

Ohio 2021

Instructions for Filing Original and Amended:

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

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Online Resources

The Department of Taxation's website at tax.ohio.gov has many resources available to assist you when filing your Ohio individual income and school district income tax returns:

- ✓ **FAQs** – Review answers to common questions on topics such as business income and residency issues.
- ✓ **Online Services** – File your state and school district income tax returns for free. There are also several self-service options such as making payments, viewing transcripts, and accessing your 1099-G and 1099-INT statements from the Department.
- ✓ **Online Notice Response Service** – Securely submit documents online in response to most notices or requests for additional information sent by the Department.
- ✓ **Guest Payment Service** – Make individual and school district income tax payments electronically without having to register for an Online Services account.
- ✓ **Forms** – Find all individual and school district income tax forms (including related schedules and worksheets). Many forms have fill-in versions that you can complete online, print, and then submit to the Department.
- ✓ **Information Releases** – Research detailed explanations and legal analyses of certain tax topics such as residency and tax issues facing military servicemembers and their civilian spouses.
- ✓ **The Finder** – Look up your address to determine if you live in a taxing school district as well as the tax rate and four-digit school district number.
- ✓ **Ohio Virtual Tax Academy** – View webinars designed and presented by Department staff on Ohio's state taxes.
- ✓ **Tax Alerts** – Sign up to receive tax updates and reminders from the Department via email.

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. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Taxpayer Assistance

Need Help? – To help answer your questions and ensure that your tax returns are filed accurately, the Department of Taxation provides the following resources at tax.ohio.gov:



Additionally, the website has all individual income and school district income tax forms for you to download or print. If you cannot find the answer using the website, you may contact the Department using any of the following methods:

Email – Visit tax.ohio.gov/emailus to access a secure email form. Complete all required fields before submitting your question.

Call – You may call to speak with an examiner at 1-800-282-1780 during the Department's normal business hours.

Normal business hours are from 8:00 a.m. to 5:00 p.m. Monday through Friday excluding holidays. Phone service will be extended until 7:00 p.m. from April 11, 2022 through April 18, 2022.

Write – Contact the Department by mail at:

Ohio Department of Taxation
P.O. Box 182847
Columbus, OH 43218-2847

Visit – The Department's visitor center is open, **by appointment only**, during normal business hours (8:00 a.m. to 5:00 p.m., Monday through Friday). To make an appointment, please call 1-855-567-8292 during normal business hours or email the Department at [tax.ohio.gov/emailus](mailto:tax.ohio.gov@emailus).

Note: All visitors **must** present a photo I.D. such as a current driver's license, state I.D., military I.D., or passport.

Form Requests: Visit tax.ohio.gov/forms to download Ohio forms. You can also request tax forms anytime by calling 1-800-282-1782.

For persons who use text telephones (TTYs) or adaptive telephone equipment only: Contact the Ohio Relay Service at 7-1-1 or 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help persons with disabilities as well as elderly, low-income 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 at <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>.

AARP: Trained and certified AARP tax aide volunteer counselors assist low- to middle-income taxpayers, with special attention to those age 50 and older. For more information, call 1-888-227-7669 or visit their website at http://www.aarp.org/money/taxes/aarp_taxaide/.

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.



Check Your Refund Status Anytime, Anywhere!

- 24-Hour Hotline - 1-800-282-1784
- Online at tax.ohio.gov/refund
- Mobile App - Search "Ohio Taxes" on your device's app store.

Our Mission

To provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law.

A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

Thank you to all Ohioans for taking the time to prepare and file their 2021 Ohio income tax returns.

You will find some changes this year – including tax cuts – to Ohio's income tax filing system. These instructions will explain those changes and how best to fill out your return.

I'd like to call attention to a few of the more significant changes:

- Tax rates for all Ohio taxpayers have been reduced: those with taxable income of \$25,000 or less will pay no income tax; the tax rate on nonbusiness income of more than \$110,650 is now 3.99%, down from the previous top rate of 4.797%, while all other tax rates have been cut by 3.0%.
- Old schedules, new names: to better reflect the purpose, Schedule A is now called the Ohio Schedule of Adjustments, while Schedule J is now called the Ohio Schedule of Dependents.
- Three new education tax credits are available to eligible taxpayers: for donating to a scholarship granting organization, for home school expenses, and for tuition paid to a nonchartered, nonpublic school.

If you aren't already filing your tax return electronically, please consider joining the 93 percent of taxpayers who do so. It's more accurate, more secure and the quickest way to get a refund. Remember, you can file your Ohio tax return online and for free with our I-File system.

Please keep in mind the deadline for filing both your Ohio and federal tax return is April 18, 2022. And as a reminder, a request for a filing extension does not extend your payment due date.

If you have any questions or need assistance with your return, you can contact our Taxpayer Assistance line at 1-800-282-1780, or click on 'Contact Us' at tax.ohio.gov.

Best wishes,



Jeff McClain
Ohio Tax Commissioner

IMPORTANT: The printed version of these instructions are accurate as of December 06, 2021. Any changes made after this date will be listed below in the online version of the instructions at tax.ohio.gov/forms.

Highlights for 2021

NEW Ohio Income Tax Tables. Beginning with tax year 2021, individuals with Ohio taxable nonbusiness income of \$25,000 or less are not subject to Ohio income tax. Additionally, Ohio taxable nonbusiness income in excess of \$110,650 is taxed at 3.99%. All other rates were reduced by 3%. See pages 31-37.

NEW Ohio Schedules Renamed. The Department has renamed Ohio Schedule A to the "Ohio Schedule of Adjustments" and Ohio Schedule J to the "Ohio Schedule of Dependents". This was done to standardize the names with other schedules and to better describe the purpose of each schedule.

NEW Education Credits. Three new nonrefundable credits are available beginning in tax year 2021. Certain individuals who (i) paid for home school expenses, (ii) donated to a scholarship granting organization, or (iii) paid tuition to a nonchartered, nonpublic school may be eligible for these credits. See the instructions on page 21.

NEW NAICS Code Removed. The NAICS code is no longer required when completing Schedule IT BUS.

NEW Guest Payment Service. The Department now has an option to make Ohio income tax payments without registering for an account. For more information, see tax.ohio.gov/Pay.

Schedules of Withholding. Paper filers must complete the Ohio Schedule of Withholding (and Schedule of School District Withholding) listing each income statement reporting Ohio (or school district) tax withheld. See pages 14 and 47 for more information.

Modified Adjusted Gross Income. Beginning with tax year 2019, your exemption amount, certain credits, and the school district income tax bases are determined using "modified adjusted gross income" or "modified adjusted gross income less exemptions." See the instructions on page 7.

Electronic Estimated Payments. Estimated payments can be submitted with your electronically filed Ohio IT 1040 and/or SD 100 through a participating third-party tax preparation product. Payments may be future dated but must be scheduled by the 4th quarter estimated payment due date.

Electronic 1099-G. Your 1099-G is available to view and print using Online Services at tax.ohio.gov/File. You can elect to receive your 1099-G electronically.

Common Filing Tips for Paper Filers

Write legibly using black ink and UPPERCASE letters.

Double-check your demographic information.

- Verify your name(s) and SSN(s) are correct.
- Verify your current address. If you are due a refund, it will be mailed to this address.

Verify the forms and vouchers are for the correct tax year.

- The Department releases new forms and vouchers each tax year. Do not change the year on the form or voucher. If you do this, processing of your form or voucher may be delayed.

Do not write on software-generated returns.

- If you print a software-generated return from a tax preparation program and later need to change information on the return, do not write in the changes. Use the software to make the necessary changes and reprint the return.
- The Department's system will not pick up handwritten changes on returns generated by tax preparation software.

Use the proper payment voucher.

- Use the Ohio IT 40P to pay your Ohio income tax, and the Ohio SD 40P to pay your school district tax due.
- If you are amending your return(s), use the Ohio IT 40XP to pay your Ohio income tax, and the Ohio SD 40XP to pay your school district tax due.

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

- This will allow the Department to process your return as quickly as possible. We will ensure your return information stays grouped together.

Round all figures to the nearest dollar.

- To round, drop any cents less than 50 cents and increase amounts 50 cents or above to the next dollar.

Include all necessary schedules and worksheets.

- If you have an amount on line 2a and/or 2b of your IT 1040, include Ohio Schedule of Adjustments.
- If you have an amount on line 9 and/or 16 of your IT 1040, include the Ohio Schedule of Credits and any appropriate worksheets.
- If you have an amount on line 11 of your Ohio Schedule of Adjustments, include Ohio Schedule IT BUS.
- If you have dependents, include Ohio Schedule of Dependents.
- 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 IT BUS
 - 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 your withholding and credits.

- If you have an amount on line 14 of your IT 1040 and/or an amount on line 7 of your SD 100, include the Schedule of Ohio Withholding and/or Schedule of School District Withholding as well as copies of your wage and income statements.
- If you are claiming any refundable and/or nonrefundable business credits on your Ohio Schedule of Credits, include copies of the required certificates and/or Ohio K-1s.

Do not include any banking information with your return.

- Direct deposit of individual income and school district income tax refunds is not available to paper filers.

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

Payment Options and Mailing Addresses

Generally, Ohio income and school district income tax is due by April 18, 2022. There are several options for paying these taxes. Payments for Ohio and school district income taxes must be made separately.

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.

Electronic Check

Any filer can pay by electronic check via the Department's Online Services or Guest Payment service, both available at tax.ohio.gov/Pay.

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

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 18, 2022. You can also pay your quarterly 2022 Ohio individual and/or school district estimated income tax with this method.

Important: Future-dated payments can only be modified through the Department's Online Services at tax.ohio.gov/File.

Debit or Credit Card

Any filer can pay using a debit or credit card (Discover, Visa, MasterCard, or American Express). These payments can be made via tax.ohio.gov/Pay or www.acipayonline.com. You can also pay over the phone by calling 1-800-272-9829. You cannot future-date a debit or credit card payment.

Note: ACI Payments, Inc. processes all debit and credit card payments.

ACI Payments charges a service fee of 2.5% of your payment or \$1, whichever is greater. **Ohio does not receive any of this fee.** The payment will appear on your credit card statement as two separate entries – one for the payment and another for the service fee.

What information do I need when using this payment method?

Please have the following information available:

- The Ohio jurisdiction code: 6446;
- Your SSN and your spouse's SSN (if filing jointly);
- The tax year of your payment;
- The payment amount;
- Your credit or debit card number and expiration date; AND
- The school district number (if making a school district income tax payment).

How do I make a debit or credit card payment by phone?

When you call ACI Payments:

- First, when prompted, enter "2".
- Second, when prompted, enter "6446#".
- Third, verify the information. If correct, enter "1".
- Fourth, when prompted, enter "1" if making an income tax payment, or "2" if making a school district income tax payment.

You will then be prompted to enter your payment information.

What if there's a problem with my payment?

Call ACI Payments at 1-800-487-4567.

Paper Check or Money Order

Any filer can pay by check or money order. If you use a money order, keep a copy for your records. You will be charged a \$50 fee for writing a bad check.

Ohio IT 1040: Make your check or money order payable to "Ohio Treasurer of State." **Include the tax year and the last four digits of your SSN on the "Memo" line.** Include the appropriate voucher:

- IT 40P for original returns; OR
- IT 40XP for amended returns.

SD 100: Make your check or money order payable to "School District Income Tax." **Include the tax year, the last four digits of your SSN, and the school district number on the "Memo" line.** Include the appropriate voucher:

- SD 40P for original returns; OR
- SD 40XP for amended returns.

All payment vouchers are available at tax.ohio.gov/forms.

Where Should I Mail My Return and/or Payment?	
If Submitting Ohio Form:	Mail To:
IT 1040 <u>without</u> payment	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
IT 1040 <u>with</u> payment (include Ohio IT 40P / IT 40XP)	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
SD 100 <u>without</u> payment	Ohio Department of Taxation P.O. Box 182197 Columbus, OH 43218-2197
SD 100 <u>with</u> payment (include SD 40P / SD 40XP)	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389
If Only Submitting Payment With Voucher:	Mail To:
IT 40P / IT 40XP	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131
SD 40P / SD 40XP	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389

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 18, 2022. 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 9.

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 17, 2022. 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 18, 2022 on the Ohio IT 40P and/or SD 40P. Interest will accrue on any tax not paid by April 18, 2022, 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.** Do not print over the zeros in the boxes.
- Print numbers and letters (UPPER CASE only) inside the boxes as shown:

1	2	3			A	N	Y			S	T	R	E	E	T
---	---	---	--	--	---	---	---	--	--	---	---	---	---	---	---

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 his/her 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.

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 above 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.

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 2022?

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 2022 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 18, 2022
- 2nd quarter - June 15, 2022
- 3rd quarter - Sept. 15, 2022
- 4th quarter - Jan. 17, 2023

Use the Ohio IT 1040ES vouchers to make estimated Ohio income tax payments. Use the Ohio SD 100ES vouchers to make estimated Ohio school district tax payments. You can determine your estimated payments using the worksheet included with the vouchers. Joint filers should determine their combined estimated Ohio tax liability and make joint estimated payments.

Note: 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 "Income - Estimated Income/School District Taxes and the 2210 Interest Penalty" topic at tax.ohio.gov/FAQ. See also R.C. 5747.09.

What is Modified Adjusted Gross Income?

Modified adjusted gross income is your Ohio adjusted gross income (Ohio IT 1040, line 3) plus your business income deduction (Ohio Schedule of Adjustments, line 11). If you did not take a business income deduction, your modified adjusted gross income matches your Ohio adjusted gross income.

You will need to know your modified adjusted gross income to determine your personal exemption amount and if you qualify for any of the following credits:

- 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 income included in your modified adjusted gross income.

Use the worksheet on page 31 to calculate your modified adjusted gross income.

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 the applicable 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 she or he is the executor or administrator to the bank when cashing the check.

If the taxpayer's representative needs the check reissued to include his or her name, see the "Income - General" topic at tax.ohio.gov/FAQ 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.

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 "Income - Amended Returns" topic at tax.ohio.gov/FAQ.

When Not to Amend Your Return

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

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

In these situations, the Department will either make the corrections or contact you to request documentation.

Requesting a Refund

You may amend your return to request an additional credit, deduction or payment. 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 a copy of your resident state return, driver's license, and/or voter registration;
- Payments/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. Include payment with your amended return using an IT 40XP and/or SD 40XP payment voucher.

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 issued to you by 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 49.



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 either 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)(3).

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.

A servicemember's civilian spouse will also retain their original state of legal residence if the servicemember and spouse have the same state of legal residence and the spouse is accompanying the servicemember as part of military orders. However, a civilian spouse can elect to have the same state of legal residence as the servicemember.

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

- Line 26 - Deduction for military pay and allowances for certain active duty servicemembers stationed outside Ohio
- Line 27 - Deduction for military pay earned by a nonresident servicemember

- Line 28 - Deduction for uniformed services retirement income
- Line 29 - Deduction for military injury relief fund grants and veteran's disability severance payments
- Line 30 - Deduction for certain reimbursements and benefits received for service in the Ohio National Guard

Additionally, a servicemember's nonresident civilian spouse can deduct, on line 27, compensation earned in Ohio, when the servicemember and spouse have the same state of residence and are present in Ohio due to military orders.

