

2000 Instructions for Ohio Form IT-1040EZ

Can I use the short version of the Ohio Income Tax Return, Form IT-1040EZ?

You may use Form IT-1040EZ if you meet all six of the following requirements:

1. You were 64 years of age or younger on December 31, 2000.
2. You were a full-year resident of Ohio during 2000.
3. You do not have any credits other than the exemption credit and the joint filing credit.
4. You have no payments except Ohio tax withheld.
5. You do not have any adjustments to your Federal Adjusted Gross Income other than a deduction for state or municipal income tax overpayments.
6. You do not want to credit any part of your 2000 overpayment to your 2001 Ohio income tax liability.

If you do not meet all six requirements, you must file the standard version of the tax return, Form IT-1040.

Completing your return

Fill out your federal tax return first. You will need some of the federal tax information to complete your Ohio return.

Line by line instructions can be found in this booklet.

Please note that Form IT-1040EZ does not allow you to claim any adjustments or tax credits other than those listed on the front of this form. To avoid paying too much Ohio tax, we suggest that you read the line instructions for Form IT-1040 contained in this booklet to see if you qualify for additional adjustments and credits.

If handprinted, print your characters like this

Please follow this example when hand printing.

If lines do not apply, leave blank.

A	B	C	D	E	F	G	H	I	J	K	L	M
N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	0			

Tax Table

Use the same tax table in the IT-1040/1040EZ Instruction Booklet for Form IT-1040EZ and IT-1040.

Avoid common mistakes

1. Are your name(s) and address on the label correct? If not, did you correct the label?
2. If you use the label, complete the social security number blocks next to the label.
3. If you don't use a preprinted label, did you enter your name(s), address (including zip code) and social security number(s) in the spaces provided?
4. Did you fill in an amount on line 4 (personal/dependency exemption) and line 7?
These amounts cannot be zero.
5. Did you enter the correct tax amount from the tax table on line 6?
6. Did you attach your W-2 forms to the bottom left back of your return?
7. Any amounts entered on lines 16 or 17 will reduce your refund.

Mailing your return

Please do not send photocopies. Use original forms only.
Mail your return by **April 16, 2001**. Use the envelope that came with the booklet and detach and apply the label marked either IT-1040EZ Refund Requested or IT-1040EZ Payment Enclosed.



2000

OHIO Individual Income Tax

Forms and Instructions

This booklet contains two copies of Form IT-1040, the standard Ohio income tax form **AND** Form IT-1040EZ, the short Ohio income tax form.

E-FILE for faster refund!

If you file electronically and you are entitled to a refund, you will receive it in **14 days or less!**

**This year,
pay by Credit Card!**



Columbus, Ohio 43270



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

BULK RATE
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LEBANON, OH
PERMIT NO. 103

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New for 2000

Exemption Increased:

The personal and dependent exemption has been increased to \$1,100.

New Deduction:

You are now permitted to deduct money that you put into a CollegeAdvantage Account through the Ohio Tuition Trust Authority.

Estimated Filer Threshold:

You do not have to file an estimate for 2001 unless you owe more than \$500.

Rounding to Even Dollars:

You are now required to round all lines of your tax return to the nearest dollar.

Dear Taxpayer,

Providing you with the best possible service is a primary goal of the Ohio Department of Taxation. In that spirit, we have been working to make filing your tax return this year as simple and convenient as possible.

If you need help or have questions, we are offering more types of assistance than ever. We have changed our telephone system to answer your calls more quickly. We have also expanded the hours when help is available. From January 16 – April 16, 2001, our Taxpayer Assistance line, 1-800-282-1780, will be open from 8 a.m. to 7 p.m. Monday – Friday and Saturday from 8:30 a.m. to 12:30 p.m.

You can also find assistance, tax forms, instructions and answers to frequently asked questions by visiting the Department's web site: www.state.oh.us/tax/. New this year is our ability to respond to you by e-mail. Leave your inquiry in our e-mail box at the website and we will get you an answer.

To make it easier for you to prepare the return and to cut costs, we hope you'll find that using dollars make sense. This year we are requiring you to round your figures up or down to the nearest dollar before entering them on the return. You'll notice we've filled in the 'cents' column for you.

As you prepare your return, please be aware of the other changes this year:


- the personal exemption has increased to \$1,100;
- contributions to certain college tuition savings programs are now deductible (contact the Ohio Tuition Trust Authority for details);
- tax rates have been cut 6.929% because of a significant state surplus;
- a new line (#16 on the IT-1040, and #11 on the IT-1040EZ) has been added to the return making it easier to pay tax you may owe on purchases made from a catalog retailer or over the internet; and
- taxpayers filing quarterly estimated payments *may* no longer have to; the tax liability threshold for making those payments has jumped from \$300 to \$500.

If you are due a refund and want it quickly, let me encourage you to consider filing your return electronically. E-filing is the fastest way to get your refund *and* you can choose to have the money deposited directly into your bank account. Last year more than 875,000 Ohioans e-filed their returns with most getting a refund back in less than twelve days. By comparison, if you file a paper return, you may wait a few weeks to receive it.

If you owe tax this year, we have a new, convenient option for payment. You can choose to pay by credit card through a private vendor approved by the state and the IRS. The vendor will collect a small convenience fee.

On behalf of your Department of Taxation, thank you for your good citizenship and support of the great State of Ohio.

Sincerely,



Thomas M. Zaino
Tax Commissioner

The Tax Tables Reflect a 6.929% Decrease From The Tax Rates Established by Law

Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Ohio ended its 2000 fiscal year with significant surplus, therefore Ohio tax rates for 2000 have been reduced.

The tax tables on pages 26 to 36 show the tax before and after reduction. The crossed-out amount is the tax before reduction. The amount shown in the shaded area is the tax after reduction.

Use the shaded part of the tax tables to determine your 2000 Ohio income tax.

Use these tax tables for 2000 Ohio taxes only.

Do you need Tax Forms or Help?



For general tax information –

You can access our most frequently asked questions by calling our automated phone system toll free at 1-800-282-1780. Recorded tax information will be available 24 hours a day, seven days a week. Tax Agents are also available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday.

Note: The Taxpayer Services Division is expanding its hours of service from January 16, 2001 through April 16, 2001. Tax Agents will be available to assist you from 8:00 a.m. until 7:00 p.m., Monday through Friday, and 8:30 a.m. until 12:30 p.m. on Saturday.



For refund status information –

You can check the status of your 2000 Ohio Income Tax refund by calling 1-800-282-1784. You will be required to provide your social security number and your refund amount. We will tell you if your refund has been processed and when you can expect your refund. Refund processing takes from six to eight weeks. You may also check the status of your refund by visiting the Department of Taxation's internet website at www.state.oh.us/tax/. Generally, refund status information will be available 24 hours a day. Occasionally, however, this information will not be available due to system maintenance. In this case, please try again.



For forms –

You can order forms by calling 1-800-282-1782. This service will be available 24 hours a day. We normally mail orders within 3 to 5 days of request. If you need forms more quickly, check our website for easy computer download of our most frequently requested forms. Our website address is www.state.oh.us/tax/.



