

# Ohio



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**Ohio offers more ways than ever to file online and get your refund fast.**

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## Highlights for 2009

**Tax Rate Freeze.** Recently, state law was revised to maintain tax rates at 2008 levels. As a result, state income tax rates will remain 16.8 percent lower than they were five years ago.

**Larger Personal Exemption.** The personal and dependent income tax exemption increased to \$1,550 for the 2009 taxable year, up from \$1,500 for 2008.

**Low Income Tax Credit.** Taxpayers whose Ohio taxable income is \$10,000 or less are entitled to a tax credit that results in zero tax liability.

Dear Ohio Taxpayer,

Welcome to the 2009 Ohio individual income tax instruction booklet. By completing a 2009 state income tax return, you will be joining 5.5 million other Ohio taxpayers who are also undertaking this important responsibility.

As you may be aware, state law was recently revised to maintain tax rates at 2008 levels. As a result, for 2009, state income tax rates will remain 16.8 percent lower than they were five years ago, a fact that has placed pressure on all of us in state government to find innovative ways to keep costs down. With that in mind, I invite you to help us stretch your tax dollars further by joining the two-thirds of Ohioans who file their tax returns electronically rather than on paper.

If you are owed a refund, you can receive it much more quickly by filing electronically – usually within five to seven business days by direct deposit. Electronic filing also helps the state trim its processing expenses by more than \$1 for each return.

More information on electronic filing options is available at our Web site, [tax.ohio.gov](http://tax.ohio.gov). Options include:

- I-File, a free, interactive way to file online with your personal computer. If you dislike tax forms, I-File may be for you. Just answer a few questions and our software will build a return for you.
- eForms, which are Adobe Acrobat PDF versions of the same tax forms you would fill out on paper. eForms will even do most of the math for you – and it's free.

If you need assistance, please visit our Web site anytime. You can check the status of your refund, fill out forms, e-mail us your questions and find other helpful information.

Sincerely,



Richard A. Levin  
Ohio Tax Commissioner

## 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.

**Important Note:** The American Recovery and Reinvestment Act of 2009 may give you the break you are looking for. To obtain information on new federal legislation concerning tax benefits, credits and other information, visit [www.irs.gov/Recovery](http://www.irs.gov/Recovery).

# DO'S AND DON'TS FOR TAX FILERS

Please review your return before filing and read our instructions carefully.  
To avoid a delay in processing your tax return, please . . .

## DO

- ✓ Sign your tax returns.
- ✓ Correct your address. If you use a tax preparer to file your return electronically, and you have moved since last year's filing, make sure that your current address is on file with the preparer. Using the correct address prevents your refund from being returned to us as "undeliverable."
- ✓ Use the Ohio IT 40P voucher **only** to pay your individual income tax due.
- ✓ Use the correct tax form for the year you are filing.
- ✓ Include pages 1 and 2 when filing Ohio form IT 1040EZ.
- ✓ Include pages 1 and 2, and, if applicable, pages 3 and/or 4 when filing Ohio form IT 1040.
- ✓ Include page 3 of Ohio form IT 1040 if you are claiming any Schedule A adjustments on line 2 of Ohio form IT 1040. Complete line items on Schedule A if you have an adjustment. Be sure to fill in the **total** line for this schedule and send in **all** pages of the return.
- ✓ Include page 4 of Ohio form IT 1040 if you enter an amount greater than -0- on line 7 and/or line 14 of Ohio form IT 1040. Complete line items on Schedules B, C or D if you have any credits. Be sure to fill in the **total** line for these schedules and send in **all** pages of the return.
- ✓ Include W-2s with your tax returns. Place your W-2s on top of page 1 of your return.
- ✓ Enter the school district number for the taxable year for which you are filing your tax return.
- ✓ Check the **full-year resident** box on page 1 of Ohio form IT 1040 if you qualify as "resident military personnel stationed outside Ohio" and you are taking the line 37 deduction.
- ✓ When making two-sided copies, make sure that pages 1 and 2 of Ohio form IT 1040 are on the same sheet of paper and that pages 3 and 4 are on the same sheet of paper.
- ✓ Place any other supporting documents or statements after the last page of your return.

## DON'T

- ⊘ Include pages 2, 3 and 4 of Ohio form IT 1040 if you are filing Ohio form IT 1040EZ.
- ⊘ Staple checks and/or forms to your return.
- ⊘ Staple W-2s and/or 1099s to your return.
- ⊘ Use the Ohio form IT 40P voucher to pay your school district income tax due (instead, use Ohio form SD 40P).
- ⊘ Use the Ohio form SD 40P voucher to pay your individual income tax return (instead, use Ohio form IT 40P).

# Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically



## Ohio I-File

Use your computer to file your Ohio individual and school district income tax returns.

Ohio I-File guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due and electronically submits the tax information. I-File provides you with a transcript of the tax information that you submitted and gives you a filing confirmation number. **Using this service is free. See [tax.ohio.gov](http://tax.ohio.gov).**



## Ohio eForms

Use your computer to fill out your return electronically.

Ohio eForms will display an Ohio income tax return form on your computer screen. You fill in the lines of the return that apply to you. eForms does most of the math calculations and figures the tax for you. After you fill in the eForm return, either file your return electronically or print and mail us your return. If you file electronically, Ohio eForms will provide you with a filing confirmation number. **Use Ohio eForms – it's free! See [tax.ohio.gov](http://tax.ohio.gov).**



## IRS e-file

Use your tax software to file your tax returns or ask your tax preparer for assistance.

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program that you purchased or you can have your return prepared and transmitted by an authorized tax professional. Depending on the tax professional and the specific services requested, **a fee may be charged**. More information, including a free e-filing program for qualified individuals, is available at [www.irs.gov](http://www.irs.gov).

## Ohio TeleFile

If you received an Ohio TeleFile booklet in the mail, you may qualify to TeleFile your return. (See your TeleFile booklet for more information.) Fill out the simple TeleFile worksheet, then use a touch-tone phone to call toll-free 1-800-697-0440 to file your return. You can call anytime – our TeleFile lines are available 24 hours a day, seven days a week.

### Pay by Electronic Check or Credit Card

Why not eliminate writing a check if you have tax due? Simply make your payment by using an **electronic check**. You can use this option to pay your tax due for your 2009 Ohio income tax return. You can also use an **electronic check** to file and pay your 2010 estimated income tax, Ohio form IT 1040ES. Find out how on pages 5 or 43 of these instructions.

### Direct Deposit Your Refund

Speed up your refund by taking advantage of the **direct deposit refund** option. This is available only to taxpayers who file using one of the four electronic filing options listed above. **It is not available for paper-filed returns.** If you use the direct deposit refund option, we will deposit your refund directly into your checking or savings account. Direct deposit is the fastest way to a speedy refund.

Want to know the status of your refund?  
Need a tax form or have questions?



Visit our Web site at [tax.ohio.gov](http://tax.ohio.gov).



# Pay Your Taxes by Credit Card



You may use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You may make credit card payments either by visiting [tax.ohio.gov](http://tax.ohio.gov) and clicking on the “**Make a Payment**” link or by calling **1-800-2PAY-TAX** (1-800-272-9829).

Whether you visit our Web site or pay by telephone, Official Payments Corporation will provide the credit card services. Official Payments Corporation charges a convenience fee equal to 2.5% (or \$1, whichever is greater) of the amount of the transaction. Official Payments Corporation will bill your credit card account for this convenience fee. **The state of Ohio does not receive any portion of this fee.**

**When will my payment be posted?** Your payment will be effective the date you charge it.

**What happens if I change my mind?** If you pay your tax liability by credit card and you subsequently reverse the credit card transaction, you may be subject to penalties, interest and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

**Whom should I call if I have a problem with my credit card payment?** Call Official Payments Corporation toll-free at 1-866-621-4109.

**How do I use my credit card and my telephone to pay my Ohio income tax?** Once you have determined how much you owe (see line 23 on Ohio form IT 1040EZ or line 30 on Ohio form IT 1040), follow the steps below:

- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829. When prompted, enter the Ohio jurisdiction code, 6446.

**How do I use my credit card and the Internet to pay my Ohio income tax?** Once you have determined how much you owe (see line 23 on Ohio form IT 1040EZ or line 30 on Ohio form IT 1040), follow the steps below:

- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Go to [www.officialpayments.com](http://www.officialpayments.com). Select “**State Payments**” and enter the Ohio jurisdiction code, 6446. Or you may visit our Web site at [tax.ohio.gov](http://tax.ohio.gov). Select “**Make a Payment**” and click on ePayments.

**Note:** If you did not previously register to pay electronically through our Web site, click on the “**Register Now**” link and follow the instructions.

When paying by credit card, please complete the following worksheet before contacting Official Payments Corporation.

