



# Ohio

# 2017

## Instructions for Filing:

- Individual Income Tax
- School District Income Tax

**Ohio** | Department of  
Taxation  
[tax.Ohio.gov](http://tax.Ohio.gov)

**Note:** This booklet contains instructions for Ohio personal and school district income taxes. Follow the index tabbing as you see at the left of this page for the proper location of the instructions throughout the book.

Individual Income Tax

School District Income Tax

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## A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

I am happy to say that we are making significant progress in the fight against tax fraud that has plagued Ohio, most other states, and the IRS over the past few years.

Ohio has partnered with other tax departments, banks and the tax preparation industry to provide the strongest possible protection against criminals who steal personal identification numbers and then file fraudulent tax returns claiming tax refunds.

Since this problem peaked in 2015, we have seen attempts at theft decline nearly 60%, while the amounts or value of illegitimate refund requests has dropped by more than 90%. Clearly the protective measures we've initiated are making a difference.

While we will maintain vigilance against tax fraud, we have also improved our analysis and screening of tax returns for fraud. That has allowed us to cut back by two-thirds the number of Ohioans required to take the I.D. quiz to confirm their identity before receiving a tax refund.

There is some other good news this tax season. Ohio has phased out the two lowest income tax brackets which eliminates incomes equal to or below \$10,650 per year from being subject to tax. This threshold is slightly higher than last year and it will be annually adjusted for inflation. Additionally, beginning January 1, 2018 (effective for Tax Year 2018, filed in 2019), the deduction for contributions to college savings (529) plans, and STABLE accounts becomes more generous, doubling from \$2,000 to \$4,000.

A special note: on January 1, 2018, the state will launch a Tax Amnesty Program that runs through February 15, 2018. As an incentive to encourage participation, tax amnesty is offering to assess no penalty and forgive 50% of interest charges to qualifying delinquent taxpayers. The program applies to nearly all state taxes and certain local taxes and is an opportunity to catch up on taxes due and avoid costly penalties. You'll find additional details on the program on page 5 in this booklet.

In closing, I'd like to thank all Ohio taxpayers for their support of our tax fraud fight, as well as their time and diligence in filing the annual state income tax return. As always, we encourage you to file your return electronically. It's the fastest and safest way to get your refund. I hope you'll find the instructions within this booklet helpful in preparing your return. If you have additional questions, please visit our website at [tax.ohio.gov](http://tax.ohio.gov) or call 1-800-282-1780 for taxpayer assistance.

Sincerely,



Joe W. Testa  
Ohio Tax Commissioner

### Our Mission

"To provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law."

The tax commissioner is looking for ideas on how the Ohio Department of Taxation can better serve taxpayers. Email him at [contactthecommissioner@tax.state.oh.us](mailto:contactthecommissioner@tax.state.oh.us).

## Do You Need Tax Forms or Help?



**Visit Us on Our Website at [tax.ohio.gov](http://tax.ohio.gov) –** Check the status of your 2017 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 General Tax Information –** Visit our website at [tax.ohio.gov](http://tax.ohio.gov) or call our automated phone system toll-free at 1-800-282-1780. Our automated system is available 24 hours a day, seven days a week. Tax examiners are also available to assist you Monday through Friday from 8 a.m. – 5 p.m.

The tax commissioner is looking for ideas on how the Ohio Department of Taxation can better serve taxpayers. E-mail him at [contactthecommissioner@tax.state.oh.us](mailto:contactthecommissioner@tax.state.oh.us).

**For Law References About Income Taxes –** To see the sections of the Ohio Revised Code that relate to the line items on Ohio IT 1040, go to our website at:

<http://tax.ohio.gov/lawreferences/2017pitlawreferences.stm>



**For Refund Status Information –** You can check the status of your Ohio income tax refund at [tax.ohio.gov](http://tax.ohio.gov) or by calling 1-800-282-1784. You can also check your status from a smart phone by using the "Ohio Tax Mobile App," which can be downloaded through your phone's app store.

More information can be found on our website under "Helpful Resources." You will be required to provide your SSN, date of birth and the type of tax return. Refund processing of paper returns takes from 8 to 10 weeks. However, if you file your paper return in mid-April, receiving your refund may take additional time. Generally, refund status information is available 24 hours a day. Occasionally, this information is not available due to system maintenance. In this case, try again later.

**For Form Requests –** Visit our website at [tax.ohio.gov](http://tax.ohio.gov) to easily download our forms. You can also request forms by calling 1-800-282-1782, 24 hours a day.



**To Write or E-mail Us –** You can write to us at the Ohio Department of Taxation, Taxpayer Services Division, P.O. Box 182382, Columbus, OH 43218-2382. You can also contact us through our website at [tax.ohio.gov](http://tax.ohio.gov). Write or e-mail us if you are responding to a notice or a 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 SSN, full name and address.

**Walk In –** The Ohio Department of Taxation's self-service visitor center is open Monday through Friday, 8 a.m. – 5 p.m. We are located at 4485 Northland Ridge Blvd., 1st Floor, Columbus, OH 43229-6596.

**Note:** All self-service visitors must present a photo I.D. such as a current driver's license, state I.D., military I.D. or passport.

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### Specialized Assistance

**VITA/TCE –** The IRS Volunteer Income Tax Assistance (VITA) and the Tax Counseling for the Elderly (TCE) programs offer free tax help for taxpayers who qualify. For further information call 1-800-906-9887 or visit their website at:

<http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>

**AARP –** Trained and certified AARP tax aide volunteer counselors assist low- to middle-income taxpayers, with special attention to those age 60 and older. For further information, call 1-888-227-7669 or visit their website at:

[http://www.aarp.org/money/taxes/aarp\\_taxaide/](http://www.aarp.org/money/taxes/aarp_taxaide/)

### 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.

## Highlights for 2017

**NEW Ohio Income Tax Tables.** Beginning with tax year 2017, Ohio's individual income tax brackets have been adjusted so that taxpayers with incomes of \$10,650 or less are not subject to income tax. Also, the tax brackets have been indexed for inflation per Ohio Revised Code section 5747.02(A)(5).

**NEW Low Income Credit.** Due to the changes to the income tax brackets, the Low Income Credit line is no longer needed and has been removed from the Ohio Schedule of Credits.

**NEW Direct Deposit Changes.** Taxpayers may no longer split their direct deposit refund into multiple accounts. Taxpayers still have the option to direct deposit their refund into an IRA, checking/savings account or an Ohio 529 plan account. However, the entire refund must be deposited into a single account.

**STABLE Account.** Ohio's ABLE Plan. Taxpayers who made contributions to an Ohio STABLE account during 2017 can deduct up to \$2,000 per beneficiary on their Ohio IT 1040. Please note that for tax year 2018 (filed in 2019), the maximum deduction available will increase to \$4,000 per beneficiary..... **See page 20**

**Business Income Deduction.** For tax year 2017, the business income deduction on Ohio Schedule A of the Ohio IT 1040 income tax return will remain at 100% of the first \$250,000 of net business income for single or married filing jointly returns and \$125,000 for married filing separate returns. A flat tax rate of 3% will be applied to business income exceeding the maximum business income deduction amounts, continuing to free up additional funds for private sector job creators to further invest in growing their businesses.....**See page 20**

**Ohio IT K-1.** Use the Ohio IT K-1 to report each investor's or beneficiary's proportionate or distributive share of the partnership's, corporation's, estate's or trust's Ohio income and credits. Each entity with Ohio income should prepare a separate Ohio K-1 for each investor or qualifying beneficiary to enclose with the investor's or beneficiary's IT 1040. The form can be found on our website at [tax.ohio.gov](http://tax.ohio.gov).

**Tax Forms.** Beginning with the 2015 filing year, the Ohio IT 1040, IT 1040EZ and IT 1040X forms were consolidated into one form, the Ohio IT 1040. Likewise, the Ohio SD 100 and SD 100X forms were consolidated into one form, the Ohio SD 100. To amend the return, taxpayers can simply mark the amended return checkbox on page 1.

**Income Tax Online Services.** Create a username and password through our secure site so that you may:

- Electronically view outstanding tax liabilities and returns on file with the Ohio Department of Taxation.
- Electronically file tax returns and/or view them in pending status.

For more information on these services, as well as information on your electronic filing and payment options, go to our website at [tax.ohio.gov](http://tax.ohio.gov).

**Refund Information.** Most taxpayers who file their returns electronically and request direct deposit will receive their refunds in approximately 15 business days. Paper returns will take approximately 8 to 10 weeks to process.

## **OPPORTUNITY ALERT!! OHIO'S TAX AMNESTY PROGRAM**

### January 1 – February 15, 2018

If you have an unpaid Ohio Tax debt, and haven't been billed or contacted by the Ohio Department of Taxation to pay that delinquent tax, there may be no better time than now to settle that obligation.

The State of Ohio is offering a limited-time, Tax Amnesty program that runs only from January 1, 2018 through February 15, 2018. This program gives taxpayers an opportunity to get rid of a tax debt at potentially much lower cost than usual, and avoid further legal consequences.

Taxpayers who pay the amount owed in full – during the amnesty period -- will pay no penalty and only half of the interest that would normally be applied to delinquent taxes. The offer applies to the following taxes that were due and payable prior to May 1, 2017:

- Individual Income
- School District Income
- Commercial Activity
- Employer Withholding
- Employer Withholding School District Income
- Financial Institutions
- Pass-Through Entity
- Sales & Use (state & local)
- Alcoholic Beverage, Cigarette or Other Tobacco Products (state & local)

Examples of Savings with Tax Amnesty					
Tax	Amount Owed*	Penalty	Interest (3 yrs.)	Total	Amnesty Total/Savings
Sales	\$20,000	\$9,700	\$1,911	\$31,611	\$20,955/ <b>\$10,656</b>
Individual Income	\$2,000	\$500	\$164	\$2,664	\$2,082/ <b>\$582</b>

\*From 2014 Tax Year

For information on how to apply for Tax Amnesty, please visit [tax.ohio.gov](http://tax.ohio.gov) or consult with a tax advisor.

# Taxpayer Assistance

## By Internet



**Ohio Department of Taxation**  
website – [tax.ohio.gov](http://tax.ohio.gov)

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

## 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

**For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only:** Contact the Ohio Relay Service at 7-1-1 or 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

**Volunteer Income 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 1-800-906-9887.

## Written



### Ohio Department of Taxation Taxpayer Services Mailing Address

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

### Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately. Call us toll-free at 1-800-282-1780. Examiners will be available to assist you from 8 a.m. – 5 p.m., Monday through Friday, which are our standard hours of phone service; however, service will be extended until 7 p.m. from April 9, 2018 through April 17, 2018.

## Walk-in



### Ohio Department of Taxation Taxpayer Self-Service Visitor Center

Office hours: 8 a.m. – 5 p.m.  
Monday through Friday  
4485 Northland Ridge Blvd., 1st Floor  
Columbus, OH 43229-6596

**Note:** All self-service visitors must present a photo I.D. such as a current driver's license, state I.D., military I.D. or passport.



### Check Your Refund Status Anytime, Anywhere!

- **24-Hour Hotline** - 1-800-282-1784
- **Website** - [tax.ohio.gov](http://tax.ohio.gov)
- **Mobile App** - Search "Ohio Taxes" on your device's app store.

## Common Filing Tips for Paper Filers

Read the instructions carefully and review your return before filing.  
To avoid a delay in processing your return, please . . .

- ✦ **Write legibly using black ink and UPPERCASE letters.**
- ✦ **Double-check your demographic information.**
  - Ensure you haven't made mistakes in entering your name(s) or Social Security Number(s).
  - Make sure you have entered your current address. If you are due a refund, it will be mailed to the address on your return.
  - A second address line has been added to the returns to ensure your full address can be provided.
- ✦ **Make sure you are using the forms for the correct tax year.**
  - The department releases new forms each tax year. Do not cross out the year at the top of the form and write in a new one. If you do this, your return will not be processed.
- ✦ **Correcting software-generated paper returns.**
  - If you print a paper return from a tax preparation program and later need to change information on the return, do not cross out or white out and then write in the changes. You must go back into the program, make the necessary changes and reprint the return.
  - The department's scanning equipment will not pick up handwritten changes on returns generated by tax preparation software.
- ✦ **Use the proper payment voucher.**
  - Use the Ohio IT 40P to pay your Ohio tax due, and use the Ohio SD 40P to pay your school district tax due.
  - If you are amending your return(s), use the Ohio IT 40XP to pay your Ohio tax due, and use the Ohio SD 40XP to pay your school district tax due.
- ✦ **Do not use staples, paper clips or otherwise attach your return together.**
  - This will allow the department to process your return as quickly as possible. We will ensure your return information stays grouped together.
- ✦ **Include all necessary schedules/worksheets with your return.**
  - If you have an amount on line 2a and/or 2b of your IT 1040, include your properly completed Ohio Schedule A.
  - If you have an amount on line 9 and/or 16 of your IT 1040, include your properly completed Ohio Schedule of Credits
  - If you have an amount on line 11 of your Ohio Schedule A, include your properly completed Ohio Schedule IT BUS.
  - If you have dependents, include your properly completed Ohio Schedule J.
  - If you have an amount on line 3 and/or line 5 of your Ohio Schedule of Credits, include your properly completed worksheet LS WKS.
  - Ensure your return is placed in the proper order:
    - 1) Ohio IT 1040
    - 2) Ohio Schedule A
    - 3) Ohio Schedule IT BUS
    - 4) Ohio Schedule of Credits
    - 5) Ohio Schedule J
    - 6) Worksheets and attachments
    - 7) Wage and income statements
- ✦ **Include verification for your withholding and business credits.**
  - If you have an amount on line 14 of your IT 1040 and/or an amount on line 7 of your SD 100, include copies of your W-2(s), W-2G(s) and/or 1099(s) that show your Ohio and/or school district tax withheld.
  - If you are claiming any refundable and/or nonrefundable business credits on your Ohio Schedule of Credits, include copies of the required certificates and/or Ohio K-1s.

## Go Paperless This Year: Have You Considered Filing Electronically?

Electronic filing has become the preferred method used by taxpayers, with more than 87% of all Ohio income tax returns filed electronically for taxable year 2016. The electronic options available for filing a 2017 income tax return are:

### Online Services/Ohio I-File

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



Ohio I-File is a free filing service that guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due, electronically submits the tax information, provides you with a copy, gives you a filing confirmation number and directs you to the electronic payment options. **See Online Services at [tax.ohio.gov](http://tax.ohio.gov).**

### IRS e-file

Use your tax software to file your tax returns or ask your tax preparer for assistance.



IRS e-file is a way to prepare and file your return electronically with the IRS and Ohio. More information, including a free federal e-filing program for qualified individuals, is available at [www.irs.gov](http://www.irs.gov). You can also e-file through an approved, commercially available software program or you can have your return prepared and transmitted by an authorized tax professional. You may be required to pay fees to use these private services.

Most electronic filers receive their refunds in approximately 15 business days by direct deposit!





## Payment Options for Ohio Personal and School District Income Tax...cont.

check payment option that is available to all taxpayers. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account.

The authorized amount will be withdrawn from your account within 24 hours unless you elect to delay payment. You can delay payment until the payment deadline of April 17, 2018.

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

- ✓ **Ohio I-File** – Follow the payment instruction prompts that you receive during Ohio I-File.
- ✓ **IRS e-file** – If you are electronically filing your Ohio individual and/or school district income tax return using an approved

software program, follow the payment instruction prompts for making payments by electronic check.

- ✓ **Paper Filing** – If you are filing by paper (Ohio IT 1040 and/or Ohio SD 100), you can still use the electronic check payment option. Go to our website at [tax.ohio.gov](http://tax.ohio.gov).

You may also **file** and **pay** your quarterly **2018 Ohio individual and/or school district estimated income tax with the electronic check method**. Go to our website at [tax.ohio.gov](http://tax.ohio.gov).

### ➔ Paper 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 Ohio IT 40P / IT 40XP payment voucher for your Ohio income tax and/or Ohio SD 40P / SD 40XP payment voucher for your school district income tax. Both of these vouchers can be found on our website at [tax.ohio.gov](http://tax.ohio.gov).

## Where Should I Mail My Return and/or Payment?

See the chart below for mailing information. Be sure to sign your return before mailing. If you are enclosing a payment with your return, be sure to enclose Ohio IT 40P / IT 40XP or SD 40P / SD 40XP (found on our website at [tax.ohio.gov](http://tax.ohio.gov)) with your check or money order. This will ensure proper crediting of your payment.

If Submitting Ohio Form...	Mail To:
IT 1040... <u>without</u> payment	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
IT 1040... <u>with</u> payment (enclose Ohio IT 40P / IT 40XP)	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
SD 100... <u>without</u> payment	Ohio Department of Taxation P.O. Box 182197 Columbus, OH 43218-2197
SD 100... <u>with</u> payment (enclose SD 40P / SD 40XP)	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389
If Only Submitting Payment With Voucher...	Mail To:
IT 40P / IT 40XP	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131
SD 40P / SD 40XP	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389

## Direct Deposit Your Refund

Direct deposit is fast, simple, safe and secure. File your return electronically and use the direct deposit refund option to have your refund deposited automatically into your checking account, savings account, Individual Retirement Account or Annuity (IRA) or a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA). Taxpayers may no longer split their refund into multiple accounts. Their entire refund must be deposited into a single account. See our website at [tax.ohio.gov](http://tax.ohio.gov) for additional direct deposit information.

## Filing Requirements

### Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident (see page 14 for a discussion of "residency status") 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 (see "Exception" below);
- Ohio lottery winnings;
- All Ohio casino gaming winnings;
- Income or gain from Ohio property;
- Income or gain from a sole proprietorship doing business in Ohio;
- 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 income tax return if...

- Your Ohio adjusted gross income (line 3) is less than or equal to \$0.
- The total of your senior citizen credit, lump sum distribution credit and joint filing credit (Ohio Schedule of Credits, lines 4, 5 and 12) is equal to or exceeds your income tax liability (Ohio IT 1040, line 8c) and you are not liable for school district income tax.
- Your exemption amount (Ohio IT 1040, line 4) is the same as or more than your Ohio adjusted gross income (line 3).

**Note:** If your federal adjusted gross income is greater than \$12,950, the Department recommends that you file an Ohio IT 1040 or IT 10, even if you do not owe any tax, to avoid delinquency billings.

### When Do I Have to File?

For calendar year 2017 most taxpayers must file on or before April 17, 2018. For exceptions, see "What if I Need More Time To File?" (this page) and "Income Taxes and the Military" on page 13. Even if you are unable to pay the full amount of tax, you must file your return by the due date.

### What Tax Records Do I Need to Keep?

Keep a copy of your completed Ohio income tax return. Also keep copies of any documents and/or payment records that 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 that you filed the return. If the Ohio Department of Taxation audits your tax return, you must be able to prove all items listed on your return.

### What If I Need More Time to File?

If you need more time to file, you can extend the due date for filing. You must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension request 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. Additionally, you should check the box on the Ohio IT 1040 indicating that you have filed the federal extension 4868. **An extension of time to file does not extend the time for payment of the tax due.** You must make extension payments by April 17, 2018 on Ohio IT 40P, available on our website at [tax.ohio.gov](http://tax.ohio.gov). Interest will accrue on any tax not paid by April 17, 2018, and penalties may also apply.

### How Do I Round to the Nearest Dollar?

Ohio law requires you to round to the nearest whole dollar. When completing the Ohio income tax return, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar.

### 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, then **both** spouses must sign the Ohio income tax return (see "Filing Status" on page 14 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; AND
- 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 on our website at [tax.ohio.gov](http://tax.ohio.gov).

### Who Must File a School District Income Tax Form?

Many Ohio school districts have an additional income tax. These school districts are marked with an asterisk (\*) on pages 41-46. Any taxpayer who resided in a taxing school district for all or part of the tax year may be required to file an SD 100, School District Income Tax Return. See the School District Income Tax Instructions on page 47.

### Do I Need to Enclose a Copy of My Federal Income Tax Return?

Enclose a copy of your federal income tax return if the amount shown on Ohio IT 1040, line 1 is zero or a negative amount.

### Does Ohio Follow the Alternative Preparer Signature Procedures?

The Ohio Department of Taxation follows federal 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. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

**Exception:** The paid preparer should **print** (rather than sign) his/her name and include their Preparer Tax Identification Number (PTIN) on the form if the taxpayer checks the box left of, "Check here to authorize your preparer to discuss this return with Taxation."

Preparers must provide their PTIN on the paper and/or electronically filed returns if available.

### Can My Tax Preparer Contact the Tax Department About My Tax Return?

Yes. Just check the box above your tax preparer's name near the bottom of page 2 of Ohio IT 1040. By checking this box, you are authorizing your preparer to contact the Ohio Department of Taxation concerning questions that arise during the processing of your Ohio income tax return.

Checking this box also authorizes your preparer to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of your refund or payments, and to respond to mathematical error notices, offsets and return preparation notices that you have received from the department and have shown your preparer.

## Should I Make Estimated Tax Payments in 2018?

You have to make estimated Ohio income tax payments for year 2018 only if the sum of (i) your year 2017 overpayment credited to year 2018 (2017 Ohio IT 1040, line 25) and (ii) your year 2018 Ohio income tax withholding is not equal to or greater than either of the following:

- 100% of the year 2017 Ohio income tax liability (see Ohio IT 1040, line 10 minus line 16); OR
- 90% of the year 2018 tax liability.

For purposes of these tests, you must reduce your year 2017 overpayment credited to year 2018 by any year 2017 tax payment that you made after April 17, 2018.

If you don't meet either of these tests, you must timely pay enough estimated Ohio income tax so that the sum of (i) your year 2017 overpayment credited to year 2018, (ii) your year 2018 withholdings and (iii) your timely made estimated Ohio income tax payments is not less than either of the two tests.

**Exception:** If your 2018 Ohio income tax liability (total tax minus total credits) less any withholding is \$500 or less, you are not required to make estimated payments.

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.

Quarterly estimated payments can be made electronically on our website at [tax.ohio.gov](http://tax.ohio.gov). Or you can obtain Ohio IT 1040ES from our website at [tax.ohio.gov](http://tax.ohio.gov).

### 2018 Estimated Tax Payment Due Dates

- 1st quarter – April 17, 2018
- 2nd quarter – June 15, 2018
- 3rd quarter – Sept. 17, 2018
- 4th quarter – Jan. 15, 2019

**TIP** – If you don't want to make estimated payments, increase the amount of Ohio tax that your employer withholds from your wages. To do this, file a revised Ohio IT 4, Employee's Withholding Exemption Certificate (available at [tax.ohio.gov](http://tax.ohio.gov)) with your employer.

## General Information for Ohio IT 1040

### Is Unemployment Compensation Taxable to Ohio?

In general, unemployment compensation that is included in the federal adjusted gross income of a resident of Ohio is taxable to Ohio. For taxable year 2017, the total unemployment compensation paid to you in 2017 and included in federal adjusted gross income is taxable. For additional information, see the FAQs on our website at [tax.ohio.gov](http://tax.ohio.gov).