To visit us on the Internet –

Visit the Ohio Department of Taxation's internet website at www.state.oh.us/tax/. You can check the status of your 2000 Ohio Income Tax refund, e-mail us, get answers to the most frequently asked tax questions, as well as download the most frequently requested Tax Forms, Publications, Information Releases, Tax Rules and Statistics.



To visit us in person –

The addresses for our district offices are found on page 43 of this booklet. You can also find the Taxpayer Services Division address on page 44 of this booklet.



To write or e-mail us –

You may want to write or e-mail us if you are responding to a notice or bill or if you want a written or e-mail response to a tax question. If you write, be sure to include your social security number. Our mailing address is found on page 44 of this booklet. Our internet address is www.state.oh.us/tax/.

See pages 43 and 44 for more information.

Which form should I use?	Why spend unnecessary time preparing your Ohio taxes? If you are a full-year Ohio resident who does not make estimated payments, you may be eligible to file the new expanded Form IT-1040EZ. There are restrictions as to deductions and credits allowed on the new “EZ”; so, please read the instructions carefully.	
	USE IT-1040EZ	USE IT-1040
Residency Status	If you were a full year Ohio resident for 2000.	For any Residency Status.
Filing Status	For any filing status.	For any filing status.
Dependents	For all personal and dependent exemptions that you are entitled to claim.	For all personal and dependent exemptions that you are entitled to claim.
Ohio Adjustments to Income	If you have no Ohio adjustments to income or if your only adjustment is for state or municipal income tax overpayments included in your federal adjusted gross income.	<p>If you have Ohio adjustments to income in addition to state or municipal income tax overpayments included in your federal adjusted gross income.</p> <p>Please see Schedule A on the back of Form IT-1040 for a complete list of the Ohio adjustments or read the instructions found in this booklet.</p>
Tax Credits	If you have no credits other than the exemption credit and joint filing credit.	<p>For all applicable Ohio credits. Some common credits include:</p> <ul style="list-style-type: none"> *Retirement income credit *Senior citizen’s credit *Child and dependent care credit *Lump sum retirement credit *Job training credit *Ohio political contributions credit *Resident credit *Adoption credit
Payments	If you have no payments or credits other than withholding shown on Form(s) W-2 and 1099.	<p>If you have any of the following:</p> <ul style="list-style-type: none"> *Withholding from all sources *Estimated tax payments *Payments made with Form IT-40P *Credit carryover from a prior year

General Information



Do I Have to File an Ohio Income Tax Return?

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

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

- * Have completed Schedule A (on the back of the Ohio Form IT-1040).
- * Had Ohio tax withheld.
- * Are due an Ohio income tax refund.
- * Are single, under age 65, AND your Federal Adjusted Gross Income is \$4,200 or more.
- * Are single, age 65, or over, AND your Federal Adjusted Gross Income is \$8,750 or more.
- * Are married, filing jointly, under age 65, AND your Federal Adjusted Gross Income is \$7,700 or more.
- * Are married, filing jointly, age 65 or over, AND your Federal Adjusted Gross Income is \$11,300 or more.

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

- * Your only source of income is retirement income (as defined on page 19, line 45 instructions) which is eligible for the Retirement Income Credit AND the credit (line 45) is the same or larger than your tax before credits (line 6).
- * You are eligible for the SENIOR CITIZEN CREDIT AND your tax before credits (line 6) is \$50 or less.
- * Your exemption amount on line 4 is the same as or more than your Ohio adjusted gross income (line 3).

If we mailed you an Ohio income tax return with a preprinted label and you do not have to file, please fill out and send in the Information Notice (IT-10) on page 41 of this booklet.



Where and When do I file?

File on or before April 16, 2001 for calendar year 2000. Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year. Mail your return to the address noted below. If you do not owe any taxes with your return and you are not expecting a refund, send your return to the address for Refunds and Credits.

IT-1040 refund/credit requested, mail to: Ohio Department of Taxation PO Box 2679 Columbus, Ohio 43270-2679	IT-1040EZ refund requested, mail to: Ohio Department of Taxation PO Box 182294 Columbus, Ohio 43218-2294
IT-1040 payment enclosed, mail to: Ohio Department of Taxation PO Box 2057 Columbus, Ohio 43270-2057	IT-1040EZ payment enclosed, mail to: Ohio Department of Taxation PO Box 182850 Columbus, Ohio 43218-2850



What Tax Records do I Need to Keep?

Keep a copy of your completed income tax return. Also keep copies of any papers you used to prepare your return. Keep these records for at least 4 years from the later of the filing due date or the date you filed the return. Your tax return may be audited by the Ohio Department of Taxation. If it is, you must be able to prove all claims and items listed on your return.



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

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



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

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



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

A pass-through entity is generally a partnership, S corporation or limited liability company treated as a partnership for federal income tax purposes.

Individuals who are investors in a pass-through entity must file Form IT-1040. However, such investors do not have to file Form IT-1040 if ALL of the following apply:

- * the investor is a full year nonresident AND
- * the pass-through entity files Form IT-4708 on behalf of the investor AND
- * the investor has no other Ohio source income or if the investor has other Ohio source income, that income is also reported on other IT-4708's.



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

A nonresident or part-year resident who is engaged in business (directly or through a partnership, S corporation or limited liability company) with activities inside Ohio must apportion their income inside of and outside of Ohio. If you are an investor who files Form IT-1040, you may use Form IT-2023 to help determine the proper amount of credit to claim in Schedule D of Form IT-1040.



What if a Taxpayer Has Died?

If a taxpayer died before filing a return for 2000, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be the executor, administrator, or anyone who is in charge of the deceased person's property.

- * Use the same form and filing status that the taxpayer would have used if living.
- * In the name and address area, write 'DECEASED' and the date of death after the person's first name.

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

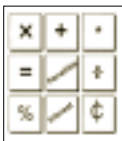
CAUTION: We cannot rewrite a decedent's refund check (i.e., payable to the estate of the decedent or add an executor's name).



What if I Need More Time to File?

If you need more time to file your Ohio return, you must first qualify for an extension of time to file your federal income tax return. To find out how to obtain an extension of time to file your federal income tax return, see the instructions for the U.S. Individual Income Tax Return (IRS Form 1040). If you qualify for and obtain a federal extension of time to file, then you automatically have the same extension of time for filing your Ohio return. However, you must attach to your Ohio return a copy of the IRS automatic extension (IRS Form 4868) if requested by paper document, or a note indicating you requested the extension by phone and your confirmation number. If you have requested even more time to file beyond the automatic extension, you must attach the IRS notice granting you further time to file.

CAUTION: An extension of time to file does not give you an extension of time to pay. Even if you qualify for and elect to take a federal and Ohio extension of time to file your tax return, you must pay the balance of your Ohio income tax by April 16, 2001. Ohio Form IT-40P should accompany your payment. Be sure you write your social security number on your check and the phrase "2000 IT-40P Payment". You must file a standard Form IT-1040 to claim the IT-40P payment. You will owe interest and could owe penalties on any amount of the 2000 tax which you do not pay by April 16, 2001 even if you qualify for and elect to take a federal and Ohio extension of time to file. See "Do I Owe Penalties and Interest?"



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, unless the due date is extended by a federal extension.

In all cases, interest will be charged from the date the tax should have been paid (April 16, 2001) until the date of payment.

An additional \$50 bad check charge may be imposed against any taxpayer whose taxes are paid with a check that is returned to us unpaid by the bank.

