200	3,048	84,150	84,200	3,204	87,150	87,200	3,360
75,200	75,250	2,770	78,200	78,250	2,906	81,200	81,250	3,051	84,200	84,250	3,206	87,200	87,250	3,362
75,250	75,300	2,772	78,250	78,300	2,909	81,250	81,300	3,053	84,250	84,300	3,209	87,250	87,300	3,365
75,300	75,350	2,775	78,300	78,350	2,911	81,300	81,350	3,056	84,300	84,350	3,212	87,300	87,350	3,368
75,350	75,400	2,777	78,350	78,400	2,913	81,350	81,400	3,058	84,350	84,400	3,214	87,350	87,400	3,370
75,400	75,450	2,779	78,400	78,450	2,915	81,400	81,450	3,061	84,400	84,450	3,217	87,400	87,450	3,373
75,450	75,500	2,781	78,450	78,500	2,918	81,450	81,500	3,064	84,450	84,500	3,219	87,450	87,500	3,375
75,500	75,550	2,784	78,500	78,550	2,920	81,500	81,550	3,066	84,500	84,550	3,222	87,500	87,550	3,378
75,550	75,600	2,786	78,550	78,600	2,922	81,550	81,600	3,069	84,550	84,600	3,225	87,550	87,600	3,380
75,600	75,650	2,788	78,600	78,650	2,925	81,600	81,650	3,071	84,600	84,650	3,227	87,600	87,650	3,383
75,650	75,700	2,790	78,650	78,700	2,927	81,650	81,700	3,074	84,650	84,700	3,230	87,650	87,700	3,386
75,700	75,750	2,793	78,700	78,750	2,929	81,700	81,750	3,077	84,700	84,750	3,232	87,700	87,750	3,388
75,750	75,800	2,795	78,750	78,800	2,931	81,750	81,800	3,079	84,750	84,800	3,235	87,750	87,800	3,391
75,800	75,850	2,797	78,800	78,850	2,934	81,800	81,850	3,082	84,800	84,850	3,238	87,800	87,850	3,393
75,850	75,900	2,800	78,850	78,900	2,936	81,850	81,900	3,084	84,850	84,900	3,240	87,850	87,900	3,396
75,900	75,950	2,802	78,900	78,950	2,938	81,900	81,950	3,087	84,900	84,950	3,243	87,900	87,950	3,399
75,950	76,000	2,804	78,950	79,000	2,940	81,950	82,000	3,090	84,950	85,000	3,245	87,950	88,000	3,401
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$2,806	\$79,000	\$79,050	\$2,943	\$82,000	\$82,050	\$3,092	\$85,000	\$85,050	\$3,248	\$88,000	\$88,050	\$3,404
76,050	76,100	2,809	79,050	79,100	2,945	82,050	82,100	3,095	85,050	85,100	3,251	88,050	88,100	3,406
76,100	76,150	2,811	79,100	79,150	2,947	82,100	82,150	3,097	85,100	85,150	3,253	88,100	88,150	3,409
76,150	76,200	2,813	79,150	79,200	2,950	82,150	82,200	3,100	85,150	85,200	3,256	88,150	88,200	3,412
76,200	76,250	2,815	79,200	79,250	2,952	82,200	82,250	3,103	85,200	85,250	3,258	88,200	88,250	3,414
76,250	76,300	2,818	79,250	79,300	2,954	82,250	82,300	3,105	85,250	85,300	3,261	88,250	88,300	3,417
76,300	76,350	2,820	79,300	79,350	2,956	82,300	82,350	3,108	85,300	85,350	3,264	88,300	88,350	3,419
76,350	76,400	2,822	79,350	79,400	2,959	82,350	82,400	3,110	85,350	85,400	3,266	88,350	88,400	3,422
76,400	76,450	2,825	79,400	79,450	2,961	82,400	82,450	3,113	85,400	85,450	3,269	88,400	88,450	3,425
76,450	76,500	2,827	79,450	79,500	2,963	82,450	82,500	3,116	85,450	85,500	3,271	88,450	88,500	3,427
76,500	76,550	2,829	79,500	79,550	2,965	82,500	82,550	3,118	85,500	85,550	3,274	88,500	88,550	3,430
76,550	76,600	2,831	79,550	79,600	2,968	82,550	82,600	3,121	85,550	85,600	3,277	88,550	88,600	3,432