1. Amount you are paying (round to the nearest whole dollar)  
 \$    ,    .
2. Your Social Security number
3. The first three letters of your last name
4. Your spouse's Social Security number (only if joint return)
5. The first three letters of your spouse's last name (only if joint return)
6. The taxable year for which you are paying
7. Telephone number  
 (   )    -
8. Your credit card number
9. Credit card expiration date (MM/YY)  
  /
10. ZIP code for the address where your credit card bills are sent
11. At the end of your call or Internet visit, you will be given a payment confirmation number. Write it here and keep it for your records.

**Keep this page for your records.**

## General Information for Ohio Forms IT 1040 and IT 1040EZ

### Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident (see page 10 of these instructions for a discussion of "residency") 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 earned in Ohio (see "Exception" below);
- Ohio lottery 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 a border state does not have to file if the nonresident's only Ohio-sourced income is wages received from an unrelated employer.

#### You do **not** have to file an Ohio return if...

- you are single **and** your federal adjusted gross income is less than or equal to \$11,550 **and** you have no Schedule A adjustments.
- you are married, filing jointly **and** your federal adjusted gross income is less than or equal to \$13,100 **and** you have no Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (line 48) **and** the credit is the same or larger than your tax before credits (line 6).
- your exemption amount (line 4) is the same as or more than your Ohio adjusted gross income (line 3).

### When Do I Have to File?

For calendar year 2009 most taxpayers must file on or before April 15, 2010 (for exceptions, see "What if I Need More Time To File?" at right and "Resident Military Personnel Stationed Outside Ohio" on page 8 of these instructions). Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year.

### What Tax Records Do I Need to Keep?

Keep a copy of your completed income tax return. Also keep copies of any documents that you used to prepare your return. Keep these records for at least four years from the later of the filing due date or the date that you filed the return. If the Ohio Department of Taxation audits your tax return, you must be able to prove all claims and items listed on your return.

### What if I Move After Filing My Tax Return and I'm Due a Refund?

If you move after filing your tax return and you are expecting a refund, please notify the post office servicing your old address and fill out a change-of-address form.

### Can Dependent Children Claim Themselves if They File Their Own Tax Return?

Yes. Ohio law differs from federal law. Ohio law permits dependents who are claimed on their parents' tax return to claim themselves on their own tax return.

### What if I Want a Receipt to Prove That I Paid?

Your cancelled check or credit card statement can be used as proof of our receipt of your tax payment. If you make payment with a money order, be sure to keep a copy for your records.

### How Should Investors in a Pass-Through Entity Report Income?

A pass-through entity is a partnership, S corporation or limited liability company treated as a partnership or an S corporation for federal income tax purposes. Unless the exception below applies, each investor in any pass-through entity doing business in Ohio must file Ohio form IT 1040.

**Exception:** Such investors do not have to file Ohio form IT 1040 if **all** of the following apply:

- the investor is a full-year nonresident; AND
- the pass-through entity files Ohio form IT 4708, annual composite income tax return, on behalf of the investor; AND
- the investor has no other Ohio-sourced income or, if the investor has other Ohio-sourced income, that income is also reported on another Ohio form IT 4708.

### How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?

Each full-year nonresident and each part-year resident who is engaged in business (as a sole proprietor or through a partnership, S corporation or limited liability company) in Ohio must apportion his/her business income inside and outside of Ohio. If you file Ohio form IT 1040, use Ohio form IT 2023 (income allocation and apportionment worksheet) to determine the proper amount of credit to claim in Schedule D of Ohio form IT 1040. See page 10 of these instructions for an explanation of "residency."

### What if a Taxpayer Is Deceased?

If the taxpayer dies before filing the return, the taxpayer's personal representative has to file and sign the return on behalf of the taxpayer who died. A personal representative can be the executor, administrator or anyone who is in charge of the deceased taxpayer's property.

Important:

- Use the same filing status as shown on the IRS income tax return.
- Check the "Deceased" box after the applicable Social Security number on page 1 of the return.



We cannot rewrite a decedent's refund check by making it payable to the estate of the decedent or adding an executor's name.

### What if I Need More Time to File?

You must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension request form, but honors the IRS extension. You should include with the Ohio income tax return a copy

of your IRS extension or your extension confirmation number or a printed copy of the IRS acknowledgment. An extension of time to file does not extend the time for payment of the tax due. So, except as set forth below, you must make extension payments by April 15, 2010 on Ohio form IT 40P (see pages 5 or 43 of these instructions). Interest will accrue on any tax not paid by April 15, 2010, and penalties also may apply.

**Exception:** Certain military personnel may have an additional extension of time to file and to pay (see "Resident Military Personnel Stationed Outside Ohio" at right).

## I'm Not Able To Pay By April 15, 2010. What Should I Do?

By law all tax is due on this date except for certain members of the military (see exception above). Whatever amount you pay by the required due date will reduce the amount of interest and late-payment penalty that you will be charged. Even if you are unable to pay the full amount of tax, you **must** file your return by the due date (or by the extended due date).

## Do I Owe Penalties and Interest?

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to file your Ohio income tax return by the due date or the extended due date.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not **pay** the tax by April 15, 2010. However, this penalty does not apply if your total payments made by April 15, 2010 equal or exceed 90% of your total Ohio tax. Make any required payment electronically via our Web site at [tax.ohio.gov](http://tax.ohio.gov) or use Ohio form IT 40P on pages 5 or 43 of these instructions.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Resident Military Personnel Stationed Outside Ohio" at right), interest will be applied from the date the tax should have been paid (April 15, 2010) until the date of payment.

If you file your return after the unextended due date and if you paid and/or will pay any tax after the unextended due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The year 2010 interest rate is 4%.

## How Do I Round to the Nearest Dollar?

Ohio law requires you to round to the nearest whole dollar. To do so, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar.

## What if I Need to Correct My Income Tax Return After I File?

You can make any change or correction to your return by filing an amended Ohio income tax return (Ohio form IT 1040X). Use this form to amend your 2009 Ohio form IT 1040 or IT 1040EZ (you can obtain Ohio form IT 1040X from our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by calling 1-800-282-1782).

If you correct your IRS income tax return for 2009 or you are audited by the IRS, you must amend and file your Ohio income tax return within 60 days of the final determination of the IRS change.



The IRS informs us of all changes it makes to your IRS income tax return. To avoid penalties, be sure to file your Ohio amended return within 60 days of the final determination of the IRS change.

## Should I Make Estimated Tax Payments in 2010?

You have to make estimated Ohio income tax payments for year 2010 only if the sum of (i) your year 2009 overpayment credited to year 2010 (see line 24 on page 2 of form IT 1040) and (ii) your year 2010 Ohio income tax withholdings is not equal to or greater than either of the following:

- 100% of the year 2009 Ohio income tax (see page 2 of Ohio form IT 1040: line 16 minus line 22); OR
- 90% of the year 2010 tax.

For purposes of these tests, you must reduce your year 2009 overpayment credited to year 2010 by any year 2009 tax payment that you made after April 15, 2010.

If you don't meet either of the tests above, you must timely pay enough estimated Ohio income tax so that the sum of (i) your year 2009 overpayment credited to year 2010, (ii) your year 2010 withholdings and (iii) your timely made estimated Ohio income tax payments is not less than either of the two tests above.

Common examples of income sources that make quarterly estimated payments necessary are self-employment income, pensions, commissions, lump sum payments, capital gains, dividends, interest, alimony or other sources of income not subject to withholding.



If you are required to make estimated payments and do not, you may be subject to an interest penalty on your underpayment of estimated taxes.

### 2010 Estimated Tax Payment Due Dates

1st quarter – April 15, 2010	3rd quarter – Sept. 15, 2010
2nd quarter – June 15, 2010	4th quarter – Jan. 18, 2011

**TIP** – If you don't want to make estimated payments, increase the amount of Ohio tax that your employer withholds from your wages. To do this, file a revised Ohio form IT 4, Employee's Withholding Exemption Certificate (available at [tax.ohio.gov](http://tax.ohio.gov)), with your employer.

## Resident Military Personnel Stationed Outside Ohio

**If you were an Ohio resident during taxable year 2009, active duty military pay that you received while you were stationed outside Ohio is not taxed.** See line 37 instructions on page 19. You can also calculate a resident tax credit if your nonmilitary pay was taxed by another state. See Schedule C instructions on page 26.

Each taxpayer who is (i) either a member of the National Guard or a reserve component of the armed forces of the United States, (ii) called to active duty pursuant to an executive order issued by the president of the United States or an act of Congress of the United States and (iii) eligible for a federal extension of time to file his/her IRS income tax return automatically receives an extension of time



to file the Ohio income tax return **and** to pay the Ohio income tax. The Ohio extension is for the same length of time as the federal extension. During the extension period, these taxpayers do **not** have to pay any interest, interest penalty or penalty on any tax due.

For detailed information, visit our Web site at [tax.ohio.gov](http://tax.ohio.gov) and see our information release IT 2008-02 entitled "Military Taxpayer Guide to Taxable Income and Deductions."

