

DRAFT
SUBJECT TO CHANGE
UNTIL JANUARY 2027

Tax Year 2026

Instructions for Filing Original and Amended:

Individual Income Tax (IT 1040)
School District Income Tax (SD 100)

Department of Taxation

Check Your Refund Status Anytime, Anywhere!
Online at tax.ohio.gov/refund
24-Hour Hotline: 1-800-282-1784

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Federal Privacy Act Notice: Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number to administer this tax.

Taxpayer Assistance

Contact Us

Examiners are available by phone and for in-person visits to the Welcome Center during the Department's normal business hours of 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.

Appointments – While appointments are not required, you can schedule a phone call back or a Welcome Center visit at **tax.ohio.gov/contact**.

Phone – Call 1-800-282-1780* to speak to an examiner during normal business hours.

Welcome Center – Get assistance in person by visiting us at:

4485 Northland Ridge Blvd
Columbus OH 43229-6596

All visitors to the Welcome Center must present a photo I.D. such as a current driver's license, state or military I.D., or passport.

Live Chat – Message with an examiner in real time through a text-based chat at **tax.ohio.gov/OHTAX**. Live Chat is available from 9:00 a.m. to 3:00 p.m., Monday through Friday, excluding holidays.

Email – Visit **tax.ohio.gov/OHTAX** to send a message from your OH|TAX account or visit **tax.ohio.gov/email**.

Online Resources

OH|TAX eServices – Create a username and password to securely file returns, make payments, view and respond to notices, and more at **tax.ohio.gov/OHTAX**.

Forms – Find all individual and school district income tax forms (including fill-in versions) at **tax.ohio.gov/forms**. You can also request forms anytime by calling 1-800-282-1782*.

FAQs – Find answers to frequently asked questions for all tax types at **tax.ohio.gov/FAQ**.

Pilot – Pilot is a virtual assistant, available 24/7 to answer questions for all tax types.

The Finder – Visit **tax.ohio.gov/finder** to look up your address to determine if your school district has an income tax.

Ohio Virtual Tax Academy – View webinars presented by the Department on Ohio's state taxes at **tax.ohio.gov/OVTA**.

Social Media – To keep up to date with everything taxation, follow us on social media:
Facebook - Ohio Department of Taxation
YouTube - @OhioDeptOfTaxation
LinkedIn - The Ohio Department of Taxation

***Persons who use text telephones or adaptive telephone equipment** – Contact the Ohio Relay Service at 7-1-1 or 1-800-750-0750 and give the communication assistant the phone number you wish to contact.

Additional Resources

Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help people who generally make $69,000 or less, persons with disabilities, and limited English-speaking taxpayers complete their state and federal returns. For locations in your area, call 1-800-906-9887, or visit their website: **http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-Qualifying-Taxpayers**

AARP: IRS-certified Tax-Aide volunteers provide tax assistance with a focus on taxpayers who are over 50 and have low to moderate income. For more information, call 1-888-227-7669 or visit their website: **http://www.aarp.org/money/taxes/aarp_taxaide/**

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A Message From the Ohio Tax Commissioner

Welcome to tax season! The team at the Ohio Department of Taxation is here to make filing your return as easy and stress-free as possible.

Before you file, please keep these key updates in mind:

1. **New Income Tax Rates**
   For 2026, Ohio's tax rate applied to taxable nonbusiness income over $26,050 is 2.75%. Income up to $26,650 continues to be taxed at 0%.
2. **Qualifying Capital Gains Deduction**
   A new deduction is available for certain capital gains resulting from the sale of ownership in a business.
3. **Venture Capital Operating Company Deduction**
   A new deduction is available for capital gains resulting from the sale of a business owned by a venture capital operating company.

File Faster Online

Take advantage of our free, secure **OH|TAX eServices** portal. It lets you file both your state and school district returns online, catches simple errors, and gets your refund to you much faster than filing by mail.

Important Date to Remember

The deadline to file and pay your state and federal taxes is **Thursday, April 15, 2027**. If you request an extension, remember that it gives you extra time to file your forms, but not extra time to pay any taxes owed.

We're Here for You

If you have questions, we are ready to help. Visit us online at **tax.ohio.gov** or call our support team toll-free at **1-800-282-1780**.

Thank you for doing your part to support Ohio's schools, roads, and communities. Have a wonderful filing season!

Best regards,

Patricia Harris
Ohio Tax Commissioner

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Highlights for Tax Year 2026

Ohio Income Tax Brackets. For tax year 2026, the tax rate for taxable nonbusiness income has been reduced to 2.75%. See the updated tax brackets on page 22.

Qualifying Capital Gains Deduction. A new deduction is available for qualifying capital gains. See the instructions on page 24.

Venture Capital Operating Company Capital Gains Deduction. A new deduction is available for venture capital operating company capital gains. See the instructions on page 24-25.

Campaign Contribution Credit. Due to law changes, the campaign contribution credit is no longer available beginning in tax year 2026.

Housing Related Credits. Certificate-based credits are available for low-income housing, affordable single-family housing, and the Welcome Home Ohio program. See the instructions on pages 37 and 39**.**

Ohio Nonresident Statement. Ohio is no longer using form IT NRS. Individuals who meet the required criteria can claim Ohio's nonresident presumption by checking the Presumption of Non-Ohio Residency box on either form IT 10 or IT 1040. See the instructions on page 49.

OH|TAX eServices. File your returns for free using our electronic portal at **tax.ohio.gov/OHTAX**. You can also make payments, view transcripts, respond to notices, and more.

These instructions contain law references for specific line items and requirements. To review Ohio income and school district income tax law, see **codes.ohio.gov/orc/5747** and **codes.ohio.gov/orc/5748**, respectively.

IMPORTANT: The printed version of these instructions are accurate as of November 10, 2026. Any changes made after this date will be listed below in the online version of the instructions at **tax.ohio.gov/forms**.

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Common Filing Tips for Paper Filers

Use black ink and UPPERCASE letters.

Verify your name(s), SSN(s), and address are correct.

Verify the forms are for the correct tax year.
- Do not change the year on the form. If you do this, processing of your return may be delayed.

Do not write on software-generated returns.
- Do not make written changes to returns printed from your tax preparation program. Use the program to make the needed changes and reprint the return.
- The Department's system will not pick up handwritten changes on returns generated by tax preparation software.

Pay your tax electronically.
- You can pay online even when filing by paper. See **tax.ohio.gov/pay** for more information.

When paying by check, always use the Ohio Universal Payment Coupon (OUPC).
- When paying Ohio income tax, make sure the OUPC indicates "Individual Income Tax."
- When paying school district tax, make sure the OUPC indicates "School District Income Tax."

Do not staple, paper clip, or otherwise attach your return together.

Round all figures to the nearest dollar.

Include all necessary schedules and worksheets.

Ensure your return is placed in the proper order:
1. Ohio IT 1040 (pages 1 and 2)
2. Ohio Schedule of Adjustments
3. Ohio Schedule of Business Income
4. Ohio Schedule of Credits
5. Ohio Schedule of Dependents
6. Ohio Schedule of Withholding
7. Worksheets and attachments
8. Wage and income statements

Include verification for withholding and credits.
- When claiming withholding, include the proper withholding schedule(s) as well as copies of your wage and income statements.
- When claiming certificate-based credits, include copies of the required certificates.
- When claiming pass-through entity credits, include the Ohio IT K-1(s).

Do not include any banking information with your return.
- Direct deposit is not available to paper filers.

When filing both Ohio and school district income tax returns, send each return in its own envelope.

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Where Should I Mail My Return and/or Payment?

Important: Always include a properly completed OUPC, available at **tax.ohio.gov/forms**, anytime you mail a check or money order.

Individual Income Tax

IT 1040 without payment	**IT 1040 with payment**	**Individual income tax payment only**
Ohio Department of Taxation PO Box 2679 Columbus OH 43270-2679	Ohio Department of Taxation PO Box 2057 Columbus OH 43270-2057	Ohio Department of Taxation PO Box 182131 Columbus OH 43218-2131

School District Income Tax

SD 100 without payment	**SD 100 with payment**	**School district income tax payment only**
Ohio Department of Taxation PO Box 182197 Columbus OH 43218-2197	Ohio Department of Taxation PO Box 182389 Columbus OH 43218-2389	Ohio Department of Taxation PO Box 182389 Columbus OH 43218-2389

Payment Options

Generally, Ohio income and school district income tax is due by April 15, 2027. There are several options for paying these taxes. To ensure your payments are applied correctly, you must make Ohio and school district income tax payments separately. Additionally, do not combine income tax payments for multiple tax years.

The Department is **not** authorized to set up payment plans. You may submit partial payments toward any outstanding tax, interest, or penalty. However, such payments will not stop the Department's billing process or collection attempts by the Ohio Attorney General's Office.

Note: The Department **cannot** take payments over the phone.

Electronic Check

Most filers can pay by electronic check via the Department's OH|TAX eServices available at **tax.ohio.gov/pay**.

Note: If you are filing in Ohio for the first time, you may not be eligible to use the Department's OH|TAX eServices to pay your Ohio income taxes.

Additionally, electronic filers can follow their filing software's payment prompts at the time they file.

An electronic check withdraws funds directly from your checking or savings account. There is **no fee** for using this payment method. Generally, your payment will be withdrawn within 24 hours of the date you choose for payment. You must ensure that the funds are in your account and available on the date you choose for payment. The payment will show on your bank statement as "STATE OF OHIO".

You can delay payment until the payment deadline of April 15, 2027. You can also pay your quarterly 2027 Ohio individual and/or school district estimated income tax with this method.

Important: Future-dated payments can only be modified through the Department's OH|TAX eServices at **tax.ohio.gov/OHTAX**.

Debit or Credit Card

Any filer can pay using a debit or credit card (Discover, Visa, MasterCard, or American Express) at **tax.ohio.gov/pay**.

Note: A third-party payment processor handles all card payments. The third-party will charge your account a convenience fee.

Paper Check or Money Order

Any filer can pay by check or money order. If you pay with this method, you must include an Ohio Universal Payment Coupon (OUPC), available at **tax.ohio.gov/forms**. If you use a money order, keep a copy for your records. You will be charged a $50 fee for writing a bad check. See page 6 for mailing addresses.

Ohio IT 1040: Make your check or money order payable to "Ohio Treasurer of State." Include the tax year, "IT 1040," and the last four digits of your SSN on the "Memo" line. Include an OUPC that indicates "Individual Income Tax."

SD 100: Make your check or money order payable to "School District Income Tax." Include the tax year, "SD 100," the last four digits of your SSN, and the school district number on the "Memo" line. Include an OUPC that indicates "School District Income Tax." If you are filing for multiple districts on page 3 of the SD 100, use the first school district number from Column A.

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General Information for the Ohio IT 1040 and SD 100

When Are My Ohio Returns Due?

Most taxpayers must file their Ohio IT 1040 and SD 100 (if applicable) by April 15, 2027. You must file your return by this date even if you are unable to pay the tax due. For an exception for certain military servicemembers, see page 12.

Filing extensions: Ohio does not have an extension request form but honors the IRS extension. If you filed an IRS extension, your due date for filing your Ohio IT 1040 and SD 100 is October 15, 2027. Include a copy of your IRS extension or IRS acknowledgment, and/or your extension confirmation number.

An extension of time to file **does not** extend the time for payment of the tax due. You must make extension payments by April 15, 2027. Interest will accrue on any tax not paid by April 15, 2027, and penalties may also apply.

See R.C. 5747.08(G) and Ohio Adm. Code 5703-7-05.

What Tax Records Do I Need to Keep?

Keep a copy of your:
- Income tax returns and schedules;
- Wage and income statements;
- Supporting documentation;
- Payment records;

for at least four years from the later of the filing due date or the date you filed the return. You must be able to support all items listed on your return. See R.C. 5747.17.

How Should I Complete My Income Tax Returns?

- Only use black ink.
- Round numbers to the nearest dollar.
- Print numbers and letters (UPPER CASE only) inside the boxes as shown:



When Will I Receive My Refund?

Most taxpayers who file their returns electronically and request direct deposit will receive their refunds in approximately 15 business days. Paper returns will take approximately 8 to 10 weeks to process.

What Information Must a Preparer Provide?

A tax return preparer must provide their printed name and Preparer Tax Identification Number (PTIN) on all returns. The PTIN serves as the preparer's signature. The preparer should not otherwise sign the return. Non-paid preparers should check the appropriate box. See R.C. 5703.263(C) and 5747.08(F).

Can My Tax Preparer Contact the Department About My Tax Return?

You may check the box below your tax preparer's name on page 2 of the return to authorize your preparer to:
- Contact the Department about the status of your return, payments, or refund;
- Provide the Department with information missing from your return; AND
- Respond to inquiries or notices from the Department related to the return.

Note: This checkbox is only for paid preparers. Non-paid preparers are not authorized to check the box.

You may also complete form TBOR 1, Declaration of Tax Representative available at **tax.ohio.gov/forms**. This form authorizes a tax representative to represent you in any matter before the Department.

See R.C. 5747.08(J).

Should I Make Estimated Tax Payments for Tax Year 2027?

If your income is subject to Ohio withholding, you generally do not need to make estimated payments. You should make estimated payments for tax year 2027 if your estimated Ohio tax liability (total tax minus total credits) less Ohio withholding is more than $500.

Estimated payments are made quarterly according to the following schedule:

1st quarter - April 15, 2027
2nd quarter - June 15, 2027
3rd quarter - Sept. 15, 2027
4th quarter - Jan. 18, 2028

Use the appropriate OUPC to make estimated Ohio income tax and/or school district tax payments. You can determine your estimated payments using the worksheet included with the coupons. Married taxpayers unsure of their filing status for 2027 should make separate estimated payments based on their individual estimated tax liabilities. Estimated payments will only be applied to the return associated with the

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Social Security number listed on the OUPC. Payments will not be split between you and your spouse if you combine your tax liabilities, but file separately.

Instead of making estimated payments, you can increase your Ohio withholding by filing a revised Ohio IT 4 with your employer. Also, special rules regarding estimated payments apply to certain taxpayers with farming and/or fishing income. See Adm. Code 5703-7-04.

If you do not make the required estimated payments, you may be subject to an interest penalty for underpayment of estimated taxes. See form IT/SD 2210.

For more information, see the FAQs at **tax.ohio.gov/2210**. See also R.C. 5747.09.

What Is Modified Adjusted Gross Income?

Modified adjusted gross income (MAGI) is your Ohio adjusted gross income (Ohio IT 1040, line 3) plus your qualifying capital gains deduction (Ohio Schedule of Adjustments, line 14) and your business income deduction (Ohio Schedule of Adjustments, line 16). If you did not take either of these two deductions, your MAGI matches your Ohio adjusted gross income.

You will need to know your MAGI to determine your:
- Exemption amount;
- Retirement income credit;
- Lump sum retirement credit;
- Senior citizen credit;
- Lump sum distribution credit;
- Child care and dependent care credit;
- Exemption credit; AND
- Joint filing credit.

Additionally, if you live in an earned income tax base school district, your taxable income is limited to only earned income included in your MAGI.

Use the worksheet at the bottom of this page to calculate your MAGI.

See R.C. 5747.01(II).

What if a Taxpayer Is Deceased?

The taxpayer's representative, such as an executor or administrator, must file the deceased taxpayer's return by:
- Checking the "Deceased" box after their SSN;
- Selecting the filing status from the federal income tax return; AND
- Signing the return on behalf of the deceased.

If the taxpayer is due a refund, the check will be issued in the taxpayer's name. The taxpayer's representative can present proof that they are the executor or administrator to the bank when cashing the check.

If the taxpayer's representative needs the check reissued to include their name, see the FAQs at **tax.ohio.gov/faq-IncomeGeneral** for instructions.

See R.C. 5747.08(A).

What if I Move After Filing My Return?

If you move after filing your return, notify the Department of your new address as soon as possible. You should also notify the post office at **moversguide.usps.com**.

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Modified Adjusted Gross Income Less Exemptions

1.	Enter your Ohio adjusted gross income (Ohio IT 1040, line 3)	1.
2.	Enter your qualifying capital gains deduction (Ohio Sch. of Adjustments, line 14)	2.
3.	Enter your business income deduction (Ohio Sch. of Adjustments, line 16)	3.
4.	**Modified adjusted gross income** (add lines 1 through 3)	4.
5.	Enter your exemption amount (Ohio IT 1040, line 4)	5.
6.	**Modified adjusted gross income less exemptions** (4 minus line 5)	6.

Amending Your Ohio IT 1040 and SD 100

You can file an amended Ohio IT 1040 or SD 100 to report changes to your originally filed return(s). An amended return can result in either a tax due or a refund based on the changes. Under certain circumstances, an amended return may be required.

To amend the Ohio IT 1040 or SD 100, you should file a new return, reflecting all proposed changes, and indicate that it is amended by checking the box at the top of page 1. You must include the IT RE with your amended IT 1040 and/or the SD RE with your amended SD 100. Use your **current** mailing address on the amended return. Allow at least 120 days from the date of receipt to process your amended return. For more information, see the FAQs at **tax.ohio.gov/faq-Amended**.

When Not to Amend Your Return

Some common mistakes may not require an amended return. Some examples include:

- Math errors;
- Missing pages, schedules, or worksheets;
- Demographic errors;
- Missing income statements (W-2, 1099, K-1) or credit certificates;
- Unclaimed estimated and/or extension payments.

In these situations, the Department will either make the corrections or contact you to request documentation. For more information, see the FAQs at **tax.ohio.gov/faq-Amended**.

Requesting a Refund

You may amend your return to claim additional credits, deductions, payments, or withholding. Such changes may result in a refund. Generally, you have four years from the date of the payment to request a refund. You must include documentation to support the changes reported on your amended return. Some common required documentation includes:

- Business Income: Page 1 of your federal return, the federal schedules reporting your business income, and IT K-1 forms;
- Social Security, disability, survivorship, and retirement benefits: Copies of 1099(s), page 1 of your federal return, and the retirement plan paying the benefits;
- Residency status: Any document supporting your residency change including property records (mortgage statements, lease agreements, etc.), driver's licenses or state IDs, voter registration, resident state tax returns, armed services records, and utility bills;
- Payments/withholding/credits: Copies of your income statements (W-2, 1099, etc.), Ohio IT K-1, or credit certificates;
- Nonresident credit: Ohio form IT NRC.

See R.C. 5747.11.

Reporting Additional Tax Due

You should amend your return to report additional income or reduce a previously claimed credit or deduction. Such changes may result in additional tax due.

Changes to Your Federal Return

If the IRS makes changes to your federal return, either based on an audit or an amended return, and those changes affect your Ohio return(s), you are required to file an amended IT 1040 and/or SD 100. The IRS notifies the Department of these changes.

Do not file your amended Ohio return(s) until the IRS has finalized the changes to your federal return. Once they are finalized, include a copy of all of the following:

- Your federal 1040X;
- The IRS acceptance letter; AND
- The refund check from the IRS, if applicable.

Note: Instead of providing these documents, you may be able to submit a copy of the IRS Tax Account Transcript reflecting your updated federal return information.

If there is a change in your filing status and/or dependents, it must be reflected on your amended Ohio return(s). Additionally, for changes to dependents, complete an updated Ohio Schedule of Dependents.

Net Operating Loss: To claim a federal NOL carryback, check **both** boxes at the top of the return(s) and include a completed Ohio Schedule IT NOL. See the instructions for the Ohio Schedule IT NOL on page 71.

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Your amended Ohio IT 1040 and/or SD 100 must be filed **no later than 90 days** after the IRS completes its review of your federal return, even after the four-year period has passed. Failure to file the return within the 90-day period may result in an assessment or a denial of your refund claim.

See R.C. 5747.10.

Changes to Your Resident Credit

You must file an Ohio amended return based on changes made by another state if all of the following are true:

- You claimed a resident credit on your Ohio IT 1040;
- You filed income tax returns in other states;
- The Ohio resident credit claimed was based on the taxes due or the taxes paid to the other states;
- The other states made changes to the returns; AND
- The changes will affect your Ohio resident credit calculation.

Your income taxes paid to other states may change after the four-year period has passed. If the taxes paid would otherwise qualify for the Ohio resident credit, you have an additional 90 days after the changes have been finalized by the state(s) to file an amended return and request any refund that results from the changes.

Once the changes are finalized, please include a copy of all of the following:

- A revised Ohio form IT RC;
- The other state return(s) or correction notice(s); AND
- Proof of payment to the other state(s).

See R.C. 5747.05(B)(4).

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Ohio Income Tax for Military Servicemembers and Their Civilian Spouses

Residency. A military servicemember is a resident of their "state of legal residence." This is generally the same as the servicemember's "home of record" unless it is subsequently changed. The servicemember's state of legal residence does not change based on military orders.

Generally, a servicemember's civilian spouse will also retain their original state of legal residence. A civilian spouse's residency does not change by reason of being present or absent in a state solely to be with the servicemember as part of military orders.

Both the servicemember and their spouse can elect to use any of the following as their residence for state income tax purposes:

- The residence or domicile of the servicemember;
- The residence or domicile of the spouse; OR
- The permanent duty station of the servicemember.

Deductions. Ohio provides five deductions to military servicemembers. Only income included in the taxpayer's federal adjusted gross income (AGI) is eligible for these deductions. For example, Ohio Veterans Bonus payments are not included in federal AGI and thus are not deductible. The following deductions are in the "Uniformed Services" section of the Ohio Schedule of Adjustments:

- Line 35 - Deduction for military pay and allowances for active duty servicemembers stationed outside Ohio
- Line 36 - Deduction for military pay earned by a nonresident servicemember
- Line 37 - Deduction for uniformed services retirement income
- Line 38 - Deduction for military injury relief fund grants and veteran's disability severance payments
- Line 39 - Deduction for certain reimbursements and benefits received for service in the Ohio National Guard

Additionally, a servicemember's nonresident civilian spouse can deduct compensation earned in Ohio on line 36.

See pages 28-29 for specific instructions on each of these deductions.

Withholding. A servicemember who qualifies for the deduction on line 35 or a civilian spouse who qualifies for the deduction on line 36 can complete form IT 4 to avoid Ohio withholding on income not subject to tax. Such taxpayers should check the appropriate box in Section III of the IT 4 and provide the form to their employers.

Filing. Military servicemembers may not have a filing requirement due to the deductions available under Ohio law. However, the Department recommends that such taxpayers file an Ohio IT 1040 or IT 10 to avoid delinquency billings. For more information on who must file an Ohio income tax return, see page 15.

Extensions to File/Pay. Generally, Ohio recognizes any extensions granted by the IRS. Certain military servicemembers will have the same extensions to file their Ohio returns and pay any Ohio tax due. These servicemembers do not owe interest, penalties, or the interest penalty in connection with this extension period. See R.C. 5747.026 for more information.

Taxability. The charts on page 48 summarize the taxability of income for military servicemembers and their civilian spouses.

School District Income Tax. Military servicemembers and their civilian spouses may be liable for school district income tax if they are Ohio residents, even if they are not present in Ohio due to military orders. To determine if you are liable for school district income tax, see page 65.

For more information, see **tax.ohio.gov/military**, or Information Release IT 2008-02, "Ohio Taxable Income and Deductions for Servicemembers and Civilian Spouses." You can also email the Department at **military-info@tax.ohio.gov**.

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Ohio Definitions and Examples of Business and Nonbusiness Income

How Is Business Income Treated on My Return?