76,600	76,650	2,834	79,600	79,650	2,970	82,600	82,650	3,123	85,600	85,650	3,279	88,600	88,650	3,435
76,650	76,700	2,836	79,650	79,700	2,972	82,650	82,700	3,126	85,650	85,700	3,282	88,650	88,700	3,438
76,700	76,750	2,838	79,700	79,750	2,975	82,700	82,750	3,129	85,700	85,750	3,284	88,700	88,750	3,440
76,750	76,800	2,840	79,750	79,800	2,977	82,750	82,800	3,131	85,750	85,800	3,287	88,750	88,800	3,443
76,800	76,850	2,843	79,800	79,850	2,979	82,800	82,850	3,134	85,800	85,850	3,290	88,800	88,850	3,445
76,850	76,900	2,845	79,850	79,900	2,981	82,850	82,900	3,136	85,850	85,900	3,292	88,850	88,900	3,448
76,900	76,950	2,847	79,900	79,950	2,984	82,900	82,950	3,139	85,900	85,950	3,295	88,900	88,950	3,451
76,950	77,000	2,850	79,950	80,000	2,986	82,950	83,000	3,142	85,950	86,000	3,297	88,950	89,000	3,453
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$2,852	\$80,000	\$80,050	\$2,988	\$83,000	\$83,050	\$3,144	\$86,000	\$86,050	\$3,300	\$89,000	\$89,050	\$3,456
77,050	77,100	2,854	80,050	80,100	2,991	83,050	83,100	3,147	86,050	86,100	3,303	89,050	89,100	3,458
77,100	77,150	2,856	80,100	80,150	2,994	83,100	83,150	3,149	86,100	86,150	3,305	89,100	89,150	3,461
77,150	77,200	2,859	80,150	80,200	2,996	83,150	83,200	3,152	86,150	86,200	3,308	89,150	89,200	3,464
77,200	77,250	2,861	80,200	80,250	2,999	83,200	83,250	3,155	86,200	86,250	3,310	89,200	89,250	3,466
77,250	77,300	2,863	80,250	80,300	3,001	83,250	83,300	3,157	86,250	86,300	3,313	89,250	89,300	3,469
77,300	77,350	2,865	80,300	80,350	3,004	83,300	83,350	3,160	86,300	86,350	3,316	89,300	89,350	3,471
77,350	77,400	2,868	80,350	80,400	3,007	83,350	83,400	3,162	86,350	86,400	3,318	89,350	89,400	3,474
77,400	77,450	2,870	80,400	80,450	3,009	83,400	83,450	3,165	86,400	86,450	3,321	89,400	89,450	3,477
77,450	77,500	2,872	80,450	80,500	3,012	83,450	83,500	3,168	86,450	86,500	3,323	89,450	89,500	3,479
77,500	77,550	2,875	80,500	80,550	3,014	83,500	83,550	3,170	86,500	86,550	3,326	89,500	89,550	3,482
77,550	77,600	2,877	80,550	80,600	3,017	83,550	83,600	3,173	86,550	86,600	3,329	89,550	89,600	3,484
77,600	77,650	2,879	80,600	80,650	3,020	83,600	83,650	3,175	86,600	86,650	3,331	89,600	89,650	3,487
77,650	77,700	2,881	80,650	80,700	3,022	83,650	83,700	3,178	86,650	86,700	3,334	89,650	89,700	3,490
77,700	77,750	2,884	80,700	80,750	3,025	83,700	83,750	3,181	86,700	86,750	3,336	89,700	89,750	3,492
77,750	77,800	2,886	80,750	80,800	3,027	83,750	83,800	3,183	86,750	86,800	3,339	89,750	89,800	3,495
77,800	77,850	2,888	80,800	80,850	3,030	83,800	83,850	3,186	86,800	86,850	3,342	89,800	89,850	3,497
77,850	77,900	2,890	80,850	80,900	3,032	83,850	83,900	3,188	86,850	86,900	3,344	89,850	89,900	3,500
77,900	77,950	2,893	80,900	80,950	3,035	83,900	83,950	3,191	86,900	86,950	3,347	89,900	89,950	3,503
77,950	78,000	2,895	80,950	81,000	3,038	83,950	84,000	3,194	86,950	87,000	3,349	89,950	90,000	3,505

