

To Whom It May Concern,

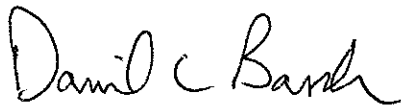
The purpose of this letter is to serve as a reminder that effective January 1, 2004, all employers should begin withholding a 1% School District Income Tax on the income of all of their employees who reside in the Carlisle Local School District (District). This tax was approved by the voters of the Carlisle School District on May 6, 2003 and is to be imposed on the income of all residents of the District. It doesn't matter where the employee works. If the employee **lives** in the boundaries of the District, their income is subject to the tax.

Please do not confuse this with any City Income Tax, as it is a completely separate income tax.

Provisions of the School District Income Tax are spelled out in Chapters 5747 and 5748 of the Ohio Revised Code. As an employer, you are required to withhold this 1% School District Income Tax if your employee lives in the Carlisle Local School District. The tax you withhold from the employee's pay is submitted to the Ohio Department of Taxation on SD-101 forms you get from the State. Please note that our four-digit School district ID number is **8301**. It is very important that this number is used during your payroll processing and subsequent remittance of the tax to the Ohio Department of Taxation.

I appreciate your assistance in this matter. Should you have any questions, please call the Ohio Department of Taxations (888/405-4039) or me at (937/746-4851).

Respectfully,

A handwritten signature in black ink, appearing to read "Dan C Bassler". The signature is fluid and cursive, with the first name "Dan" and last name "Bassler" clearly legible.

Dan Bassler, Treasurer  
Carlisle Local School District