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

No. Children being claimed as dependents on their parents' Ohio income tax return may no longer claim the personal exemption on their own return.

### What if a Taxpayer Is Deceased?

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

#### Important:

- Use the same filing status as shown on the federal income tax return.
- Check the "Deceased" box after the applicable SSN on Ohio IT 1040, page 1.
- We cannot rewrite a decedent's refund check by making it payable to the estate of the decedent.

### How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?

Each full-year nonresident and each part-year resident who is engaged in business (as a sole proprietor or through a partnership, S corporation or limited liability company) in Ohio must apportion his/her business income inside and outside of Ohio. If you file Ohio IT 1040, use Ohio IT NRC (income allocation and apportionment schedule) from our website at [tax.ohio.gov](http://tax.ohio.gov) to determine the proper amount of credit to claim on the Ohio Schedule of Credits. See page 14 for an explanation of "residency status."

### 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 for federal income tax purposes. Unless the exception below

applies, each investor in any pass-through entity doing business in Ohio must file Ohio IT 1040.

**Exception:** Such investors do not have to file Ohio IT 1040 if **all** of the following apply:

- The investor is a full-year nonresident; AND
- The pass-through entity files Ohio IT 4708, Pass-Through Entity 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, and that income is also reported on another Ohio IT 4708.

### What if I Move After Filing My Tax Return and I'm Due a Refund?

If you move after filing your tax return and are expecting a refund, notify the Ohio Department of Taxation as soon as possible of your address change. You should also notify the post office servicing your old address by filling out a change-of-address form. However, this does not guarantee that your refund will be forwarded.

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

Your cancelled check or credit card statement can 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 Do I Correct My Income Tax Return After I Have Already Filed?

Make any corrections to your return by filing an amended income tax return for the year that you are correcting. Mark the amended return checkbox on Ohio IT 1040 to indicate when filing an amended return. The amended return should reflect the total of the new values rather than the change in value. To speed up the processing of your amended return:

- Include a copy of your W-2(s), W-2G(s) and 1099-R(s) if there was Ohio income tax withheld; AND
- Include documentation to support any adjustments to line items.
- Do not include a copy of your original return.

If you correct your federal income tax return or if you are audited by the IRS, you must file an Ohio amended income tax return within 60 days of the final determination of the IRS correction. See page 55 for more information.



The IRS notifies us of all changes it makes to your federal income tax return. To avoid penalties, be sure to file your Ohio amended income tax return within 60 days of the final determination of the federal change.

### 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.

A **failure-to-pay** penalty of double the applicable interest may be charged if you do not **pay** the tax by April 17, 2018.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13), interest is due from April 18, 2018 until the date the tax is paid.

If you file your return after the due date and if you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2018 is 4%.

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

Income Tax Table 1, which begins on page 34, 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 lower or higher than the tax amount computed by using Income Tax Table 2, which is shown on page 40.

## Income Taxes and the Military

State and federal income tax laws contain special provisions for members of the military and their families. Details on some of the key issues facing military families during the income tax filing season can be found below.

For more details regarding income taxes and the military, visit our website at [tax.ohio.gov](http://tax.ohio.gov).

You can also reach us by e-mail at [Military-Info@tax.state.oh.us](mailto:Military-Info@tax.state.oh.us).

### Key Issues

#### Extensions to File/Pay

Certain military members may qualify for extensions to file their Ohio income tax returns and pay their Ohio tax due. Generally, Ohio recognizes any extensions granted by the IRS and those taxpayers will have the same extensions to file their Ohio returns and pay any Ohio tax due. See Ohio revised code section 5747.026 for more information.

#### Ohio Resident Military Personnel

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio, and their spouses, will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district.

For an additional explanation, see page 21.

#### Resident Military Personnel Stationed Outside Ohio

Military pay earned by an Ohio resident while on active duty and stationed outside of Ohio is exempt from Ohio income tax.

Ohio Revised Code section 5747.01(A) (24) provides that an Ohio resident servicemember can deduct active duty military pay and allowances that are included in federal adjusted gross income if those

amounts are received for active duty service while the servicemember is stationed outside Ohio.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the Ohio National Guard or military reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, 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, are not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, as described on page 21, qualify a servicemember for this exemption.

For an additional explanation, see page 21.

#### Nonresident Military Servicemembers and Their Spouses

Under federal law a military spouse is exempt from Ohio income tax if he/she meets all of the following:

- Is a nonresident of Ohio,
- Lives in Ohio with his/her spouse,
- Is based in Ohio on the spouse's military orders,
- Has the same state of legal residence as his/her spouse.

Nonresident military serving in Ohio, as well as their spouses, are strongly encouraged to file the Ohio IT 10 and the Ohio IT DA each year to avoid a possible billing notice. Both forms are available on our website at [tax.ohio.gov](http://tax.ohio.gov).

#### Ohio National Guard and Reserves

Ohio resident members of the Ohio National Guard and reserves are entitled to the deduction for military pay received while stationed outside the state, if eligible.

Also, resident members of the Ohio National Guard and reserves are eligible for certain tax extensions and other benefits, if stationed in a combat zone. The uniformed services military retirement pay received for Ohio National Guard and reserves service is also exempt from Ohio income taxes.

For an additional explanation, see page 22.

#### Uniformed Services Retirement Income

Retirement pay received for service on military active duty or the Ohio National Guard or reserves, as well as pay received by a surviving spouse through the Survivor Benefit Plan, is exempt from the Ohio income tax.

For an additional explanation, see page 22.

#### Military Injury Relief Fund

Amounts received from any military injury relief fund are exempt from Ohio income tax. Many of these amounts are excluded from federal adjusted gross income and require no further adjustment on the Ohio income tax return. Any military injury relief fund amounts that are included in federal adjusted gross income are deductible on Ohio Schedule A.

For an additional explanation, see pages 22 and 33.

#### Ohio Resident Veterans Bonus

You cannot deduct from Ohio adjusted gross income payments made under the Ohio Veterans Bonus Program. These amounts are not subject to federal taxation and thus are not included in federal adjusted gross income.



**Sample W-2 – This form reports taxpayers' wages and withholding**

See "Ohio Income Tax Withheld" on page 18 of these instructions.

Place all W-2 documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

22222		a Employee's social security number		OMB No. 1545-0008	
Box b – Employer identification number	b Employer identification number (EIN) XX-XXXXXXX			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
Box 15 – If this shows a state other than OHIO or OH, do <b>not</b> include the amount in box 17 as part of your Ohio income tax withholding.	f Employee's address and ZIP code			5 Medicare wages and tips	6 Medicare tax withheld
				7 Social security tips	8 Allocated tips
				d Control number	
Box 16 – Your state wages, tips, etc.	e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans
	13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12a
	14 Other				12b
					12c
Box 17 – Your state income tax withholding	15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.
	OH	XX-XXXXXX	\$ XX,XXX.XX	\$ X,XXX.XX	
Box 19 – Do <b>not</b> include this amount as part of your Ohio income tax withholding.					19 Local income tax
Form <b>W-2</b> Wage and Tax Statement Copy 1 – For State, City, or Local Tax Department 2017 Department of the Treasury – Internal Revenue Service					

**Sample W-2G – This form reports taxpayers' gambling winnings/withholding**

See "Ohio Income Tax Withheld" on page 18 of these instructions.

Place all W-2G documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

3232		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0238	
Box 1 – Your gross winnings	PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code			1 Reportable winnings \$ \$ XX,XXX.XX	2 Date won
	PAYER'S federal identification number XX-XXXXXXX			4 Types of wager	4 Federal income tax withheld \$
Payer's federal identification number	PAYER'S telephone number			5 Transaction	6 Race
	WINNER'S name			7 Winnings from identical wagers	8 Cashier
Box 13 – If this shows a state other than OHIO or OH, do <b>not</b> include the amount in box 15 as part of your Ohio income tax withholding.	Street address (including apt. no.)			9 Winner's taxpayer identification no.	10 Window
	City or town, province or state, country, and ZIP or foreign postal code			11 First I.D.	12 Second I.D.
Box 15 – Your state income tax withholding	13 State/Payer's state identification no. OH XX-XXXXXX			13 State winnings	14 State winnings
	15 State income tax withheld \$ X,XXX.XX			16 Local winnings	16 Local winnings
			17 Local income tax withheld	18 Name of locality	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.					
Signature ▶			Date ▶		
Form <b>W-2G</b> Cat. No. 10138V www.irs.gov/w2g Department of the Treasury - Internal Revenue Service 2017 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns. File with Form 1096 Copy A For Internal Revenue Service Center					

**Sample 1099-R – This form reports taxpayers' retirement/pension income/withholding**

See "Ohio Income Tax Withheld" on page 18 of these instructions.

Place all 1099-R documents after the last page of your Ohio IT 1040. Do not staple or otherwise attach.

VOID  CORRECTED

**Box 1 or 2a** – Your taxable distribution

Payer's federal identification number

**Box 12** – Your state income tax withholding

**Box 13** – If this shows a state other than OHIO or OH, do **not** include the amount in box 12 as part of your Ohio income tax withholding.

**Box 15** – Do **not** include this amount as part of your Ohio income tax withholding.

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution \$ <b>\$ XX,XXX.XX</b>	OMB No. 1545-0119 <b>2017</b> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ <b>\$ XX,XXX.XX</b>	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number <b>XX-XXXXXXX</b>	RECIPIENT'S identification number	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.)		7 Distribution code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$ <b>\$ X,XXX.XX</b>	13 State/Payer's state no. <b>OH XX-XXXXXX</b>	14 State distribution \$
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	



## Line Instructions for Ohio IT 1040

### Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2017 federal income tax return:

- Federal 1040, line 37; **OR**
- Federal 1040A, line 21; **OR**
- Federal 1040EZ, line 4; **OR**
- Federal 1040NR, line 36; **OR**
- Federal 1040NR-EZ, line 10



**In all cases, line 1 of your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, gambling income, 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 a penalty.**

**Zero or Negative Federal Adjusted Gross Income.** If you have a zero or negative federal adjusted gross income, you must include a copy of page 1 of your federal 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 Revised Code section 5747.08(E).

### Line 2a – Ohio Adjustments (Additions)

Ohio Schedule A lists the additions to your federal adjusted gross income. See pages 19-20 in this booklet to read about the adjustments you must make.

- If you have no additions to your Ohio income, leave line 2a blank.
- Any additions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Copy the total additions amount from Ohio Schedule A, line 10, to Ohio IT 1040, line 2a.

### Line 2b – Ohio Adjustments (Deductions)

Ohio Schedule A lists the deductions to your federal adjusted gross income. See pages 20-25 in this booklet to read about the adjustments you must make.

- If you have no deductions to your Ohio income, leave line 2b blank.

- Any deductions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Copy the total deductions amount from Ohio Schedule A, line 35, to Ohio IT 1040, line 2b.

### Line 4 – Personal and Dependent Exemptions

Ohio allows a personal exemption for you and, if filing a joint return, your spouse. Ohio allows a dependent exemption for all dependents properly claimed on your federal tax return. **Note:** You must complete Ohio Schedule J to claim your dependent exemption. The form can be found at [tax.ohio.gov](http://tax.ohio.gov).

The personal and dependent exemption is a graduated amount based on your Ohio adjusted gross income. See chart below:

Ohio Adjusted Gross Income	Personal/Dependent Exemption
\$40,000 or less	\$2,300
\$40,001 – \$80,000	\$2,050
More than \$80,000	\$1,800

You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your federal income tax return. Enter the total number of exemptions you claimed in the spaces provided. Multiply that number by the appropriate exemption amount from the chart above and enter the result on line 4.

**Example:** John and Mary file a joint tax return and claim their 17-year-old son Patrick as an exemption on their federal income tax return. John and Mary's Ohio adjusted gross income is \$75,000. Based on these facts, they claim three exemptions of \$2,050 each on their return, for a total of \$6,150 on line 4. Patrick works at the local grocery after school and will also file his own return. Since Patrick's parents are taking the exemption for him, he will not be eligible for the exemption amount and will report \$0 on line 4.

**Ohio Schedule J.** You must complete and enclose Ohio Schedule J, Dependents Claimed on the Ohio IT 1040 Return, listing every dependent for whom you are claiming this exemption. Enter the first name, middle initial and last name, SSN, dependent's relationship and birthdate of each dependent claimed for this exemp-

tion. If your dependent has an individual tax identification number (ITIN) or adopted taxpayer identification number (ATIN), enter that number in the boxes for the dependent's SSN. Verify the information submitted on Ohio Schedule J.

If the dependent information is not provided, incomplete or contains errors, you may be asked for supporting documentation.

### Line 5 – Ohio Income Tax Base

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 so, enter -0- on lines 5 through 11. If you had Ohio income tax withheld or made an estimated or extension payment, you must complete and file this return to receive a refund of any overpayment.

### Line 6 – Taxable Business Income

Enter your taxable business income from Ohio Schedule IT BUS, line 13, on this line. If the amount is less than -0-, enter -0-.

### Line 8a – Tax on Line 7a

Using the income tax tables on pages 34-40, calculate your tax on your Ohio income tax base less business income.

- If your nonbusiness taxable income is less than \$100,000, your tax has been calculated for you as shown on Income Tax Table 1, or you can use Income Tax Table 2.
- If your nonbusiness taxable income is \$100,000 or more, you **must** use Income 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 8b – Business Income Tax Liability

Enter your business income tax liability from Ohio Schedule IT BUS, line 14, on this line.

### Line 9 – Nonrefundable Credits

Enter your total nonrefundable credits from Ohio Schedule of Credits, line 33, on this line.

**Line 11 – Interest Penalty**

Generally, if your employer(s) withholds income taxes from your wages, you do not owe any interest penalty. Please use Ohio IT/SD 2210 to determine if a penalty is due. This form is available on our website at [tax.ohio.gov](http://tax.ohio.gov).

**Line 12 – Unpaid Use (Sales) Tax**

Use Ohio IT 1040, line 12 to report the amount of unpaid use (sales) tax, if any, that you may owe from out-of-state purchases that you made in 2017 (for example, mail order or Internet purchases). Complete the worksheet on page 32. A detailed explanation of the Ohio use tax is on page 31.

If you did not make any out-of-state purchases during 2017, enter -0- on line 12. If you did make any out-of-state purchase during 2017 and paid **no** sales tax on that purchase, then you are required to complete the use tax worksheet on page 32 to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

**Line 14 – Ohio Income 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, box 15; or 1099-R, box 12). See the sample W-2 and W-2G on page 15 and the sample 1099-R on page 16.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) after the last page of your return. Do not staple or otherwise attach.
- You **cannot** claim on the Ohio return any taxes withheld for another state, a city or a school district.
- You **cannot** 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 Ohio Schedule of Credits, line 36.

**Line 15 – Estimated and Extension Payments and Credit Carryforward From Previous Year Return**

Enter the total estimated income tax payments submitted with your 2017 Ohio IT 1040ES, extension payment(s) made with Ohio IT 40P plus any overpayment you credited to 2017 from your 2016 Ohio IT 1040, line 25.

- You **cannot** claim as an estimated payment a prior year's refund that you requested but did not receive. Instead, contact us about any refund you requested but did not receive.

- You **cannot** claim on this line estimated taxes paid by a pass-through entity. For proper reporting of the amount of tax paid on your behalf by a pass-through entity, see Ohio Schedule of Credits, line 36.

**Line 16 – Refundable Credits**

Enter your total refundable credits from Ohio Schedule of Credits, line 40, on this line.

**Line 17 – Amount Previously Paid (Amended Returns Only)**

This line is only to be used for amended returns. Enter on this line the amount previously paid with your original and/or amended return on line 21.

**Line 19 – Overpayment Previously Received (Amended Returns Only)**

This line is only to be used for amended returns. Enter the amount previously overpaid on your original and/or amended return, line 24. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year shown on this form – even if you have not yet received the refund;
- Donations you made on your previously filed return; AND
- Amounts you previously claimed as an overpayment credit to the following year. Reduce the amount on this line by the interest penalty (line 11) and interest and penalty (line 22) shown on your originally filed return.

**Line 22 – Interest and Penalty Due**

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13), interest is due from April 18, 2018 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 24 is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2018 is 4%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page 12.

**Line 23 – Total Amount Due**

Add lines 21 and 22 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 8); OR
- Make your paper check or money order payable to "Ohio Treasurer of State." Write the last four numbers of your SSN on your paper check or money order and include Ohio IT 40P or IT 40XP (see our website at [tax.ohio.gov](http://tax.ohio.gov)) and your payment with Ohio IT 1040.

If you cannot pay the amount you owe, you still must file the return by April 17, 2018 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 13). For additional information regarding payments, see page 8.

**Line 26 – Donations**

A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. If you do not want to donate, leave lines 26a-f blank. You may not donate on this form if you do not have an overpayment on line 24. Instead, you may do so by writing a check and mailing it directly to the fund. See page 33 for more information.

**Line 27 – Your Refund**

This is your refund after any reductions from your overpayment (line 24) minus credit carryforward (line 25) and donations (line 26g). If line 22 is more than the overpayment shown on line 24, you will have an amount due. Enter this amount on line 23 and follow instructions.



**If you move after filing your tax return and are expecting a refund, notify the Ohio Department of Taxation as soon as possible of your address change. You should also notify the post office servicing your old address by filling out a change-of-address form. However, this does not guarantee that your refund will be forwarded.**

## Ohio Schedule A – Adjustments

**Read the line instructions on pages 19-25 if you claim any adjustments on Ohio IT 1040, line 2a and/or line 2b.**

### Additions

#### Line 1 – Non-Ohio State or Local Government Interest and Dividends

Enter the total amount of interest and/or dividends you received from obligations or securities issued by non-Ohio state governments, their local governments and/or their authorities if the interest and/or dividends are not included in your federal adjusted gross income. Do not enter interest or dividend amounts from any U.S. territory as they are not states. Also include on this line the amortized portion of the original issue discount on such obligations and securities.

#### Line 2 – Pass-Through Entity Add-Back

Enter Ohio pass-through entity and financial institutions taxes – which should be shown on your Ohio IT K-1(s) and/or federal K-1(s) – to the extent that those taxes were deducted in arriving at your federal adjusted gross income.

#### Line 3 – College Tuition Expenses

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.

If you received a distribution during 2017 reported to you on a 2017 federal 1099-Q 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 3. Follow the instructions for items 1 through 3 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 year 2017 1099-Q relates to original contributions or purchases by the account owner

(or beneficiary) that are not excluded under item 1, 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 3.

3. Include on line 3 the earnings portion of the distribution reported to you on federal 1099-Q to the extent that you have not otherwise included these earnings in Ohio adjusted gross income (Ohio IT 1040, line 3) for either the current taxable year or for any previous taxable year(s).

**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 (i) exceed contribution deductions taken in this and prior years and (ii) are reflected in your contribution deduction carryover to future years' returns.

#### Line 4 – Ohio Public Obligations

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.

#### Line 5 – Medical Savings Account

Enter net withdrawals made from a medical savings account (Ohio Schedule A, line 33) for **nonmedical** purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See the medical savings account worksheet below.

#### Line 6 – Reimbursement of Expenses

Enter reimbursements received in 2017 for any expenses that you deducted on a previously filed Ohio income tax return if the amount of the reimbursement was not included in federal adjusted gross income for 2017.

#### Line 7 – Accelerated Depreciation

Add 5/6 of Internal Revenue Code section 168(k) bonus depreciation allowed under

### **Medical Savings Account Worksheet for Ohio Schedule A, Lines 5 and 33**

1. Amount you contributed during 2017, but no more than \$4,675. Do not include on this line any amount you entered on the federal 1040, line 25..... 1. \_\_\_\_\_
2. If joint return, amount your spouse contributed to a separate account during 2017, but no more than \$4,675..... 2. \_\_\_\_\_
3. Amount of medical savings account earnings included on your 2017 Ohio IT 1040, line 1..... 3. \_\_\_\_\_
4. Subtotal (add lines 1, 2 and 3)..... 4. \_\_\_\_\_
5. 2017 withdrawals from the account for nonmedical purposes ..... 5. \_\_\_\_\_
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on Ohio Schedule A, line 33..... 6. \_\_\_\_\_
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on Ohio Schedule A, line 5..... 7. \_\_\_\_\_

**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 federal W-2, Wage and Tax Statement.

**Note for line 5:** If any prior year contribution exceeded the deductible limit for that year, contact the Ohio Department of Taxation at 1-800-282-1780 to help you determine the amount you should enter on line 5 of this worksheet.

the Internal Revenue Code. Also add 5/6 of the excess of the Internal Revenue Code section 179 depreciation expense allowed under the Internal Revenue Code over the amount of section 179 depreciation expense that would have been allowed based upon Internal Revenue Code section 179 in effect on Dec. 31, 2002.

Replace "5/6" with "2/3" for employers who increased their Ohio income taxes withheld by an amount equal to or greater than 10% over the previous year. Replace "5/6" with "6/6" for taxpayers who incur a net operating loss for federal income tax purposes if the loss was a result of the 168(k) and/or 179 depreciation expenses.

No add-back is required for employers who increased their Ohio income taxes withheld over the previous year by an amount greater than or equal to the sum of the 168(k) or 179 depreciation expenses. No add-back is required for 168(k) and/or 179 depreciation amounts related to a pass-through entity in which the taxpayer has less than 5% ownership.

See Ohio Revised Code section 5747.01(A)(20).

### **Line 8 – Federal Interest and Dividends**

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

### **Line 9 – Miscellaneous Federal Additions**

This line is for federal conformity adjustments. See our website at [tax.ohio.gov/other/Update.aspx](http://tax.ohio.gov/other/Update.aspx). **Note:** Do not enter any federal Schedule A adjustments on this line.

## **Deductions**

### **Line 11 – Business Income Deduction**

In order to take this deduction, you must complete the Ohio Schedule IT BUS – Business Income (available at [tax.ohio.gov](http://tax.ohio.gov)). Enter the amount from Ohio Schedule IT BUS, line 11, on this line.

### **Line 12 – Residents of Neighboring States**

Enter compensation amounts earned in Ohio while you were a resident 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 and 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 Ohio IT 1040, line 1, onto line 2b and onto Ohio Schedule A, line 12.

**Exception:** This deduction does not apply to compensation paid to you by a pass-through entity in which you have at least 20% direct or indirect ownership. Ohio Revised Code section 5733.40(A)(7) reclassifies compensation from such pass-through entities to a distributive share of the income from the pass-through entity. See "How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?" on page 12.

### **Line 13 – State or Municipal Income Tax Overpayments**

Enter the amount shown on your 2017 federal 1040, line 10. If line 10 is blank, or you filed the federal 1040EZ or 1040A, then you are not entitled to this deduction.

### **Line 14 – Social Security and Certain Railroad Retirement Benefits**

Pursuant to R.C. section 5747.01(A)(5) and federal tax pre-emptions, 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 benefits
- Railroad unemployment benefits

### **Line 15 – Interest Income from Ohio Public Obligations**

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 can 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.