The interest rate for 2000 is 8% and for 2001 is 9%.



How do I Round to the Nearest Dollar?

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



Do I Have to Pay Estimated Tax in 2001?

You must pay estimated tax if your 2000 tax after withholding will be more than \$500.

If you are required to pay estimated tax, file a 2001 Ohio Estimated Income Tax Return (Form IT1040ES). You can get this form from one of the offices listed on page 43 of this booklet or call toll free 1-800-282-1782.

CAUTION: 2001 estimated tax payments are due on April 16, 2001, June 15, 2001, September 17, 2001 and January 15, 2002.

If you don't want to make estimated payments, you may increase the amount of state tax your employer withholds from your wages so that your 2001 tax after withholding is less than \$500. File a revised Form IT-4 (Employee Withholding Exemption Certificate) with your employer.



What if I Am In the Military?

If you are an Ohio resident, your entire federal adjusted gross income including your military pay is taxed by Ohio even if you spent no time in Ohio during 2000. Ohio will allow you to calculate a tax credit if your non-military pay was taxed by another state. See Schedule C. If you are not an Ohio resident, Ohio does not tax your military pay. Ohio will tax your non-military pay included in your federal adjusted gross income if the non-military pay was earned in Ohio. Income from a non-military Ohio job or Ohio rental property would be taxable to Ohio. See Schedule D.

What if I am unsure of my state of residency? See Ohio residency status on page 9.

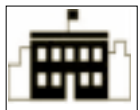


What if I Need to Correct my Income Tax Return After I Mail It?

Any change or correction to your return can be made by filing an Amended Ohio Income Tax Return (Form IT-1040X).

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

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



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

Certain Ohio school districts have an additional income tax. These school districts are marked with an asterisk (*) on pages 37 to 39 in this booklet. If you lived in one of these districts during all or part of 2000, you must file an Ohio School District Income Tax Return (Form SD-100). File Form SD-100 with the Department of Taxation at the same time that you file your Ohio return. To get Form SD-100, contact your local school board office or call toll free 1-800-282-1782.



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

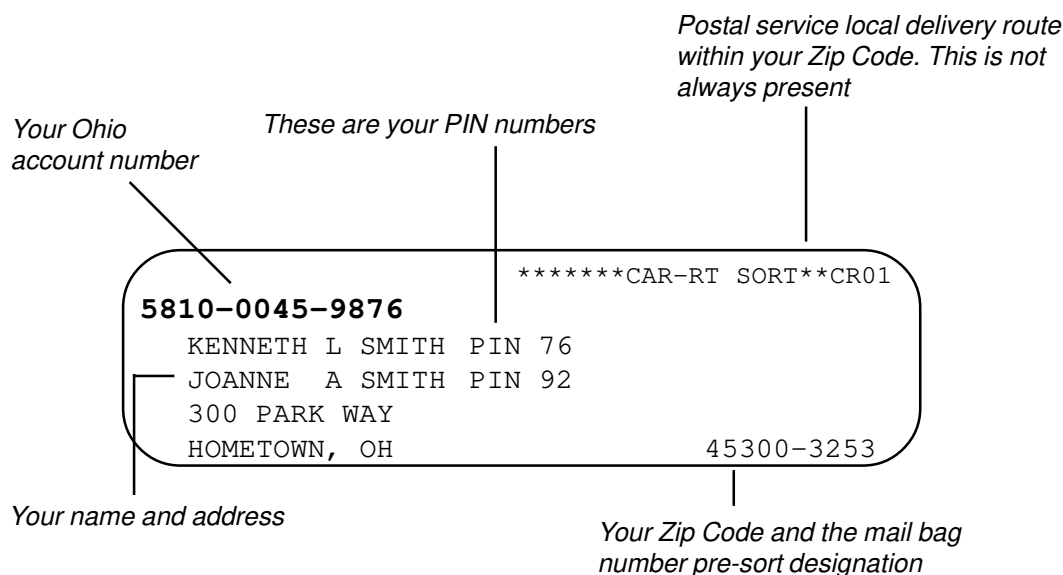
A medical savings account is used to pay eligible expenses of the account holder, the account holder's spouse, and qualified dependents. A medical savings account can be opened by or on behalf of a person that participates in either a sickness and accident plan, a plan offered by a Health Maintenance Organization, or a self-funded employer sponsored health benefit plan pursuant to the federal Employee Retirement Income Security Act (ERISA).

An administrator must be designated for a medical savings account at the time the account is opened. Account holders are generally permitted to withdraw the funds at any time for any reason. However, account administrators **may not release any funds during the year of deposit** except for reimbursement of eligible medical expenses. Any withdrawals for a non-qualifying medical purpose may result in increased Ohio taxes. An "eligible" medical expense would include any expense for a service rendered by, or for an article, device or drug prescribed by a licensed health care provider or a Christian Science practitioner.

A qualified dependent is any of the following:

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

Your mailing label – what does it mean?



Why use the label?

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

Besides your name, address and Ohio account number, the label contains mailing codes, and a "PIN" number that appears at the end of your name. The above diagram shows you where these items appear.

Instructions for top of the forms

Name and address

Did you receive a label with the correct information?

YES

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

If the label shows both spouses' names but you are filing separate returns, you cannot use the label.

Note: You must fill in your social security number(s) in the space provided.

NO

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

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

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

Filing status

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

Mark the single box on your Ohio return if on your federal return you marked the box qualifying widow(er) with dependent child.

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

Ohio public school district number

Every school district in Ohio has been given an identification number. These numbers are found on pages 37, 38 and 39 of this booklet.

Look up the number for your school district that you lived in for the majority of 2000 and write it in the space provided. Non-residents would enter 9999 in the space provided.

Ohio residency status

- * **Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were still a resident of Ohio.
- * **Nonresident.** Mark this box if you were domiciled outside of Ohio all year. Write the name of the state where you resided for 2000 in the space provided.
- * **Part Year resident.** Mark this box if you moved into or out of Ohio during 2000 not counting being away temporarily. Enter the dates you **were** an Ohio resident in the space provided.

Caution: Part-year residents would use the non-resident credit in Schedule D for income earned while a resident of another state (see page 22).

If you are unsure of your state of residency, Ohio law provides that you will be considered a nonresident of Ohio if you meet **all** of the following requirements:

- * During the entire taxable year you had at least one abode outside of Ohio, AND

- * You spent no more than 120 days in Ohio during the taxable year, AND
- * You attach to your tax return a statement, signed under the penalties of perjury, declaring that (i) you were not domiciled in Ohio at any time during the taxable year and (ii) you had at least one place of abode outside Ohio during the entire taxable year.

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

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

Ohio political party fund

The Ohio General Assembly established this fund to support public financing of Ohio political parties. Monies from this fund may only be used for administrative costs associated with party headquarters and party fund-raising drives, organization of voter registration and get-out-the vote campaigns not related to any particular candidate or election.

If you file a single return and have a tax (line 14 of Form IT-1040 or line 10 of Form IT-1040EZ) of \$1 or more, you may choose to have \$1 go to this fund by checking the YES box on the return. **If you file a joint return** and have tax (line 14 of Form IT-1040 or line 10 of Form IT-1040EZ) of \$2 or more, each of you may choose to have \$1 go to this fund or each may choose not to. Marking YES will not increase the tax due or reduce the refund shown on your return.

