## TABLE OF CONTENTS

1. What is a school district income tax ................................................................. 3  
2. Who pays the tax .............................................................................................. 3  
3. Are all residents required to file returns ............................................................ 3  
4. Who is not obligated to pay the tax .................................................................. 3  
5. Tax Base ......................................................................................................... 3  
6. Estates .............................................................................................................. 5  
7. Income from mineral rights ............................................................................. 5  
8. Collections ....................................................................................................... 5  
9. Determining school district residency ............................................................... 6  
10. Obtaining an annual return ............................................................................. 6  
11. Filing status .................................................................................................... 6  
12. Exemptions ..................................................................................................... 6  
13. Tax credits ....................................................................................................... 6  
14. Filing deadline ................................................................................................ 6  
15. Filing returns electronically ............................................................................ 6  
16. Deductibility from federal income tax ............................................................... 7  
17. Employer withholding ...................................................................................... 7  
18. Withholding penalties ...................................................................................... 7  
19. Making estimated tax payments ..................................................................... 7  
20. Effect on farmers ............................................................................................. 8  
21. How do farmers submit the tax ...................................................................... 8  
22. Penalties for failing to file or pay the tax ........................................................ 8  
23. Auditing ......................................................................................................... 8  
24. Taxpayers who move from one school district to another .............................. 9  
25. Procedures .................................................................................................... 10  
26. Reduction in millage ....................................................................................... 10  
27. Backed by bonds ........................................................................................... 10  
28. Ballot restrictions .......................................................................................... 11  
29. Limitations on rate ....................................................................................... 11  
30. Term .............................................................................................................. 11  
31. Changing the base ....................................................................................... 11  
32. Multiple levies, differing base ...................................................................... 11  
33. Receipt of revenue ......................................................................................... 11  
34. Revenue from pipelines or producing wells .................................................. 12  
35. Borrowing ................................................................................................... 12  
36. Repealing or reducing a tax .......................................................................... 12  
37. Merging school districts .............................................................................. 12  
38. Comparison to the municipal income tax ...................................................... 13  
39. School districts in Ohio with the tax .............................................................. 13  
40. Components of revenue .............................................................................. 13  
41. Who to contact for additional information .................................................... 13
1. **WHAT IS A SCHOOL DISTRICT INCOME TAX (SDIT)?**

The SDIT is an income tax separate from federal, state, and municipal income taxes that is earmarked specifically to support school districts. Imposition of the tax must be voter approved by residents of a school district.

2. **WHO PAYS THE TAX?**

   a) Any individual residing in the state of Ohio who lives during all or part of a tax year in a school district that levies the tax. A part-year resident must pay the SDIT based upon income received during the portion of the taxable year in which he/she is a resident of the school district that has enacted the tax.

   b) For a traditional base tax only, an estate of a decedent who, at the time of their death, was domiciled in the school district. The tax is on the income earned by the estate after the time of death. Estates are not subject to the earned income based tax.

3. **ARE ALL RESIDENTS REQUIRED TO FILE AN INCOME TAX RETURN, EVEN IF THEY HAVE NO TAX LIABILITY?**

All residents are encouraged to file a return to prevent the taxpayer from receiving a delinquency notice from the Tax Department for non-filing.

4. **WHICH TAXPAYERS ARE LEGALLY NOT OBLIGATED TO PAY THE SDIT?**

Non-residents of the school district are not subject to the tax, even if they work within the district’s boundaries. Corporations are also exempt from the SDIT. Distributive shares from a subchapter S corporation are not considered “earned income”, so that income is not included in the earned income base; however, it would be included when paying the tax under the traditional base.

5. **WHAT INCOME IS TAXED?**

There are two types of tax bases for the SDIT, the traditional tax base and the earned income tax base, each district’s base depends on the enacting ballot language. See Ohio Revised Code 5748.01 for complete information.

**Traditional Tax Base**

As originally designed, the traditional SDIT base uses the same income base as the state’s income tax. Begin determining taxable income using this base by looking at Ohio income tax on line 5 of the state return (see the current IT 1040 at [http://www.tax.ohio.gov/Forms.aspx](http://www.tax.ohio.gov/Forms.aspx)). This amount is entered on line 19 of the SD-100.