Deduct income from providing public services under a contract through an Ohio state project (including highway services) if the income was included in your federal

adjusted gross income. You can also deduct income from a certain transfer agreement or an enterprise transferred under that agreement if the income was included in your federal adjusted gross income. See Ohio Revised Code section 4313.02.

### **Line 16 – Individual Development Accounts**

You can deduct matching contributions that you made to an Individual Development Account when the account has been established by a county department of human services. For further information, contact your local county department of human services.

### **Line 17 – STABLE Contributions**

You may deduct contributions to a STABLE (Ohio ABLE) account, up to \$2,000 per beneficiary per year. Qualifying contributions exceeding the \$2,000 limitation may be deducted on future years' returns until fully utilized, subject to the annual \$2,000 per beneficiary limitation. 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.

### **Line 18 – Federal Interest and Dividends Exempt from State Taxation**

Enter interest and dividend income (included on Ohio IT 1040, line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by federal law. Examples include U.S. savings bonds (Series E, EE, H or I), Treasury notes, bills and bonds, 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 IT 1992-01 entitled "Exempt Federal Interest Income," which is available on our website at [tax.ohio.gov](http://tax.ohio.gov).

### **Line 19 – Depreciation Expense**

Deduct 1/5, 1/2 or 1/6 of the Internal Revenue Code sections 168(k) and 179 depreciation adjustments that you added back on your previous Ohio income tax returns. The fraction used depends on the fraction used when the add-back took place. De-

duct 1/5 of amounts that resulted from a 5/6 add-back. Deduct 1/2 of amounts that resulted from a 2/3 add-back. Deduct 1/6 of amounts that resulted from a 6/6 add-back. You can take this deduction even if you no longer directly or indirectly own the asset.

**Note:** These deductions cannot be taken to the extent that your sections 168(k) and 179 depreciation expenses increased a federal net operating loss carryback or carryforward. If a deduction is not available for this reason, you may carry forward the amount not deducted for Ohio purposes and deduct it during a future year. See Ohio Revised Code section 5747.01(A)(21)(c).

### Line 20 – Refund or Reimbursement for Itemized Deductions

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 2017 federal 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.

**Example:** Sue claimed an itemized deduction of \$500 for medical expenses on her 2016 federal income tax return. In 2017 she received a medical expense reimbursement for \$200 from her insurance company, and she reported the \$200 on her 2017 federal income tax return, line 21. Sue is entitled to deduct the \$200 reimbursement on Ohio Schedule A, line 20.

### Line 21 – Repayment of Income Reported

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 2017 federal income tax return for the amount repaid OR (ii) a tax credit on your 2017 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 credits on your Ohio income tax return.

### Line 22 – Wage Expense

Deduct the amount of employer wage and salary expenses that you did not deduct for federal income tax purposes because you claimed the federal work opportunity tax credit.

### Line 23 – Miscellaneous Federal Deductions

This line is for federal conformity adjustments. See our website at [www.tax.ohio.gov/other/Update.aspx](http://www.tax.ohio.gov/other/Update.aspx). **Note:** Do not enter any federal Schedule A adjustments on this line.

### Line 24 – Military Pay for Ohio Residents

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

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio, and their spouses, will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district – even if the servicemember did not reside in the school district at any time during the taxable year.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the Ohio National Guard or military reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, 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, are not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training

greater than 30 days outside Ohio, as described below, qualify a servicemember for this exemption.

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 active component of the U.S. Armed Forces, who is assigned to a permanent duty station inside Ohio, only for periods of duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of the Ohio National Guard or the reserve components of the U.S. Armed Forces in an active duty status outside Ohio, or for periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of a unit of the Ohio National Guard or the reserve components of the U.S. Armed Forces under federal mobilization orders under which the unit mobilizes for training at a non-Ohio location followed by an operational deployment to any non-Ohio location.
- Military pay and allowances received by cadets at the U.S. service academies, specifically the Military Academy, the Air Force Academy, the Coast Guard Academy and by midshipmen at the Naval Academy. Cadets and midshipmen are serving on active duty under the provisions of 38 United States Code section 101(21) and are eligible for this deduction for the pay they receive while stationed at these facilities to the extent that this pay is included in federal adjusted gross income (Ohio IT 1040, line 1). However, this deduction is not available for pay received for service in the Reserve Officer Training Corps.

Examples of military pay and allowances that do **not** qualify for this deduction are explained in our information release IT 2008-02 entitled "Military Taxpayer Guide to Taxable Income and Deductions," which is available on our website at [tax.ohio.gov](http://tax.ohio.gov).

## Line 25 – Income Earned by Military Nonresidents

The *Servicemembers Civil Relief Act of 2003*, as amended in 2009, is a federal law that provides that a state cannot consider a servicemember or his/her spouse to be a resident simply because he/she is present in the state due to military orders of the servicemember. Additionally, the 2009 amendment to the act provides that the wage and salary income of the nonresident spouse of a servicemember is exempt from the income tax of the state in which the servicemember and spouse are stationed and living, provided that the servicemember and spouse are residents of the same state.

Military payroll authorities will generally withhold income tax for the state of legal residence shown on the servicemember's federal DD 2058. A servicemember who had state income tax withheld in error should have the military payroll authorities correct the state of legal residence shown on his/her federal DD 2058. A servicemember's nonresident spouse who had Ohio income tax withheld and who claims exemption under the 2009 amendment to the *Servicemembers Civil Relief Act of 2003* should file an Ohio income tax return claiming a refund.

## Line 26 – Uniformed Services Retirement Income

Taxpayers who retired from the uniformed services can deduct their military retirement income to the extent that income is not otherwise deducted or excluded in computing federal or Ohio adjusted gross income. "Uniformed services" includes the active or reserve components of the U.S. Army, Navy, Air Force, Marine Corps, Coast Guard and National Guard, and the commissioned corps of both the National Ocean and Atmospheric Administration and the Public Health Service.

Taxpayers who served in the military and receive a federal civil service retirement pension are also eligible for a limited deduction if any portion of their federal retirement pay is based on credit for their military service. These retirees can deduct only the amount of their federal retirement pay that is attributable to their military service.

If you are eligible for this limited deduction, refer to your federal civil service retirement benefit handbook to determine the number of years of your military service. Divide the number of years of military service by the total number of years of combined military service and civilian employment with the U.S. government. Take this fraction and

multiply it by the amount of your federal civil service pension you have included on line 1 of the Ohio IT 1040. The resulting number is the amount of your federal civil service pension that you can deduct on Ohio Schedule A, line 26.

**Example:** Included on line 1 of Ohio IT 1040 is \$60,000, which the taxpayer received as a federal civil service pension. The taxpayer has 15 years of military service and 45 years of combined military service and civilian employment with the U.S. government. The fraction is  $15/45 = 1/3$ . The taxpayer can deduct \$20,000 on line 26:  $1/3 \times \$60,000$ .

If you do not have your federal civil service retirement handbook, contact the U.S. Office of Personnel Management (OPM) at 1-888-767-6738 or TDD 1-800-878-5707. You can also e-mail OPM at [retire@opm.gov](mailto:retire@opm.gov) or use its website at [www.opm.gov/retire](http://www.opm.gov/retire) to request the booklet. It's important that you specify that you want a **replacement** booklet (there are other types). An OPM customer service representative will tell you how much military and total service time you have in your retirement calculation and can mail you a screen print or short form letter with the information.

The military retirement income also applies to such amounts received by the surviving spouse or the former spouse of each military retiree who is receiving payments under the Survivor Benefit Plan.

We may later ask you for a copy of the divorce agreement and federal 1099-R as verification for the deduction. **Note:** Child support receipts, regardless of the source, are not included in federal adjusted gross income, so you cannot deduct these amounts.

## Line 27 – Military Injury Relief Fund

Enter on this line military injury relief fund amounts that are included in your federal adjusted gross income (Ohio IT 1040, line 1).

## Line 28 – Ohio National Guard Reimbursements and Benefits

Deduct on line 28 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (Ohio IT 1040, line 1) and (ii) you have not already deducted these amounts elsewhere on Ohio 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 29 – Tuition Investments in Ohio CollegeAdvantage Savings Plan

**Contribution Deduction.** You may deduct purchases of tuition units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to \$2,000 per beneficiary per year. Qualifying purchases exceeding the \$2,000 limitation may be deducted on future years' returns, subject to the annual \$2,000-per-beneficiary limitation. 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. For information on contribution carryovers, see page 19, line 3.

**Note:** Beginning with tax year 2018 (filed in 2019), the maximum deduction available will increase to \$4,000 per beneficiary.

**Adjustment for Earnings on Certain Distributions.** The earnings portion of distributions from Internal Revenue Code section 529 programs can 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 2017 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income (Ohio IT 1040, line 1), then no further adjustment is allowed on line 29.

For federal income tax purposes, however, there are certain situations where, due to the coordination of benefits from an Internal Revenue Code 529 program with other federal tax benefits for higher-education expenses (such as the federal American Opportunity Tax Credit), the earnings on a distribution from the CollegeAdvantage program **that are actually used to pay qualified higher-education expenses** cannot be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2017 federal 1099-Q from the CollegeAdvantage program **is 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 can exclude such portion by reporting it on line 29.

**Adjustment for Distributions at a Loss.** If a distribution reported to you on 2017 federal 1099-Q reflects a loss (the earnings in box 2 is negative), you can report this loss on

line 29 as a positive number if this loss is not deducted in computing federal adjusted gross income (Ohio IT 1040, line 1).

For more information, call 1-800-AFFORD-IT (1-800-233-6734) or visit the tuition trust website at [www.collegeadvantage.com](http://www.collegeadvantage.com).

**Line 30 – Portion of Certain College Grants Used to Pay Room and Board**

Deduct the federally taxable portion of a federal Pell Grant and/or Ohio College Opportunity Grant used to pay room and board.

You qualify for this deduction if you, your spouse or your dependent was a student enrolled in a post-secondary educational institution, used a portion of a Pell Grant and/or an Ohio College Opportunity Grant to pay room and board expenses, and this portion was included in your federal adjusted gross income. The room and board, including meal plans, must have been furnished at the facilities of the educational institution for which the grant was awarded. See the worksheet below.

**Line 31 – Disability and Survivorship Benefits**

You **may** deduct the following:

- Benefits from an employee's disability plan paid as the result of a permanent (or presumed to be permanent) physical or mental disability.
- Survivorship benefits paid from a qualified survivorship plan as the result of the death of a covered employee.

You **may not** deduct the following:

- Payments that otherwise qualify as retirement or pension benefits. Upon reaching your plan's minimum retirement age, the disability benefits received under that plan become retirement or pension benefits and are no longer deductible as disability or survivorship. If you are uncertain of the minimum retirement age under your plan, contact your plan administrator for this information.
- Temporary wage-continuation plans.
- Payments for temporary illnesses or injuries (for example, sick pay provided by an employer or third party).

See Ohio Administrative Code (Ohio Rule) 5703-7-08 on our website at [tax.ohio.gov](http://tax.ohio.gov).

**Line 32 – Unreimbursed Medical Care Expenses**

The following types of medical expenses may be eligible for the deduction on this line:

- Medical care expenses in excess of 7.5% of your federal adjusted gross income;
- Certain dental, vision and health insurance premiums;
- Long-term care insurance premiums;
- Accident and health insurance premiums paid for "dependents".

**Complete the worksheet on page 24 to calculate your deduction, if any.**

**Line 1**

Check the appropriate box on line 1 of the worksheet.

**Important:** You must answer 'YES' for any portion of the year for which you were eligible for Medicare or employer-sponsored health insurance, even if you did not participate.

**Line 2 – Health Insurance Premiums**

If you checked box A on line 1 of the worksheet, you **must** enter \$0 on this line.

If you checked box B on line 1 of this worksheet, enter on this line the amounts you paid for dental, vision and health insurance premiums for you, your spouse and your dependents during those portions of the tax year when you were **not** eligible for Medicare or health insurance sponsored by an employer.

If you checked box C on line 1 enter on this line all amounts you paid during the tax year for dental, vision and health insurance premiums for you, your spouse and your dependents.

In computing the amount for this line, do not include any amounts that were reimbursed to you. **However, you should include premiums paid for health insurance under the Affordable Care Act, even if you received a federal subsidy for purchasing**

it, provided you checked box B or C on line 1 of the worksheet.

**Note:** You must reduce the amount you enter on this line by the amount of the self-employed health insurance deduction you claimed on line 29 of your federal 1040.

**Example 1:** Mary has a health insurance plan through her employer. She has \$50 deducted from her paycheck after-tax each month to pay for her portion of the plan's premiums. The total of the premiums she paid during the year is \$600. Mary must check box A on line 1 of the worksheet, and therefore the health insurance premiums she paid during the year are not eligible for the deduction. She must enter \$0 on line 2.

**Example 2:** From Jan. 1 through June 30, Dan was not eligible for Medicare or health insurance through his employer. Dan paid \$100 per month in premiums for insurance he obtained under the Affordable Care Act. Dan became eligible for Medicare on July 1. He began to pay Medicare Part B premiums as well as premiums for supplemental health insurance. Dan must check Box B on line 1 of the worksheet. He can enter the \$600 in premiums he paid during the first half of the year on line 2. However, he cannot include the Medicare premiums or the supplemental insurance premiums he paid during the second half of the year as these amounts are not eligible for the deduction.

**Line 3 – Long-term Care Insurance Premiums**

Enter on this line the amounts you paid for long-term care insurance premiums during the tax year for you, your spouse and your dependents. Do not include any amounts

<b>Portion of Certain College Grants Used to Pay Room and Board for Ohio Schedule A, Line 30</b>	
1. Enter the amount of Pell Grant(s) and/or Ohio College Opportunity Grant(s) that you received in 2017. This is reported on a letter received from your educational institution.....	1. _____
2. Enter the portion of line 1 used to pay qualified education expenses, including tuition and fees, course-related expenses such as books, supplies, equipment and any special fees required for a course.....	2. _____
3. Enter here line 1 minus line 2. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 4.....	3. _____
4. Enter here the portion of line 3 that you reported as a taxable amount on federal 1040, line 7; federal 1040EZ, line 1; or federal 1040A, line 7. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 5.....	4. _____
5. Enter here the portion of line 4 applied to room and board expenses only. Also enter this amount on Ohio Schedule A, line 30 .....	5. _____

that were reimbursed to you. Long-term care insurance plans would include those that cover the costs of nursing home care, in-home care and adult day care.

**Line 4 – Medical Care Expenses**

Enter on this line the out-of-pocket amounts you paid for medical care expenses during the tax year for you, your spouse and your dependents. Do not include any amounts that were reimbursed to you, or any amounts that would otherwise be included on lines 2, 3 or 8 of this worksheet.

For purposes of this deduction, “medical care” has the same meaning as found in section 213 of the Internal Revenue Code. Some examples of medical care expenses include amounts paid for:

- Prescription medication or insulin;
- Hospital costs and nursing care;
- Medical, dental and vision examinations and treatment by a certified health professional including copays;
- Eyeglasses, hearing aids, braces, crutches and wheelchairs.

Refer to IRS publication 502 for a comprehensive list of potentially eligible expenses.

**Line 8 – Amounts Relating to an Accident and Health Plan for Qualifying Relatives**

Enter on this line the amounts included in your federal adjusted gross income representing: (i) the premiums paid by your employer for an accident and health plan for your dependents (as defined below) and (ii) amounts that were reimbursed to you by an accident and health plan for medical care expenses you incurred for said dependents.

You may only include these amounts for dependents who were not eligible for either Medicare or health insurance for which their employer paid any portion of the plan’s cost.

**Note:** You must reduce the amount you enter on this line by the amount of the self-employed health insurance deduction you claimed on line 29 of your federal 1040.

**For purposes of this line only,** the definition of “dependent” is any individual who is a citizen or national of the United States or

a resident of the United States, Mexico or Canada that also has one of the following relationships to the taxpayer:

- A child, including a stepchild or foster child, or a descendent of a child (such as a grandchild).
- A brother, sister, stepbrother or stepsister.
- A father or mother, or an ancestor of either (such as a grandparent).
- A stepfather or stepmother.
- An aunt, uncle, nephew or niece.
- A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law.
- A nonrelative individual who, for the taxable year, lived with you as a member of your household.

**Example:** Sue includes her son on her employer-sponsored health insurance. The employer pays \$5,000 in premiums on behalf of her son. Sue’s son earns \$25,000 per year, lives on his own and pays for his own support. He is not eligible for Medicare or health insurance through his employer. Since Sue’s son is not a dependent under

**Unreimbursed Health Care Expenses Worksheet for Ohio Schedule A, Line 32**

**Do not include on this worksheet any amounts excluded from federal adjusted gross income (such as a flexible spending account), deducted in computing federal adjusted gross income or Ohio adjusted gross income, or that are paid by insurance or another party.**

**Only include amounts you paid for yourself, your spouse, and your dependents.**

1. Were you eligible for Medicare or a health care plan for which your or your spouse's employer paid any portion of the plan's cost? (check one of the following):

- A. YES, for the entire year;
- B. YES, for part of the year; OR
- C. NO, for none of the year

If you checked box A, enter -0- on line 2 and continue to line 3.

- 2. Enter amounts you paid for unreimbursed dental, vision and health insurance premiums. Include premiums paid for insurance under the Affordable Care Act (see Notes below).....2. \_\_\_\_\_
- 3. Enter amounts you paid for unreimbursed long-term care insurance premiums (see Note 2).....3. \_\_\_\_\_
- 4. Enter amounts you paid for medical care during the year (do not include any amounts reported on lines 2, 3 or 8) .....4. \_\_\_\_\_
- 5. Enter your federal adjusted gross income (from Ohio IT 1040, line 1). If less than -0-, enter -0- .....5. \_\_\_\_\_
- 6. Multiply line 5 by 7.5% (0.075).....6. \_\_\_\_\_
- 7. Line 4 minus line 6. If less than -0-, enter -0- .....7. \_\_\_\_\_
- 8. Enter amounts paid or reimbursed by your or your spouse's employer, and included in federal adjusted gross income, relating to an "accident and health plan" for a dependent .....8. \_\_\_\_\_
- 9. Add lines 2, 3, 7 and 8. Enter the total here and on Ohio Schedule A, line 32 .....9. \_\_\_\_\_

**Note 1:** If you checked box B on line 1 above, you may only enter on line 2 the premiums paid for dental, vision and health insurance for the portion of the year during which you or your spouse were not eligible to participate in Medicare and/or a health insurance plan for which an employer paid any portion of the cost (see Example 2 in the instructions for Ohio Schedule A, line 32).

**Note 2:** Any amounts entered on lines 2 and 3 must be reduced by any related premium refunds, related premium reimbursements or related insurance premium dividends received during the year.



federal law, the \$5,000 in premiums must be included in Sue's federal adjusted gross income. However, Sue's son is a dependent for purposes of this deduction. Therefore, Sue can deduct the \$5,000 on line 8 of the worksheet.

### **Line 33 – 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 2017 the maximum amount of deposited funds you may be able to deduct is \$4,675. If filing a joint return, each spouse may deduct up to \$4,675 of funds deposited into his/her account for a maximum joint deduction of \$9,350. Any investment income or interest earned on the funds deposited into a medical savings account is also deductible **if the income or interest is included in your federal adjusted gross income** (Ohio IT 1040, line 1). **Note:** You must reduce the amount of this deduction by any amount that you claimed on your federal 1040, line 25.

To determine if you are eligible for this deduction, complete the medical savings account worksheet on page 19.

**Example:** Bob and Sue file a joint tax return. Bob contributed \$2,000 to his medical savings account while Sue contributed \$5,000 to hers. Bob's account earned \$120 in interest and Sue's earned \$300, which were included in their federal adjusted gross income. These amounts are not deductible in arriving at federal adjusted income. They are entitled to a medical savings account deduction of \$7,095 (\$2,000 for Bob's contribution, \$4,675 for Sue's contribution and the combined interest income of \$420).

### **Line 34 – Qualified Organ Donor Expenses**

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, as well as wages and salary forgone 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.

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 the spouse's filing status in that subsequent year.

## Ohio Schedule of Credits

**Read the line instructions on pages 26-31 if you claim any credits on Ohio IT 1040, line 9 and/or line 16.**

**Note:** The Ohio IT K-1 can be used to reference many of the refundable and nonrefundable credits from this schedule. The form and instructions can be found on our website at [tax.ohio.gov](http://tax.ohio.gov).

### Nonrefundable

#### Line 2 – Retirement Income Credit

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

- Your Ohio income tax base (Ohio IT 1040, line 5) is less than \$100,000; AND
- You received retirement benefits, annuities or distributions that were made from a pension, retirement or profit-sharing plan; AND
- You received this income because you have retired; AND
- This income is included in your adjusted gross income on Ohio IT 1040, line 3.

**Note:** Social Security and certain railroad retirement benefits required to be shown on Ohio Schedule A, line 14, and uniformed services retirement income required to be shown on Ohio Schedule A, line 26, do **not** qualify for this credit.

**The Amount of the Credit is as Follows:**

Amount of qualifying retirement income during the taxable year:	Line 2 retirement income credit for taxable year:
\$500 or less.....	<b>\$0</b>
\$501 – \$1,500 .....	<b>\$25</b>
\$1,501 – \$3,000 .....	<b>\$50</b>
\$3,001 – \$5,000 .....	<b>\$80</b>
\$5,001 – \$8,000 .....	<b>\$130</b>
More than \$8,000 .....	<b>\$200</b>

**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 above.

**If the taxpayer has previously taken a lump sum retirement income credit, they cannot take the retirement income credit on this year's return or any future return.**

**Note:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on federal 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 adjusted gross income on Ohio IT 1040, 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 at left shows a credit of \$130 for retirement income of more than \$5,000, but not more than \$8,000. They are entitled to claim on Ohio Schedule of Credits, line 2, an Ohio retirement income credit of \$130.

#### Line 3 – Lump Sum Retirement Credit

To be eligible for this credit, your Ohio income tax base (Ohio IT 1040, line 5) must be less than \$100,000. 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 the taxpayer takes this credit, they cannot take the retirement income credit on this year's return or any future return.**

For more information on lump sum distribution and lump sum retirement credits, see Ohio LS WKS, page 1, which is available on our website at [tax.ohio.gov](http://tax.ohio.gov).

**Note 1:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on federal W-2 do **not** qualify for this credit.

**Note 2:** Distributions from university retirement plans and from government-sponsored deferred compensation plans do **not** qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

#### Line 4 – Senior Citizen Credit

To be eligible for this credit, your Ohio income tax base (Ohio IT 1040, line 5) must be less than \$100,000. You can claim a \$50 credit if you were 65 or older before Jan. 1, 2018. If you are filing a joint return, **only one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

**If you take or have previously taken the lump sum distribution credit, you cannot take the \$50 senior citizen credit on this year's return or any future return.**

#### Line 5 – Lump Sum Distribution Credit

To be eligible for this credit, your Ohio income tax base (Ohio IT 1040, line 5) must be less than \$100,000. This credit is available only to individuals 65 or older before Jan. 1, 2018. If you received a lump sum distribution from a pension, retirement or profit-sharing plan, whether on account of retirement or separation from employment, and if you are 65 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. If you answer "No" to any of the questions, you do not qualify for this credit.**

1. Were you 65 or older before Jan. 1, 2018?
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, etc.)?
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, or was laid off or fired?

