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Mr. Albert G. Lin  
General Counsel  
Ohio Attorney General Richard Cordray  
30 East Broad Street Floor 17  
Columbus, Ohio 43215

September 15, 2010

Dear Mr. Lin,

I have reviewed the information that you have provided concerning the Ohio Veterans Bonus Program.

It is the opinion of this Agency that payments made under this program will not be subject to municipal income tax as they are not qualifying wages as defined in O.R.C. 718.03. Also, the payments made under this program would be exempt from municipal income tax to the extent that they constitute military pay or allowances, pursuant to O.R.C. 718.01 (H)(1).

Please note, this Agency does not administer municipal income tax for all Ohio municipalities. The opinion expressed in this letter represents the opinion of this Agency and its 183 member municipalities.

Please feel free to contact me with any further questions regarding this matter.

Sincerely,

Amy L. Arrighi  
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Regional Income Tax Agency  
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