

Personal & School District Income Tax

Deborah Smith, Administrator

Personal Income/School District

Suspicious Filers through 1/17/14	<u>2014</u> Calendar YTD	<u>2013</u> YE #'s
Refund Reductions	\$247,421	\$8,282,900

- Working with IRS other States, Dept. of Corrections
- New business rules for fraud detection – refund impact
 - Initial letter out to taxpayers requesting info.
- Increased Identity theft – 200% increase over previous year
 - ID Theft affidavit & FAQ's
- To report Ohio Tax Fraud, call 1-800-757-6091

Gross Casino Revenue Tax- Overview

- Am. Sub. H. B. 519 of the 128th G.A. set forth the first casino gaming statutes authorized under Ohio Constitution, Article XV, Section 6(C)
- Four Constitutionally permitted casino facilities
 - *Cleveland
 - Toledo
 - Columbus
 - Cincinnati

*Cleveland Casino W2G issues

- Reported both State & Local withholding in box 14

CASH OTHER CORRECTED

Type or print PAYER'S name, street address, city, state and ZIP code HORSESHOE CASINO CLEVELAND 100 PUBLIC SQUARE CLEVELAND, OHIO 44113 Federal identification number [REDACTED] Telephone number (216) 297-4777	1 Gross winnings 2,000.00	2 Federal Income Tax withheld .00	OMB No. 1545-0238 2012 Statement for Recipients of Certain Gambling Winnings
	3 Type of wager 09 SL 25.00	4 Date won 11 | 13 | 12	
	5 Transaction 	6 Race N/A	
Type or print WINNER'S name (first, middle, last) street address, city, state and ZIP code 441433012	7 Winnings from identical wagers N/A	8 Cashier 	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Copy C For Winner's Records Form W-2G Dept. of the treasury I.R.S. IRS App.
	9 Winner's taxpayer identifying number 	10 Window MAIN CAGE	
	11 First I.D. 	12 Second I.D. RT535709	
	13 State/Payer's state identifying no. [REDACTED]	14 State income tax withheld 120.00	
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 portion of these payments. Ct1 0010812 Slip 0268760 Time 23:35:33 Sec/Loc G 0402 JP Seq J10338 DOB 11-26-80 DL Exp 11/13 Cash 1,880.00 Chk/Other .00 Signature _____ Date _____			

2013 W2G

VOID CORRECTED

OMB No. 1545-0238

2013
Form W-2G

**Certain
Gambling
Winnings**

**Copy 1
For State, City,
or Local Tax
Department**

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code	1 Gross winnings \$	2 Date won
	3 Type of wager	4 Federal income tax withheld \$
	5 Transaction	6 Race
	7 Winnings from identical wagers \$	8 Cashier
Federal identification number Telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no.	14 State winnings \$
Street address (including apt. no.)	15 State income tax withheld \$	16 Local winnings \$
City or town, province or state, country, and ZIP or foreign postal code		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 ►

School District Changes 2013 Tax Year Filing

<u>COUNTY</u>	<u>SD #</u>	<u>SCHOOL DISTRICT</u>	<u>BASE</u>	<u>2013 RATE</u>	<u>ADDITIONAL INFORMATION</u>
PICKAWAY	6503	TEAYS VALLEY LSD	EI	1.50%	REPLACEMENT, CURRENT 0.75% TRAD
WILLIAMS	8605	MONTPELIER EVSD	EI	1.25%	REPLACEMENT, CURRENT 0.75% TRAD
RICHLAND	7001	CLEAR FORK VALLEY LSD	EI	1.00%	NEW
WAYNE	8509	TRIWAY LSD	EI	0.75%	NEW

School District Changes 2014 Tax Year Filing

<u>COUNTY</u>	<u>SD #</u>	<u>SCHOOL DISTRICT</u>	<u>BASE</u>	<u>2014 RATE</u>	<u>ADDITIONAL INFORMATION</u>
ASHLAND	0302	HILLSDALE LSD	TRAD	1.25%	NEW
SANDUSKY	7203	GIBSONBURG EVSD	TRAD	0.75%	NEW
MORROW	5901	CARDINGTON-LINCOLN LSD	EI	0.75%	NEW
WAYNE	8504	NORWAYNE LSD	EI	0.75%	NEW Changed Names was “North Central”

School District Changes 2014 Calendar Year Withholding

<u>RATE/BASE CHANGES</u>				
<u>Tax Base</u>	<u>SD #</u>	<u>Name</u>	<u>New Rate</u>	<u>Change</u>
EI	7506	Jackson Center LSD	1.50%	Increase of 0.5%
EI	2308	Walnut Township LSD	1.75%	replaces 1.25% traditional tax expiring 12/31/13
TRAD	3301	Ada EVSD	1.50%	Increase of 0.75%
TRAD	5503	Covington EVSD	2.00%	Increase of 0.25%
TRAD	1105	West Liberty- Salem LSD	1.75%	Increase of 0.25%
TRAD	6805	Twin Valley Community LSD	1.50%	Increase of 0.75%

School District Changes 2014 Calendar Year Withholding

RENEWED				
<u>Tax base</u>	<u>SD #</u>	<u>Name</u>	<u>Rate</u>	
EI	5401	Celina CSD	0.75%	expires 12/31/18
TRAD	203	Bluffton EVSD	0.50%	expires 12/31/16
TRAD	1105	West Liberty- Salem LSD	1.75%	1% expires 12/31/16 (0.50% CPT) .25% expires 12/31/36
TRAD	3203	Cory-Rawson LSD	1.75%	0.75% expires 12/31/18 (1% CPT)
TRAD	7401	Bettsville LSD	1.00%	expires 12/31/18
TRAD	8104	Van Wert CSD	1.00%	renewed for CPT
EI	4508	North Fork LSD	1.00%	Expires 12/31/16

School District Changes 2015 Calendar Year Withholding

<u>RATE/BASE CHANGES</u>				
<u>Tax Base</u>	<u>SD #</u>	<u>Name</u>	<u>New Rate</u>	<u>Change</u>
TRAD	4604	Riverside LSD	1.75%	Decrease of 0.25%

School District Changes 2015 Calendar Year Withholding

RENEWED				
<u>Tax base</u>	<u>SD #</u>	<u>Name</u>	<u>Rate</u>	
TRAD	0603	New Knoxville LSD	1.25%	0.25% expires 12/31/29 (1.00% CPT)
TRAD	2602	Evergreen LSD	2.00%	0.75% expires 12/31/19 (0.50% expires 12/31/17, 0.75% CPT)
TRAD	3305	Riverdale LSD	1.00%	expires 12/31/17
TRAD	7405	Old Fort LSD	1.00%	expires 12/31/19
TRAD	8101	Crestview LSD	1.00%	expires 12/31/19
TRAD	8803	Upper Sandusky EVSD	1.25%	expires 12/31/19