2007 Income Tax Table 1 for Ohio Forms 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:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$3,508	\$92,000	\$92,050	\$3,612	\$94,000	\$94,050	\$3,716	\$96,000	\$96,050	\$3,819	\$98,000	\$98,050	\$3,923
90,050	90,100	3,510	92,050	92,100	3,614	94,050	94,100	3,718	96,050	96,100	3,822	98,050	98,100	3,926
90,100	90,150	3,513	92,100	92,150	3,617	94,100	94,150	3,721	96,100	96,150	3,825	98,100	98,150	3,928
90,150	90,200	3,516	92,150	92,200	3,619	94,150	94,200	3,723	96,150	96,200	3,827	98,150	98,200	3,931
90,200	90,250	3,518	92,200	92,250	3,622	94,200	94,250	3,726	96,200	96,250	3,830	98,200	98,250	3,934
90,250	90,300	3,521	92,250	92,300	3,625	94,250	94,300	3,728	96,250	96,300	3,832	98,250	98,300	3,936
90,300	90,350	3,523	92,300	92,350	3,627	94,300	94,350	3,731	96,300	96,350	3,835	98,300	98,350	3,939
90,350	90,400	3,526	92,350	92,400	3,630	94,350	94,400	3,734	96,350	96,400	3,838	98,350	98,400	3,941
90,400	90,450	3,529	92,400	92,450	3,632	94,400	94,450	3,736	96,400	96,450	3,840	98,400	98,450	3,944
90,450	90,500	3,531	92,450	92,500	3,635	94,450	94,500	3,739	96,450	96,500	3,843	98,450	98,500	3,947
90,500	90,550	3,534	92,500	92,550	3,638	94,500	94,550	3,741	96,500	96,550	3,845	98,500	98,550	3,949
90,550	90,600	3,536	92,550	92,600	3,640	94,550	94,600	3,744	96,550	96,600	3,848	98,550	98,600	3,952
90,600	90,650	3,539	92,600	92,650	3,643	94,600	94,650	3,747	96,600	96,650	3,851	98,600	98,650	3,954
90,650	90,700	3,542	92,650	92,700	3,645	94,650	94,700	3,749	96,650	96,700	3,853	98,650	98,700	3,957
90,700	90,750	3,544	92,700	92,750	3,648	94,700	94,750	3,752	96,700	96,750	3,856	98,700	98,750	3,960
90,750	90,800	3,547	92,750	92,800	3,651	94,750	94,800	3,754	96,750	96,800	3,858	98,750	98,800	3,962
90,800	90,850	3,549	92,800	92,850	3,653	94,800	94,850	3,757	96,800	96,850	3,861	98,800	98,850	3,965
90,850	90,900	3,552	92,850	92,900	3,656	94,850	94,900	3,760	96,850	96,900	3,864	98,850	98,900	3,967
90,900	90,950	3,554	92,900	92,950	3,658	94,900	94,950	3,762	96,900	96,950	3,866	98,900	98,950	3,970
90,950	91,000	3,557	92,950	93,000	3,661	94,950	95,000	3,765	96,950	97,000	3,869	98,950	99,000	3,973
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$3,560	\$93,000	\$93,050	\$3,664	\$95,000	\$95,050	\$3,767	\$97,000	\$97,050	\$3,871	\$99,000	\$99,050	\$3,975
91,050	91,100	3,562	93,050	93,100	3,666	95,050	95,100	3,770	97,050	97,100	3,874	99,050	99,100	3,978
91,100	91,150	3,565	93,100	93,150	3,669	95,100	95,150	3,773	97,100	97,150	3,877	99,100	99,150	3,980
91,150	91,200	3,567	93,150	93,200	3,671	95,150	95,200	3,775	97,150	97,200	3,879	99,150	99,200	3,983
91,200	91,250	3,570	93,200	93,250	3,674	95,200	95,250	3,778	97,200	97,250	3,882	99,200	99,250	3,986
91,250	91,300	3,573	93,250	93,300	3,677	95,250	95,300	3,780	97,250	97,300	3,884	99,250	99,300	3,988
91,300	91,350	3,575	93,300	93,350	3,679	95,300	95,350	3,783	97,300	97,350	3,887	99,300	99,350	3,991
91,350	91,400	3,578	93,350	93,400	3,682	95,350	95,400	3,786	97,350	97,400	3,890	99,350	99,400	3,993
91,400	91,450	3,580	93,400	93,450	3,684	95,400	95,450	3,788	97,400	97,450	3,892	99,400	99,450	3,996
91,450	91,500	3,583	93,450	93,500	3,687	95,450	95,500	3,791	97,450	97,500	3,895	99,450	99,500	3,999
91,500	91,550	3,586	93,500	93,550	3,690	95,500	95,550	3,793	97,500	97,550	3,897	99,500	99,550	4,001
91,550	91,600	3,588	93,550	93,600	3,692	95,550	95,600	3,796	97,550	97,600	3,900	99,550	99,600	4,004
91,600	91,650	3,591	93,600	93,650	3,695	95,600	95,650	3,799	97,600	97,650	3,902	99,600	99,650	4,006
91,650	91,700	3,593	93,650	93,700	3,697	95,650	95,700	3,801	97,650	97,700	3,905	99,650	99,700	4,009
91,700	91,750	3,596	93,700	93,750	3,700	95,700	95,750	3,804	97,700	97,750	3,908	99,700	99,750	4,012
91,750	91,800	3,599	93,750	93,800	3,703	95,750	95,800	3,806	97,750	97,800	3,910	99,750	99,800	4,014
91,800	91,850	3,601	93,800	93,850	3,705	95,800	95,850	3,809	97,800	97,850	3,913	99,800	99,850	4,017
91,850	91,900	3,604	93,850	93,900	3,708	95,850	95,900	3,812	97,850	97,900	3,915	99,850	99,900	4,019
91,900	91,950	3,606	93,900	93,950	3,710	95,900	95,950	3,814	97,900	97,950	3,918	99,900	99,950	4,022
91,950	92,000	3,609	93,950	94,000	3,713	95,950	96,000	3,817	97,950	98,000	3,921	99,950	100,000	4,025