See pages 17-18 for specific instructions on each of these deductions.

Withholding. A servicemember who qualifies for the deduction on line 26 or a civilian spouse who qualifies for the deduction on line 27 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. Certain military service members 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 11.

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 below 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 46.

Taxability of a Military Servicemember's Income in Ohio

1)	If the servicemember is a:	Resident of Ohio				Nonresident of Ohio			
2)	And the income is earned:	<u>In Ohio</u>		<u>Outside of Ohio</u>		<u>In Ohio</u>		<u>Outside of Ohio</u>	
3)	And the source of the income is:	Military Service	Non-Military	Military Service	Non-Military	Military Service	Non-Military	Military Service	Non-Military
4)	Then the income is:	Taxed in Ohio	Taxed in Ohio	Deductible on Sch. of Adj., line 26	Eligible for the Resident Credit	Deductible on Sch. of Adj., line 27	Taxed in Ohio	Deductible on Sch. of Adj., line 27	Eligible for the Nonresident Credit

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

1)	If the spouse is a:	Resident of Ohio			Nonresident of Ohio			
2)	And the spouse and servicemember:	<u>N/A (Skip to #3)</u>			<u>The same state of legal residence</u>		<u>Different states of legal residence</u>	
3)	And the income is earned:	In Ohio	Outside of Ohio	In Ohio	Outside of Ohio	In Ohio	Outside of Ohio	
4)	Then the income is:	Taxed in Ohio	Eligible for the Resident Credit	Deductible on Sch. of Adj., line 27	Eligible for the Nonresident Credit	Taxed in Ohio	Eligible for the Nonresident Credit	

For more information, see the "Military" topic at tax.ohio.gov/FAQ, 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.state.oh.us.

Ohio Definitions and Examples of Business and Nonbusiness Income

How is Business Income Treated on My Ohio 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 IT BUS on page 19.

Additionally, Ohio-related business income earned by nonresidents is taxable to Ohio. See the instructions for the IT NRC on page 23.

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; 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 *Kempel v. Zaino*, 2001-Ohio-92.

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.

Capital Gains and Losses: Ann has a 90% ownership interest in a pass-through entity; she sells her interest in the business to another individual. As a result of this sale, Ann realizes a capital gain of \$500,000. Ann's ownership interest is an intangible asset, and capital gains resulting from the sale of intangible assets are generally nonbusiness income. See *Corrigan v. Testa*, 2016-Ohio-2805.

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.

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 trade or business related to this income, 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.

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 winnings;
- Ohio casino 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 12) 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 2), you are required to file the Ohio IT 1040.

Note: If your federal adjusted gross income is greater than \$27,400, 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
- 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.

If you are currently a member of the military and you have questions about your residency status, see page 9.

For more information, see the "Income - Ohio Residency and Residency Credits" topic at tax.ohio.gov/FAQ, 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.

Alternatively, certain individuals can change the presumption of Ohio residency to a presumption of nonresidency by filing the Ohio Nonresident Statement (form IT NRS). For more information on this statement, see pages 13 and 48.

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).

Donations that Apply to 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 26a-g.

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.

See R.C. 5747.113.

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 and is operated through 11 regional agencies, which enroll women in the program and schedule them for services with clinical providers in the agency's service area.

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 Treasurer of State" or "Ohio Department of Health" and mailing it to:

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

In the description on the check, please write "Breast and Cervical Cancer 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) non-profit 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

Donations may also be made online at www.ohiohistory.org.

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!

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 a nonprofit corporation that grants the wishes of individuals who are under the age of 18, Ohio residents, 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 Treasurer of State" or "Ohio Department of Health" and mailing it to:

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

Completing the Top Portion of Your Ohio Returns

These instructions are used to complete the top portions of the Ohio IT 1040, SD 100, and IT 10.

IT 1040, SD 100 and IT 10

Amended Return Check Box

Check this box if you are amending your previously filed return. You must include the Ohio IT RE and/or SD RE with your amended return. See page 8 for amended return instructions. This box is not available on form IT 10.

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. This box is not available on form IT 10.

Name(s), Address and SSN(s)

Enter your name and current address on page 1 and your SSN on pages 1 and 2 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), you should enter the ITIN in the spaces provided on the return for 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.

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 40-45 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 page 46 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 his/her residency status.

If you checked the box for "part-year resident" or "nonresident," write, in the space provided, the two-letter abbreviation of the state where you resided for the majority of the tax year.

For more information on Ohio residency, see page 11.

Ohio Nonresident Statement

Nonresidents who meet certain required criteria and wish to establish an irrebuttable presumption of non-Ohio residency for the tax year may check these boxes instead of filing form IT NRS. The **five required criteria** are listed on page 48 under the heading, "What Criteria are Required to File the Ohio Nonresident Statement?"

Nonresidents who file jointly and both meet the required criteria can each check the appropriate box to establish an irrebuttable presumption of non-Ohio residency.

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 establish an irrebuttable presumption of non-Ohio residency.

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 7.

SD 100 Only

School District Number

Enter the school district number for which you are filing this return on pages 1 and 2. See pages 40-45 for a full list of Ohio's school districts or use The Finder at tax.ohio.gov/Finder.

School District Residency Status

Check the box corresponding to your residency status for the school district number you entered on the return. If you are a part-year resident, enter the dates of residency.

Tax Type

Check the box indicating the tax type of the school district for which you are filing this return. The list of school districts on pages 40-45 indicates the tax type of each taxing school district.

For more information on the two tax types, see page 46.

Ohio IT 1040 - Individual Income Tax Return

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2021 federal income tax return:

- Federal 1040, line 11;
- Federal 1040-SR, line 11; OR
- Federal 1040-NR, line 11.



Generally, line 1 of your Ohio income tax return **must** match your federal adjusted gross income as defined in the Internal Revenue Code.

Zero or Negative Federal Adjusted Gross Income. If you have a zero or negative federal adjusted gross income, 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 adjusted gross income. For more information about the additions you must make, see pages 15-16.

- 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 10 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 adjusted gross income. For more information about the deductions you must make, see pages 16-19.

- 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 39 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 claimed on your federal tax return.

The personal and dependent exemption is based on your modified adjusted gross income:

Modified Adjusted Gross Income	Personal/Dependent Exemption
\$40,000 or less	\$2,400
\$40,001 – \$80,000	\$2,150
More than \$80,000	\$1,900

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).

Line 8a – Tax on Line 7a

Calculate your tax on your Ohio income tax base less business income.

- All taxpayers can utilize the Income Tax Brackets found on page 31.

- If your nonbusiness taxable income is less than \$110,650, your tax has been calculated for you in the Income Tax Table found on pages 32-37.

Note: The tax amount listed in the Income Tax Table may be slightly lower or higher than the tax amount computed by using the Income Tax Brackets.

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. See 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 31 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 41).

See the sample statements on pages 38-39. **Do not list income statements that do not report Ohio income tax withheld.**

Place **state 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 (Ohio IT 1040ES);
- Extension payments (Ohio IT 40P); AND
- Any credit carryforward amount from your prior year Ohio IT 1040.

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 41).

See R.C. 5747.09(B).

Line 17 – Amount Previously Paid (Amended Returns Only)

When filing an amended return, enter the amount previously paid with your previously filed return(s) excluding the amount reported on line 15.

Line 19 – Overpayment Previously Requested (Amended Returns Only)

When filing an amended return, enter the amount you reported on line 24 on your previously filed return(s).

Line 22 – 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 2022 is 3%.

Certain military servicemembers may not be subject to interest. See page 9 for more information.

See R.C. 5747.08(G).

Line 23 – Total Amount Due

This amount must be paid by April 18, 2022. **Do not mail cash.** Instead, make payment by:

- Electronic check;
- Credit or debit card; OR
- Paper check or money order.

Make your check or money order payable to "Ohio Treasurer of State" and include an Ohio IT 40P or IT 40XP payment voucher. Include the tax year and the last four digits of your SSN on the "Memo" line.

For more information regarding payment options, see page 6.

Line 25 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2022. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 26 – Donations

You may donate all or a portion of the amount on line 24 to one or more of the organizations listed. Such donations will reduce your refund.

If you decide to donate, this decision is **final**. For more information on the donation options, see page 12.

See also R.C. 5747.113.

Line 27 – 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.

Note: Your refund may be offset pursuant to R.C. 5747.12. You will be notified if your refund is subject to offset.

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

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;
- Amounts paid on obligations or securities from Ohio, or an Ohio city, county, school district, or other local government;
- 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) to the extent it was deducted in arriving at your federal adjusted gross income. The tax may be reported to you on an Ohio IT K-1 or provided with the federal K-1. See R.C. 5747.01(A)(15).

Line 3 – College Tuition Expenses

Enter any amount reported to you on a 1099-Q representing distributions from the Ohio CollegeAdvantage program that meet all of the following:

- The amount is not otherwise included in your federal adjusted gross income;
- 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 an Ohio 529 plan contribution or tuition credit purchase on the Ohio Schedule of Adjustments in **any** tax year.

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

Line 4 – 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 adjusted gross income. See R.C. 5747.01(A)(8).

Line 5 – 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 27 to calculate this adjustment. See R.C. 5747.01(A)(14).

Line 6 – Reimbursement of Expenses

Enter reimbursements received in 2021 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 adjusted gross income for 2021. See R.C. 5747.01(A)(11)(b).

Line 7 – Accelerated 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 an amount equal to or greater than 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;
- 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. Use the worksheet on page 28 to assist you in calculating your future years' deductions.

For more information, see the "Income - Bonus Depreciation" topic at tax.ohio.gov/FAQ. See also R.C. 5747.01(A)(17).

Line 8 – 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 9 – 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 11 – Business Income Deduction

In order to take this deduction, you must complete the Ohio Schedule IT BUS. See the instructions on page 19. Enter the amount from Ohio Schedule IT BUS, line 11, on this line. See R.C. 5747.01(A)(28).

Line 12 – 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 or casino 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 13 – State or Municipal Income Tax Overpayments

Enter the amount from your 2021 federal income tax return, Schedule 1, line 1. See R.C. 5747.01(A)(11)(a).

Line 14 - 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 15 - Certain Railroad Benefits

Deduct railroad benefits, to the extent they are exempt from state taxation and included in your federal adjusted gross income, 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 14 as taxable Social Security benefits.

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

Line 16 – Income from Ohio Public Obligations

Deduct any of the following to the extent included in your federal adjusted gross income:

- 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 17 – 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 18 – 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.

Use the worksheet on page 28 to assist you in calculating the unused portion of your STABLE account contributions.

For more information, see the "Income - STABLE Account Deduction" topic at tax.ohio.gov/FAQ. See also R.C. 5747.01(A)(29) and 5747.78.

Line 19 – Nonresident Income from Ohio Disaster Work

Deduct income included in your federal adjusted gross income 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 20 – Federal Interest and Dividends Exempt from State Taxation

Enter interest and dividend income, to the extent included in federal adjusted gross income, 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 by the IRS on a federal income tax refund;
- Interest income from Fannie Maes or Ginnie Maes.

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

Line 21 – 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 "Income - Bonus Depreciation" topic at tax.ohio.gov/FAQ. See also R.C. 5747.01(A)(18).

Line 22 – Refund or Reimbursement for Itemized Deductions

Deduct amounts included in your federal adjusted gross income 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 2018 federal Schedule A. In 2021 she received a reimbursement for \$200 of those fees from her attorney. She reported this \$200 on her 2021 federal income tax return as other income. Sue is entitled to deduct the \$200 reimbursement on this line.

Line 23 – 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 24 – Wage Expense

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 25 – 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 26 – Military Pay for Ohio Residents



Nonresidents and resident servicemembers stationed in Ohio are not eligible for this deduction. Only resident servicemembers stationed outside of Ohio are eligible.

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

- They are included in your federal adjusted gross income;
- You received them while stationed outside Ohio;
- You are a resident of Ohio; AND
- You were in active duty service in the U.S. Army, Air Force, Navy, Marine Corp, or Coast Guard or reserve components thereof, or the National Guard.

"Stationed" means the servicemember's permanent duty station. A servicemember's "permanent duty station" is the military installation where the servicemember is currently assigned and is physically located under non-temporary duty orders. Periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, qualify as being stationed outside Ohio.

For more information on taxation of military servicemembers and their civilian spouses, see page 9. See also R.C. 5747.01(A)(21).

Line 27 – Nonresident Military & Civilian Spouse Wages



Ohio residents are not eligible for this deduction. Only nonresident servicemembers and their nonresident civilian spouses are eligible.

Deduct military pay and allowances earned by the military servicemember if all of the following are true:

- They are included in federal adjusted gross income; AND
- The servicemember is a nonresident of Ohio.

Also deduct compensation earned by a civilian spouse in Ohio if all of the following are true:

- The civilian spouse and the servicemember are in Ohio solely because of military orders; AND
- The civilian spouse and the servicemember have the same state of legal residence.

For more information on taxation of military servicemembers and their civilian spouses, see page 9. See also 50 U.S.C. §4001.

Line 28 – Uniformed Services Retirement Income

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

- The income is included in federal adjusted gross income; 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 the Army, Navy, Air Force, Marine Corps, Coast Guard, 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 adjusted gross income. In calculating his Ohio deduction, Joe should divide 10 years by 30 years, and then multiply the result by \$90,000 [$90,000 \times 10/30$]. Thus, Joe can deduct \$30,000 or 1/3 of the portion of his retired personnel pay included in federal adjusted gross income.

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 9. See also R.C. 5747.01(A)(23) and 5747.01(FF).

Line 29 – Military Injury Relief Fund and Disability Severance Payments

Enter military injury relief fund and disability severance payments that are included in your federal adjusted gross income. For more information on taxation of military servicemembers and their civilian spouses, see page 9. See also R.C. 5747.01(A)(24) and (32).

Line 30 – 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 adjusted gross income;
- 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 adjusted gross income, that are paid by the Ohio Adjutant General, due to the death of an active duty member of the Ohio National Guard.

For more information on taxation of military servicemembers and their civilian spouses, see page 9. See also R.C. 5747.01(A)(20) and (21).

Line 31 – Contributions to an Ohio 529 Plan

Deduct contributions you made to an Ohio 529 (CollegeAdvantage) 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 maximum of \$4,000 per beneficiary whether their filing status is married filing jointly or married filing separately.

Use the worksheet on page 28 to assist you in calculating the unused portion of your Ohio 529 account contributions.

Additionally, deduct income related to an Ohio 529 savings plan that is included in federal adjusted gross income. Such amounts may be reported as "other income" on your federal return. Also deduct any negative amounts reported in box 2 of your federal 1099-Q, that were not deducted in computing your federal adjusted gross income.

You may not deduct:

- Amounts contributed by another person;
- Amounts contributed to another state's 529 savings plan; OR
- Income related to a 529 savings plan that is not included in federal adjusted gross income.

For Ohio 529 Plan information, call 1-800-233-6734 or visit www.collegeadvantage.com.