If unfamiliar, Ohio income tax as reported on line 5 is federal adjusted gross income (taken from the front page of the federal return) plus or minus Ohio adjustments to income and minus personal exemptions. Adjustments are made on the state return because not all types of income taxed by the federal government are taxed by the state. For example, Ohio allows the deduction of all social security benefits while the federal government does not. The following list shows some other types of income and whether they are taxable (for further detail, consult current federal and state returns):
Income that is not taxed: social security benefits; disability and survivor benefits; railroad retirement benefits; welfare benefits; child support; property received as a gift, bequest or inheritance; and workers’ compensation benefits.

Income that is taxed: wages; salaries; tips; interest; dividends; unemployment compensation; self-employment to the extent included in OAGI; taxable scholarships and fellowships; pensions; annuities; IRA distributions; capital gains; state and local bond interest (except that paid by Ohio governments); federal bond interest exempt from federal tax but subject to state tax; alimony received; and all other sources.

The second component of the traditional tax base is the Business income deduction add-back. The Business Income Deduction is used to reduce taxable business income on the Ohio income tax return and cannot be used to reduce the school district taxable income for those who reside in a traditional tax base school district. Therefore, taxpayers who claim the Business Income Deduction on their Ohio return and reside in a traditional tax base school district must add back the deduction amount on their Ohio SD 100 School District Income Tax return. The Business Income Deduction amount on Ohio Schedule A, line 11, is entered on line 20 of the SD-100 and subtracted from the Ohio income tax base to calculate school district taxable income.

Earned Income Tax Base
Since 2006, school districts have been permitted to levy the tax, subject to voter approval, against an alternate tax base that includes, to the extent included in OAGI, only earned income and self-employment income (including income from partnerships) of the residents of the school district. The tax would exclude all other types of income that would be taxable under the traditional income tax base (interest, dividends, capital gains, pensions, etc.). This alternate tax base also excludes certain adjustments to income that are allowed on the federal return, including IRA contributions, self-employment health insurance deductions, and alimony payments. The earned income base also does not allow the personal exemptions that are allowed under the traditional tax base.

The Earned Income Tax Base for School Districts is calculated by first determining wages and other compensation which is reported on line 24 of the SD-100. Next, net earnings from self-employment to the extent included in Ohio adjusted gross income is reported on line 25. Line 25 shows net earnings from self-employment earned while a resident of an earned income tax school district and included in OAGI. Since, the Business Income Deduction is an adjustment to OAGI, a taxpayer’s net earnings from self-employment can be reduced if the income was deducted in computing OAGI. Because of the increase in the Business Income Deduction up to $250,000 of business income, some taxpayers may not report any self-employment income on this line.

The final piece of information used to calculate the earned income tax base is any adjustment to wages and compensation that might be required due to Ohio not conforming to changes made to federal law for Ohio income tax purposes. Please see Tax.Ohio.Gov/Other/Update.aspx to determine if this adjustment is applicable in any given year.

School district taxable income for earned income tax base districts is the sum of wages, other compensation, and net earnings from self-employment to the extent included in Ohio adjusted from income.
6. **HOW ARE ESTATES TAXED UNDER THE TRADITIONAL SDIT BASE?**

The SDIT on estates is based solely on the income generated by the estate of a decedent after the time of death. Examples of income generated by an estate that is subject to the SDIT are dividend and interest payments received by the estate from investments and/or rent payments. Recipients of an inheritance are not taxed on the value of the property they receive from an estate.

The value of an estate is not relevant in determining the estate’s SDIT liability. Only the income generated by the property of the estate is taxable. For example, if the property of an estate consists of a $10,000 Certificate of Deposit (CD) which generates interest payments totaling $500 for the tax year, only the $500 in interest income is reported on the estate's income tax return. The $10,000 CD itself is not taxed for SDIT purposes. From another perspective, if an individual were to inherit a $10,000 CD from an estate, the value of the inheritance would not be considered taxable income for that individual. However, when the beneficiary begins to receive interest payments from the CD, the interest income would be taxable.

7. **IS INCOME FROM LAND THAT IS LEASED FOR MINERAL RIGHTS TAXED?**

Any income that the landowner receives for leasing mineral rights would be subject to state and federal income taxes. Leasing and royalty revenue is subject to the traditional SDIT as it is reported on the Ohio IT-1040 line 5.