School District Changes – 2016 Withholding

RENEWED				
<u>Tax base</u>	<u>SD #</u>	<u>Name</u>	<u>Rate</u>	
TRAD	6803	Eaton Community CSD	1.50%	0.75% expires 12/31/20 (0.75% CPT)
TRAD	8703	Elmwood LSD	1.25%	0.50% expires 12/31/20, 0.75% expires 12/31/21
TRAD	1103	Triad LSD	1.50%	0.50% expires 12/31/20 (1.00% CPT)

School District Changes 2017 Calendar Year Withholding

RENEWED				
<u>Tax base</u>	<u>SD #</u>	<u>Name</u>	<u>Rate</u>	
TRAD	8703	Elmwood LSD	1.25%	0.50% expires 12/31/20, 0.75% expires 12/31/21

SCHEDULE A – TRADITIONAL TAX BASE SCHOOL DISTRICT AMOUNTS (See page SD 5 of the instructions.)

Complete this schedule only if filing a traditional tax base school district return.

17. Enter on this line your Ohio taxable income reported on <u>line 5 of Ohio form IT 1040EZ</u> <u>or IT 1040</u> . Shade the negative sign ("-") at right if the amount is less than -0-.....	<input type="checkbox"/> 17.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
18. Small business investor income deduction add-back (see instructions on page SD 5).....		..... 18.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
19. Total traditional tax base school district income (add lines 17 and 18).....	<input type="checkbox"/> 19.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
20. The amount of traditional tax base school district income, if any, you earned while <u>not</u> a resident of the school district whose number you entered above.....		..... 20.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
21. School district taxable income (line 19 minus line 20; enter -0- if less than zero). Enter here and on line 1 of this return.....		..... 21.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

SCHEDULE B – EARNED INCOME TAX BASE SCHOOL DISTRICT AMOUNTS (See page SD 6 of the instructions.)

Complete this schedule only if filing an earned income only tax base school district return.

22. Wages and other compensation described on page SD 6 of the instructions.....		..... 22.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
23. Net earnings from self-employment described on page SD 6 of the instructions. Shade the negative sign ("-") at right if the amount is less than -0-.....	<input type="checkbox"/> 23.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
24. Depreciation expense adjustment, if any, described on page SD 6 of the instructions.....		..... 24.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
25. School district taxable income (add lines 22, 23 and 24; enter -0- if less than zero). Enter here and on line 1 of this return.....		..... 25.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

Legislation

HB153 – Budget Bill (cont'd)

InvestOhio

- Credit for eligible investor making a qualifying investment in small business
 - the investor may apply to the Development Services Agency (DSA) for a certificate to claim the credit

- Nonrefundable credit is outlined in section 5747.81 of the Ohio Revised Code.

Invest Ohio Credit (cont'd)

- Credit is equal to 10% of the investment amount
- Maximum amount an individual may invest is \$10 million dollars
- Credit is capped at \$1 million dollars
- 2-year holding period before an eligible investor can take the credit; could begin making qualifying investment 7/1/11

Invest Ohio Credit (cont'd)

- Any unused portion of the credit may be carried forward seven (7) succeeding taxable years
- Owners of pass-through entities that hold certificate issued by Development Services Agency (DSA) may claim credit based on ownership interest
- Credit can be claimed beginning with **2013** income tax return on Schedule E

Schedule E-1

Schedule of Nonrefundable Business Credits

You must claim credits in the order listed in Ohio Revised Code section (R.C.) 5747.98. Enter on the applicable line below each credit amount from line 12 of the summary worksheet on page 2.

Enclose with your tax return Schedule E-1 and E-2 and the requested credit certificates, if applicable.	Carryforward Period	Amount of Credit
1. Credit for contributions to candidates for Ohio statewide office or General Assembly (R.C. 5747.29). Not available for trusts	None	1. _____
2. Job retention credit, nonrefundable portion (enclose a copy of the credit certificate) (R.C. 5747.058, 122.171).....	Three years	2. _____
3. Credit for eligible new employees in an enterprise zone (R.C. 5709.66(B))	Three years	3. _____
4. Credit for certified ethanol plant investments (R.C. 5747.75).....	Three years	4. _____
5. Credit for purchases of grape production property (R.C. 5747.28)	Seven years	5. _____
6. Credit for investing in an Ohio small business (R.C. 5747.81).....	Seven years	6. _____
7. Technology investment credit (enclose a copy of the credit certificate) (R.C. 5747.33, 122.15 to 122.154).....	Fifteen years	7. _____
8. Enterprise zone day-care and training credits (R.C. 5709.65 (A)(4) and (A)(5))	Unlimited	8. _____
9. Ohio historic preservation credit, nonrefundable carryforward portion (R.C. 5747.76(D))	Five years	9. _____
10. Total nonrefundable business credits (add the amounts on lines 1 through 9 above). Enter here and on line 68 of Ohio form IT 1040 or on line 11 of Ohio form IT 4708 or on line 10 of Ohio form IT 1041.....		10. _____

New Legislation

HB 510 – new Financial Institutions tax (FIT)

- Governor signed 12/20/12
- Financial Institutions & Dealers in Intangibles (DIT) no longer subject to Corporate Franchise tax after 2013
- DIT now subject to CAT
- Creates a Refundable credit on 2013 IT1040 & an add-back to FAGI for FIT Refundable credit taken on PTE return; utilize existing PTE add-back line 34; new FIT credit line 72e

http://www.tax.ohio.gov/FinancialInstitutionsTax/FIT_A.aspx

New Legislation

HB 59 - Budget Bill

- Repeals Wagering loss deduction
- Prohibits "double dipping" for personal and dependency exemptions and exemption credits. ORC 5747.022 and 5747.025 (for 2014 tax return)
- Specifies that any investor in a pass-through entity may file an individual income tax return and claim the refundable credit for taxes the entity paid on the investor's behalf. ORC 5747.08(D)
- Allows TC to deliver a tax notice to a person by ordinary mail if the person does not timely access the notice electronically after 2 emails. ORC 5703.37

New Legislation

HB 59 - Budget Bill

- Medical Savings Account
 - – max. contribution \$4,506 (up from \$4,416)