**If you take this credit, you cannot take the \$50 senior citizen credit on this year's return or on any future return.** For more information, see Ohio LS WKS, page 2, which is available on our website at [tax.ohio.gov](http://tax.ohio.gov).

**Note 1:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on federal W-2 do **not** qualify for this credit.

**Note 2:** Distributions from university retirement plans and from government-sponsored deferred compensation plans do **not** qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

**Line 6 – Child Care and Dependent Care Credit**

If your adjusted gross income (Ohio IT 1040, 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 this credit. Complete the worksheet to calculate the amount of credit that you may claim.

**Line 7 – Displaced Worker Training Credit**

Ohio law provides a \$500 maximum credit per taxpayer for amounts you pay for qualified displaced worker training during

the 12-month period after you lose your job. Qualified training is job training or education that improves your ability to perform a new job after you have lost your previous job. Displaced worker training includes apprenticeships, internships and educational classes.

It does **not** include amounts paid for computer purchases or upgrades, professional organizational fees, meals, mileage, transportation or outplacement firms that help you to develop skills to find a new job – for example, career planning, profile analysis, skills assessment, resume writing, marketing action plan, etc. – that are paid in one's endeavor to find a new job. These training classes are not to improve the skills that one would use in performing the functions or tasks associated with a new job. Complete the Displaced Worker Training Credit Worksheet.

**Line 8 – Ohio Campaign Contribution Credit**

You can claim a credit for monetary contributions you made during the year to the

**Child Care and Dependent Care Worksheet for Ohio Schedule of Credits, Line 6**

1. Enter the amount from federal 2441, line 9, Child and Dependent Care Expenses ..... 1. \_\_\_\_\_
2. If your Ohio IT 1040, line 3, is less than \$20,000, enter 100% on this line. If your Ohio IT 1040, line 3, is equal to or greater than \$20,000, but less than \$40,000, enter 25% on this line. All others enter -0- on this line ..... 2.   X   %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on Ohio Schedule of Credits, line 6 ..... 3. \_\_\_\_\_

**Displaced Worker Training Credit Worksheet for Ohio Schedule of Credits, Line 7**

**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.**

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 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? <b>Note:</b> Abolishment of job or shift does not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc. .... | <b>Yes</b>               | <b>No</b>                |
|   | <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 expenses you paid during 2016 and 2017 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 or grants/vouchers for which you did not repay ..... 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 last year's Ohio Schedule of Credits, line 8 ..... 4. \_\_\_\_\_
5. Subtract line 4 from line 3 (but not less than -0-). **If your filing status is single, qualifying widow(er), married filing separately or head of household, stop here. Line 5 is your displaced worker training credit. Enter this amount on Ohio Schedule of Credits, line 7** ..... 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, complete the remainder of this worksheet.**

6. Enter the amount of displaced worker training expenses your spouse paid during 2016 and 2017 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 last year's Ohio Schedule of Credits, line 8 ..... 9. \_\_\_\_\_
10. Subtract line 9 from line 8 (but not less than -0-) ..... 10. \_\_\_\_\_
11. Add lines 5 and 10 and enter the amount here and on Ohio Schedule of Credits, line 7 ..... 11. \_\_\_\_\_

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 9 – Exemption Credit**

The \$20 personal and dependent exemption credit is only available to taxpayers with Ohio income tax base of less than \$30,000. Ohio income tax base is found on your Ohio IT 1040, line 5. If Ohio income tax base is less than \$30,000, multiply your total number of personal and dependent exemptions by \$20 and enter on Ohio Schedule of Credits, line 9.

**Line 12 – Joint Filing Credit**



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

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, most railroad retirement benefits, uniformed services retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of \$650 (see the following examples).

**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 Ohio Schedule A, line 13, 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 on Ohio Schedule A, he and Sue would qualify for the credit.

If you **do not** qualify for the joint filing credit, enter -0- on Ohio Schedule of Credits, line 12.

If you **do** qualify for the joint filing credit, calculate it as follows:

<b>If Ohio income tax base (IT 1040, line 5) is:</b>		<b>Your credit is:</b>
\$25,000 or less.....		<b>20% of line 11</b>
\$25,001 – \$50,000 .....		<b>15% of line 11</b>
\$50,001 – \$75,000 .....		<b>10% of line 11</b>
More than \$75,000 .....		<b>5% of line 11</b>
<b>This credit is limited to a maximum of \$650.</b>		

**Example 2:** If your Ohio income tax base (Ohio IT 1040, line 5) is \$20,000 and the amount on line 11 is \$303, then the joint filing credit will be \$61:

$$\begin{aligned}
 & \$303 - \text{from line 11} \\
 & \times .20 - \text{from table above} \\
 \hline
 & \text{Joint filing credit} = \$61 \text{ (rounded)}
 \end{aligned}$$

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing \$500 or more of income, then you **must** include with the return a separate statement explaining the income that qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in adjusted gross income (Ohio IT 1040, line 3) in order to take the joint filing credit.

**Line 13 – Earned Income Credit**

A nonrefundable earned income credit is available for taxpayers who were eligible for the federal earned income tax credit (EITC) on their federal tax returns. The Ohio earned income credit is equal to 10% of the taxpayer's federal EITC.

However, if the taxpayer's Ohio income tax base (Ohio IT 1040, line 5) exceeds \$20,000 on either an individual or joint tax return, then the credit is limited to 50% of the tax otherwise due after deducting all other credits that precede the credit except for the joint filing credit. See the worksheet on page 29.

**Line 14 – Ohio Adoption Credit**

You can claim a credit if you adopted a minor child (under 18 years of age) during the taxable year. The amount of the credit for each minor child that you legally adopted shall equal the greater of the following:

1. \$1,500;
2. The amount of expenses incurred by

you and your spouse to legally adopt the child, not to exceed \$10,000. For the purposes of this division, expenses incurred to legally adopt a child include expenses described in Ohio Revised Code section 3107.055, division (C).

**This is a one-time credit per child.** Any unused amounts can be carried forward for up to five years. The adoption must be final and recognizable under Ohio law in the year for which you first claim the credit. "Legally adopt" does not include the adoption of a minor child by the child's stepparent.

**Note:** This credit is not related to or based on the calculation of the federal adoption credit.

**Line 15 – Job Retention Credit, Nonrefundable Portion**

The job retention credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for three years or until fully utilized.

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code sections 122.171(I) and 5747.058(B).

**Line 16 – Credit for New Employee in an Enterprise Zone**

The credit for a new employee in an enterprise zone is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for three years or until fully utilized.

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code section 5709.66(B)(1).

**Line 17 – Credit for Purchases of Grape Production Property**

Grape producers may claim a credit equal to 10% of the cost of purchasing and installing or constructing qualifying property. Qualifying property is any property, plant or equipment used in growing, harvesting or producing grapes in Ohio. The credit is subject to recapture if the taxpayer disposes of the property or ceases to use it as qualifying property within seven years after placing it in operation. If the producer is a pass-through entity, each investor in the pass-through entity may claim a proportionate share of the credit. To the extent this credit exceeds your tax liability, the balance can be carried forward for seven years or until fully utilized.

**Line 18 – Invest Ohio Credit**

The Invest Ohio credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for seven years or until fully utilized.

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code section 5747.81.

**Line 19 – Technology Investment Credit**

Effective Sept. 29, 2013, the technology investment tax credit for Ohio taxpayers

who invest in certain research and development or technology-oriented businesses is no longer available. However, taxpayers who are currently carrying forward an excess credit amount from prior years may continue to do so until the amount is exhausted within the 15-year carryforward period allowed by law. See Ohio Revised Code (R.C.) section 122.152 and former R.C. section 5747.33.

**Line 20 – Enterprise Zone Day Care and Training Credit**

The enterprise zone day care and training credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for unlimited years or until fully utilized.

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code sections 5709.65(A)(4)&(5).

**Line 21 – Research and Development Credit**

The research and development credit, is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your

ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for unlimited years or until fully utilized.

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code sections 166.21 and 5747.331.

**Line 22 – Historic Preservation Credit, Nonrefundable Portion**

The historic preservation credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for five years or until fully utilized.

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code section 5747.76(D).

**Line 25 – Income Not Earned or Received in Ohio (Nonresident Credit)**

Enter the portion of Ohio adjusted gross income from Ohio IT 1040, line 3 that was not earned or received in Ohio. You must

**Ohio Earned Income Credit Worksheet, Ohio Schedule of Credits, Line 13**

If you do not qualify for the federal earned income tax credit (EITC), you do not qualify for the Ohio earned income credit (EIC).

- 1. Federal EITC ..... 1. \_\_\_\_\_
- 2. Ohio income tax base (Ohio IT 1040, line 5) ..... 2. \_\_\_\_\_
- 3. Ohio EIC limit – 10% of line 1 above. If Ohio income tax base is \$20,000 or less for single or married filing joint return, this is your EIC. Enter here and on Ohio Schedule of Credits, line 13, and **stop here** ..... 3. \_\_\_\_\_  
 If Ohio income tax base is greater than \$20,000 for single or married filing joint return, complete the rest of this worksheet to determine your Ohio EIC.
- 4. Ohio Schedule of Credits, line 11 ..... 4. \_\_\_\_\_
- 5. Multiply line 4 by .5 and enter here ..... 5. \_\_\_\_\_
- 6. Enter the lesser of line 3 or line 5 of this worksheet here and on Ohio Schedule of Credits, line 13 ..... 6. \_\_\_\_\_

complete and include Ohio IT NRC (which is available on our website at [tax.ohio.gov](http://tax.ohio.gov)) to calculate this credit unless your only income from Ohio sources were wages reported on your W-2(s) 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.

**Note:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on your W-2(s) should **not** be included on this line to the extent that such amounts are based upon employment or previous employment within Ohio. Do not include on this line any severance pay, termination pay, final pay or "golden parachute" amounts if you (i) earned in Ohio any portion of such amounts and/or (ii) were employed in Ohio by the payor or the payor's affiliate prior to or at the time of your receipt of such amounts.

### Line 27 – Determining the Factor

The factor must be four digits to the right of the decimal. Do **not** round to the nearest ten-thousandth. **Example:** Enter .435762 as .4357.

### Line 28 – Income Subjected to Tax by Other States (Resident Credit)

If you were an Ohio resident during any portion of 2017 and you had income subjected 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 30 or 31.

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 the Ohio Schedule of Credits.

**Limitation:** Do **not** include income that you have directly or indirectly deducted, or were entitled to deduct in computing federal adjusted gross income.

**Do not include wages, salaries, tips or commissions earned by Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania, and certain income earned by military nonresidents that is shown on Ohio Schedule A, line 25. This income is not taxed and does not qualify for the credit.**

### Line 30 – Determining the Factor

The factor must be four digits to the right of the decimal. Do **not** round to the nearest ten-thousandth. **Example:** Enter .435762 as .4357.

### Line 31 – Other States' Income Tax

Enter the amount of 2017 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 line of the other state's income tax return that is equivalent to Ohio IT 1040, line 10.

## Refundable

### Line 34 – Historic Preservation Credit, Refundable Portion

The historic preservation credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. This amount can be refunded, in whole or in part, to the extent that it exceeds your total Ohio tax liability (Ohio IT 1040, line 13).

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code section 5747.76.

### Line 35 – Job Creation Credit and Job Retention Credit, Refundable Portion

The job creation and retention credits are granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. This amount can be refunded, in whole or in part, to the extent that it exceeds your total Ohio tax liability (Ohio IT 1040, line 13).

For additional information about the requirements for this credit, visit the Ohio

Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code sections 5747.058(A), 122.171, and former 122.17(B).

### Line 36 – 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 IT 4708 (Pass-Through Entity Composite Income Tax Return) or Ohio IT 1140 (Pass-Through Entity and Trust Withholding Tax Return), 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 Ohio IT K-1(s) and/or federal K-1(s)**, which reflect the amount of Ohio tax paid. In addition, see instructions for Ohio Schedule A, line 2, on page 19.

The K-1(s) 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.

### Line 37 – Motion Picture Production Credit

The motion picture production credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. This amount can be refunded, in whole or in part, to the extent that it exceeds your total Ohio tax liability (Ohio IT 1040, line 13).

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov), or call 1-800-848-1300. See also Ohio Revised Code section 5747.66.

### Line 38 – Financial Institutions Tax Credit

If you are an investor in a pass-through entity or trust that is responsible to file and pay the Ohio Financial Institutions Tax, you may claim a credit to the extent of the proportionate share of the amount 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 the Ohio IT K-1(s) and/or federal K-1(s)**, which reflect the Ohio tax paid.

### Line 39 – Venture Capital Credit

The venture capital credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of

a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. This amount can be refunded, in whole or in part, to the extent that it exceeds your total Ohio tax liability ( Ohio IT 1040, line 13).

For additional information about the requirement for this credit, visit the Ohio Development Services Agency's website at [development.ohio.gov](http://development.ohio.gov) or call 1-800-848-1300. See also Ohio Revised Code section 5747.80.

## Unpaid Use (Sales) Tax Instructions for Ohio IT 1040

Use Ohio IT 1040, line 12, to report the amount of use (sales) tax (if any) on out-of-state purchases that you made and for which you paid no sales tax. Examples of purchases where use tax may be due are those made from

- The internet,
- Catalogues,
- Television advertisements,
- Online auction sites, and
- Purchases made directly from out-of-state companies.

**If you made any such purchases and you were not charged sales tax by the seller, use the worksheet on page 32 to determine how much use tax to report on Ohio IT 1040, line 12.**

**Important:** You do not have to pay any use tax on qualifying purchases made during Ohio's sales tax holiday.

### 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 Ohio sales tax.

### Who Benefits From Use Tax?

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

### How is Use Tax Calculated?

If 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 if you will use, store or consume the item or service in Ohio. The use tax rate is equal to the sales tax rate in the Ohio county where you will use, store or consume the item or service. Generally, this will be your county of residence.

**Example:** Rita lives in Tuscarawas County. She orders a new bedspread from the

catalogue of a company based in New York. The purchase price for the bedspread is \$125 and the company collects no sales tax. Rita is liable for paying Ohio's use tax.

Using the chart on page 32, Rita determines the proper use tax rate for Tuscarawas County is 6.75%. Rita multiplies this rate by the purchase price to determine her use tax due:

$$\begin{aligned} \$125 \times .0675 &= \mathbf{\$8.44} \\ \text{Round this amount to the} \\ &\text{nearest whole dollar: } \mathbf{\$8.} \end{aligned}$$

**So, Rita would enter \$8 on line 12 of her Ohio IT 1040.**

### Paying Use Tax Without Filing the Ohio IT 1040

If you owe use tax but are not required to file an Ohio income tax return, you must file Ohio form VP USE to report and pay your use tax. This form can be found on our website at [tax.ohio.gov](http://tax.ohio.gov).

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

If you previously paid sales tax to another state on a purchase or if you have previously paid your Ohio use tax by filing Ohio VP USE, then you do not have to report any use tax on that purchase on your Ohio IT 1040.

### How to Calculate Use Tax for Ohio IT 1040

If during the current tax year you made any out-of-state purchase of goods or services that you used, stored or consumed in Ohio (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 Ohio use tax that you owe on that purchase. For additional information, see page 31.

a. During the current tax year did you make any of the purchases described above? <input type="checkbox"/> <b>No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax.</b> Enter -0- on Ohio IT 1040, line 12. <input type="checkbox"/> <b>Yes –</b> Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).	
b. Did the retailer charge you sales tax (Ohio or any other state) on your out-of-state purchase(s)?  <input type="checkbox"/> <b>Yes – STOP – You do not owe any Ohio use tax.</b> Enter -0- on Ohio IT 1040, line 12. <input type="checkbox"/> <b>No –</b> You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter the total of your out-of-state purchases on which you paid <b>no</b> sales tax and <b>no</b> Ohio use tax.	<b>\$ .00</b>
d. Enter your county use tax rate. Use the decimal chart below to calculate your use tax.	<b>X . _ _ _ _</b>
e. Multiply line c by line d. This is the amount of Ohio use tax that <b>you owe</b> on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on Ohio IT 1040, line 12. This amount is part of your income tax liability.	<b>\$ .00</b>

### 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, 2017. You can access our website at [tax.ohio.gov](http://tax.ohio.gov) for specific tax rates in effect at the time of your purchase.

County	Rate		County	Rate		County	Rate	
	Decimal	Percent		Decimal	Percent		Decimal	Percent
Adams	.0725	7.25%	Hamilton	.0700	7.00%	Ottawa	.0700	7.00%
Allen	.0675	6.75%	Hancock	.0675	6.75%	Paulding	.0725	7.25%
Ashland	.0700	7.00%	Hardin	.0725	7.25%	Perry	.0725	7.25%
Ashtabula	.0675	6.75%	Harrison	.0725	7.25%	Pickaway	.0725	7.25%
Athens	.0700	7.00%	Henry	.0725	7.25%	Pike	.0725	7.25%
Auglaize	.0725	7.25%	Highland	.0725	7.25%	Portage	.0725	7.25%
Belmont	.0725	7.25%	Hocking	.0725	7.25%	Preble	.0725	7.25%
Brown	.0725	7.25%	Holmes	.0700	7.00%	Putnam	.0700	7.00%
Butler	.0650	6.50%	Huron	.0725	7.25%	Richland	.0700	7.00%
Carroll	.0675	6.75%	Jackson	.0725	7.25%	Ross	.0725	7.25%
Champaign	.0725	7.25%	Jefferson	.0725	7.25%	Sandusky	.0725	7.25%
Clark	.0725	7.25%	Knox	.0675	6.75%	Scioto	.0725	7.25%
Clermont	.0675	6.75%	Lake	.0700	7.00%	Seneca	.0725	7.25%
Clinton	.0675	6.75%	Lawrence	.0725	7.25%	Shelby	.0725	7.25%
Columbiana	.0725	7.25%	Licking	.0725	7.25%	Stark	.0650	6.50%
Coshocton	.0725	7.25%	Licking (COTA)	.0775	7.75%	Summit	.0675	6.75%
Crawford	.0725	7.25%	Logan	.0725	7.25%	Trumbull	.0675	6.75%
Cuyahoga	.0800	8.00%	Lorain	.0675	6.75%	Tuscarawas	.0675	6.75%
Darke	.0725	7.25%	Lucas	.0725	7.25%	Union	.0700	7.00%
Defiance	.0675	6.75%	Madison	.0700	7.00%	Union (COTA)	.0750	7.50%
Delaware	.0700	7.00%	Mahoning	.0725	7.25%	Van Wert	.0725	7.25%
Delaware (COTA)	.0750	7.50%	Marion	.0725	7.25%	Vinton	.0725	7.25%
Erie	.0675	6.75%	Medina	.0675	6.75%	Warren	.0675	6.75%
Fairfield	.0675	6.75%	Meigs	.0725	7.25%	Washington	.0725	7.25%
Fairfield (COTA)	.0725	7.25%	Mercer	.0725	7.25%	Wayne	.0650	6.50%
Fayette	.0725	7.25%	Miami	.0700	7.00%	Williams	.0725	7.25%
Franklin	.0750	7.50%	Monroe	.0725	7.25%	Wood	.0675	6.75%
Fulton	.0725	7.25%	Montgomery	.0725	7.25%	Wyandot	.0725	7.25%
Gallia	.0700	7.00%	Morgan	.0725	7.25%			
Geauga	.0675	6.75%	Morrow	.0725	7.25%			
Greene	.0675	6.75%	Muskingum	.0725	7.25%			
Guernsey	.0725	7.25%	Noble	.0725	7.25%			



## Donations that Apply to Ohio IT 1040

**A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. You cannot change your mind and later ask for your donations to be refunded. If you do not want to donate, do not enter an amount on Ohio IT 1040, lines 26a-f.**

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Note that your donation may be tax-deductible on the year 2018 federal income tax return.

**Wishes for Sick Children** – Use Ohio IT 1040, line 26a, to donate to Wishes for Sick Children. Contributions are distributed by the Ohio Department of Health to fund a program administered by a nonprofit corporation that grants the wishes of individuals who are under the age of 18, are residents of the state, and have been diagnosed with a life-threatening medical condition.

If you do not have an overpayment on Ohio IT 1040, line 24, but you want to donate to provide funds for Wishes for Sick Children, you may do so by writing a check payable to "Ohio Treasurer of State" or "Ohio Department of Health" and mailing it to:

Ohio Department of Health  
Attn: Wishes for Sick Children  
P.O. Box 15278  
Columbus, OH 43215-0278

**Wildlife Species and Endangered Wildlife** – Use Ohio IT 1040, line 26b, 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 Ohio IT 1040, line 24, but you want to donate to provide grants to protect Ohio's natural heritage, you may do so by writing a check payable to the "Nongame and Endangered Wildlife Special Account" and mailing it to:

Ohio Department of Natural Resources  
Division of Wildlife  
2045 Morse Road, Building G-2  
Columbus, OH 43229-6693

To make a donation online or to learn more, visit [www.wildohio.com](http://www.wildohio.com), scroll to the bottom and select "Support Wildlife – Donate Today!"

**Military Injury Relief Fund** – Use Ohio IT 1040, line 26c, to donate 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 and to individuals diagnosed with post-traumatic stress disorder while serving, or after having served, in Operation Iraqi Freedom, Operation New Dawn or Operation Enduring Freedom.

If you do not have an overpayment on Ohio IT 1040, line 24, but you want to donate to provide grants to such individuals, you may do so by writing a check payable to "Ohio Treasurer of State (ODVS)" and mailing it to:

Ohio Department of Veterans Services  
Military Injury Relief Fund  
P.O. Box 373  
Sandusky, OH 44871

**Ohio History Fund** – Use Ohio IT 1040, line 26d to donate to the Ohio History Fund. The Ohio History Fund is a 501(c)(3) nonprofit organization that allocates these funds toward a matching grants program to support state and local history-related projects throughout Ohio.

If you do not have an overpayment on Ohio IT 1040, line 24, but you want to donate to provide grants to promote and protect Ohio's rich history, you may do so by writing a check payable to "The Ohio History Connection Income Tax Contribution Fund" and mailing it to:

The Ohio History Connection  
Attn: Business Office  
800 E. 17th Ave.  
Columbus, OH 43211-2474

Donations may also be made online at [www.ohiohistory.org](http://www.ohiohistory.org).