8. **HOW IS THE TAX COLLECTED?**

The SDIT is collected in the same manner as the state income tax: through employer withholding, individual quarterly estimated payments, and annual returns. Employers are required to withhold the tax and submit payments to the state under the same rules and guidelines as they currently use to withhold the state income tax. Individuals subject to the tax are required to file an annual SDIT return.
9. **WHAT IF I DON’T KNOW WHICH SCHOOL DISTRICT I RESIDE IN?**

Any local school board, county board of education or county board of elections can determine residency. In addition, a mapping tool is available on the Ohio Department of Taxation’s (ODT) website called [The Finder](#); it links street addresses with the corresponding school district.

10. **HOW DO I GET A SDIT ANNUAL RETURN?**

Forms are available at the ODT taxpayer service office (4485 Northland Ridge Blvd., Columbus, OH 43229), by calling taxpayer services at (800) 282-1782, or printing from the ODT [web site](#).

11. **HOW IS FILING STATUS DETERMINED FOR THE SDIT?**

The same filing status chosen for state income tax purposes is to be used for filing the SDIT. If taxpayers elect to file jointly for state income tax purposes, they must also file jointly for the SDIT. If a couple files separately for the state income tax purposes, they must also file separately for the school district tax.

12. **ARE THERE ANY EXEMPTIONS?**

No specific exemptions can be taken from the SDIT tax base.

The traditional school district income tax base starts with the Ohio income tax base reported on line 5 of Ohio IT 1040 which excludes the personal and dependent exemption deduction reported on line 4. The personal and dependent exemption is a graduated amount based on Ohio adjusted gross income, see the annual Instructions for Filing for exact amounts.

13. **ARE ANY CREDITS ALLOWED?**

Yes. Under the SDIT, a $50 senior citizen credit is allowed against tax liability for each return filed. The senior citizen credit may be claimed if the taxpayer is 65 years of age or older anytime during the tax year. There are no retirement income, joint filer, or childcare credits as there are for state income tax purposes.

14. **WHEN IS THE FILING DEADLINE FOR THE ANNUAL RETURN?**

The filing deadline is the same as for the state income tax. Normally, this is April 15th. If a taxpayer receives an extension for federal income tax purposes, that extension automatically extends the state and SDIT filing deadline.

15. **CAN SDIT RETURNS BE FILED ELECTRONICALLY?**

Yes, in the same manner as state income tax returns can be filed electronically. Taxpayers are strongly encouraged to file electronically to facilitate faster refunds and help ODT control operating costs.
16. **CAN THE SDIT BE DEDUCTED FOR FEDERAL INCOME TAX PURPOSES AS STATE AND OTHER LOCAL TAXES CURRENTLY ARE?**

Yes - as an itemized deduction on Schedule A of IRS form 1040. (Note: there is no deduction allowed for the SDIT on the Ohio personal income tax return.)

17. **ARE EMPLOYERS REQUIRED TO WITHHOLD THE SDIT?**

Yes. The Ohio Department of Taxation has contacted each business in Ohio and informed them of their obligation to withhold the tax and make payments of the withheld taxes through the Ohio Business Gateway (OBG). A list of school districts levying the tax and corresponding tax rates is provided to each business along with withholding tables and computerized withholding formulas. Employers must ask employees in which school district they reside. Employees will be responsible for reporting the correct school district to the employer.

Employers must pay the withheld tax with the SD 101, Employer’s Payment of School District Income Tax Withheld, usually on the same date as the Ohio IT 501, Employer's Payment of Ohio Income Tax Withheld. Employers must also remit the SD 141, School District Employer’s Annual Reconciliation of Tax Withheld.

Employers are required to file either quarterly or monthly. Quarterly payments are due if the combined Ohio and school district withholding liability does not exceed $2,000 during the 12-month period ending June 30th of the preceding calendar year. Monthly payments are due if the combined Ohio and school district income tax withholding liability exceeds $2,000 during the 12-month period ending on June 30th of the preceding calendar year. The state will distribute the tax to the appropriate school districts.

An exception to this rule is in regard to Federal Government employees. The State of Ohio cannot require the Federal Government to withhold income taxes. Therefore, these individuals would be required to pay the SDIT either quarterly or annually if withholding is not done voluntarily.