## Do I Have to File a School District Income Tax Form?

Many Ohio school districts have an additional income tax. These school districts are marked with an asterisk (\*) on pages 38-42 of these instructions. If during 2009 you were a full-year or part-year Ohio domiciliary and you either lived in or were domiciled in one of these districts during all or part of the year, then by the due date for filing your Ohio income tax return you must also file an Ohio form SD 100, School District Income Tax Return, with the Ohio Department of Taxation. **You can electronically file your school district return**, or you can get Ohio form SD 100 from our Web site at [tax.ohio.gov](http://tax.ohio.gov), from your local school board office or by calling toll-free 1-800-282-1782.

## What Is a Medical Savings Account and What Are the Qualifications?

A medical savings account is used to pay eligible medical expenses of the account-holder or the account-holder's spouse and/or dependents. A medical savings account can be opened by or on behalf of a person that participates in a sickness and accident plan, a plan offered by a health maintenance organization or a self-funded, employer-sponsored health-benefit plan pursuant to the federal *Employee Retirement Income Security Act*.

You must designate an administrator for the medical savings account at the time you open the account. Account-holders are generally permitted to withdraw the funds at any time for any reason. However, **account administrators cannot return any funds deposited during the year of deposit except for reimbursement of eligible medical expenses**. Any withdrawals for a nonqualifying medical purpose may result in increased Ohio taxes. An "eligible medical expense" includes any expense for a service rendered by or for an article, device or drug prescribed by a licensed health care provider or provided by a Christian Science practitioner. See line 44 instructions on page 22 for a more detailed explanation.

## Do Both Nonresident, Married Filing Jointly Taxpayers Have to Sign the Return?

**General Rule:** If your filing status on your IRS income tax return is married filing jointly and the exception discussed below does **not** apply, then **both** spouses must sign the Ohio income tax

return (please see "Filing Status" on page 11 of these instructions for more information about your filing status for your Ohio income tax return).

**Exception to the General Rule:** Your spouse does not have to sign a married filing jointly return **only** if all three of the following apply:

- Your spouse resided outside Ohio for the entire year; AND
- Your spouse did not earn any income in Ohio; AND
- Your spouse did not receive any income in Ohio.

See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Does Ohio Follow the Alternative Preparer Signature Procedures?

The Ohio Department of Taxation follows IRS Notice 2004-54, which provides for alternative preparer signature procedures for IRS income tax paper returns that paid practitioners prepare on behalf of their clients. Paid preparers must follow those same procedures with respect to the following Ohio paper returns: individual income tax, school district income tax, withholding tax (employer and pass-through entity) and corporation franchise tax. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

**Exception:** The paid preparer should **print** (rather than write) his/her name on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

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

Yes. Just check the "Yes" box below your tax preparer's name on the bottom of page 2 on Ohio form IT 1040EZ or IT 1040. By checking the "Yes" box, you are authorizing your preparer to contact the Ohio Department of Taxation concerning questions that arise during the processing of your Ohio income tax return.

Checking "Yes" also authorizes your preparer to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of your refund or payments, and to respond to mathematical error notices, offsets and return preparation notices that you have received from the department and have shown your preparer.

## Where Can I Find the Ohio Law References About Income Taxes?

To see the sections of the Ohio Revised Code that relate to the line items on Ohio form IT 1040, please visit [tax.ohio.gov/divisions/ohio\\_individual/individual/](http://tax.ohio.gov/divisions/ohio_individual/individual/) and scroll down to the tax form line-item law references under "Resources for Preparers."

## Completing the Top Portion of Ohio Forms IT 1040 and IT 1040EZ

### Why Use the Mailing Label?

The mailing label on the front of the instruction booklet is designed to speed processing at our service center and prevent errors that delay refund checks. Do not place the label on your return until you have finished completing all of the lines of your return.

In addition to your name, address and Ohio income tax reference number, the label contains other postal information. The illustration below shows you where these items appear.

### Did You Receive a Label With the Correct Information?

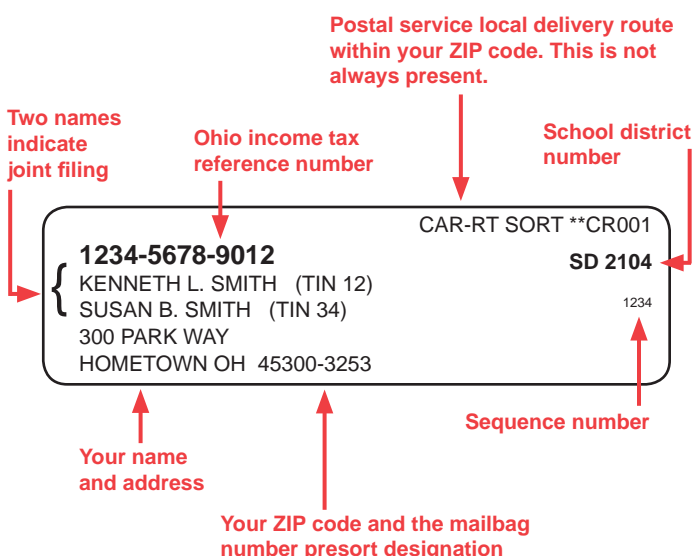
**YES...**If you are manually preparing your Ohio income tax return, take the label off the back of the tax booklet and place it on the "Name" space on the return. However, if the label shows each spouse's name but you are filing separate returns, do **not** use the label.

If you are using either computer software or our electronic fill-in forms (available on our Web site at [tax.ohio.gov](http://tax.ohio.gov)) to prepare your Ohio income tax return, please do not use the label.

**Note:** You must fill in your Social Security number(s) in the space(s) provided.

**NO...**If you received a label with incorrect information, do **not** use the label. Print your name, address and Social Security number in the spaces provided. If this is a joint return, print both names and Social Security numbers in the spaces provided.

**If you didn't receive a label,** please print your name, address and Social Security number in the spaces provided. If this is a joint return, print both names and Social Security numbers in the spaces provided.



### How to Complete Your Income Tax Return

Ohio forms IT 1040 and IT 1040EZ have been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY**.
2. Use this form **ONLY** for the taxable year **2009**.
3. Round numbers to the nearest dollar. Do not print over the pre-printed zeros in the boxes on the far right of the return, which designate cents (.00).
4. Print your numbers and letters (**UPPERCASE** only) inside the boxes as shown below:



If the boxes don't appear on your return, do **not** hand-draw the boxes.

**Name(s), Address and Social Security Number(s).** Enter your name and address on page 1 and your Social Security number on pages 1 and 2 of your return (if married filing jointly, also enter your spouse's Social Security number on page 1).

### County

If your home address is an Ohio home address, indicate on page 1 of the return the county for that address. Otherwise, leave this line blank.

### Ohio Residency Status

If your filing status is married filing jointly, each spouse must indicate his/her residency.

- **Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were a full-year resident of Ohio. Mark this box if you qualify as "resident military personnel stationed outside Ohio" **and** you are taking the line 37 deduction.
- **Nonresident.** Mark this box if you resided outside of Ohio all year. Write the two-letter abbreviation of the state where you resided for 2009 in the space provided. For more information, please see our personal income tax information release entitled "Residency Guidelines," which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).
- **Part-year Resident.** Mark this box if you permanently moved into or out of Ohio during 2009, not counting being away temporarily.



**Part-year residents should use the nonresident/part-year resident credit in Schedule D for income earned while they were a resident of another state (see page 26 of these instructions).**

**Military Personnel Stationed Outside Ohio.** Military personnel who are stationed outside Ohio and who are claiming to have a home of record outside Ohio must file by June 1, 2010 Ohio form ITDA-M, Affidavit of Non-Ohio Domicile for Taxable Year 2009 – Military and Spouse. The affidavit form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov). If Ohio income tax was mistakenly withheld, you must submit U.S. Department of Defense form DD 2058 or its equivalent to the applicable military authorities to change your military state of residence.

## Filing Status

Your filing status must be the same as your IRS income tax filing status for 2009 with the following exception: If you marked the box labeled "Qualifying widow(er) with dependent child" on your IRS income tax return, then mark the "Single or head of household or qualifying widow(er)" box on your Ohio income tax return.



**If you and your spouse filed a joint federal income tax return, you must file a joint Ohio income tax return. Even if you are both Ohio nonresidents, if you filed a joint federal income tax return, you must file a joint Ohio income tax return, but you may claim the nonresident credit (Schedule D) for income neither earned nor received in Ohio. If you and your spouse filed separate federal income tax returns, you must file separate Ohio income tax returns.**

## Ohio Political Party Fund

The Ohio General Assembly established this fund to support public financing of Ohio political parties. Monies from this fund can only be used for administrative costs associated with party headquarters and party fund-raising drives, organization of voter registration and get-out-the vote campaigns not related to any particular candidate or election.