For more tax information, see the "Income - 529 Plan Account Deduction" topic at tax.ohio.gov/FAQ. See also R.C. 5747.01(A)(9) and 5747.70.

Line 32 – 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 that was:

- Included on your federal 1040, line 1;
- 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.

The amount deducted on this line cannot exceed the taxable portion listed on line 1 of your federal return.

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

Line 33 - 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 adjusted gross income. This deduction is limited to \$250 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).

Line 34 – Disability Benefits

Deduct disability benefits to the extent included in federal adjusted gross income. 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:

- Temporary wage continuation payments;
- Retirement benefits that converted from disability benefits upon reaching a minimum retirement age; 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 35 – Survivor Benefits

Deduct survivor benefits to the extent included in federal adjusted gross income. Most life insurance benefits are not included in federal adjusted gross income 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 36 – Unreimbursed Medical & Health Care Expenses

Deduct the following amounts to the extent not otherwise deducted or excluded in calculating your federal adjusted gross income:

- Long-term care insurance premiums;
- Certain dental, vision and health insurance premiums; AND
- Medical care expenses (such as prescription medication, copays, doctor visits) in excess of 7.5% of your federal adjusted gross income.

This deduction is available for 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 re-funded; OR
- Paid by insurance or another person.

Use the worksheet on page 27 to calculate this deduction. For more information, see the "Income - Medical & Health Care Expenses" topic at tax.ohio.gov/FAQ. See also R.C. 5747.01(A)(10).

Line 37 – Medical Savings Account

Deduct the amount of funds you and your spouse (if filing jointly) deposited into a medical savings account. For 2021, the maximum deduction for contributions is \$4,963 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 adjusted gross income.

Use the worksheet on page 27 to calculate this deduction. See R.C. 5747.01(A)(13).

Line 38 – 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 adjusted gross income. 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).

Ohio Schedule IT BUS - 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 IT BUS should be used for each return filed.**

Part 1 - Business Income

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



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 page 10. 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, 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 any business losses against any business gains.

Example: Sam has a business that incurs a loss of -\$15,000. Sam's wife 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, as well as gains or losses from the sale of the ownership interest in a business itself.

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, 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 - Other Business Income

Enter any business income or loss included in your federal adjusted gross income that was not entered on lines 1 through 6. Include on this line any amounts reported on the federal 4797 that are business income.

Part 2 - Business Income Deduction

Use these lines to calculate your Ohio business income deduction. **If the amount on line 9 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.

Ohio Schedule of Credits

Nonrefundable Individual Credits

Line 2 – Retirement Income Credit

To qualify for this credit, all of the following must be true:

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

Use Table 2 on page 29 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

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

To qualify for this credit, all of the following must be true:

- Your modified adjusted gross income less exemptions is less than \$100,000;
- You must have received a total, lump sum distribution on account of retirement;
- The income is included in your Ohio adjusted gross income;
- 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 29 to calculate this credit. See R.C. 5747.055(C), (D), and (E).

Line 4 – Senior Citizen Credit

To qualify for this credit, all of the following must be true:

- Your modified adjusted gross income 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

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

To qualify for this credit, all of the following must be true:

- Your modified adjusted gross income less exemptions is less than \$100,000;
- You were 65 or older at the end of the tax year;
- You must have 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 29 to calculate this credit. See R.C. 5747.055(G).

Line 6 – Child Care and Dependent Care Credit

To qualify for this credit, your modified adjusted gross income 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 30 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.

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 30 to calculate this credit and include a copy along with all supporting documentation with your return. For more information, see the "Income - Individual Credits" topic at tax.ohio.gov/FAQ. See also R.C. 5747.27.

Line 8 – Campaign Contribution Credit

To qualify for this credit, you must have contributed money to the campaign committee of a candidate for any of the following Ohio offices:

- Governor or lieutenant governor
- Secretary of state
- Auditor of state
- Treasurer of state
- Attorney general
- Chief justice of the Ohio Supreme Court
- Justice of the Ohio Supreme Court
- Ohio Board of Education
- Ohio Senate
- Ohio House of Representatives

The credit equals the amount contributed during the tax year up to \$50 per return, or \$100 if you are filing jointly. Contributions to local candidates (such as city or county officials) or federal candidates (such as President or U.S. Senator) **do not** qualify for this credit. See R.C. 5747.29.

Line 9 – Exemption Credit

To qualify for this credit, your modified adjusted gross income 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 12 – Joint Filing Credit

To qualify for this credit, 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 adjusted gross income, 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 adjusted gross income, 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 modified adjusted gross income (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 or more	5% of line 11

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 adjusted gross income. 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 13 – 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 14 – Home School Expenses Credit

To qualify for this credit, you must pay for "educational expenses" for your dependent who is home schooled. The credit equals the lesser of \$250 or the amount you paid for educational expenses.

"Educational expenses" include any of the following used in home school instruction:

- Books and subscriptions;
- School supplies and supplementary materials;
- Computer software and applications.

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

Important: Expenses for dependents who attended school remotely due to the COVID-19 pandemic are **not** eligible for this credit.

See R.C. 5747.72.

Line 15 – Scholarship Donation Credit

To qualify for this credit, you must make a monetary donation 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.

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

Line 16 – Nonchartered, Nonpublic School Tuition Credit

To qualify for this credit, you must pay tuition for your dependent(s) to a nonchartered, nonpublic school **and** your federal adjusted gross income (AGI) must be less than \$100,000.

The credit equals the lesser of the total tuition paid for all dependents or:

- \$500 if your federal AGI is less than \$50,000; OR
- \$1,000 if your federal AGI is \$50,000 to \$99,999.

For a list of nonchartered, nonpublic schools, see the "Income - Individual Credits" topic at tax.ohio.gov/FAQ. See also R.C. 5747.75.

Line 17 – Ohio Adoption Credit

To qualify for this credit, you must have adopted, during the tax year, a child who was under the age of 18 and not your stepchild.

This credit is not related to or based on the calculation of the federal adoption credit. Instead, the credit is the greater of \$1,500 or your adoption-related expenses up to \$10,000. For purposes of this credit, "adoption-related expenses" include all of the following:

- Medical care expenses for the birth mother or child related to the pregnancy or birth;
- Legal fees, guardian ad litem fees, and court expenses related to the adoption;
- Adoption agency fees; AND
- Certain living expenses incurred by the birth mother during pregnancy, up to \$3,000.

You may claim one credit for each adoption. This credit is nonrefundable, however any unused portion can be carried forward for up to five consecutive years.

For more information, see the "Income - Individual Credits" topic at tax.ohio.gov/FAQ. See also R.C. 5747.37 and 3107.055(C).

Nonrefundable Business Credits

Each of these credits can be carried forward to future tax years. Use the worksheet on page 30 to assist 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 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(I) 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 – Grape Production Credit

To qualify for this credit, 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.

Line 21 – 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 22 - 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. 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 odh.ohio.gov. See R.C. 5747.26.

Line 23 - 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 24 - Technology Investment Credit

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. See R.C. 122.152 and former R.C. 5747.33.

Line 25 - 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 26 - 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 27 - 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.

Important: If the credit is \$3,000,000 or less, it may instead be taken as a refundable credit (Ohio Schedule of Credits, line 39).

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

Nonrefundable Residency Credits

To determine your residency status, see page 11 as well as the "Income - Ohio Residency and Residency Credits" topic at tax.ohio.gov/FAQ.

Line 30 - Nonresident Portion of Ohio Adjusted Gross Income

To determine the portion of your Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio, you must use Ohio form IT NRC. See pages 23-26 for the IT NRC instructions.

Line 32 - 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. See R.C. 5747.05(A) and Ohio Adm. Code 5703-7-03.

Line 33 - Ohio Adjusted Gross Income Taxed by Other States

To determine the portion of your Ohio adjusted gross income (Ohio IT 1040, line 3) that was earned while a resident of Ohio and subjected to income tax by another state or the District of Columbia, you must use Ohio form IT RC. See page 26 for the IT RC instructions.

Line 36 - Tax Paid to Other States

To determine the income taxes paid to another state or the District of Columbia, you must use Ohio form IT RC. See page 26 for the IT RC instructions.

Line 37 - 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. 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 39 - 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 27).

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 40 - Refundable Job Creation Credit and 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), 122.17, and former R.C. 122.171(B).

Line 41 – Pass-Through Entity Credit

This credit is for taxes paid on your behalf by a pass-through entity (PTE) on Ohio form IT 4708 or IT 1140. To claim this credit, attach a copy of the Ohio IT K-1 issued to you by the PTE reporting:

- Income taxes paid by the PTE (IT K-1, line 3); AND/OR

- Indirect PTE credits (IT K-1, line 4) from taxes paid by a PTE you indirectly own.

If you do not have an IT K-1, you must provide a narrative and/or diagram, including ownership percentages and FEINs, detailing the ownership structure of the PTEs.

This credit is related to the adjustment on the Ohio Schedule of Adjustments, line 2. See the instruction on page 15.

See R.C. 5747.08(l) and 5747.059.

Line 42 – 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 43 – Venture Capital 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. 5747.80.

IT NRC - Ohio Nonresident Credit Calculation

Individuals must use the IT NRC to calculate the nonresident portion of their Ohio adjusted gross income, 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.

For more information, see the "Income - Ohio Residency and Residency Credits" topic at tax.ohio.gov/FAQ.

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.

For Column A (Federal Amount), enter only the specified items of income to the extent they are included in the calculation of your federal adjusted gross income.



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 of this form.

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 ratio of **days worked** in Ohio to total days worked; OR
- The location of the **specific services** generating the compensation.

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 12, 19, 26, 27, or 32 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 page 10 for more information.

For more information, see the "Income - Allocation of Compensation" topic at tax.ohio.gov/FAQ. See also R.C. 5747.20(A) and (B)(1), and *Hillmeyer 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 and Casino Winnings

Enter lottery prizes and casino winnings in Column B that were:

- Received while you were an Ohio resident;
- Paid by the Ohio lottery commission; OR
- Paid by a casino located 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.

Do not enter any amount reported on line 7 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 16, 17, 18, 24, 25, 31, 33, 36, 37, and 38 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 16, 20, or 37 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 14, 15, 28, 34, or 35 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 13, 16, 22, or 23 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).

Line 18 – Nonresident Portion of Ohio Adjusted Gross Income

This is the portion of your Ohio adjusted gross income that was not earned or received in Ohio. This is used to calculate your Ohio Nonresident Credit. Enter this amount on line 30 of your Ohio Schedule of Credits. See R.C. 5747.05(A)(1).

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 page 2(s), 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 21);
- The Ohio apportioned income in Column C (from Section III, line 17).

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).



Important: 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.

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.

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

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

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 and are “business income” under Ohio law. Because of differences between federal and Ohio law, some 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 page 10. 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, 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 15.

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. **Note: “Indirect” ownership does not include beneficial or constructive ownership via Internal Revenue Code attribution rules.**

Line 10 – Schedule F, Profit or Loss from Farming

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

Line 11 – Other Business Income and/or Federal Conformity Additions

Enter any business income included in your federal adjusted gross income that was not

entered on lines 5 through 10. 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 12 – Other Business Deductions and/or Federal Conformity Deductions

Enter any business deductions included in your federal adjusted gross income that were not entered on lines 5 through 10 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 – Total R.C. 5747.212 Income

Enter any R.C. 5747.212 income or loss included in your federal adjusted gross income. “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 16 – 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 15. Show a loss as a negative number. Include your apportionment calculation with this form.

Part C

Line 18 – Ohio Depreciation Add-back

Enter any portion of the amount reported on line 7 of the Ohio Schedule of Adjustments attributable to this business.

Line 19 – Ohio Depreciation Deduction

Enter any portion of the amount reported on line 21 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.**

IT RC - Ohio Resident Credit Calculation

Individuals must use the IT RC to calculate:

- The portion of their Ohio adjusted gross income earned while a resident of Ohio and subjected to income tax by another state or the District of Columbia; AND
- Total income taxes paid on such income.

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, or city. Additionally, individuals cannot claim a resident credit for income earned in a state without an individual income tax. Thus, those states are not listed on form IT RC.

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 the instructions for form IT NRC.

For more information, see the “Income - Ohio Residency and Residency Credits” topic at tax.ohio.gov/FAQ.

Column A – Income Taxed

Enter the portion of your Ohio adjusted gross income included on an income tax return for another state or the District of Columbia. Amounts deducted on the Ohio Schedule of Adjustments (for example, business income and state and local tax refunds) are not included in Ohio adjusted gross income, 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.

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. Generally, this will be the amount shown on the line of the return that is equivalent to Ohio IT 1040, line 10.

Do not include:

- Taxes paid to any country, province, or city;
- Taxes deducted or that should have been deducted in computing your federal adjusted gross income; OR
- Taxes that are not on or measured by net income.

Unreimbursed Medical Care Expenses Worksheet (Ohio Schedule of Adjustments, Line 36)

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

1. Enter amounts paid for unreimbursed dental, vision, and health insurance premiums paid 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 (See Note).....1. _____
2. Enter amounts paid for unreimbursed long-term care insurance premiums (See Note).....2. _____
3. Enter amounts paid for unreimbursed dental, vision, and health insurance premiums paid 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 (See Note).....3. _____
4. Enter amounts paid for medical care during the year (do not include any amounts reported on lines 1-3).....4. _____
5. Add lines 3 and 4.....5. _____
6. Enter your federal adjusted gross income (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 36.....9. _____

Note: Any amounts entered representing insurance premiums must be reduced by any related premium refunds, related premium reimbursements or related insurance premium 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 should be reported 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 4 of the worksheet.

Line 4: For purposes 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.

Medical Savings Account Worksheet (Ohio Schedule of Adjustments, Lines 5 and 37)

1. Enter the lesser of \$4,963 or your contributions to a medical savings account (MSA) during the tax year. Do not include any amount reported on your federal 1040, Schedule 1, line 13.....1. _____
2. If filing jointly, enter the lesser of \$4,963 or your spouse's contributions to an MSA during the tax year. Do not include any amount reported on your federal 1040, Schedule 1, line 13.....2. _____
3. Enter any investment earnings from your MSA included in your federal adjusted gross income.....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 37.....6. _____
7. If line 4 is less than line 5, line 5 minus line 4. Enter on Ohio Schedule of Adjustments, line 5.....7. _____

Note: Do not file these worksheets with your return. Instead, keep them for completing future Ohio income tax returns.

Future Tax Year 168(k) and 179 Depreciation Expense Deduction Worksheet				
(A)	(B)	(C)	(D)	(E)
Business Name	Add-back Amount	Add-back Fraction	Deduction Period	Annual Depreciation Deduction Amount

Use this worksheet to calculate your future years' deduction for current year Internal Revenue Code 168(k) or 179 depreciation add-backs. Calculate these deductions separately for each business.

Column B: Enter the portion of Ohio Schedule of Adjustments, line 7 attributable to each business.

Column C: Enter the fraction used (5/6, 2/3 or 6/6) to calculate your depreciation expense add-back.

Column D: Enter the deduction period based on the following chart:

Add-back Fraction	Deduction Period
5/6	5 Years
2/3	2 Years
6/6	6 Years

Column E: Divide Column B by Column D. This is your "annual depreciation deduction amount" for the deduction period.