**State Nature Preserves** – Use Ohio IT 1040, line 26e, to donate to protecting Ohio's state nature preserves, natural areas and endangered species habitat. Donations are desperately needed to make the difference between adequate management of Ohio's most fragile habitats and ongoing degradation due to invasive exotic species and other threats. Assist us in protecting your natural heritage.

If you do not have an overpayment on Ohio IT 1040, line 24, but you want to donate to protect Ohio's natural areas, you may do so by writing a check payable to the "Natural Areas and Endangered Species Fund" and mailing it to:

Ohio Department of Natural Resources  
Division of Natural Areas and Preserves  
2045 Morse Road, Building C-3  
Columbus, OH 43229-6693

To learn more, visit <http://naturepreserves.ohiodnr.gov> and select "Support Natural Areas."

**Breast and Cervical Cancer Project** – Use Ohio IT 1040, line 26f, to donate to the Breast and Cervical Cancer Project. Contributions made to the project are used to provide free breast and cervical cancer screening, diagnostic and outreach/case management services to uninsured and underinsured Ohio women. The project is administered by the Ohio Department of Health and is operated through 11 regional agencies, which enroll women in the program and schedule them for services with clinical providers in the agency's service area.

If you do not have an overpayment on Ohio IT 1040, line 24, but you want to donate to provide grants for free breast and cervical cancer screening, you may do so by writing a check payable to "Ohio Treasurer of State" or "Ohio Department of Health" and mailing it to:

Ohio Department of Health  
Attn: Breast & Cervical Cancer  
P.O. Box 15278  
Columbus, Ohio 43215-0278

In the description on the check, please write "Breast and Cervical Cancer Donation."

**2017 Income Tax Table 1 for Ohio IT 1040**

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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:
<b>\$10,000</b>			<b>\$13,000</b>			<b>\$16,000</b>			<b>\$19,000</b>			<b>\$22,000</b>		
<b>NO TAX</b>  <b>DUE FOR</b>  <b>AMOUNTS</b>  <b>OF \$10,650</b>  <b>OR LESS</b> 0 10650 0 10651 10700 80 10700 10750 81 10750 10800 82 10800 10850 83 10850 10900 84 10900 10950 85 10950 11000 86			13000	13050	126	16000	16050	186	19000	19050	260	22000	22050	338
			13050	13100	127	16050	16100	187	19050	19100	261	22050	22100	339
			13100	13150	128	16100	16150	188	19100	19150	262	22100	22150	340
			13150	13200	129	16150	16200	189	19150	19200	264	22150	22200	342
			13200	13250	130	16200	16250	191	19200	19250	265	22200	22250	343
			13250	13300	131	16250	16300	192	19250	19300	266	22250	22300	345
			13300	13350	132	16300	16350	193	19300	19350	267	22300	22350	346
			13350	13400	133	16350	16400	194	19350	19400	269	22350	22400	348
			13400	13450	134	16400	16450	196	19400	19450	270	22400	22450	349
			13450	13500	135	16450	16500	197	19450	19500	271	22450	22500	351
			13500	13550	136	16500	16550	198	19500	19550	272	22500	22550	352
			13550	13600	137	16550	16600	199	19550	19600	274	22550	22600	354
			13600	13650	138	16600	16650	200	19600	19650	275	22600	22650	355
			13650	13700	139	16650	16700	202	19650	19700	276	22650	22700	357
			13700	13750	140	16700	16750	203	19700	19750	277	22700	22750	358
			13750	13800	141	16750	16800	204	19750	19800	278	22750	22800	360
13800	13850	142	16800	16850	205	19800	19850	280	22800	22850	361			
13850	13900	143	16850	16900	207	19850	19900	281	22850	22900	363			
13900	13950	144	16900	16950	208	19900	19950	282	22900	22950	364			
13950	14000	145	16950	17000	209	19950	20000	283	22950	23000	366			
<b>\$11,000</b>			<b>\$14,000</b>			<b>\$17,000</b>			<b>\$20,000</b>			<b>\$23,000</b>		
11000	11050	87	14000	14050	146	17000	17050	210	20000	20050	285	23000	23050	367
11050	11100	87	14050	14100	147	17050	17100	212	20050	20100	286	23050	23100	369
11100	11150	88	14100	14150	148	17100	17150	213	20100	20150	287	23100	23150	370
11150	11200	89	14150	14200	149	17150	17200	214	20150	20200	288	23150	23200	372
11200	11250	90	14200	14250	150	17200	17250	215	20200	20250	290	23200	23250	373
11250	11300	91	14250	14300	151	17250	17300	217	20250	20300	291	23250	23300	375
11300	11350	92	14300	14350	152	17300	17350	218	20300	20350	292	23300	23350	376
11350	11400	93	14350	14400	153	17350	17400	219	20350	20400	293	23350	23400	378
11400	11450	94	14400	14450	154	17400	17450	220	20400	20450	295	23400	23450	379
11450	11500	95	14450	14500	155	17450	17500	222	20450	20500	296	23450	23500	381
11500	11550	96	14500	14550	156	17500	17550	223	20500	20550	297	23500	23550	382
11550	11600	97	14550	14600	157	17550	17600	224	20550	20600	298	23550	23600	384
11600	11650	98	14600	14650	158	17600	17650	225	20600	20650	300	23600	23650	385
11650	11700	99	14650	14700	159	17650	17700	226	20650	20700	301	23650	23700	387
11700	11750	100	14700	14750	160	17700	17750	228	20700	20750	302	23700	23750	388
11750	11800	101	14750	14800	161	17750	17800	229	20750	20800	303	23750	23800	389
11800	11850	102	14800	14850	162	17800	17850	230	20800	20850	304	23800	23850	391
11850	11900	103	14850	14900	163	17850	17900	231	20850	20900	306	23850	23900	392
11900	11950	104	14900	14950	164	17900	17950	233	20900	20950	307	23900	23950	394
11950	12000	105	14950	15000	165	17950	18000	234	20950	21000	308	23950	24000	395
<b>\$12,000</b>			<b>\$15,000</b>			<b>\$18,000</b>			<b>\$21,000</b>			<b>\$24,000</b>		
12000	12050	106	15000	15050	166	18000	18050	235	21000	21050	309	24000	24050	397
12050	12100	107	15050	15100	167	18050	18100	236	21050	21100	311	24050	24100	398
12100	12150	108	15100	15150	168	18100	18150	238	21100	21150	312	24100	24150	400
12150	12200	109	15150	15200	169	18150	18200	239	21150	21200	313	24150	24200	401
12200	12250	110	15200	15250	170	18200	18250	240	21200	21250	314	24200	24250	403
12250	12300	111	15250	15300	171	18250	18300	241	21250	21300	316	24250	24300	404
12300	12350	112	15300	15350	172	18300	18350	243	21300	21350	317	24300	24350	406
12350	12400	113	15350	15400	173	18350	18400	244	21350	21400	318	24350	24400	407
12400	12450	114	15400	15450	174	18400	18450	245	21400	21450	320	24400	24450	409
12450	12500	115	15450	15500	175	18450	18500	246	21450	21500	321	24450	24500	410
12500	12550	116	15500	15550	176	18500	18550	248	21500	21550	323	24500	24550	412
12550	12600	117	15550	15600	177	18550	18600	249	21550	21600	324	24550	24600	413
12600	12650	118	15600	15650	178	18600	18650	250	21600	21650	326	24600	24650	415
12650	12700	119	15650	15700	179	18650	18700	251	21650	21700	327	24650	24700	416
12700	12750	120	15700	15750	180	18700	18750	252	21700	21750	329	24700	24750	418
12750	12800	121	15750	15800	181	18750	18800	254	21750	21800	330	24750	24800	419
12800	12850	122	15800	15850	182	18800	18850	255	21800	21850	332	24800	24850	421
12850	12900	123	15850	15900	183	18850	18900	256	21850	21900	333	24850	24900	422
12900	12950	124	15900	15950	184	18900	18950	257	21900	21950	335	24900	24950	424
12950	13000	125	15950	16000	185	18950	19000	259	21950	22000	336	24950	25000	425

**2017 Income Tax Table 1 for Ohio IT 1040**

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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:
<b>\$25,000</b>			<b>\$28,000</b>			<b>\$31,000</b>			<b>\$34,000</b>			<b>\$37,000</b>		
25000	25050	427	28000	28050	516	31000	31050	605	34000	34050	694	37000	37050	783
25050	25100	428	28050	28100	517	31050	31100	606	34050	34100	695	37050	37100	784
25100	25150	430	28100	28150	519	31100	31150	608	34100	34150	697	37100	37150	786
25150	25200	431	28150	28200	520	31150	31200	609	34150	34200	698	37150	37200	787
25200	25250	433	28200	28250	522	31200	31250	611	34200	34250	700	37200	37250	789
25250	25300	434	28250	28300	523	31250	31300	612	34250	34300	701	37250	37300	790
25300	25350	435	28300	28350	525	31300	31350	614	34300	34350	703	37300	37350	792
25350	25400	437	28350	28400	526	31350	31400	615	34350	34400	704	37350	37400	793
25400	25450	438	28400	28450	528	31400	31450	617	34400	34450	706	37400	37450	795
25450	25500	440	28450	28500	529	31450	31500	618	34450	34500	707	37450	37500	796
25500	25550	441	28500	28550	531	31500	31550	620	34500	34550	709	37500	37550	798
25550	25600	443	28550	28600	532	31550	31600	621	34550	34600	710	37550	37600	799
25600	25650	444	28600	28650	533	31600	31650	623	34600	34650	712	37600	37650	801
25650	25700	446	28650	28700	535	31650	31700	624	34650	34700	713	37650	37700	802
25700	25750	447	28700	28750	536	31700	31750	626	34700	34750	715	37700	37750	804
25750	25800	449	28750	28800	538	31750	31800	627	34750	34800	716	37750	37800	805
25800	25850	450	28800	28850	539	31800	31850	628	34800	34850	718	37800	37850	807
25850	25900	452	28850	28900	541	31850	31900	630	34850	34900	719	37850	37900	808
25900	25950	453	28900	28950	542	31900	31950	631	34900	34950	721	37900	37950	810
25950	26000	455	28950	29000	544	31950	32000	633	34950	35000	722	37950	38000	811
<b>\$26,000</b>			<b>\$29,000</b>			<b>\$32,000</b>			<b>\$35,000</b>			<b>\$38,000</b>		
26000	26050	456	29000	29050	545	32000	32050	634	35000	35050	723	38000	38050	813
26050	26100	458	29050	29100	547	32050	32100	636	35050	35100	725	38050	38100	814
26100	26150	459	29100	29150	548	32100	32150	637	35100	35150	726	38100	38150	816
26150	26200	461	29150	29200	550	32150	32200	639	35150	35200	728	38150	38200	817
26200	26250	462	29200	29250	551	32200	32250	640	35200	35250	729	38200	38250	818
26250	26300	464	29250	29300	553	32250	32300	642	35250	35300	731	38250	38300	820
26300	26350	465	29300	29350	554	32300	32350	643	35300	35350	732	38300	38350	821
26350	26400	467	29350	29400	556	32350	32400	645	35350	35400	734	38350	38400	823
26400	26450	468	29400	29450	557	32400	32450	646	35400	35450	735	38400	38450	824
26450	26500	470	29450	29500	559	32450	32500	648	35450	35500	737	38450	38500	826
26500	26550	471	29500	29550	560	32500	32550	649	35500	35550	738	38500	38550	827
26550	26600	473	29550	29600	562	32550	32600	651	35550	35600	740	38550	38600	829
26600	26650	474	29600	29650	563	32600	32650	652	35600	35650	741	38600	38650	830
26650	26700	476	29650	29700	565	32650	32700	654	35650	35700	743	38650	38700	832
26700	26750	477	29700	29750	566	32700	32750	655	35700	35750	744	38700	38750	833
26750	26800	479	29750	29800	568	32750	32800	657	35750	35800	746	38750	38800	835
26800	26850	480	29800	29850	569	32800	32850	658	35800	35850	747	38800	38850	836
26850	26900	482	29850	29900	571	32850	32900	660	35850	35900	749	38850	38900	838
26900	26950	483	29900	29950	572	32900	32950	661	35900	35950	750	38900	38950	839
26950	27000	484	29950	30000	574	32950	33000	663	35950	36000	752	38950	39000	841
<b>\$27,000</b>			<b>\$30,000</b>			<b>\$33,000</b>			<b>\$36,000</b>			<b>\$39,000</b>		
27000	27050	486	30000	30050	575	33000	33050	664	36000	36050	753	39000	39050	842
27050	27100	487	30050	30100	577	33050	33100	666	36050	36100	755	39050	39100	844
27100	27150	489	30100	30150	578	33100	33150	667	36100	36150	756	39100	39150	845
27150	27200	490	30150	30200	579	33150	33200	669	36150	36200	758	39150	39200	847
27200	27250	492	30200	30250	581	33200	33250	670	36200	36250	759	39200	39250	848
27250	27300	493	30250	30300	582	33250	33300	672	36250	36300	761	39250	39300	850
27300	27350	495	30300	30350	584	33300	33350	673	36300	36350	762	39300	39350	851
27350	27400	496	30350	30400	585	33350	33400	675	36350	36400	764	39350	39400	853
27400	27450	498	30400	30450	587	33400	33450	676	36400	36450	765	39400	39450	854
27450	27500	499	30450	30500	588	33450	33500	677	36450	36500	767	39450	39500	856
27500	27550	501	30500	30550	590	33500	33550	679	36500	36550	768	39500	39550	857
27550	27600	502	30550	30600	591	33550	33600	680	36550	36600	770	39550	39600	859
27600	27650	504	30600	30650	593	33600	33650	682	36600	36650	771	39600	39650	860
27650	27700	505	30650	30700	594	33650	33700	683	36650	36700	772	39650	39700	862
27700	27750	507	30700	30750	596	33700	33750	685	36700	36750	774	39700	39750	863
27750	27800	508	30750	30800	597	33750	33800	686	36750	36800	775	39750	39800	865
27800	27850	510	30800	30850	599	33800	33850	688	36800	36850	777	39800	39850	866
27850	27900	511	30850	30900	600	33850	33900	689	36850	36900	778	39850	39900	867
27900	27950	513	30900	30950	602	33900	33950	691	36900	36950	780	39900	39950	869
27950	28000	514	30950	31000	603	33950	34000	692	36950	37000	781	39950	40000	870

## 2017 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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:
<b>\$40,000</b>			<b>\$43,000</b>			<b>\$46,000</b>			<b>\$49,000</b>			<b>\$52,000</b>		
40000	40050	872	43000	43050	963	46000	46050	1067	49000	49050	1171	52000	52050	1275
40050	40100	873	43050	43100	965	46050	46100	1069	49050	49100	1173	52050	52100	1276
40100	40150	875	43100	43150	966	46100	46150	1070	49100	49150	1174	52100	52150	1278
40150	40200	876	43150	43200	968	46150	46200	1072	49150	49200	1176	52150	52200	1280
40200	40250	878	43200	43250	970	46200	46250	1074	49200	49250	1178	52200	52250	1282
40250	40300	879	43250	43300	972	46250	46300	1075	49250	49300	1179	52250	52300	1283
40300	40350	881	43300	43350	973	46300	46350	1077	49300	49350	1181	52300	52350	1285
40350	40400	882	43350	43400	975	46350	46400	1079	49350	49400	1183	52350	52400	1287
40400	40450	884	43400	43450	977	46400	46450	1081	49400	49450	1185	52400	52450	1289
40450	40500	885	43450	43500	978	46450	46500	1082	49450	49500	1186	52450	52500	1290
40500	40550	887	43500	43550	980	46500	46550	1084	49500	49550	1188	52500	52550	1292
40550	40600	888	43550	43600	982	46550	46600	1086	49550	49600	1190	52550	52600	1294
40600	40650	890	43600	43650	984	46600	46650	1088	49600	49650	1192	52600	52650	1296
40650	40700	891	43650	43700	985	46650	46700	1089	49650	49700	1193	52650	52700	1297
40700	40750	893	43700	43750	987	46700	46750	1091	49700	49750	1195	52700	52750	1299
40750	40800	894	43750	43800	989	46750	46800	1093	49750	49800	1197	52750	52800	1301
40800	40850	896	43800	43850	991	46800	46850	1095	49800	49850	1198	52800	52850	1302
40850	40900	897	43850	43900	992	46850	46900	1096	49850	49900	1200	52850	52900	1304
40900	40950	899	43900	43950	994	46900	46950	1098	49900	49950	1202	52900	52950	1306
40950	41000	900	43950	44000	996	46950	47000	1100	49950	50000	1204	52950	53000	1308
<b>\$41,000</b>			<b>\$44,000</b>			<b>\$47,000</b>			<b>\$50,000</b>			<b>\$53,000</b>		
41000	41050	902	44000	44050	998	47000	47050	1101	50000	50050	1205	53000	53050	1309
41050	41100	903	44050	44100	999	47050	47100	1103	50050	50100	1207	53050	53100	1311
41100	41150	905	44100	44150	1001	47100	47150	1105	50100	50150	1209	53100	53150	1313
41150	41200	906	44150	44200	1003	47150	47200	1107	50150	50200	1211	53150	53200	1315
41200	41250	908	44200	44250	1004	47200	47250	1108	50200	50250	1212	53200	53250	1316
41250	41300	909	44250	44300	1006	47250	47300	1110	50250	50300	1214	53250	53300	1318
41300	41350	911	44300	44350	1008	47300	47350	1112	50300	50350	1216	53300	53350	1320
41350	41400	912	44350	44400	1010	47350	47400	1114	50350	50400	1218	53350	53400	1322
41400	41450	914	44400	44450	1011	47400	47450	1115	50400	50450	1219	53400	53450	1323
41450	41500	915	44450	44500	1013	47450	47500	1117	50450	50500	1221	53450	53500	1325
41500	41550	916	44500	44550	1015	47500	47550	1119	50500	50550	1223	53500	53550	1327
41550	41600	918	44550	44600	1017	47550	47600	1121	50550	50600	1224	53550	53600	1328
41600	41650	919	44600	44650	1018	47600	47650	1122	50600	50650	1226	53600	53650	1330
41650	41700	921	44650	44700	1020	47650	47700	1124	50650	50700	1228	53650	53700	1332
41700	41750	922	44700	44750	1022	47700	47750	1126	50700	50750	1230	53700	53750	1334
41750	41800	924	44750	44800	1024	47750	47800	1127	50750	50800	1231	53750	53800	1335
41800	41850	925	44800	44850	1025	47800	47850	1129	50800	50850	1233	53800	53850	1337
41850	41900	927	44850	44900	1027	47850	47900	1131	50850	50900	1235	53850	53900	1339
41900	41950	928	44900	44950	1029	47900	47950	1133	50900	50950	1237	53900	53950	1341
41950	42000	930	44950	45000	1030	47950	48000	1134	50950	51000	1238	53950	54000	1342
<b>\$42,000</b>			<b>\$45,000</b>			<b>\$48,000</b>			<b>\$51,000</b>			<b>\$54,000</b>		
42000	42050	931	45000	45050	1032	48000	48050	1136	51000	51050	1240	54000	54050	1344
42050	42100	933	45050	45100	1034	48050	48100	1138	51050	51100	1242	54050	54100	1346
42100	42150	934	45100	45150	1036	48100	48150	1140	51100	51150	1244	54100	54150	1347
42150	42200	936	45150	45200	1037	48150	48200	1141	51150	51200	1245	54150	54200	1349
42200	42250	937	45200	45250	1039	48200	48250	1143	51200	51250	1247	54200	54250	1351
42250	42300	939	45250	45300	1041	48250	48300	1145	51250	51300	1249	54250	54300	1353
42300	42350	940	45300	45350	1043	48300	48350	1147	51300	51350	1250	54300	54350	1354
42350	42400	942	45350	45400	1044	48350	48400	1148	51350	51400	1252	54350	54400	1356
42400	42450	943	45400	45450	1046	48400	48450	1150	51400	51450	1254	54400	54450	1358
42450	42500	945	45450	45500	1048	48450	48500	1152	51450	51500	1256	54450	54500	1360
42500	42550	946	45500	45550	1049	48500	48550	1153	51500	51550	1257	54500	54550	1361
42550	42600	948	45550	45600	1051	48550	48600	1155	51550	51600	1259	54550	54600	1363
42600	42650	949	45600	45650	1053	48600	48650	1157	51600	51650	1261	54600	54650	1365
42650	42700	951	45650	45700	1055	48650	48700	1159	51650	51700	1263	54650	54700	1367
42700	42750	952	45700	45750	1056	48700	48750	1160	51700	51750	1264	54700	54750	1368
42750	42800	954	45750	45800	1058	48750	48800	1162	51750	51800	1266	54750	54800	1370
42800	42850	956	45800	45850	1060	48800	48850	1164	51800	51850	1268	54800	54850	1372
42850	42900	958	45850	45900	1062	48850	48900	1166	51850	51900	1270	54850	54900	1373
42900	42950	959	45900	45950	1063	48900	48950	1167	51900	51950	1271	54900	54950	1375
42950	43000	961	45950	46000	1065	48950	49000	1169	51950	52000	1273	54950	55000	1377