Federal Privacy Act Notice

Because we are requesting your social security account number, the Federal Privacy Act of 1974 requires us to inform you that giving us your social security number is mandatory. Our legal right to ask for this information is supported under the Tax Reform Act of 1986. Your social security number is needed for the Tax Commissioner to administer this tax. Failure to supply any information requested on a tax form prescribed by the Tax Commissioner may result in the denial of your license application, if applicable, or the imposition of penalties for failing to file a complete tax return.

See "Ohio Tax Withheld" Instructions.

Sample W-2 Form																
a. Control number		OMB No. 1545-0008														
b. Employer Identification No.		1. Wages, tips, other compensation		2. Federal tax withheld												
c. Employer's Name, Address and ZIP Code		3. Social Security wages		4. Social Security tax withheld												
		5. Medicare wages and tips		6. Medicare tax withheld												
		7. Social security tips		8. Allocated tips												
d. Employee's Social Security Number		9. Advance EIC payment		10. Dependent care benefits												
e. Employee's name (first, middle initial, last)		11. Nonqualified plans		12. Benefits included in line 1												
		13.		14. Other												
f. Employee's address and zip code		15. <table><tr><td>Statutory employee</td><td>Deceased</td><td>Pension plan</td><td>Legal rep.</td><td>Deferred compensation</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>					Statutory employee	Deceased	Pension plan	Legal rep.	Deferred compensation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Statutory employee	Deceased	Pension plan	Legal rep.	Deferred compensation										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
16. State	Employer's State ID	17. State wages, tips	18. State income tax	19. Locality name	20. Local wages, tips	21. Local tax										

Form IT-1040EZ Line by Line Instructions

Round all lines to the nearest whole dollar.

EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2000 federal income tax return.

Use: Form 1040, line 33 OR
Form 1040A, line 19 OR
Form 1040EZ, line 4 OR
Form 1040-TEL, adjusted gross income.



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

EZ Line 2 – State or Municipal Overpayments

Deduct on line 2 the amount of state and municipal income tax overpayments appearing on line 10 of your Federal Form 1040.

EZ Line 3 – Ohio Adjusted Gross Income

Deduct line 2 from line 1.

EZ Line 4 – Exemptions and Dependents

Personal Exemption for You and Your Spouse

You get a personal exemption of \$1,100 for yourself and an additional \$1,100 for your spouse if you are filing a joint return.

Dependent Exemptions

Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support AND claim on your federal tax return. You get a \$1,100 deduction for each dependent exemption.

What personal exemptions and dependent exemptions can I claim?

You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your Federal return with the following exception:

- * Children being claimed as dependents on their parents' Ohio tax return may claim the \$1,100 personal exemption on their own Ohio tax return and their parents may use the \$1,100 dependent exemption for that same child on the parents' Ohio tax return.

Enter the number of your personal and dependency exemptions in the space provided on line 4 and multiply this number by \$1,100.

EZ Line 5 – Ohio Taxable Income

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

EZ Line 6 – Ohio Tax before Credits

Figure your tax on your Ohio taxable income using the tax tables on pages 26 through 36.

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

EZ Line 7 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 7.

EZ Line 8 – Tax Less Exemption Credit

Subtract line 7 from line 6.

- * If your total credit on line 7 is larger than your tax on line 6, enter a "0" on lines 8, 9, and 10.

EZ Line 9 – Joint Filing Credit

If you are a married couple filing a joint Ohio income tax return, you may be entitled to a joint filing credit. You can take this credit only if each spouse has Ohio Adjusted Gross Income of \$500 or more, not counting income from interest, dividends, royalties, rents, capital gains, and state or municipal income tax refunds. Find your Ohio taxable income in the first column below. The second column then tells you what percent of your tax on line 8 will be your Joint Filing Credit. Multiply your tax by this percent and enter the amount on line 9. Enter the percent in the space provided.

- * If you do not qualify for the Joint Filing Credit, enter "0" on line 9.
- * If you do qualify for the Joint Filing Credit, figure it this way:

If your Ohio taxable

income (line 5) is:

\$25,000 or less
More than \$25,000
but not more than \$50,000
More than \$50,000
but not more than \$75,000
More than \$75,000

Your credit is:

20% of line 8
15% of line 8
10% of line 8
5% of line 8

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

Example: If your Ohio taxable income on line 5 was \$23,000 AND the tax amount on line 8, is \$500, THEN the Joint Filing Credit will be $\$500 \times .20 = \100 .

If either spouse does not have a W-2 form showing \$500 or more of Ohio income, you must attach a separate statement to your return explaining what the income is.

EZ Line 10 – Ohio Income Tax

Subtract line 9 from line 8.

EZ Line 11 – Ohio Use Tax

Enter the amount of your Ohio Use tax from the worksheet on page 24.

EZ Line 12 – Total Tax

Add lines 10 and 11.

EZ Line 13 – Ohio Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement form (W-2–Box 18, W-2G or 1099R).

- * ATTACH READABLE STATE copies of your W-2, W-2G OR 1099R Forms to the back of Form IT-1040EZ. (See sample W-2 on page 9.)
- * You cannot claim taxes withheld for another state or a city or a school district on the Ohio return.

EZ Line 14 – Refund

If line 13 is larger than line 12, you have a refund. Subtract line 12 from line 13 and enter the amount of your refund on line 14.

CAUTION: If you move after filing your tax return and you are expecting a refund, notify the Post Office servicing your old address. Fill out a change of address form at the Post Office.

EZ Line 15 – Amount You Owe

If line 12 is larger than line 13, you owe more tax. Subtract line 13 from line 12 and enter the tax you owe on line 15.

- * Make your check or money order payable to the **Treasurer of State of Ohio**. Write your social security number on your check or money order.
- * If you cannot pay the amount you owe, you should still file the return by April 16th to avoid the late filing penalty.
- * You can also pay by **Credit Card** (see page 42 for more information).

Caution: You may be charged interest penalty for not paying enough tax during the year. You may have to pay an interest penalty if the Amount You Owe (line 15), less any use tax, is more than \$500 and both of the following apply:

- * The amount of your 2000 Ohio tax withheld (line 13) is less than 90% of your 2000 tax (line 10) less \$500, and
- * The amount of your 2000 Ohio tax withheld was less than 100% of your 1999 tax (line 14, 1999 IT-1040 or line 10, 1999 IT-1040EZ) less \$500.

If you owe an interest penalty, you may choose to have us calculate the interest penalty for you, and we will send you a bill. However, if you want to figure your interest penalty yourself on the Ohio Form IT-2210, you must file the standard Form IT-1040 to do so.

EZ Line 16 and 17 – Wildlife and Natural Areas Checkoff

If you have an overpayment on line 14, you may donate part of it or all of it to either or both of the two programs in the Ohio De-

partment of Natural Resources. These programs work to protect your natural heritage. Due to the confidentiality of your tax return, these programs cannot know who donates and are therefore unable to thank you directly for your donations. They wish, however, to express their sincere appreciation to those taxpayers who supported the protection of Ohio's natural heritage last year.