If your filing status is single or head of household or qualifying widow(er), or married filing separately and your tax (line 16 of Ohio

form IT 1040 or line 13 of Ohio form IT 1040EZ) is \$1 or more, you can choose to have \$1 go to this fund by checking the "Yes" box on the return. If your filing status is married filing jointly and your tax (line 16 of Ohio form IT 1040 or line 13 of Ohio form IT 1040EZ) is \$2 or more, each of you can choose to have \$1 go to this fund by checking the "Yes" boxes on the return. Checking "Yes" will neither increase the tax due nor reduce the refund shown on your return.

## Ohio School District Number

Every Ohio public school district has an identification number. These numbers are listed on pages 38-42 of this booklet. Look up the number for the Ohio school district in which you were domiciled for the majority of the year and write it in the space provided. Non-domiciliaries should enter 9999 in the space provided.

If you are unsure of your Ohio school district, use The Finder on page 37 of these instructions.

## What Is the Difference Between Income Tax Table 1 and Income Tax Table 2?

Income Tax Table 1, which begins on page 30, shows the tax amount for \$50 increments of income. The tax is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2, which is shown on page 36.

## Sample W-2

See "Ohio Tax Withheld" instructions on page 14 (Ohio form IT 1040EZ) and page 16 (Ohio form IT 1040)

Place all W-2 documents on top of page 1 of your Ohio income tax return. Do not use staples, tape or glue.

**Box b** – Employer identification number

**Box 16** – Your state wages, tips, etc.

**Box 17** – Your state income tax withholding

**Box 15** – If this shows a state other than OHIO or OH, do not include the amount in box 17 as part of your Ohio income tax withholding.

**Box 19** – Do not include this amount as part of your Ohio income tax withholding.

a Control number		OMB No. 1545-0008	
b Employer identification number <b>XX-XXXXXXX</b>		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 Employee's social security number		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name		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	12c
			12d
15 State Employer's state ID number <b>OH</b>	16 State wages, tips, etc. <b>\$ XX,XXX.XX</b>	17 State income tax <b>\$ XXX.XX</b>	18 Local wages, tips, etc.
			19 Local income tax
			20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return. **2009**  
Department of the Treasury—Internal Revenue Service

# Do You Need Tax Forms or Help?



**For general tax information** – You can access our most frequently asked questions by visiting [tax.ohio.gov](http://tax.ohio.gov) or by calling our automated phone system toll-free at 1-800-282-1780. Recorded tax information is available 24 hours a day, seven days a week. Tax agents are also available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended until 7 p.m. between April 5, 2010 and April 15, 2010.



**For refund status information** – You can check the status of your Ohio income tax refund at [tax.ohio.gov](http://tax.ohio.gov) or by calling 1-800-282-1784. You will be required to provide your Social Security number, date of birth and the type of tax return. Refund processing of paper returns takes from eight to ten weeks. However, if you file your paper return in mid-April, receiving your refund may take additional time. Generally, refund status information is available 24 hours a day. Occasionally, this information is not available due to system maintenance. In this case, please try again later.



**For forms** – You can order forms by calling 1-800-282-1782. This service is available 24 hours a day. We normally mail orders within three to five business days of request. If you need forms more quickly, visit our Web site at [tax.ohio.gov](http://tax.ohio.gov).



**To visit us on the Internet** – Visit our Web site at [tax.ohio.gov](http://tax.ohio.gov). You can check the status of your Ohio income tax refund, get answers to the most frequently asked tax questions, and download the most requested tax forms, publications, information releases, tax rules and statistics.



**To write or e-mail us** – Our mailing address is on page 45 of this booklet. You can also contact us through our Web site at [tax.ohio.gov](http://tax.ohio.gov). Write or e-mail us if you are responding to a notice or bill or if you want a written or e-mail response to a tax question. If you write requesting specific information about your account, be sure to include your Social Security number.



**To visit us in person** – See page 45 of this booklet for the addresses of our local taxpayer service centers.


## Ohio Form IT 1040EZ Line Instructions

You cannot use Ohio form IT 1040EZ if (i) you made estimated income tax payments, (ii) you claim a credit carryover from last year, (iii) you were a nonresident or part-year resident during the year, (iv) your federal adjusted gross income exceeds \$999,999,999, (v) you have any income adjustments other than the adjustments for state and local income tax refunds (see page 18 of these instructions) or (vi) you claim any credits discussed on pages 24-26 of these instructions.

### EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2009 IRS income tax return:

IRS form 1040, line 37 **OR**  
 IRS form 1040A, line 21 **OR**  
 IRS form 1040EZ, line 4



In all cases, line 1 on your Ohio income tax return **must** match your federal adjusted gross income as defined in the Internal Revenue Code. There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages,

salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.

**Zero or Negative Federal Adjusted Gross Income.** If you have a zero or negative federal adjusted gross income, then you must include a copy of page 1 of IRS form 1040, 1040A, 1040EZ, or 1042-S or equivalent with your Ohio form IT 1040EZ return.

### EZ Line 2 – State or Local Tax Refunds Only

If you have deductions other than state and local tax refunds, you must file Ohio form IT 1040. To see if you qualify for this deduction, complete the worksheet below.

#### Worksheet for Line 2 – Deductions for State and Local Income Tax Refunds

If you filed **IRS form 1040**, you may be entitled to a deduction on your Ohio tax return this year for state or local income tax refunds you received in 2009. You are **not** entitled to a deduction this year if you filed **IRS form 1040A or 1040EZ**. Complete this worksheet to determine if you are entitled to a deduction on line 2 of Ohio form IT 1040EZ.

a. Did you file a **2009 IRS form 1040A or 1040EZ**?

- Yes. STOP** and enter -0- on line 2 of Ohio form IT 1040EZ.  
 **No. Complete line b below.**

b. Enter here and on line 2 of Ohio form IT 1040EZ the amount from line 10 of your **2009 IRS form 1040**. \$ .00

### EZ Line 4 – Personal and Dependent Exemptions

**Personal Exemption.** You can claim a personal exemption of \$1,550 for yourself and, if filing a joint return, your spouse can claim an additional \$1,550.

**Dependent Exemptions.** Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your IRS tax return. You can claim a \$1,550 deduction for each dependent exemption.

**What Personal Exemptions and Dependent Exemptions Can I Claim?** You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your IRS tax return with the following exception:

- Children being claimed as dependents on their parents' Ohio tax return can also claim the \$1,550 personal exemption on their own Ohio tax return.

Enter the number of your personal and dependent exemptions in the space provided on line 4 and multiply this number by \$1,550.

**Tip for Lines 4 and 9** – Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of \$1,550 (line 4) and a \$20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed as a dependent on another taxpayer's tax return.**

### EZ Line 5 – Ohio Taxable Income

Subtract line 4 from line 3. If the amount on line 3 is less than line 4, enter -0- on line 5. You do not owe any Ohio income tax. If you had Ohio income tax withheld, you **must** complete the rest of the return to get a refund.

**Note:** If the amount on this line is \$10,000 or less, you owe no tax. Be sure to enter a \$93 credit on line 7.

### EZ Line 6 – Tax on Line 5

Using the income tax tables on pages 30-36 of these instructions, calculate your tax on your Ohio taxable income (line 5).

- If your taxable income is less than \$100,000, your tax has been calculated for you as shown on Income Tax Table 1, or you can use Income Tax Table 2.
- If your taxable income is \$100,000 or more, you **must** use Income Tax Table 2.

**Note:** Income Tax Table 1 shows the tax amount for \$50 increments of income and is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2.

### EZ Line 9 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 9. See "TIP" above.

### EZ Line 12 – Joint Filing Credit



**To qualify for this credit, you and your spouse must each have qualifying Ohio adjusted gross income of at least \$500 after you have figured your Schedule A adjustments.**

If you are a married couple filing a joint Ohio income tax return, you may qualify for a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. **Qualifying Ohio adjusted gross income** does not include income from Social Security benefits, most railroad retirement benefits, military retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of \$650.

**Example 1:** Bob and Sue file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 2 and is not included in Bob and Sue's Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Bob had another source of qualifying income of \$500 or more not deducted on line 2, he and Sue would qualify for the credit.

If you do **not** qualify for the joint filing credit, enter -0- on line 12. If you **do** qualify for the joint filing credit, calculate it this way:

If your Ohio taxable income (line 5) is:	Your credit is:
\$25,000 or less .....	20% of line 11
More than \$25,000, but not more than \$50,000 .....	15% of line 11
More than \$50,000, but not more than \$75,000 .....	10% of line 11
More than \$75,000.....	5% of line 11

**The credit is limited to a maximum of \$650.**

**Example 2:** If your Ohio taxable income (line 5) is \$20,000 and the amount on line 11 is \$332, then the joint filing credit will be \$66:

$$\begin{array}{r} \$332 - \text{from line 11} \\ \times .20 - \text{from table above} \\ \hline \text{Joint filing credit} = \$ 66 \text{ (rounded)} \end{array}$$

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing \$500 or more of income, then you **must** include with the return a separate statement explaining the income that qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in Ohio adjusted gross income (line 3) in order to take the joint filing credit.