Taxpayers can deduct the first $250,000 ($125,000 for married separate filers) of their business income included in their federal adjusted gross income. Also, any business income not deducted is taxed at a flat 3%. See the instructions for the Ohio Schedule of Business Income on pages 32-33.

Additionally, Ohio-related business income earned by nonresidents is taxable to Ohio. See the instructions for the IT NRC on pages 41-46.

How Does Ohio Law Define Business and Nonbusiness Income?

"Business income" is income, including gain/loss, arising from any of the following:

- Transactions, activities, and sources in the regular course of a trade or business operation;
- Real, tangible, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation;
- A partial or complete liquidation of a business, including gain or loss from the sale or other disposition of goodwill;
- Income from certain sales of equity or ownership interests in a business; OR
- Compensation and guaranteed payments paid by a pass-through entity, or a professional employer organization on its behalf, to an investor who directly or indirectly owns 20% or more of the entity.

"Nonbusiness income" is any income other than business income.

See R.C. 5747.01(B), 5747.01(C) and 5733.40(A)(7).

How Do I Determine What Income Is Business Income?

Business income can be determined by using either test:

Transactional Test: Looks to the nature, frequency, and regularity of the transaction.

Functional Test: Looks to if the property was integral to the trade or business, or if it generated business income in the past.

See *Kemppel v. Zaino*, 2001-Ohio-92.

Sale of an equity or ownership interest in a business means the sale was treated as an asset sale for federal income tax purposes and/or the seller materially participated, as described in 26 C.F.R. 1.469-5T, in the activities of the business during the taxable year in which the sale occurs or during any of the five preceding taxable years.

Generally, income recognized by a sole proprietorship or pass-through entity is business income. However, determining if income is business income is highly dependent upon the specific facts and circumstances.

What Are Some Examples of Business Income vs. Nonbusiness Income?

Interest and Dividends: John reports $1,500 of interest and dividend income on federal Schedule B. $200 of his interest income is from a pass-through entity that primarily operates an investment business. The remaining $1,300 is from personal, nonbusiness sources. Thus, only $200 of John's interest is business income.

Capital Gains and Losses: Andrew recognizes a capital gain from the sale of a tractor used to harvest wheat on his farm. Since the tractor was integral to his farming business, the capital gain is business income.

Capital Gains and Losses: Paul reports $8,000 of capital gain income on his federal Schedule D. $2,000 of the capital gains are from a pass-through entity that primarily operates an investment business. The remaining $6,000 is from personal, nonbusiness sources. Thus, only $2,000 of Paul's capital gains are business income.

Rental Income and Losses: Debbie owns a rental property. She actively advertises, manages, and maintains the property. Debbie is in the trade or business of property rental. Therefore, her rental income is business income.

Rental Income and Losses: Ryan occupies a home on a golf course. The golf course hosts a two-week tournament every year. Ryan annually takes a vacation to Florida and rents out his home during the tournament. While the rental might be considered regular, Ryan is not in the trade or business of property rental. Therefore, his rental income is not business income.

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Royalty Income: Hannah works full-time from her home writing children's books. Hannah has an agreement with a publisher that pays her a royalty for each copy of her book that is sold. Hannah is in the trade or business of writing books. Therefore, her royalty income is business income.

Mineral Rights Income: Cynthia allows a company to extract minerals from her residential property. She receives income based on the company's usage of her land. Since Cynthia is not engaged in a related trade or business, it is not business income.

Pass-Through Income: Ellen owns 15% of a pass-through entity. She reports $50,000 of ordinary income, $10,000 of bonus depreciation, and $60,000 of guaranteed payments on federal Schedule E. Since Ellen owns less than 20% of the entity, the guaranteed payments are nonbusiness income. Thus, her net business income from federal Schedule E is $40,000 (her ordinary income less bonus depreciation).

Guaranteed Payments: Stan owns 25% of a pass-through entity. He reports a $60,000 guaranteed payment on federal Schedule E. Because he owns at least 20% of the entity, the guaranteed payment is business income.

Wages/Compensation: Jim owns 80% of an S corporation. Jim receives $200,000 of wages from the S corporation, which are reported on a W-2. Because he owns at least 20% of the corporation, the wages are reclassified as business income.

Trust Income: Brett sets up a trust, with himself as the beneficiary, that invests in multiple pass-through entities. Operating income from these entities is distributed to the trust, which further distributes the income to Brett. Since the income was business income to the entities, it retains its character as business income as it passes through to the trust and to Brett.

Trust Income: David sets up a trust, with himself as the beneficiary, to hold his personal investments. Although David uses a trust, the usage of a trust does not create a trade or business. Therefore, the investment income is nonbusiness income to both the trust and to David.

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General Information for the Ohio IT 1040

Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident is subject to the Ohio income tax. Every nonresident having Ohio-sourced income must also file. Examples of Ohio-sourced income include the following:

- Wages or other compensation earned in Ohio (see "Exception" below);
- Ohio lottery, casino, and/or sports gaming winnings;
- Income or gain from Ohio property;
- Income or gain from a sole proprietorship doing business in Ohio;
- Income or gain from a pass-through entity doing business in Ohio.

Exception: A full-year nonresident living in Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia does not have to file if the nonresident's only Ohio-sourced income is wages.

Example: Charley lives in Kentucky but commutes to Cincinnati every day to her job. Charley's wages are not taxable in Ohio even though they are earned here.

You do **not** have to file an Ohio income tax return if:

- Your Ohio adjusted gross income (Ohio IT 1040, line 3) is less than or equal to $0;
- The total of your senior citizen credit, lump sum distribution credit, and joint filing credit (Ohio Schedule of Credits, lines 4, 5 and 11) is equal to or exceeds your income tax liability (Ohio IT 1040, line 8c) **and** you are not liable for school district income tax; OR
- Your exemption amount (Ohio IT 1040, line 4) is the same as or more than your Ohio adjusted gross income (Ohio IT 1040, line 3).

However, even if you meet one of these exceptions, if you have a school district income tax liability (SD 100, line 26 or 36), you are required to file the Ohio IT 1040.

Note: If your federal adjusted gross income is greater than $28,450, the Department recommends that you file an Ohio IT 1040 or IT 10, even if you do not owe any tax, to avoid delinquency billings.

Ohio IT 10: Certain taxpayers can file Ohio form IT 10 instead of the Ohio IT 1040. The four types of taxpayers described on form IT 10 are eligible to file the form if:

- They do not have an Ohio individual income or school district income tax liability; AND
- They are not requesting a refund.

Do not file the IT 10 if you file the IT 1040.

See R.C. 5747.08.

Ohio Residency

What Is My Ohio Residency Status?

Resident: You are an Ohio resident for income tax purposes if you are domiciled in Ohio. Thus, under Ohio law, the terms “domiciled” and “resident” mean the same thing.

Generally, any individual with an abode in Ohio is presumed to be a resident. The abode can be either owned or rented. Temporary absence from your Ohio abode, no matter how long, does not change your residency status. Thus, if you live in Ohio, the presumption is that you are an Ohio resident.

Example: Brent travels to Florida each winter and returns to Ohio each spring. However, he maintains his Ohio driver's license, voter registration, etc. and has not established permanent residence in Florida. Therefore, he is a full-year resident of Ohio.

Part-year resident: You are a part-year resident of Ohio if you were a resident of Ohio for a portion of the tax year and a nonresident for the rest of the tax year. Thus, you are a part-year resident if you permanently moved into or out of Ohio during the tax year.

Part-year residents are entitled to the nonresident credit for any income earned while they were a resident of another state. They are also eligible for the resident credit on non-Ohio income earned while they were an Ohio resident if they were subject to, and paid tax on, that income in another state.

Nonresident: You are a nonresident if you were a resident of another state for the entire tax year. Nonresidents who earn or receive income within Ohio will be able to claim the nonresident credit with respect to all items of income not earned and not received in Ohio.

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If you are currently a member of the military and you have questions about residency status, see page 12.

For more information, see **tax.ohio.gov/residency**, or Information Release IT 2018-01, "Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals for Taxable Years 2018 and Forward." See also R.C. 5747.01(I)(1) and *Cunningham v. Testa*, 2015-Ohio-2744.

How Do I Show I Am a Nonresident of Ohio?

Any individual can challenge the presumption of Ohio residency by providing documentation showing that they are a nonresident. Ohio uses a contact period test to determine the burden of proof needed to show that an individual is a nonresident.

If you had fewer than 213 contact periods in Ohio during the tax year, you must provide enough documentation to show that it is more likely than not that you were a nonresident. If you had 213 or more contact periods, you must provide clear and convincing documentation that you were a nonresident.

Individuals who meet certain required criteria can establish a presumption that they were a nonresident of Ohio for the tax year by filing form IT 10 or IT 1040 and by completing the Presumption of Non-Ohio Residency section. Once an individual establishes this nonresident presumption, the Department cannot later determine the individual was an Ohio resident for income tax purposes for the tax year. See pages 48-49.

See R.C. 5747.24(B), (C), and (D).

What Is a Contact Period?

You have a contact period in Ohio if all of the following are true:

- You have an abode outside of Ohio;
- You are away overnight from your abode; AND
- While away, you spend any portion of two consecutive days in Ohio.

You do not have to spend the night in Ohio. For example, if you spend portions of Monday and Tuesday in Ohio, but stay in a hotel in Kentucky on Monday night, you would still have a contact period in Ohio.

You must spend consecutive days in Ohio to have a contact period. For example, if you spend portions of Monday and Wednesday in Ohio, but not Tuesday, then you would not have a contact period in Ohio.

See R.C. 5747.24(A).

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Donations That Apply to the Ohio IT 1040

A donation will reduce the amount of the refund that you are due. If you decide to donate, **this decision is final**. You cannot change your mind and later ask for your donations to be refunded. If you do not want to donate, do not enter an amount on Ohio IT 1040, lines 25a-g. See R.C. 5747.113.

Because your tax return is confidential, the Department cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Your donation may be tax-deductible on a future federal income tax return.

Breast and Cervical Cancer Project

Contributions made to the project are used to provide free breast and cervical cancer screening, diagnostic and outreach/case management services to uninsured and underinsured Ohio women. The project is administered by the Ohio Department of Health which enrolls women in the program and schedules them for services with clinical providers.

If you do not have an overpayment on your Ohio IT 1040, but you want to donate to provide grants for free breast and cervical cancer screening, you may do so by writing a check payable to "Ohio Department of Health" and mailing it to:

Ohio Department of Health
Revenue Unit
Attn: Breast & Cervical Cancer
P.O. Box 15278
Columbus, Ohio 43215-0278

In the description on the check, please write "BCCP Donation."

Military Injury Relief Fund

The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the U.S. armed forces and to individuals diagnosed with post-traumatic stress disorder while serving, or after having served, in Operation Iraqi Freedom, Operation New Dawn, or Operation Enduring Freedom.

If you do not have an overpayment on your Ohio IT 1040, but you want to donate to provide grants to such individuals, you may do so by writing a check payable to "Ohio Treasurer of State (ODVS)" and mailing it to:

Ohio Department of Veterans Services
Military Injury Relief Fund
P.O. Box 373
Sandusky, OH 44871

Ohio History Fund

The Ohio History Fund is a 501(c)(3) nonprofit organization that allocates these funds toward a matching grants program to support state and local history-related projects throughout Ohio.

If you do not have an overpayment on your Ohio IT 1040, but you want to donate to provide grants to promote and protect Ohio's rich history, you may do so by writing a check payable to "The Ohio History Connection Income Tax Contribution Fund" and mailing it to:

The Ohio History Connection
Attn: Business Office
800 E. 17th Avenue
Columbus, OH 43211-2474

Go to **www.ohiohistory.org** to donate online.

State Nature Preserves and Scenic Rivers

Contributions are used to protect Ohio's state nature preserves, scenic rivers, rare species and unique habitats. Your donations play a critical role in caring for Ohio's most exceptional forests, wetlands, prairies, rivers and streams. Donations fund educational outreach programs, research and monitoring for rare species, and construction of facilities that improve public access.

If you do not have an overpayment on your Ohio IT 1040, direct donations may also be made by check or online. Please visit the "Support Natural Areas" section at **naturepreserves.ohiodnr.gov** for information.

Wildlife Species and Endangered Wildlife

The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species. Your generous donation will continue to help support Ohio's native wildlife – a natural treasure!

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If you do not have an overpayment on your Ohio IT 1040, but you want to donate to provide grants to protect Ohio's natural heritage, you may do so by writing a check payable to the "Nongame and Endangered Wildlife Special Account" and mailing it to:

Ohio Department of Natural Resources
Division of Wildlife
2045 Morse Road, Building G-1
Columbus, OH 43229-6693

To learn more, go to **wildlife.ohiodnr.gov**.

Wishes for Sick Children

Contributions are distributed by the Ohio Department of Health to fund a program administered by nonprofit corporations that grant the wishes of Ohioans who are under the age of 18 and have been diagnosed with a life-threatening medical condition.

If you do not have an overpayment on your Ohio IT 1040, but you want to donate to provide funds for Wishes for Sick Children, you may do so by writing a check payable to "Ohio Department of Health" and mailing it to:

Ohio Department of Health
Revenue Unit
Attn: Wishes for Sick Children
P.O. Box 15278
Columbus, OH 43215-0278

In the description on the check, please write "Wishes for Sick Children Donation."

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Completing the Top Portion of Your Ohio Returns

IT 1040 and SD 100

Amended Return Check Box

Check this box if you are amending your previously filed return. Include the Ohio IT RE and/or SD RE with your amended return. See pages 10-11 for amended return instructions.

Net Operating Loss (NOL) Check Box

Check this box if you are amending due to a net operating loss carryback. You must include the Ohio Schedule IT NOL with your amended return.

IT 1040, SD 100, and IT 10

Name(s), Address, and SSN(s)

Enter your name and current address on page 1 and your SSN on all pages of your return (if filing jointly, also enter your spouse's name and SSN on page 1). **Do not** include your spouse's name and SSN if you are not filing jointly.

Note: If you and/or your spouse have an Individual Taxpayer Identification Number (ITIN), enter the ITIN in the spaces provided on the return as the SSN.

County

If you were an Ohio resident for any part of the tax year, enter the first four letters of the county in which you lived during the majority of the tax year. Full-year nonresidents should leave these boxes blank.

Filing Status

Your filing status must be the same as your federal income tax filing status for the tax year. See R.C. 5747.08(E).

If you check "married filing separately," enter your spouse's SSN in the spaces provided.

If you and your spouse filed a joint federal return, you **must** file a joint Ohio income tax return even if one or both of you are nonresidents of Ohio. You may claim the nonresident credit (see the Ohio Schedule of Credits) for income not earned or received in Ohio. If you and your spouse filed separate federal returns, you **must** file separate Ohio returns.

Extension Filer

Any taxpayer with a valid federal extension is allowed an extension of time to file their Ohio returns. Such taxpayers should check the box indicating they are a federal extension filer for this tax year to qualify for the Ohio extension. For more information on filing extensions, see page 8.

IT 1040 and IT 10

School District Number

If you were an Ohio resident for any part of the tax year, enter the number of the school district in which you lived during the majority of the year. Full-year nonresidents should enter 9999.

See pages 58-65 for a full list of Ohio's school districts or use The Finder at **tax.ohio.gov/Finder**.

Note: Some school districts levy an income tax on their residents. See pages 65-66 for more information.

Residency Status

Check the box corresponding to your residency status. If your filing status is married filing jointly, each spouse must indicate their residency status.

If you checked the box for "part-year resident" or "non-resident," write, in the space provided, the two-letter abbreviation of the state (other than Ohio) where you resided for the majority of the tax year.

For more information on Ohio residency, see pages 15-16.

Presumption of Non-Ohio Residency

Individuals who meet the required criteria can claim Ohio's nonresident presumption by checking the Presumption of Non-Ohio Residency box on form IT 10 or IT 1040. The five **required** criteria are listed on page 49.

If both taxpayers on a joint return wish to establish this presumption, both boxes must be checked.

Note: Individuals who do not meet the required criteria are still able to file as nonresidents. Residents and part-year residents **cannot** check these boxes to claim Ohio's nonresident presumption.

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Ohio IT 1040 - Individual Income Tax Return

Line 1 – Federal Adjusted Gross Income

Enter the amount from line 11a of your 2026 federal 1040, 1040-SR, or 1040-NR. Line 1 of your Ohio income tax return **must** match your federal adjusted gross income (AGI) as defined in the Internal Revenue Code.

Zero or Negative Federal Adjusted Gross Income. If you have a zero or negative federal AGI, you must include a copy of page 1 of your federal return.

A foreign trust that files federal form 1040-NR should **not** use the IT 1040 to file with Ohio. Such trusts must file form IT 1041.

See R.C. 5747.01(A).

Line 2a – Ohio Schedule of Adjustments (Additions)

The Ohio Schedule of Adjustments lists the additions to your federal AGI. For more information about the additions you must make, see pages 23-24.

- If you have no additions to your Ohio income, leave line 2a blank.
- Any additions listed on this line must be supported by the applicable Schedule of Adjustments line item(s). Enter the amount from Schedule of Adjustments, line 13 on this line.

You must include a copy of the Ohio Schedule of Adjustments with your return.

Line 2b – Ohio Schedule of Adjustments (Deductions)

The Ohio Schedule of Adjustments lists the deductions from your federal AGI. For more information about the deductions you must make, see pages 24-31.

- If you have no deductions to your Ohio income, leave line 2b blank.
- Any deductions listed on this line must be supported by the applicable Schedule of Adjustments line item(s). Enter the amount from Schedule of Adjustments, line 50 on this line.

You must include a copy of the Ohio Schedule of Adjustments with your return.

Line 4 – Personal and Dependent Exemptions

Ohio allows an exemption for the following:

- You, if not claimed as a dependent on another person's return;
- Your spouse, if filing jointly and not claimed as a dependent on another person's return; AND
- Your dependents as defined in the Internal Revenue Code.

The personal and dependent exemption is based on your modified adjusted gross income (see page 9):

Modified Adjusted Gross Income	Exemption Amount
$40,000 or less	$2,400
$40,001 – $80,000	$2,150
$80,001 - $499,999	$1,900
$500,000 or greater	$0

Enter your number of exemptions in the spaces provided. Multiply your exemptions by the appropriate amount from above and enter the result on line 4.

Example: John and Mary claim their son Patrick as an exemption on their jointly filed federal income tax return. Their modified adjusted gross income is $75,000. Thus, they claim three exemptions totaling $6,450 on their Ohio return. Patrick files his own tax return. Since Patrick is a dependent and his parents claim an exemption for him, he is not eligible for an exemption on his return. He should check the box indicating he can be claimed by someone else and enter $0 on line 4.

Ohio Schedule of Dependents. If you included dependents on your Ohio return, complete the Ohio Schedule of Dependents. If your dependent has an individual tax identification number (ITIN) or adoption taxpayer identification number (ATIN), enter that number in the boxes for the dependent's SSN. If the dependent information is not provided, incomplete, or contains errors, you may be asked for supporting documentation.

See R.C. 5747.025 and 5747.01(O).

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Line 8a – Tax on Line 7

Calculate your tax on your Ohio income tax base less business income using the Income Tax Brackets found on page 22. Additionally, the Department provides a tool to assist you with this calculation at **tax.ohio.gov/taxcalculator**. See R.C. 5747.02(A)(3).

Line 11 – Interest Penalty

Generally, if you are a wage earner and have Ohio withholding, you will not owe an interest penalty. If you have non-wage income or no Ohio withholding, use Ohio IT/SD 2210 to determine if an interest penalty is due. For more information, see the FAQs at **tax.ohio.gov/2210**. See also R.C. 5747.09(D) and (E).

Line 12 – Unpaid Use (Sales) Tax

Report the amount of unpaid use (sales) tax due for the tax year. You owe Ohio use tax if both of the following are true:

- You made purchases where sales tax was not collected; AND
- The purchases were not qualifying purchases made during Ohio's sales tax holiday.

Use tax eliminates the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect sales tax. Use tax is most commonly due on out-of-state purchases such as those made from the internet, television, or catalogs.

Use the worksheet on page 55 to calculate your use tax. For more information, see the "Sales and Use Tax" topics at **tax.ohio.gov/FAQ**. See also R.C. 5747.083.

Line 14 – Ohio Income Tax Withheld

Enter your Ohio income tax withheld as reported on Part A, line 1 of the Schedule of Ohio Withholding.

Schedule of Ohio Withholding. Complete this schedule if you are reporting an amount on line 14 of the IT 1040. Enter **only** income statements (W-2, W-2G, 1099) reporting Ohio income tax withheld. **Do not** include:

- Taxes withheld for another state, a city, or a school district; OR
- Taxes paid by a pass-through entity and reported to you on an Ohio IT K-1 (report these amounts on Ohio Schedule of Credits, line 43).

See the sample statements on pages 56-57. Place copies of your income statements after the last page of your return. **Do not** include income statements that are handwritten, self-created, or generated by your tax preparation software.

See R.C. 5747.08(H).

Line 15 – Payments and Credit Carryforward Amounts

Enter the following amounts:

- Estimated payments;
- Timely extension payments;
- Any credit carryforward amount from your prior year Ohio IT 1040; AND
- Amounts previously paid with an original and/or amended 2026 return.

Do not include:

- A prior year's refund that you requested but did not receive. Contact the Department about the status of any such refund.
- Taxes paid by a pass-through entity and reported to you on an Ohio IT K-1 (report these amounts on Ohio Schedule of Credits, line 43).

See R.C. 5747.09(B).

Line 18 – Overpayment Previously Requested (Amended Returns Only)

When filing an amended return, enter the amount you reported on line 23 on your previously filed return(s).

Line 21 – Interest Due

Interest is due from the unextended due date until the date the tax is paid. Generally, you do not owe interest if you are due a refund. An extension of time to file does not extend the payment due date. The interest rate for calendar year 2027 is 7%. The Department provides a tool to assist you with this calculation at **tax.ohio.gov/interestcalculator**.

Certain military servicemembers may not be subject to interest. See page 12 for more information.

See R.C. 5747.08(G).

Line 22 – Total Amount Due

This amount must be paid by April 15, 2027. **Do not** mail cash. Instead, make payment by electronic check, credit or debit card, paper check, or money order.

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Make your check or money order payable to "Ohio Treasurer of State" and include an Ohio Universal Payment Coupon (OUPC). Include the tax year and the last four digits of your SSN on the “Memo” line.

For more information regarding payment options, see page 7.

Line 24 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2027. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 25 – Donations

You may donate all or a portion of the amount on line 23 to one or more of the organizations listed. Such donations will reduce your refund, and are **only** allowed on timely filed, original returns; they are **not** allowed on amended returns.

If you decide to donate, this decision is **final**. For more information on the donation options, see pages 17-18.

See also R.C. 5747.113.

Line 26 – Your Refund

If you do not request direct deposit, or you filed by paper, your refund will be mailed to the address on the tax return. You can check your refund status anytime at **tax.ohio.gov/refund**.

Note: Your refund may be offset pursuant to R.C. 5747.12, 5747.121, 5747.122, and 5747.123. You will be notified if your refund is subject to offset. See **tax.ohio.gov/offset** for more information.

If you move after filing your tax return, your refund may be delayed. Notify the Department of your address change **as soon as possible**.