Ohio STABLE and 529 Account Deduction Carryforward Worksheet				
(A)	(B)	(C)	(D)	(E)
Beneficiary's Name	Total Contributions	Prior Year Deductions	Current Year Deduction	Carryforward Available for Future Years

Use this worksheet to calculate your Ohio STABLE and 529 account deduction carryforwards. If you have contributions to both types of accounts, track them separately.

Column B: Enter the total contributions you made on behalf of each beneficiary into an Ohio STABLE or 529 account. Do not include amounts contributed by another person.

Column C: Enter the total amount deducted for each beneficiary on all prior years' returns.

Column D: Enter the amounts from either Ohio Schedule of Adjustments, line 18 (STABLE) or line 31 (529).

Column E: Column B minus Column C and Column D. This amount is deductible for future tax years.

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

Do not include any retirement income that has been deducted or otherwise excluded from federal adjusted gross income or Ohio adjusted gross income.

1. Enter all retirement income included in your Ohio adjusted gross income (Ohio IT 1040, line 3).....1. _____
2. Using Table 1 below, enter the multiple corresponding to the lump sum recipient's age.....2. _____
3. Divide line 1 by line 2.....3. _____
4. Using Table 2 below, enter the retirement income credit based on the amount on line 3.....4. _____
5. Line 2 times line 4. This is your lump sum retirement credit. Enter on the Ohio Schedule of Credits, line 3.....5. _____

If line 5 is greater than Ohio Schedule of Credits, line 1, continue to lines 6a-c. Otherwise, stop here.

- 6a. Line 5 minus Ohio Schedule of Credits, line 1.....6a. _____
- 6b. Subtract 1 from the amount on line 2.....6b. _____
- 6c. Divide line 6a by line 6b. This is your lump sum retirement credit for future tax years.....6c. _____

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 14, 15, 28, 34, or 35 of the Ohio Schedule of Adjustments,
- Any Social Security benefits.

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

Line 6: If your lump sum retirement credit is greater than your tax liability, complete lines 6a through 6c to calculate your lump sum retirement credit for future tax years.

Line 6b: 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 6c: Report this amount in each subsequent tax year as your lump sum retirement credit.

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

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. Enter on the Ohio Schedule of Credits, line 5.....2. _____

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
31	51.2	48	34.9	65	20.0	82	8.4	99	2.8
32	50.2	49	34.0	66	19.2	83	7.9	100	2.7
33	49.3	50	33.1	67	18.4	84	7.4	101	2.5
34	48.3	51	32.2	68	17.6	85	6.9	102	2.3
35	47.3	52	31.3	69	16.8	86	6.5	103	2.1
36	46.4	53	30.4	70	16.0	87	6.1	104	1.9
37	45.4	54	29.5	71	15.3	88	5.7	105	1.8
38	44.4	55	28.6	72	14.6	89	5.3	106	1.6
39	43.5	56	27.7	73	13.9	90	5.0	107	1.4
40	42.5	57	26.8	74	13.2	91	4.7	108	1.3
41	41.5	58	25.9	75	12.5	92	4.4	109	1.1
42	40.6	59	25.0	76	11.9	93	4.1	110	1.0
43	39.6	60	24.2	77	11.2	94	3.9	111	0.9
44	38.7	61	23.3	78	10.6	95	3.7	112	0.8
45	37.7	62	22.5	79	10.0	96	3.4	113	0.7
46	36.8	63	21.6	80	9.5	97	3.2	114	0.6
47	35.9	64	20.8	81	8.9	98	3.0	115	0.5

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

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

1. Enter your modified adjusted gross income (see worksheet on page 31) 1. _____
If line 1 is \$40,000 or more, STOP. You do not qualify for this credit.
2. If you checked the box on line B of federal form 2441, enter the amount on federal form 2441, line 10.
 Otherwise, enter the amount on federal form 2441, line 11.....2. _____
3. Enter 25% of the amount on line 2 of this worksheet3. _____
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)

Provide a copy of this worksheet with your return. 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).

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)
Taxpayer

(B)
Spouse

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. _____

Ohio Nonrefundable Credit Carryforward Worksheet

(A) Type of Credit	(B) Carryforward Period	(C) Total Amount Available	(D) Amount Claimed on This Return	(E) Amount Available for Future Years

Use this worksheet to calculate your Ohio credit carryforward amount(s). Do not file this worksheet with your return. Instead, keep it for completing future Ohio income tax returns.

Column B: Enter the number of years you are permitted to carry forward the credit. The carryforward period is listed in the line instruction for each credit. If the credit does not have a limitation, enter "indefinite."

Column C: Enter the total credit, prior to any limitations, you have available for the tax year.

Column D: Enter the amount of the credit allowed under Ohio law that you claimed on your tax return. See the line instruction for each credit to determine the amount you can claim.

Column E: Column C minus Column D. This is your remaining credit amount. This amount can be used in future tax years, provided the carryforward period has not ended.

Modified Adjusted Gross Income Less Exemptions

1. Enter your Ohio adjusted gross income (Ohio IT 1040, line 3)1. _____
2. Enter your business income deduction (Ohio Schedule of Adjustments, line 11)2. _____
3. **Modified adjusted gross income** (line 1 plus line 2)3. _____
4. Enter your exemption amount (Ohio IT 1040, line 4)4. _____
5. **Modified adjusted gross income less exemptions** (line 3 minus line 4)5. _____

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 123. _____

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, 2021. 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	.0675	Licking	.0725	Portage	.0700
Allen	.0685	Fairfield (COTA)	.0725	Licking (COTA)	.0775	Preble	.0725
Ashland	.0700	Fayette	.0725	Logan	.0725	Putnam	.0700
Ashtabula	.0675	Franklin	.0750	Lorain	.0650	Richland	.0700
Athens	.0725	Fulton	.0725	Lucas	.0725	Ross	.0725
Auglaize	.0725	Gallia	.0725	Madison	.0700	Sandusky	.0725
Belmont	.0725	Geauga	.0675	Mahoning	.0725	Scioto	.0725
Brown	.0725	Greene	.0675	Marion	.0725	Seneca	.0725
Butler	.0650	Guernsey	.0725	Medina	.0675	Shelby	.0725
Carroll	.0675	Hamilton	.0780	Meigs	.0725	Stark	.0650
Champaign	.0725	Hancock	.0675	Mercer	.0725	Summit	.0675
Clark	.0725	Hardin	.0725	Miami	.0700	Trumbull	.0675
Clermont	.0675	Harrison	.0725	Monroe	.0725	Tuscarawas	.0675
Clinton	.0725	Henry	.0725	Montgomery	.0750	Union	.0700
Columbiana	.0725	Highland	.0725	Morgan	.0725	Union (COTA)	.0750
Coshocton	.0725	Hocking	.0725	Morrow	.0725	Van Wert	.0725
Crawford	.0725	Holmes	.0700	Muskingum	.0725	Vinton	.0725
Cuyahoga	.0800	Huron	.0725	Noble	.0725	Warren	.0700
Darke	.0725	Jackson	.0725	Ottawa	.0700	Washington	.0725
Defiance	.0675	Jefferson	.0725	Paulding	.0675	Wayne	.0650
Delaware	.0700	Knox	.0725	Perry	.0725	Williams	.0725
Delaware (COTA)	.0750	Lake	.0725	Pickaway	.0725	Wood	.0675
Erie	.0675	Lawrence	.0725	Pike	.0725	Wyandot	.0725

2021 Ohio Income Tax Brackets for Ohio IT 1040

Taxpayers with Ohio taxable nonbusiness income of \$110,650 or more must use these brackets. Round your tax to the nearest dollar.

Taxable Nonbusiness Income (Ohio IT 1040, line 7)	Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a)		
0 – \$ 25,000	0.000%	of Ohio taxable nonbusiness income	
\$ 25,001 – \$ 44,250	\$ 346.16 plus 2.765%	of the amount in excess of \$ 25,000	
\$ 44,250 – \$ 88,450	\$ 878.42 plus 3.226%	of the amount in excess of \$ 44,250	
\$ 88,450 – \$ 110,650	\$ 2,304.31 plus 3.688%	of the amount in excess of \$ 88,450	
more than \$ 110,650	\$ 3,123.05 plus 3.990%	of the amount in excess of \$ 110,650	

2021 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$25,000			\$28,000			\$31,000			\$34,000			\$37,000		
25001	25050	347	28000	28050	430	31000	31050	513	34000	34050	596	37000	37050	679
25050	25100	348	28050	28100	431	31050	31100	514	34050	34100	597	37050	37100	680
25100	25150	350	28100	28150	433	31100	31150	516	34100	34150	598	37100	37150	681
25150	25200	351	28150	28200	434	31150	31200	517	34150	34200	600	37150	37200	683
25200	25250	352	28200	28250	435	31200	31250	518	34200	34250	601	37200	37250	684
25250	25300	354	28250	28300	437	31250	31300	520	34250	34300	603	37250	37300	686
25300	25350	355	28300	28350	438	31300	31350	521	34300	34350	604	37300	37350	687
25350	25400	357	28350	28400	439	31350	31400	522	34350	34400	605	37350	37400	688
25400	25450	358	28400	28450	441	31400	31450	524	34400	34450	607	37400	37450	690
25450	25500	359	28450	28500	442	31450	31500	525	34450	34500	608	37450	37500	691
25500	25550	361	28500	28550	444	31500	31550	527	34500	34550	610	37500	37550	692
25550	25600	362	28550	28600	445	31550	31600	528	34550	34600	611	37550	37600	694
25600	25650	363	28600	28650	446	31600	31650	529	34600	34650	612	37600	37650	695
25650	25700	365	28650	28700	448	31650	31700	531	34650	34700	614	37650	37700	697
25700	25750	366	28700	28750	449	31700	31750	532	34700	34750	615	37700	37750	698
25750	25800	368	28750	28800	451	31750	31800	533	34750	34800	616	37750	37800	699
25800	25850	369	28800	28850	452	31800	31850	535	34800	34850	618	37800	37850	701
25850	25900	370	28850	28900	453	31850	31900	536	34850	34900	619	37850	37900	702
25900	25950	372	28900	28950	455	31900	31950	538	34900	34950	621	37900	37950	704
25950	26000	373	28950	29000	456	31950	32000	539	34950	35000	622	37950	38000	705
\$26,000			\$29,000			\$32,000			\$35,000			\$38,000		
26000	26050	375	29000	29050	457	32000	32050	540	35000	35050	623	38000	38050	706
26050	26100	376	29050	29100	459	32050	32100	542	35050	35100	625	38050	38100	708
26100	26150	377	29100	29150	460	32100	32150	543	35100	35150	626	38100	38150	709
26150	26200	379	29150	29200	462	32150	32200	545	35150	35200	627	38150	38200	710
26200	26250	380	29200	29250	463	32200	32250	546	35200	35250	629	38200	38250	712
26250	26300	381	29250	29300	464	32250	32300	547	35250	35300	630	38250	38300	713
26300	26350	383	29300	29350	466	32300	32350	549	35300	35350	632	38300	38350	715
26350	26400	384	29350	29400	467	32350	32400	550	35350	35400	633	38350	38400	716
26400	26450	386	29400	29450	469	32400	32450	551	35400	35450	634	38400	38450	717
26450	26500	387	29450	29500	470	32450	32500	553	35450	35500	636	38450	38500	719
26500	26550	388	29500	29550	471	32500	32550	554	35500	35550	637	38500	38550	720
26550	26600	390	29550	29600	473	32550	32600	556	35550	35600	639	38550	38600	722
26600	26650	391	29600	29650	474	32600	32650	557	35600	35650	640	38600	38650	723
26650	26700	392	29650	29700	475	32650	32700	558	35650	35700	641	38650	38700	724
26700	26750	394	29700	29750	477	32700	32750	560	35700	35750	643	38700	38750	726
26750	26800	395	29750	29800	478	32750	32800	561	35750	35800	644	38750	38800	727
26800	26850	397	29800	29850	480	32800	32850	563	35800	35850	645	38800	38850	728
26850	26900	398	29850	29900	481	32850	32900	564	35850	35900	647	38850	38900	730
26900	26950	399	29900	29950	482	32900	32950	565	35900	35950	648	38900	38950	731
26950	27000	401	29950	30000	484	32950	33000	567	35950	36000	650	38950	39000	733
\$27,000			\$30,000			\$33,000			\$36,000			\$39,000		
27000	27050	402	30000	30050	485	33000	33050	568	36000	36050	651	39000	39050	734
27050	27100	404	30050	30100	486	33050	33100	569	36050	36100	652	39050	39100	735
27100	27150	405	30100	30150	488	33100	33150	571	36100	36150	654	39100	39150	737
27150	27200	406	30150	30200	489	33150	33200	572	36150	36200	655	39150	39200	738
27200	27250	408	30200	30250	491	33200	33250	574	36200	36250	657	39200	39250	739
27250	27300	409	30250	30300	492	33250	33300	575	36250	36300	658	39250	39300	741
27300	27350	410	30300	30350	493	33300	33350	576	36300	36350	659	39300	39350	742
27350	27400	412	30350	30400	495	33350	33400	578	36350	36400	661	39350	39400	744
27400	27450	413	30400	30450	496	33400	33450	579	36400	36450	662	39400	39450	745
27450	27500	415	30450	30500	498	33450	33500	580	36450	36500	663	39450	39500	746
27500	27550	416	30500	30550	499	33500	33550	582	36500	36550	665	39500	39550	748
27550	27600	417	30550	30600	500	33550	33600	583	36550	36600	666	39550	39600	749
27600	27650	419	30600	30650	502	33600	33650	585	36600	36650	668	39600	39650	751
27650	27700	420	30650	30700	503	33650	33700	586	36650	36700	669	39650	39700	752
27700	27750	422	30700	30750	504	33700	33750	587	36700	36750	670	39700	39750	753
27750	27800	423	30750	30800	506	33750	33800	589	36750	36800	672	39750	39800	755
27800	27850	424	30800	30850	507	33800	33850	590	36800	36850	673	39800	39850	756
27850	27900	426	30850	30900	509	33850	33900	592	36850	36900	675	39850	39900	757
27900	27950	427	30900	30950	510	33900	33950	593	36900	36950	676	39900	39950	759
27950	28000	428	30950	31000	511	33950	34000	594	36950	37000	677	39950	40000	760