### EZ Line 14 – Unpaid Ohio Use (Sales) Tax

Use line 14 of Ohio form IT 1040EZ to report the amount of unpaid use (sales) tax (if any) that you may owe from out-of-state purchase(s) that you made in 2009 (for example, mail order or Internet purchases). Complete the worksheet on page 28 of these instructions. A detailed explanation of the Ohio use tax is on page 27.

**Note:** If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report the use tax on line 14 of Ohio form IT 1040EZ.

### EZ Line 16 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G; or 1099-R). See the sample W-2 on page 11 of these instructions.

- Place **legible state copies** of your W-2, W-2G or 1099-R on top of Ohio form IT 1040EZ. Please do not staple, tape or glue.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, use Ohio form IT 1040 and see line 21b on page 17 of these instructions.

### EZ Line 18 – Donations

**A donation will reduce the amount of the refund that we will send you. If you decide to donate, this decision is final. If you do not want to donate, leave lines 18a-c blank. If you do not have an overpayment on line 17 but you want to donate, you may do so by writing a check and mailing it directly to the fund. See page 29 of these instructions for more information.**

### EZ Line 19 – Refund To Be Sent to You

This amount is your refund, before any reduction you show on lines 21 and 22. **If you move after filing your tax return and are expecting a refund, please notify the post office servicing your old address and fill out a change-of-address form.**

### EZ Line 21 – Interest Penalty

If line 13 minus the withholding shown on line 16 is \$500 or less, enter -0- on line 21. If line 13 minus the withholding shown on line 16 is greater than \$500, you may owe an interest penalty. You must complete Ohio form IT/SD 2210 to determine if a penalty is due. This form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Note:** In December 2009, the Ohio Revised Code was amended to maintain 2009 income tax rates at the 2008 levels. Underpayment of tax may result because employers withheld and/or taxpayers made estimated payments at the rates that were originally enacted for 2009. If so, the interest penalty otherwise imposed by Ohio Revised Code section 5747.09 will not apply. Ohio form IT/SD 2210 has been revised to eliminate penalty if withholdings and/or estimated payments were made based on the original 2009 rates.

### EZ Line 22 – Interest and Penalty Due

Except for certain military servicemembers (see "Resident Military Personnel Stationed Outside Ohio" on page 8 of these instructions), interest is due from April 15, 2010 until the date the tax is paid.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest **unless** the refund, if any, shown on line 19 is more than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The year 2010 interest rate is 4%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see page 8 of these instructions.

### EZ Line 23 – Amount Due

Add lines 20, 21 and 22 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see pages 5 or 43 of these instructions); OR
- Make your paper check or money order payable to Ohio Treasurer of State. Write your Social Security number on your personal check or money order and include Ohio form IT 40P (see pages 5 or 43 of these instructions) and your payment with Ohio form IT 1040EZ.

If you cannot pay the amount you owe, you still must file the return by April 15, 2010 to avoid the late filing penalty (but see "Resident Military Personnel Stationed Outside Ohio" on page 8 of these instructions). Also see "I'm Not Able To Pay By April 15, 2010..." on page 8.

## Ohio Form IT 1040 Line Instructions

### Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2009 IRS income tax return:

- IRS form 1040, line 37 **OR**
- IRS form 1040A, line 21 **OR**
- IRS form 1040EZ, line 4 **OR**
- IRS form 1040NR, line 35.



**In all cases, line 1 on your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.**

**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 IRS form 1040, 1040A, 1040EZ, 1040NR, or 1042-S or equivalent with your Ohio form IT 1040 return.

**Nonresident Taxpayers.** If you and/or your spouse are not residents of Ohio and your filing status for federal income tax purposes is married filing jointly, then you must show the same adjusted gross income as on your IRS income tax return. You must show this amount even if you or your spouse did not earn or receive any income in Ohio. See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 2 – Ohio Adjustments

Schedule A (lines 31-47) on page 3 of Ohio form IT 1040 lists the additions and deductions to your federal adjusted gross income. Turn to pages 18-24 of these instructions and read about the adjustments you must make.

- If you have no additions or deductions to your Ohio income, leave line 2 blank.
- You must complete the applicable line items on Schedule A, page 3 of this return if you have any additions or deductions. Then copy the net adjustments from line 47 onto line 2 of this return (enclose page 3 of Ohio form IT 1040).

**Important:** If you show any amount on this line other than -0-, you must include page 3 when you mail your return.

### Line 4 – Personal and Dependent Exemptions

**Personal Exemptions.** You can claim a personal exemption of \$1,550 for yourself and, if filing a joint return, your spouse can claim an additional \$1,550.

**Dependent Exemptions.** Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your IRS tax return. You can claim a \$1,550 deduction for each dependent.

**Tip for Lines 4 and 9** – Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of \$1,550 (line 4) and a \$20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed as a dependent on another taxpayer's tax return.**

### Line 5 – Ohio Taxable Income

Subtract line 4 from line 3:

- Your exemption amount on line 4 may be more than your Ohio adjusted gross income on line 3. If so, enter -0- on lines 5 through 17. If you had Ohio income tax withheld or made an estimated or extension payment, you must complete and file this return to receive any overpayment.

**Note:** If the amount on this line is \$10,000 or less, you owe no tax. Be sure to enter the \$93 credit on line 53 and complete Schedule B. Enter on line 7 the amount you show on line 57 and enclose page 4 of Ohio form IT 1040.

### Line 6 – Tax on Line 5

Using the income tax tables on pages 30-36 of these instructions, calculate your tax on your Ohio taxable income (line 5).

- If your taxable income is less than \$100,000, your tax has been calculated for you as shown in Income Tax Table 1, or you can use Income Tax Table 2.
- If your taxable income is \$100,000 or more, you **must** use Income Tax Table 2.

**Note:** Income Tax Table 1 shows the tax amount for \$50 increments of income and is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2.

### Line 7 – Nonbusiness Credits from Schedule B

Schedule B on page 4 of the Ohio form IT 1040 return has a list of the nonbusiness credits that you may be allowed to take. Turn to page 24 of these instructions to read about the credits for which you may be eligible.

If you can claim any of these credits, you will need to complete Schedule B. Enter on line 7 the total credits from line 57 (enclose page 4 of Ohio form IT 1040).

**Important:** If you show any amount on this line other than -0-, you must include page 4 when you mail your return.

### Line 12 – Joint Filing Credit



**To qualify for this credit, you and your spouse must each have qualifying Ohio adjusted gross income of at least \$500 after you have figured your Schedule A adjustments.**

If you are a married couple filing a joint Ohio income tax return, you may qualify for a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. **Qualifying Ohio adjusted gross income** does not include income from Social Security benefits, most railroad retirement benefits, military retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of \$650.

**Example 1:** Bob and Sue file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 38 and is not

included in Bob and Sue's Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Bob had another source of qualifying income of \$500 or more not deducted on Schedule A, he and Sue would qualify for the credit.

If you **do not** qualify for the joint filing credit, enter -0- on line 12.

If you **do** qualify for the joint filing credit, calculate it this way:

If your Ohio taxable income (line 5) is:	Your credit is:
\$25,000 or less .....	20% of line 11
More than \$25,000, but not more than \$50,000 .....	15% of line 11
More than \$50,000, but not more than \$75,000 .....	10% of line 11
More than \$75,000.....	5% of line 11

**The credit is limited to a maximum of \$650.**

**Example 2:** If your Ohio taxable income (line 5) is \$20,000 and the amount on line 11 is \$332, then the joint filing credit will be \$66:

$$\begin{array}{r} \$332 - \text{from line 11} \\ \times .20 - \text{from table above} \\ \hline \text{Joint filing credit} = \$66 \text{ (rounded)} \end{array}$$

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing \$500 or more of income, then you **must** include with the return a separate statement explaining the income that qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in Ohio adjusted gross income (line 3) in order to take the joint filing credit.

## Line 15 – Manufacturing Equipment Grant

For taxable years ending on or after July 1, 2005, the Ohio Revised Code section 5747.31 manufacturer's credit converts to a grant administered by the Ohio Department of Development. For taxable years ending before July 1, 2005, the credit continues to apply.

The manufacturer's grant applies to each sole proprietor who purchased new manufacturing machinery and equipment during the qualifying purchase period July 1, 1995 to June 30, 2005. The manufacturer's grant also applies to each taxpayer having an interest in pass-through entities that purchased new manufacturing machinery and equipment during the qualifying purchase period July 1, 1995 to June 30, 2005. In all cases, the taxpayer or the pass-through entity must have installed the new manufacturing machinery and equipment in Ohio no later than June 30, 2006.