- 2014 Interest rate – 3%

- Uniformed Services Retirement Income deduction
 - Includes U.S. Army, Navy, Air Force, Marine Corps, Coast Guard or National Guard and commissioned corps of National Ocean and Atmospheric Administration (NOAA) and Public Health Service

New Legislation

HB 59 - Budget Bill (cont'd)

- Reduces income tax rates in all brackets. ORC 5747.02 by 10% over 3 yrs (8.5%, .5%, 1%)
 - Withholding tables adjusting 9%; another 1% Jan.2015
- Suspends indexing of income brackets & Personal exemption amount for taxable yrs 2013-2015 (Technical corrections in HB 72 - introduced)
- \$20 personal exemption credit is now “Income-based”
 - OAGI less Exemptions < \$30k
- Creates non-refundable Ohio EIC for 5% of Federal EIC
 - If OAGI >\$20k, limit credit to 50% of tax due after all other credits except Joint Filing credit
 - New OH EIC worksheet

Ohio Earned Income Credit Worksheet

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

If you have claimed the low income credit on line 56 on Ohio form IT 1040 or line 7 on IT 1040EZ, your tax liability is already \$0, therefore you do not benefit from this nonrefundable EIC. **Stop here.**

If Ohio taxable income is \$20,000 or less for single or married filing joint return, complete only lines 1-3 of the worksheet below.

- 1. Federal EITC 1. _____
- 2. Ohio taxable income (line 5 on IT 1040 or IT 1040EZ)..... 2. _____
- 3. Ohio EIC limit – 5% of line 1 above. If Ohio taxable income is \$20,000 or less for single or married filing joint return, this is your EIC. Enter here and on line 14 of IT 1040 or line 13 of IT 1040EZ, and **stop here**..... 3. _____

If Ohio taxable income is greater than \$20,000 for single or married filing joint return, complete the rest of the worksheet to determine your Ohio EIC.

- 4. Ohio tax (line 6 on IT 1040 or IT 1040EZ) 4. _____
- 5. Schedule B credits from line 59 on IT 1040..... 5. _____
- 6. \$20 exemption credit (from line 9 of IT 1040 or IT 1040EZ)..... 6. _____
- 7. Schedule C credit (line 64 on IT 1040) 7. _____
- 8. Schedule D credit (line 67 on IT 1040) 8. _____
- 9. Total credits for Ohio EIC calculation (add lines 5, 6, 7 and 8)..... 9. _____
- 10. Ohio tax less total credits to calculate Ohio EIC (line 4 minus line 9)..... 10. _____
- 11. Multiply line 10 by .5 and enter here..... 11. _____
- 12. Enter here and on line 14 of IT 1040 or line 13 of IT 1040EZ the lesser of line 3 or line 11 of this worksheet..... 12. _____

New Legislation

HB 59 - Budget Bill (cont'd)

- ORC 5747.11: If interest is allowed on a refund, calculate interest to begin from the date of the overpayment until the date of the refund. The bill does not modify the calculation of interest on payments of illegal or erroneous assessments.
- Small Business Income deduction to 50% of net business income not to exceed \$62.5k for MFS/\$125k Single or MFJ
 - Requires add-back to Traditional School District return

Year 20 ____

IT SBD – Small Business Investor Income Deduction Schedule

Every taxpayer requesting a small business investor income deduction must complete a separate schedule for each pass-through entity in which the taxpayer has an ownership interest.



Part I

A. Business Income Before Deductions

1. Self-employment income (federal Schedule C, C-EZ or F), guaranteed payments and/or compensation received from each pass-through entity in which you have at least a 20% direct or indirect ownership interest. Note: Reciprocity agreements do not apply (see line instructions).....	1.	_____	00
2. Add-back for expenses paid to related members and to certain investors' family members (see instructions).....	2.	_____	00
3. Ordinary income (loss) from trade or business activities (to the extent not shown on line 1).....	3.	_____	00
4. Net income (loss) from rental activities, net royalties, interest income and dividend income.....	4.	_____	00
5. Net capital gain (loss) and other gain (loss).....	5.	_____	00
6. Add adjustments from I.R.C. section 168(k) and qualifying 179 expenses (see line instructions).....	6.	_____	00
7. Other items of income and gain separately stated on federal Schedule K-1 and miscellaneous federal income tax adjustments, if any.....	7.	_____	00
8. Total of lines 1 through 7.....	8.	_____	00

B. Deductions From Business Income

9a. Keogh deduction, self-employment tax deduction and self-employed health insurance deduction.....	9a.	_____	00
b. Deduct adjustments for the depreciation expenses added back in prior years (see line instructions)....	9b.	_____	00
c. Other items of deduction and loss separately stated on federal Schedule K-1 if such deductions are allowable in computing federal adjusted gross income (individuals) or federal taxable income (estates)...	9c.	_____	00
d. Other business income deductibles (describe) and miscellaneous federal income tax adjustments, if any.....	9d.	_____	00
e. Total of lines 9a through 9d.....	9e.	_____	00

C. Net Business Income, Apportionment

10. Net business income (line 8 minus line 9e).....	10.	_____	00
11. Ohio apportionment ratio (Part II, line 4).....	11.	_____	00
12. Total business income apportioned to Ohio (multiply line 10 by line 11).....	12.	_____	00

D. Ohio Small Business Investor Income Deduction

(Complete a separate schedule for each pass-through entity or sole proprietorship)

13. Ohio small business investor income (line 12 from each separate schedule; see instructions).....	13.	_____	00
14. Maximum Ohio small business investor income subject to deduction (see instructions).....	14.	_____	00
15. Ohio small business investor income deduction; 50% of line 13 or 50% of line 14, whichever is less (maximum deduction is \$125,000 for married filing jointly or single/head of household/qualifying widow(er) filers and \$62,500 for married filing separately filers. Enter here and on Ohio form IT 1040, line 41).....	15.	_____	00

Part II – Apportionment Formula for Business Income

(1) Within Ohio	(2) Total Everywhere	(3) Ratio	(4) Weight	(5) Weighted Ratio
--------------------	----------------------------	--------------	---------------	--------------------------

1. Property			(carry to six decimal places)		(carry to six decimal places)
(a) Owned (average cost).....	_____	_____			
(b) Rented (annual rental x 8).....	_____	_____			
(c) Total (lines 1a and 1b).....	_____ + _____	= _____	x .20 =	1c.	_____
2. Payroll (see Exclusions on page 4 of the instructions).....	_____ + _____	= _____	x .20 =	2.	_____
3. Sales (see Exclusions on page 5 of the instructions).....	_____ + _____	= _____	x .60 =	3.	_____
4. Ohio apportionment ratio. Add lines 1c, 2 and 3 (enter ratio here and on Part C, line 11).....				4.	_____