2007 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)			2007 Ohio Tax		
0	–	\$ 5,000		0.649%	of Ohio taxable income
\$ 5,000	–	\$ 10,000	\$ 32.45	plus	1.299% of the amount in excess of \$ 5,000
\$ 10,000	–	\$ 15,000	\$ 97.40	plus	2.598% of the amount in excess of \$ 10,000
\$ 15,000	–	\$ 20,000	\$ 227.30	plus	3.247% of the amount in excess of \$ 15,000
\$ 20,000	–	\$ 40,000	\$ 389.65	plus	3.895% of the amount in excess of \$ 20,000
\$ 40,000	–	\$ 80,000	\$ 1,168.65	plus	4.546% of the amount in excess of \$ 40,000
\$ 80,000	–	\$100,000	\$ 2,987.05	plus	5.194% of the amount in excess of \$ 80,000
\$100,000	–	\$200,000	\$ 4,025.85	plus	6.031% of the amount in excess of \$100,000
more than	–	\$200,000	\$10,056.85	plus	6.555% 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 Ohio forms IT 1040 or IT 1040EZ the number of the school district where you lived or where you were domiciled for the majority of 2007. 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 non-Ohio domiciliaries should use 9999.**

An asterisk (*) indicates school districts (printed in red) with an income tax in effect for 2007. If you lived in or were domiciled in one of these school districts for all or part of the year, **you are required to file** a school district income tax return, Ohio form SD 100.