## 2017 Income Tax Table 1 for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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:
<b>\$55,000</b>			<b>\$58,000</b>			<b>\$61,000</b>			<b>\$64,000</b>			<b>\$67,000</b>		
55000	55050	1379	58000	58050	1483	61000	61050	1587	64000	64050	1691	67000	67050	1794
55050	55100	1380	58050	58100	1484	61050	61100	1588	64050	64100	1692	67050	67100	1796
55100	55150	1382	58100	58150	1486	61100	61150	1590	64100	64150	1694	67100	67150	1798
55150	55200	1384	58150	58200	1488	61150	61200	1592	64150	64200	1696	67150	67200	1800
55200	55250	1386	58200	58250	1490	61200	61250	1594	64200	64250	1697	67200	67250	1801
55250	55300	1387	58250	58300	1491	61250	61300	1595	64250	64300	1699	67250	67300	1803
55300	55350	1389	58300	58350	1493	61300	61350	1597	64300	64350	1701	67300	67350	1805
55350	55400	1391	58350	58400	1495	61350	61400	1599	64350	64400	1703	67350	67400	1807
55400	55450	1393	58400	58450	1496	61400	61450	1600	64400	64450	1704	67400	67450	1808
55450	55500	1394	58450	58500	1498	61450	61500	1602	64450	64500	1706	67450	67500	1810
55500	55550	1396	58500	58550	1500	61500	61550	1604	64500	64550	1708	67500	67550	1812
55550	55600	1398	58550	58600	1502	61550	61600	1606	64550	64600	1710	67550	67600	1814
55600	55650	1399	58600	58650	1503	61600	61650	1607	64600	64650	1711	67600	67650	1815
55650	55700	1401	58650	58700	1505	61650	61700	1609	64650	64700	1713	67650	67700	1817
55700	55750	1403	58700	58750	1507	61700	61750	1611	64700	64750	1715	67700	67750	1819
55750	55800	1405	58750	58800	1509	61750	61800	1613	64750	64800	1717	67750	67800	1820
55800	55850	1406	58800	58850	1510	61800	61850	1614	64800	64850	1718	67800	67850	1822
55850	55900	1408	58850	58900	1512	61850	61900	1616	64850	64900	1720	67850	67900	1824
55900	55950	1410	58900	58950	1514	61900	61950	1618	64900	64950	1722	67900	67950	1826
55950	56000	1412	58950	59000	1516	61950	62000	1619	64950	65000	1723	67950	68000	1827
<b>\$56,000</b>			<b>\$59,000</b>			<b>\$62,000</b>			<b>\$65,000</b>			<b>\$68,000</b>		
56000	56050	1413	59000	59050	1517	62000	62050	1621	65000	65050	1725	68000	68050	1829
56050	56100	1415	59050	59100	1519	62050	62100	1623	65050	65100	1727	68050	68100	1831
56100	56150	1417	59100	59150	1521	62100	62150	1625	65100	65150	1729	68100	68150	1833
56150	56200	1419	59150	59200	1522	62150	62200	1626	65150	65200	1730	68150	68200	1834
56200	56250	1420	59200	59250	1524	62200	62250	1628	65200	65250	1732	68200	68250	1836
56250	56300	1422	59250	59300	1526	62250	62300	1630	65250	65300	1734	68250	68300	1838
56300	56350	1424	59300	59350	1528	62300	62350	1632	65300	65350	1736	68300	68350	1840
56350	56400	1425	59350	59400	1529	62350	62400	1633	65350	65400	1737	68350	68400	1841
56400	56450	1427	59400	59450	1531	62400	62450	1635	65400	65450	1739	68400	68450	1843
56450	56500	1429	59450	59500	1533	62450	62500	1637	65450	65500	1741	68450	68500	1845
56500	56550	1431	59500	59550	1535	62500	62550	1639	65500	65550	1742	68500	68550	1846
56550	56600	1432	59550	59600	1536	62550	62600	1640	65550	65600	1744	68550	68600	1848
56600	56650	1434	59600	59650	1538	62600	62650	1642	65600	65650	1746	68600	68650	1850
56650	56700	1436	59650	59700	1540	62650	62700	1644	65650	65700	1748	68650	68700	1852
56700	56750	1438	59700	59750	1542	62700	62750	1645	65700	65750	1749	68700	68750	1853
56750	56800	1439	59750	59800	1543	62750	62800	1647	65750	65800	1751	68750	68800	1855
56800	56850	1441	59800	59850	1545	62800	62850	1649	65800	65850	1753	68800	68850	1857
56850	56900	1443	59850	59900	1547	62850	62900	1651	65850	65900	1755	68850	68900	1859
56900	56950	1445	59900	59950	1548	62900	62950	1652	65900	65950	1756	68900	68950	1860
56950	57000	1446	59950	60000	1550	62950	63000	1654	65950	66000	1758	68950	69000	1862
<b>\$57,000</b>			<b>\$60,000</b>			<b>\$63,000</b>			<b>\$66,000</b>			<b>\$69,000</b>		
57000	57050	1448	60000	60050	1552	63000	63050	1656	66000	66050	1760	69000	69050	1864
57050	57100	1450	60050	60100	1554	63050	63100	1658	66050	66100	1762	69050	69100	1866
57100	57150	1451	60100	60150	1555	63100	63150	1659	66100	66150	1763	69100	69150	1867
57150	57200	1453	60150	60200	1557	63150	63200	1661	66150	66200	1765	69150	69200	1869
57200	57250	1455	60200	60250	1559	63200	63250	1663	66200	66250	1767	69200	69250	1871
57250	57300	1457	60250	60300	1561	63250	63300	1665	66250	66300	1768	69250	69300	1872
57300	57350	1458	60300	60350	1562	63300	63350	1666	66300	66350	1770	69300	69350	1874
57350	57400	1460	60350	60400	1564	63350	63400	1668	66350	66400	1772	69350	69400	1876
57400	57450	1462	60400	60450	1566	63400	63450	1670	66400	66450	1774	69400	69450	1878
57450	57500	1464	60450	60500	1568	63450	63500	1671	66450	66500	1775	69450	69500	1879
57500	57550	1465	60500	60550	1569	63500	63550	1673	66500	66550	1777	69500	69550	1881
57550	57600	1467	60550	60600	1571	63550	63600	1675	66550	66600	1779	69550	69600	1883
57600	57650	1469	60600	60650	1573	63600	63650	1677	66600	66650	1781	69600	69650	1885
57650	57700	1470	60650	60700	1574	63650	63700	1678	66650	66700	1782	69650	69700	1886
57700	57750	1472	60700	60750	1576	63700	63750	1680	66700	66750	1784	69700	69750	1888
57750	57800	1474	60750	60800	1578	63750	63800	1682	66750	66800	1786	69750	69800	1890
57800	57850	1476	60800	60850	1580	63800	63850	1684	66800	66850	1788	69800	69850	1891
57850	57900	1477	60850	60900	1581	63850	63900	1685	66850	66900	1789	69850	69900	1893
57900	57950	1479	60900	60950	1583	63900	63950	1687	66900	66950	1791	69900	69950	1895
57950	58000	1481	60950	61000	1585	63950	64000	1689	66950	67000	1793	69950	70000	1897

**2017 Income Tax Table 1 for Ohio IT 1040**

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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:
<b>\$70,000</b>			<b>\$73,000</b>			<b>\$76,000</b>			<b>\$79,000</b>			<b>\$82,000</b>		
70000	70050	1898	73000	73050	2002	76000	76050	2106	79000	79050	2210	82000	82050	2314
70050	70100	1900	73050	73100	2004	76050	76100	2108	79050	79100	2212	82050	82100	2316
70100	70150	1902	73100	73150	2006	76100	76150	2110	79100	79150	2214	82100	82150	2318
70150	70200	1904	73150	73200	2008	76150	76200	2112	79150	79200	2215	82150	82200	2319
70200	70250	1905	73200	73250	2009	76200	76250	2113	79200	79250	2217	82200	82250	2321
70250	70300	1907	73250	73300	2011	76250	76300	2115	79250	79300	2219	82250	82300	2323
70300	70350	1909	73300	73350	2013	76300	76350	2117	79300	79350	2221	82300	82350	2325
70350	70400	1911	73350	73400	2015	76350	76400	2118	79350	79400	2222	82350	82400	2326
70400	70450	1912	73400	73450	2016	76400	76450	2120	79400	79450	2224	82400	82450	2328
70450	70500	1914	73450	73500	2018	76450	76500	2122	79450	79500	2226	82450	82500	2330
70500	70550	1916	73500	73550	2020	76500	76550	2124	79500	79550	2228	82500	82550	2332
70550	70600	1917	73550	73600	2021	76550	76600	2125	79550	79600	2229	82550	82600	2333
70600	70650	1919	73600	73650	2023	76600	76650	2127	79600	79650	2231	82600	82650	2335
70650	70700	1921	73650	73700	2025	76650	76700	2129	79650	79700	2233	82650	82700	2337
70700	70750	1923	73700	73750	2027	76700	76750	2131	79700	79750	2235	82700	82750	2338
70750	70800	1924	73750	73800	2028	76750	76800	2132	79750	79800	2236	82750	82800	2340
70800	70850	1926	73800	73850	2030	76800	76850	2134	79800	79850	2238	82800	82850	2342
70850	70900	1928	73850	73900	2032	76850	76900	2136	79850	79900	2240	82850	82900	2344
70900	70950	1930	73900	73950	2034	76900	76950	2138	79900	79950	2241	82900	82950	2345
70950	71000	1931	73950	74000	2035	76950	77000	2139	79950	80000	2243	82950	83000	2347
<b>\$71,000</b>			<b>\$74,000</b>			<b>\$77,000</b>			<b>\$80,000</b>			<b>\$83,000</b>		
71000	71050	1933	74000	74050	2037	77000	77050	2141	80000	80050	2245	83000	83050	2349
71050	71100	1935	74050	74100	2039	77050	77100	2143	80050	80100	2247	83050	83100	2351
71100	71150	1937	74100	74150	2040	77100	77150	2144	80100	80150	2248	83100	83150	2352
71150	71200	1938	74150	74200	2042	77150	77200	2146	80150	80200	2250	83150	83200	2354
71200	71250	1940	74200	74250	2044	77200	77250	2148	80200	80250	2252	83200	83250	2356
71250	71300	1942	74250	74300	2046	77250	77300	2150	80250	80300	2254	83250	83300	2358
71300	71350	1943	74300	74350	2047	77300	77350	2151	80300	80350	2255	83300	83350	2359
71350	71400	1945	74350	74400	2049	77350	77400	2153	80350	80400	2257	83350	83400	2361
71400	71450	1947	74400	74450	2051	77400	77450	2155	80400	80450	2259	83400	83450	2363
71450	71500	1949	74450	74500	2053	77450	77500	2157	80450	80500	2261	83450	83500	2364
71500	71550	1950	74500	74550	2054	77500	77550	2158	80500	80550	2262	83500	83550	2366
71550	71600	1952	74550	74600	2056	77550	77600	2160	80550	80600	2264	83550	83600	2368
71600	71650	1954	74600	74650	2058	77600	77650	2162	80600	80650	2266	83600	83650	2370
71650	71700	1956	74650	74700	2060	77650	77700	2163	80650	80700	2267	83650	83700	2371
71700	71750	1957	74700	74750	2061	77700	77750	2165	80700	80750	2269	83700	83750	2373
71750	71800	1959	74750	74800	2063	77750	77800	2167	80750	80800	2271	83750	83800	2375
71800	71850	1961	74800	74850	2065	77800	77850	2169	80800	80850	2273	83800	83850	2377
71850	71900	1963	74850	74900	2066	77850	77900	2170	80850	80900	2274	83850	83900	2378
71900	71950	1964	74900	74950	2068	77900	77950	2172	80900	80950	2276	83900	83950	2380
71950	72000	1966	74950	75000	2070	77950	78000	2174	80950	81000	2278	83950	84000	2382
<b>\$72,000</b>			<b>\$75,000</b>			<b>\$78,000</b>			<b>\$81,000</b>			<b>\$84,000</b>		
72000	72050	1968	75000	75050	2072	78000	78050	2176	81000	81050	2280	84000	84050	2384
72050	72100	1969	75050	75100	2073	78050	78100	2177	81050	81100	2281	84050	84100	2385
72100	72150	1971	75100	75150	2075	78100	78150	2179	81100	81150	2283	84100	84150	2387
72150	72200	1973	75150	75200	2077	78150	78200	2181	81150	81200	2285	84150	84200	2389
72200	72250	1975	75200	75250	2079	78200	78250	2183	81200	81250	2287	84200	84250	2390
72250	72300	1976	75250	75300	2080	78250	78300	2184	81250	81300	2288	84250	84300	2392
72300	72350	1978	75300	75350	2082	78300	78350	2186	81300	81350	2290	84300	84350	2394
72350	72400	1980	75350	75400	2084	78350	78400	2188	81350	81400	2292	84350	84400	2396
72400	72450	1982	75400	75450	2086	78400	78450	2189	81400	81450	2293	84400	84450	2397
72450	72500	1983	75450	75500	2087	78450	78500	2191	81450	81500	2295	84450	84500	2399
72500	72550	1985	75500	75550	2089	78500	78550	2193	81500	81550	2297	84500	84550	2401
72550	72600	1987	75550	75600	2091	78550	78600	2195	81550	81600	2299	84550	84600	2403
72600	72650	1989	75600	75650	2092	78600	78650	2196	81600	81650	2300	84600	84650	2404
72650	72700	1990	75650	75700	2094	78650	78700	2198	81650	81700	2302	84650	84700	2406
72700	72750	1992	75700	75750	2096	78700	78750	2200	81700	81750	2304	84700	84750	2408
72750	72800	1994	75750	75800	2098	78750	78800	2202	81750	81800	2306	84750	84800	2410
72800	72850	1995	75800	75850	2099	78800	78850	2203	81800	81850	2307	84800	84850	2411
72850	72900	1997	75850	75900	2101	78850	78900	2205	81850	81900	2309	84850	84900	2413
72900	72950	1999	75900	75950	2103	78900	78950	2207	81900	81950	2311	84900	84950	2415
72950	73000	2001	75950	76000	2105	78950	79000	2209	81950	82000	2312	84950	85000	2416

**2017 Income Tax Table 1 for Ohio IT 1040**

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 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:
<b>\$85,000</b>			<b>\$88,000</b>			<b>\$91,000</b>			<b>\$94,000</b>			<b>\$97,000</b>		
85000	85050	2418	88000	88050	2536	91000	91050	2654	94000	94050	2773	97000	97050	2892
85050	85100	2420	88050	88100	2538	91050	91100	2656	94050	94100	2775	97050	97100	2894
85100	85150	2422	88100	88150	2540	91100	91150	2658	94100	94150	2777	97100	97150	2896
85150	85200	2423	88150	88200	2542	91150	91200	2660	94150	94200	2779	97150	97200	2898
85200	85250	2425	88200	88250	2544	91200	91250	2662	94200	94250	2781	97200	97250	2900
85250	85300	2427	88250	88300	2546	91250	91300	2664	94250	94300	2783	97250	97300	2902
85300	85350	2429	88300	88350	2547	91300	91350	2666	94300	94350	2785	97300	97350	2904
85350	85400	2431	88350	88400	2549	91350	91400	2668	94350	94400	2787	97350	97400	2906
85400	85450	2433	88400	88450	2551	91400	91450	2670	94400	94450	2789	97400	97450	2908
85450	85500	2435	88450	88500	2553	91450	91500	2672	94450	94500	2791	97450	97500	2910
85500	85550	2437	88500	88550	2555	91500	91550	2674	94500	94550	2793	97500	97550	2912
85550	85600	2439	88550	88600	2557	91550	91600	2676	94550	94600	2795	97550	97600	2914
85600	85650	2441	88600	88650	2559	91600	91650	2678	94600	94650	2797	97600	97650	2916
85650	85700	2443	88650	88700	2561	91650	91700	2680	94650	94700	2799	97650	97700	2918
85700	85750	2445	88700	88750	2563	91700	91750	2682	94700	94750	2801	97700	97750	2920
85750	85800	2447	88750	88800	2565	91750	91800	2684	94750	94800	2803	97750	97800	2922
85800	85850	2448	88800	88850	2567	91800	91850	2686	94800	94850	2805	97800	97850	2924
85850	85900	2450	88850	88900	2569	91850	91900	2688	94850	94900	2807	97850	97900	2926
85900	85950	2452	88900	88950	2571	91900	91950	2690	94900	94950	2809	97900	97950	2928
85950	86000	2454	88950	89000	2573	91950	92000	2692	94950	95000	2811	97950	98000	2930
<b>\$86,000</b>			<b>\$89,000</b>			<b>\$92,000</b>			<b>\$95,000</b>			<b>\$98,000</b>		
86000	86050	2456	89000	89050	2575	92000	92050	2694	95000	95050	2813	98000	98050	2932
86050	86100	2458	89050	89100	2577	92050	92100	2696	95050	95100	2815	98050	98100	2934
86100	86150	2460	89100	89150	2579	92100	92150	2698	95100	95150	2817	98100	98150	2936
86150	86200	2462	89150	89200	2581	92150	92200	2700	95150	95200	2819	98150	98200	2938
86200	86250	2464	89200	89250	2583	92200	92250	2702	95200	95250	2821	98200	98250	2940
86250	86300	2466	89250	89300	2585	92250	92300	2704	95250	95300	2823	98250	98300	2942
86300	86350	2468	89300	89350	2587	92300	92350	2706	95300	95350	2825	98300	98350	2943
86350	86400	2470	89350	89400	2589	92350	92400	2708	95350	95400	2827	98350	98400	2945
86400	86450	2472	89400	89450	2591	92400	92450	2710	95400	95450	2829	98400	98450	2947
86450	86500	2474	89450	89500	2593	92450	92500	2712	95450	95500	2831	98450	98500	2949
86500	86550	2476	89500	89550	2595	92500	92550	2714	95500	95550	2833	98500	98550	2951
86550	86600	2478	89550	89600	2597	92550	92600	2716	95550	95600	2835	98550	98600	2953
86600	86650	2480	89600	89650	2599	92600	92650	2718	95600	95650	2837	98600	98650	2955
86650	86700	2482	89650	89700	2601	92650	92700	2720	95650	95700	2839	98650	98700	2957
86700	86750	2484	89700	89750	2603	92700	92750	2722	95700	95750	2841	98700	98750	2959
86750	86800	2486	89750	89800	2605	92750	92800	2724	95750	95800	2843	98750	98800	2961
86800	86850	2488	89800	89850	2607	92800	92850	2726	95800	95850	2844	98800	98850	2963
86850	86900	2490	89850	89900	2609	92850	92900	2728	95850	95900	2846	98850	98900	2965
86900	86950	2492	89900	89950	2611	92900	92950	2730	95900	95950	2848	98900	98950	2967
86950	87000	2494	89950	90000	2613	92950	93000	2732	95950	96000	2850	98950	99000	2969
<b>\$87,000</b>			<b>\$90,000</b>			<b>\$93,000</b>			<b>\$96,000</b>			<b>\$99,000</b>		
87000	87050	2496	90000	90050	2615	93000	93050	2734	96000	96050	2852	99000	99050	2971
87050	87100	2498	90050	90100	2617	93050	93100	2736	96050	96100	2854	99050	99100	2973
87100	87150	2500	90100	90150	2619	93100	93150	2738	96100	96150	2856	99100	99150	2975
87150	87200	2502	90150	90200	2621	93150	93200	2740	96150	96200	2858	99150	99200	2977
87200	87250	2504	90200	90250	2623	93200	93250	2742	96200	96250	2860	99200	99250	2979
87250	87300	2506	90250	90300	2625	93250	93300	2744	96250	96300	2862	99250	99300	2981
87300	87350	2508	90300	90350	2627	93300	93350	2745	96300	96350	2864	99300	99350	2983
87350	87400	2510	90350	90400	2629	93350	93400	2747	96350	96400	2866	99350	99400	2985
87400	87450	2512	90400	90450	2631	93400	93450	2749	96400	96450	2868	99400	99450	2987
87450	87500	2514	90450	90500	2633	93450	93500	2751	96450	96500	2870	99450	99500	2989
87500	87550	2516	90500	90550	2635	93500	93550	2753	96500	96550	2872	99500	99550	2991
87550	87600	2518	90550	90600	2637	93550	93600	2755	96550	96600	2874	99550	99600	2993
87600	87650	2520	90600	90650	2639	93600	93650	2757	96600	96650	2876	99600	99650	2995
87650	87700	2522	90650	90700	2641	93650	93700	2759	96650	96700	2878	99650	99700	2997
87700	87750	2524	90700	90750	2643	93700	93750	2761	96700	96750	2880	99700	99750	2999
87750	87800	2526	90750	90800	2645	93750	93800	2763	96750	96800	2882	99750	99800	3001
87800	87850	2528	90800	90850	2646	93800	93850	2765	96800	96850	2884	99800	99850	3003
87850	87900	2530	90850	90900	2648	93850	93900	2767	96850	96900	2886	99850	99900	3005
87900	87950	2532	90900	90950	2650	93900	93950	2769	96900	96950	2888	99900	99950	3007
87950	88000	2534	90950	91000	2652	93950	94000	2771	96950	97000	2890	99950	100000	3009

## 2017 Income Tax Table 2 for Ohio IT 1040

Taxpayers with Ohio taxable nonbusiness income of \$100,000 or more must use this table. You must round your tax to the nearest dollar.

Ohio Taxable Nonbusiness Income (Ohio IT 1040, line 7)	2017 Ohio Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a)		
0 – \$ 10,650			0.000% of Ohio taxable nonbusiness income
\$ 10,651 – \$ 16,000	\$ 79.08	plus	1.980% of the amount in excess of \$ 10,650
\$ 16,000 – \$ 21,350	\$ 185.01	plus	2.476% of the amount in excess of \$ 16,000
\$ 21,350 – \$ 42,650	\$ 317.48	plus	2.969% of the amount in excess of \$ 21,350
\$ 42,650 – \$ 85,300	\$ 949.88	plus	3.465% of the amount in excess of \$ 42,650
\$ 85,300 – \$106,650	\$ 2,427.70	plus	3.960% of the amount in excess of \$ 85,300
\$106,650 – \$213,350	\$ 3,273.16	plus	4.597% of the amount in excess of \$106,650
more than \$213,350	\$ 8,178.16	plus	4.997% of the amount in excess of \$213,350

## The Finder

**Do you know your Ohio public school district name and number?  
Do you know if your Ohio public school district has an income tax?**

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

The Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary

- Step 1** → Go to our website at [tax.ohio.gov](http://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.
- Step 4** → We will validate the street address and city.
- 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 Ohio IT 1040 or SD 100.

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, contact your county auditor or county board of elections to verify your Ohio public school district.



# 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 IT 1040 or SD 100 the number of the school district in which you were a resident for the majority of 2017. Each district is listed under the county or counties in which the school district is located. Do not use nonpublic or joint vocational school districts. **Full-year nonresidents should use 9999.**

**An asterisk (\*) and bold print indicate a school district with an income tax in effect for 2017.** If you were a resident of these school districts for all or part of the year, **you are required to file** a school district income tax return, SD 100.

If you do not know the public school district in which you live, see The Finder on page 40.

## 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  
 Pymatuning Valley LSD .....0407

## ATHENS COUNTY

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

## AUGLAIZE COUNTY

**\*Botkins LSD .....7502**  
 Indian Lake LSD .....4603  
**\*Jackson Center LSD .....7506**  
 Marion LSD .....5403  
**\*Minster LSD .....0601**

**\*New Bremen LSD .....0602**  
**\*New Knoxville LSD .....0603**  
**\*Parkway LSD .....5405**  
 Shawnee LSD .....0208  
**\*Spencerville LSD .....0209**  
 St. Marys CSD .....0604  
**\*Upper Scioto Valley LSD .....3306**  
**\*Wapakoneta CSD .....0605**  
**\*Waynesfield-Goshen LSD .....0606**

## BELMONT COUNTY

Barnesville EVSD .....0701  
 Bellaire CSD .....0702  
 Bridgeport EVSD .....0703  
 Buckeye LSD .....4101  
 Harrison Hills CSD .....3402  
 Martins Ferry CSD .....0704  
 Shadyside LSD .....0705  
 St. Clairsville-Richland CSD .....0706  
 Switzerland of Ohio LSD .....5601  
 Union LSD .....0707

## BROWN COUNTY

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

## BUTLER COUNTY

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

## CARROLL COUNTY

Brown LSD .....1001  
 Carrollton EVSD .....1002

Conotton Valley Union LSD .....3401  
 Edison LSD .....4102  
 Harrison Hills CSD .....3402  
 Minerva LSD .....7610  
 Osnaburg LSD .....7613  
 Sandy Valley LSD .....7616  
 Southern LSD .....1509

## CHAMPAIGN COUNTY

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

## CLARK COUNTY

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

## CLERMONT COUNTY

Batavia LSD .....1301  
 Bethel-Tate LSD .....1302  
 Blanchester LSD .....1401  
**\*Clermont-Northeastern LSD .....1303**  
 Felicity-Franklin LSD .....1304  
 Forest Hills LSD .....3104  
**\*Goshen LSD .....1305**  
 Little Miami LSD .....8306  
 Loveland CSD .....3108  
 Milford EVSD .....1306  
 New Richmond EVSD .....1307  
 West Clermont LSD .....1308  
 Western Brown LSD .....0805  
 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**

\*School district income tax in effect for 2017.