2021 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$40,000			\$43,000			\$46,000			\$49,000			\$52,000		
40000	40050	762	43000	43050	845	46000	46050	936	49000	49050	1032	52000	52050	1129
40050	40100	763	43050	43100	846	46050	46100	937	49050	49100	1034	52050	52100	1131
40100	40150	764	43100	43150	847	46100	46150	939	49100	49150	1036	52100	52150	1132
40150	40200	766	43150	43200	849	46150	46200	941	49150	49200	1037	52150	52200	1134
40200	40250	767	43200	43250	850	46200	46250	942	49200	49250	1039	52200	52250	1136
40250	40300	769	43250	43300	851	46250	46300	944	49250	49300	1041	52250	52300	1137
40300	40350	770	43300	43350	853	46300	46350	945	49300	49350	1042	52300	52350	1139
40350	40400	771	43350	43400	854	46350	46400	947	49350	49400	1044	52350	52400	1141
40400	40450	773	43400	43450	856	46400	46450	949	49400	49450	1045	52400	52450	1142
40450	40500	774	43450	43500	857	46450	46500	950	49450	49500	1047	52450	52500	1144
40500	40550	775	43500	43550	858	46500	46550	952	49500	49550	1049	52500	52550	1145
40550	40600	777	43550	43600	860	46550	46600	953	49550	49600	1050	52550	52600	1147
40600	40650	778	43600	43650	861	46600	46650	955	49600	49650	1052	52600	52650	1149
40650	40700	780	43650	43700	863	46650	46700	957	49650	49700	1053	52650	52700	1150
40700	40750	781	43700	43750	864	46700	46750	958	49700	49750	1055	52700	52750	1152
40750	40800	782	43750	43800	865	46750	46800	960	49750	49800	1057	52750	52800	1153
40800	40850	784	43800	43850	867	46800	46850	962	49800	49850	1058	52800	52850	1155
40850	40900	785	43850	43900	868	46850	46900	963	49850	49900	1060	52850	52900	1157
40900	40950	786	43900	43950	869	46900	46950	965	49900	49950	1062	52900	52950	1158
40950	41000	788	43950	44000	871	46950	47000	966	49950	50000	1063	52950	53000	1160
\$41,000			\$44,000			\$47,000			\$50,000			\$53,000		
41000	41050	789	44000	44050	872	47000	47050	968	50000	50050	1065	53000	53050	1162
41050	41100	791	44050	44100	874	47050	47100	970	50050	50100	1066	53050	53100	1163
41100	41150	792	44100	44150	875	47100	47150	971	50100	50150	1068	53100	53150	1165
41150	41200	793	44150	44200	876	47150	47200	973	50150	50200	1070	53150	53200	1166
41200	41250	795	44200	44250	878	47200	47250	974	50200	50250	1071	53200	53250	1168
41250	41300	796	44250	44300	879	47250	47300	976	50250	50300	1073	53250	53300	1170
41300	41350	798	44300	44350	881	47300	47350	978	50300	50350	1074	53300	53350	1171
41350	41400	799	44350	44400	882	47350	47400	979	50350	50400	1076	53350	53400	1173
41400	41450	800	44400	44450	884	47400	47450	981	50400	50450	1078	53400	53450	1174
41450	41500	802	44450	44500	886	47450	47500	982	50450	50500	1079	53450	53500	1176
41500	41550	803	44500	44550	887	47500	47550	984	50500	50550	1081	53500	53550	1178
41550	41600	804	44550	44600	889	47550	47600	986	50550	50600	1082	53550	53600	1179
41600	41650	806	44600	44650	891	47600	47650	987	50600	50650	1084	53600	53650	1181
41650	41700	807	44650	44700	892	47650	47700	989	50650	50700	1086	53650	53700	1182
41700	41750	809	44700	44750	894	47700	47750	991	50700	50750	1087	53700	53750	1184
41750	41800	810	44750	44800	895	47750	47800	992	50750	50800	1089	53750	53800	1186
41800	41850	811	44800	44850	897	47800	47850	994	50800	50850	1091	53800	53850	1187
41850	41900	813	44850	44900	899	47850	47900	995	50850	50900	1092	53850	53900	1189
41900	41950	814	44900	44950	900	47900	47950	997	50900	50950	1094	53900	53950	1191
41950	42000	816	44950	45000	902	47950	48000	999	50950	51000	1095	53950	54000	1192
\$42,000			\$45,000			\$48,000			\$51,000			\$54,000		
42000	42050	817	45000	45050	903	48000	48050	1000	51000	51050	1097	54000	54050	1194
42050	42100	818	45050	45100	905	48050	48100	1002	51050	51100	1099	54050	54100	1195
42100	42150	820	45100	45150	907	48100	48150	1003	51100	51150	1100	54100	54150	1197
42150	42200	821	45150	45200	908	48150	48200	1005	51150	51200	1102	54150	54200	1199
42200	42250	822	45200	45250	910	48200	48250	1007	51200	51250	1103	54200	54250	1200
42250	42300	824	45250	45300	912	48250	48300	1008	51250	51300	1105	54250	54300	1202
42300	42350	825	45300	45350	913	48300	48350	1010	51300	51350	1107	54300	54350	1203
42350	42400	827	45350	45400	915	48350	48400	1012	51350	51400	1108	54350	54400	1205
42400	42450	828	45400	45450	916	48400	48450	1013	51400	51450	1110	54400	54450	1207
42450	42500	829	45450	45500	918	48450	48500	1015	51450	51500	1112	54450	54500	1208
42500	42550	831	45500	45550	920	48500	48550	1016	51500	51550	1113	54500	54550	1210
42550	42600	832	45550	45600	921	48550	48600	1018	51550	51600	1115	54550	54600	1212
42600	42650	833	45600	45650	923	48600	48650	1020	51600	51650	1116	54600	54650	1213
42650	42700	835	45650	45700	924	48650	48700	1021	51650	51700	1118	54650	54700	1215
42700	42750	836	45700	45750	926	48700	48750	1023	51700	51750	1120	54700	54750	1216
42750	42800	838	45750	45800	928	48750	48800	1024	51750	51800	1121	54750	54800	1218
42800	42850	839	45800	45850	929	48800	48850	1026	51800	51850	1123	54800	54850	1220
42850	42900	840	45850	45900	931	48850	48900	1028	51850	51900	1124	54850	54900	1221
42900	42950	842	45900	45950	932	48900	48950	1029	51900	51950	1126	54900	54950	1223
42950	43000	843	45950	46000	934	48950	49000	1031	51950	52000	1128	54950	55000	1224

2021 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$55,000			\$58,000			\$61,000			\$64,000			\$67,000		
55000	55050	1226	58000	58050	1323	61000	61050	1420	64000	64050	1516	67000	67050	1613
55050	55100	1228	58050	58100	1324	61050	61100	1421	64050	64100	1518	67050	67100	1615
55100	55150	1229	58100	58150	1326	61100	61150	1423	64100	64150	1520	67100	67150	1616
55150	55200	1231	58150	58200	1328	61150	61200	1424	64150	64200	1521	67150	67200	1618
55200	55250	1232	58200	58250	1329	61200	61250	1426	64200	64250	1523	67200	67250	1620
55250	55300	1234	58250	58300	1331	61250	61300	1428	64250	64300	1524	67250	67300	1621
55300	55350	1236	58300	58350	1332	61300	61350	1429	64300	64350	1526	67300	67350	1623
55350	55400	1237	58350	58400	1334	61350	61400	1431	64350	64400	1528	67350	67400	1624
55400	55450	1239	58400	58450	1336	61400	61450	1432	64400	64450	1529	67400	67450	1626
55450	55500	1241	58450	58500	1337	61450	61500	1434	64450	64500	1531	67450	67500	1628
55500	55550	1242	58500	58550	1339	61500	61550	1436	64500	64550	1532	67500	67550	1629
55550	55600	1244	58550	58600	1341	61550	61600	1437	64550	64600	1534	67550	67600	1631
55600	55650	1245	58600	58650	1342	61600	61650	1439	64600	64650	1536	67600	67650	1632
55650	55700	1247	58650	58700	1344	61650	61700	1441	64650	64700	1537	67650	67700	1634
55700	55750	1249	58700	58750	1345	61700	61750	1442	64700	64750	1539	67700	67750	1636
55750	55800	1250	58750	58800	1347	61750	61800	1444	64750	64800	1541	67750	67800	1637
55800	55850	1252	58800	58850	1349	61800	61850	1445	64800	64850	1542	67800	67850	1639
55850	55900	1253	58850	58900	1350	61850	61900	1447	64850	64900	1544	67850	67900	1641
55900	55950	1255	58900	58950	1352	61900	61950	1449	64900	64950	1545	67900	67950	1642
55950	56000	1257	58950	59000	1353	61950	62000	1450	64950	65000	1547	67950	68000	1644
\$56,000			\$59,000			\$62,000			\$65,000			\$68,000		
56000	56050	1258	59000	59050	1355	62000	62050	1452	65000	65050	1549	68000	68050	1645
56050	56100	1260	59050	59100	1357	62050	62100	1453	65050	65100	1550	68050	68100	1647
56100	56150	1262	59100	59150	1358	62100	62150	1455	65100	65150	1552	68100	68150	1649
56150	56200	1263	59150	59200	1360	62150	62200	1457	65150	65200	1553	68150	68200	1650
56200	56250	1265	59200	59250	1362	62200	62250	1458	65200	65250	1555	68200	68250	1652
56250	56300	1266	59250	59300	1363	62250	62300	1460	65250	65300	1557	68250	68300	1653
56300	56350	1268	59300	59350	1365	62300	62350	1462	65300	65350	1558	68300	68350	1655
56350	56400	1270	59350	59400	1366	62350	62400	1463	65350	65400	1560	68350	68400	1657
56400	56450	1271	59400	59450	1368	62400	62450	1465	65400	65450	1562	68400	68450	1658
56450	56500	1273	59450	59500	1370	62450	62500	1466	65450	65500	1563	68450	68500	1660
56500	56550	1274	59500	59550	1371	62500	62550	1468	65500	65550	1565	68500	68550	1662
56550	56600	1276	59550	59600	1373	62550	62600	1470	65550	65600	1566	68550	68600	1663
56600	56650	1278	59600	59650	1374	62600	62650	1471	65600	65650	1568	68600	68650	1665
56650	56700	1279	59650	59700	1376	62650	62700	1473	65650	65700	1570	68650	68700	1666
56700	56750	1281	59700	59750	1378	62700	62750	1474	65700	65750	1571	68700	68750	1668
56750	56800	1282	59750	59800	1379	62750	62800	1476	65750	65800	1573	68750	68800	1670
56800	56850	1284	59800	59850	1381	62800	62850	1478	65800	65850	1574	68800	68850	1671
56850	56900	1286	59850	59900	1382	62850	62900	1479	65850	65900	1576	68850	68900	1673
56900	56950	1287	59900	59950	1384	62900	62950	1481	65900	65950	1578	68900	68950	1674
56950	57000	1289	59950	60000	1386	62950	63000	1482	65950	66000	1579	68950	69000	1676
\$57,000			\$60,000			\$63,000			\$66,000			\$69,000		
57000	57050	1291	60000	60050	1387	63000	63050	1484	66000	66050	1581	69000	69050	1678
57050	57100	1292	60050	60100	1389	63050	63100	1486	66050	66100	1582	69050	69100	1679
57100	57150	1294	60100	60150	1391	63100	63150	1487	66100	66150	1584	69100	69150	1681
57150	57200	1295	60150	60200	1392	63150	63200	1489	66150	66200	1586	69150	69200	1683
57200	57250	1297	60200	60250	1394	63200	63250	1491	66200	66250	1587	69200	69250	1684
57250	57300	1299	60250	60300	1395	63250	63300	1492	66250	66300	1589	69250	69300	1686
57300	57350	1300	60300	60350	1397	63300	63350	1494	66300	66350	1591	69300	69350	1687
57350	57400	1302	60350	60400	1399	63350	63400	1495	66350	66400	1592	69350	69400	1689
57400	57450	1303	60400	60450	1400	63400	63450	1497	66400	66450	1594	69400	69450	1691
57450	57500	1305	60450	60500	1402	63450	63500	1499	66450	66500	1595	69450	69500	1692
57500	57550	1307	60500	60550	1403	63500	63550	1500	66500	66550	1597	69500	69550	1694
57550	57600	1308	60550	60600	1405	63550	63600	1502	66550	66600	1599	69550	69600	1695
57600	57650	1310	60600	60650	1407	63600	63650	1503	66600	66650	1600	69600	69650	1697
57650	57700	1312	60650	60700	1408	63650	63700	1505	66650	66700	1602	69650	69700	1699
57700	57750	1313	60700	60750	1410	63700	63750	1507	66700	66750	1603	69700	69750	1700
57750	57800	1315	60750	60800	1412	63750	63800	1508	66750	66800	1605	69750	69800	1702
57800	57850	1316	60800	60850	1413	63800	63850	1510	66800	66850	1607	69800	69850	1703
57850	57900	1318	60850	60900	1415	63850	63900	1512	66850	66900	1608	69850	69900	1705
57900	57950	1320	60900	60950	1416	63900	63950	1513	66900	66950	1610	69900	69950	1707
57950	58000	1321	60950	61000	1418	63950	64000	1515	66950	67000	1612	69950	70000	1708

