



## Personal Income, Pass-Through and Withholding Tax Division Seeks Comments on Proposed Rule Changes

Executive Order 2011-01K and Senate Bill 2 of the 129<sup>th</sup> General Assembly, require state agencies to draft rules in collaboration with stakeholders, assess and justify any adverse impact on the business community, and provide an opportunity for the affected public to provide input on the rules.

As part of the Department's five-year rule review process, the Income, Pass-Through and Withholding Tax Division proposes the following rule changes:

Rule Number	Rule Title	Proposed Change(s)
5703-7-09	Taxpayers reporting of school district of residence.	The proposed changes to the rule require taxpayers to indicate their school district of residence, or their full-year non-residency, using school district numbers prescribed by the Tax Commissioner. This is simplified from the current version of the rule, which has several tests related to income to determine the proper school district of residence.
5703-7-16	Personal income tax: determination of resident status.	The proposed changes seek to modernize the factors that can, and cannot, be considered when determining a taxpayer's residency status. The proposed updates also increase the rule's readability, clarity, and brevity.

The proposed rules are available at <https://tax.ohio.gov/wps/portal/gov/tax/professional/legal/rules>. All comments regarding the proposed rule changes should be sent to [TaxRules@tax.state.oh.us](mailto:TaxRules@tax.state.oh.us) by April 30, 2021.