**COLUMBIANA COUNTY**

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

**COSHOCTON COUNTY**

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

**CRAWFORD COUNTY**

<b>*Buckeye Central LSD.....</b>	<b>1701</b>
Bucyrus CSD.....	1702
<b>*Colonel Crawford LSD.....</b>	<b>1703</b>
<b>*Crestline EVSD.....</b>	<b>1704</b>
Galion CSD.....	1705
<b>*Mohawk LSD.....</b>	<b>8802</b>
<b>*Plymouth-Shiloh LSD.....</b>	<b>7007</b>
Ridgedale LSD.....	5104
<b>*Upper Sandusky EVSD.....</b>	<b>8803</b>
<b>*Willard CSD.....</b>	<b>3907</b>
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 Hts.-University Hts. CSD.....	1810
Cleveland Municipal CSD.....	1809
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**

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

**DEFIANCE COUNTY**

<b>*Ayersville LSD.....</b>	<b>2001</b>
<b>*Central LSD.....</b>	<b>2002</b>
<b>*Defiance CSD.....</b>	<b>2003</b>
<b>*Edgerton LSD.....</b>	<b>8602</b>
<b>*Hicksville EVSD.....</b>	<b>2004</b>
Northeastern LSD.....	2005

**DELAWARE COUNTY**

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

**ERIE COUNTY**

<b>*Bellevue CSD.....</b>	<b>3901</b>
Edison LSD.....	2201
Firelands LSD.....	4707
Huron CSD.....	2202
Kelleys Island LSD.....	2203
Margaretta LSD.....	2204
<b>*Monroeville LSD.....</b>	<b>3902</b>
Perkins LSD.....	2205
Sandusky CSD.....	2206
Vermilion LSD.....	2207
<b>*Western Reserve LSD.....</b>	<b>3906</b>

**FAIRFIELD COUNTY**

Amanda-Clearcreek LSD.....	2301
<b>*Berne Union LSD.....</b>	<b>2302</b>
<b>*Bloom-Carroll LSD.....</b>	<b>2303</b>
<b>*Canal Winchester LSD.....</b>	<b>2502</b>
<b>*Fairfield Union LSD.....</b>	<b>2304</b>
<b>*Lancaster CSD.....</b>	<b>2305</b>

<b>*Liberty Union-Thurston LSD.....</b>	<b>2306</b>
Northern LSD.....	6403
<b>*Pickerington LSD.....</b>	<b>2307</b>
<b>*Reynoldsburg CSD.....</b>	<b>2509</b>
<b>*Southwest Licking LSD.....</b>	<b>4510</b>
<b>*Teays Valley LSD.....</b>	<b>6503</b>
<b>*Walnut Township LSD.....</b>	<b>2308</b>

**FAYETTE COUNTY**

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

**FRANKLIN COUNTY**

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

**FULTON COUNTY**

Anthony Wayne LSD.....	4801
Archbold-Area LSD.....	2601
<b>*Evergreen LSD.....</b>	<b>2602</b>
<b>*Gorham Fayette LSD.....</b>	<b>2603</b>
<b>*Liberty Center LSD.....</b>	<b>3502</b>
<b>*Pettisville LSD.....</b>	<b>2604</b>
Pike-Delta-York LSD.....	2605
<b>*Swanton LSD.....</b>	<b>2606</b>
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**

<b>*Berkshire LSD.....</b>	<b>2801</b>
Cardinal LSD.....	2802
Chagrin Falls EVSD.....	1808
Chardon LSD.....	2803
Kenston LSD.....	2804
Kirtland LSD.....	4302
Madison LSD.....	4303
Mentor EVSD.....	4304

Newbury LSD.....	2806
Riverside LSD.....	4306
West Geauga LSD.....	2807

**GREENE COUNTY**

Beavercreek LSD.....	2901
*Cedar Cliff LSD.....	<b>2902</b>
Clinton-Massie LSD.....	1402
*Fairborn CSD.....	<b>2903</b>
*Greeneview LSD.....	<b>2904</b>
Kettering CSD.....	5705
*Southeastern LSD.....	<b>1205</b>
Sugarcreek LSD.....	2905
Wayne LSD.....	8308
*Wilmington CSD.....	<b>1404</b>
*Xenia Community CSD.....	<b>2906</b>
*Yellow Springs EVSD.....	<b>2907</b>

**GUERNSEY COUNTY**

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

**HAMILTON COUNTY**

Cincinnati CSD.....	3101
Deer Park Community CSD.....	3102
Finnestown LSD.....	3103
Forest Hills LSD.....	3104
Indian Hill EVSD.....	3106
Lockland CSD.....	3107
Loveland CSD.....	3108
Madeira CSD.....	3109
Mariemont CSD.....	3110
Milford EVSD.....	1306
Mount Healthy CSD.....	3111
North College Hill CSD.....	3112
Northwest LSD.....	3113
Norwood CSD.....	3114
Oak Hills LSD.....	3115
Princeton CSD.....	3116
Reading Community CSD.....	3117
*Southwest LSD.....	<b>3118</b>
St. Bernard-Elmwood Place CSD.....	3119
Sycamore Community CSD.....	3120
Three Rivers LSD.....	3121
Winton Woods CSD.....	3105
*Wyoming CSD.....	<b>3122</b>

**HANCOCK COUNTY**

*Ada EVSD.....	<b>3301</b>
*Arcadia LSD.....	<b>3201</b>
*Arlington LSD.....	<b>3202</b>
*Bluffton EVSD.....	<b>0203</b>
*Cory-Rawson LSD.....	<b>3203</b>
*Elmwood LSD.....	<b>8703</b>
Findlay CSD.....	3204
Fostoria CSD.....	7402
*Hardin Northern LSD.....	<b>3302</b>
*Liberty-Benton LSD.....	<b>3205</b>
*McComb LSD.....	<b>3206</b>
*North Baltimore LSD.....	<b>8705</b>
*Riverdale LSD.....	<b>3305</b>

Van Buren LSD.....	3207
*Vanlue LSD.....	<b>3208</b>

**HARDIN COUNTY**

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

**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.....	<b>8701</b>
*Holgate LSD.....	<b>3501</b>
*Liberty Center LSD.....	<b>3502</b>
Napoleon Area CSD.....	3503
*Otsego LSD.....	<b>8707</b>
*Patrick Henry LSD.....	<b>3504</b>
*Pettisville LSD.....	<b>2604</b>

**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.....	<b>3603</b>
*Hillsboro CSD.....	<b>3604</b>
Lynchburg-Clay LSD.....	3605
Miami Trace LSD.....	2401

**HOCKING COUNTY**

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

**HOLMES COUNTY**

*Danville LSD.....	<b>4202</b>
East Holmes LSD.....	3801
Garaway LSD.....	7903
*Loudonville-Perrysville EVSD.....	<b>0303</b>
Southeast LSD.....	8508
*Triway LSD.....	<b>8509</b>
West Holmes LSD.....	3802

**HURON COUNTY**

*Bellevue CSD.....	<b>3901</b>
*Buckeye Central LSD.....	<b>1701</b>
Edison LSD.....	2201
*Monroeville LSD.....	<b>3902</b>
*New London LSD.....	<b>3903</b>
*Norwalk CSD.....	<b>3904</b>

*Plymouth-Shiloh LSD.....	<b>7007</b>
*Seneca East LSD.....	<b>7406</b>
*South Central LSD.....	<b>3905</b>
*Wellington EVSD.....	<b>4715</b>
*Western Reserve LSD.....	<b>3906</b>
*Willard CSD.....	<b>3907</b>

**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.....	<b>4201</b>
*Clear Fork Valley LSD.....	<b>7001</b>
*Danville LSD.....	<b>4202</b>
East Knox LSD.....	4203
Fredericktown LSD.....	4204
*Loudonville-Perrysville EVSD.....	<b>0303</b>
Mount Vernon CSD.....	4205
*North Fork LSD.....	<b>4508</b>
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
Perry LSD.....	4307
Riverside LSD.....	4306
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.....	<b>4201</b>
East Knox LSD.....	4203
Granville EVSD.....	4501
Heath CSD.....	4502
*Johnstown-Monroe LSD.....	<b>4503</b>
Lakewood LSD.....	4504
Licking Heights LSD.....	4505
*Licking Valley LSD.....	<b>4506</b>
New Albany-Plain LSD.....	2508

\*School district income tax in effect for 2017.

<b>*Newark CSD</b> .....	<b>4507</b>
<b>*North Fork LSD</b> .....	<b>4508</b>
Northern LSD .....	6403
Northridge LSD .....	4509
<b>*Reynoldsburg CSD</b> .....	<b>2509</b>
River View LSD .....	1603
<b>*Southwest Licking LSD</b> .....	<b>4510</b>
West Muskingum LSD .....	6005

**LOGAN COUNTY**

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

**LORAIN COUNTY**

Amherst EVSD .....	4701
Avon LSD .....	4703
Avon Lake CSD .....	4702
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
<b>*New London LSD</b> .....	<b>3903</b>
North Ridgeville CSD .....	4711
<b>*Oberlin CSD</b> .....	<b>4712</b>
Olmsted Falls CSD .....	1822
Sheffield-Sheffield Lake CSD .....	4713
Strongsville CSD .....	1830
Vermilion LSD .....	2207
<b>*Wellington EVSD</b> .....	<b>4715</b>

**LUCAS COUNTY**

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

**MADISON COUNTY**

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

**MAHONING COUNTY**

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

**MARION COUNTY**

<b>*Buckeye Valley LSD</b> .....	<b>2102</b>
<b>*Cardington-Lincoln LSD</b> .....	<b>5901</b>
<b>*Elgin LSD</b> .....	<b>5101</b>
Marion CSD .....	5102
<b>*Northmor LSD</b> .....	<b>5904</b>
Pleasant LSD .....	5103
Ridgedale LSD .....	5104
River Valley LSD .....	5105
<b>*Upper Sandusky EVSD</b> .....	<b>8803</b>

**MEDINA COUNTY**

Black River LSD .....	5201
Brunswick CSD .....	5202
Buckeye LSD .....	5203
<b>*Cloverleaf LSD</b> .....	<b>5204</b>
Highland LSD .....	5205
Medina CSD .....	5206
<b>*Norwayne LSD</b> .....	<b>8504</b>
Rittman EVSD .....	8507
Wadsworth CSD .....	5207

**MEIGS COUNTY**

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

**MERCER COUNTY**

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

**MIAMI COUNTY**

<b>*Bethel LSD</b> .....	<b>5501</b>
<b>*Bradford EVSD</b> .....	<b>5502</b>
<b>*Covington EVSD</b> .....	<b>5503</b>
<b>*Franklin Monroe LSD</b> .....	<b>1903</b>
<b>*Miami East LSD</b> .....	<b>5504</b>
<b>*Milton-Union EVSD</b> .....	<b>5505</b>

<b>*Newton LSD</b> .....	<b>5506</b>
Northmont CSD .....	5709
<b>*Piqua CSD</b> .....	<b>5507</b>
Tecumseh LSD .....	1202
Tipp City EVSD .....	5508
<b>*Troy CSD</b> .....	<b>5509</b>

**MONROE COUNTY**

Noble LSD .....	6102
Switzerland of Ohio LSD .....	5601

**MONTGOMERY COUNTY**

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

**MORGAN COUNTY**

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

**MORROW COUNTY**

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

**MUSKINGUM COUNTY**

East Muskingum LSD .....	6001
Franklin LSD .....	6002
<b>*Licking Valley LSD</b> .....	<b>4506</b>
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

\*School district income tax in effect for 2017.

Rolling Hills LSD .....	3003
Switzerland of Ohio LSD.....	5601

**OTTAWA COUNTY**

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

**PAULDING COUNTY**

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

**PERRY COUNTY**

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

**PICKAWAY COUNTY**

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

**PIKE COUNTY**

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

**PORTAGE COUNTY**

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

**PREBLE COUNTY**

Brookville LSD .....	5701
College Corner LSD.....	6801

* Eaton CSD .....	6803
Edgewood CSD .....	0901
* National Trail LSD .....	6802
* Preble Shawnee LSD .....	6804
* Talawanda CSD .....	0909
* 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
* 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
* Botkins LSD .....	7502
* Bradford EVSD.....	5502
* 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

\*School district income tax in effect for 2017.

**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
<b>*Northwest LSD.....</b>	<b>7612</b>
Norton CSD.....	7711
Revere LSD.....	7712
Springfield LSD.....	7713
Stow-Munroe Falls CSD.....	7714
Tallmadge CSD.....	7715
Twinsburg CSD.....	7716
Woodridge LSD.....	7717

**TRUMBULL COUNTY**

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

**TUSCARAWAS COUNTY**

Claymont CSD.....	7901
Dover CSD.....	7902
Fairless LSD.....	7604
Garaway LSD.....	7903
Harrison Hills CSD.....	3402
Indian Valley LSD.....	7904
New Philadelphia CSD.....	7906
Newcomerstown EVSD.....	7905

Ridgewood LSD.....	1602
Sandy Valley LSD.....	7616
Strasburg-Franklin LSD.....	7907
Tuscarawas Valley LSD.....	7908

**UNION COUNTY**

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

**VAN WERT COUNTY**

<b>*Crestview LSD.....</b>	<b>8101</b>
Delphos CSD.....	0204
Lincolnvew LSD.....	8102
<b>*Parkway LSD.....</b>	<b>5405</b>
<b>*Spencerville LSD.....</b>	<b>0209</b>
<b>*Van Wert CSD.....</b>	<b>8104</b>
<b>*Wayne Trace LSD.....</b>	<b>6303</b>

**VINTON COUNTY**

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

**WARREN COUNTY**

Blanchester LSD.....	1401
<b>*Carlisle LSD.....</b>	<b>8301</b>
Clinton-Massie LSD.....	1402
Franklin CSD.....	8304
<b>*Goshen LSD.....</b>	<b>1305</b>
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
<b>*Xenia Community CSD.....</b>	<b>2906</b>

**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**

<b>*Chippewa LSD.....</b>	<b>8501</b>
<b>*Dalton LSD.....</b>	<b>8502</b>
East Holmes LSD.....	3801
Green LSD.....	8503
<b>*Hillsdale LSD.....</b>	<b>0302</b>
<b>*Northwest LSD.....</b>	<b>7612</b>
<b>*Northwestern LSD.....</b>	<b>8505</b>
<b>*Norwayne LSD.....</b>	<b>8504</b>
Orrville CSD.....	8506
Rittman EVSD.....	8507
Southeast LSD.....	8508
<b>*Triway LSD.....</b>	<b>8509</b>
Tuslaw LSD.....	7617
West Holmes LSD.....	3802
Wooster CSD.....	8510

**WILLIAMS COUNTY**

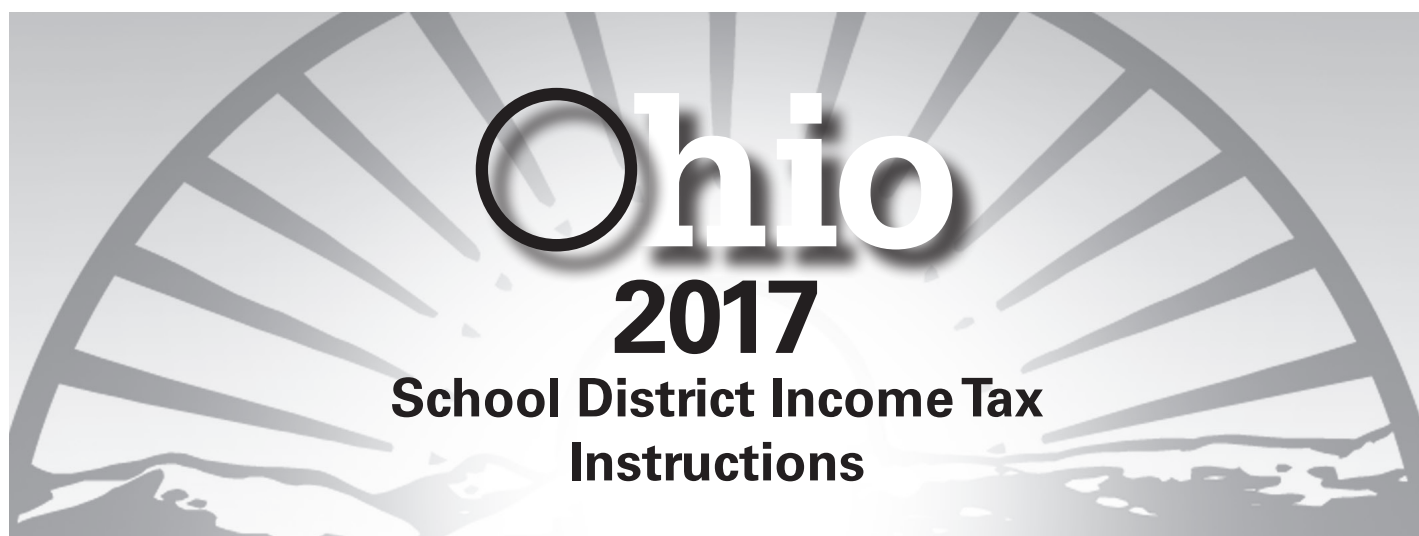
<b>*Bryan CSD.....</b>	<b>8601</b>
<b>*Central LSD.....</b>	<b>2002</b>
<b>*Edgerton LSD.....</b>	<b>8602</b>
<b>*Edon-Northwest LSD.....</b>	<b>8603</b>
<b>*Millicreek-West Unity LSD.....</b>	<b>8604</b>
<b>*Montpelier EVSD.....</b>	<b>8605</b>
North Central LSD.....	8606
<b>*Stryker LSD.....</b>	<b>8607</b>

**WOOD COUNTY**

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

**WYANDOT COUNTY**

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



## General Information for the SD 100

### Who Must File a School District Income Tax Return?

If during the tax year you were a full-year or part-year Ohio resident and you were a resident of a school district with an income tax during all or part of the year, then you must file an SD 100 School District Income Tax Return with the Ohio Department of Taxation. School districts that had an income tax in effect for this tax year are listed on pages 53-54.

If you are not subject to school district income tax but received a W-2 with school district tax withheld **in error**, you should file an SD 100 for that school district number in order to request a refund.

If you were subject to school district income tax in more than one school district, you must file a **separate** SD 100 for each school district number.

### When Do I Have to File?

For calendar year 2017, most taxpayers must file on or before April 17, 2018. For exceptions, see "What If I Need More Time To File?" on page 48 and "Income Taxes and the Military" on page 13. Even if you are unable to pay the full amount of tax, you must file your return by the due date.

### I Don't File an Ohio Income Tax Return. Must I File an SD 100?

Yes, if you have a school district tax liability. To determine this liability, you should start with what your Ohio taxable income would

be if you were filing an Ohio income tax return. Then, if you show an amount on the SD 100, line 6 you must file the school district income tax return.

### I'm Retired. Am I Liable for School District Tax?

Yes, if you show any amount of tax on the SD 100, line 6. Note that taxpayers who are 65 or older before Jan. 1, 2018 may claim on line 3 a senior citizen credit of \$50 **per return**.

Individuals who reside in an "earned income" school district **AND** only have retirement income will not owe any school district income tax.

### Are My Children Liable for the School District Tax?

Your children are liable if they have school district taxable income (see the SD 100, line 1). There is no age limit.

### Tax Type

**Traditional Tax Base School District Method** – Ohio Revised Code sections 5748.01(E)(1)(a) and 5748.01(E)(2) provide that the voters in each school district can vote to enact a school district income tax based upon income and deductions shown on the Ohio income tax return. Under these provisions of the law, individuals pay the school district income tax based upon Ohio income tax base (Ohio adjusted gross income less the exemption amount) as shown on Ohio IT 1040, line 5

and estates pay the school district income tax based upon Ohio taxable income as shown on Ohio IT 1041, line 3. Generally, taxpayers filing an Ohio income tax return and residing in a traditional tax base school district are required to file an SD 100.

**Earned Income Tax Base School District Method** – Ohio Revised Code section 5748.01(E)(1)(b) provides that voters in a school district can approve a school district income tax that will apply only to individuals – not to estates – and will apply only to each individual's earned income without any deductions. This method of taxation is an alternative to the **traditional** tax base school district method. For a listing of **earned income** tax base school districts, see page 53.

"Earned income" is defined as wages, salaries, tips, other employee compensation, and self-employment income from sole proprietorships and partnerships to the extent included in Ohio adjusted gross income.

Under this alternative tax base, each taxpayer in the **earned income** tax base school district does **not** pay school district income tax on any other types of income such as retirement income, unemployment compensation, Worker's Compensation, lottery winnings, interest, dividends, capital gains, profit from rental activities, distributive shares of profit from S corporations, alimony received, distributions from trusts and estates and all other types of income that are not earned income, but that are part of Ohio adjusted gross income.

Taxpayers in **earned income** tax base school districts cannot claim any deductions such as the alimony paid deduction or the capital loss deduction. In addition to these limitations, taxpayers in the **earned income** tax base school districts are not allowed a deduction for personal or dependency exemptions.

### **Can I e-File My School District Return?**

Yes. School district returns are able to be filed electronically.

### **What If I Need More Time to File?**

If you need more time to file, you can extend the due date for filing. You must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension request form, but honors the IRS extension. You should include a copy of your IRS extension or your extension confirmation number or a printed copy of the IRS acknowledgment with your SD 100. **An extension of time to file does not extend the time for payment of the tax due.** You must make extension payments by April 17, 2018 on Ohio SD 40P available on our website at **tax.ohio.gov**. Interest will accrue on any tax not paid by April 17, 2018, and penalties may also apply.

### **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 school district income tax return by the due date.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not **pay** the tax by April 17, 2018.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13), interest is due from April 18, 2018 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2018 is 4%.

### **How Can I Be Sure of Which School District I Reside In?**

If you are not sure of the school district in which you reside, the Ohio Department of Taxation has an online resource called **The Finder** to assist you. Instructions for using The Finder are on page 40.

### **What if I Am a Part-Year Resident of One or More Taxing School Districts?**

You must file a separate SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return and enter the dates of nonresidency.

### **Can I Apply My Refund Against Any Other Balance Due?**

No. You cannot apply a school district income tax refund against any other balance due.