Small Business Deduction FAQ's

- Schedule IT SBD & Instructions
 - tax.ohio.gov
- 1/21/14 Tax Alert & News Release
- Frequently Asked Questions

- Casino Revenue Tax
- Cigarettes
- Commercial Activity Tax (CAT)
- Commercial Activity Tax (CAT) - Changing The Commercial Activity Tax (Cat) Annual Minimum Tax
- Commercial Activity Tax (CAT) - Creation Of The Motor Fuel Receipts Tax
- Consumer's Use Tax Amnesty
- Corporation Franchise
- Employer Withholding
- Estate
- Financial Institutions Tax (FIT)
- Fuel Use and IFTA
- Income - 1099-G and 1099-INT
- Income - Cutting Ohio Income Tax Rates
- Income - Freezing The Inflation Indexing Of Income Tax Brackets & Exemptions
- Income - General Information
- Income - Identity Theft
- Income - Means Testing Of The \$20 Personal Exemption Credit
- Income - Military
- Income - Municipal Income Tax for Electric Light Companies and Telephone Companies
- Income - My Notification Settings
- Income - My Profile
- Income - Ohio ePayments
- Income - Ohio I-File
- Income - Online Services - Getting Started
- Income - Preparer Electronic Filing Requirement
- Income - Repeal Of The Gambling Loss Deduction
- Income - Same Gender
- Income - Small Business Investor Deduction**
- Income - The New Ohio Earned Income Credit (Ohio EIC)
- Inheritance Tax
- <Select Category>



Government Researcher Contact

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... you are interested in. A list of questions will appear
... answer will appear.

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Please select a Category



FAQs



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Information Releases



Interest Calculator



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The Finder

Small Business Deduction FAQ's

If a shareholder receives compensation, in addition to ordinary income, from the entity of which the shareholder owns more than 20%, are the W2 income and the ordinary income both included to compute the deduction? YES

Ordinary income is reported on line 3 of IT SBD and if shareholders owns more than 20%, compensation is reported on line 1 of schedule.

Small Business Deduction FAQ's

Do sole-proprietors (non-pass through entity) qualify for the Small Business Investor Income deduction – or must the income come from a partnership, S corporation or LLC?

Sole-proprietors are also eligible for the deduction to the extent. It is not just for income from partnerships, S Corporations and LLC's.

Small Business Deduction FAQ's

Does net rental income and net royalty income reported on Schedule E qualify for the 50% deduction?

Yes, to the extent it is business income and included in Ohio Adjusted Gross Income

New Legislation

HB 112 – Ohio Breast & Cervical Cancer Contribution

- Allow taxpayers to contribute a portion of their income tax refunds to the Ohio Breast and Cervical Cancer Project (for 2014 tax return)
- Require each income tax refund contribution category to generate \$150,000 annually for two consecutive years or be cancelled

Impact of Defense of Marriage Act (DOMA)

Background:

- June 26, 2013 - U.S. Supreme Court issued decision on constitutionality of section 3 of the federal Defense of Marriage Act (DOMA), which had established a federal definition of marriage.
- IRS issued Revenue Ruling 2013-17 - provides that a marriage between same-gender individuals performed in a jurisdiction that recognizes such a marriage will now be recognized for federal income tax purposes.
 - As a result, same-gender married couples may file joint federal income tax returns on or after Sept.16, 2013 even if they are domiciled in jurisdiction whose laws do not recognize same-gender marriage.

Impact of Defense of Marriage Act (DOMA)

- Under Article XV §11 of the Ohio Constitution, Ohio does not recognize marriage between persons of the same gender.
- Individuals who entered into such a marriage in another jurisdiction shall not use the filing status of “married filing jointly” or “married filing separately” when filing Form IT 1040
- Information Release: IT 2013-01 - Filing Guidelines for Taxpayers Filing a Joint or “Married Filing Separately” Federal Income Tax Return With Someone of the Same Gender - Issued Oct. 11, 2013 - Revised Dec. 19, 2013
- Checkbox on IT 1040 indicating IT S
 - May not file 1040EZ or Telefile if MFJ/MFS Federal return
- New Schedule: IT S – now 4 columns

Ohio Employer Impact of DOMA

EW 2013-01 - Guidelines for Employers Providing Benefits to Employees Married in a Jurisdiction That Recognizes Same-Gender Marriage - Issued Nov. 14, 2013

- WH taxes based on taxable gross earnings of each EE as if calculated in a manner that does not recognize same-gendered marriages

- Employers shall determine employees' Ohio taxable gross earnings amounts in a manner consistent with this guidance and report these amounts on box 16 of federal Form W-2
 - With Pre-tax items, box 1 of W-2 may be different than box 16

- These amounts must be used in determining the employer's liability for withheld income & school district income tax

Personal Income Tax Nexus – Safe Harbor

IT 2014-01 - Modification to Non-Resident Personal Income Tax Nexus “Safe Harbor” - Issued January 10, 2014

Modification to items O and P of the release:

O. The nonresident has a presence in this state for no more than seven days (now twenty days),... and the nonresident’s activities in Ohio generate no more than \$2,500 in gross income (now \$10,000 in gross income) in that same calendar year;

P. The nonresident participates in one or more trade shows in this state ... the nonresident does not have employees present in this state for more than seven days (now twenty days) in a calendar year and the nonresident’s activities in Ohio generate no more than \$2,500 in gross income (now \$10,000 in gross income) in that same calendar year;

Discovery/Audit Programs

- Stock Options
- Displaced Worker Credit
- PTE Non-filers and Under-reporters
- Schedule D filers
- Health Care Expenses
- Development Services Agency (DSA) – Certificates for Schedule E credits

PIT/SD Updates – Web Services

On-line Tax Experience – Phase-in over 2-3 yrs

New: Logon & password no longer expire after 1 yr; unless not used for more than 2 yrs.

- Logon can now be a unique ID or SS#
- Security Question selections/answers added to enhance security

View

- 1099G/INT – Activate to go paperless
- Outstanding liabilities, Returns filed & Pending returns

Updates by Taxpayer

- Phone, email and mailing address
- Email address for future “preferred” contact via secured electronic means

Online Services - Updates

Online Services

Dashboard

File Ohio IT 1040

File Ohio SD 100

File Ohio IT 10

View / Make Payments

View Ohio 1099s

Account Settings

My Profile

My Notification Settings

rel.2013.25.88 - August 7th, 2013 on
QA.2

BREAKING NEWS -

 You have the ability to change your User ID to something other than your social security number. For your security, we strongly advise you to update/edit your User ID by accessing *My Profile*. *(Don't show this again.)*

Welcome to the Ohio Department of Taxation's Individual Income Tax Online Services for taxpayers.