The grant is claimed as a direct reduction to the taxpayer's 2009 Ohio income tax liability and is nonrefundable. The concepts, definitions and computations that apply to the credit also apply to the grant.

If the taxpayer's taxable year ended on or after July 1, 2005, the grant applies not only to the qualifying new manufacturing machinery and equipment purchased during the period Jan. 1, 2005 to June 30, 2005, but also to qualifying equipment purchased in 2004 and earlier purchase years. Thus, for each taxpayer whose taxable year ended on or after July 1, 2005, the grant applies to (i) the 1/7 amounts from 2005 qualifying purchases, (ii) the 1/7 amounts from pre-2005 qualifying purchases for which the taxpayer claimed the manufacturer's credit on prior years' income tax returns and (iii) unused credit carryforwards (limited to a three-year carryforward period).

If a C corporation elected S corporation status and at the time of the election the C corporation would have been able to claim the manufacturing credit or grant, then those individuals who owned the stock in the corporation at the time of the election can claim the grant for "unused" manufacturing credits. For purposes of claiming the grant, unused manufacturing credits include both the (i) unused 1/7 amounts that would have been available to the C corporation in each of the next six franchise tax years had the C corporation not made the "S" election and (ii) unused carryforward amounts that would have been available to the C corporation in each of the next three franchise tax years had the C corporation not made the "S" election.

**Note:** The grant applies only if both of the following conditions are met:

- 1) **The taxpayer files a grant request form with the taxpayer's 2009 individual Ohio income tax return.** The grant request form is available on our Web site ([tax.ohio.gov](http://tax.ohio.gov)) and on the Ohio Department of Development's Web site ([www.odod.state.oh.us](http://www.odod.state.oh.us)); AND
- 2) **The purchaser of the qualifying new manufacturing machinery and equipment filed a notice of intent with the Ohio Department of Development by the date of the taxpayer's timely filed Ohio tax return, including extensions, for the taxpayer's taxable year that included Sept. 30, 2005.** However, a timely filed notice of the intent to claim the credit constitutes a timely filed notice of the intent to claim the grant.

## Line 17 – Unpaid Ohio Use (Sales) Tax

Use line 17 of Ohio form IT 1040 to report the amount of unpaid use (sales) tax (if any) that you may owe from out-of-state purchases that you made in 2009 (for example, mail order or Internet purchases). Complete the worksheet on page 28 of these instructions. A detailed explanation of the Ohio use tax is on page 27.

If you did not make any out-of-state purchases during 2009, enter -0- on line 17. If you did make any out-of-state purchase during 2009 and if you paid **no** sales tax on that purchase, then you are required to complete the use tax worksheet on page 28 of these instructions to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

**Note:** If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report the use tax on line 17 of Ohio form IT 1040.

## Line 19 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G; or 1099-R). See the sample W-2 on page 11 of these instructions.

- Place **legible state copies** of your W-2, W-2G or 1099-R on top of Ohio form IT 1040. Please do not staple, tape or glue.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, see line 21b on page 17 of these instructions.



## Line 20 – 2008 Overpayment Credited to 2009, 2009 Estimated Payments and Any Other 2009 Tax Payments

Enter the total estimated income tax payments submitted with your 2009 Ohio form IT 1040ES, extension payment(s) made with Ohio form IT 40P, plus any overpayment you credited to 2009 from your 2008 Ohio form IT 1040, line 25.

- You **cannot** claim as an estimated payment a prior year's refund that you requested but did not receive. Instead, please contact us about any refund you requested but did not receive.
- If you are a direct or indirect investor in a pass-through entity, you **cannot** claim on this line estimated taxes paid by a pass-through entity. For proper reporting of the amount of tax paid on your behalf by a pass-through entity, see line 21b instructions.

## Line 21a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Department of Development (ODOD) has granted you this credit for 2009, you should enter the certified amount on line 21a. This amount is considered a payment that can be refunded in whole or in part if your total payments on line 24 exceed the amount shown on line 20. For further details about this credit, call the ODOD at 614-466-4551 or 1-800-848-1300.

## Line 21b – Refundable Pass-Through Entity Credit

If you are a direct or indirect investor in a pass-through entity that filed and paid Ohio tax on Ohio form IT 4708 (Composite Income Tax Return for Certain Investors in a Pass-Through Entity) or Ohio form IT 1140 (Pass-Through Entity and Withholding Tax Return), you should enter the amount of Ohio tax paid on your behalf by the pass-through entity or trust. Investors and trust beneficiaries who claim this credit for taxes paid on their behalf **must include IRS K-1s**, which reflect the amount of Ohio tax paid. In addition, see line 32 instructions on page 18 of these instructions.

The K-1 should show the amount of your distributive share of income, the amount of Ohio tax paid, the legal name of the entity and the entity's federal employer identification number.

## Line 21c – Historic Preservation Credit

Include a copy of the certificate that you received from the Ohio Department of Development (ODOD). For additional information, visit the ODOD's Web site at [development.ohio.gov/UD/OHPTC](http://development.ohio.gov/UD/OHPTC) or call 614-995-2292 or 1-800-848-1300.

## Line 21d **NEW** – Motion Picture Production Credit

Include a copy of the certificate that you received from the Ohio Department of Development (ODOD). For additional information, visit the ODOD's Web site at [discoverohiofilm.com/Incentives.aspx](http://discoverohiofilm.com/Incentives.aspx) or call 614-644-5156 or 1-800-848-1300.

## Line 25 – Donations



**A donation will reduce the amount of the refund that we will send you. If you decide to donate, this decision is final.**

**If you do not want to donate, leave lines 25a-c blank. If you do not have an overpayment on line 23 but you want to donate, you may do so by writing a check and mailing it directly to the fund. See page 29 of these instructions for more information.**

## Line 26 – Refund to Be Sent to You

This amount is your refund, before any reduction you show on lines 28 and 29.



**If you move after filing your tax return and are expecting a refund, please notify the post office servicing your old address and fill out a change-of-address form.**

## Line 28 – Interest Penalty

If line 16 minus the sum of line 19 and your 2008 overpayment credited to 2009 is \$500 or less, enter -0- on line 28. If line 16 minus the sum of line 19 and your 2008 overpayment credited to 2009 is greater than \$500, you may owe an interest penalty. You must complete Ohio form IT/SD 2210 to determine if a penalty is due. This form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Note:** In December 2009, the Ohio Revised Code was amended to maintain 2009 income tax rates at the 2008 levels. Underpayment of tax may result because employers withheld and/or taxpayers made estimated payments at the rates that were originally enacted for 2009. If so, the interest penalty otherwise imposed by Ohio Revised Code section 5747.09 will not apply. Ohio form IT/SD 2210 has been revised to eliminate penalty if withholdings and/or estimated payments were made based on the original 2009 rates.

## Line 29 – Interest and Penalty Due

Except for certain military servicemembers (see "Resident Military Personnel Stationed Outside Ohio" on page 8 of these instructions), interest is due from April 15, 2010 until the date the tax is paid.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest **unless** the refund, if any, shown on line 26 is more than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The year 2010 interest rate is 4%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see page 8 of these instructions.

## Line 30 – Amount Due

Add lines 27, 28 and 29 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see pages 5 or 43 of these instructions); OR
- Make your paper check or money order payable to Ohio Treasurer of State. Write your Social Security number on your personal check or money order and include Ohio form IT 40P (see pages 5 or 43 of these instructions) and your payment with Ohio form IT 1040.

If you cannot pay the amount you owe, you still must file the return by April 15, 2010 to avoid the late filing penalty (but see "Resident Military Personnel Stationed Outside Ohio" on page 8 of these instructions). Also see "I'm Not Able To Pay By April 15, 2010..." on page 8.

## Adjustments or Credits

**Will you claim any adjustments on line 2 or will you claim a credit on lines 7 or 14 of your Ohio income tax return, form IT 1040?**

**YES**



Please continue to read the line instructions on pages 18-26.

**NO**



**STOP!** You only have to complete and file pages 1-2 of Ohio form IT 1040.

### Schedule A – Adjustments

#### Line 31 – Non-Ohio State or Local Government Interest and Dividends

Enter the total amount of interest and/or dividends you received from obligations or securities issued by non-Ohio state governments, their local governments and/or their authorities if the interest and/or dividends are not included in your federal adjusted gross income. Also include on this line the amortized portion of the original issue discount on such obligations and securities.

#### Line 32 – Pass-Through Entity Add-Back

Enter Ohio form IT 1140 taxes and Ohio form IT 4708 taxes, which should be shown on your IRS K-1s to the extent that those taxes were deducted in arriving at your federal adjusted gross income.

In addition, each taxpayer having an interest in a qualifying pass-through entity must also enter on this line the taxpayer's proportionate share of expenses and losses that the pass-through entity incurred with respect to the pass-through entity's direct or indirect transactions with the pass-through entity's 40% or more related members. This provision does not apply to the pass-through entity's sales of inventory to such related members to the extent that those losses are calculated in accordance with Internal Revenue Code 482. See Ohio Revised Code section 5733.40(A).