2026 Ohio Income Tax Brackets for Ohio IT 1040

Taxable Nonbusiness Income (Ohio IT 1040, line 7)			Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a)		
More than		Up to			
0	–	$ 26,050		0.000%	of Ohio taxable nonbusiness income
$ 26,050	–		$ 332.00	plus 2.750%	of the amount in excess of $ 26,050

Nonbusiness Income Tax Liability Calculation Example: Mitchell’s taxable nonbusiness income (Ohio IT 1040, line 7) is $68,050. Using the tax brackets above, he owes $332 on the first $26,050 of income. The rest is taxed at 2.75%. He subtracts $26,050 from his total taxable nonbusiness income: $68,050 - $26,050 = $42,000. Then, he multiplies this amount by 2.75%: $42,000 x 0.0275 = $1,155. Next, he adds this amount to the $332: $1,155 + $332 = $1,487. He enters $1,487 as his nonbusiness income tax liability on line 8a of his IT 1040.

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Ohio Schedule of Adjustments

Additions

Line 1 – Non-Ohio State or Local Government Interest and Dividends

Enter interest and/or dividends paid on obligations or securities from a non-Ohio state, city, county, or other local government.

Do not include:
- Any amounts already included in federal adjusted gross income (AGI);
- Amounts paid on obligations or securities from Ohio, or an Ohio city, county, school district, or other local government; OR
- Amounts paid on obligations or securities from a U.S. territory or the federal government.

See R.C. 5747.01(A)(1).

Line 2 – Pass-Through Entity Add-Back

Enter Ohio pass-through entity tax (from the IT 1140 and/or IT 4738) to the extent it was not included in your federal AGI. These amounts may be reported to you on the Ohio IT K-1, lines 3a or 4a.

The add-back amount reported on this line related to your ownership of the entity filing the IT 4738 is typically business income. Review the instructions for line 7 of the Ohio Schedule of Business Income on page 32 to verify the add-back qualifies as business income.

See R.C. 5747.01(A)(15) and (36).

Line 3 - Non-Ohio Tax Related to IRS Notice 2020-75

Enter your proportionate share of taxes paid by a pass-through entity to another state or the District of Columbia if both of the following are true:
- The tax was enacted for purposes of complying with IRS notice 2020-75; AND
- The tax was deducted in computing your federal or Ohio AGI.

These amounts may be reported to you on the Ohio IT K-1, lines 3b or 4b.

See R.C. 5747.01(A)(41).

Line 4 – Non-Qualified College Tuition Expenses

Enter any amount reported to you on a 1099-Q representing distributions from a 529 savings plan that meet all of the following:
- The amount is not otherwise included in your federal AGI;
- The amount was not used to pay for qualified higher-education expenses and was not distributed due to the beneficiary's death, disability, or receipt of a scholarship; AND
- The amount was deducted as a 529 plan contribution or tuition credit purchase on the Ohio Schedule of Adjustments in **any prior** tax year.

See R.C. 5747.01(A)(9) and 5747.70.

Line 5 – Ohio Public Obligations

Enter any loss resulting from the sale/disposition of Ohio public obligations to the extent that such losses have been deducted in determining federal AGI. See R.C. 5747.01(A)(8).

Line 6 – Medical Savings Account

Enter amounts from a medical savings account withdrawn for nonmedical purposes **only** if the amount was deducted on the Ohio Schedule of Adjustments in any tax year. Use the worksheet on page 51 to calculate this adjustment. See R.C. 5747.01(A)(14).

Line 7 – Reimbursement of Expenses

Enter reimbursements received in 2026 for any expenses that you deducted on a previously filed Ohio income tax return if the amount of the reimbursement was not included in federal AGI for 2026. See R.C. 5747.01(A)(11)(b).

Line 8 - Ineligible Withdrawals From an Ohio Homebuyer Plus Account

Enter any amount withdrawn or transferred from an Ohio Homebuyer Plus account owned by you or your spouse, if filing jointly, that was not used to pay eligible expenses.

"Eligible expenses" are:
- A down payment and/or closing costs for the purchase of the account owner's primary residence located in Ohio;
- Account fees charged by the financial institution administering the account;
- The transfer of funds from your Ohio Homebuyer Plus account to another account owned by you at a different financial institution; OR

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- Amounts withdrawn and redeposited into the same or another account owned by you within 90 days of the initial withdrawal.

Additionally, add any amounts remaining upon closure of an Ohio Homebuyer Plus account that were not used for eligible expenses.

This addition is limited to the total of:
- Amounts you previously deducted for an account owned by you; PLUS
- Amounts deposited into your account by your parent, spouse, sibling, stepparent, or grandparent.

See R.C. 135.70(F) and 5747.01(A)(43).

Line 9 – Venture Capital Operating Company Capital Gains Add-back

Add amounts previously deducted as a venture capital operating company capital gain deduction if the director of development certifies to the tax commissioner that the requirements for the deduction were not met.

See R.C. 5747.01(A)(35)(b).

Line 10 – IRC 168(k) and 179 Depreciation

Add 5/6 of your bonus depreciation allowed under Internal Revenue Code section 168(k). Also add 5/6 of your depreciation expense allowed under Internal Revenue Code section 179 less the amount that would have been allowed under section 179 as it existed on Dec. 31, 2002.

Replace "5/6" with "2/3" for employers who increased their Ohio income taxes withheld by at least 10% over the previous year. Replace "5/6" with "6/6" for taxpayers who incur a net operating loss for federal income tax purposes if the loss was a result of the 168(k) and/or 179 depreciation expenses.

No add-back is required for:
- Employers who increased their Ohio income taxes withheld over the previous year by at least their total 168(k) and 179 depreciation expenses; OR
- 168(k) or 179 depreciation from a pass-through entity in which the taxpayer owns less than 5%.

This add-back is deductible on the Ohio Schedule of Adjustments in future tax years. A worksheet is available at **tax.ohio.gov/worksheets** to assist you in calculating your future years' deductions.

For more information, see the FAQs at **tax.ohio.gov/faq-IncomeDepreciation**. See also R.C. 5747.01(A)(17).

Line 11 – Federal Interest and Dividends

Enter interest or dividends on obligations of the U.S. government exempt from federal taxation but not exempt from state taxation. See R.C. 5747.01(A)(2).

Line 12 – Federal Conformity Additions

This line is **only** for federal conformity adjustments. Do not enter any federal Schedule A adjustments on this line. For updates on Ohio conformity, see **tax.ohio.gov/conformity**. See also R.C. 5701.11.

Deductions

Line 14 – Qualifying Capital Gains Deduction

Deduct qualifying capital gains realized during the tax year that resulted from the sale of interest in an entity that was headquartered and incorporated, registered or organized in Ohio during the entire five years prior to the date of sale. To qualify for this deduction, you must have either materially participated in the entity for the five years immediately prior to the sale or made a direct or indirect venture capital investment of at least $1,000,000 in the entity. This deduction is limited to the lesser of the amount of qualifying capital gains realized and the amount of deductible payroll associated with that entity.

Note: Amounts that qualify for this deduction that also meet Ohio's definition of business income must be deducted on this line before deducting on line 16 of the Ohio Schedule of Adjustments. If this deduction was limited by your deductible payroll, only the excess capital gain can be reported on the Schedule of Business income.

For more information about the requirements for this deduction and a worksheet you will use to calculate your qualifying business income deduction, visit **tax.ohio.gov/worksheets**.

See R.C 5747.01(A)(34) and R.C. 5747.79.

Line 15 – Venture Capital Operating Company Capital Gains

Deduct the amount of venture capital operating company capital gains to the extent they are included in your federal and Ohio AGI. This deduction is granted by the Ohio Department of Development (ODOD). To

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claim this deduction, you must attach a copy of the certificate from ODOD that indicates the deduction amount and the tax year for which the certificate was issued.

Note: Amounts that qualify for this deduction that also meet Ohio's definition of business income must be deducted on this line before deducting on line 16 of the Ohio Schedule of Adjustments. Amounts deducted here cannot be reported on the Schedule of Business Income.

For more information about the requirements for this deduction, visit **development.ohio.gov**, or call 1-800-848-1300.

See R.C. 122.851 and 5747.01(A)(35).

Line 16 – Business Income Deduction

In order to take this deduction, you must complete the Ohio Schedule of Business Income. See the instructions on pages 32-33. Enter the amount from the Ohio Schedule of Business Income, line 13, on this line. See R.C. 5747.01(A)(28).

Line 17 – Reciprocity Wages

Enter compensation amounts earned in Ohio during the portion of the year that you were a resident of Indiana, Kentucky, Michigan, Pennsylvania, and/or West Virginia. Do not include any Ohio sourced business income, lottery, casino, or sports gaming winnings, rental or royalty income, capital gains, or non-employee wages.

Exception: This deduction does not apply to compensation from a pass-through entity in which you directly or indirectly own at least 20%. R.C. 5733.40(A)(7) reclassifies such compensation as a distributive share of income from the pass-through entity.

See R.C. 5747.01(A)(33) and 5747.05(A)(2).

Line 18 – State and Local Income Tax Overpayments

Enter the amount from your 2026 federal income tax return, Schedule 1, line 1. See R.C. 5747.01(A)(11)(a).

Line 19 - Taxable Social Security Benefits

Deduct the amount on your federal 1040 or 1040-SR, line 6b. Do not enter any non-taxable portion of your Social Security benefits. See R.C. 5747.01(A)(5).

Line 20 - Certain Railroad Benefits

Deduct railroad benefits, to the extent they are exempt from state taxation and included in your federal AGI, such as:

- Railroad retirement benefits;
- Supplemental railroad retirement benefits;
- Dual railroad retirement benefits;
- Railroad disability benefits; OR
- Railroad unemployment benefits.

Note: Do not report any amounts already included on line 19 as taxable Social Security benefits.

See R.C. 5747.01(A)(5).

Line 21 – Income From Ohio Public Obligations

Deduct any of the following to the extent included in your federal AGI:

- Interest income earned from Ohio public obligations and Ohio purchase obligations;
- Gains from the sale or disposition of Ohio public obligations; OR
- Income from a certain transfer agreement or an enterprise transferred under that agreement.

See R.C. 5747.01(A)(7), (8), and (26).

Line 22 – Individual Development Accounts

Enter contributions you made to an Ohio county's individual development account program. Only amounts contributed for the purpose of matching funds are eligible for this deduction. You cannot enter amounts you deposited into your own individual development account.

For more information, contact your local county department of job and family services. See R.C. 5747.01(A)(16).

Line 23 – STABLE Contributions

Deduct contributions you made to a STABLE (Ohio ABLE) account, up to $4,000 per beneficiary per year. Contributions exceeding the $4,000 limitation may be deducted on future years' returns until fully utilized, subject to the annual limitation of $4,000 per beneficiary. Married taxpayers may deduct up to a maximum of $4,000 per beneficiary whether their filing status is married filing jointly or married filing separately.

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For more information, including a worksheet to assist you in calculating the unused portion of your STABLE account contributions, see the FAQs at **tax.ohio.gov/faq-STABLE**. See also R.C. 5747.01(A)(29) and 5747.78.

Line 24 – Nonresident Income From Ohio Disaster Work

Deduct income included in your federal AGI if all of the following are true:

- You are a nonresident of Ohio;
- The income was received for disaster work in Ohio during a disaster response period; AND
- You did not receive any other Ohio sourced income during the tax year.

For the purposes of this line, "income" includes compensation paid to an employee of a business performing disaster work in Ohio, as well as amounts paid to a business performing disaster work in Ohio.

"Disaster work" means repairing, renovating, installing, or constructing property and equipment destroyed by the declared disaster, provided that the property or equipment is owned by a public utility, commercial mobile radio service provider, cable service provider, or video service provider. Disaster work also includes any preparation for these activities.

The "disaster response period" is based on when the president of the U.S. or the governor of Ohio declares that an emergency exists in Ohio. It begins 10 days prior to the declaration and ends 60 days after the declaration expires or is rescinded.

See R.C. 5747.01(A)(30) and 5703.94.

Line 25 - Payments Related to the East Palestine Train Derailment

Enter any of the following amounts included in your federal AGI that you received related to the train derailment near the city of East Palestine, Ohio on February 3, 2023:

- Paid or reimbursed for your personal, family, living, or funeral expenses;
- Paid or reimbursed for expenses incurred to repair or rehabilitate your personal residence;
- Paid or reimbursed for expenses incurred to repair or replace the contents of your personal residence;
- Paid by a person engaged in the furnishing or sale of transportation as a common carrier by reason of death or personal physical injuries; OR
- Paid by a federal, state, or local government to promote the general welfare.

These amounts are deductible only to the extent any expense compensated by such payment is not otherwise compensated for by insurance.

Important: Do not enter any amount deducted or excluded from your federal AGI as a qualified disaster relief payment under Internal Revenue Code section 139, IRS Notice 2024-46, the Federal Disaster Tax Relief Act of 2023, or any similar guidance.

Also enter amounts included in your federal AGI to compensate for lost business resulting from the derailment paid by any of the following:

- A federal, state, or local government agency;
- A railroad company, as that term is defined in R.C. 5727.01; OR
- Any subsidiary, insurer, or agent of a railroad company or any related person.

See R.C. 5747.01(A)(39).

Line 26 - Ohio Adoption Grant Payments

Deduct amounts received from the Ohio Department of Children & Youth (ODCY) as a one-time grant payment for an adopted child and included in your federal AGI.

There are three types of grants available for adoptions finalized on or after January 1, 2023: (1) $10,000 for a conventional adoption, (2) $15,000 if the adoptive parent was a foster caregiver for the child prior to the adoption, and (3) $20,000 if the adopted child has a diagnosed special need.

For more information, see **AdoptionGrant.ohio.gov**. See also R.C. 5747.01(A)(38) and 5180.451.

Line 27 - Contributions to and Interest Earned on Ohio Homebuyer Plus Accounts

Deduct contributions you made to an Ohio Homebuyer Plus account owned by:

- You;
- Your spouse;
- Your sibling;
- Your children (including stepchildren); OR
- Your grandchildren.

This deduction is limited to $5,000 per account per year. If you are filing a joint return and both you and your spouse make eligible contributions, each of you may claim this deduction, up to $10,000 per account per year.

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If your contributions exceed the yearly limit, you **may not** carry over the excess amounts to the next tax year.

Only the person making the contribution is entitled to the deduction. An account owner **may not** deduct amounts contributed by another person or any amounts gifted by their financial institution upon opening their account. The total deduction for all tax years cannot exceed $25,000 **per contributor** to any account owned by a single account owner.

Additionally, deduct interest income, to the extent included in federal AGI, paid by an Ohio Homebuyer Plus account owned by you or your spouse, if filing jointly.

Also deduct amounts contributed by an employer to an Ohio Homebuyer Plus account owned by you or your spouse, if filing jointly. The contributions must be included in your federal AGI to be eligible for this deduction.

These deductions are only available for 5 years after the Ohio Homebuyer Plus account is opened with an eligible savings institution. This 5-year period does not "reset" if you transfer your account from one eligible savings institution to another. For more information, see **ohiotreasurer.gov/homebuyerplus**.

See R.C. 5747.01(A)(42) and 5747.85.

Line 28 – Contributions to a Pregnancy Resource Center

Deduct amounts you contributed to a qualifying pregnancy resource center. The deduction amount equals the lesser of $750 or the total amount you donated to a qualifying pregnancy resource center during the tax year. If you are filing a joint return and both you and your spouse make eligible contributions, each of you can claim this deduction (up to $1,500 total).

See R.C. 5180.71 and 5747.01(A)(44).

Line 29 – Federal Interest and Dividends Exempt From State Taxation

Enter interest and dividend income, to the extent included in federal AGI, from obligations issued by the U.S. government or its possessions/territories that are exempt from Ohio tax by federal law. Examples include:
- U.S. savings bonds (Series E, EE, H or I);
- Treasury notes, bills and bonds;
- Sallie Maes.

Examples of interest income that are **not** deductible:
- Interest paid on a federal income tax refund;
- Interest income from Fannie Maes or Ginnie Maes.

For more examples, see Information Release IT 1992-01 titled "Exempt Federal Interest Income," at **tax.ohio.gov/info**. See also R.C. 5747.01(A)(3).

Line 30 – Ohio Depreciation Deduction

Deduct:
- 1/5 of prior year 5/6 add-backs,
- 1/2 of prior year 2/3 add-backs, AND
- 1/6 of prior year 6/6 add-backs,

of Internal Revenue Code sections 168(k) and 179 depreciation adjustments. The deduction **must** be taken in equal increments in consecutive tax years and any unused portion from any given tax year is **not** eligible to be carried forward.

You can **only** deduct amounts that you added back in a prior year on your Ohio IT 1040. If you receive an Ohio IT K-1 reporting a deduction, you **must** verify it is consistent with your prior year add-back(s). You can take this deduction even if you no longer directly or indirectly own the asset.

Additionally, in tax years with an NOL, an NOL carryback or an NOL carryforward, you cannot claim this deduction. Instead, you **must** carry the deduction forward to the next tax year in which you have no NOL, carryback, or carryforward.

For more information, see the FAQs at **tax.ohio.gov/faq-IncomeDepreciation**. See also R.C. 5747.01(A)(18).

Line 31 – Refund or Reimbursement for Itemized Deductions

Deduct amounts included in your federal AGI that represent refunds or reimbursements of expenses that you previously deducted on federal Schedule A. Do not include any amounts that were previously deducted on the Ohio Schedule of Adjustments in any tax year. See R.C. 5747.01(A)(11)(a).

Example: Sue claimed an itemized deduction of $500 for attorney fees on her 2023 federal Schedule A. In 2026 she received a reimbursement for $200 of those fees from her attorney. She reported this $200 on her 2026 federal income tax return as other income. Sue is entitled to deduct the $200 reimbursement on this line.

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Line 32 – Repayment of Income Reported

Deduct amounts, described in section 1341(a)(2) of the Internal Revenue Code, that you repaid in the current tax year if:

- You recognized the amount as income on your federal return in a prior year;
- You have not deducted this income on any other line on your Ohio income tax return for any tax year;
- In the year you recognized the income, it did not qualify for either the Ohio resident or nonresident credit; AND
- In the current tax year, you claimed either (i) an itemized deduction on your federal Schedule A for the amount repaid OR (ii) a tax credit on your federal 1040 based upon the amount repaid.

See R.C. 5747.01(A)(12).

Line 33 – Wage Expense Not Deducted Due to the Federal Work Opportunity Tax Credit

Deduct the amount you reported as your work opportunity tax credit on your federal income tax return. See R.C. 5747.01(A)(6).

Line 34 – Federal Conformity Deductions

This line is **only** for federal conformity adjustments. Do not enter any federal Schedule A adjustments on this line. For updates on Ohio conformity, see **tax.ohio.gov/conformity**. See also R.C. 5701.11.

Line 35 – Military Pay for Ohio Residents

Important: Nonresidents and resident servicemembers stationed in Ohio are **not** eligible for this deduction.

Deduct military pay and allowances only if all of the following are true:

- They are included in your federal AGI;
- You received them while stationed outside Ohio;
- You are a resident of Ohio; AND
- You were active duty service in the U.S. Army, Air Force, Navy, Marine Corp, Coast Guard, Space Force, or any other military service branch that is designated by Congress as a part of the armed forces of the United States or reserve components thereof, or the National Guard.

For more information on taxation of military servicemembers and their civilian spouses, see page 12. See also R.C. 5747.01(A)(21) and 5907.01(A)(1).

Line 36 – Nonresident Military and Civilian Spouse Wages

Important: Ohio residents are **not** eligible for this deduction.

Deduct military pay and allowances included in federal AGI and earned by the military servicemember **only** if the servicemember is a nonresident of Ohio.

Also deduct compensation earned in Ohio by a nonresident civilian spouse if the spouse is in Ohio solely because of the servicemember's military orders.

For more information on taxation of military servicemembers and their civilian spouses, see page 12. See also 50 U.S.C. §4001.

Line 37 – Uniformed Services Retirement Income

Deduct military retirement income if both of the following are true:

- The income is included in federal AGI; AND
- The income is related to your service in the uniformed services or reserve components thereof, or the National Guard.

The term "uniformed services" includes armed forces of the United States, the commissioned corps of the National Oceanic and Atmospheric Administration, and the Public Health Service.

If you served in the military and receive a federal civil service retirement pension, you are eligible for a limited deduction based on the amount of your federal retirement pay that is attributable to your years of military service. You can contact the Office of Personnel Management if you need assistance in determining your military and total service time used in your retirement calculation.

Example: Joe served in the Army for 10 years and then worked for the U.S. National Parks Service for an additional 20 years before retiring, a total of 30 years of federal service time. Joe's total federal pension is $100,000, $90,000 of which is included in his federal AGI. In calculating his Ohio deduction, Joe should divide 10 years by 30 years, and then multiply the result by $90,000 [90,000 X 10/30]. Thus, Joe can deduct $30,000 or 1/3 of the portion of his retired personnel pay included in federal AGI.

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Additionally, deduct amounts collected under a "survivor benefit" plan by a surviving spouse or former spouse of a deceased member of the "uniformed services." You may be required to provide a copy of the federal 1099-R to verify this deduction.

Note: Amounts deducted on this line cannot be used to calculate the retirement credit or the lump sum retirement credit on the Ohio Schedule of Credits.

For more information on taxation of military servicemembers and their civilian spouses, see page 12. See also R.C. 5747.01(A)(23), 5747.01(FF), and 5907.01(A)(1).

Line 38 – Military Injury Relief Fund and Disability Severance Payments

Enter military injury relief fund and disability severance payments included in your federal AGI. For more information on taxation of military servicemembers and their civilian spouses, see page 12. See also R.C. 5747.01(A)(24), (32), and R.C. 5747.023.

Line 39 – Ohio National Guard Reimbursements and Benefits

Deduct reimbursements of group life insurance premiums paid by the Ohio Adjutant General if all of the following are true:

- The reimbursements are included in your federal AGI;
- You purchased group life insurance pursuant to the "Servicemembers' Group Life Insurance Act"; AND
- You were on active duty in the Ohio National Guard for the months during which premiums were paid.

Also deduct death benefits included in your federal AGI that are paid by the Ohio Adjutant General due to the death of an active duty member of the Ohio National Guard.

For information on taxation of military servicemembers and their civilian spouses, see page 12. See also R.C. 5747.01(A)(23), 5747.01(FF), and 5907.01(A)(1).

Line 40 – Contributions to a 529 Plan

Deduct contributions you made to a 529 savings plan. This deduction is limited to $4,000 per beneficiary per year. Contributions exceeding the $4,000 limitation may be deducted on future years' returns until fully utilized, subject to the annual limitation of $4,000 per beneficiary. Married taxpayers may deduct up to a combined maximum of $4,000 per beneficiary whether their filing status is married filing jointly or married filing separately.

Additionally, deduct income from a 529 savings plan that is included in federal AGI. Such amounts may be reported as "other income" on your federal return. Also deduct negative amounts reported in box 2 of your federal 1099-Q, that were not deducted in computing your federal AGI.

You may not deduct:

- Income related to a 529 savings plan that is not included in federal AGI; OR
- Amounts contributed by another person.

For more information, including a worksheet to assist you in calculating the unused portion of your 529 account contributions, see the FAQs at **tax.ohio.gov/faq-529**. See also R.C. 5747.01(A)(9) and 5747.70.

Line 41 – Portion of Certain College Grants Used to Pay Room and Board

Deduct any portion of a federal Pell grant and/or Ohio College Opportunity Grant included in your federal AGI that was:

- Received by you, your spouse or your dependent; AND
- Used to pay qualifying room and board expenses.