Line 16 may be used to benefit Ohio's endangered wildlife and to increase the wildlife diversity in the state. The Division of Wildlife uses your donation to acquire and restore critical habitat, reintroduce and re-establish various wildlife species to Ohio, increase awareness and appreciation of wildlife diversity through educational programs and conduct research projects of critical importance to wildlife populations. Donations to this fund have enabled the Division of Wildlife to increase the wildlife diversity in the state. Donations to this fund have enabled the Division of Wildlife to increase the number of nesting bald eagles, and reintroduce river otters, peregrine falcons, paddlefish, and trumpeter swans. With 127 animals classified as endangered in the state and critical habitat being lost to development, the effort is far from finished. Please join us in securing a future for wildlife currently in jeopardy by making a donation. Your financial help will benefit native wildlife and enhance the quality of life for all Ohioans.



Line 17 may be used to donate to the preservation of Ohio's threatened natural heritage. Ohio natural areas, scenic rivers and endangered plants and animals all benefit from donation to the Division of Natural Areas and Preserves. These areas we are protecting today serve as vital links to Ohio's natural history. They provide an extremely rich resource for many of our educational institutions; who often use these natural areas as outdoor classrooms. Your gifts have provided new visitor facilities, supported nature awareness programs, facilitated stream quality monitoring, and funded endangered species protection. Checkoff surveys have identified many high quality natural areas that need protection to keep them from being destroyed. You can help create a nature preserve and scenic river system that will provide a rich and lasting legacy for all Ohioans. Give nature a chance – support the natural areas checkoff!

If you want to donate, check a box on line 16 or line 17 or both to show how much of your refund you wish to give. Then write the amount in the space provided.

CAUTION: You should not deduct the amount of your donation from your refund. Any donations shown will automatically reduce the amount of the refund that will be sent to you. If you decide to donate, this decision is final. If you do not wish to donate, leave lines 16 and 17 blank.

If you do not have a refund on line 14, but you want to donate to protect Ohio's natural heritage, you can still do it. **DON'T DO IT ON YOUR INCOME TAX FORM.** Instead, you can donate directly to these programs by writing them a check.

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

Mail your donation to: Ohio Department of Natural Resources, Deputy Director for Recreation Management, Fountain Square Court Columbus, Ohio 43224

Use Tax Worksheet

An itemized list of purchases is not required. Report only your total purchases upon which you paid no tax to the retailer at the time of purchase.

1. Total purchases upon which you paid no Ohio sales tax	\$
2. Enter your county tax rate (see table below)
3. Multiply line 1 by line 2. This is the amount of use tax you owe. Please place this amount on Line 11 of Form IT-1040EZ or line 16 of Form IT-1040 \$	

Example:

Last fall, you and your wife traveled to Florida. While there, you purchased some outdoor furniture for \$650 and had it shipped back to your home in Columbus. Also, during the year, you purchased \$250 worth of clothing through the Internet. For both purchases, no tax was charged to you.

1. Total purchases upon which you paid no tax (\$650 + \$250)	\$900.00
2. Enter your county tax rate (Franklin – 5.75%)	x .0575
3. Total amount of tax due (\$900 x 5.75% = \$51.75) This is the amount of use tax you owe.	\$ 51.75

County Use Tax Rates

The following chart represents the current sales and use tax rates. If you have any questions, please contact us at 1-800-282-1780 or visit our website at www.state.oh.us/tax/, click on *Taxpayer Assistance*, then scroll down to *General Tax Information, Sales Tax Rate Update*.

County	Rate	County	Rate	County	Rate
Adams	6.00%	Hamilton	6.00%	Noble	6.50%
Allen	6.00%	Hancock	5.50%	Ottawa	6.00%
Ashland	6.25%	Hardin	6.00%	Paulding	6.50%
Ashtabula	6.00%	Harrison	6.50%	Perry	6.00%
Athens	6.25%	Henry	6.00%	Pickaway	6.00%
Auglaize	6.50%	Highland	6.00%	Pike	6.00%
Belmont	6.50%	Hocking	6.25%	Portage	6.00%
Brown	6.25%	Holmes	6.00%	Preble	6.50%
Butler	5.50%	Huron	6.50%	Putnam	6.00%
Carroll	6.00%	Jackson	6.50%	Richland	6.25%
Champaign	6.00%	Jefferson	6.50%	Ross	6.50%
Clark	6.00%	Knox	6.00%	Sandusky	6.00%
Clermont	6.00%	Lake	5.75%	Scioto	6.00%
Clinton	6.00%	Lawrence	6.50%	Seneca	6.00%
Columbiana	5.00%	Licking	6.00%	Shelby	6.50%
Coshocton	6.00%	Logan	6.50%	Stark	5.25%
Crawford	6.50%	Lorain	5.75%	Summit	5.75%
Cuyahoga	7.00%	Lucas	6.25%	Trumbull	5.50%
Darke	6.00%	Madison	6.25%	Tuscarawas	6.00%
Defiance	6.00%	Mahoning	6.00%	Union	6.00%
Delaware	6.25%	Marion	6.00%	Van Wert	6.50%
Erie	6.00%	Medina	5.50%	Vinton	6.50%
Fairfield	5.75%	Meigs	6.00%	Warren	6.00%
Fayette	6.00%	Mercer	6.00%	Washington	6.50%
Franklin	5.75%	Miami	6.00%	Wayne	5.75%
Fulton	6.00%	Monroe	6.50%	Williams	6.00%
Gallia	6.25%	Montgomery	6.50%	Wood	6.00%
Geauga	5.50%	Morgan	6.50%	Wyandot	6.00%
Greene	6.00%	Morrow	6.50%		
Guernsey	6.50%	Muskingum	6.50%		

These Tables Reflect a **6.929% Decrease** from the Tax Rates Established by Law

Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Ohio ended its 2000 fiscal year with a significant surplus; therefore, Ohio tax rates for 2000 have been reduced.

These tables show the tax before and after reduction. The crossed-out part of the table shows the tax before reduction. The amount shown in the shaded area is the tax after reduction.

Use the shaded part of the tables to determine your 2000 Ohio income taxes.

Use these tax tables for 2000 Ohio taxes only.

2000 IT-1040EZ and IT-1040 Tax Table No. 2

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

You must round your tax to the nearest dollar.

Ohio taxable income (line 5 of Form IT-1040EZ or line 5 of Form IT-1040)	Ohio tax rate before reduction DO NOT USE!	2000 Ohio tax rate after reduction 6.929% Decrease!
0 – \$ 5,000	_____ .743% of Ohio taxable income	.691% of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 37.15 plus 1.486% of excess over \$ 5,000	\$ 34.55 plus 1.383% of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 111.45 plus 2.972% of excess over \$ 10,000	\$ 103.70 plus 2.766% of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 260.65 plus 3.715% of excess over \$ 15,000	\$ 242.00 plus 3.458% of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 445.80 plus 4.457% of excess over \$ 20,000	\$ 414.90 plus 4.148% of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,337.20 plus 5.201% of excess over \$ 40,000	\$ 1,244.50 plus 4.841% of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,417.60 plus 5.943% of excess over \$ 80,000	\$ 3,180.90 plus 5.531% of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,606.20 plus 6.9% of excess over \$100,000	\$ 4,287.10 plus 6.422% of excess over \$100,000
over – \$200,000	\$11,506.20 plus 7.5% of excess over \$200,000	\$10,709.10 plus 6.980% of excess over \$200,000

Ohio public school district numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter the number of the school district where you lived for the majority of 2000 on the front of the form. Each district is listed under the county in which its largest part is located. Do not use non-public or joint vocational school districts. **Non-residents should use 9999.**

An asterisk indicates school districts which had income taxes in effect for 2000. If you live in one of these school districts, **you are required to file** a School District Income Tax Return, Form SD-100.