2021 Income Tax Table for Ohio IT 1040

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At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$70,000			\$73,000			\$76,000			\$79,000			\$82,000		
70000	70050	1710	73000	73050	1807	76000	76050	1903	79000	79050	2000	82000	82050	2097
70050	70100	1712	73050	73100	1808	76050	76100	1905	79050	79100	2002	82050	82100	2099
70100	70150	1713	73100	73150	1810	76100	76150	1907	79100	79150	2003	82100	82150	2100
70150	70200	1715	73150	73200	1812	76150	76200	1908	79150	79200	2005	82150	82200	2102
70200	70250	1716	73200	73250	1813	76200	76250	1910	79200	79250	2007	82200	82250	2103
70250	70300	1718	73250	73300	1815	76250	76300	1912	79250	79300	2008	82250	82300	2105
70300	70350	1720	73300	73350	1816	76300	76350	1913	79300	79350	2010	82300	82350	2107
70350	70400	1721	73350	73400	1818	76350	76400	1915	79350	79400	2012	82350	82400	2108
70400	70450	1723	73400	73450	1820	76400	76450	1916	79400	79450	2013	82400	82450	2110
70450	70500	1724	73450	73500	1821	76450	76500	1918	79450	79500	2015	82450	82500	2112
70500	70550	1726	73500	73550	1823	76500	76550	1920	79500	79550	2016	82500	82550	2113
70550	70600	1728	73550	73600	1824	76550	76600	1921	79550	79600	2018	82550	82600	2115
70600	70650	1729	73600	73650	1826	76600	76650	1923	79600	79650	2020	82600	82650	2116
70650	70700	1731	73650	73700	1828	76650	76700	1924	79650	79700	2021	82650	82700	2118
70700	70750	1733	73700	73750	1829	76700	76750	1926	79700	79750	2023	82700	82750	2120
70750	70800	1734	73750	73800	1831	76750	76800	1928	79750	79800	2024	82750	82800	2121
70800	70850	1736	73800	73850	1833	76800	76850	1929	79800	79850	2026	82800	82850	2123
70850	70900	1737	73850	73900	1834	76850	76900	1931	79850	79900	2028	82850	82900	2124
70900	70950	1739	73900	73950	1836	76900	76950	1933	79900	79950	2029	82900	82950	2126
70950	71000	1741	73950	74000	1837	76950	77000	1934	79950	80000	2031	82950	83000	2128
\$71,000			\$74,000			\$77,000			\$80,000			\$83,000		
71000	71050	1742	74000	74050	1839	77000	77050	1936	80000	80050	2033	83000	83050	2129
71050	71100	1744	74050	74100	1841	77050	77100	1937	80050	80100	2034	83050	83100	2131
71100	71150	1745	74100	74150	1842	77100	77150	1939	80100	80150	2036	83100	83150	2133
71150	71200	1747	74150	74200	1844	77150	77200	1941	80150	80200	2037	83150	83200	2134
71200	71250	1749	74200	74250	1845	77200	77250	1942	80200	80250	2039	83200	83250	2136
71250	71300	1750	74250	74300	1847	77250	77300	1944	80250	80300	2041	83250	83300	2137
71300	71350	1752	74300	74350	1849	77300	77350	1945	80300	80350	2042	83300	83350	2139
71350	71400	1753	74350	74400	1850	77350	77400	1947	80350	80400	2044	83350	83400	2141
71400	71450	1755	74400	74450	1852	77400	77450	1949	80400	80450	2045	83400	83450	2142
71450	71500	1757	74450	74500	1853	77450	77500	1950	80450	80500	2047	83450	83500	2144
71500	71550	1758	74500	74550	1855	77500	77550	1952	80500	80550	2049	83500	83550	2145
71550	71600	1760	74550	74600	1857	77550	77600	1953	80550	80600	2050	83550	83600	2147
71600	71650	1762	74600	74650	1858	77600	77650	1955	80600	80650	2052	83600	83650	2149
71650	71700	1763	74650	74700	1860	77650	77700	1957	80650	80700	2053	83650	83700	2150
71700	71750	1765	74700	74750	1862	77700	77750	1958	80700	80750	2055	83700	83750	2152
71750	71800	1766	74750	74800	1863	77750	77800	1960	80750	80800	2057	83750	83800	2153
71800	71850	1768	74800	74850	1865	77800	77850	1962	80800	80850	2058	83800	83850	2155
71850	71900	1770	74850	74900	1866	77850	77900	1963	80850	80900	2060	83850	83900	2157
71900	71950	1771	74900	74950	1868	77900	77950	1965	80900	80950	2062	83900	83950	2158
71950	72000	1773	74950	75000	1870	77950	78000	1966	80950	81000	2063	83950	84000	2160
\$72,000			\$75,000			\$78,000			\$81,000			\$84,000		
72000	72050	1774	75000	75050	1871	78000	78050	1968	81000	81050	2065	84000	84050	2162
72050	72100	1776	75050	75100	1873	78050	78100	1970	81050	81100	2066	84050	84100	2163
72100	72150	1778	75100	75150	1874	78100	78150	1971	81100	81150	2068	84100	84150	2165
72150	72200	1779	75150	75200	1876	78150	78200	1973	81150	81200	2070	84150	84200	2166
72200	72250	1781	75200	75250	1878	78200	78250	1974	81200	81250	2071	84200	84250	2168
72250	72300	1783	75250	75300	1879	78250	78300	1976	81250	81300	2073	84250	84300	2170
72300	72350	1784	75300	75350	1881	78300	78350	1978	81300	81350	2074	84300	84350	2171
72350	72400	1786	75350	75400	1883	78350	78400	1979	81350	81400	2076	84350	84400	2173
72400	72450	1787	75400	75450	1884	78400	78450	1981	81400	81450	2078	84400	84450	2174
72450	72500	1789	75450	75500	1886	78450	78500	1983	81450	81500	2079	84450	84500	2176
72500	72550	1791	75500	75550	1887	78500	78550	1984	81500	81550	2081	84500	84550	2178
72550	72600	1792	75550	75600	1889	78550	78600	1986	81550	81600	2083	84550	84600	2179
72600	72650	1794	75600	75650	1891	78600	78650	1987	81600	81650	2084	84600	84650	2181
72650	72700	1795	75650	75700	1892	78650	78700	1989	81650	81700	2086	84650	84700	2183
72700	72750	1797	75700	75750	1894	78700	78750	1991	81700	81750	2087	84700	84750	2184
72750	72800	1799	75750	75800	1895	78750	78800	1992	81750	81800	2089	84750	84800	2186
72800	72850	1800	75800	75850	1897	78800	78850	1994	81800	81850	2091	84800	84850	2187
72850	72900	1802	75850	75900	1899	78850	78900	1995	81850	81900	2092	84850	84900	2189
72900	72950	1803	75900	75950	1900	78900	78950	1997	81900	81950	2094	84900	84950	2191
72950	73000	1805	75950	76000	1902	78950	79000	1999	81950	82000	2095	84950	85000	2192

2021 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$85,000			\$88,000			\$91,000			\$94,000			\$97,000		
85000	85050	2194	88000	88050	2291	91000	91050	2399	94000	94050	2510	97000	97050	2621
85050	85100	2195	88050	88100	2292	91050	91100	2401	94050	94100	2512	97050	97100	2622
85100	85150	2197	88100	88150	2294	91100	91150	2403	94100	94150	2514	97100	97150	2624
85150	85200	2199	88150	88200	2295	91150	91200	2405	94150	94200	2515	97150	97200	2626
85200	85250	2200	88200	88250	2297	91200	91250	2407	94200	94250	2517	97200	97250	2628
85250	85300	2202	88250	88300	2299	91250	91300	2408	94250	94300	2519	97250	97300	2630
85300	85350	2203	88300	88350	2300	91300	91350	2410	94300	94350	2521	97300	97350	2632
85350	85400	2205	88350	88400	2302	91350	91400	2412	94350	94400	2523	97350	97400	2633
85400	85450	2207	88400	88450	2304	91400	91450	2414	94400	94450	2525	97400	97450	2635
85450	85500	2208	88450	88500	2305	91450	91500	2416	94450	94500	2527	97450	97500	2637
85500	85550	2210	88500	88550	2307	91500	91550	2418	94500	94550	2528	97500	97550	2639
85550	85600	2212	88550	88600	2309	91550	91600	2420	94550	94600	2530	97550	97600	2641
85600	85650	2213	88600	88650	2311	91600	91650	2421	94600	94650	2532	97600	97650	2643
85650	85700	2215	88650	88700	2313	91650	91700	2423	94650	94700	2534	97650	97700	2645
85700	85750	2216	88700	88750	2314	91700	91750	2425	94700	94750	2536	97700	97750	2646
85750	85800	2218	88750	88800	2316	91750	91800	2427	94750	94800	2538	97750	97800	2648
85800	85850	2220	88800	88850	2318	91800	91850	2429	94800	94850	2539	97800	97850	2650
85850	85900	2221	88850	88900	2320	91850	91900	2431	94850	94900	2541	97850	97900	2652
85900	85950	2223	88900	88950	2322	91900	91950	2432	94900	94950	2543	97900	97950	2654
85950	86000	2224	88950	89000	2324	91950	92000	2434	94950	95000	2545	97950	98000	2656
\$86,000			\$89,000			\$92,000			\$95,000			\$98,000		
86000	86050	2226	89000	89050	2326	92000	92050	2436	95000	95050	2547	98000	98050	2657
86050	86100	2228	89050	89100	2327	92050	92100	2438	95050	95100	2549	98050	98100	2659
86100	86150	2229	89100	89150	2329	92100	92150	2440	95100	95150	2550	98100	98150	2661
86150	86200	2231	89150	89200	2331	92150	92200	2442	95150	95200	2552	98150	98200	2663
86200	86250	2233	89200	89250	2333	92200	92250	2444	95200	95250	2554	98200	98250	2665
86250	86300	2234	89250	89300	2335	92250	92300	2445	95250	95300	2556	98250	98300	2667
86300	86350	2236	89300	89350	2337	92300	92350	2447	95300	95350	2558	98300	98350	2669
86350	86400	2237	89350	89400	2338	92350	92400	2449	95350	95400	2560	98350	98400	2670
86400	86450	2239	89400	89450	2340	92400	92450	2451	95400	95450	2562	98400	98450	2672
86450	86500	2241	89450	89500	2342	92450	92500	2453	95450	95500	2563	98450	98500	2674
86500	86550	2242	89500	89550	2344	92500	92550	2455	95500	95550	2565	98500	98550	2676
86550	86600	2244	89550	89600	2346	92550	92600	2456	95550	95600	2567	98550	98600	2678
86600	86650	2245	89600	89650	2348	92600	92650	2458	95600	95650	2569	98600	98650	2680
86650	86700	2247	89650	89700	2349	92650	92700	2460	95650	95700	2571	98650	98700	2681
86700	86750	2249	89700	89750	2351	92700	92750	2462	95700	95750	2573	98700	98750	2683
86750	86800	2250	89750	89800	2353	92750	92800	2464	95750	95800	2574	98750	98800	2685
86800	86850	2252	89800	89850	2355	92800	92850	2466	95800	95850	2576	98800	98850	2687
86850	86900	2254	89850	89900	2357	92850	92900	2468	95850	95900	2578	98850	98900	2689
86900	86950	2255	89900	89950	2359	92900	92950	2469	95900	95950	2580	98900	98950	2691
86950	87000	2257	89950	90000	2361	92950	93000	2471	95950	96000	2582	98950	99000	2692
\$87,000			\$90,000			\$93,000			\$96,000			\$99,000		
87000	87050	2258	90000	90050	2362	93000	93050	2473	96000	96050	2584	99000	99050	2694
87050	87100	2260	90050	90100	2364	93050	93100	2475	96050	96100	2586	99050	99100	2696
87100	87150	2262	90100	90150	2366	93100	93150	2477	96100	96150	2587	99100	99150	2698
87150	87200	2263	90150	90200	2368	93150	93200	2479	96150	96200	2589	99150	99200	2700
87200	87250	2265	90200	90250	2370	93200	93250	2480	96200	96250	2591	99200	99250	2702
87250	87300	2266	90250	90300	2372	93250	93300	2482	96250	96300	2593	99250	99300	2704
87300	87350	2268	90300	90350	2373	93300	93350	2484	96300	96350	2595	99300	99350	2705
87350	87400	2270	90350	90400	2375	93350	93400	2486	96350	96400	2597	99350	99400	2707
87400	87450	2271	90400	90450	2377	93400	93450	2488	96400	96450	2598	99400	99450	2709
87450	87500	2273	90450	90500	2379	93450	93500	2490	96450	96500	2600	99450	99500	2711
87500	87550	2274	90500	90550	2381	93500	93550	2491	96500	96550	2602	99500	99550	2713
87550	87600	2276	90550	90600	2383	93550	93600	2493	96550	96600	2604	99550	99600	2715
87600	87650	2278	90600	90650	2385	93600	93650	2495	96600	96650	2606	99600	99650	2716
87650	87700	2279	90650	90700	2386	93650	93700	2497	96650	96700	2608	99650	99700	2718
87700	87750	2281	90700	90750	2388	93700	93750	2499	96700	96750	2609	99700	99750	2720
87750	87800	2283	90750	90800	2390	93750	93800	2501	96750	96800	2611	99750	99800	2722
87800	87850	2284	90800	90850	2392	93800	93850	2503	96800	96850	2613	99800	99850	2724
87850	87900	2286	90850	90900	2394	93850	93900	2504	96850	96900	2615	99850	99900	2726
87900	87950	2287	90900	90950	2396	93900	93950	2506	96900	96950	2617	99900	99950	2728
87950	88000	2289	90950	91000	2397	93950	94000	2508	96950	97000	2619	99950	100000	2729

2021 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$100,000			\$103,000			\$106,000			\$109,000		
100000	100050	2731	103000	103050	2842	106000	106050	2952	109000	109050	3063
100050	100100	2733	103050	103100	2844	106050	106100	2954	109050	109100	3065
100100	100150	2735	103100	103150	2846	106100	106150	2956	109100	109150	3067
100150	100200	2737	103150	103200	2847	106150	106200	2958	109150	109200	3069
100200	100250	2739	103200	103250	2849	106200	106250	2960	109200	109250	3070
100250	100300	2740	103250	103300	2851	106250	106300	2962	109250	109300	3072
100300	100350	2742	103300	103350	2853	106300	106350	2964	109300	109350	3074
100350	100400	2744	103350	103400	2855	106350	106400	2965	109350	109400	3076
100400	100450	2746	103400	103450	2857	106400	106450	2967	109400	109450	3078
100450	100500	2748	103450	103500	2858	106450	106500	2969	109450	109500	3080
100500	100550	2750	103500	103550	2860	106500	106550	2971	109500	109550	3082
100550	100600	2751	103550	103600	2862	106550	106600	2973	109550	109600	3083
100600	100650	2753	103600	103650	2864	106600	106650	2975	109600	109650	3085
100650	100700	2755	103650	103700	2866	106650	106700	2976	109650	109700	3087
100700	100750	2757	103700	103750	2868	106700	106750	2978	109700	109750	3089
100750	100800	2759	103750	103800	2869	106750	106800	2980	109750	109800	3091
100800	100850	2761	103800	103850	2871	106800	106850	2982	109800	109850	3093
100850	100900	2763	103850	103900	2873	106850	106900	2984	109850	109900	3094
100900	100950	2764	103900	103950	2875	106900	106950	2986	109900	109950	3096
100950	101000	2766	103950	104000	2877	106950	107000	2988	109950	110000	3098
\$101,000			\$104,000			\$107,000			\$110,000		
101000	101050	2768	104000	104050	2879	107000	107050	2989	110000	110050	3100
101050	101100	2770	104050	104100	2881	107050	107100	2991	110050	110100	3102
101100	101150	2772	104100	104150	2882	107100	107150	2993	110100	110150	3104
101150	101200	2774	104150	104200	2884	107150	107200	2995	110150	110200	3106
101200	101250	2775	104200	104250	2886	107200	107250	2997	110200	110250	3107
101250	101300	2777	104250	104300	2888	107250	107300	2999	110250	110300	3109
101300	101350	2779	104300	104350	2890	107300	107350	3000	110300	110350	3111
101350	101400	2781	104350	104400	2892	107350	107400	3002	110350	110400	3113
101400	101450	2783	104400	104450	2893	107400	107450	3004	110400	110450	3115
101450	101500	2785	104450	104500	2895	107450	107500	3006	110450	110500	3117
101500	101550	2787	104500	104550	2897	107500	107550	3008	110500	110550	3118
101550	101600	2788	104550	104600	2899	107550	107600	3010	110550	110600	3120
101600	101650	2790	104600	104650	2901	107600	107650	3011	110600	110650	3122
101650	101700	2792	104650	104700	2903	107650	107700	3013			
101700	101750	2794	104700	104750	2905	107700	107750	3015			
101750	101800	2796	104750	104800	2906	107750	107800	3017			
101800	101850	2798	104800	104850	2908	107800	107850	3019			
101850	101900	2799	104850	104900	2910	107850	107900	3021			
101900	101950	2801	104900	104950	2912	107900	107950	3023			
101950	102000	2803	104950	105000	2914	107950	108000	3024			
\$102,000			\$105,000			\$108,000					
102000	102050	2805	105000	105050	2916	108000	108050	3026	SEE THE BRACKETS ON PAGE 31 FOR INCOME GREATER THAN \$110,650.		
102050	102100	2807	105050	105100	2917	108050	108100	3028			
102100	102150	2809	105100	105150	2919	108100	108150	3030			
102150	102200	2810	105150	105200	2921	108150	108200	3032			
102200	102250	2812	105200	105250	2923	108200	108250	3034			
102250	102300	2814	105250	105300	2925	108250	108300	3035			
102300	102350	2816	105300	105350	2927	108300	108350	3037			
102350	102400	2818	105350	105400	2929	108350	108400	3039			
102400	102450	2820	105400	105450	2930	108400	108450	3041			
102450	102500	2822	105450	105500	2932	108450	108500	3043			
102500	102550	2823	105500	105550	2934	108500	108550	3045			
102550	102600	2825	105550	105600	2936	108550	108600	3047			
102600	102650	2827	105600	105650	2938	108600	108650	3048			
102650	102700	2829	105650	105700	2940	108650	108700	3050			
102700	102750	2831	105700	105750	2941	108700	108750	3052			
102750	102800	2833	105750	105800	2943	108750	108800	3054			
102800	102850	2834	105800	105850	2945	108800	108850	3056			
102850	102900	2836	105850	105900	2947	108850	108900	3058			
102900	102950	2838	105900	105950	2949	108900	108950	3059			
102950	103000	2840	105950	106000	2951	108950	109000	3061			

Sample W-2 – This form reports wages and withholding.