Select a service from the Online Services menu on the left, or take action on a dashboard entry below.

Dashboard - Your data at a glance

Outstanding Balance

Tax Year	Notice ID	Notice Type	Due Date	Amount	Pending Payments	Actions	Help
2011	4001	Non-Remittance	12/24/2012	\$3087.98	--	Pay	?
2012		IT 1040 Return Balance Due	04/15/2013	\$1367.00	--	Pay	?

Tax Returns Awaiting Action

Tax Year	School Dist	Form	Status	Actions
2012	2307	SD-100WEB	Reminder*	File Now!


* **Reminder:** The school district number listed on your Ohio income tax return requires a school district return to be filed. File the return using the "File Now!" button or select "File Ohio SD 100" from the left menu to create a return for the correct school district. If you did not reside in a taxing school district, [Contact Us](#).

Tax Returns On File

Tax Year	School Dist	Form	Post Date	Actions
2009		IT-1040ELF	10/18/2010	View Transcript
2010		IT-1040ELF	10/07/2011	View Transcript
2011		IT-1040ELF	04/03/2012	View Transcript
2012		IT-1040WEB	Pending	View Transcript

The returns available to view reflect line items as filed or adjusted through the current date.

Pay Outstanding Billing/Assessment

 Department of Taxation

Online Services: Income Taxes » ePayments: Payment Options

You are logged in as
JENNIFER B. [REDACTED]
XXX-XX- [REDACTED]
[log out](#)

Payment Steps

- 1. Payment Selection
- 2. Payment Options
- 3. Payment Method
- 4. Payment Authorization
- 5. Payment Confirmation

Individual Income - Billing Payment Options

Tax Year

Note: An asterisk (*) indicates required fields

*Billing Notice ID Number

Amount you owe: \$3087.98

*Enter an amount to pay.

Pay by Electronic Check	Pay by Credit Card
\$ <input type="text" value="3087.98"/>	\$ <input type="text"/>

Important Note: In order to process a credit card payment, Official Payments Corporation, the credit card service provider, charges a convenience fee of 2.5% (or \$1.00, whichever is greater) on the amount of the transaction. This fee is paid directly to Official Payments Corporation.

[Continue](#) [Cancel](#)

[Privacy Policy](#) | [Contact Us](#)ePayment release 2013.18.68 (Build Date: May 30th, 2013) on QA.1[ASUR region]

Online Services: Income Taxes » ePayments: ACH Payment Method

You are logged in as
JENNIFER B. [REDACTED]
XXX-XX- [REDACTED]
[log out](#)

Payment Steps

1. Payment Selection
2. Payment Options
3. Payment Method
4. Payment Authorization
5. Payment Confirmation

Pay by Electronic Check Direct Withdraw

Note: An asterisk (*) indicates required fields

We cannot make withdrawals from a foreign bank account. Please ensure this is a domestic bank account number.

NOTE: Your payment will be timely if the "Date to Withdraw" is requested on or before the payment due date. Although the payment may be processed by your financial institution on the date requested, please allow 2-3 business days for the payment to post to your account.

*Please indicate which type of account

- Checking
 Savings

*Enter Routing Number [?]

77777777

*Enter Account Number [?]

50651

Amount to Withdraw

\$ 3087.98

*Date to Withdraw [?]

09 / 24 / 2013

[Back](#) [Continue](#)

[Cancel](#)

[Privacy Policy](#) | [Contact Us](#)

ePayment release 2013.18.68 (Build Date: May 30th, 2013) on QA.1

[ASUR region]

Online Services: Income Taxes » ePayments: ACH Authorization

You are logged in as
JENNIFER B. [REDACTED]
XXX-XX- [REDACTED]
[log out](#)

- Payment Steps**
- 1. Payment Selection
 - 2. Payment Options
 - 3. Payment Method
 - 4. Payment Authorization**
 - 5. Payment Confirmation

Electronic Check Payment Authorization

Please verify that you entered the following information:

- Checking
- Savings

Routing Number	Account Number
<input type="text" value="77777777"/>	<input type="text" value="50651"/>
Amount to Withdraw	Date to Withdraw
<input type="text" value="\$3087.98"/>	<input type="text" value="09/24/2013"/>

I hereby authorize the state of Ohio to initiate an electronic payment from my account as indicated.

[Edit](#) [Authorize Payment](#)
[Cancel](#)

[Privacy Policy](#) | [Contact Us](#)

ePayment release 2013.18.68 (Build Date: May 30th, 2013) on QA.1

[ASUR region]

Online Services: Income Taxes » ePayments: Confirmation

You are logged in as
 JENNIFER B. [REDACTED]
 XXX-XX- [REDACTED]
[log out](#)

Payment Steps

1. Payment Selection
2. Payment Options
3. Payment Method
4. Payment Authorization
5. Payment Confirmation

Thank you for your payment

Date Of Payment: September 23, 2013
 Tax Year: 2011
 Name: JENNIFER [REDACTED]
 Social Security Number: XXX-XX- [REDACTED]
 Type Of Payment: Individual Income Tax - Billing Payment
 Tax Bill: 4001 NRL
 Total Tax Paid: \$3087.98

Payment Method: Electronic Check
 Date Of Payment Withdrawal: September 24, 2013
 Tax Paid: \$3087.98
 Your Confirmation Number Is: 022013266012581

Please print and save this information for your records.

[Print](#)
[Save Printable PDF File](#)

Thank you for using Ohio e-Payments.
 If you have comments or suggestions, please e-mail us.

[Back To Menu](#)
[Privacy Policy](#) | [Contact Us](#)

ePayment release 2013.18.68 (Build Date: May 30th, 2013) on QA.1

[ASUR region]

Online Services

Dashboard

File Ohio IT 1040

File Ohio SD 100

File Ohio IT 10

View / Make Payments

View Ohio 1099s

Account Settings

My Profile

My Notification Settings

rel 2013.25.88 - August 7th, 2013 on
QA.1

BREAKING NEWS –

⚠ You have the ability to change your User ID to something other than your social security number. For your security, we strongly advise you to update/edit your User ID by accessing *My Profile*. ([Don't show this again.](#))

Welcome to the Ohio Department of Taxation's Individual Income Tax Online Services for taxpayers.