If you do not know the public school district in which you live, please call your county board of elections, if you are a registered voter, or your county auditor.

ADAMS COUNTY

Adams County/Ohio Valley LSD.0101

ALLEN COUNTY

Allen East LSD.0201
Bath LSD.0202
Bluffton EVSD.0203
Delphos CSD.0204
Elida LSD.0205
Lima CSD.0206
Perry LSD.0207
Shawnee LSD.0208
*Spencerville LSD.0209

ASHLAND COUNTY

Ashland CSD.0301
Hillsdale LSD.0302
*Loudonville-Perrysville EVSD.0303
Mapleton LSD.0304

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

AUGLAIZE COUNTY

Minster LSD.0601
New Bremen LSD.0602
New Knoxville LSD.0603
St. Marys CSD.0604
*Wapakoneta CSD.0605
*Waynesfield-Goshen LSD.0606

BELMONT COUNTY

*Barnesville EVSD.0701
Bellaire CSD.0702
Bridgeport EVSD.0703
Martins Ferry CSD.0704
Shadyside LSD.0705
St. Clairsville-Richland CSD.0706
Union LSD.0707

BROWN COUNTY

Eastern LSD.0801
Fayetteville-Perry LSD.0802
Georgetown EVSD.0803
Ripley Union Lewis Huntington LSD.0804
Western Brown LSD.0805

BUTLER COUNTY

Edgewood CSD.0901
Fairfield CSD.0902
Hamilton CSD.0903
Lakota LSD.0904
*Madison LSD.0905
Middletown CSD.0906
Monroe LSD.0910
*New Miami LSD.0907
Ross LSD.0908
Talaawanda CSD.0909

CARROLL COUNTY

Brown LSD.1001
Carrollton EVSD.1002

CHAMPAIGN COUNTY

Graham LSD.1101
*Mechanicsburg EVSD.1102

CHAMPAIGN COUNTY (cont'd)

*Triad LSD.1103
Urbana CSD.1104
*West Liberty-Salem LSD.1105

CLARK COUNTY

Clark-Shawnee LSD.1207
Mad River-Green LSD.1201
Northeastern LSD.1203
Northwestern LSD.1204
*Southeastern LSD.1205
Springfield CSD.1206
Tecumseh LSD.1202

CLERMONT COUNTY

Batavia LSD.1301
Bethel-Tate LSD.1302
*Clermont-Northeastern LSD.1303
Felicity-Franklin LSD.1304
*Goshen LSD.1305
Milford EVSD.1306
New Richmond EVSD.1307
West Clermont LSD.1308
Williamsburg LSD.1309

CLINTON COUNTY

Blanchester LSD.1401
Clinton-Massie LSD.1402
East Clinton LSD.1403
Wilmington CSD.1404

COLUMBIANA COUNTY

Beaver LSD.1501
Columbiana EVSD.1502
*Crestview LSD.1503
East Liverpool CSD.1504
East Palestine CSD.1505
Leetonia EVSD.1506
Lisbon EVSD.1507
*Salem CSD.1508
Southern LSD.1509
*United LSD.1510
Wellsville LSD.1511

COSHOCTON COUNTY

Coshocton CSD.1601
Ridgewood LSD.1602
River View LSD.1603

CRAWFORD COUNTY

*Buckeye Central LSD.1701
Bucyrus CSD.1702
Colonel Crawford LSD.1703
Crestline EVSD.1704
Galion CSD.1705
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
Chargin Falls EVSD.1808
Cleveland Municipal CSD.1809
Cleveland Hts.-University Hts. CSD.1810
Cuyahoga Heights LSD.1811
East Cleveland CSD.1812
Euclid CSD.1813
Fairview Park CSD.1814
Garfield Heights CSD.1815
Independence LSD.1816
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

CUYAHOGA COUNTY (cont'd)

Richmond Heights LSD.1825
Rocky River CSD.1826
Shaker Heights CSD.1827
Solon CSD.1828
South Euclid-Lyndhurst CSD.1829
Strongsville CSD.1830
Warrensville Heights CSD.1831
Westlake CSD.1832

DARKE COUNTY

*Ansonia LSD.1901
*Arcanum-Butler LSD.1902
*Franklin Monroe LSD.1903
*Greenville CSD.1904
*Mississinawa Valley LSD.1905
*Tri-Village LSD.1906
Versailles EVSD.1907

DEFIANCE COUNTY

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

DELAWARE COUNTY

*Big Walnut LSD.2101
*Buckeye Valley LSD.2102
Delaware CSD.2103
Olentangy LSD.2104

ERIE COUNTY

Berlin-Milan LSD.2201
Huron CSD.2202
Kelley's Island LSD.2203
Margaretta LSD.2204
Perkins LSD.2205
Sandusky CSD.2206
Vermilion LSD.2207

FAIRFIELD COUNTY

Amanda-Clearcreek LSD.2301
Berne Union LSD.2302
*Bloom-Carroll LSD.2303
*Fairfield Union LSD.2304
Lancaster CSD.2305
*Liberty Union-Thurston LSD.2306
*Pickerington LSD.2307
Walnut Township LSD.2308

FAYETTE COUNTY

Miami Trace LSD.2401
Washington Court House CSD.2402

FRANKLIN COUNTY

Bexley CSD.2501
*Canal Winchester LSD.2502
Columbus CSD.2503
Dublin CSD.2513
Gahanna-Jefferson CSD.2506
Grandview Heights CSD.2504
Groveport Madison LSD.2507
Hamilton CSD.2505
Hilliard CSD.2510
Plain LSD.2508
*Reynoldsburg CSD.2509
South-Western CSD.2511
Upper Arlington CSD.2512
Westerville CSD.2514
Whitehall CSD.2515
Worthington CSD.2516

FULTON COUNTY

Archbold-Area LSD.2601
*Evergreen LSD.2602
*Gorham Fayette LSD.2603
Pettisville LSD.2604
Pike-Delta-York LSD.2605
Swanton LSD.2606
Wauseon EVSD.2607

GALLIA COUNTY	
Gallia County LSD	2701
Gallipolis CSD	2702

GEAUGA COUNTY	
*Berkshire LSD	2801
Cardinal LSD	2802
Chardon LSD	2803
Kenston LSD	2804
Ledgemont LSD	2805
Newbury LSD	2806
West Geauga LSD	2807

GREENE COUNTY	
Beavercreek LSD	2901
*Cedar Cliff LSD	2902
*Fairborn CSD	2903
*Greeneview LSD	2904
Sugarcreek LSD	2905
*Xenia Community CSD	2906
Yellow Springs EVSD	2907