Qualifying room and board expenses include only those amounts paid for room and board, including meal plans, furnished by the educational institution.

See R.C. 5747.01(A)(27).

Line 42 – Ohio Educator Expenses

Deduct any education expenses incurred by a qualifying Ohio educator during the tax year to the extent not otherwise deducted or excluded in calculating your Ohio AGI. This deduction is limited to $300 per qualifying Ohio educator.

"Qualifying Ohio educator" means a kindergarten through grade 12 Ohio public or private school teacher, instructor, counselor, principal, or aide who worked at least 900 hours during the school year. "Education expenses" means any expenses described in Internal Revenue Code section 62(a)(2)(D).

See R.C. 5747.01(A)(31) and (JJ).

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Line 43 – Rural Practice Incentive Program Repayments

To the extent included in federal AGI, deduct governmental or other educational loan principal and interest repayments made on your behalf by the Ohio Department of Higher Education (ODHE) under the rural practice incentive program. These repayments must be for certain qualifying expenses incurred while enrolled in law school.

Individuals employed or practicing as service attorneys within underserved communities are eligible for a repayment of up to $30,000 for a three-year service obligation or up to an additional $20,000 for an additional fourth or fifth year of service.

See R.C. 5747.01(A)(40), 3333.131, and 3333.135.

Line 44 – Grant Payments for Students Who Are Adopted

To the extent included in federal AGI, deduct amounts paid as grant payments for the benefit of you, your spouse, or your dependents by the Ohio Department of Higher Education (ODHE) to a state institution of higher education or a private college. Such grants are available as a one-time $2,500 grant for adopted students in Ohio who apply with ODHE. See R.C. 5747.01(A)(38) and 3333.128.

Line 45 – Disability Benefits

Deduct disability benefits to the extent included in federal AGI. To determine if amounts are disability benefits, you should refer to the terms of the plan under which the benefits are paid.

You may **not** deduct:
- Retirement benefits that converted from disability benefits upon reaching a minimum retirement age;
- Temporary wage continuation payments; OR
- Payments for temporary illnesses or injuries (such as sick pay provided by an employer or third party).

See R.C. 5747.01(A)(4) and Ohio Adm. Code 5703-7-08.

Line 46 – Survivor Benefits

Deduct survivor benefits to the extent included in federal AGI. Most life insurance benefits are not included in federal AGI and thus are not deductible.

Generally, survivor benefits include any amount received because of the death of another individual. The decedent's age, recipient's age, relationship to the decedent, and prior tax treatment of the income on the decedent's return are not relevant in determining if income qualifies as survivor benefits.

To determine if amounts are survivor benefits, you should refer to the terms of the plan under which the benefits are paid. Any amounts payable without the death of a covered individual as a precondition are **not** survivor benefits.

See R.C. 5747.01(A)(4) and Ohio Adm. Code 5703-7-08.

Line 47 – Unreimbursed Medical and Health Care Expenses

Deduct the following amounts to the extent not otherwise deducted or excluded in calculating your federal AGI:
- Certain dental, vision and health insurance premiums;
- Long-term care insurance premiums; AND
- Medical care expenses (such as prescription medication, copays, doctor visits) in excess of 7.5% of your federal AGI.

Include any of the above amounts that you paid for you, your spouse, or your dependents.

Do **not** deduct any amounts:
- Paid with pre-tax dollars (such as health savings or flexible spending accounts);
- Paid by you but later reimbursed or refunded; OR
- Paid by insurance or another person.

Use the worksheet on page 50 to calculate this deduction and include a copy with your return. For more information, see the FAQs at **tax.ohio.gov/faq-HealthExpenses**. See also R.C. 5747.01(A)(10).

Line 48 – Medical Savings Account

Deduct the amount of funds you and your spouse (if filing jointly) deposited into a medical savings account. For 2026, the maximum deduction for contributions is $6,170 per taxpayer. Do not include amounts deducted on your federal return for contributions to a health savings account.

You may also deduct any investment income or interest earned on your deposits into a medical savings account to the extent included in your federal AGI.

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Use the worksheet on page 51 to calculate this deduction and include a copy with your return. See R.C. 5747.01(A)(13).

Line 49 – Qualified Organ Donor Expenses

Deduct qualified organ donation expenses you incurred during the tax year to the extent not otherwise deducted or excluded in calculating your federal AGI. This one-time deduction is limited to $10,000 per taxpayer.

"Qualified organ donation expenses" means travel expenses, lodging expenses, and wages and salary forgone by a taxpayer in connection with the taxpayer's donation of a qualifying organ to another human being. A "qualifying organ" includes all or any portion of a human liver, pancreas, kidney, intestine, lung, or human bone marrow.

See R.C. 5747.01(A)(22).

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Ohio Schedule of Business Income

Enter all business income that you (and your spouse, if filing jointly) received during the tax year, from all sources, on this schedule. Only **one** Schedule of Business Income should be used for each return filed.

Part 1 - Business Income

Enter only amounts that are both included in federal adjusted gross income (AGI) and are "business income" under Ohio law.

Important: Due to differences between federal and Ohio law, some amounts reported as business income on your federal return may not be business income on this schedule. **Do not** simply list the amounts from your federal return.

For more information on how Ohio defines business income and examples of business income, see pages 13-14. See also R.C. 5747.01(B) and (C).

Line 1 - Schedule B, Interest and Ordinary Dividends

Enter taxable interest and ordinary dividends reported on federal Schedule B that qualify as business income. Do not include interest or dividend income from personal bank accounts or personal investments.

Line 2 - Schedule C, Net Profit or Loss From Business

Enter net profit or loss from a business reported on federal Schedule C. If you have multiple businesses, you must net business losses against business gains.

Example: Sam has a business that incurs a loss of -$15,000. Sam's spouse Suzy has a separate business that generates a profit of $10,000. The net Schedule C loss reported on their jointly filed federal return is -$5,000. Thus, they must report -$5,000 on this line.

Line 3 - Schedule D, Capital Gains and Losses

Enter capital gains or losses reported on federal Schedule D that qualify as business income. Do not include gains or losses from the sale of property that was not used in a trade or business.

Note: Do not include amounts deducted as part of your qualifying capital gains deduction (Ohio Schedule of Adjustments, line 14) or venture capital operating company capital gains deduction (Ohio Schedule of Adjustments, line 15).

Line 4 - Schedule E, Supplemental Income and Loss

Enter your net business income or loss reported on federal Schedule E. If you have multiple sources of business income, you must net any business losses against any business income. **Do not** include any guaranteed payments on this line, even if included on federal Schedule E.

Line 5 - Guaranteed Payments and/or Compensation

Enter guaranteed payments and/or compensation (i.e., wages or salaries) paid to you by a pass-through entity, or a professional employer organization on its behalf, in which you have at least a 20% direct or indirect ownership. Please note, "indirect" ownership does **not** include beneficial or constructive ownership via Internal Revenue Code attribution rules.

Example: Matt and Sarah are married and both work for PTE A. Matt is the owner of PTE A. Thus, he directly owns 100% of PTE A and his wages from PTE A qualify as business income. However, Sarah's wages from PTE A do **not** qualify as business income. While Sarah **constructively** owns 100% of PTE A (through attribution of Matt's ownership), she does **not** directly or indirectly own any portion of PTE A.

Line 6 - Schedule F, Net Profit or Loss From Farming

Enter net profit or loss from farming reported on federal Schedule F. You must net any farming losses against any farming gains.

Line 7 - Ohio Electing Pass-Through Entity Taxes

Enter any portion of the taxes you reported on line 2 of the Ohio Schedule of Adjustments for which both of the following are true:

- The amount represents your proportionate share of the tax paid by an electing pass-through entity that filed Ohio form IT 4738; AND
- The income on which the tax is based qualifies as business income under Ohio law.

See pages 13-14 for the definition of "business income". See also R.C. 5747.01(A)(36).

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Line 8 - Non-Ohio Tax Related to IRS Notice 2020-75

Enter the portion of the taxes you reported on line 3 of the Ohio Schedule of Adjustments for which both of the following are true:

- The amount represents your proportionate share of taxes paid by a pass-through entity that were enacted for purposes of complying with IRS notice 2020-75; AND
- The income on which the tax is based qualifies as business income under Ohio law.

See pages 13-14 for the definition of "business income." See also R.C. 5747.01(A)(41).

Line 9 - Other Business Income

Enter any business income or loss included in your federal AGI that was not entered on lines 1 through 8. Include on this line any amounts reported on the federal 4797 that are business income.

Note: Do not include amounts deducted as part of your qualifying capital gains deduction (Ohio Schedule of Adjustments, line 14) or venture capital operating company capital gains deduction (Ohio Schedule of Adjustments, line 15).

Part 2 - Business Income Deduction

Use these lines to calculate your Ohio business income deduction. If the amount on line 11 is zero, you **do not** have a business income deduction or any taxable business income.

Part 3 - Taxable Business Income

Do not complete these lines if your Ohio taxable income (Ohio IT 1040, line 5) is zero. Ohio taxes business income at a flat 3% rate. See R.C. 5747.02(A)(4).

Part 4 - Business Entities

For each pass-through entity in which you or your spouse are an investor, enter the following:

- The FEIN;
- Your and your spouse's ownership percentage; AND
- The business name.

When listing sole proprietorships, enter the owner's SSN and name or the "doing business as" name.

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Ohio Schedule of Credits

Nonrefundable Credits

Many of these credits are based, in part, on your modified adjusted gross income (MAGI). For more information on MAGI, see page 9.

Additionally, many of these credits can be carried forward to future tax years. A worksheet is available at **tax.ohio.gov/worksheets** to assist you in calculating the carryforward amounts.

If you received an Ohio IT K-1 from a pass-through entity that includes one or more of the credits listed in this section, include a copy of the IT K-1 with your return.

Line 2 – Retirement Income Credit

To qualify, all of the following must be true:
- Your MAGI less exemptions is less than $100,000;
- You received income from a pension, profit-sharing, or retirement plan (such as traditional IRAs or 401(k) plans);
- This income was received on account of retirement;
- This income is included in your Ohio adjusted gross income (AGI); AND
- You have not previously taken the Ohio lump sum retirement credit.

Use Table 2 on page 52 to determine your credit based on your and your spouse's (if filing jointly) total eligible retirement income. Amounts deducted on the Ohio Schedule of Adjustments (such as Social Security benefits and uniformed services retirement income) do **not** qualify for this credit. **The maximum credit per return is $200.**

See R.C. 5747.055(B).

Line 3 – Lump Sum Retirement Credit

Important: If you take this credit, you **cannot** take the retirement income credit on this year's return or any future return.

To qualify, all of the following must be true:
- Your MAGI less exemptions is less than $100,000;
- You received a total, lump sum distribution on account of retirement;
- The income is included in your Ohio AGI;
- The distribution must have come from a qualified pension, retirement, or profit-sharing plan; AND
- You have not previously claimed this credit.

A "total distribution" is generally indicated in box 2b of your 1099-R. Use the worksheet on page 51 to calculate this credit. See R.C. 5747.055(C), (D), and (E).

Line 4 – Senior Citizen Credit

To qualify, all of the following must be true:
- Your MAGI less exemptions is less than $100,000;
- You were 65 or older at the end of the tax year; AND
- You have not previously taken the Ohio lump sum distribution credit.

The credit is equal to $50 **per return**. See R.C. 5747.055(F).

Line 5 – Lump Sum Distribution Credit

Important: If you take this credit, you **cannot** take the $50 senior citizen credit on this year's return or any future return.

To qualify, all of the following must be true:
- Your MAGI less exemptions is less than $100,000;
- You were 65 or older at the end of the tax year;
- You received a total, lump sum distribution from a qualified pension, retirement, or profit-sharing plan; AND
- You have not previously claimed this credit.

A "total distribution" is generally indicated in box 2b of your 1099-R. Use the worksheet on page 53 to calculate this credit. See R.C. 5747.055(G).

Line 6 – Child Care and Dependent Care Credit

To qualify, your MAGI must be less than $40,000 and you must have claimed the federal "credit for child and dependent care expenses" on federal form 2441.

Use the worksheet on page 54 to calculate this credit. See R.C. 5747.054.

Line 7 – Displaced Worker Training Credit

To qualify for this credit as a "displaced worker", all of the following must be true:
- You lost or left your job due to the closing or moving of your job location or the abolishment of your position or shift;
- You paid for job training to enhance your ability to get a job; AND
- You worked no more than 20 hours per week at a new job.

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The credit equals the lesser of $500 or 50% of the amount you paid, less any reimbursements, during the 12-month period immediately following the loss or leaving of your job. If the 12-month period extends over two tax years, your maximum credit for both tax years combined is $500.

Expenses that generally qualify as job training include:
- College tuition and fees;
- Vocational training;
- Course materials (such as books and software) required as part of a course or training.

Expenses that do not qualify are generally those that do not teach or improve skills used in a job, such as:
- Computer purchases and upgrades;
- Professional organization fees/dues;
- Job placement or career planning services (resume workshops, interview critiques, skills assessment, etc.);
- Certification or licensure expenses (tests, fees, etc.).

Use the worksheet on page 54 to calculate this credit and include a copy along with all supporting documentation with your return. For more information, see **tax.ohio.gov/credits**. See also R.C. 5747.27.

Line 8 – Exemption Credit

To qualify, your MAGI less exemptions must be less than $30,000. The credit equals $20 for each exemption claimed on your return. See R.C. 5747.022.

Line 11 – Joint Filing Credit

To qualify, you and your spouse must each have at least $500 of qualifying income and jointly file your return. "Qualifying income" is any amount included in Ohio AGI, other than the following:
- Interest;
- Dividends and distributions;
- Capital gains; AND
- Rents and royalties.

Amounts deducted on the Ohio Schedule of Adjustments are not included in Ohio AGI, and thus are **not** "qualifying income." Examples of such amounts include business income, state and local tax refunds, Social Security and railroad retirement benefits, and certain military compensation and retirement benefits.

The credit equals a percentage of your tax liability prior to the application of the credit. **The maximum credit per return is $650.** The percentage used is based on your MAGI less exemptions, as shown in the following table:

MAGI less exemptions	Credit (max $650)
0 - $25,000	20% of line 11
$25,001 - $50,000	15% of line 11
$50,001 - $75,000	10% of line 11
$75,001 - $499,999	5% of line 11

Important: Beginning in tax year 2026, this credit is not available unless your MAGI is less than $500,000.

Example: Kevin and Krysten file jointly. Kevin has $50,000 of wage income and $5,000 of interest income. Krysten has $40,000 of business income and $20,000 of taxable Social Security benefits. While Kevin has $50,000 of qualifying income (his wages), Krysten has no qualifying income because her business income and taxable Social Security benefits were both deducted in calculating their Ohio AGI. Therefore, they are not entitled to the joint filing credit.

Please include a separate statement listing the qualifying income for each spouse. See R.C. 5747.05(E).

Line 12 – Earned Income Credit

Your nonrefundable Ohio earned income credit (EIC) equals 30% of your federal EIC (federal 1040 and 1040-SR, line 27a). See R.C. 5747.71.

Line 13 – Home School Expenses Credit

To qualify, you must pay for "educational expenses" for your qualifying student who is home schooled in Ohio. The credit equals the lesser of $250 per qualifying student or the amount you paid for educational expenses.

"Educational expenses" includes books, subscriptions, school supplies, supplementary materials, computer software, or applications used directly for home education.

"Educational expenses" **does not** include expenses or fees for computers or similar electronic devices or accessories.

Important: Only expenses for students who are exempt from compulsory attendance law for the purpose of home education qualify for this credit.

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For more information, see **tax.ohio.gov/credits**. See also R.C. 5747.72.

Line 14 – Scholarship Donation Credit

To qualify, you must make a monetary donation directly to an eligible scholarship granting organization (SGO). The credit equals the lesser of $750 or the total amount you donated to SGOs during the tax year. If you are filing a joint return and both you and your spouse make eligible donations, each of you can claim this credit (up to $1,500 total).

You may also include amounts donated in 2027, prior to April 16. However, the same contribution cannot be used to claim the credit in two different tax years.

You may also qualify if a pass-through entity, in which you have ownership interest, made a monetary donation to an eligible SGO. You may claim your proportionate or distributive share of the credit to the extent it does not exceed $750 per investor.

For a list of eligible SGOs, see **tax.ohio.gov/SGO**. See also R.C. 5747.73.

Line 15 – Nonchartered, Nonpublic School Tuition Credit

To qualify, you must pay tuition for your dependent(s) to an eligible nonchartered, nonpublic school (K-12) that has been approved by the Ohio Department of Education. For a list of approved schools, see **tax.ohio.gov/credits**.

The credit equals the lesser of the total tuition paid for all dependents or:
- $1,000 if your federal AGI is less than $50,000; OR
- $1,500 if your federal AGI is $50,000 and above.

Only one credit can be claimed **per return**, regardless of your filing status.

See R.C. 5747.75.

Line 16 - Credit for Work-Based Learning Experiences

This credit is granted by the Ohio Department of Education (ODE). To claim the credit, you must attach a copy of the certificate from ODE that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit.

For more information about the requirements for this credit, visit **education.ohio.gov**. See R.C. 5747.057.

Line 17 – Ohio Adoption Credit Carryforward

The Ohio adoption credit was repealed and is no longer available. However, this nonrefundable credit had a five-year carryforward. Therefore, you may continue to claim any unused credit for the five-year period or until it is fully utilized, whichever is earlier.

See former R.C. 5747.37, repealed in 2023 Am. Sub. H.B. No. 45.

Line 18 – Nonrefundable Job Retention Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to three years.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 122.171(B) and 5747.058(B).

Line 19 – Credit for New Employees in an Enterprise Zone

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to three years.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5709.66(B)(1).

Line 20 - Credit for the Beginning Farmers Financial Management Program

This credit is granted by the Ohio Department of Agriculture (ODA). To claim the credit, you must attach a copy of the certificate from ODA that indicates the

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amount of the credit and the tax year for which the credit is awarded. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to three years.

For more information about the requirements for this credit, visit **agri.ohio.gov**. See R.C. 901.61(E) and 5747.77(B).

Line 21 - Credit for Commercial Vehicle Operator Training Expenses

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to five years.

This credit **cannot** be claimed based on the amount of estimated tax credit-eligible training expenses approved by ODOD prior to the application for the credit.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.82.

Line 22 – Welcome Home Ohio Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to five years.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 122.633.

Line 23 – Credit for Transformational Mixed-Use Development

This credit is granted by the Ohio Department of Development (ODOD). To claim this credit, you must attach a copy of the certificate from ODOD that indicates the amount of credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent that this credit exceeds your tax liability, any remaining balance can be carried forward up to five years.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 122.09 and 5747.87.

Line 24 – Credit for Sale/Rental of Agricultural Assets to Beginning Farmers

This credit is granted by the Ohio Department of Agriculture (ODA). To claim the credit, you must attach a copy of the certificate from ODA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to seven years.

For more information about the requirements for this credit, visit **agri.ohio.gov**. See R.C. 901.61(D) and 5747.77(A).

Line 25 – Grape Production Credit

To qualify, you must be engaged in the business of producing grapes and purchase qualifying property during the tax year. "Qualifying property" means any property, plant, or equipment used to produce grapes in Ohio.

The credit equals 10% of the cost of purchasing and installing or constructing the qualifying property. If the producer is a pass-through entity, each investor in the pass-through entity may claim a proportionate share of the credit.

To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to seven years. The credit is subject to recapture if the taxpayer disposes of the property or ceases to use it as qualifying property within seven years of placing it in operation.

See R.C. 5747.28.

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Line 26 – InvestOhio Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to seven years.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.81.

Line 27 - Lead Abatement Credit

This credit is granted by the Ohio Department of Health (ODH). To claim this credit, you must attach a copy of the certificate from ODH that indicates the amount of the credit and the tax year for which the credit is based. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to seven years.

For more information about the requirements for this credit, visit **odh.ohio.gov**. See R.C. 5747.26.

Line 28 – Opportunity Zone Investment Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim this credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to five years.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 122.84.

Line 29 – Technology Investment Credit Carryforward

Effective Sept. 29, 2013, the technology investment credit was repealed, and thus is no longer available. However, this nonrefundable credit had a 15-year carryforward. Therefore, you may continue to claim any unused credit for the 15-year period or until it is fully utilized, whichever is earlier. See R.C. 122.152 and former R.C. 5747.33.

Line 30 – Enterprise Zone Day Care and Training Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward until fully utilized.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5709.65(A)(4) and (5).

Line 31 – Research and Development Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward until fully utilized.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 166.21 and 5747.331.

Line 32 – Nonrefundable Ohio Historic Preservation Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to five years.

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If the credit is $3,000,000 or less, it may instead be taken as a refundable credit (Ohio Schedule of Credits, line 40).

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 149.311 and 5747.76(D).

Line 33 - Ohio Low-Income Housing Credit

This credit is granted by the Ohio Housing Finance Agency (OHFA). To claim the credit, you must attach a copy of the credit certificate from OHFA that indicates the annual amount of the credit and the period for which the credit is awarded. If available, include a copy of the report from the designated reporter that indicates the amount of the annual credit allocated to you. The credit cannot be claimed unless you are included on this report. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to five years.

For more information about the requirements for this credit, visit **ohiohome.org** or call 1-888-362-6432. See R.C. 175.16 and 5747.83.

Line 34 - Affordable Single-Family Housing Credit

This credit is granted by the Ohio Housing Finance Agency (OHFA). To claim the credit, you must attach a copy of the credit certificate from OHFA that indicates the annual amount of the credit and the period for which the credit is awarded. If available, include a copy of the report from the designated reporter that indicates the amount of the annual credit allocated to you. The credit cannot be claimed unless you are included on this report. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to five years.

For more information about the requirements for this credit, visit **ohiohome.org** or call 1-888-362-6432. See R.C. 175.17 and 5747.84.

Residency Credits

To determine your residency status, see pages 15-16 as well as **tax.ohio.gov/residency**.

Line 37 – Nonresident Credit

Only income earned while a nonresident of Ohio is eligible for this credit. Full-year Ohio residents are **not** entitled to this credit.

Note: You cannot claim both the nonresident credit and the resident credit for the same income.

To calculate this credit, you **must** use form IT NRC. See pages 41-46 for the IT NRC instructions.

See R.C. 5747.05(A) and Ohio Adm. Code 5703-7-03.

Line 38 – Resident Credit

The credit equals the lesser of the income taxes paid to another state or the District of Columbia, or the portion of your Ohio tax liability attributable to income taxed by another state. Full-year nonresidents are **not** entitled to this credit.

Note: You cannot claim both the nonresident credit and the resident credit for the same income

To calculate this credit, you **must** use form IT RC. See page 47 for the IT RC instructions.

See R.C. 5747.05(B) and Ohio Adm. Code 5703-7-03.

Refundable Credits

If you received an Ohio IT K-1 from a pass-through entity that includes one or more of the credits listed in this section, include a copy of the IT K-1 with your return.

Line 40 – Refundable Ohio Historic Preservation Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit.

This amount, up to $3,000,000, can be refunded to the extent that it exceeds your total Ohio tax liability. If the credit exceeds $3,000,000, it must be taken as a nonrefundable credit (Ohio Schedule of Credits, line 32).

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.76.

Line 41 – Refundable Job Creation Credit

These credits are granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD

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that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. This amount can be refunded to the extent that it exceeds your total Ohio tax liability.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.058(A) and 122.17.