Select a service from the Online Services menu on the left, or take action on a dashboard entry below.

Dashboard - Your data at a glance

Outstanding Balance

Tax Year	Notice ID	Notice Type	Due Date	Amount	Pending Payments	Actions	Help
2011	4001	Non-Remittance	12/24/2012	\$3087.98	\$3087.98		?
2012		IT 1040 Return Balance Due	04/15/2013	\$1367.00	--	Pay	?

Tax Returns Awaiting Action

Tax Year	School Dist	Form	Status	Actions
2012	2307	SD-100WEB	Reminder*	File Now!

* **Reminder:** The school district number listed on your Ohio income tax return requires a school district return to be filed. File the return using the "File Now!" button or select "File Ohio SD 100" from the left menu to create a return for the correct school district. If you did not reside in a taxing school district, [Contact Us](#).

Tax Returns On File

Tax Year	School Dist	Form	Post Date	Actions
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2010		IT-1040ELF	10/07/2011	View Transcript
2011		IT-1040ELF	04/03/2012	View Transcript
2012		IT-1040WEB	Pending	View Transcript

The returns available to view reflect line items as filed or adjusted through the current date.

Online Services

Dashboard

File Ohio IT 1040

File Ohio SD 100

File Ohio IT 10

View / Make Payments

View Ohio 1099s


Account Settings

My Profile

My Notification Settings

rel 2013.25.88 - August 7th, 2013 on
QA.2

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2012		IT 1040 Return Balance Due	04/15/2013	\$1367.00	--	Pay	?

Tax Returns Awaiting Action

Tax Year	School Dist	Form	Status	Actions
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Tax Returns On File

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2011		IT-1040ELF	04/03/2012	View Transcript
2012		IT-1040WEB	Pending	View Transcript

The returns available to view reflect line items as filed or adjusted through the current date.

You are logged in as
 JENNIFER B. [REDACTED]
 XXX-XX-[REDACTED]
[log out](#)

Filing Information	
Primary Social Security Number:	XXX-XX-[REDACTED]
Primary First Name:	KRISTOPHER
Primary Last Name:	[REDACTED]
Address:	[REDACTED]
Primary Residency Status:	Ohio Resident
Filing Status:	Married Filing Jointly
Spouse Social Security Number:	XXX-XX-[REDACTED]
Spouse First Name:	JENNIFER
Spouse Last Name:	[REDACTED]
Spouse Residency Status:	Ohio Resident
Tax Year:	2009
Date Filed:	10/18/2010
Confirmation Number:	1028709224

IT-1040ELF Filing Information		
001	Federal Adjusted Gross Income	\$88,827.00
002	Ohio Adjustments	(\$14,879.00)
003	Ohio Adjusted Gross Income	\$73,948.00
004	Exemption Deduction	\$6,200.00
005	Ohio Taxable Income	\$67,748.00
006	Ohio Tax Before Credits	\$2,312.00
007	Credits from Schedule B	\$0.00
008	Ohio Tax Less Schedule B Credits	\$2,312.00
009	Exemption Credit	\$80.00
010	Ohio Tax Less Exemption Credit	\$2,232.00
011	Amount From Line 10	\$2,232.00
012	Joint Filing Credit	\$0.00
013	Ohio Tax Less Joint Filing Credit	\$2,232.00
014	Summary of Schedule C, D and E Credits	\$0.00
015	Manufacturing-equipment Grant	\$0.00
016	Ohio Income Tax	\$2,232.00
017	Ohio Use Tax	\$0.00
018	Total Ohio Tax	\$2,232.00
019	Ohio Tax Withheld	\$0.00
020	Ohio Estimated/Extension Payments and Credit Carry-forward	\$689.00
021A	Refundable Business Jobs Credit	\$0.00
021B	Refundable Pass-through Entity Credits	\$0.00
021C	Historical Building Rehabilitation Credit	\$0.00
021D	Motion Picture Investment Credit	\$0.00
022	Total Payments	\$689.00
023	Amount Overpaid	\$0.00
024	Amount to be Credited to Next Year's Estimated Tax Liability	\$0.00
025A	Military Donation	\$0.00
025B	Scenic River Donation	\$0.00
025C	Wildlife Donation	\$0.00
026	Refund Amount	\$0.00

I-File - 1099G/INT

Welcome to the Ohio Department of Taxation's Individual Income Tax Online Services for taxpayers.

Select a service from the Online Services menu on the left.


View your Ohio 1099s.

Just like a W-2 from your employer, an Ohio 1099 is a report of income you received from your Ohio and/or School District income taxes. An Ohio 1099 can represent income tax overpayments including interest, refunds, credit carry forwards, donations and offsets applied to you by the State of Ohio. This may be taxable income on your federal return. Check here to see if you were issued a 1099 form. For more information, refer to the [FAQs](#).

View Ohio 1099s



1099G/INT



Online Services: Income Taxes » View My 1099s

You are logged in as
JOHN A. DOE
XXX-XX-5956
[log out](#)

1099s Available for Viewing

1099 forms from the State of Ohio generated in the last 5 years have been made available on-line for your viewing and printing needs. These represent any refunds, offsets, or credit carry forwards applied to you.

- 2010 1099-G original issued on 01/13/2011 for refund for tax year 2009
- 2010 1099-INT original issued on 01/13/2011 for refund for tax year 2008
- 2008 1099-G corrected issued on 05/11/2009 for refund for tax year 2007
- 2008 1099-G original issued on 10/02/2008 for refund for tax year 2007
- 2007 1099-G original issued on 10/02/2008 for refund for tax year 2007

ePayment – Electronic Check (ACH)

Online Services: Income Taxes » ePayments: Payment Options

You are logged in as

XXX-XX-6275

[log out](#)

Individual Income - Estimated Payment Options

Tax Year

Note: An asterisk (*) indicates required fields

*Payment Method (select one)

Electronic Check (ACH) ←

- You may make all four estimated payments at one time.
- You may enter a different date for each withdrawal.
- You may enter a different amount for each withdrawal.
- There is no charge or convenience fee for using this service.

Credit Card

- You may make one estimated payment at one time.
- You cannot enter a payment date. Your payment will be charged to your account the next business day.
- Official Payments Corporation, the credit card service provider, charges a 2.5% (or \$1.00 whichever is greater) on the amount of the transaction. This fee is paid directly to Official Payments Corporation.