See "Ohio Income Tax Withheld" on page 14 and "School District Income Tax Withheld" on page 47 for more information on reporting your Ohio and school district withholding on your return.

a Employee's social security number 22222		OMB No. 1545-0008				
b Employer identification number (EIN) XX-XXXXXX		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			
e Employee's first name and initial Last name Suff.		11 Nonqualified plans	12a			
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b			
		14 Other SD-XXXX \$X,XXX.XX	12c			
			12d			
15 State OH	Employer's state ID number XX-XXXXXX	16 State wages, tips, etc. \$XX,XXX.XX	17 State income tax \$X,XXX.XX	18 Local wages, tips, etc.	19 Local income tax \$X,XXX.XX	20 Locality name SD-XXXX

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

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

Sample W-2G – This form reports gambling winnings and withholding.

See "Ohio Income Tax Withheld" on page 14 for more information on reporting Ohio withholding on your return.

Box 1 – Your reportable winnings.

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.

3232 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings \$ XX,XXX.XX	2 Date won
		3 Type of wager	4 Federal income tax withheld \$
PAYER'S federal identification number XX-XXXXXXX		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S telephone number		9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First identification	12 Second identification
Street address (including apt. no.)		13 State/Payer's state identification no. OH XX-XXXXXX	14 State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld \$ XX,XXX.XX	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

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. 1-2021) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238

**Form W-2G
Certain
Gambling
Winnings**

(Rev. January 2021)
For calendar year
20__

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
current **General
Instructions for
Certain Information
Returns.**

File with Form 1096

**Copy A
For Internal Revenue
Service Center**

Sample 1099-R – This form reports retirement income and withholding.

See "Ohio Income Tax Withheld" on page 14 for more information on reporting Ohio withholding on your return.

Box 2a – Taxable portion of the distribution.

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.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$ XX,XXX.XX	OMB No. 1545-0119
PAYER'S TIN XX-XXXXXXX		2a Taxable amount \$	20XX Form 1099-R
RECIPIENT'S TIN		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>
RECIPIENT'S name		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$
Street address (including apt. no.)		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$
City or town, state or province, country, and ZIP or foreign postal code		7 Distribution code(s)	8 Other \$ %
		9a Your percentage of total distribution %	9b Total employee contributions \$
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$ XX,XXX.XX
Account number (see instructions)		13 Date of payment	15 State/Payer's state no. OH XX-XXXXXXX
		17 Local tax withheld \$	18 Name of locality
			19 Local distribution \$

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

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

**Copy 1
For
State, City,
or Local
Tax Department**

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 TheFinder@tax.state.oh.us. You can also verify your school district by contacting your county auditor or county board of elections.

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 page 46.

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
A				Berne Union LSD	2302	.0200	E
Ada EVSD	3301	.0150	T	Bethel LSD	5501	.0075	E
Adams County/Ohio Valley LSD	0101	-	-	Bethel-Tate LSD	1302	-	-
Adena LSD	7101	-	-	Bexley CSD	2501	.0075	T
Akron CSD	7701	-	-	Big Walnut LSD	2101	.0075	T
Alexander LSD	0501	.0100	E	Black River LSD	5201	-	-
Allen East LSD	0201	-	-	Blanchester LSD	1401	-	-
Alliance CSD	7601	-	-	Bloom-Carroll LSD	2303	.0125	T
Amanda-Clearcreek LSD	2301	.0200	E	Bloomfield-Mespo LSD	7801	-	-
Amherst EVSD	4701	-	-	Bloom-Vernon LSD	7301	-	-
Anna LSD	7501	.0150	T	Bluffton EVSD	0203	.0050	T
Ansonia LSD	1901	.0175	T	Boardman LSD	5002	-	-
Anthony Wayne LSD	4801	-	-	Botkins LSD	7502	.0125	E
Antwerp LSD	6301	.0150	T	Bowling Green CSD	8701	.0050	T
Arcadia LSD	3201	.0100	T	Bradford EVSD	5502	.0175	T
Arcanum-Butler LSD	1902	.0150	T	Brecksville-Broadview Heights CSD	1806	-	-
Archbold Area LSD	2601	-	-	Bridgeport EVSD	0703	-	-
Arlington LSD	3202	.0125	T	Bright LSD	3601	-	-
Ashland CSD	0301	-	-	Bristol LSD	7802	-	-
Ashtabula Area CSD	0401	-	-	Brookfield LSD	7803	-	-
Athens CSD	0502	.0100	E	Brooklyn CSD	1807	-	-
Aurora CSD	6701	-	-	Brookville LSD	5701	-	-
Austintown LSD	5001	-	-	Brown LSD	1001	-	-
Avon Lake CSD	4702	-	-	Brunswick CSD	5202	-	-
Avon LSD	4703	-	-	Bryan CSD	8601	.0100	T
Ayersville LSD	2001	.0100	T	Buckeye LSD (Ashtabula)	0402	-	-
B				Buckeye LSD (Jefferson)	4101	-	-
Barberton CSD	7702	-	-	Buckeye LSD (Medina)	5203	-	-
Barnesville EVSD	0701	-	-	Buckeye Central LSD	1701	.0150	T
Batavia LSD	1301	-	-	Buckeye Valley LSD	2102	.0100	T
Bath LSD	0202	-	-	Bucyrus CSD	1702	-	-
Bay Village CSD	1801	-	-	C			
Beachwood CSD	1802	-	-	Caldwell EVSD	6101	-	-
Beaver LSD	1501	-	-	Cambridge CSD	3001	-	-
Beavercreek LSD	2901	-	-	Campbell CSD	5003	-	-
Bedford CSD	1803	-	-	Canal Winchester LSD	2502	.0075	T
Bellaire CSD	0702	-	-	Canfield LSD	5004	-	-
Bellefontaine CSD	4601	-	-	Canton CSD	7602	-	-
Bellevue CSD	3901	.0050	T	Canton LSD	7603	-	-
Belpre CSD	8401	-	-	Cardinal LSD	2802	-	-
Benjamin Logan LSD	4602	-	-	Cardington-Lincoln LSD	5901	.0075	E
Benton-Carroll-Salem LSD	6201	-	-	Carey EVSD	8801	.0100	T
Berea CSD	1804	-	-	Carlisle LSD	8301	.0100	T
Berkshire LSD	2801	.0100	E	Carrollton EVSD	1002	-	-

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*New tax/rate

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
Cedar Cliff LSD	2902	.0125	T	East Clinton LSD	1403	-	-
Celina CSD	5401	.0100	E	East Guernsey LSD	3002	-	-
Centerburg LSD	4201	.0075	T	East Holmes LSD	3801	-	-
Centerville CSD	5702	-	-	East Knox LSD	4203	-	-
Central LSD	2002	.0125	T	East Liverpool CSD	1504	-	-
Chagrin Falls EVSD	1808	-	-	East Muskingum LSD	6001	-	-
Champion LSD	7804	-	-	*East Palestine CSD	1505	.0050	E
Chardon LSD	2803	-	-	Eastern LSD (Brown)	0801	-	-
Chesapeake Union EVSD	4401	-	-	Eastern LSD (Meigs)	5301	-	-
Chillicothe CSD	7102	-	-	Eastern LSD (Pike)	6601	-	-
Chippewa LSD	8501	.0100	E	Eastwood LSD	8702	.0100	E
Cincinnati CSD	3101	-	-	Eaton CSD	6803	.0150	T
Circleville CSD	6501	.0075	E	Edgerton LSD	8602	.0100	T
Clark-Shawnee LSD	1207	-	-	Edgewood CSD	0901	-	-
Clay LSD	7302	-	-	Edison LSD (Erie)	2201	-	-
Claymont CSD	7901	-	-	Edison LSD (Jefferson)	4102	-	-
Clear Fork Valley LSD	7001	.0100	E	Edon-Northwest LSD	8603	.0100	E
Clearview LSD	4704	-	-	Elgin LSD	5101	.0075	E
Clermont-Northeastern LSD	1303	.0100	T	Elida LSD	0205	-	-
Cleveland Hts.-University Hts. CSD	1810	-	-	Elmwood LSD	8703	.0125	T
Cleveland Municipal CSD	1809	-	-	Elyria CSD	4706	-	-
Clinton-Massie LSD	1402	.0050	E	Euclid CSD	1813	-	-
Cloverleaf LSD	5204	.0125	E	Evergreen LSD	2602	.0150	T
*Clyde-Green Springs EVSD	7201	.0150	E	F			
Coldwater EVSD	5402	.0050	T	Fairbanks LSD	8001	.0100	T
College Corner LSD	6801	-	-	Fairborn CSD	2903	.0050	T
Colonel Crawford LSD	1703	.0125	T	Fairfield CSD	0902	-	-
Columbia LSD	4705	-	-	Fairfield LSD	3602	-	-
Columbiana EVSD	1502	.0100	T	Fairfield Union LSD	2304	.0200	T
Columbus CSD	2503	-	-	Fairland LSD	4403	-	-
Columbus Grove LSD	6901	.0100	T	Fairlawn LSD	7503	.0075	T
Conneaut Area CSD	0403	-	-	Fairless LSD	7604	-	-
Conotton Valley Union LSD	3401	-	-	Fairport Harbor EVSD	4301	-	-
Continental LSD	6902	.0100	T	Fairview Park CSD	1814	-	-
Copley-Fairlawn CSD	7703	-	-	Fayetteville-Perry LSD	0802	-	-
Cory-Rawson LSD	3203	.0175	T	Federal Hocking LSD	0503	-	-
Coshocton CSD	1601	-	-	Felicity-Franklin LSD	1304	-	-
Coventry LSD	7704	-	-	Field LSD	6703	-	-
Covington EVSD	5503	.0200	T	Findlay CSD	3204	-	-
Crestline EVSD	1704	.0025	E	Finneytown LSD	3103	-	-
Crestview LSD (Columbiana)	1503	.0100	T	Firelands LSD	4707	-	-
Crestview LSD (Richland)	7002	-	-	Forest Hills LSD	3104	-	-
Crestview LSD (Van Wert)	8101	.0100	T	Fort Frye LSD	8402	-	-
Crestwood LSD	6702	-	-	Fort Loramie LSD	7504	.0150	T
Crooksville EVSD	6401	-	-	Fort Recovery LSD	5406	.0150	T
Cuyahoga Falls CSD	7705	-	-	Fostoria CSD	7402	-	-
Cuyahoga Heights LSD	1811	-	-	Franklin CSD	8304	-	-
D				Franklin LSD	6002	-	-
Dalton LSD	8502	.0075	T	Franklin Monroe LSD	1903	.0075	T
Danbury LSD	6202	-	-	Fredericktown LSD	4204	-	-
Danville LSD	4202	.0150	T	Fremont CSD	7202	.0125	T
Dawson-Bryant LSD	4402	-	-	Frontier LSD	8403	-	-
Dayton CSD	5703	-	-	G			
Deer Park Community CSD	3102	-	-	Gahanna-Jefferson CSD	2506	-	-
Defiance CSD	2003	.0050	T	Galion CSD	1705	-	-
Delaware CSD	2103	-	-	Gallia County LSD	2701	-	-
*Delphos CSD	0204	.0050	T	Gallipolis CSD	2702	-	-
Dover CSD	7902	-	-	Garaway LSD	7903	-	-
Dublin CSD	2513	-	-	Garfield Heights CSD	1815	-	-
E				Geneva Area CSD	0404	.0125	E
East Cleveland CSD	1812	-	-	Genoa Area LSD	6203	-	-