Line 42 – Refundable Job Retention Credit

These credits are granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. This amount can be refunded to the extent that it exceeds your total Ohio tax liability.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.058(A) and 122.17.

Line 43 – Pass-Through Entity Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. This amount can be refunded to the extent that it exceeds your total Ohio tax liability.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.058(A) and former R.C. 122.171(B).

Line 44 – Motion Picture and Broadway Theatrical Production Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. This amount can be refunded to the extent that it exceeds your total Ohio tax liability.

For more information about the requirements for this credit, visit **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.66.

Line 45 – Venture Capital Credit

This credit is granted by the Ohio Venture Capital Authority. To claim the credit, you must attach a copy of the certificate that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity that holds the certificate, you must also include documentation showing your portion of the credit. This amount can be refunded to the extent that it exceeds your total Ohio tax liability.

See R.C. 5747.80.

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IT NRC - Ohio Nonresident Credit Calculation

Individuals must use the IT NRC to calculate the nonresident portion of their Ohio adjusted gross income (AGI), which is used to calculate the Ohio nonresident credit. Include this form with your Ohio IT 1040 and retain a copy for your records.

Generally, only Ohio part-year residents and full-year nonresidents should use this form. However, a full-year resident who jointly files with a nonresident or part-year resident must include **all** income in Column B, even if it is not Ohio-sourced. Part-year residents should enter the dates that they resided in Ohio during the tax year.

Note: You cannot claim both the nonresident credit and the resident credit for the same income.

For more information, see **tax.ohio.gov/residencycredits.**

Section I – Nonresident Credit Calculation

All Ohio part-year residents and full-year nonresidents must complete Part A and Part C. Only Ohio part-year residents must complete Part B.

Except for line 5, list **only** non-business income amounts in Column B. All Ohio business income should be listed on line 5 after completing Sections II and III.

Line 1 – Compensation and Guaranteed Payments

Enter compensation (e.g. wages, salaries, tips) in Column B paid to you:
- While you were an Ohio resident; OR
- For services performed in Ohio while you were a nonresident.

A nonresident must allocate compensation using either:
- The location of the specific services generating the compensation; OR
- The ratio of days worked in Ohio to total days worked.

Also enter guaranteed payments in Column B paid to you while you were an Ohio resident.

Do not enter in Column B any compensation deducted on lines 17, 24, 35, 36 or 41 of the Ohio Schedule of Adjustments.

Note: Compensation and guaranteed payments reclassified as business income under Ohio law should be included on line 5 of this form. See pages 13-14 for more information.

For more information, see the FAQs at **tax.ohio.gov/faq-Allocation**. See also R.C. 5747.20(A) and (B)(1), and *Hillenmeyer v. Cleveland Bd. of Rev.*, 2015-Ohio-1623.

Line 2 – Nonbusiness Capital Gain/Loss

Enter capital gains and/or losses in Column B that:
- Were received while an Ohio resident;
- Resulted from the transfer of real property located in Ohio; OR
- Resulted from the transfer of tangible personal property that, when transferred, was located in Ohio.

See R.C. 5747.20(A) and (B)(2).

Line 3 – Nonbusiness Rents and Royalties

Enter rents and royalties in Column B that were received or derived:
- While you were an Ohio resident;
- From real property located in Ohio;
- From tangible personal property to the extent utilized in Ohio; OR
- From patents or copyrights to the extent they were utilized in Ohio.

Ohio law defines when tangible personal property, patents, and copyrights are "utilized in Ohio."

See R.C. 5747.20(A), (B)(3) and (B)(4).

Line 4 – Lottery, Casino, and Sports Gaming Winnings

Enter lottery prizes and casino or sports gaming winnings in Column B that were:
- Received while you were an Ohio resident;
- Paid by the Ohio lottery commission;
- Paid by a casino located in Ohio; OR
- Paid for sports gaming conducted in Ohio.

Also enter any income from the sale of a lottery prize issued by the Ohio lottery commission.

See R.C. 5747.20(A), (B)(5) and (B)(7).

Line 7 – Net Additions From Ohio Schedule of Adjustments

Enter **only** the portions of the Ohio Schedule of Adjustments additions that were:
- Paid or accrued while you were an Ohio resident; OR
- Related to Ohio activities.

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Do not enter any amount reported on line 10 of the Ohio Schedule of Adjustments. Such amounts are already included in the calculation of line 6.

See R.C. 5747.20(B)(6).

Line 8 – Net Deductions From Ohio Schedule of Adjustments

Enter **only** the portions of Ohio Schedule of Adjustments lines 21, 22, 23, 33, 34, 40, 42, 47, 48 and 49 that were:
- Paid or accrued while you were an Ohio resident; OR
- Related to Ohio activities.

See R.C. 5747.20(B)(6).

Line 10 – Nonbusiness Interest and Dividend Income

Enter interest and dividends paid or accrued while you were an Ohio resident in Column B.

Do not enter any interest or dividends deducted on lines 21, 29, or 48 of the Ohio Schedule of Adjustments.

See R.C. 5747.20(B)(6).

Line 11 – Pensions, Annuities and IRA Distributions

Enter pension, annuities, and IRA distributions paid or accrued while you were an Ohio resident in Column B.

Do not enter any pension, annuity, or IRA amounts deducted on lines 19, 20, 37, 45, or 46 of the Ohio Schedule of Adjustments.

See R.C. 5747.20(B)(6).

Line 12 – Unemployment Compensation

Enter unemployment compensation paid or accrued while you were an Ohio resident in Column B. See R.C. 5747.20(B)(6).

Line 13 – Other Nonbusiness Income

Enter other nonbusiness income reported on your federal return, and paid or accrued while you were an Ohio resident, in Column B.

Do not enter any amounts deducted on lines 18, 21, 31, or 32 of the Ohio Schedule of Adjustments.

See R.C. 5747.20(B)(6).

Line 14 – Federal Deductions

Enter the portion of your federal "above-the-line" deductions paid or accrued while you were an Ohio resident in Column B. See R.C. 5747.20(B)(6).

Section II – Ohio Business Income

List every sole proprietorship or pass-through entity in which you held an ownership interest during the tax year. If you have more than 20 businesses, include additional copies of page 2, with only lines 1-20 completed. Total the amounts in each column of any additional pages on line 21.

For each business, enter:
- The total business income included on your federal return in Column A;
- The Ohio depreciation adjustment in Column B (from Section III, line 24);
- The Ohio apportioned income in Column C (from Section III, line 20).

Each column is independently calculated for each business. Column A is **not** a total of Columns B and C.

If you have an Ohio IT K-1 for a business, you must still list that business and check the "IT K-1" box. Additionally, you must enter:
- The total business income included on your federal return in Column A;
- The Ohio depreciation adjustment in Column B (from Ohio IT K-1, the Ohio portion of line 2c);
- The Ohio apportioned income in Column C (from Ohio IT K-1, the Ohio portion of line 2a plus 2b).

You **must** complete Section III, even if you received an IT K-1 from the entity, if the IT K-1 depreciation worksheet includes amounts not added back on your previous Ohio income tax returns.

Line 22 – Column Totals

Column A: This is the total of all business income reported on your federal return.

Column B: This is the total of all Ohio apportioned depreciation adjustments. The total may be a positive or negative number. Enter this amount on Section I, line 6.

Column C: This is the total of all Ohio apportioned business income. It may be positive or negative. If the amount is positive, complete lines 23 and 24. Otherwise, enter the amount on Section I, line 5.

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Section III – Business-Level Income & Apportionment

Complete a separate Section III for each sole proprietorship or pass-through entity having property, payroll, and/or sales in Ohio. However, if an Ohio IT K-1 reporting income from a pass-through entity is attached with the IT NRC, a Section III does not need to be completed for that entity.

Important: If both spouses on a joint return have an ownership interest in the same business, complete a separate Section III for each spouse.

For more information, see Information Release IT 2001-01 titled "Nexus Standards & Filing Safe Harbors for Individuals," at **tax.ohio.gov/info**.

Part A

Calculate a separate apportionment ratio for each sole proprietorship or pass-through entity. Ohio apportionment is based on a three-factor, weighted ratio.

The three factors are property and payroll, each weighted at 20%, and sales, weighted at 60%, for a total of 100%. However, if any factor's "total everywhere" is zero, the weights of the remaining factors must be proportionately increased so that the total remains 100%. You must show the reweighted factors by crossing out the listed weights and replacing them with the correct weights.

Example: ABC LLC is a single-member LLC with no employee payroll. In calculating its Ohio apportionment ratio, ABC LLC must weight its property factor at 25% and its sales factor at 75%.

If this business receives income from pass-through entities, its apportionment ratio calculation must include the proportionate share of each lower-tiered entity's property, payroll, and sales.

Line 1 – Property Factor

The property factor is the ratio of:

$$\frac{\text{Average value of property in Ohio}}{\text{Average value of property everywhere}}$$

"Property" includes any real and tangible personal property that is owned, rented, subrented, leased, and/or subleased in the course of a trade or business.

Property **does not** include any of the following:

- Construction in progress;
- Property not used in a trade or business;
- Property for which Ohio has issued an air, noise, or industrial water pollution control certificate; AND
- Property used exclusively during the tax year for qualified research.

Note: The original cost of qualifying improvements to property in an enterprise zone, for which Ohio has issued a Tax Incentive Qualification Certificate, should be included only in Column B.

The "average value" of business property is calculated by averaging the total value of all applicable property owned or rented at the beginning and end of the tax year.

See R.C. 5747.21(B) and 5733.05(B)(2)(a).

Line 1(a) – Property Owned

Column A: Enter the average value of all Ohio business property owned during the tax year.

Column B: Enter the average value of all business property owned during the tax year.

Property owned by the business is valued at its original cost.

Line 1(b) – Property Rented

Column A: Enter the average value of all Ohio business property rented during the tax year.

Column B: Enter the average value of all business property rented during the tax year.

Property rented by the business is valued at eight times the net annual rental rate (annual rental expense less subrental receipts).

Line 2 – Payroll Factor

The payroll factor is the ratio of:

$$\frac{\text{Total compensation paid in Ohio}}{\text{Total compensation paid everywhere}}$$

"Compensation" means any form of remuneration paid to an employee for personal services. Compensation **does not** include any of the following:

- Amounts paid to employees for services unrelated to a trade or business;

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- Amounts paid to employees who are primarily engaged in qualified research; AND
- Amounts reclassified as a distributive share of income from a pass-through entity under R.C. 5733.40(A)(7).

Note: Compensation paid to certain employees at an urban job and enterprise zone facility, for which Ohio has issued a Tax Incentive Qualification Certificate, should be included only in Column B.

See R.C. 5747.21(B) and 5733.05(B)(2)(b).

Column A: Enter the total compensation paid in Ohio during the tax year. Compensation is paid in Ohio if:
- The employee's job is entirely in Ohio;
- The employee's job is primarily in Ohio with only incidental work outside Ohio;
- The employee performs services in Ohio and either the headquarters, or, if no headquarters exists, the place from which the service is directed or controlled, is in Ohio; OR
- The employee is a resident of and performs some services in Ohio, and the headquarters or the place from which the service is directed or controlled is not in a state where part of the service is performed.

Column B: Enter the total compensation paid everywhere during the tax year.

Line 3 – Sales Factor

The sales factor is the ratio of:

$$\frac{\text{Total sales in Ohio}}{\text{Total sales everywhere}}$$

"Sales" includes gross business receipts such as:
- Receipts from the sale of real property, tangible personal property, or services;
- Receipts from rents and royalties from real and tangible personal property; OR
- Receipts from the transfer of or the right to use intellectual property such as trademarks, trade names, patents, and copyrights.

"Sales" **does not** include:
- Interest and dividends;
- Receipts from the transfer of intangible property other than trademarks, trade names, patents, copyrights, or other similar intellectual property;
- Receipts from the transfer of real or tangible personal property that is either a capital asset or an Internal Revenue Code section 1231 asset; AND
- Receipts from sales to certain public utilities, insurance companies, and financial institutions described in R.C. 5733.05(B)(2)(c).

Note: Income amounts excluded from the sales factor may still be considered business income under Ohio law.

See R.C. 5747.21(B) and 5733.05(B)(2)(c).

Column A: Enter gross receipts from sales within Ohio during the tax year. Sales within Ohio include all of the following:
- Receipts from sales of tangible personal property, less returns and allowances, to the extent the property was received by the purchaser in Ohio;
- Receipts from services to the extent the purchaser ultimately used or received the benefit of the services in Ohio;
- Rents and royalties from tangible personal property to the extent the property was used in Ohio;
- Receipts from the transfer of certain intellectual property to the extent the property was used in Ohio;
- Receipts from the right to use certain intellectual property in Ohio;
- Receipts from the sale of real property located in Ohio; AND
- Rents and royalties from real property located in Ohio.

Note: For tangible personal property, where the property is "received by the purchaser" is not the same as where the purchaser takes physical or legal possession. Instead, it is considered "received" where it is ultimately used by the purchaser.

See R.C. 5733.05(B)(2)(c)(i) and (ii).

Column B: Enter the gross receipts from sales everywhere during the tax year.

Line 4 – Ohio Apportionment Ratio

This is the Ohio apportionment ratio for this business. Use this ratio in Parts B and C to determine:
- Ohio apportioned income; AND
- Ohio apportioned depreciation adjustments from the Ohio Schedule of Adjustments.

Part B

Enter only amounts that are both included in the calculation of your federal adjusted gross income (AGI) and are "business income" under Ohio law. Because of differences between federal and Ohio law, some

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amounts reported as business income on the federal return may not be business income on this schedule. **Do not** simply list the amounts from the federal return.

For more information on how Ohio defines business income and examples of business income, see pages 11-12. See also R.C. 5747.01(B) and 5733.40(A)(7).

Line 5 – Schedule B, Interest and Ordinary Dividends

Enter taxable interest and ordinary dividends reported on federal Schedule B that qualify as business income.

Line 6 – Schedule C, Net Profit or Loss from Business

Enter the net profit or loss from the business reported on federal Schedule C. Show a business loss as a negative number.

Line 7 – Schedule D, Capital Gains and Losses

Enter capital gains or losses reported on federal Schedule D that qualify as business income. Show a net capital business loss as a negative number.

Do not include any amounts that represent a R.C. 5747.212 gain or loss. Instead, include those amounts on line 19.

Line 8 – Schedule E, Supplemental Income and Loss

Enter the net business income or loss reported on federal Schedule E. Show a net business loss as a negative number. **Do not** include any guaranteed payments on this line, even if included on federal Schedule E.

Line 9 – Guaranteed Payments, Compensation, and/or Wages

If this business is a pass-through entity in which you have at least a 20% direct or indirect ownership, enter any guaranteed payments or compensation paid to you by the entity, or a professional employer organization on its behalf. "Indirect" ownership **does not** include beneficial or constructive ownership via Internal Revenue Code attribution rules.

Line 10 – Schedule F, Net Profit or Loss From Farming

Enter the net profit or loss from farming reported on federal Schedule F. Show a new business loss as a negative number.

Line 11 - Certain Pass-Through Entity Additions

Enter any portion of the additions you reported on lines 2 and 3 of the Ohio Schedule of Adjustments that qualify as business income and are not deducted on line 16 of the Ohio Schedule of Adjustments.

Line 12 – Other Business Income and/or Federal Conformity Additions

Enter any business income included in your federal AGI that was not entered on lines 5 through 11. Include on this line any amounts reported on the federal 4797 that are business income.

Also, enter any federal conformity additions reported on the Ohio Schedule of Adjustments related to this business.

Line 13 – Other Business Deductions and/or Federal Conformity Deductions

Enter any business deductions included in your federal AGI that were not entered on lines 5 through 11 of this section. Include on this line any amounts reported on the federal 4797 that are business loss.

Also, enter any federal conformity deductions reported on the Ohio Schedule of Adjustments related to this business.

Line 15 - Income Apportioned to Ohio

Full-year nonresidents: Multiply your Ohio apportionment ratio (line 4) by your total business income (line 14). Enter this amount on line 15.

Part-year residents: Determine the portion of your total business income (line 14) that was earned or received while you were an Ohio resident. Subtract that amount from your total business income (line 14) and multiply the remainder by the Ohio apportionment ratio (line 4). Then add the business income earned or received while you were an Ohio resident to that result. Enter this amount on line 15.

Ohio law does not specify how to calculate the portion of business income received while a resident of Ohio.

If you can specifically identify the exact amount of business income you received while a resident of Ohio, then you may use those exact amounts in your calculation.

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However, many taxpayers are unable to identify when business income was received. In these situations where specific identification is not available, you may prorate your business income based on how long you resided in Ohio.

Example: Kate's total business income is $100,000, and her Ohio apportionment ratio is 20%. Because she lived in Ohio for 4 months of the year and cannot identify when the income was received, she prorates her income based on the time she was an Ohio resident (4 months / 12 months = 0.3333) . She calculates that 33.33% of her income ($100,000 x 0.3333 = $33,333) was earned while an Ohio resident. The remaining $66,667 is treated as nonresident income and multiplied by her Ohio apportionment ratio ($66,667 x 0.2), resulting in $13,333. Adding the resident portion back to the apportioned nonresident business income gives $46,666, which Kate enters on line 15 as her income apportioned to Ohio.

Line 16 – Total R.C. 5747.212 Income

Enter any R.C. 5747.212 income or loss included in your federal AGI. "R.C. 5747.212 income" is gain or loss resulting from the transfer of an ownership interest in a closely held business having nexus with Ohio. Show the amount as a negative number if the amount was a loss.

Line 17 – R.C. 5747.212 Income Apportioned to Ohio

R.C. 5747.212 amounts are apportioned differently than other business income. For more information on how to apportion these amounts, see R.C 5747.212 as well as *Corrigan v. Testa*, 2016-Ohio-2805.

Enter the Ohio portion of the R.C. 5747.212 amount entered on line 18. Show a loss as a negative number. Include your apportionment calculation with this form.

Part C

Line 19 – Ohio Depreciation Add-Back

Enter any portion of the amount reported on line 10 of the Ohio Schedule of Adjustments attributable to this business.

Line 20 – Ohio Depreciation Deduction

Enter any portion of the amount reported on line 30 of the Ohio Schedule of Adjustments attributable to this business. Calculate this amount using the current year's Ohio Schedule of Adjustments. **Do not** use an amount from a prior year's filing.

Line 22 - Income Apportionment Depreciation Adjustment

Full-year nonresidents: Multiply your Ohio apportionment ratio (line 4) by the net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 21). Enter this amount on line 22.

Part-year residents: Determine the portion of the net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 21) that was attributable to the entity while you were an Ohio resident. Subtract that amount from the total net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 21) and multiply the remainder by the Ohio apportionment ratio (line 4). Then add the depreciation adjustment attributable to the entity while you were an Ohio resident to that result. Enter this amount on line 22.

If you can specifically identify the exact portion of depreciation add-back and depreciation deduction attributable to the entity, then you may use those exact amounts in your calculation.

However, taxpayers may not be able to identify how to allocate depreciation adjustments that are not tied to specific events. In these situations where specific identification is not available, you may prorate your depreciation adjustments based on how long you resided in Ohio.

Example: Robert has a net apportionable Ohio Schedule of Adjustments depreciation adjustment of $12,000 and an Ohio apportionment ratio of 10%. Unlike a taxpayer who must prorate, Robert can specifically identify that $7,000 of the depreciation adjustment is attributable to the period he was an Ohio resident. The remaining $5,000 is attributable to the period he was a nonresident. Robert multiplies the nonresident portion by his Ohio apportionment ratio ($5,000 × 10% = $500) and then adds back the resident portion ($7,000). As a result, Robert enters $7,500 ($500 + $7,000) on line 22 as the Ohio apportionment depreciation adjustment.

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IT RC - Ohio Resident Credit Calculation

Individuals **must** use the IT RC to calculate their Ohio Resident Credit. Include this form with your Ohio IT 1040 and retain a copy for your records.

"State" means **only** the 50 U.S. states. State **does not** include any country, province, territory, or city. Additionally, individuals cannot claim a resident credit for income earned in a state without an individual income tax.

Only Ohio full-year and part-year residents may use this form. Income earned while a nonresident of Ohio is **not** eligible for the Ohio resident credit but may be eligible for the nonresident credit. See pages 41-46 for the IT NRC instructions.

Note: You cannot claim both the nonresident credit and the resident credit for the same income.

For more information, see **tax.ohio.gov/residencycredits**.

State Column

Enter the two-letter state code for each state where income was taxed and paid.

Column A – Income Taxed

Enter the portion of your Ohio adjusted gross income (AGI) included on an income tax return for another state or the District of Columbia. This includes composite returns or returns reporting a tax enacted for purposes of complying with IRS Notice 2020-75. Amounts deducted on the Ohio Schedule of Adjustments (for example, business income and state and local tax refunds) are not included in Ohio AGI, and thus are not eligible to be included on this line.

Do not enter wages, salaries, or other compensation earned in Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia while you were an Ohio resident. These amounts are not taxed by those states because of agreements they have with Ohio. These wages are referred to as reciprocity wages. For more information, see Schedule of Adjustments Line 17 – Reciprocity Wages instructions on page 25.

Column B – Tax Paid

Enter any income taxes paid for the current tax year on an income tax return for another state or the District of Columbia. This includes composite returns or returns reporting a tax enacted for purposes of complying with IRS Notice 2020-75. Generally, this will be the amount shown on the return that is equivalent to Ohio IT 1040, line 10.

Do not include:

- Taxes paid to any country, province, territory, or city; OR
- Taxes that are not on or measured by net income.

Also, do not include taxes deducted or that should have been deducted in computing your federal AGI, unless they are added back on line 3 of the Ohio Schedule of Adjustments and not deducted on line 16 of the Ohio Schedule of Adjustments.

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Ohio IT 10 - Zero Liability / No Refund Individual Income Tax Return

Certain taxpayers can file Ohio form IT 10 instead of the Ohio IT 1040 if:

- They do not have an Ohio individual income or school district income tax liability; AND
- They are not requesting a refund.

See R.C. 5747.08.

Reasons for Filing Form IT 10

By filing the form IT 10, you are declaring that your correctly calculated tax liability (Ohio IT 1040, line 8c) is $0.00 for one or more of the following reasons:

- There is no tax liability on your Ohio taxable non-business income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 6);
- You were a nonresident of Ohio for the entire tax year and did not have Ohio-sourced income;
- You were a nonresident military servicemember for the entire tax year and your only source of income earned in Ohio was from the military; AND/OR
- You were a civilian spouse of a nonresident servicemember stationed in Ohio.

Taxability of a Military Servicemember's Income in Ohio

The service-member is:	A Resident of Ohio				A Nonresident of Ohio			
The income is earned:	In Ohio		Outside of Ohio		In Ohio		Outside of Ohio	
The income source is:	Military Service	Non-Military	Military Service	Non-Military	Military Service	Non-Military	Military Service	Non-Military
Then the income is:	Taxed in Ohio	Taxed in Ohio	Deductible	Resident Credit	Deductible	Taxed in Ohio	Deductible	Nonresident Credit

Taxability of a Servicemember's Civilian Spouse's Income in Ohio

The spouse is a:	Resident of Ohio		Nonresident of Ohio	
The income is earned:	In Ohio	Outside of Ohio	In Ohio	Outside of Ohio
Then the income is:	Taxed in Ohio	Resident Credit	Deductible	Nonresident Credit

Important: See page 12 for a detailed explanation of these charts.