GUERNSEY COUNTY	
Cambridge CSD	3001
East Guernsey LSD	3002
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
Marion CSD	3110
Mount Healthy CSD	3111
North College Hill CSD	3112
Northwest LSD	3113
Norwood CSD	3114
Oak Hills LSD	3115
Princeton CSD	3116
Reading Community CSD	3117
Southwest LSD	3118
St. Bernard-Elmwood Place CSD	3119
Sycamore Community CSD	3120
Three Rivers LSD	3121
Winton Woods CSD	3105
*Wyoming CSD	3122

HANCOCK COUNTY	
Arcadia LSD	3201
*Arlington LSD	3202
*Cory-Rawson LSD	3203
Findlay CSD	3204
*Liberty-Benton LSD	3205
*McComb LSD	3206
Van Buren LSD	3207
*Vanlue LSD	3208

HARDIN COUNTY	
*Ada EVSD	3301
*Hardin Northern LSD	3302
*Kenton CSD	3303
*Ridgemont LSD	3304
*Riverdale LSD	3305
*Upper Scioto Valley LSD	3306

HARRISON COUNTY	
Conotton Valley Union LSD	3401
Harrison Hills CSD	3402

HENRY COUNTY	
*Holgate LSD	3501
*Liberty Center LSD	3502
Napoleon Area CSD	3503
*Patrick Henry LSD	3504

HIGHLAND COUNTY	
Bright LSD	3601
Fairfield LSD	3602
Greenfield EVSD	3603
*Hillsboro CSD	3604
Lynchburg-Clay LSD	3605

HOCKING COUNTY	
Logan-Hocking LSD	3701

HOLMES COUNTY	
East Holmes LSD	3801
West Holmes LSD	3802

HURON COUNTY	
Bellevue CSD	3901
Monroeville LSD	3902
*New London LSD	3903
*Norwalk CSD	3904
*South Central LSD	3905
*Western Reserve LSD	3906
Willard CSD	3907

JACKSON COUNTY	
Jackson CSD	4001
Oak Hill Union LSD	4002
Wellston CSD	4003

JEFFERSON COUNTY	
Buckeye LSD	4101
Edison LSD	4102
Indian Creek LSD	4103
Steubenville CSD	4104
Toronto CSD	4105

KNOX COUNTY	
*Centerburg LSD	4201
*Danville LSD	4202
East Knox LSD	4203
Fredericktown LSD	4204
Mount Vernon CSD	4205

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

LAWRENCE COUNTY	
Chesapeake Union EVSD	4401
Dawson-Bryant LSD	4402
Fairland LSD	4403
Ironton CSD	4404
Rock Hill LSD	4405
South Point LSD	4406
Symmes Valley LSD	4407

LICKING COUNTY	
Granville EVSD	4501
Heath CSD	4502
Johnstown-Monroe LSD	4503
Lakewood LSD	4504
Licking Heights LSD	4505
*Licking Valley LSD	4506
*Newark CSD	4507
North Fork LSD	4508
*Northridge LSD	4509
*Southwest Licking LSD	4510

LOGAN COUNTY	
Bellefontaine CSD	4601
Benjamin Logan LSD	4602
Indian Lake LSD	4603
*Riverside LSD	4604

LORAIN COUNTY	
Amherst EVSD	4701
Avon Lake CSD	4702
Avon LSD	4703
Clearview LSD	4704
Columbia LSD	4705
Elyria CSD	4706
Firelands LSD	4707
Keystone LSD	4708
Lorain CSD	4709
Midview LSD	4710
North Ridgeville CSD	4711
*Oberlin CSD	4712
Sheffield-Sheffield Lake CSD	4713
*Wellington EVSD	4715

LUCAS COUNTY	
Anthony Wayne LSD	4801
Maumee CSD	4802
Oregon CSD	4803
Ottawa Hills LSD	4804

LUCAS COUNTY (cont'd)	
Springfield LSD	4805
Sylvania CSD	4806
Toledo CSD	4807
Washington LSD	4808

MADISON COUNTY	
*Jefferson LSD	4901
Jonathan Alder LSD	4902
London CSD	4903
Madison-Plains LSD	4904

MAHONING COUNTY	
Austintown LSD	5001
Boardman LSD	5002
Campbell CSD	5003
Canfield LSD	5004
Jackson-Milton LSD	5005
Lowellville LSD	5006
Poland LSD	5007
Sebring LSD	5008
South Range LSD	5009
*Springfield LSD	5010
Struthers CSD	5011
West Branch LSD	5012
Western Reserve LSD	5013
Youngstown CSD	5014

MARION COUNTY	
Elgin LSD	5101
Marion CSD	5102
Pleasant LSD	5103
Ridgedale LSD	5104
River Valley LSD	5105

MEDINA COUNTY	
Black River LSD	5201
Brunswick CSD	5202
Buckeye LSD	5203
Cloverleaf LSD	5204
Highland LSD	5205
Medina CSD	5206
Wadsworth CSD	5207

MEIGS COUNTY	
Eastern LSD	5301
Meigs LSD	5302
Southern LSD	5303

MERCER COUNTY	
*Celina CSD	5401
*Coldwater EVSD	5402
*Fort Recovery LSD	5406
Marion LSD	5403
*Parkway LSD	5405
St. Henry Consolidated LSD	5407

MIAMI COUNTY	
Bethel LSD	5501
*Bradford EVSD	5502
*Covington EVSD	5503
*Miami East LSD	5504
Milton-Union EVSD	5505
*Newton LSD	5506
*Piqua CSD	5507
Tipp City EVSD	5508
Troy CSD	5509

MONROE COUNTY	
Switzerland of Ohio LSD	5601

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

MORGAN COUNTY	
Morgan LSD	5801

MORROW COUNTY	
Cardington-Lincoln LSD	5901
*Highland LSD	5902
*Mount Gilead EVSD	5903
*Northmor LSD	5904

MUSKINGUM COUNTY	
East Muskingum LSD	6001
Franklin LSD	6002
Maysville LSD	6003
Tri-Valley LSD	6004
West Muskingum LSD	6005
Zanesville CSD	6006

NOBLE COUNTY	
Caldwell EVSD	6101
Noble LSD	6102

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

PAULDING COUNTY	
*Antwerp LSD	6301
*Paulding EVSD	6302
*Wayne Trace LSD	6303

PERRY COUNTY	
Crooksville EVSD	6401
New Lexington CSD	6402
Northern LSD	6403
Southern LSD	6404

PICKAWAY COUNTY	
Circleville CSD	6501
Logan Elm LSD	6502
*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
Ravenna CSD	6706
Rootstown LSD	6707
Southeast LSD	6708
Streetsboro CSD	6709
Waterloo LSD	6710
Windham EVSD	6711

PREBLE COUNTY	
College Corner LSD	6801
*Eaton CSD	6803
*National Trail LSD	6802
*Preble Shawnee LSD	6804
Tri-County North LSD	6806
Twin Valley Community LSD	6805

PUTNAM COUNTY	
*Columbus Grove LSD	6901
*Continental LSD	6902
Jennings LSD	6903
Kalida LSD	6904
*Leipsic LSD	6905
*Miller City-New Cleveland LSD	6906
*Ottawa-Glandorf LSD	6907
Ottoville LSD	6908
*Pandora-Gilboa LSD	6909

RICHLAND COUNTY	
Clear Fork Valley LSD	7001
Crestview LSD	7002
Lexington LSD	7003
Lucas LSD	7004
Madison LSD	7005
Mansfield CSD	7006

