



Ohio Administrative Code

Rule 5703-7-09 Taxpayers reporting of school district of residence.

Effective: August 27, 2021

(A)

(1) Pursuant to section 5747.04 of the Revised Code, individual taxpayers shall indicate the Ohio school districts in which the taxpayers resided during the taxable year when filing their returns pursuant to section 5747.08 of the Revised Code.

(2) Taxpayers shall indicate their Ohio school districts using the four-digit number assigned to the school district by the tax commissioner.

(B) Nonresident taxpayers shall indicate that they did not reside in an Ohio school district at any point during the taxable year by using the four-digit nonresident number designated by the commissioner.

(C) The commissioner shall publish the four-digit school district numbers and nonresident number on the department's website and as part of the annual income tax return instructions.