#### Line 33 – Other Additions

Enter a dollar amount for each line that applies to you:

- a) Enter interest or dividends on obligations of the United States government that are exempt from federal taxation but are not exempt from state taxation.
- b) Enter any reimbursement received during the taxable year of any amount deducted for college tuition and fees in any previous taxable year to the extent that the amount is not otherwise included in Ohio adjusted gross income.
- c) 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.
- d) Enter net withdrawals made from an Ohio medical savings account (line 44) for nonmedical purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See the medical savings account worksheet on page 22 of these instructions. Also enter any lump sum distribution amount that you reported on IRS form 4972.

**Miscellaneous Federal Tax Adjustments:** Also enter on this line (i) any income or gain amount that was not included in your federal adjusted gross income (line 1) solely because of post-Oct. 16, 2009 amendments to the Internal Revenue Code and (ii) any amount that you deducted in arriving at federal adjusted gross income solely because of post-Oct. 16, 2009 amendments to the Internal Revenue Code. For example, you must add back 100% of (i) total depreciation (Internal Revenue Code sections 167, 168 and 179) allowed over (ii) the total depreciation that you would have been able to claim under the Internal Revenue Code as it existed on Oct. 16, 2009. See Ohio Revised Code section 5701.11.

**Note:** At the time these instructions went to print, there were no federal tax adjustments.

- e) Enter reimbursements received in 2009 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 2009.
- f) If you received a distribution during 2009 reported to you on a 2009 IRS form 1099-Q from the CollegeAdvantage program and any portion of such distribution was **not** used to pay for qualified higher-education expenses and was **not** due to the beneficiary's death, disability or receipt of a scholarship, you may be required to include an adjustment on line 33f. Follow the instructions for items 1 through 3 below for such distributions.
  1. You do not have to show on this line the amount of distributions relating to the cost of tuition credits or units that you purchased before Jan. 1, 2000.
  2. If you are the CollegeAdvantage account owner or beneficiary and a portion of the distribution reported to you on your CollegeAdvantage year 2009 form 1099-Q relates to original contributions or purchases by the account owner (or beneficiary) that are not excluded under item 1 above, then the nonearnings portion (usually the original contribution or purchase price unless the account has declined in value below these amounts) related to such portion of the distribution must be included in Ohio adjusted gross income to the extent that either the account owner or the beneficiary has taken an Ohio contribution deduction for such contributions or purchases in this or a prior taxable year. Add this adjustment to the total reported for line 33f.
  3. Include on line 33f the earnings portion of the distribution reported to you on IRS form 1099-Q to the extent that

you have not otherwise included these earnings in Ohio adjusted gross income (line 3 on Ohio form IT 1040) for either the current taxable year or for any previous taxable year or years.

**Contribution Carryovers:** CollegeAdvantage account owners or beneficiaries should also reduce any contribution deduction carryovers to future years to the extent that the nonearnings distributions in item 2 on page 18 of these instructions (i) exceed contribution deductions taken in this and prior years and (ii) are reflected in your contribution deduction carryover to future years' returns (see "Contribution Deduction" for line 41 on page 20 of these instructions).

- g) Add 5/6 of the Internal Revenue Code section 168(k) bonus depreciation allowed under the Internal Revenue Code in effect on Oct. 16, 2009. Also add 5/6 of the excess of the Internal Revenue Code section 179 depreciation expense allowed under the Internal Revenue Code in effect on Oct. 16, 2009 over the amount of section 179 depreciation expense that would have been allowed based upon Internal Revenue Code section 179 in effect on Dec. 31, 2002. See the July 31, 2002 information release regarding the Ohio bonus depreciation adjustments on our Web site at [tax.ohio.gov](http://tax.ohio.gov).



**Any income item amounts you deduct on lines 35-46 must be included in your federal adjusted gross income and must be included on line 1 of the Ohio income tax return.**

**You cannot deduct on Schedule A any item already deducted in arriving at the federal adjusted gross income amount you show on line 1 of the Ohio income tax return.**

### Line 35 – Federal Interest and Dividends

Enter interest and dividend income (included in line 1) from obligations issued by the United States 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, and Sallie Maes.

Examples of interest income that are **not** deductible:

- Interest paid by the IRS on an IRS income tax refund.
- Interest income from Fannie Maes or Ginnie Maes.

For a more complete listing, see our information release entitled "Exempt Federal Interest Income" on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Line 36 – Residents of Neighboring States and Nonresident Military Personnel and Their Spouse

Because of reciprocity agreements that Ohio has with the border states of Indiana, Kentucky, West Virginia, Michigan and Pennsylvania, you do not have to file an Ohio income tax return if the following two conditions apply:

- You were a full-year resident of one of these states; AND
- Your only source of income within Ohio was from wages, salaries, tips or other employee compensation.

If Ohio income tax was withheld on this income but you meet the two conditions set forth above, you can file an Ohio income tax return to

get a full refund. Enter the amount from line 1 onto line 2 and onto line 36, Schedule A. Be sure to include page 3 of Ohio form IT 1040 when you send in your return.

**Exceptions:** Nonresidents and part-year residents must enter -0- on line 36 if either of the following circumstances applies:

1. You were a part-year resident of Ohio or you had additional sources of income from Ohio or do not meet the two conditions set forth above. If so, you must file Ohio form IT 1040 and claim the nonresident/part-year resident credit on Schedule D; OR
2. The reciprocal agreements do not apply. These agreements do not apply to you if you own directly or indirectly at least 20% of a pass-through entity having nexus in Ohio. Ohio Revised Code section 5733.40(A)(7) reclassifies compensation from such pass-through entities to a distributive share of the income from the pass-through entity. You must claim the nonresident/part-year resident credit on Schedule D. Also, please see "How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?" on page 7 of these instructions.

**Nonresident Military Personnel and Their Spouses.** *The Servicemembers Civil Relief Act of 2003*, as amended in 2009, is a federal law that provides that a state cannot consider a servicemember or his/her spouse to be a resident or a nonresident simply because he/she is present in the state – or absent from the state – due to military orders of the servicemember. Additionally, the 2009 amendment to the act provides that the wage and salary income of the nonresident spouse of a servicemember is exempt from the income tax of the state in which the servicemember and spouse are stationed and living. This provision does not apply to taxable years prior to 2009.

Military payroll authorities will generally withhold income tax for the state of legal residence shown on the servicemember's federal form DD 2058. A servicemember who had state income tax withheld in error should have the military payroll authorities correct the state of legal residence shown on his/her federal form DD 2058. A servicemember's nonresident spouse who had Ohio income tax withheld and who claims exemption under the 2009 amendment to the *Servicemembers Civil Relief Act of 2003* should file an Ohio income tax return claiming a refund. Free e-filing of Ohio income tax forms is available at [tax.ohio.gov](http://tax.ohio.gov).

### Line 37 – Ohio Resident Military Personnel

Ohio Revised Code section 5747.01(A)(24) provides that for taxable years beginning on and after Jan. 1, 2007 an Ohio resident servicemember can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts are received for active duty service while the servicemember is stationed outside Ohio. **Do not deduct on this line any other types of income such as civilian wages, interest, dividends and capital gains.**

Please note that the Nov. 11, 2009, amendment to the *Servicemembers Civil Relief Act of 2003* described in line 36 does not apply to Ohio-domiciled spouses of servicemembers who reside with their spouses outside the state. These spouses are presumed to retain their Ohio domicile.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station. For purposes of this exemption, "permanent duty station" has the same meaning as specified in Ohio Revised Code 5103.20, Article II, Subparagraph (U), that is, it means the military installation where an active duty servicemember – or, concerning this exemption, an Ohio resident servicemember in the National Guard or military Reserve forces – is currently assigned and is physically located under competent orders that do not specify the duty as temporary. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, is not included in the definition of "stationed." However, periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, as described below, qualify a servicemember for this exemption.

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio, and their spouses, will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district – even if the servicemember did not reside in the school district at any time during the taxable year.

Examples of military pay and allowances that **do** qualify for this deduction include the following amounts, but only if the taxpayer receives the amounts while he/she is stationed outside Ohio:

- Military pay and allowances received while a member of the active component of the U.S. armed forces and assigned to a permanent duty station outside Ohio.
- Military pay and allowances received while a member of the active component of the U.S. Armed Forces, who is assigned to a permanent duty station inside Ohio, only for periods of duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio.
- Military pay and allowances received while a member of the National Guard or the Reserve components of the U.S. Armed Forces in an active duty status outside Ohio, or for periods of training greater than 30 days, outside Ohio.
- Military pay and allowances received while a member of a unit of the National Guard or the Reserve components of the U.S. Armed Forces under federal mobilization orders under which the unit mobilizes for training at a non-Ohio location followed by an operational deployment to any non-Ohio location.
- Military pay and allowances received by cadets at the U.S. service academies, specifically the Military Academy, the Air Force Academy, the Coast Guard Academy and by midshipmen at the Naval Academy. Cadets and midshipmen are serving on active duty under the provisions of 38 United States Code section 101(21) and are eligible for this deduction for the pay they receive while stationed at these facilities to the extent that this pay is included in federal adjusted gross income (line 1 on Ohio form IT 1040). However, this deduction is not available for pay received for service in the Reserve Officer Training Corps.