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Ohio Nonresident Statement

Ohio law presumes all individuals who meet certain required criteria can establish a presumption that they were a nonresident for the tax year. Once an individual establishes this nonresident presumption, the Department cannot later determine the individual was an Ohio resident for income tax purposes for the tax year.

Note: If you moved into or out of Ohio during the tax year (i.e., you were a part-year resident), you are not eligible for the Ohio nonresident presumption.

How Do I Claim Ohio's Nonresident Presumption?

Individuals who meet the required criteria can claim Ohio's nonresident presumption by checking the Presumption of Non-Ohio Residency box on form IT 10 or IT 1040. If both taxpayers on a joint return wish to establish this presumption, both boxes must be checked.

Note: Beginning with tax year 2025, individuals **must** file form IT 10 or 1040 to claim Ohio's nonresident presumption.

See R.C. 5747.24(B).

When Must I Claim Ohio's Nonresident Presumption?

Individuals who meet the required criteria must timely claim Ohio's nonresident presumption for each tax year no later than the 15th day of the 10th month following the close of their tax year. For most taxpayers, this will be October 15th.

The deadline to claim Ohio's nonresident presumption does not change the due date of form IT 10 or IT 1040. If you do not have an extension to file, your return is still due on the normal due date of the return, typically April 15th.

Note: The nonresident presumption only applies to the tax year for which it is claimed; it does not cover past or future years.

See R.C. 5747.24(B)(2).

What Are the "Required Criteria" to Claim Ohio's Nonresident Presumption?

Only individuals who meet the following criteria are eligible for Ohio's nonresident presumption:

(1) Contact Periods: You had no more than 212 contact periods in Ohio. For the definition of a “contact period,” see page 16.

(2) Non-Ohio Abode: You had an abode outside of Ohio for which you did not claim depreciation during the tax year. This does not include a vacation home, rental, or other income-generating property.

(3) Ohio Identification: You did not hold an Ohio driver’s license or Ohio state ID card. To meet this requirement, you must surrender your Ohio license or ID card prior to the beginning of the tax year to a bureau or department of motor vehicles of any state.

(4) Ohio Property Tax Reductions: You did not receive the Ohio homestead property tax exemption or the owner-occupied tax reduction.

(5) Ohio In-State Tuition: The individual claiming the Ohio nonresident presumption did not receive in-state tuition at an Ohio college, university, branch campus, community college, or technical college.

For more information, see pages 15-16, or **tax.ohio.gov/residencycredits**. See also R.C. 5747.24(B)(1).

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Unreimbursed Medical Care Expenses Worksheet (Ohio Schedule of Adjustments, Line 47)

Only include amounts you paid for yourself, your spouse, and your dependents.

1. Enter amounts paid for unreimbursed dental, vision, and health insurance premiums during any portion of the year in which you were **not** eligible for Medicare or an employer-paid health care plan through your or your spouse's employer ..... 1. _____
2. Enter amounts paid for unreimbursed long-term care insurance premiums ..... 2. _____
3. Enter amounts paid for unreimbursed dental, vision, and health insurance premiums during any portion of the year in which you **were** eligible for Medicare or an employer-paid health care plan through your or your spouse's employer ..... 3. _____
4. Enter amounts paid for medical care during the year (exclude insurance premiums) ..... 4. _____
5. Add lines 3 and 4 ..... 5. _____
6. Enter your federal AGI (Ohio IT 1040, line 1). If less than zero, enter zero ..... 6. _____
7. Line 6 times 7.5% (0.075) ..... 7. _____
8. Line 5 minus line 7. If less than zero, enter zero ..... 8. _____
9. Add lines 1, 2, and 8. Enter on Ohio Schedule of Adjustments, line 47 ..... 9. _____

Note: Reduce amounts reported on lines 1-3 by any related premium refunds, reimbursements, or dividends received during the year.

Line 1: You must reduce the amount you enter on this line by your federal self-employed health insurance deduction (federal 1040, Schedule 1, line 17).

For purposes of this line, "health insurance premiums" includes amounts you paid for health insurance under the Affordable Care Act, even if you received a federal subsidy for purchasing it.

Example 1: From January 1 through June 30, Dan was not eligible for Medicare or health insurance through his employer. Dan paid $100 per month in premiums, totaling $600, for insurance he obtained under the Affordable Care Act. Dan became eligible for Medicare on July 1. He began to pay Medicare Part B premiums as well as premiums for supplemental health insurance. Dan can enter only $600 on line 1 of the worksheet.

Line 2: Long-term care insurance plans include those that cover the costs of nursing home care, in-home care, and adult day care.

Line 3: Include any premiums that you were unable to include on line 1 due to qualifying for Medicare or an employer-paid health care plan. For example, Medicare Part D insurance premiums would be included on this line.

Example 2: Refer back to Example 1 on this page. After Dan became eligible for Medicare on July 1, he paid a total of $1,000 in premiums for Medicare Part B and additional supplemental health insurance premiums. He did not enter those premiums on line 1 due to qualifying for Medicare. Instead, he enters the $1,000 on line 3 of the worksheet.

Line 4: For the purpose of this line, "medical care" has the same meaning found in Internal Revenue Code section 213, excluding premiums already reported on lines 1, 2, and 3. Some examples of eligible expenses are amounts paid for:

- Prescription medication or insulin;
- Hospital costs and nursing care;
- Medical, dental, and vision examinations and treatment by a certified health professional including copays;
- Eyeglasses, hearing aids, braces, crutches, and wheelchairs.

Refer to IRS Publication 502 for a comprehensive list of potentially eligible expenses.

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Medical Savings Account Worksheet (Ohio Schedule of Adjustments, Lines 6 and 48)

1. Enter the lesser of $6,170 or your contributions* to a medical savings account (MSA) during the tax year ..... 1. _____
2. If filing jointly, enter the lesser of $6,170 or your spouse's contributions* to an MSA during the tax year ..... 2. _____
3. Enter any investment earnings from your MSA included in your federal AGI ..... 3. _____
4. Add lines 1, 2, and 3 ..... 4. _____
5. Enter any withdrawals from your MSA used for nonmedical purposes ..... 5. _____
6. If line 5 is less than line 4, line 4 minus line 5. Enter on Ohio Schedule of Adjustments, line 48 ..... 6. _____
7. If line 4 is less than line 5, line 5 minus line 4. Enter on Ohio Schedule of Adjustments, line 6 ..... 7. _____

*Do not include amounts reported on your federal 1040, Schedule 1, line 13.

For more information on Medical Savings Account additions and deductions, see pages 23 and 30-31.

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Lump Sum Retirement Credit Worksheet (Ohio Schedule of Credits, Line 3)

If filing jointly and only one taxpayer qualifies for this credit, use Column A. If each taxpayer qualifies for this credit, use both Columns A and B.

		(A)	(B)
1.	Enter the lump sum recipient's total income received on account of retirement and included in Ohio AGI (Ohio IT 1040, line 3)		
2.	Using Table 1 on page 53, enter the multiple corresponding to the lump sum recipient's age		
3.	Divide line 1 by line 2		
4.	Using Table 2 on page 53, enter the retirement income credit based on the amount on line 3		
5.	Line 2 times line 4. This is your lump sum retirement credit		
6.	Add the amounts on line 5, Columns A and B. Enter on the Ohio Schedule of Credits, line 3		
7.	Ohio Schedule of Credits, line 1 minus Ohio Schedule of Credits, line 2		

If line 6 is greater than line 7, continue to lines 8-10. Otherwise, stop here.

8.	Line 6 minus line 7	
9.	Subtract 1 from the amount on line 2	
10.	Divide line 8 by line 9. This is your lump sum retirement credit for future tax years	

Line 1: "Retirement income" means retirement benefits, annuities, or distributions that are made from or pursuant to a pension, retirement, or profit-sharing plan. Additionally, these amounts must have been received on account of retirement and must be included in your Ohio adjusted gross income.

Do not include any of the following:

- Rollovers from one retirement plan into another that are not included in your federal adjusted gross income;
- Amounts deducted on lines 19, 20, 37, 45, or 46 of the Ohio Schedule of Adjustments; OR
- Any Social Security benefits.

Line 2: Use the recipient's age as of the last day of the tax year (generally, December 31).

Lines 8-10: If your lump sum retirement credit is greater than your tax liability, complete lines 8 through 10 to calculate your lump sum retirement credit for future tax years.

Line 9: Subtract 1 from the amount you entered on line 2 of this worksheet. For example, if your multiple on line 2 was 19.2, you would enter 18.2 (19.2 - 1) on this line. Do not round.

Line 10: Report this amount in each subsequent tax year as your lump sum retirement credit.

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Lump Sum Distribution Credit Worksheet (Ohio Schedule of Credits, Line 5)

If filing jointly and only one taxpayer qualifies for this credit, use Column A. If each taxpayer qualifies for this credit, use both Columns A and B.

	(A)	(B)
1. Using Table 1 below, enter the multiple corresponding to the lump sum recipient's age ..... 1.		
2. Line 1 times $50. This is your lump sum distribution credit..2.		
3. Add the amounts on line 2, Columns A and B. Enter on the Ohio Schedule of Credits, line 5..... 3.		

Line 1: Use the recipient's age as of the last day of the tax year (generally, December 31). Remember, this credit is not available to individuals younger than 65.

Table 1

Age	Multiple	Age	Multiple	Age	Multiple	Age	Multiple	Age	Multiple	Age	Multiple
46	36.8	56	27.7	66	19.2	76	11.9	86	6.5	96	3.4
47	35.9	57	26.8	67	18.4	77	11.2	87	6.1	97	3.2
48	34.9	58	25.9	68	17.6	78	10.6	88	5.7	98	3.0
49	34.0	59	25.0	69	16.8	79	10.0	89	5.3	99	2.8
50	33.1	60	24.2	70	16.0	80	9.5	90	5.0	100	2.7
51	32.2	61	23.3	71	15.3	81	8.9	91	4.7	101	2.5
52	31.3	62	22.5	72	14.6	82	8.4	92	4.4	102	2.3
53	30.4	63	21.6	73	13.9	83	7.9	93	4.1	103	2.1
54	29.5	64	20.8	74	13.2	84	7.4	94	3.9	104	1.9
55	28.6	65	20.0	75	12.5	85	6.9	95	3.7	105	1.8

Table 2

Retirement income included in Ohio adjusted gross income			Retirement income credit
0	–	$ 500	0
$ 501	–	$1,500	$ 25
$1,501	–	$3,000	$ 50
$3,001	–	$5,000	$ 80
$5,001	–	$8,000	$130
$8,001	or more		$200

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Child and Dependent Care Credit Worksheet (Ohio Schedule of Credits, Line 6)

1. Enter your modified adjusted gross income (see line 3 of the worksheet on page 9)
   If line 1 is $40,000 or more, STOP. You do not qualify for this credit ..... 1. _____
2. Enter the amount on your federal form 2441, line 9c ..... 2. _____
3. Enter 25% of the amount on your federal form 2441, line 11 ..... 3. _____
4. If line 1 of this worksheet is less than $20,000, enter the amount from line 2. If line 1 is equal to or greater than $20,000 but less than $40,000, enter the amount from line 3. This is your credit. Enter on the Ohio Schedule of Credits, line 6 ..... 4. _____

Displaced Worker Training Credit Worksheet (Ohio Schedule of Credits, Line 7)

If filing jointly and only one taxpayer qualifies for this credit, use Column A. If each taxpayer qualifies for this credit, use both Columns A and B.

		(A)	(B)
1.	Enter the amount you paid for job training during the 12-month period after you became a displaced worker ..... 1.		
2.	Line 1 times 50% (0.50) ..... 2.		
3.	Enter the lesser of line 2 or $500 ..... 3.		
4.	Enter the displaced worker training credit, if any, claimed on last year's Ohio Schedule of Credits ..... 4.		
5.	Line 3 minus line 4. If less than zero, enter zero ..... 5.		
6.	Add the amounts on line 5, Columns A and B. Enter on the Ohio Schedule of Credits, line 7 ..... 6.		

Note: Do not include any amounts that were refunded, reimbursed, or paid on your behalf by another person. Include amounts you paid with your personal funds or loan amounts (such as a student loan).

DRAFT SUBJECT TO CHANGE UNTIL JANUARY 2027

Important: If you owe use tax to more than one county, you can use the Ohio Use Tax Voluntary Payment Form, available at **tax.ohio.gov/forms**.

Use Tax Worksheet for Ohio IT 1040, Line 12

1. Enter the total of all purchases you made during the tax year on which you owe Ohio use tax ..... 1. _____
2. Using the table below, enter your county's use tax rate ..... 2. _____
3. Line 1 times line 2. Round to the nearest dollar. Enter on the Ohio IT 1040, line 12 ... 3. _____

County Sales and Use Tax Rates

Sales and use tax rates can change during the year. This table reflects the rates in effect on October 1, 2026. To see the rate in effect at the time of your purchase(s), see **tax.ohio.gov**.

County	Rate	County	Rate	County	Rate	County	Rate
Adams	.0725	Fairfield (COTA)	.0775	Logan	.0725	Richland	.0700
Allen	.0685	Fayette	.0725	Lorain	.0650	Ross	.0725
Ashland	.0700	Franklin	.0800	Lucas	.0775	Sandusky	.0725
Ashtabula	.0675	Fulton	.0725	Madison	.0700	Scioto	.0725
Athens	.0725	Gallia	.0725	Mahoning	.0750	Seneca	.0725
Auglaize	.0725	Geauga	.0675	Marion	.0725	Shelby	.0725
Belmont	.0725	Greene	.0675	Medina	.0675	Stark	.0650
Brown	.0700	Guernsey	.0725	Meigs	.0725	Summit	.0675
Butler	.0650	Hamilton	.0780	Mercer	.0725	Trumbull	.0675
Carroll	.0675	Hancock	.0675	Miami	.0700	Tuscarawas	.0675
Champaign	.0725	Hardin	.0725	Monroe	.0725	Union	.0700
Clark	.0725	Harrison	.0725	Montgomery	.0750	Union (COTA)	.0800
Clermont	.0675	Henry	.0725	Morgan	.0725	Van Wert	.0725
Clinton	.0725	Highland	.0725	Morrow	.0725	Vinton	.0725
Columbiana	.0725	Hocking	.0725	Muskingum	.0725	Warren	.0725
Coshocton	.0775	Holmes	.0700	Noble	.0725	Washington	.0725
Crawford	.0725	Huron	.0725	Ottawa	.0700	Wayne	.0650
Cuyahoga	.0800	Jackson	.0725	Paulding	.0725	Williams	.0725
Darke	.0725	Jefferson	.0725	Perry	.0725	Wood	.0675
Defiance	.0675	Knox	.0725	Pickaway	.0725	Wood (TARTA)	.0725
Delaware	.0700	Lake	.0725	Pike	.0725	Wyandot	.0725
Delaware (COTA)	.0800	Lawrence	.0725	Portage	.0700		
Erie	.0675	Licking	.0725	Preble	.0725		
Fairfield	.0675	Licking (COTA)	.0825	Putnam	.0700		

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Sample W-2 – Wages and Withholding

See "Ohio Income Tax Withheld" on page 21 and "School District Income Tax Withheld" on page 67 for more information on reporting your Ohio and school district withholding on your return.

	a Employee's social security number	OMB No. 1545-0029
b Employer identification number (EIN) **XX-XXXXXXX**	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
	11 Nonqualified plans	
e Employee's first name and initial Last name Suff.	13 Statutory employee / Retirement plan / Third-party sick pay	12a Code
	14a Other **SD XXXX $X,XXX.XX**	12b Code
		12c Code
	14b Treasury Tipped Occupation Code(s)	12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OH	**XX-XXXXXXX**	**$XX,XXX.XX**	**$X,XXX.XX**		**$X,XXX.XX**	**SD XXXX**

Form **W-2** **Wage and Tax Statement** 20XX Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

DRAFT SUBJECT TO CHANGE UNTIL JANUARY 2027

Box b – This is your employer identification number (EIN).

Box 15 – For states other than Ohio, **do not** include the amount in box 17 as Ohio income tax withheld.

Box 16/17 – Your state wages and state income tax withholding. Only include Ohio amounts on the Schedule of Ohio Withholding.

School District Withholding

Both city and school district tax information is reported in boxes 19 and 20. **Do not** include any city income tax withholding on either the SD 100 or the IT 1040. A locality name that begins with "R" followed by a 3 or 4-digit number indicates city income tax, not school district income tax.

Box 19/20 – Only include the school district tax in box 19 for the school district that is identified in box 20 (which typically shows "SD" and a four-digit code or "SD" and the abbreviated name of the school district). **Do not** include any amounts in box 19 on the IT 1040.

Box 14a – Your school district withholding and its school district name/number may be reported here instead of in boxes 19 and 20.

Sample W-2G – Gambling Winnings and Withholding

See "Ohio Income Tax Withheld" on page 21 for more information on reporting Ohio withholding on your return.

Box 13 – For states other than Ohio, **do not** include the amount in box 15 as Ohio income tax withheld.

Box 15 – Your state income tax withholding. Only include Ohio amounts on the Schedule of Ohio Withholding.

☐ VOID ☐ CORRECTED

PAYER'S name		1 Reportable winnings $ XX,XXX.XX	2 Date won
Street address	Room or suite no.	3 Type of wager	4 Federal income tax withheld $
City or town		5 Transaction	6 Race
State or province / Country / ZIP or foreign postal code		7 Winnings from identical wagers $	8 Cashier
PAYER'S TIN XX-XXXXXXX	PAYER'S telephone no.	9 WINNER'S TIN	10 Window
WINNER'S name		11 First identification no.	12 Second identification no.
Street address / Apt. no.		13 State/Payer's state identification no. OH XX-XXXXXXX	14 State winnings $
City or town		15 State income tax withheld $ XX,XXX.XX	16 Local winnings $
State or province / Country / ZIP or foreign postal code		17 Local income tax withheld $	18 Name of locality

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2027)

For calendar year 20 ____

Copy 1

For State, City, or Local Tax Department

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature: **Date:**

Form **W-2G** (Rev. 1-2027) www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

Sample 1099-R – Retirement Income and Withholding

See "Ohio Income Tax Withheld" on page 21 for more information on reporting Ohio withholding on your return.

Box 2b – The "total distribution" box must be checked to claim the "lump sum" credits. See pages 34 and 52-53.

Box 14 – Your state income tax withholding. Only include Ohio amounts on the Schedule of Ohio Withholding.

Box 15 – For states other than Ohio, **do not** include the amount on the IT 1040.

☐ CORRECTED (if checked)

PAYER'S name		1 Gross distribution $ XX,XXX.XX	OMB No. 1545-0119 20XX Form 1099-R
Street address	Room or suite no.	2a Taxable amount $	
City or town	Telephone number	2b Taxable amount not determined ☐ Total distribution ☐	
State or province / Country / ZIP or foreign postal code		3 Capital gain (included in box 2a) $	4 Federal income tax withheld $
PAYER'S TIN XX-XXXXXXX	RECIPIENT'S TIN	5 Employee contrib./ desig. Roth contrib. or insurance premiums $	6 NUA in employer's securities $
RECIPIENT'S name		7a Dist. code(s) / 7b IRA/SEP/ SIMPLE ☐	7c Trump account ☐ / 7d Earnings on excess contrib. $
Street address / Apt. no.		8a Other $	8b Percentage of annuity contract %
City or town		9a Percentage of total dist. %	9b Total employee contrib. $
State or province / Country / ZIP or foreign postal code		14 State tax withheld $ XX,XXX.XX	15 State/Payer's state no. OH XX-XXXXXXX / 16 State distribution $
10 Amount allocable to IRR within 5 years $ / 11 1st year of desig. Roth contrib. / 12 FATCA filing requirement ☐		17 Local tax withheld $	18 Name of locality / 19 Local distribution $
Account number (see instructions)	13 Date of payment		

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Copy 2

File this copy with your state, city, or local income tax return, when required.

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

DRAFT SUBJECT TO CHANGE UNTIL JANUARY 2027

Ohio School District Numbers

Below is an alphabetical list of all school districts in Ohio with their respective school district numbers. Enter the school district number for the district in which you lived for the majority of the tax year on your Ohio IT 1040. Full-year nonresidents of Ohio should enter 9999.

If you do not know the school district in which you live, use "The Finder" at **tax.ohio.gov/Finder**. If you believe there is an error or have questions regarding The Finder, email **thefinderhelp@tax.ohio.gov**.

Bold print indicates a school district with an income tax for the tax year. An asterisk (*) indicates a school district with a newly enacted tax, or a change in rate or tax type. The tax rate for each district is listed as a four-digit decimal. Districts with a "T" use the traditional tax base. Districts with an "E" use the "earned income" tax base. If you were a resident of a taxing school district for any portion of the tax year, you may be required to file a school district income tax return, Ohio SD 100. For more information, see pages 65-66.