Payment Steps

1. Payment Selection
2. Payment Options
3. Payment Method
4. Payment Authorization
5. Payment Confirmation


Whether you choose to pay by electronic check (ACH) or credit card, all payments are due on, or before, the quarterly due date. Unpaid, partial paid, and late paid taxes (including estimated payments) are subject to interest and penalty. If the ACH estimated tax payment is past due, the date to withdraw must be the next business day.

Quarter ?	Amount	Date to Withdraw ?	Due Date
1st	\$ <input type="text"/>	06/19/2013	04/15/2013
2nd	\$ <input type="text"/>	06/19/2013	06/17/2013
3rd	\$ <input type="text"/>	06 / 19 / 2013	09/16/2013
4th	\$ <input type="text"/>	06 / 19 / 2013	01/15/2014

NOTE: Your payment will be timely if the "Date to Withdraw" is requested on or before the payment due date. Although the payment may be processed by your financial institution on the date requested, please allow 2-3 business days for the payment to post to your account.

ePayment – Credit Card

Online Services: Income Taxes » ePayments: Payment Options

<p>You are logged in as XXX-XX-5035 log out</p>	<p>Individual Income - Estimated Payment Options</p> <p>Tax Year <input type="text" value="2012"/></p> <p>Note: An asterisk (*) indicates required fields</p> <p>*Payment Method (select one)</p> <p><input type="radio"/> Electronic Check (ACH)</p> <ul style="list-style-type: none">You may make all four estimated payments at one time.You may enter a different date for each withdrawal.You may enter a different amount for each withdrawal.There is no charge or convenience fee for using this service. <p><input checked="" type="radio"/> Credit Card </p> <ul style="list-style-type: none">You may make one estimated payment per session.You cannot enter a payment date. Your payment will be charged to your account the next business day.Official Payments Corporation, the credit card service provider, charges a 2.5% (or \$1.00 whichever is greater) on the amount of the transaction. This fee is paid directly to Official Payments Corporation. <p>Whether you choose to pay by electronic check (ACH) or credit card, all payments are due on, or before, the quarterly due date. Unpaid, partial paid, and late paid taxes (including estimated payments) are subject to interest and penalty.</p> <p>*Quarter (select one) <input type="text" value="2"/> *Enter an amount to pay.</p> <p><input type="radio"/> 1st <input type="radio"/> 2nd <input type="radio"/> 3rd <input type="radio"/> 4th \$ <input type="text"/></p> <p>NOTE: Your payment will be timely if the 'Date to Withdraw' is requested on or before the payment due date. Although the payment may be processed by your financial institution on the date requested, please allow 2-3 business days for the payment to post to your account.</p> <p>Back Continue Cancel and Exit</p>
---	---

Epayments

Epayments – includes all payments made (paper or electronic)

Date	Amount	Form Type	Tax Year	School District		
01/01/2013	\$1.00	IT-40P RETURN	2011		<i>pending</i>	cancel
01/01/2013	\$2.00	IT-1040 EST	2012		<i>pending</i>	cancel
01/01/2013	\$1.00	SD-40P RETURN	2011	Pickerington LSD (Frfld, Franklin)	<i>pending</i>	cancel
01/01/2013	\$2.00	SD-100 EST	2012	Ada EVSD (Hardin,Hancock Co.)	<i>pending</i>	cancel

* Cancelled payments

Date	Amount	Form Type	Tax Year	School District		
01/01/2013	\$1.00	IT-40P RETURN	2011		<i>cancelled</i>	undo
01/01/2013	\$2.00	IT-1040 EST	2012		<i>cancelled</i>	undo
01/01/2013	\$1.00	SD-40P RETURN	2011	Pickerington LSD (Frfld, Franklin)	<i>cancelled</i>	undo
01/01/2013	\$2.00	SD-100 EST	2012	Ada EVSD (Hardin,Hancock Co.)	<i>cancelled</i>	undo

Self-Help Library

Self Help eLibrary

The **Self Help eLibrary** contains various tools to help you better understand the taxes we administer; the tax forms used to fulfill your filing obligations; and the computer systems and software applications that are available to assist you. This information may provide the answers to your questions while saving you time. The eLibrary contains the following:

- Tutorials (contains both audio and visual)
- Interactive notices (which include links to information for a better understanding of your tax notice)
- FAQ's

If additional assistance is needed after reviewing the self help content, you can [e-mail](#) us or [contact us](#) by phone.

Below you will see the categories that are available for your review. Under each category, you will find individually related topics. If you don't find what you were looking for today, stop back at a later date since we will continue to add content to the eLibrary as it becomes available.

1 <i>Section One</i> Understanding Your Individual Income Tax Billing Notice	3 <i>Section Three</i> Excise Tax Help
2 <i>Section Two</i> Individual Income Tax Help	4 <i>Section Four</i> Ohio Business Gateway

Self-Help Library (cont'd)

Notice #	Tax	Interactive Notice	Tutorials
0022	Individual Income	<u>Income Tax Refund Offset</u>	<u>Income Tax Refund Offset</u>
0023	Individual Income	<u>Adjustment to Income Tax Refund Offset</u>	<u>Proposed Income Tax Refund Offset</u>
0024	Individual Income	<u>Income Tax Refund Offset - Final Adjustment</u>	<u>Adjustment to Income Tax Refund Offset</u>
0208	Individual Income	<u>Income Tax Refund Offset - Refund Capture</u>	<u>Income Tax Refund Capture</u>
1003	Individual Income	<u>Failure to File</u>	<u>Failure to File</u>
2001	Individual	<u>CP2000 Billing</u>	<u>CP2000 Billing</u>
3001	Individual Income	<u>Variance Billing</u>	<u>Variance Billing</u>
4001	Individual Income	<u>Non-Remittance Billing</u>	<u>Non-Remittance Billing</u>
5002	Individual	<u>FAGI Billing</u>	<u>FAGI Billing</u>
7001	School District Income	<u>Non-Remittance Billing</u>	<u>Non-Remittance Billing</u>
7004	School District Income	<u>Failure to File</u>	<u>Failure to File</u>



Self-Help Library (cont'd)



NOTICE OF INCOME TAX REFUND OFFSET

Compliance Division
Individual Income Tax Unit
P.O. Box 182402
Columbus, OH 43218-2402

--THIS IS NOT A BILL--

NAME
ADDRESS

Date:

Social Security Number(s):
XXX-XX-1234
Batch Number: 1234567891
Tax Year: 2010
Form: IT-1040WEB