If you do not know the public school district in which you live, please use *The Finder* on page 4 of these instructions.

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

BELMONT COUNTY (cont.)

Shadyside LSD	0705
St. Clairsville-Richland CSD	0706
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
Osnaaburg 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 COUNTY (cont.)

* Clermont-Northeastern LSD	1303
Felicity-Franklin LSD	1304
Forest Hills LSD	3104
* Goshen LSD	1305
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

COSHOCOTON COUNTY

Coshocoton 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 COUNTY (cont.)

Cuyahoga Heights LSD	1811
East Cleveland CSD	1812
Euclid CSD	1813
Fairview Park CSD	1814
Garfield Heights CSD	1815
Independence LSD	1816
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

FAIRFIELD COUNTY (cont.)

* 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
Riverside 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

GUERNSEY COUNTY (cont.)

Newcomerstown EVSD	7905
Noble LSD	6102
Ridgewood LSD	1602
Rolling Hills LSD	3003

HAMILTON COUNTY

Cincinnati CSD	3101
Deer Park Community CSD	3102
Finneytown 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 LSD	4202
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
Riverside 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 CSD	4404
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

LICKING COUNTY (cont.)

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
* 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

MAHONING COUNTY (cont.)

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
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 COUNTY (cont.)	
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

PORTAGE COUNTY (cont.)	
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
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
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

TRUMBULL COUNTY (cont.)

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 COUNTY (cont.)

* 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
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

WAYNE COUNTY (cont.)

* Northwestern LSD	8505
Orrville CSD	8506
Rittman EVSD	8507
Southeast LSD	8508
Triway LSD	8509
Tuslaw LSD	7617
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 2007 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 – You can check the status of your 2007 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 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. Our standard hours of service, however, will be extended in the evenings until 7 p.m. between Jan. 15 and April 15, 2008.



To write or e-mail us – 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 – See page 43 of this booklet for the addresses of our local taxpayer service centers.

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 of these instructions)

➡ **Electronic Check**

You can eliminate writing a check for your 2007 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 15, 2008. 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 and eForms** – Follow the payment instruction prompts that you receive during Ohio I-File and Ohio eForms.
- ✓ **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 (Ohio forms 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."

You may also use the electronic check payment option to **file** and **pay** your quarterly **2008 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 Ohio form IT 1040ES.

➡ **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 (Ohio form IT 40P below). Please provide the following:

- 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 Ohio Treasurer Richard Cordray;
- e) Write your Social Security number(s) and taxable year on the check or money order;
- f) Do **not** attach your payment to Ohio form IT 40P. Instead, put them loose in an envelope.

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

If you are **not** enclosing your check or money order and Ohio form IT 40P in the same envelope with your Ohio income tax return, mail your check and Ohio form IT 40P below on or before April 15, 2008 to:

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

Please detach here.

OHIO IT 40P

Income Tax Payment Voucher



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

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

Include this voucher and check or money order (payable to Ohio Treasurer Richard Cordray) 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.

Taxable Year

2007

Please use UPPERCASE letters
to print the first three letters of

Please check if extension payment	Taxpayer's last name	Spouse's last name (only if joint filing)
	<input type="checkbox"/>	<input type="checkbox"/>
Your Social Security number	<input type="text"/>	
Spouse's Social Security number (only if joint filing)	<input type="text"/>	

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 and your school district do not receive any portion of this fee.**

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

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

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

How do I use my credit card and my telephone to pay my Ohio income tax? Once you have determined how much you owe, follow the steps 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 (for Ohio) or (iii) your ZIP code; then follow the recorded instructions.

OHIO OR 6446 OR your 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 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 ePayment" link. Then click on the "Begin/Resume Filing" link. If you have previously registered either to file electronically and to pay electronically, click on the "ePayment" 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.

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 will be 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 p.m. between Jan. 15 and April 15, 2008.

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

Dayton Taxpayer Service Center

Centre City Offices
40 S. Main St., 5th Floor
Dayton, OH 45402-2089

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 assistance.



Ohio Department of
TAXATION

P.O. Box 2679

Columbus, Ohio 43270-2679