DRAFT SUBJECT TO CHANGE UNTIL JANUARY 2027

School District Name	SD #	Tax Rate	Tax Type
A			
Ada EVSD	**3301**	**.0150**	**T**
Adams County/Ohio Valley LSD	0101	-	-
Adena LSD	7101	-	-
Akron CSD	7701	-	-
Alexander LSD	0501	-	-
Allen East LSD	0201	-	-
Alliance CSD	7601	-	-
Amanda-Clearcreek LSD	**2301**	**.0200**	**E**
Amherst EVSD	4701	-	-
Anna LSD	**7501**	**.0150**	**T**
Ansonia LSD	**1901**	**.0175**	**T**
Anthony Wayne LSD	4801	-	-
Antwerp LSD	**6301**	**.0150**	**T**
Arcadia LSD	**3201**	**.0100**	**T**
Arcanum-Butler LSD	**1902**	**.0150**	**T**
Archbold Area LSD	2601	-	-
Arlington LSD	**3202**	**.0175**	**T**
Ashland CSD	0301	-	-
Ashtabula Area CSD	0401	-	-
Athens CSD	**0502**	**.0100**	**E**
Aurora CSD	6701	-	-
Austintown LSD	5001	-	-
Avon Lake CSD	4702	-	-
Avon LSD	4703	-	-
Ayersville LSD	**2001**	**.0100**	**T**
B			
Barberton CSD	7702	-	-
Barnesville EVSD	0701	-	-
Batavia LSD	1301	-	-
Bath LSD	0202	-	-
Bay Village CSD	1801	-	-
Beachwood CSD	1802	-	-
Beaver LSD	1501	-	-
Beavercreek CSD	2901	-	-
Bedford CSD	1803	-	-
Bellaire LSD	0702	-	-
Bellbrook-Sugarcreek LSD	2905	-	-
Bellefontaine CSD	4601	-	-
Bellevue CSD	**3901**	**.0050**	**T**
Belpre CSD	8401	-	-
Benjamin Logan LSD	4602	-	-
Benton-Carroll-Salem LSD	6201	-	-
Berea CSD	1804	-	-
Berkshire LSD	**2801**	**.0100**	**E**
Berne Union LSD	**2302**	**.0200**	**E**
Bethel LSD	**5501**	**.0075**	**E**
Bethel-Tate LSD	1302	-	-
Bexley CSD	**2501**	**.0075**	**T**
Big Walnut LSD	**2101**	**.0075**	**T**
Black River LSD	5201	-	-
Blanchester LSD	**1401**	**.0100**	**E**
Bloom-Carroll LSD	**2303**	**.0125**	**T**
Bloomfield-Mespo LSD	7801	-	-
Bloom-Vernon LSD	7301	-	-
Bluffton EVSD	**0203**	**.0050**	**T**
Boardman LSD	5002	-	-
Botkins LSD	**7502**	**.0125**	**E**
***Bowling Green CSD**	**8701**	**.0125**	**T**
Bradford EVSD	**5502**	**.0175**	**T**
Brecksville-Broadview Heights CSD	1806	-	-
Bridgeport EVSD	0703	-	-
Bright LSD	3601	-	-
Bristol LSD	7802	-	-

T = Traditional **E = Earned Income** ***New tax/rate**

School District Name	SD #	Tax Rate	Tax Type
Brookfield LSD	7803	-	-
Brooklyn CSD	1807	-	-
Brookville LSD	5701	-	-
Brown LSD	1001	-	-
Brunswick CSD	5202	-	-
Bryan CSD	**8601**	**.0100**	**T**
Buckeye LSD (Ashtabula)	0402	-	-
Buckeye LSD (Jefferson)	4101	-	-
Buckeye LSD (Medina)	5203	-	-
Buckeye Central LSD	**1701**	**.0150**	**T**
Buckeye Valley LSD	**2102**	**.0100**	**T**
Bucyrus CSD	1702	-	-
C			
Caldwell EVSD	6101	-	-
Cambridge CSD	3001	-	-
Campbell CSD	5003	-	-
Canal Winchester LSD	**2502**	**.0075**	**T**
Canfield LSD	5004	-	-
Canton CSD	7602	-	-
Canton LSD	7603	-	-
Cardinal LSD	2802	-	-
Cardington-Lincoln LSD	**5901**	**.0075**	**E**
Carey EVSD	**8801**	**.0100**	**T**
Carlisle LSD	**8301**	**.0100**	**T**
Carrollton EVSD	1002	-	-
Cedar Cliff LSD	**2902**	**.0125**	**T**
Celina CSD	**5401**	**.0100**	**E**
Centerburg LSD	**4201**	**.0075**	**T**
Centerville CSD	5702	-	-
Central LSD	**2002**	**.0125**	**T**
Chagrin Falls EVSD	1808	-	-
Champion LSD	7804	-	-
Chardon LSD	2803	-	-
Chesapeake Union EVSD	4401	-	-
Chillicothe CSD	7102	-	-
Chippewa LSD	**8501**	**.0100**	**E**
Cincinnati PSD	3101	-	-
Circleville CSD	**6501**	**.0075**	**E**
Clark-Shawnee LSD	1207	-	-
Clay LSD	7302	-	-
Claymont CSD	7901	-	-
Clear Fork Valley LSD	**7001**	**.0100**	**E**
Clearview LSD	4704	-	-
Clermont-Northeastern LSD	**1303**	**.0100**	**T**
Cleveland Hts.-University Hts. CSD	1810	-	-
Cleveland MSD	1809	-	-

School District Name	SD #	Tax Rate	Tax Type
***Clinton-Massie LSD**	**1402**	**.0100**	**E**
Cloverleaf LSD	**5204**	**.0100**	**E**
Clyde-Green Springs EVSD	**7201**	**.0150**	**E**
***Coldwater EVSD**	**5402**	**.0100**	**T**
College Corner LSD	6801	-	-
Colonel Crawford LSD	**1703**	**.0125**	**T**
Columbia LSD	4705	-	-
Columbiana EVSD	**1502**	**.0100**	**T**
Columbus CSD	2503	-	-
Columbus Grove LSD	**6901**	**.0100**	**T**
Conneaut Area CSD	0403	-	-
Conotton Valley Union LSD	3401	-	-
Continental LSD	**6902**	**.0100**	**T**
Copley-Fairlawn CSD	7703	-	-
Cory-Rawson LSD	**3203**	**.0175**	**T**
Coshocton CSD	1601	-	-
Coventry LSD	7704	-	-
Covington EVSD	**5503**	**.0200**	**T**
Crestline EVSD	**1704**	**.0025**	**E**
Crestview LSD (Columbiana)	**1503**	**.0100**	**T**
Crestview LSD (Richland)	7002	-	-
Crestview LSD (Van Wert)	**8101**	**.0100**	**T**
Crestwood LSD	6702	-	-
Crooksville EVSD	6401	-	-
Cuyahoga Falls CSD	7705	-	-
Cuyahoga Heights LSD	1811	-	-
D			
Dalton LSD	**8502**	**.0075**	**T**
Danbury LSD	6202	-	-
Danville LSD	**4202**	**.0175**	**T**
Dawson-Bryant LSD	4402	-	-
Dayton CSD	5703	-	-
Deer Park Community CSD	3102	-	-
Defiance CSD	**2003**	**.0050**	**T**
Delaware CSD	2103	-	-
Delphos CSD	**0204**	**.0050**	**T**
Dover CSD	7902	-	-
Dublin CSD	2513	-	-
E			
East Cleveland CSD	1812	-	-
East Clinton LSD	1403	-	-
East Guernsey LSD	3002	-	-
East Holmes LSD	3801	-	-
East Knox LSD	4203	-	-
East Liverpool CSD	1504	-	-
East Muskingum LSD	6001	-	-
*East Palestine CSD	1505	-	-

DRAFT
SUBJECT TO CHANGE
UNTIL JANUARY 2027

T = Traditional E = Earned Income ***New tax/rate**

School District Name	SD #	Tax Rate	Tax Type
Eastern LSD (Brown)	0801	-	-
Eastern LSD (Meigs)	5301	-	-
Eastern LSD (Pike)	6601	-	-
Eastwood LSD	**8702**	**.0100**	**E**
Eaton CSD	**6803**	**.0150**	**T**
Edgerton LSD	**8602**	**.0100**	**T**
Edgewood CSD	0901	-	-
Edison LSD (Erie)	2201	-	-
Edison LSD (Jefferson)	4102	-	-
*Edon-Northwest LSD	8603	-	-
Elgin LSD	**5101**	**.0075**	**E**
Elida LSD	0205	-	-
Elmwood LSD	**8703**	**.0125**	**T**
Elyria CSD	4706	-	-
Euclid CSD	1813	-	-
Evergreen LSD	**2602**	**.0150**	**T**
F			
Fairbanks LSD	**8001**	**.0100**	**T**
Fairborn CSD	**2903**	**.0050**	**T**
Fairfield CSD	0902	-	-
Fairfield LSD	3602	-	-
Fairfield Union LSD	**2304**	**.0200**	**T**
Fairland LSD	4403	-	-
Fairlawn LSD	**7503**	**.0075**	**T**
Fairless LSD	7604	-	-
Fairport Harbor EVSD	4301	-	-
Fairview Park CSD	1814	-	-
Fayette LSD	**2603**	**.0100**	**T**
Fayetteville-Perry LSD	0802	-	-
Federal Hocking LSD	0503	-	-
Felicity-Franklin LSD	1304	-	-
Field LSD	6703	-	-
***Findlay CSD**	**3204**	**.0100**	**E**
Finneytown LSD	3103	-	-
Firelands LSD	4707	-	-
Forest Hills LSD	3104	-	-
Fort Frye LSD	8402	-	-
Fort Loramie LSD	**7504**	**.0150**	**T**
Fort Recovery LSD	**5406**	**.0150**	**T**
Fostoria CSD	7402	-	-
Franklin CSD	8304	-	-
Franklin LSD	6002	-	-
Franklin Monroe LSD	**1903**	**.0075**	**T**
Fredericktown LSD	4204	-	-
Fremont CSD	**7202**	**.0125**	**T**
Frontier LSD	8403	-	-

School District Name	SD #	Tax Rate	Tax Type
G			
Gahanna-Jefferson CSD	2506	-	-
Galion CSD	1705	-	-
Gallia County LSD	2701	-	-
Gallipolis CSD	2702	-	-
Garaway LSD	7903	-	-
Garfield Heights CSD	1815	-	-
Geneva Area CSD	**0404**	**.0125**	**E**
Genoa Area LSD	6203	-	-
Georgetown EVSD	0803	-	-
Gibsonburg EVSD	**7203**	**.0100**	**E**
Girard CSD	7807	-	-
Goshen LSD	**1305**	**.0100**	**T**
Graham LSD	1101	-	-
Grand Valley LSD	0405	-	-
Grandview Heights CSD	2504	-	-
Granville EVSD	**4501**	**.0075**	**T**
Green LSD (Scioto)	7303	-	-
Green LSD (Summit)	7707	-	-
Green LSD (Wayne)	**8503**	**.0050**	**E**
Greeneview LSD	**2904**	**.0100**	**T**
Greenfield EVSD	**3603**	**.0125**	**E**
Greenon LSD	1201	-	-
Greenville CSD	**1904**	**.0050**	**T**
Groveport Madison LSD	2507	-	-
H			
Hamilton CSD	0903	-	-
Hamilton LSD	2505	-	-
Hardin-Houston LSD	**7505**	**.0075**	**T**
Hardin Northern LSD	**3302**	**.0175**	**T**
Harrison Hills CSD	3402	-	-
Heath CSD	4502	-	-
Hicksville EVSD	**2004**	**.0150**	**T**
Highland LSD (Medina)	5205	-	-
Highland LSD (Morrow)	**5902**	**.0050**	**T**
Hilliard CSD	2510	-	-
Hillsboro CSD	**3604**	**.0100**	**T**
Hillsdale LSD	**0302**	**.0125**	**E**
Holgate LSD	**3501**	**.0150**	**T**
Hopewell-Loudon LSD	**7403**	**.0050**	**E**
Howland LSD	7808	-	-
Hubbard EVSD	7809	-	-
Huber Heights CSD	5715	-	-
Hudson CSD	7708	-	-
Huntington LSD	7103	-	-
Huron CSD	2202	-	-

DRAFT CHANGE SUBJECT TO CHANGE UNTIL JANUARY 2027

T = Traditional E = Earned Income

***New tax/rate**

School District Name	SD #	Tax Rate	Tax Type
I			
Independence LSD	1816	-	-
Indian Creek LSD	4103	-	-
Indian Hill EVSD	3106	-	-
Indian Lake LSD	4603	-	-
Indian Valley LSD	7904	-	-
Ironton CSD	4404	-	-
J			
Jackson Center LSD	**7506**	**.0150**	**E**
Jackson CSD	4001	-	-
Jackson LSD	7605	-	-
Jackson-Milton LSD	5005	-	-
James A. Garfield LSD	**6704**	**.0150**	**E**
Jefferson Area LSD	0406	-	-
Jefferson LSD	**4901**	**.0100**	**E**
Jefferson Township LSD	5704	-	-
Jennings LSD	**6903**	**.0075**	**T**
Johnstown-Monroe LSD	**4503**	**.0100**	**T**
Jonathan Alder LSD	**4902**	**.0125**	**E**
Joseph Badger LSD	7810	-	-
K			
Kalida LSD	**6904**	**.0100**	**T**
Kelleys Island LSD	2203	-	-
Kenston LSD	2804	-	-
Kent CSD	6705	-	-
Kenton CSD	**3303**	**.0100**	**T**
Kettering CSD	5705	-	-
Keystone LSD	4708	-	-
***Kings LSD**	**8303**	**.0100**	**E**
Kirtland LSD	4302	-	-
L			
LaBrae LSD	7811	-	-
Lake LSD (Stark)	7606	-	-
Lake LSD (Wood)	8704	-	-
Lakeview LSD	7812	-	-
Lakewood CSD	1817	-	-
Lakewood LSD	4504	-	-
Lakota LSD (Butler)	0904	-	-
Lakota LSD (Sandusky)	**7204**	**.0150**	**T**
Lancaster CSD	**2305**	**.0150**	**E**
Lebanon CSD	8305	-	-
Leetonia EVSD	1506	-	-
Leipsic LSD	**6905**	**.0075**	**T**
Lexington LSD	7003	-	-
Liberty LSD	7813	-	-
Liberty Center LSD	**3502**	**.0175**	**T**
Liberty Union-Thurston LSD	**2306**	**.0175**	**T**
Liberty-Benton LSD	**3205**	**.0075**	**T**
Licking Heights LSD	4505	-	-
Licking Valley LSD	**4506**	**.0100**	**T**
Lima CSD	0206	-	-
Lincolnview LSD	8102	-	-
Lisbon EVSD	1507	-	-
Little Miami LSD	8306	-	-
Lockland CSD	3107	-	-
Logan Elm LSD	**6502**	**.0100**	**E**
Logan-Hocking LSD	3701	-	-
London CSD	**4903**	**.0100**	**T**
Lorain CSD	4709	-	-
Lordstown LSD	7814	-	-
Loudonville-Perrysville EVSD	**0303**	**.0125**	**T**
Louisville CSD	7607	-	-
Loveland CSD	3108	-	-
Lowellville LSD	5006	-	-
Lucas LSD	7004	-	-
Lynchburg-Clay LSD	3605	-	-
M			
Mad River LSD	5706	-	-
Madeira CSD	3109	-	-
Madison LSD (Butler)	**0905**	**.0050**	**T**
Madison LSD (Lake)	4303	-	-
Madison LSD (Richland)	7005	-	-
Madison-Plains LSD	**4904**	**.0125**	**E**
Manchester LSD (Adams)	0102	-	-
Manchester LSD (Summit)	7706	-	-
Mansfield CSD	7006	-	-
Maple Heights CSD	1818	-	-
Mapleton LSD	0304	-	-
Maplewood LSD	7815	-	-
Margaretta LSD	2204	-	-
Mariemont CSD	3110	-	-
Marietta CSD	8404	-	-
Marion CSD	5102	-	-
Marion LSD	**5403**	**.0050**	**E**
Marlington LSD	7608	-	-
Martins Ferry CSD	0704	-	-
Marysville EVSD	8002	-	-
Mason CSD	8307	-	-
Massillon CSD	7609	-	-
Mathews LSD	7806	-	-
Maumee CSD	4802	-	-
Mayfield CSD	1819	-	-
Maysville LSD	6003	-	-
McComb LSD	**3206**	**.0150**	**T**

T = Traditional E = Earned Income ***New tax/rate**

DRAFT SUBJECT TO CHANGE UNTIL JANUARY 2027

School District Name	SD #	Tax Rate	Tax Type
McDonald LSD	7816	-	-
Mechanicsburg EVSD	**1102**	**.0150**	**T**
Medina CSD	5206	-	-
Meigs LSD	5302	-	-
Mentor EVSD	4304	-	-
Miami East LSD	**5504**	**.0175**	**E**
Miami Trace LSD	2401	-	-
Miamisburg CSD	5707	-	-
Middle Bass LSD	6204	-	-
Middletown CSD	0906	-	-
Midview LSD	4710	-	-
Milford EVSD	1306	-	-
Millcreek-West Unity LSD	**8604**	**.0100**	**T**
Miller City-New Cleveland LSD	**6906**	**.0125**	**T**
***Milton-Union EVSD**	**5505**	**.0200**	**E**
Minerva LSD	7610	-	-
Minford LSD	7304	-	-
Minster LSD	**0601**	**.0100**	**T**
Mississinawa Valley LSD	**1905**	**.0175**	**T**
Mogadore LSD	7709	-	-
Mohawk LSD	**8802**	**.0100**	**T**
Monroe LSD	0910	-	-
Monroeville LSD	**3902**	**.0150**	**E**
Montpelier EVSD	**8605**	**.0125**	**E**
Morgan LSD	5801	-	-
***Mount Gilead EVSD**	**5903**	**.0075**	**T**
Mount Healthy CSD	3111	-	-
Mount Vernon CSD	4205	-	-
N			
Napoleon Area CSD	3503	-	-
National Trail LSD	**6802**	**.0175**	**T**
Nelsonville-York CSD	0504	-	-
New Albany-Plain LSD	2508	-	-
New Boston LSD	7305	-	-
New Bremen LSD	**0602**	**.0100**	**T**
New Knoxville LSD	**0603**	**.0125**	**T**
New Lebanon LSD	**5708**	**.0125**	**T**
New Lexington CSD	6402	-	-
New London LSD	**3903**	**.0100**	**T**
New Miami LSD	**0907**	**.0100**	**T**
New Philadelphia CSD	7906	-	-
New Richmond EVSD	1307	-	-
New Riegel LSD	**7404**	**.0150**	**T**
Newark CSD	**4507**	**.0100**	**T**
Newcomerstown EVSD	7905	-	-
Newton Falls EVSD	7817	-	-
Newton LSD	**5506**	**.0175**	**T**
Niles CSD	7818	-	-
Noble LSD	6102	-	-
Nordonia Hills CSD	7710	-	-
North Baltimore LSD	**8705**	**.0125**	**E**
North Bass LSD	6205	-	-
North Canton CSD	7611	-	-
North Central LSD	8606	-	-
North College Hill CSD	3112	-	-
North Fork LSD	**4508**	**.0100**	**E**
North Olmsted CSD	1820	-	-
North Ridgeville CSD	4711	-	-
North Royalton CSD	1821	-	-
North Union LSD	**8003**	**.0100**	**T**
Northeastern LSD (Clark)	**1203**	**.0100**	**E**
Northeastern LSD (Defiance)	2005	-	-
Northern LSD	6403	-	-
Northmont CSD	5709	-	-
Northmor LSD	**5904**	**.0100**	**T**
Northridge LSD (Licking)	**4509**	**.0050**	**E**
Northridge LSD (Montgomery)	5710	-	-
Northwest LSD (Hamilton)	3113	-	-
Northwest LSD (Scioto)	7306	-	-
Northwest LSD (Stark)	**7612**	**.0100**	**E**
Northwestern LSD (Clark)	**1204**	**.0100**	**E**
Northwestern LSD (Wayne)	**8505**	**.0125**	**T**
Northwood LSD	**8706**	**.0025**	**E**
Norton CSD	**7711**	**.0050**	**E**
Norwalk CSD	**3904**	**.0050**	**T**
Norwayne LSD	**8504**	**.0075**	**E**
Norwood CSD	3114	-	-
O			
Oak Hill Union LSD	4002	-	-
Oak Hills LSD	3115	-	-
Oakwood CSD	5711	-	-
Oberlin CSD	**4712**	**.0200**	**T**
Old Fort LSD	**7405**	**.0100**	**T**
Olentangy LSD	2104	-	-
Olmsted Falls CSD	1822	-	-
Ontario LSD	7009	-	-
Orange CSD	1823	-	-
Oregon CSD	4803	-	-
Orrville CSD	8506	-	-
Osnaburg LSD	7613	-	-
Otsego LSD	**8707**	**.0100**	**T**
Ottawa Hills LSD	4804	-	-
Ottawa-Glandorf LSD	**6907**	**.0150**	**T**

T = Traditional E = Earned Income

***New tax/rate**

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School District Name	SD #	Tax Rate	Tax Type
Ottoville LSD	**6908**	**.0075**	**T**
P			
Painesville City LSD	4305	-	-
Paint Valley LSD	7104	-	-
Pandora-Gilboa LSD	**6909**	**.0175**	**T**
Parkway LSD	**5405**	**.0100**	**T**
Parma CSD	1824	-	-
Patrick Henry LSD	**3504**	**.0175**	**T**
Paulding EVSD	**6302**	**.0100**	**T**
Perkins LSD	2205	-	-
Perry LSD (Allen)	0207	-	-
Perry LSD (Lake)	4307	-	-
Perry LSD (Stark)	7614	-	-
Perrysburg EVSD	**8708**	**.0050**	**T**
Pettisville LSD	**2604**	**.0100**	**T**
Pickerington LSD	**2307**	**.0100**	**T**
Pike-Delta-York LSD	**2605**	**.0100**	**T**
Piqua CSD	**5507**	**.0125**	**T**
Plain LSD	7615	-	-
Pleasant LSD	**5103**	**.0100**	**E**
Plymouth-Shiloh LSD	**7007**	**.0100**	**T**
Poland LSD	5007	-	-
Port Clinton CSD	6206	-	-
Portsmouth CSD	7307	-	-
Preble Shawnee LSD	**6804**	**.0175**	**T**
Princeton CSD	3116	-	-
Put-In-Bay LSD	6207	-	-
Pymatuning Valley LSD	0407	-	-
R			
Ravenna CSD	6706	-	-
Reading Community CSD	3117	-	-
Revere LSD	7712	-	-
Reynoldsburg CSD	**2509**	**.0050**	**T**
Richmond Heights LSD	1825	-	-
Ridgedale LSD	**5104**	**.0100**	**E**
Ridgemont LSD	**3304**	**.0175**	**T**
Ridgewood LSD	1602	-	-
Ripley Union Lewis Huntington LSD	0804	-	-
Rittman EVSD	8507	-	-
River Valley LSD	**5105**	**.0100**	**E**
River View LSD	1603	-	-
Riverdale LSD	**3305**	**.0100**	**T**
Riverside LSD (Lake)	4306	-	-
Riverside LSD (Logan)	**4604**	**.0150**	**E**
Rock Hill LSD	4405	-	-
Rocky River CSD	1826	-	-
Rolling Hills LSD	3003	-	-
Rootstown LSD	6707	-	-
Ross LSD	**0908**	**.0125**	**E**
Rossford EVSD	8709	-	-
Russia LSD	**7507**	**.0075**	**T**
S			
Salem CSD	1508	-	-
Sandusky CSD	2206	-	-
Sandy Valley LSD	7616	-	-
Scioto Valley LSD	6602	-	-
Sebring LSD	**5008**	**.0100**	**E**
Seneca East LSD	**7406**	**.0100**	**T**
Shadyside LSD	0705	-	-
Shaker Heights CSD	1827	-	-
Shawnee LSD	0208	-	-
Sheffield-Sheffield Lake CSD	4713	-	-
Shelby CSD	**7008**	**.0100**	**T**
Sidney CSD	**7508**	**.0075**	**E**
Solon CSD	1828	-	-
South Central LSD	**3905**	**.0125**	**T**
South Euclid-Lyndhurst CSD	1829	-	-
South Point LSD	4406	-	-
South Range LSD	5009	-	-
Southeast LSD (Portage)	6708	-	-
Southeastern LSD (Clark)	**1205**	**.0100**	**T**
Southeastern LSD (Ross)	7105	-	-
Southern LSD (Columbiana)	1509	-	-
Southern LSD (Meigs)	5303	-	-
Southern LSD (Perry)	6404	-	-
Southington LSD	7819	-	-
Southwest LSD	**3118**	**.0075**	**E**
Southwest Licking LSD	**4510**	**.0075**	**T**
South-Western CSD	2511	-	-
Spencerville LSD	**0209**	**.0100**	**T**
Springboro Community CSD	8302	-	-
Springfield CSD	1206	-	-
Springfield LSD (Lucas)	4805	-	-
Springfield LSD (Mahoning)	**5010**	**.0100**	**T**
Springfield LSD (Summit)	7713	-	-
St. Bernard-Elmwood Place CSD	3119	-	-
St. Clairsville-Richland CSD	0706	-	-
St. Henry Consolidated LSD	5407	-	-
St. Marys CSD	**0604**	**.0100**	**E**
Steubenville CSD	4104	-	-
Stow-Munroe Falls CSD	7714	-	-
Strasburg-Franklin LSD	7907	-	-