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*New tax/rate

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
Georgetown EVSD	0803	-	-	Kelleys Island LSD	2203	-	-
Gibsonburg EVSD	7203	.0100	E	Kenston LSD	2804	-	-
Girard CSD	7807	-	-	Kent CSD	6705	-	-
Gorham Fayette LSD	2603	.0100	T	Kenton CSD	3303	.0100	T
Goshen LSD	1305	.0100	T	Kettering CSD	5705	-	-
Graham LSD	1101	-	-	Keystone LSD	4708	-	-
Grand Valley LSD	0405	-	-	Kings LSD	8303	-	-
Grandview Heights CSD	2504	-	-	Kirtland LSD	4302	-	-
Granville EVSD	4501	.0075	T	L			
Green LSD (Scioto)	7303	-	-	LaBrae LSD	7811	-	-
Green LSD (Summit)	7707	-	-	Lake LSD (Stark)	7606	-	-
Green LSD (Wayne)	8503	.0050	E	Lake LSD (Wood)	8704	-	-
Greeneview LSD	2904	.0100	T	Lakeview LSD	7812	-	-
Greenfield EVSD	3603	.0125	E	Lakewood CSD	1817	-	-
Greenon LSD	1201	-	-	Lakewood LSD	4504	-	-
Greenville CSD	1904	.0050	T	Lakota LSD (Butler)	0904	-	-
Groveport Madison LSD	2507	-	-	Lakota LSD (Sandusky)	7204	.0150	T
H				Lancaster CSD	2305	.0150	E
Hamilton CSD	0903	-	-	Lebanon CSD	8305	-	-
Hamilton LSD	2505	-	-	Leetonia EVSD	1506	-	-
Hardin-Houston LSD	7505	.0075	T	Leipsic LSD	6905	.0075	T
Hardin Northern LSD	3302	.0175	T	Lexington LSD	7003	-	-
Harrison Hills CSD	3402	-	-	Liberty LSD	7813	-	-
Heath CSD	4502	-	-	Liberty Center LSD	3502	.0175	T
*Hicksville EVSD	2004	.0150	T	Liberty Union-Thurston LSD	2306	.0175	T
Highland LSD (Medina)	5205	-	-	Liberty-Benton LSD	3205	.0075	T
Highland LSD (Morrow)	5902	.0050	T	Licking Heights LSD	4505	-	-
Hilliard CSD	2510	-	-	Licking Valley LSD	4506	.0100	T
Hillsboro CSD	3604	.0100	T	Lima CSD	0206	-	-
Hillsdale LSD	0302	.0125	E	Lincolnview LSD	8102	-	-
Holgate LSD	3501	.0150	T	Lisbon EVSD	1507	-	-
Hopewell-Loudon LSD	7403	.0050	E	Little Miami LSD	8306	-	-
Howland LSD	7808	-	-	Lockland CSD	3107	-	-
Hubbard EVSD	7809	-	-	Logan Elm LSD	6502	.0100	E
Huber Heights CSD	5715	-	-	Logan-Hocking LSD	3701	-	-
Hudson CSD	7708	-	-	London CSD	4903	.0100	T
Huntington LSD	7103	-	-	Lorain CSD	4709	-	-
Huron CSD	2202	-	-	Lordstown LSD	7814	-	-
I				Loudonville-Perrysville EVSD	0303	.0125	T
Independence LSD	1816	-	-	Louisville CSD	7607	-	-
Indian Creek LSD	4103	-	-	Loveland CSD	3108	-	-
Indian Hill EVSD	3106	-	-	Lowellville LSD	5006	-	-
Indian Lake LSD	4603	-	-	Lucas LSD	7004	-	-
Indian Valley LSD	7904	-	-	Lynchburg-Clay LSD	3605	-	-
Ironton CSD	4404	-	-	M			
J				Mad River LSD	5706	-	-
Jackson Center LSD	7506	.0150	E	Madeira CSD	3109	-	-
Jackson CSD	4001	-	-	Madison LSD (Butler)	0905	.0050	T
Jackson LSD	7605	-	-	Madison LSD (Lake)	4303	-	-
Jackson-Milton LSD	5005	-	-	Madison LSD (Richland)	7005	-	-
James A. Garfield LSD	6704	.0150	E	Madison-Plains LSD	4904	.0125	E
Jefferson Area LSD	0406	-	-	Manchester LSD (Adams)	0102	-	-
Jefferson LSD	4901	.0100	E	Manchester LSD (Summit)	7706	-	-
Jefferson Township LSD	5704	-	-	Mansfield CSD	7006	-	-
Jennings LSD	6903	.0075	T	Maple Heights CSD	1818	-	-
Johnstown-Monroe LSD	4503	.0100	T	Mapleton LSD	0304	-	-
Jonathan Alder LSD	4902	.0125	E	Maplewood LSD	7815	-	-
Joseph Badger LSD	7810	-	-	Margaretta LSD	2204	-	-
K				Mariemont CSD	3110	-	-
Kalida LSD	6904	.0100	T	Marietta CSD	8404	-	-
				Marion CSD	5102	-	-

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*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Marion LSD	5403	-	-
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
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	.0125	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	.0150	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
Newbury LSD	2806	-	-
Newcomerstown EVSD	7905	-	-
Newton Falls EVSD	7817	-	-
Newton LSD	5506	.0175	T
Niles CSD	7818	-	-
Noble LSD	6102	-	-

School District Name	SD #	Tax Rate	Tax Type
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
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	-	-

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*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
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	.0100	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
Ridgmont 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	-	-
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	-	-
Southeast LSD (Wayne)	8508	-	-
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

School District Name	SD #	Tax Rate	Tax Type
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	-	-
Streetsboro CSD	6709	-	-
Strongsville CSD	1830	-	-
Struthers CSD	5011	-	-
Stryker LSD	8607	.0150	T
Sugarcreek LSD	2905	-	-
Swanton LSD	2606	.0075	T
Switzerland of Ohio LSD	5601	-	-
Sycamore Community CSD	3120	-	-
Sylvania CSD	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	-	-
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	-	-
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	-	-

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School District Name	SD #	Tax Rate	Tax Type
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	-	-
Waverly CSD	6603	-	-
Wayne LSD	8308	-	-
Wayne Trace LSD	6303	.0125	T
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

School District Name	SD #	Tax Rate	Tax Type
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	-	-
Westfall LSD	6504	-	-
Westlake CSD	1832	-	-
Wheelerburg LSD	7310	-	-
Whitehall CSD	2515	-	-
Wickliffe CSD	4308	-	-
Willard CSD	3907	.0075	E
Williamsburg LSD	1309	-	-
Willoughby-Eastlake CSD	4309	-	-
Wilmington CSD	1404	.0100	T
Windham EVSD	6711	-	-
Winton Woods CSD	3105	-	-
Wolf Creek LSD	8406	-	-
Woodmore LSD	7205	-	-
Woodridge LSD	7717	-	-
Wooster CSD	8510	-	-
Worthington CSD	2516	-	-
Wynford LSD	1706	-	-
Wyoming CSD	3122	.0125	T
XYZ			
Xenia Community CSD	2906	.0050	T
Yellow Springs EVSD	2907	.0100	T
Youngstown CSD	5014	-	-
Zane Trace LSD	7107	.0075	E
Zanesville CSD	6006	-	-

DRAFT SUBJECT TO CHANGE UNTIL 12/30/21

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 40-45 for a complete listing of all Ohio school districts.

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, line 2).

If you have a tax liability for more than one school district during the year, you must file a separate SD 100 for each district.



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 less exemptions to calculate the school district income tax base. Traditional filers must complete lines 19-23 on the SD 100.

The **earned income tax base** does not use a specific line from the federal or Ohio tax return. Instead, it is based on the taxpayer's "earned income" and must be calculated by completing lines 24-27 on the SD 100.

For more information, see the "Income - School District" topic at tax.ohio.gov/FAQ.

"Earned income" includes **only** the following items to the extent they are included in modified adjusted gross income:

- 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 and capital gains.

For more information, see "What is Modified Adjusted Gross Income?" on page 7 and the worksheet on page 31.

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 40. See also R.C. 5748.01(F)(1).

What If I Lived in More Than One Taxing School District?

You must file a separate SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return and enter the dates of residency. For each school district in which you lived, you are only taxed on the income received while you were a resident.

How Do I Determine My Income If I'm a Part-Year Resident?

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 divide your "taxable income" by 12 and multiply that amount by the number of months you lived in the school district.

If you are completing an SD 100 for a traditional tax base school district, "taxable income" is calculated on line 21. Divide line 21 by 12 and multiply by the number of months you did not live in the district. Enter this amount on line 22.

If you are completing an SD 100 for an earned income tax base school district, separately divide your employee compensation and self-employment income by 12 and multiply by the number of months you lived in the district. Enter the results on lines 24 and 25, respectively.

Can I Apply a Refund from One School District to Another?

You cannot apply a refund from one school district against a balance due to another school district. Each SD 100 is calculated separately.

What If My Employer Withheld School District Tax in Error?

You must file a nonresident SD 100 for the school district:

- If the school district uses the traditional tax base, you must deduct all of your income on line 22 so that your taxable income is \$0;
- If the school district uses the earned income tax base, you must enter zero on lines 24-27 so that your taxable income is \$0.

Additionally, you should file a new IT 4 with your employer to report your current school district of residence.

Ohio SD 100 - School District Income Tax Return

Line 1 – School District Taxable Income

Traditional Tax Base School District: Complete lines 19-23. Enter the amount from line 23 on line 1.

Earned Income District: Complete lines 24-27. Enter the amount from line 27 on line 1. See R.C. 5748.01(E)(1).

Line 3 – 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 return**. See R.C. 5748.06.

Line 5 – 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. See R.C. 5747.09(D) and (E).

Line 7 – 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 7 of the SD 100. Enter **only** income statements (W-2, 1099) for which you have school district income tax withheld. **Do not** include any tax withheld for a city or another school district. School district withholding is generally indicated by the four-digit school district number in box 20 or 14.

See the sample statements on pages 38-39. **Do not list income statements that do not report school district income tax withheld.**

Place **state 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 8 – Payments and Credit Carryforward Amounts

Enter the following amounts:

- Estimated payments made with an Ohio SD 100ES;
- Extension payments made with an Ohio SD 40P; AND
- Any credit carryforward amount from your prior year SD 100.

Do not include either of the following on this line:

- A prior year's refund that you requested but did not receive. Contact the Department about the status of any such refund.
- Any amount you credited forward from a prior year SD 100 filed for a school district other than the one entered on this return.

See R.C. 5747.09(B).

Line 9 – Amount Previously Paid (Amended Returns Only)

When filing an amended return, enter the amount previously paid with your previously filed return(s) excluding the amount reported on line 8.

Line 11 – Overpayment Previously Requested (Amended Returns Only)

When filing an amended return, enter the amount you reported on line 16 on your previously filed return(s).

Line 14 – 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 2022 is 3%.

Certain military servicemembers may not be subject to interest. See page 9 for more information.

See R.C. 5747.08(G).

Line 15 – Total Amount Due

This amount must be paid by April 18, 2022.

Do not mail cash. Instead, make payment by:

- Electronic check;
- Credit or debit card; OR
- Paper check or money order.

Make your check or money order payable to "School District Income Tax" and include an Ohio SD 40P or SD 40XP payment voucher. 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 6.

Line 17 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2022. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 18 – 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.

Line 22 - Nonresident Adjustment

Complete this line only if you were a part-year resident or full-year nonresident of the traditional tax base school district.

Full-year nonresidents: Enter the amount from line 21.

Part-year residents: Enter only the portion of line 21 that was received during the part of the year that you were a nonresident of the school district.

Line 24 – Wages and Other Compensation

Enter any amount you reported as "wages, salaries, tips, etc." on your federal income tax return that (i) was received while you were a resident of the school district AND (ii) is included in your modified adjusted gross income. For more information, see "What is Modified Adjusted Gross Income?" on page 7 and the worksheet on page 31.

Line 25 – Net Earnings from Self-Employment

Enter your federal "net earnings from self-employment" that (i) were received while you were a resident of the school district AND (ii) are included in your modified adjusted gross income. For more information, see "What is Modified Adjusted Gross Income?" on page 7 and the worksheet on page 31.

Line 26 - Federal Conformity Adjustments

This line is 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.

IT NRS - Ohio Nonresident Statement

Who Should File the Ohio Nonresident Statement?

Any individual who wishes to establish an irrebuttable presumption of non-Ohio residency for a given tax year should file a completed statement.

Married taxpayers can choose to file a joint statement or separate statements, regardless of the filing status they use on their income tax returns. For a joint statement to be valid, **both** spouses must properly complete the form.

How Do I Properly Complete the Ohio Nonresident Statement?

For the IT NRS, Ohio Nonresident Statement, to be considered valid, all of the following must be true:

- You have completed the top portion of the statement, including your full name and SSN;
- You meet the five required criteria;
- You have checked the appropriate box in the "Declarations" section;
- You signed the statement; AND
- You timely filed the statement.

Instead of filing the IT NRS, eligible nonresident taxpayers (and their spouses if filing jointly) can check a box on the top portion of the Ohio IT 1040 or IT 10 to establish the irrebuttable presumption of non-Ohio residency. See page 13.

When Should I File the Ohio Nonresident Statement?

You are required to file the statement no later than the 15th day of the 10th month following the close of your tax year. For most taxpayers, the due date will be October 15th. If you are timely filing an Ohio IT 1040, the Department recommends you file this statement at the same time as your return.



You are required to file this statement for each tax year that you wish to establish the irrebuttable presumption of non-Ohio residency. The statement only applies to the tax year for which it is filed; it does not cover past or future tax years.

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

What Criteria are Required to File the Ohio Nonresident Statement?

You are eligible to file the IT NRS **only** if you meet the following five criteria. If you meet these criteria and timely file the properly completed statement, you will be **irrebutably presumed** to be a nonresident of Ohio for the tax year.

(1) Contact Periods: You had no more than 212 contact periods in Ohio. For the definition of a "contact period," see page 11.

(2) Non-Ohio Abode: You had at least one abode outside of Ohio for which you did not claim depreciation. Your abode outside Ohio cannot be used as a vacation home, or a rental or other income-generating property.

(3) Ohio Identification: You did not hold an Ohio driver's license or state ID card. To meet this requirement, you must have surrendered your Ohio driver's license or state identification card prior to the beginning of the tax year. The license or ID card must be surrendered 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.

The Ohio homestead or owner-occupancy property tax reductions are only available to individuals on an Ohio property that is their primary and permanent residence. Thus, if you received either of these reductions for the tax year, you are not eligible to file this statement.

(5) Ohio In-state Tuition: You did not receive in-state tuition at an Ohio institution of higher learning based on an Ohio abode.

This requirement applies only to the individual(s) signing the statement. It is not applicable to their dependents. An Ohio institution of higher learning includes all of the following:

- A state university or college including branch campuses;
- A community college; OR
- A technical college.

See R.C. 5747.24(B)(1).

For more information, see page 11, or the "Income - Ohio Residency and Residency Credits" topic at tax.ohio.gov/FAQ.

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 the following:

- Your Ohio depreciation add-back; AND
- Your federal modified taxable income.

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 17 for more information.

Section I – NOL Carryback Calculation

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 "Income - Bonus Depreciation" topic at tax.ohio.gov/FAQ. 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 6 – Federal Adjusted Gross Income

Enter your federal adjusted gross income 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 the Ohio IT 1040 for the tax year at the top of the column for a reason in addition to an NOL carryback, then this amount is your amended federal adjusted gross income not including the federal NOL carryback.

For more information, see the "Income - Amended Returns" topic at tax.ohio.gov/FAQ.

Line 7 – Carryback Before Limitation

Column A: Enter the amount from line 4.

All other columns: Enter the amount from line 11 of the previous column.

Line 8 – Modified Taxable Income

Because federal exemptions and itemized deductions are not included in federal adjusted gross income, you must use your federal modified taxable income when calculating your Ohio NOL carryback.

Line 10 – Ohio Federal Adjusted Gross Income

Enter this amount on line 1 of your amended Ohio IT 1040 for the tax year at the top of the column.

SUBJECT TO CHANGE UNTIL 12/30/21

**SUBJECT TO CHANGE
UNTIL 12/30/21**

**SUBJECT TO CHANGE
UNTIL 12/30/21**

Go Paperless and File Electronically!

Most Ohio returns are filed electronically. Electronic options for filing your Ohio income tax return are:

Online Services/Ohio I-File

File your Ohio individual and/or school district income tax returns using the Department's website.



I-File allows you to electronically file your Ohio return and pay your liability for **free**. I-File provides detailed, step-by-step instructions and performs calculations for you to reduce errors and ensure greater accuracy. You will be given a confirmation number and a copy of your return. When using I-File, you do not need to submit any paper documentation unless requested by the Department. For more information, see the "Income - Online Services" topic at tax.ohio.gov/FAQ.

IRS e-file

File your returns using approved tax preparation software.



IRS e-file allows you to file your return electronically with the IRS and Ohio using approved, commercially available software. Alternatively, you can have your return prepared and transmitted by an authorized tax professional. Some programs allow you to include supporting documentation as PDF attachments. For more information, see www.irs.gov/filing/e-file-options. You may be charged for using this option. Certain individuals may qualify for a free federal e-filing program.

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 (CollegeAdvantage) savings plan account. Once your return is submitted, you cannot change the banking information provided for direct deposit. The Department is not responsible for a lost refund if you enter the wrong account information.

Our Motto:

We **CARE** about the quality of our service.

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Accurate
Responsive
Equitable