### **What If I Received a W-2 With School District Income Tax Withheld, But I Am Not A Resident of A School District With a Tax?**

You are not subject to the school district income tax. In order to get a full refund of the school district income tax withheld for a school district in which you were not domiciled at any time during the year, you must complete the SD 100.

On the front page of the return be sure to (i) enter in the boxes provided the school district number shown on your W-2(s) and (ii) check the "full-year nonresident" box.

If school district income tax was withheld for a **traditional** tax base school district (see

listings on pages 53-54), complete the SD 100, Schedule A (lines 19-23). Complete lines 19 and 21, and enter on line 22 the same amount that you entered on line 21. Then enter a -0- on line 23 and on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 10, 12, 16 and 18.

If school district income tax was withheld for an **earned income** tax base school district (see listings on page 53), complete the SD 100, Schedule B (lines 24-27) by entering a -0- on lines 24, 25 and 27. Then enter a -0- on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 10, 12, 16 and 18.

### **My W-2 Does Not Show My School District Withholding. What Should I Do?**

You should ask your employer for either a corrected W-2 or a letter showing both the school district withholding amount and the four-digit school district number.

### **What Should I Do If My Employer Is Not Withholding Enough Tax or Any Tax?**

Ensure you have a properly completed form IT 4 on file with your employer informing them of your school district of residence.

Employer withholding requirements are found in Ohio Revised Code section 5747.06(E). If your employer is not withholding either enough or any school district income tax and you will owe combined state and school district income tax of at least \$500, you are required to file a school district estimated income tax voucher (SD 100ES), which is on our website at **tax.ohio.gov**.

If your employer is not withholding **any** tax, provide us with the facts in writing along with a copy of last year's W-2 (if you were with the employer then) and submit them to Employer Withholding Unit, P.O. Box 2476, Columbus, OH 43216-2476.





## Line Instructions for the SD 100

Be sure to keep a copy of this return for your records. If during 2017 you resided in or had school district income tax withheld for more than one of the school districts listed on pages 53-54, you must complete a separate return for each of those school districts.

### Line 1 – School District Taxable Income

#### Traditional Tax Base School District Filer

Complete the SD 100, Schedule A (lines 19-23) and enter on line 1 the amount you show on line 23.

#### Earned Income Tax Base School District Filer

Complete the SD 100, Schedule B (lines 24-27) and enter on line 1 the amount you show on line 27.

### Line 3 – Senior Citizen Credit

To claim the senior citizen credit (**limit \$50 per return**), you or your spouse, if married filing jointly, must be 65 or older before Jan. 1, 2018. If you are filing a joint return, only

**one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

### Line 5 – Interest Penalty

Generally, if your employer(s) withholds school district income tax from your wages, you do not owe any interest penalty. Please use Ohio IT/SD 2210 to determine if a penalty is due. This form is available on our website at [tax.ohio.gov](http://tax.ohio.gov).

### Line 7 – School District Income Tax Withheld

Enter only the school district withholding tax that is identified on your W-2(s), W-2G(s) and/or 1099-R(s) for the school district for which you are filing this return (see the upper right-hand corner on page 1 of the SD 100).

- Place **legible state copies** of your W-2(s), W-2G(s) and/or 1099-R(s) after the last page of the SD 100. Do not staple or otherwise attach.
- Confirm that the withholding reported is for school district withholding and not city withholding. Generally, school district withholding appears directly below the local income tax in box 19 and the school district four-digit number or school district name appears in box 20. On occasion, the school district withholding may appear in box 14.
- If you have W-2(s), W-2G(s) and/or 1099-R(s) for more than one taxing school district, you must file a separate SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

## Sample W-2 – This form reports taxpayers' wages and withholding

See "School District Income Tax Withheld" above

Place all W-2 documents after the last page of your SD 100. Do not staple or otherwise attach.

**Box b** – Employer identification number

**Box 14** – Occasionally, you may find school district withholding and its school district number or name identified in box 14, instead of the boxes below 19 and 20.

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
XX-XXXXXX		3 Social security wages		4 Social security tax withheld	
c Employee's name, address and ZIP code		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9 Verification code		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
		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	
		SD-XXXX \$ X,XXX.XX		12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
OH	XX-XXXXXX	\$ XX,XXX.XX	\$ X,XXX.XX		\$ X,XXX.XX
					SD-XXXX

Form **W-2** Wage and Tax Statement  
Copy 1 – For State, City, or Local Tax Department

2017

Department of the Treasury—Internal Revenue Service

**Box 19/20** – Only claim the school district tax in box 19 for the school district that is identified in box 20 (which will show "SD" and a four-digit code or "SD" and the abbreviated name of the school district).

**Line 8 – 2017 Estimated and Extension Payments and 2017 Overpayment Credited to 2018**

Enter the total estimated school district income tax payments submitted with your 2017 Ohio SD 100ES, extension payment(s) made with Ohio SD 40P plus any overpayment you credited to 2017 from your 2016 Ohio SD 100, line 17

Amounts carried over or paid for one school district cannot be used for any other school district.

**Line 9 – Amount Previously Paid (Amended Returns Only)**

This line is only to be used for amended returns. Enter on this line the amount previously paid with your original and/or amended return on line 13.

**Line 11 – Overpayment Previously Received (Amended Returns Only)**

This line is only to be used for amended returns. Enter the amount previously overpaid on your original and/or amended return, line 16. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year and school district number shown on the front of this form – even if you have not yet received the refund; AND

- Amounts you previously claimed as an overpayment credit to the following year.

Reduce the amount on this line by the interest penalty (line 5) and interest and penalty (line 22) shown on your originally filed return.

**Line 14 – Interest and Penalty Due**

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13), interest is due from April 18, 2018 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 16 is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2018 is 4%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page 48.

**Line 15 – Amount Due Plus Interest and Penalty**

Add lines 13 and 14 to calculate the amount you owe.

- Do **not** mail cash.

- Make payment by electronic check or credit card (see page 8); OR
- Make your paper check or money order payable to School District Income Tax. Write your school district number, the last four numbers of your SSN and "2017 SD 100" on your paper check or money order. Include the SD 40P (see our website at [tax.ohio.gov](http://tax.ohio.gov)) and your payment with the SD 100.

If you cannot pay the amount you owe, you still must file the return by April 17, 2018 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 13). For additional information regarding payments, see page 8.

**Line 17 – Overpayment Credited to Year 2018**

Indicate the amount of line 16 that you want us to credit to your 2018 school district tax liability. You cannot apply a school district income tax overpayment against any other balance due.

**Line 18 – Your Refund**

This is your refund after any reduction on line 14. If line 14 is more than the overpayment shown on line 16, you have an amount due. Enter this amount on line 15 and follow the instructions.



**If you move after filing your tax return and are expecting a refund, notify the Ohio Department of Taxation as soon as possible of your address change. You should also notify the post office servicing your old address by filling out a change-of-address form. However, this does not guarantee that your refund will be forwarded.**

**Schedule A – Traditional Tax Base School District Amounts (Lines 19, 20, 21, 22 and 23)**

Complete Schedule A only if you checked the **"Traditional Tax Base School District"** box on page 1 of the return.

**Note:** If your filing status is married filing jointly, then complete the Schedule A for both you and your spouse.

**Line 19 – Ohio Income Tax Base**

Enter here line 3 of your Ohio IT 1040 minus line 4 of your Ohio IT 1040. If the result is negative, enter a "-" in the box provided.

**Example of Part-Year Resident Adjustment SD 100, Line 22 – Traditional Tax Base Filers**

**Computation of Federal Adjusted Gross Income**

Wages and dividends.....	\$70,000
Deduction for alimony paid.....	- 10,000
Capital loss deduction.....	- 3,000
Federal adjusted gross income.....	\$57,000

**Computation of Ohio Income Tax Base**

Interest earned – non-Ohio state bonds.....	+ 5,000
Medical savings account deduction.....	- 2,000
Ohio adjusted gross income.....	\$60,000
Less: Exemption amount.....	- 2,050
Ohio income tax base (SD 100, line 19).....	\$57,950

**Computation for the SD 100, Line 22, Adjustment for the Portion of Lee's Ohio Income Tax Base Not Earned While a Resident of the Reynoldsburg City School District**

Income earned while not a resident of the Reynoldsburg City School District.....	\$31,000
Less: Related deductions (\$10,000 alimony paid, \$3,000 capital loss deduction and \$2,000 medical savings account contribution deduction).....	- 15,000
Line 22 (SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District...	(\$16,000)
Reynoldsburg City School District taxable income (SD 100, line 23).....	\$41,950

**Line 20 – Business Income Deduction Add-Back**

If you took the business income deduction, enter the amount from Ohio Schedule A, line 11 on this line.

**Line 22 – Adjustments for Part-Year Residents and Full-Year Nonresidents of Traditional Tax Base School Districts**

Complete this line only if you were either a part-year resident or a full-year nonresident of a **traditional** tax base school district.

Enclose with this return a detailed explanation telling us why you are entering an amount on this line. Common reasons include the following:

- Part-year resident of the **traditional** tax base school district.
- Full-year nonresident of the **traditional** tax base school district.
- An individual not residing in the **traditional** tax base school district but merely using a mailing address located within that school district.

If you claim that you are residing outside the school district, include in your explanation the full address where you claim to be a resident.

**Note:** Be sure that your explanation includes your full name, your SSN and the phrase "2017 SD 100."

Show on this line the portion of line 21 that you earned while you were a resident of another school district. The amount you show on this line must be "net" of all related deductions that you claimed on the front page of your federal income tax return and on Ohio IT 1040, Schedule A.

**Example:** For only part of the year Lee was a resident of the Reynoldsburg City School District, which imposes a traditional base school district income tax. Lee lived in Columbus for the remainder of the year. Columbus does not impose a school district income tax.

While Lee was residing in the Reynoldsburg City School District, she earned \$39,000 in wages and \$5,000 in interest from bonds issued by another state (this interest is not subject to federal income tax, but is subject to Ohio income tax and to Reynoldsburg City School District income tax). While Lee was residing in the Columbus City School District she earned \$31,000 in wages and dividends, paid \$10,000 in alimony, incurred a \$3,000 capital loss and paid \$2,000 into a medical savings account she established on Dec. 31 (the \$2,000 contribution qualifies for the medical savings account deduction on Ohio IT 1040, Schedule A).

For Lee's tax base calculation, see page 51.

**Schedule B – Earned Income Tax Base School District Amounts (Lines 24, 25, 26 and 27)**

Taxpayers residing in any of the **earned income** tax base school districts pay school district income tax only on qualifying earned income, which is generally limited to wages and self-employment income. For additional information, see the "Tax Type" discussion on page 47.

Complete Schedule B only if you checked the **"Earned Income Tax Base School District"** box on page 1 of the return.

**Note:** If your filing status is married filing jointly, then complete the Schedule B, for both you and your spouse.

**Line 24 – Wages and Other Compensation**

Show on this line the amount you reported on federal 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you (i) earned while you were a resident of an **earned income** tax base school district and (ii) is included in Ohio adjusted gross income (Ohio IT 1040, line 3).

**Note:** Do not include military pay and allowances, if any, that you received while you were stationed outside Ohio for active duty service in the U.S. Army, Air Force, Navy, Marine Corps, Coast Guard or Reserve components thereof, or the National Guard.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station, as defined in the Joint Federal Travel Regulations, Appendix A. This refers to the place where the servicemember performs his/her military duty. Periods of training in which a servicemember, 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."

**Line 25 – Net Earnings from Self-Employment**

Show on this line your net earnings from self-employment that (i) you earned while you were a resident of an **earned income** tax base school district and (ii) are included in Ohio adjusted gross income (Ohio IT 1040, line 3). Do not include on this line minister housing allowances that are not part of Ohio IT 1040, line 3 even though they do constitute net earnings from self-employment.

**Line 26 – Miscellaneous Federal Adjustment**

This line is for federal conformity adjustments. See our website at [tax.ohio.gov/other/Update.aspx](http://tax.ohio.gov/other/Update.aspx).

**Note:** Do not enter any federal Schedule A adjustments on this line.

**For information on where to mail your return, see page 9.**

# School Districts With an Income Tax for 2017

Rev. 11/17

**Boldface indicates a newly enacted rate, a rate change for 2017 or a change in the tax type.**

SD#	School District Name (and Counties)	Decimal Rate	Percent
<b>Earned Income Only Tax Base School Districts</b>			
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
2302	Berne-Union LSD (Fairfield, Hocking)	.0200	2%
5501	Bethel LSD (Miami)	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby)	.0125	1¼%
5901	Cardington-Lincoln LSD (Marion, Morrow)	.0075	¾%
5401	Celina CSD (Mercer)	.0075	¾%
8501	Chippewa LSD (Wayne)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	¾%
7001	Clear Fork Valley LSD (Knox, Richland)	.0100	1%
5204	Cloverleaf LSD (Medina)	.0125	1¼%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0100	1%
1704	Crestline EVSD (Crawford, Richland)	.0025	¼%
8702	Eastwood LSD (Wood)	.0100	1%
8603	Edon-Northwest LSD (Williams)	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion)	.0075	¾%
7203	Gibsonburg EVSD (Sandusky, Wood)	.0075	¾%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
0302	Hillsdale LSD (Ashland, Wayne)	.0125	1¼%
7403	Hopewell-Loudon LSD (Seneca)	.0050	½%
7506	Jackson Center LSD (Auglaize, Logan, Shelby)	.0150	1½%
4901	Jefferson LSD (Madison)	.0100	1%
4902	Jonathan Alder LSD (Franklin, Madison, Union)	.0125	1¼%
2305	Lancaster CSD (Fairfield)	.0150	1½%
6502	Logan Elm LSD (Hocking, Pickaway)	.0100	1%
5504	Miami East LSD (Champaign, Miami)	.0175	1¾%
5505	Milton-Union EVSD (Miami)	.0125	1¼%
3902	Monroeville LSD (Erie, Huron)	.0150	1½%
8605	Montpelier EVSD (Williams)	.0125	1¼%
8705	North Baltimore LSD (Hancock, Wood)	.0125	1¼%
4508	North Fork LSD (Knox, Licking)	.0100	1%
1203	Northeastern LSD (Champaign, Clark)	.0100	1%
7612	Northwest LSD (Stark, Summit, Wayne)	.0100	1%
1204	Northwestern LSD (Champaign, Clark)	.0100	1%
8706	Northwood LSD (Wood)	.0025	¼%
8504	Norwayne LSD (Medina, Wayne)	.0075	¾%
0908	Ross LSD (Butler)	.0075	¾%
5008	Sebring LSD (Mahoning)	.0100	1%
3118	Southwest LSD (Butler, Hamilton)	.0075	¾%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	.0150	1½%
6806	Tri-County North LSD (Darke, Montgomery, Preble)	.0100	1%
8509	Triway LSD (Holmes, Wayne)	.0075	¾%
5509	Troy CSD (Miami)	.0150	1½%
2308	Walnut Township LSD (Fairfield)	.0175	1¾%
3907	Willard CSD (Crawford, Huron)	.0075	¾%
7107	Zane-Trace LSD (Ross)	.0075	¾%

SD#	School District Name (and Counties)	Decimal Rate	Percent
<b>Traditional Tax Base School Districts</b>			
3301	Ada EVSD (Hancock, Hardin)	.0150	1½%
<b>7501</b>	<b>Anna LSD (Shelby)</b>	<b>.0150</b>	<b>1½%</b>
1901	Ansonia LSD (Darke)	.0175	1¾%
6301	Antwerp LSD (Paulding)	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0150	1½%
3202	Arlington LSD (Hancock)	.0125	1¼%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2501	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock)	.0050	½%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0100	1%
6902	Continental LSD (Putnam)	.0100	1%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503	Covington EVSD (Miami)	.0200	2%
1503	Crestview LSD (Columbiana)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%
8502	Dalton LSD (Wayne)	.0075	¾%
4202	Danville LSD (Holmes, Knox)	.0150	1½%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
6803	Eaton CSD (Preble)	.0150	1½%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas)	.0200	2%
8001	Fairbanks LSD (Madison, Union)	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
7503	Fairlawn LSD (Shelby)	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
2603	Gorham Fayette LSD (Fulton)	.0100	1%

# School Districts With an Income Tax for 2017

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SD#	School District Name (and Counties)	Decimal Rate	Percent
<b>Traditional Tax Base School Districts (cont'd.)</b>			
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
1904	Greenville CSD (Darke)	.0050	½%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin)	.0175	1¾%
2004	Hicksville EVSD (Defiance)	.0075	¾%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501	Holgate LSD (Henry)	.0150	1½%
6903	Jennings LSD (Putnam)	.0075	¾%
4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0150	1½%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
4903	London CSD (Madison)	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison)	.0150	1½%
8604	Millcreek-West Unity LSD (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer, Shelby)	.0100	1%
1905	Mississinawa Valley LSD (Darke)	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
5903	Mount Gilead EVSD (Morrow)	.0075	¾%
6802	National Trail LSD (Darke, Preble)	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)	.0125	1¼%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	1½%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Delaware, Union)	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%
8505	Northwestern LSD (Ashland, Wayne)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0050	½%
6908	Ottoville LSD (Paulding, Putnam)	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%

SD#	School District Name (and Counties)	Decimal Rate	Percent
<b>Traditional Tax Base School Districts (cont'd.)</b>			
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	½%
2604	Pettisville LSD (Fulton, Henry)	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin)	.0100	1%
5507	Piqua CSD (Miami)	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	.0100	1%
<b>6804</b>	<b>Preble Shawnee LSD (Butler, Montgomery, Preble)</b>	<b>.0100</b>	<b>1%</b>
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	.0050	½%
3304	Ridgemont LSD (Hardin, Logan)	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
4604	Riverside LSD (Logan, Shelby)	.0175	1¾%
7507	Russia LSD (Darke, Shelby)	.0075	¾%
7406	Seneca East LSD (Huron, Seneca)	.0100	1%
7008	Shelby CSD (Richland)	.0100	1%
3905	South Central LSD (Huron, Richland)	.0125	1¼%
1205	Southeastern LSD (Clark, Greene)	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking)	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert)	.0100	1%
5010	Springfield LSD (Mahoning)	.0100	1%
8607	Stryker LSD (Williams)	.0150	1½%
2606	Swanton LSD (Fulton, Lucas)	.0075	¾%
0909	Talawanda CSD (Butler, Preble)	.0100	1%
1103	Triad LSD (Champaign, Logan, Union)	.0150	1½%
1906	Tri-Village LSD (Darke)	.0150	1½%
6805	Twin Valley Community LSD (Preble)	.0150	1½%
7106	Union-Scioto LSD (Ross)	.0050	½%
1510	United LSD (Columbiana)	.0050	½%
8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot)	.0125	1¼%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan)	.0050	½%
5713	Valley View LSD (Montgomery, Preble)	.0125	1¼%
8104	Van Wert CSD (Van Wert)	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot)	.0100	1%
1907	Versailles EVSD (Darke, Shelby)	.0100	1%
0605	Wapakoneta CSD (Auglaize)	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert)	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan)	.0100	1%
4715	Wellington EVSD (Huron, Lorain)	.0100	1%
1105	West Liberty-Salem LSD (Champaign, Logan)	.0175	1¾%
3906	Western Reserve LSD (Erie, Huron)	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene)	.0100	1%
3122	Wyoming CSD (Hamilton)	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren)	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene)	.0100	1%

# Ohio 2017

## Amended Personal Income and School District Income Tax Instructions

### Amended Ohio IT 1040 / SD 100 Instructions

#### Time Period in Which to File (Statute of Limitations)

1. Generally, you can claim a refund within four years from the date of the overpayment of the tax. For most taxpayers, the four-year period begins on the date that the Ohio IT1040 / SD 100 income tax return was due without extensions.
2. If your Ohio amended return shows a refund due to a decrease in your federal adjusted gross income and if the IRS issues you a refund check due to that decrease, you always have at least 60 days from the date that the IRS agreed to the decrease to file your Ohio IT 1040 and/or SD 100 amended return.
3. If your Ohio amended return shows a refund due to an increase in your Ohio resident credit, you always have 60 days from the date that the other state increased the tax owed to that state to file your Ohio amended return. Include a copy of the other state's return(s).

#### Change in Filing Status

1. Check the box on page 1 of your Ohio IT 1040 / SD 100 that corresponds with the filing status of the federal amended income tax return for which this Ohio amended IT 1040 / SD 100 is based.
2. You can change your filing status from married filing separately to married filing jointly at any time within the statute of limitations, but without taking into consideration any extension of time to file.
3. You cannot change your filing status from married filing jointly to married filing separately after the time (including extensions, if any) has expired for

the filing of either your return or your spouse's return.

#### General Information

1. Use Ohio IT 1040 / SD 100 and mark the amended return checkbox to do the following:
  - correct your Ohio income tax return/school district income tax return; AND/OR
  - request a refund of tax previously paid; AND/OR
  - report IRS changes that affected the number of exemptions claimed; AND/OR
  - report IRS changes that affected your federal adjusted gross income; AND/OR
  - change your filing status (see Change in Filing Status, this page).
2. You can file an amended Ohio IT 1040 / SD 100 return only after you have filed an original Ohio IT 1040 / SD 100 income tax return.
3. You must complete all of the information requested on the form. Otherwise, we cannot process your amended return and we may have to contact you for additional information.

**Note:** If your filing status for your federal income tax return is married filing jointly, then you must place on line 1 of the Ohio IT 1040 income tax return the amount you show as adjusted gross income on your federal income tax return. You must show this amount even if only one spouse earned or received any income in Ohio. See Ohio Revised Code section 5747.08(E).

4. If your amended Ohio IT 1040 / SD 100 return shows a refund due to **any** of the following:

- a decrease in your federal adjusted gross income; OR
- a change in your filing status (ex: married filing jointly to married filing separately); OR
- an increase in the number of exemptions claimed,

then you must include the following to avoid delays:

- (a) a copy of the federal account transcript; OR
- (b) a copy of your amended federal income tax return (federal 1040X) **and** either a copy of the IRS acceptance letter or a copy of the refund check. (Under federal law the copy of your check must either be larger than or smaller than the size of the original check. If you make a reduced-size copy, please make sure that the copy is legible.)

**Note:** It may take at least 180 days from the date of receipt to process your amended return.

#### Net Operating Loss (NOL)

Be sure you complete and include Ohio IT NOL, Net Operating Loss Carryback Schedule, and check the box on the front of the IT 1040 / SD 100 return indicating that you are amending for an NOL.

#### Reason and Explanation of Corrections

Be sure to complete and attach Ohio IT RE to your amended IT1040 return and/or SD RE to your amended SD 100 return.

# Go Paperless and File Electronically!



**Free to File**

➔ You can use I-File to electronically file your state and school district income tax returns free of charge.

**Easy to Use**

➔ I-File will calculate your return, reducing the chance for error.

**Faster Refund**

➔ Most electronic filers receive their refunds in approximately 15 business days by direct deposit. Paper-filed returns will take 8-10 weeks to process.

**[tax.ohio.gov](http://tax.ohio.gov)**