RICHLAND COUNTY (cont'd)	
Ontario LSD	7009
*Plymouth-Shiloh LSD	7007
Shelby CSD	7008

ROSS COUNTY	
Adena LSD	7101
Chillicothe CSD	7102
Huntington LSD	7103
Paint Valley LSD	7104
*Scioto Valley LSD	7105
*Union-Scioto LSD	7106
*Zane Trace LSD	7107

SANDUSKY COUNTY	
Clyde-Green Springs EVSD	7201
*Fremont CSD	7202
Gibsonburg EVSD	7203
Lakota LSD	7204
Woodmore LSD	7205

SCIOTO COUNTY	
Bloom-Vernon LSD	7301
Clay LSD	7302
Green LSD	7303
Minford LSD	7304
New Boston LSD	7305
Northwest LSD	7306
Portsmouth CSD	7307
Valley LSD	7308
Washington-Nile LSD	7309
Wheelerburg LSD	7310

SENECA COUNTY	
*Bettsville LSD	7401
Fostoria CSD	7402
Hopewell-Loudon LSD	7403
*New Riegel LSD	7404
Old Fort LSD	7405
Seneca East LSD	7406
Tiffin CSD	7407

SHELBY COUNTY	
*Anna LSD	7501
Botkins LSD	7502
*Fairlawn LSD	7503
*Fort Loramie LSD	7504
*Hardin-Houston LSD	7505
Jackson Center LSD	7506
*Russia LSD	7507
Sidney CSD	7508

STARK COUNTY	
Alliance CSD	7601
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
Tuslaw LSD	7617

SUMMIT COUNTY	
Akron CSD	7701
Barberton CSD	7702
Copley-Fairlawn CSD	7703
Coventry LSD	7704
Cuyahoga Falls CSD	7705
Green LSD	7707
Hudson CSD	7708
Manchester LSD	7706
Mogadore LSD	7709
Nordonia Hills CSD	7710
Norton CSD	7711
Reverse 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

TRUMBULL COUNTY (cont'd)	
Brookfield LSD	7803
Champion LSD	7804
Girard CSD	7807
Howland LSD	7808
Hubbard EVSD	7809
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
Garaway LSD	7903
Indian Valley LSD	7904
New Comerstown EVSD	7905
New Philadelphia CSD	7906
Strasburg-Franklin LSD	7907
Tuscarawas Valley LSD	7908

UNION COUNTY	
*Fairbanks LSD	8001
Marysville EVSD	8002
*North Union LSD	8003

VAN WERT	
Crestview LSD	8101
Lincolnview LSD	8102
Van Wert CSD	8104

VINTON COUNTY	
Vinton County LSD	8201

WARREN COUNTY	
Carlisle LSD	8301
Franklin CSD	8304
Kings LSD	8303
Lebanon CSD	8305
Little Miami LSD	8306
Mason CSD	8307
Springboro Community CSD	8302
Wayne LSD	8308

WASHINGTON COUNTY	
Belpre CSD	8401
Fort Frye LSD	8402
Frontier LSD	8403
Marietta CSD	8404
Warren LSD	8405
Wolf Creek LSD	8406

WAYNE COUNTY	
Chippewa LSD	8501
Dalton LSD	8502
Green LSD	8503
North Central LSD	8504
*Northwestern LSD	8505
Orville CSD	8506
Rittman EVSD	8507
Southeast LSD	8508
Triway LSD	8509
Wooster CSD	8510

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

WOOD COUNTY	
*Bowling Green CSD	8701
Eastwood LSD	8702
*Elmwood LSD	8703
Lake LSD	8704
North Baltimore LSD	8705
Northwood LSD	8706
Otsego LSD	8707
*Perrysburg EVSD	8708
Rossford EVSD	8709

WYANDOT COUNTY	
Carey EVSD	8801
*Mohawk LSD	8802
*Upper Sandusky EVSD	8803

OHIO DEPARTMENT OF TAXATION

DISTRICT OFFICE LOCATIONS

*Walk-In services are available at all office locations
Monday through Friday 8:00 a.m. to 5:00 p.m.*

AKRON DISTRICT OFFICE

161 South High Street
Suite 501
Akron, OH 44308-1600

TOLEDO DISTRICT OFFICE

One Government Center
Suite 1400
Toledo, OH 43604-2232

CINCINNATI DISTRICT OFFICE

900 Dalton Avenue at West 8th Street
Cincinnati, OH 45203-1171

YOUNGSTOWN DISTRICT OFFICE

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

CLEVELAND DISTRICT OFFICE

615 West Superior Avenue
Fifth Floor, Room 570
Cleveland, OH 44113-1891

ZANESVILLE DISTRICT OFFICE

601 Underwood Street
Zanesville, OH 43701-3786

COLUMBUS DISTRICT OFFICE

1880 East Dublin-Granville Road
Columbus, OH 43229-3529

IRS OFFICES IN:

Cincinnati, Cleveland, Columbus,
Dayton, Lima and Toledo
8:00 a.m. to 4:30 p.m., Monday-Friday

DAYTON DISTRICT OFFICE

Centre City Offices
15 East Fourth Street, Room 510
Dayton, OH 45402-2162

*Extended hours will be offered at select IRS offices
on Tuesdays and Thursdays until 6:30 p.m., and on
Saturdays from 8:30 a.m. to 12:30 p.m., beginning
January 16, 2001 through April 14, 2001. Call
your local IRS Office for details.*

LIMA DISTRICT OFFICE

1303 Bellefontaine Avenue
Lima, OH 45804-3199

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

Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation telephone number you wish to contact.

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

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

The Ohio Department of Taxation is an Equal Opportunity Employer.

TAXPAYER ASSISTANCE

Use Internet



OHIO DEPARTMENT OF TAXATION

INTERNET WEBSITE - www.state.oh.us/tax/

Tax Forms

Instructions

Frequently Asked Questions

Refund Status

E-mail us - Visit our website for details.

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

Mail Tax Returns to



**IT-1040 Refund/Credit Requested
Ohio Department of Taxation
PO Box 2679
Columbus, OH 43270-2679**

**IT-1040EZ Refund Requested
Ohio Department of Taxation
PO Box 182294
Columbus, OH 43218-2294**

**IT-1040 Payment Enclosed
Ohio Department of Taxation
PO Box 2057
Columbus, OH 43270-2057**

**IT-1040EZ Payment Enclosed
Ohio Department of Taxation
PO Box 182850
Columbus, OH 43218-2850**

Written Inquiry



**Ohio Department of Taxation
Taxpayer Services Division
Taxpayer Contact Center
PO Box 182382
Columbus, OH 43218-2384**

Walk-in



**Taxpayer Services Division
830 Freeway Drive North
Columbus, OH 43229**

*Regular Walk-In Service hours at this location are
Monday through Friday – 8:00 a.m. to 5:00 p.m.*

For additional locations see page 43.

NEW EXPANDED SERVICE

The Taxpayer Services Division is expanding its hours of service from January 16, 2001 through April 16, 2001. Our toll free number, 1-800-282-1780 will be available from 8:00 a.m. until 7:00 p.m., Monday through Friday, and 8:30 a.m. to 12:30 p.m. on Saturday.