18. **WHAT ARE THE PENALTIES FOR FAILURE TO WITHHOLD THE TAX?**

The amounts of penalty and interest for failure to withhold the SDIT are the same as for failure to withhold the state income tax. The employer must request that employees furnish the name of the school district in which they reside. If the information furnished by the employee is incorrect and the tax is not withheld properly, the obligation for payment of the tax plus penalties and interest falls totally on the individual. Failure to withhold by fault of the employer shifts payment of the penalty and interest to the employer, but does not relieve an employee from the liability for the tax.

19. **UNDER WHAT CIRCUMSTANCES SHOULD A TAXPAYER MAKE SDIT ESTIMATED TAX PAYMENTS?**

A taxpayer residing in a school district imposing a SDIT must make estimated tax payments if his/her combined school district income and state individual income taxes due (after the amount withheld by their employer) is more than $500. However, estimated tax payments for the SDIT are not necessary if (i) SDIT withholding will be at least 90 percent of the SDIT liability, or (ii) SDIT withholding will be equal to or greater than the previous year’s SDIT (provided the taxpayer paid SDIT in the previous year).
The dates and procedures for making SDIT estimated tax payments are the same as those for state income tax estimated payments; however, taxpayers cannot combine SDIT estimated payments with state income tax estimated payments.

20. **HOW DOES THE SDIT EFFECT FARMERS?**

Payments for the income tax may be spread throughout the year by making estimated payments or possibly through withholding from farm income, as opposed to the property tax which is payable twice a year.

21. **HOW DO FARMERS SUBMIT THE SDIT?**

Generally, quarterly estimated payments are required if the taxpayer expects to be under-withheld by more than $500 for their combined state and school district income taxes. A farmer whose total estimated gross income is at least two-thirds attributable to farming has the option of filing under three different methods. The farmer must use the same option for SDIT as he/she used for filing his/her state and federal returns, unless permission to do otherwise is granted by the Tax Commissioner.

- **Option 1** Filing declarations on or before the 15th day of the fourth month after the beginning of the fiscal year, and similar declarations on the 15th day of the sixth and ninth months of the current fiscal year, and the 15th day of the first month of the next fiscal year: April 15th, June 15th, September 15th of the current year and January 15th of the next year for calendar year taxpayers;

- **Option 2** Filing the annual return and making payment of tax on or before the first day of the third month following the close of the taxable year (March 1st for calendar year filers);

- **Option 3** Filing a declaration of estimated tax and making payment of tax on or before the 15th day of the first month following the close of the taxable year (January 15th for calendar year taxpayer) and filing an annual return on or before the 15th day of the fourth month following the close of the taxable year (April 15th for calendar year taxpayers).

22. **WHAT HAPPENS IF I DO NOT FILE OR PAY THE SDIT?**

An individual not filing or paying the SDIT will be penalized under the same provisions currently in effect for the Ohio individual income tax. The penalty for a late filed return is the greater of $50 per month up to $500 or 5 percent per month up to 50 percent of the tax. The penalty for the late payment of tax is double the interest rate charged. For interest information, see the Department of Taxation Interest Calculator at [https://www-01.tax.state.oh.us/intc/InterestCalc/](https://www-01.tax.state.oh.us/intc/InterestCalc/) or the Annual Certified Interest Rates posted at [http://www.tax.ohio.gov/ohio_individual/individual/interest_rates.aspx](http://www.tax.ohio.gov/ohio_individual/individual/interest_rates.aspx).

23. **WILL THE STATE CONDUCT AUDITS TO ENSURE THAT PEOPLE WHO OWE THE TAX ARE PAYING IT?**

Yes. This process is conducted in conjunction with state auditing activities.
24. WHAT IF A TAXPAYER MOVES FROM ONE SCHOOL DISTRICT TO ANOTHER SCHOOL DISTRICT?

If both districts have enacted a SDIT, then the individual must file a separate SDIT return for each district. The tax is based upon the individual's income received while residing in each school district. An individual must notify their employer when the school district of residence changes.
PROCEDURES

25. WHAT PROCEDURES MUST A SCHOOL BOARD FOLLOW TO PLACE A SDIT ISSUE BEFORE THE VOTERS (RULES ARE SLIGHTLY DIFFERENT FOR TAXES BEING PROPOSED WHEN COMBINED WITH A BOND UNDER ORC 5748.08. See #27)?