Notice ID: 0022



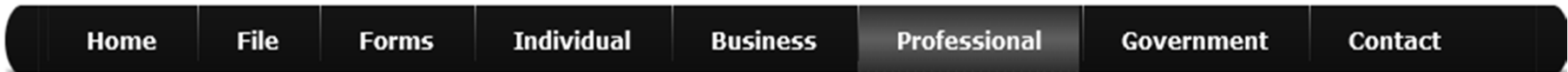
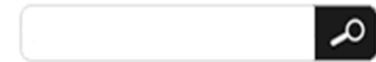
YOUR 2010 OHIO INCOME TAX REFUND WILL BE OFFSET

Ohio and Federal laws require the Ohio Department of Taxation to offset all or part of your refund if you owe any of the following:

- Delinquent taxes to Ohio or to the Internal Revenue Service
- Miscellaneous debts to the Ohio Attorney General's Office
- Premium payments to the Ohio Bureau of Workers' Compensation
- Back child/spousal support or public assistance payments to Ohio Job and Family Services

Payment has been made to the agency(s) in the amount(s) listed below and your tax refund reduced accordingly. **If this liability has been paid or you have questions about this offset, please contact the agency(s) at the telephone number(s) listed in the box.**

eFile - Practitioner's Web Page



- Tax Professional Assistance
- Information for Software Developers
- Electronic Filing by Tax Preparers
- View Ohio Taxes
- Taxpayer Representation Form (TBOR1)





How Do I...

- Understand the MEF Message
- File On-Line without using Tax Software
- Prove I have Permission to Represent a Taxpayer
- Find out if Federal Adjustment Effect the Ohio Tax Return
- Register as a Software Developer
- Create my OBG Login to File Multiple Returns

eFile - Practitioner's Web Page

Other Resources for Tax Preparers


2013

- [2013 Ohio Practitioner Electronic Filing Booklet](#)
- [Approved Software Developers Tax Year 2013](#) 
- [2013 MeF Error Codes](#) 
- [2013 Income Tax and School District Income Tax Publication \(Instructions\)](#) (Draft)
- [2013 IT1040 Tax Return](#)
- [2013 IT1040EZ Tax Return](#)
- [2013 SD100 Tax Return](#)

2013 Approved Software Products

Software products that have been approved for Fed/State electronic filing.

Professional

Official Company Name: 2nd Story Software Limitations 

Product Name: TaxACT

Mailing Address: 1425 60th St NE, Suite 300, Cedar Rapids, IA 52402

Helpline: 319-373-3600

Website Address: <http://www.taxact.com>

Official Company Name: CCH Small Firm Services Limitations

Product Name: ATX

Mailing Address: 225 Chastain Meadows Ct NW, Kennesaw, GA 30144

Website Address: www.atxinc.com

Official Company Name: CS Professional Suite Limitations

Product Name: UltraTax CS

Mailing Address: 7322 Newman Blvd, Dexter, MI 48130-1557

Helpline: 800-968-0600

Website Address: <http://cs.thomsonreuters.com/UltraTaxCS/>

Limitations of a Software Product

Proseries Product Limitations

- No multiple direct deposits
- Direct deposit allowed into a checking or savings account only
- No partial direct debits
- No certificate information for Manufacturing Equipment Grant or refundable business credits
- No stand-alone SD100
- No stand-alone ITDA
- Out of State abode and domicile on the ITDA can be in the United States or another country, but not both
- 1099-OID & 1099-DIV will not show the Payer's Federal ID number, Payers or Recipients Address or State Distribution Amount.

New/Modified Error Codes

Rule Number	Error Category	Error Message	Severity R-Reject S-Stop A-Alert
OHC0M-038	Incorrect Data	You requested an electronic payment but did not provide a payment date. We will process your payment within two business days from the state's acknowledgement date.	A
OHC0M-054	Data Missing	The foreign postal code was not provided. Please correct and retransmit.	R
OHC0M-055	Incorrect Data	You have indicated that you are required to file Schedule IT S and you have selected a filing status of Married Filing Jointly or Married Filing Separately. Each taxpayer required to complete Schedule IT S must select a filing status of "Single" or, if qualified, "Head of Household". Please correct and retransmit.	R
OHIND-032	Incorrect Data	You have claimed the exemption credit. To claim the exemption credit your Ohio taxable income must be less than \$30,000. Please correct and retransmit.	R
OHIND-033	Incorrect Data	You have claimed an earned income credit amount greater than the maximum allowed. Please refer back to the earned income worksheet in the instruction booklet. Please correct and retransmit.	R
OHIND-034	Incorrect Data	You have claimed an amount greater than the maximum allowed on the Ohio small business investor income deduction line on Schedule A. The maximum deduction is \$125,000 for married filing jointly or single/head of household/qualifying widow(er) filers. Please correct and retransmit.	R
OHIND-035	Incorrect Data	You have claimed an amount greater than the maximum allowed on the Ohio small business investor income deduction line on Schedule A. The maximum deduction is \$62,500 for married filing separately filers. Please correct and retransmit.	R

Coming Attraction...

“Check My Refund” mobile app

- 2013 PIT & SD tax year refunds
 - Original & Amended returns
- Currently testing for Iphone & Andriod
- Projected release mid-late February

The Countdown has Begun...

Joseph W. Testa
Tax Commissioner



Your Ohio Individual and/or school
district income tax(s) are due in:

02	22	15	56	25
months	days	hours	minutes	seconds

Contact Information

Home

File

Forms

Individual

Business

Professional

Government

Researcher

Contact

Contact Us

File On-Line Links

- ◆ Individual I-File
- ◆ Ohio Business Gateway
- ◆ Pay On-Line
- ◆ Kilowatt-Hour (kWh) Tax
- ◆ Ohio Taxes
- ◆ Sales and Use
- ◆ Natural Gas Distribution Tax
- ◆ Commercial Activity Tax (CAT)
- ◆ Casino
- ◆ Employer Withholding

Contact Information

Individual

Business

Tax Practitioners

Divisions

Tax Practitioners	Phone
Tax Professional Hotline	(614) 728-1055

■ Frequently Asked Questions

- Email Us - Have a question about a particular tax or tax filing procedures?
- Phone Us - **Before You Call...check [here](#) to see the items you need to know or have with you to answer your specific tax questions.**

Personal/School District Income Tax

Questions?

Deborah D Smith, Administrator
Deborah.D.Smith@tax.state.oh.us
614-466-4592

Teakilla Phillips – Electronic Filing
Teakilla.Phillips@tax.state.oh.us
614-466-3679



Department of
Taxation