T = Traditional E = Earned Income ***New tax/rate**

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School District Name	SD #	Tax Rate	Tax Type
Streetsboro CSD	6709	-	-
Strongsville CSD	1830	-	-
Struthers CSD	5011	-	-
Stryker LSD	**8607**	**.0150**	**T**
Swanton LSD	**2606**	**.0075**	**T**
Switzerland of Ohio LSD	5601	-	-
Sycamore Community CSD	3120	-	-
Sylvania Schools	4806	-	-
Symmes Valley LSD	4407	-	-
T			
Talawanda CSD	**0909**	**.0100**	**T**
Tallmadge CSD	7715	-	-
Teays Valley LSD	**6503**	**.0150**	**E**
Tecumseh LSD	1202	-	-
Three Rivers LSD	3121	-	-
***Tiffin CSD**	**7407**	**.0075**	**E**
Tipp City EVSD	5508	-	-
Toledo CSD	4807	-	-
Toronto CSD	4105	-	-
Triad LSD	**1103**	**.0150**	**T**
Tri-County North LSD	**6806**	**.0100**	**E**
***Trimble LSD**	**0505**	**.0100**	**E**
Tri-Valley LSD	6004	-	-
Tri-Village LSD	**1906**	**.0150**	**T**
Triway LSD	**8509**	**.0100**	**E**
Trotwood-Madison CSD	5712	-	-
Troy CSD	**5509**	**.0150**	**E**
Tuscarawas Valley LSD	7908	-	-
Tuslaw LSD	7617	-	-
Twin Valley Community LSD	**6805**	**.0150**	**T**
Twinsburg CSD	7716	-	-
U			
Union LSD	0707	-	-
Union-Scioto LSD	**7106**	**.0050**	**T**
United LSD	**1510**	**.0050**	**T**
Upper Arlington CSD	2512	-	-
Upper Sandusky EVSD	**8803**	**.0125**	**T**
Upper Scioto Valley LSD	**3306**	**.0050**	**T**
Urbana CSD	1104	-	-
V			
Valley LSD	7308	-	-
Valley View LSD	**5713**	**.0175**	**T**
Van Buren LSD	**3207**	**.0100**	**T**
Van Wert CSD	**8104**	**.0100**	**T**
Vandalia-Butler CSD	5714	-	-
Vanlue LSD	**3208**	**.0100**	**T**
Vermilion LSD	2207	-	-
Versailles EVSD	**1907**	**.0100**	**T**
Vinton County LSD	8201	-	-
W			
Wadsworth CSD	5207	-	-
Walnut Township LSD	**2308**	**.0175**	**E**
Wapakoneta CSD	**0605**	**.0075**	**T**
Warren CSD	7820	-	-
Warren LSD	8405	-	-
Warrensville Heights CSD	1831	-	-
Washington Court House CSD	**2402**	**.0100**	**E**
Washington LSD	4808	-	-
Washington-Nile LSD	7309	-	-
Waterloo LSD	6710	-	-
Wauseon EVSD	**2607**	**.0175**	**E**
Waverly CSD	6603	-	-
Wayne LSD	8308	-	-
Wayne Trace LSD	**6303**	**.0125**	**T**
Waynedale LSD	8508	-	-
Waynesfield-Goshen LSD	**0606**	**.0100**	**T**
Weathersfield LSD	7821	-	-
Wellington EVSD	**4715**	**.0100**	**T**
Wellston CSD	4003	-	-
Wellsville LSD	1511	-	-
West Branch LSD	5012	-	-
West Carrollton CSD	5716	-	-
West Clermont LSD	1308	-	-
West Geauga LSD	2807	-	-
West Holmes LSD	3802	-	-
West Liberty-Salem LSD	**1105**	**.0175**	**T**
West Muskingum LSD	6005	-	-
Western Brown LSD	0805	-	-
Western LSD	6604	-	-
Western Reserve LSD (Huron)	**3906**	**.0125**	**T**
Western Reserve LSD (Mahoning)	5013	-	-
***Westerville CSD**	**2514**	**.0075**	**E**
Westfall LSD	6504	-	-
Westlake CSD	1832	-	-
Wheelersburg LSD	7310	-	-
Whitehall CSD	2515	-	-
Wickliffe CSD	4308	-	-
Willard CSD	**3907**	**.0075**	**E**
Williamsburg LSD	1309	-	-
Willoughby-Eastlake CSD	4309	-	-
Wilmington CSD	1404	-	-
Windham EVSD	6711	-	-
Winton Woods CSD	3105	-	-

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T = Traditional **E = Earned Income** ***New tax/rate**

School District Name	SD #	Tax Rate	Tax Type
Wolf Creek LSD	8406	-	-
Woodmore LSD	7205	-	-
Woodridge LSD	7717	-	-
Wooster CSD	8510	-	-
Worthington CSD	2516	-	-
Wynford LSD	1706	-	-
Wyoming CSD	**3122**	**.0125**	**T**

School District Name	SD #	Tax Rate	Tax Type
XYZ			
Xenia Community CSD	**2906**	**.0050**	**T**
Yellow Springs EVSD	**2907**	**.0200**	**T**
Youngstown CSD	5014	-	-
Zane Trace LSD	**7107**	**.0075**	**E**
Zanesville CSD	6006	-	-

T = Traditional E = Earned Income ***New tax/rate**

General Information for the SD 100

Who Must File a School District Income Tax Return?

Only Ohio residents who lived in a taxing school district during any portion of the year are subject to Ohio's school district income tax. Individuals who worked, but did not live, in a taxing school district are **not** subject to the district's income tax.

Not all school districts have an income tax. See pages 58-65 for a complete list of Ohio's school districts and their respective tax rates.

You must file an SD 100 if all of the following are true:
- You lived in a taxing school district for any portion of the tax year;
- You received income while living in the district; AND
- Based on that income, you have a school district income tax liability (SD 100, lines 26 or 36).

If you have a tax liability for more than one school district, you will file **only one** SD 100.

You may have a school district income tax liability even if you do not have an Ohio income tax liability. In that case, you **must** file both a school district income tax return and an Ohio income tax return.

Note: If you lived in a taxing school district and received income, the Department recommends you file an SD 100, even if you don't have a tax liability, to avoid delinquency billings.

See R.C. 5747.08.

How Is the School District Income Tax Calculated?

School district income tax is levied based on one of the following methods:

The **traditional tax base** uses modified adjusted gross income (MAGI) less exemptions to calculate the school district income tax base. Traditional filers must complete lines 23-29 on the SD 100.

The **earned income tax base** is based on the taxpayer's "earned income" and must be calculated by completing lines 30-39 on the SD 100.

"Earned income" includes **only** the following items to the extent they are included in MAGI:
- Employee compensation such as wages, salaries and tips; AND
- Self-employment income from sole proprietorships and partnerships.

"Earned income" **does not** include items such as retirement income, interest, dividends, capital gains, and unemployment benefits.

For more information, see "What is Modified Adjusted Gross Income?" and the worksheet on page 9.

See R.C. 5748.01(E)(1).

How Do I Determine If I'm a Resident of a School District?

You are a resident of a school district if your primary residence is in that district. Your voter registration, driver's license, and vehicle registration can help determine your primary residence. If you lived in Ohio for any portion of the year, you were a resident of at least one school district. For information on how to determine your school district, see page 57. See also R.C. 5748.01(F).

How Do I Complete the Schedule of School District Residency?

Complete the schedule to provide school district residency information for the entire tax year, including any dates you lived outside Ohio or in a non-taxing school district. Use 9999 as the school district number for any portion of the year you were a nonresident of Ohio. You may need more than one entry for the same period of time if your and your spouse's dates of residency do

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not match and you are filing jointly. The Department provides a tool to calculate your "days as resident" and "residency factor" at **tax.ohio.gov/SDresidency**.

What If I Lived in More Than One School District?

You will file a single SD 100 regardless of how many school districts in which you resided. Complete the Schedule of School District Residency on page 1.

Page 3 of the return has space to report two traditional base districts and two earned income base districts. If you resided in more than two districts of either base, complete additional copies of page 3.

Determining Your Income

Ohio's school district income tax is levied on the portion of taxable income received by an individual while a resident of the taxing district.

For both tax bases, if you know the exact amounts of income/adjustments you received or made in each district, you **should** specifically match up those amounts to the proper school district. However, if you do not know the exact amounts, you may prorate your income and/or adjustments by multiplying the amounts by the residency factor(s) on page 1 of the return for each school district you resided in.

For more information and examples, see pages 69-70.

What If My Employer Withheld School District Tax in Error?

You **must** file an SD 100 to request a refund of the erroneous withholding. All of your school district withholding **must** be reported on a single Schedule of School District Withholding and combined on line 12 of the SD 100. The total withholding will be applied toward any tax liability you have on line 11. If you do not have a tax liability, the erroneous withholding will be refunded to you.

Additionally, you should file a new IT 4 with your employer to report your current school district of residence.

For more information, see **tax.ohio.gov/schooldistrict**.

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Ohio SD 100 - School District Income Tax Return

The traditional tax base is determined using modified adjusted gross income (MAGI) less exemptions, which is calculated on line 6 of form SD 100. The earned income tax base is limited by MAGI, which is calculated on line 4. For more information on MAGI, see page 9. See also R.C. 5748.01(E)(1).

Line 7 - Traditional Tax Base Liability

If you were a resident of one or more traditional tax base school districts for any part of the year, complete the Traditional Tax Base Schedule (lines 23-29) on page 3. Start with Column A and complete additional columns if necessary. Enter the total tax from line 29 on this line.

Line 8 - Earned Income Tax Base Liability

If you were a resident of one or more earned income tax base school districts for any part of the year, complete the Earned Income Tax Base Schedule (lines 30-39) on page 3. Start with Column A and complete additional columns if necessary. Enter the total tax from line 39 on this line.

Line 10 – Interest Penalty

Generally, if you are a wage earner and have Ohio school district withholding, you will not owe an interest penalty. If you have non-wage income or no Ohio school district withholding, use Ohio IT/SD 2210 to determine if an interest penalty is due. For more information, see the FAQs at **tax.ohio.gov/2210**. See also R.C. 5747.09(D) and (E).

Line 12 – School District Income Tax Withheld

Enter your school district income tax withheld as reported on Part A, line 1 of the Schedule of School District Withholding.

Schedule of School District Withholding. Complete this schedule if you are reporting an amount on line 12 of the SD 100. Enter **only** income statements (W-2, 1099) for which you have school district income tax withheld. **Do not** include any city income tax withheld. School district withholding is generally indicated by the four-digit school district number in box 20 or 14a. If you have an income statement reporting withholding for more than one school district, list each amount on a separate line in Part B or Part C.

See the sample statements on pages 56-57. **Do not** list income statements that do not report school district income tax withheld. Place copies of all income statements that list school district withholding information after the last page of your return. **Do not** include income statements that are handwritten, self-created, or generated by your tax preparation software.

See R.C. 5747.08(H).

Line 13 – Payments and Credit Carryforward Amounts

Enter the following amounts:

- Estimated payments;
- Timely extension payments;
- Any credit carryforward amount from your prior year SD 100; AND
- Amounts previously paid with an original and/or amended 2026 return.

Do not include a prior year's refund that you requested but did not receive. Contact the Department about the status of any such refund.

See R.C. 5747.09(B).

Line 15 – Overpayment Previously Requested (Amended Returns Only)

When filing an amended return, enter the amount you reported on line 20 on your previously filed return(s).

Line 18 – Interest Due

Interest is due from the unextended due date until the date the tax is paid. Generally, you do not owe interest if you are due a refund. An extension of time to file does not extend the payment due date. The interest rate for calendar year 2027 is 7%. The Department provides a tool to assist you with this calculation at **tax.ohio.gov/interestcalculator**.

Certain military servicemembers may not be subject to interest. See page 12 for more information.

See R.C. 5747.08(G).

Line 19 – Total Amount Due

This amount must be paid by April 15, 2027. **Do not** mail cash. Instead, make payment by electronic check, credit or debit card, paper check, or money order.

Make your check or money order payable to "School District Income Tax" and include an Ohio Universal

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Payment Coupon (OUPC). If you are filing for multiple districts on page 3, use the first school district number from Column A. Include the tax year, the last four digits of your SSN, and the school district number on the "Memo" line.

For more information regarding payment options, see page 7.

Line 21 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2027. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 22 – Your Refund

If you do not request direct deposit, or you filed by paper, your refund will be mailed to the address on the tax return.

If you move after filing your tax return, your refund may be delayed. Notify the Department of your address change **as soon as possible**.

Traditional Tax Base Schedule

Complete this schedule for each traditional tax base school district in which you resided during the year, starting with Column A. If you resided in more than two traditional tax base school districts, complete additional copies of page 3.

Line 23 - Resident Portion of MAGI Less Exemptions

Enter the portion of your MAGI less exemptions (line 6) that you received while a resident of the school district entered at the top of the column. Do not exceed the amount listed on line 6. Full-year residents should enter the exact amount from line 6. Part-year residents should refer to the guidance on pages 69-70. See R.C. 5748.01(E)(1)(a) and (G).

Line 25 - Tax Rate

See pages 58-65 for a complete list of Ohio's school districts and their respective tax rates. See R.C. 5748.03(C) and R.C. 5747.021.

Line 27 - Senior Citizen Credit

To qualify for this credit, you must have been 65 or older at the end of the tax year. You qualify for this credit even if you were ineligible to claim it on your Ohio IT 1040.

The credit is equal to $50 per district. See R.C. 5748.06.

Earned Income Tax Base Schedule

Complete this schedule for each earned income tax base school district in which you resided during the year, starting with Column A. If you resided in more than two earned income tax base school districts, complete additional copies of page 3.

Line 30 - Wages and Other Compensation

Enter any amount you reported as "wages, salaries, tips, etc." on your federal income tax return that was received while you were a resident of the school district entered at the top of the column. See the guidance for part-year residents on pages 69-70.

Line 31 - Net Earnings From Self-Employment

Enter your federal "net earnings from self-employment" that were received while you were a resident of the school district entered at the top of the column. See the guidance for part-year residents on pages 69-70.

Line 33 - Resident Portion of MAGI

Enter the portion of your MAGI (line 4) that you received while a resident of the school district entered at the top of the column. Do not exceed the amount listed on line 4. Full-year residents should enter the exact amount from line 4. Part-year residents should refer to the guidance on pages 69-70. See R.C. 5748.01(E)(1)(b) and (G).

Line 35 - Tax Rate

See pages 58-65 for a complete list of Ohio's school districts and their respective tax rates. See R.C. 5748.03(C) and R.C. 5747.021.

Line 37 - Senior Citizen Credit

To qualify for this credit, you must have been 65 or older at the end of the tax year. You qualify for this credit even if you were ineligible to claim it on your Ohio IT 1040.

The credit is equal to $50 per district. See R.C. 5748.06.

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Guidance for Part-Year Residents of a School District

Calculating Your Income Received While a Part-Year Resident of a School District

Ohio's school district income tax is levied on the portion of taxable income **received** by a taxpayer while a resident of the taxing district. Ohio law does not specify how to calculate the portion of income received while a resident of a school district.

If you can specifically identify the exact amount of income and deductions you received/incurred in a school district, then you **should** report those exact amounts on the appropriate schedule on page 3.

However, many taxpayers are unable to identify where each item of income was received or how to allocate deductions that are not tied to specific events. In these situations where specific identification is not available, you should prorate your income and deductions based on how long you resided in the district.

Important: This guidance assumes that if you are filing jointly, you and your spouse have the same dates of residency on your Schedule of School District Residency. If you are filing jointly but your and your spouse's dates of residency do not match, see **tax.ohio.gov/schooldistrict** for additional guidance.

Traditional Tax Based Districts

For traditional tax base districts, "taxable income" is defined as modified adjusted gross income (MAGI) less exemptions, which is calculated on line 6 of the SD 100. On line 23, you should enter **only** the portion of line 6 that was received while a resident of the district.

If you can specifically identify the different items that make up your line 6 amount, and you know when those amounts were received, you should enter the net portion of those amounts received while you were a resident of the district.

If you cannot specifically identify the amounts, you can prorate by multiplying line 6 of the SD 100 by the residency factor calculated on page 1 for the school district. See Example 1 below.

Example 1 – Traditional Tax Base

Hannah moved into a traditional tax base school district on September 1st. She determines her residency factor as 0.3342. Her MAGI less exemptions (SD 100, line 6) is $65,000. However, she isn't able to specifically identify the portion of that amount that was received while she was a resident of the school district. So, Hannah multiplies her line 6 amount by her residency factor for the school district:

$65,000 X 0.3342 = $21,723

Hannah enters $21,723 as her resident portion of MAGI less exemptions on line 23 of her SD 100. See the Traditional Tax Base Schedule below.

Example 1 - Traditional Tax Base Schedule

	(A) School district #
	0605
23. Enter the portion of line 6 received while a resident of the school district above. If negative, enter zero ..... 23.	21723
24. Enter the lesser of line 6 or line 23 ..... 24.	21723

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Earned Income Tax Based Districts

For earned income tax base districts, "taxable income" is defined as compensation (wages, salaries, tips, etc.) and net earnings from self-employment to the extent included in MAGI. You should enter **only** the portion of these amounts received while a resident of the district.

If you can specifically identify the wages and net self-employment you received while a resident of the district, you should enter those amounts on lines 30 and 31, respectively. Also, if you can specifically identify the different items that make up your line 4 amount, and you know when those amounts were received, you should enter the net portion of those amounts received while you were a resident of the district on line 33.

If you cannot specifically identify these amounts, you can prorate by multiplying the total figure by the residency factor calculated on page 1 for the school district. See Example 2 below.

Example 2 – Earned Income Tax Base

Eric and Angela moved into an earned income tax base school district on June 1st. They determine their residency factor as 0.5863 and their MAGI as $166,000. Eric changed jobs when he moved so he can specifically identify his wages earned as a resident to be $58,000 and enters this amount on line 30. Angela has $89,000 of self-employment income for the entire year but she isn't sure how to determine what portion was received while she was a resident of the school district. So, she multiplies her self-employment income by her residency factor for the school district and enters the result on line 31:

$89,000 X 0.5863 = $52,181

Next, they determine which portions of the other amounts included in their MAGI were received or incurred as residents. They claim $9,000 in deductions on line 10 of their federal return. They are unable to identify when these deductions were incurred so they prorate this amount also by using their residency factor:

$9,000 X 0.5863 = $5,277

They claim an Ohio deduction of $4,000 for contributions to a 529 account. However, they can specifically identify that these contributions took place in March, before moving into the taxing school district, so they don't prorate the amount.

Using these specifically identified and prorated figures, they determine their resident portion of MAGI and enter the amount on line 33:

$58,000 + $52,181 - $5,277 = $104,904

See their Earned Income Tax Base Schedule below.

Example 2 – Earned Income Tax Base Schedule

		(A) School district #
		3907
30. Enter wages, salaries, tips, and other employee compensation reported on your federal return and received while a resident of the school district above	30.	58000
31. Enter net earnings from self-employment reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative	31.	52181
32. Line 30 plus line 31. If negative, enter zero	32.	110181
33. Enter the portion of line 4 received while a resident of the school district above. If negative, enter zero	33.	104904
34. Enter the lesser of line 32 or line 33	34.	104904

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Ohio Schedule IT NOL

Ohio does not have its own net operating loss (NOL) carryback deduction. However, an NOL carryback can sometimes be claimed in Ohio for the same tax years claimed on your federal return. Such carrybacks are limited by your Ohio depreciation add-back.

Individuals **must** use Schedule IT NOL and file an amended IT 1040 for each carryback year to claim an NOL carryback.

Important: When carrying back an NOL, you **cannot** claim the Ohio depreciation deduction on the Ohio Schedule of Adjustments. See page 27 for more information.

Section I – NOL Carryback Calculation

Line 2 - Federal NOL Amount

Enter your federal NOL amount for the year in which the NOL occurred.

For tax years 2023 and prior, use federal form 1045, Schedule A, line 24. For tax year 2024 and forward, use federal form 172, line 24.

Line 3 – Ohio Depreciation Add-Back

Enter your Internal Revenue Code 168(k) and 179 depreciation expense add-back reported on your Ohio Schedule of Adjustments for the year of the NOL. This amount should be the entire amount of such depreciation expense reported on your federal return.

For more information, see the FAQs at **tax.ohio.gov/faq-IncomeDepreciation**. See also R.C. 5747.01(A)(17)(a)(v).

Section II – Amended Ohio Federal Adjusted Gross Income

Indicate the applicable carryback period for your Ohio NOL. The carryback period must match the period allowed federally. List the **earliest** carryback year in Column A.

Line 5 – Federal Adjusted Gross Income Prior to the Carryback

Enter your federal adjusted gross income (AGI) prior to the carryback. Generally, this is the amount reported on line 1 of your originally filed Ohio IT 1040.

However, if you are amending one or more of your Ohio returns for a reason other than an NOL carryback, then this amount is your amended federal AGI **not** including the federal NOL carryback.

Line 6 – Federal Adjusted Gross Income After the Carryback

Enter your amended federal AGI from your federal amended return or form 1045, line 11.

Line 7 – Available Carryback

Column A: Enter the amount from line 4.

All other columns: Enter the amount from line 11 of the previous column.

Line 9 – Ohio NOL Adjustment

For each respective tax year, you **must** enter the amount calculated on line 9 of the IT NOL as an addition on the federal conformity line of the Ohio Schedule of Adjustments (formerly Ohio Schedule A):

- For tax years 2016-2022, use line 9;
- For tax year 2023, use line 10;
- For tax years 2024 and 2025, use line 11;
- For tax year 2026, use line 12.

NOLs and Ohio's Depreciation Adjustment

Ohio's "deduction of prior year 168(k) and 179 depreciation add-backs," reported on the Ohio Schedule of Adjustments (formerly Ohio Schedule A), **cannot** be claimed in any tax year with a federal NOL, NOL carryback, or NOL carryforward.

When filing your amended returns to report an NOL and/or NOL carryback, you **must** remove any such amounts from your Ohio Schedule of Adjustments (formerly Ohio Schedule A).

These deductions must be carried forward to the **next year** that does not report an NOL, NOL carryback, or NOL carryforward.

For more information, see pages 10-11 and the FAQs at **tax.ohio.gov/faq-Amended**.

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VISION

To create a seamless and **user-centric experience** for all Ohio taxpayers.

MISSION

ONE TEAM providing education, innovation, outreach, and exceptional service to **our customers.**

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Go Paperless and File Electronically! with OH|TAX eServices

You can file your Ohio individual and/or school district income tax returns for free using the Department's online portal at **tax.ohio.gov/OHTAX**.

With OH|TAX eServices, you can create a secure account with a username and password to:

- Secure identity verification
- Online filing and payment of taxes
- View account balances
- Direct deposit your refund
- Update name and address information
- Access filing and payment history
- Request wage and income statements
- Electronic delivery and viewing of tax notices
- Respond to notices online
- Web messaging with tax examiners
- Real-time screen sharing assistance with the Ohio Department of Taxation

IRS Free File

You can file your federal, Ohio, and school district income tax returns using approved tax software. If you qualify, the IRS Free File program lets you file electronically with the IRS and Ohio for free using certain software. For more information, visit **irs.gov/filing/e-file-options**.

Direct deposit

When filing electronically, you have the option to direct deposit your entire refund into one of the following:

- A checking account
- A savings account
- An Individual Retirement Account or Annuity (IRA) or an Ohio 529 (College Advantage) savings plan account.

Once your return is submitted, you cannot change the banking information provided for direct deposit. The Ohio Department of Taxation is not responsible for a lost refund if you enter the wrong account information.