a) A resolution stating the necessity of raising additional school dollars must be passed by the school board and received by the Ohio Tax Commissioner at least 100 days prior to an election. The resolution must include the dollar amount to be generated, the base of the tax (traditional vs. earned income) and, if property taxes are to be reduced, the levy to be reduced and the amount of gross millage to be reduced. School districts needing instruction on resolution formats should contact their school board association. This resolution can be faxed to ODT, Tax Analysis Division, at 206-309-0360.

b) The Tax Commissioner has ten days from the receipt of the initial school board resolution to provide tax rate, equivalent millage, and, if necessary, effective millage reduction estimates. School boards are required to draft a new resolution and to receive a new certified rate estimate each time the question is to be put on the ballot.

c) School boards must submit a resolution to the county board of elections at least 90 days prior to the date of the election chosen for the question to appear on the ballot.

d) The resolution to be certified to the county board of elections must include: the date of the upcoming election, the purpose for which the tax is to be imposed, the tax rate, the base of the tax, the duration of the tax, the date that the tax will take effect, and, if necessary, the amount of millage to be reduced.

26. CAN THE PROPERTY TAX MILLAGE BE REDUCED TO COMPENSATE FOR THE INCREASE IN REVENUES DUE TO THE PASSAGE OF AN INCOME TAX?

Yes. There are two ways to accomplish this:

1) The SDIT law allows a single ballot issue that would enact a continuing income tax and reduce or repeal one or more existing continuing property tax levies. The reduced property tax revenues would occur beginning the January following the year that the new income tax becomes effective.

2) A school district may take unilateral action to reduce any existing property tax levy, fixed or continuing. Such action would be taken with the county auditor and would not be directly tied on the ballot to an income tax.

Note: Any reduction in property tax millage rates should be made carefully. The law states that as long as the voted millage rate is over 20 mills, the effective rate on real property must also be 20 mills or greater. For districts with effective rates at or near 20 mills, the net effect of a millage reduction on real property taxes could be little or zero. For state school aid purposes, if the current operating millage before reduction factors falls below 20 mills, an equivalent millage for the income tax is calculated and used toward the 20 mill requirement.

27. CAN A SCHOOL DISTRICT ISSUE LONG-TERM DEBT BACKED BY AN INCOME TAX?

Yes. There are two ways to accomplish this:
1) For school districts in a matching funds program of the Ohio School Facilities Commission (OSFC), Classroom Facilities or Exceptional Needs, ORC 3318.052(E) permits bonds to be issued that are backed by an income tax. This authority is limited in that the bonds must be for the purpose of the local match only and may only have maximum term of 23 years, which is significantly shorter than most bonds backed by a property tax.

2) Non-OSFC school districts can use a lease-purchase format under ORC 3313.375 to sell interests in the rent stream known as certificates of participation (COPS). Rents supporting the COPS can be paid from the income tax and COPS can have a longer maturity, 30 years, than income tax backed bonds. COPS, however, typically carry a higher interest rate than bonds backed by a property tax, which are viewed more favorably by investors. In both cases, bonds or COPS, any items financed must have a useful life of 5 years or more and the term of the income tax must be as long as the term of the debt.

28. **HOW OFTEN CAN SCHOOL DISTRICTS GO TO THE BALLOT WITH AN INCOME TAX ISSUE?**

School boards cannot put a SDIT issue on the ballot more than twice in any calendar year. If the issue is submitted twice, one of the elections must be held on the date of the general election. If only one election is held, it can be on any one of the following election days; the August special election, the May primary/special election, or the November general election.

29. **WHAT LIMITS CAN BE IMPOSED BY VOTERS OF A SCHOOL DISTRICT ON THE INCOME TAX RATE THAT CAN BE LEVIED?**

There is no rate limit. The only stipulation by law is that the rate must be in increments of a quarter (0.25%) percent.

30. **CAN AN INCOME TAX BE ENACTED WITH AN EXPIRATION DATE?**

Yes. An income tax can be continuing or for a fixed number of years; there is no limit on the term.

31. **CAN THE BASE OF THE INCOME TAX BE CHANGED?**

ORC 5748.021 allows a school district with a traditional base tax to go to the ballot to replace that tax with an earned income base tax. There is no such provision for going from an earned income tax to a traditional tax.

32. **CAN THE DISTRICT HAVE INCOME TAX LEVIES WITH BOTH THE TRADITIONAL AND EARNED-INCOME TAX BASE?**

No. ORC 5748.02 (E) prohibits a district from having school district income tax levies with both bases.

33. **WHEN IS REVENUE FROM THE INCOME TAX RECEIVED BY THE SCHOOL DISTRICT?**

The tax always becomes effective on January 1st. The first payment will be received by the school district in April of that year (school districts can count on that payment being relatively small). Districts will receive four payments per calendar year, one each in January, April, July, and October. Each payment will be for the amount collected during the prior quarter.
It will take approximately one and a half years (six quarters) for districts to receive the full amount of taxes liable from the first year it is levied because of how the tax is collected. Employer withholding comes in throughout the year, but individual annual returns are not due until the following calendar year. To view ODT’s time line, please visit our web site: (see Timeline).

**NOTE:** The first distribution made to a school district will exclude $1,000 that is used to set up a refund account for future returns filed. Thereafter, the state will return all revenue collected to the school district, less 1.5 percent retained for state administration purposes.

34. **DOES A SCHOOL DISTRICT RECEIVE SDIT REVENUE FROM PIPELINES OR PRODUCING WELLS?**

Businesses do not pay the SDIT; only residents of the district are required to pay SDIT. Any income that a landowner receives for leasing mineral rights would be subject to state and federal income taxes.

35. **CAN A SCHOOL DISTRICT BORROW AGAINST AN INCOME TAX?**

Yes. The district can borrow up to 50% of the estimated first year’s collections prior to receiving its first payment. A district must obtain a certification of the first year’s collections from the Ohio Department of Taxation and submit it with a borrowing request to a third party financial institution. The borrowing may occur between the time the income tax is certified by the board of elections as having passed and April 30 of the year the tax takes effect, the date of receipt of the first payment.

36. **CAN AN INCOME TAX BE REPEALED OR REDUCED?**

Yes, if it was enacted for a period of more than five years it can be repealed. It is subject to repeal by referendum beginning the year after it is enacted. If a repeal attempt fails, a second attempt to repeal cannot be initiated for five years.

At any time, a school board may reduce the rate of an income tax in quarter percent increments without going to the ballot. Notification of a rate change must be sent to the department of taxation at least 45 days prior to the tax year for which the rate reduction takes effect.

37. **WHAT HAPPENS IF OUR SCHOOL DISTRICT IS CONSOLIDATED?**

H.B. 49, the state budget bill for fiscal years 2018 and 2019, included ORC section 5748.10. As used in this section “school district consolidation” means a consolidation of some or all of the territories of two or more school districts by transfer, merger, joinder or creation pursuant to any such procedures under ORC chapter 3311. The surviving school district is the district into which the territory of another district will be consolidated.

Upon consolidation, SDIT will be levied by the surviving school district pursuant to a resolution adopted by the surviving district’s board of education and in effect on or after the effective date. Nothing prohibits a board of education from amending or adopting a SDIT resolution after a school district consolidation.

On or before ninety days prior to the effective date of a consolidation, the school board of the surviving district that levies a SDIT pursuant to a resolution that will be in effect after consolidation shall notify the tax commissioner and include the information stated in ORC 5748.10 (B).
38. **IS THE SDIT THE SAME AS THE MUNICIPAL INCOME TAX?**

No. The SDIT and the municipal income tax differ in many ways: municipalities collect the tax from both residents and non-residents working in the municipality, but the SDIT is only on residents; municipal taxes are levied on businesses whereas the SDIT is on individuals only; the tax base for municipalities is generally earned income only, but the SDIT can be on either all sources of taxable income (i.e., the state income tax base) or just on earned income.

39. **WHAT SCHOOL DISTRICTS IN OHIO LEVY THE INCOME TAX NOW?**

You can view a current map and corresponding list of all school districts with a SDIT on our web site: (see SDIT List).

40. **HOW DO I KNOW THE COMPONENTS OF A DISTRICT’S SDIT COLLECTION?**

Detailed distribution breakdowns for each school district income tax payment are available at [http://www.tax.ohio.gov/government/distribution_school_district_income_tax.aspx](http://www.tax.ohio.gov/government/distribution_school_district_income_tax.aspx). The detailed distribution aids the understanding of each district’s collections based on year and source (withholding, estimated payments, annual returns, etc.). The detailed distribution also indicates if the collections are attributable to the current year, preceding tax year, or any year prior.

41. **WHO TO CONTACT FOR ADDITIONAL INFORMATION**

If you have any questions or need clarification, e-mail tax.analysis@tax.state.oh.us.