Examples of military pay and allowances that do **not** qualify for this deduction are explained in a news release entitled "Military Taxpayer Guide to Taxable Income and Deductions," which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Line 39 – Disability and Survivorship Benefits

You **may** deduct the following:

- Benefits from an employee's disability plan paid as the result of a permanent physical or mental disability. Note that the disability must be (or presumed to be) permanent. "Disability" means a permanent physical or mental impairment that makes you unable to work for pay in jobs for which you are qualified by training and experience.
- Survivorship benefits paid from a qualified survivorship plan as the result of the death of a covered employee.

You may **not** deduct the following:

- Payments that otherwise qualify as retirement or pension benefits. Upon your reaching your plan's minimum retirement age, the disability benefits you receive under that plan become retirement or pension benefits and are no longer deductible as disability or survivorship benefits. If you are uncertain of the minimum retirement age under your plan, please contact your plan administrator for this information.
- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries (for example, sick pay provided by an employer or third party).
- Pension payments that another individual was receiving but he/she died and you are now receiving these payments (pension continuation benefits). These amounts are not deductible survivorship benefits.

See Ohio Administrative Code (Ohio Rule) 5703-7-08 for additional information about this deduction. This rule is on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Line 40 – Social Security and Certain Railroad Retirement Benefits

Deduct the following benefits only to the extent that they are included in your federal adjusted gross income:

- Social Security benefits
- Tier I and Tier II railroad retirement benefits
- Supplemental railroad retirement benefits
- Dual railroad retirement benefits
- Railroad disability

## Line 41 – Tuition Investments in CollegeAdvantage Savings Plan

**Contribution Deduction.** You may deduct purchases of tuition units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to \$2,000 per beneficiary per year if these amounts do not qualify as a deduction on page 1 of IRS form 1040. Qualifying purchases exceeding the \$2,000 limitation may be deducted on future years' returns, subject to the annual \$2,000-per-beneficiary limitation, until all unused portions are deducted. Married taxpayers may deduct up to a maximum of \$2,000 per beneficiary whether their filing status is married filing jointly or married filing separately. You may not use any contribution deduction carryover to 2009 to the extent that the carryover has been reduced due to the recapture of contribution deductions (see line 33f instructions on page 18). **Note:** This deduction does not apply to investments in Internal Revenue Code section 529-qualified tuition plans offered by other states.

**Adjustment for Earnings on Certain Distributions.** The earnings portion of distributions from Internal Revenue Code section 529 programs can generally be excluded from federal adjusted gross

income if the distribution is used solely to fund qualified higher-education expenses. If the earnings portion of a 2009 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income (line 1 on this return), then no further adjustment is required on line 41.

For federal income tax purposes, however, there are certain situations where, due to the coordination of benefits from an Internal Revenue Code 529 program with other federal tax benefits for higher-education expenses (such as the federal Hope and Lifetime Learning Credits and Coverdell Education Savings Account distributions), the earnings on a distribution from the CollegeAdvantage program **that are actually used to pay qualified higher-education expenses** cannot be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2009 IRS form 1099-Q from the CollegeAdvantage program **is used to pay qualified higher-education expenses**, and if because of certain federal tax limitations such earnings are **not** excluded from your federal adjusted gross income, you can exclude such portion by adding it to the total included on line 41. **Note:** This special earnings exclusion only applies to distributions from the CollegeAdvantage program and not to distributions from Internal Revenue Code 529-qualified tuition plans offered by other states.

**Adjustment for Distributions at a Loss.** If a distribution reported to you on 2009 IRS form 1099-Q reflects a loss (the earnings in box 2 is negative), you can add this loss to your total on line 41 as a positive number if this loss is not deducted in computing federal adjusted gross income (line 1 on Ohio form IT 1040).

CollegeAdvantage is an Internal Revenue Code 529-qualified tuition program administered by the Ohio Tuition Trust Authority. For more information, please call 1-800-AFFORD-IT (1-800-233-6734) or visit the tuition trust Web site at [www.collegeadvantage.com](http://www.collegeadvantage.com).

**Line 42 – Ohio National Guard Reimbursements and Benefits**

Deduct on line 42 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (line 1 on Ohio form IT 1040) and (ii) you have not already deducted these amounts elsewhere on Schedule A:

- Receipt of Ohio Adjutant General-authorized Ohio National Guard reimbursement for group life insurance premiums paid; AND
- Receipt of Ohio Adjutant General-authorized payment of death benefits received as a beneficiary of an active duty member of the Ohio National Guard who died while performing active duty.

**Line 43 – Unreimbursed Long-Term Care Insurance Premiums, Unsubsidized Health Care Insurance Premiums and Excess Health Care Expenses**

There are several deductions included in this line:

- Unreimbursed premiums for subsidized and unsubsidized long-term care insurance plans and unreimbursed premiums for unsubsidized health care insurance plans; AND
- Excess medical expenses.

**Health Care Expenses Worksheet for Line 43**

**Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan or under any flexible spending plan.**

1a. Enter the unreimbursed health care expenses you paid..... 1a. \_\_\_\_\_

b. Enter the unreimbursed premiums you paid for dental, vision and health insurance. See Note 1 below. Do **not** include any amount you claimed for the self-employed health insurance deduction on line 29 of IRS form 1040..... 1b. \_\_\_\_\_

c. Enter the unreimbursed premiums you paid for long-term care insurance. See Note 1 below ..... 1c. \_\_\_\_\_

d. Add lines 1a, 1b and 1c..... 1d. \_\_\_\_\_

2a. Enter the amount from line 1c above ..... 2a. \_\_\_\_\_

b. During the year, were you eligible to participate in any subsidized health insurance plan or Medicare? See Note 2 below.  
 \_\_\_ Yes. Enter -0- on line 2b, unless Note 3 below applies.  
 \_\_\_ No. Enter on line 2b the unreimbursed premiums you paid for unsubsidized dental, vision and health care insurance.  
 See Note 3 below ..... 2b. \_\_\_\_\_

c. Add lines 2a and 2b and enter the total on both lines 2c and 2d ..... 2c. \_\_\_\_\_ 2d. \_\_\_\_\_

3. Line 1d minus line 2c; if less than -0-, enter -0- on this line ..... 3. \_\_\_\_\_

4. Enter your federal adjusted gross income (from line 1 of your Ohio form IT 1040). If less than -0-, enter -0- on this line ..... 4. \_\_\_\_\_

5. Statutory factor..... 5.           x 7.5%          

6. Multiply line 4 by line 5 and enter here..... 6. \_\_\_\_\_

7. Line 3 minus line 6. If less than -0-, enter -0-. This amount is your excess medical expense ..... 7. \_\_\_\_\_

8. Line 2d plus line 7. Enter this amount on line 43 of Schedule A on Ohio form IT 1040 ..... 8. \_\_\_\_\_

- Notes:**
1. Do not enter on lines 1b or 1c any amount included on line 1a.
  2. A subsidized health insurance plan is a plan where your employer, your spouse's employer, a retirement plan or Medicare pays any portion of the total premium for health insurance coverage.
  3. If you or your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan for only a portion of the year, you may enter on line 2b the dental, vision and health care insurance premiums that you paid for that portion of the year during which you and your spouse were **not** eligible to participate in a Medicare and/or a subsidized health insurance plan.

**Unreimbursed Health Care Expenses.** Enter on line 1a, 1b or 1c of the worksheet on page 21 of these instructions the costs for qualifying health care expenses. Some examples of qualifying health care expenses include **unreimbursed** costs for the following:

- 1a: ● Prescription medicine or insulin
  - Hospital costs and nursing care
  - Medical, dental and vision examinations and treatment by a certified health professional
  - Eyeglasses, hearing aids, braces, crutches and wheel-chairs
- 1b: ● Insurance premiums for health care insurance plans (including both unsubsidized and subsidized plans, Medicare premiums and supplemental Medicare insurance)
- 1c: ● Premiums for long-term care insurance

**Note:** You must reduce the health care insurance premiums amount you enter on worksheet line 1b by the amount of the self-employed health insurance deduction that you claimed on line 29 on IRS form 1040.

**Unreimbursed Long-Term Care Insurance Premiums and Unsubsidized Health Care Insurance Premiums.** Enter on line 2a of the worksheet on page 21 of these instructions the amount you paid during 2009 for unreimbursed long-term care insurance premiums for you, your spouse and your dependents. Enter on line 2b the unreimbursed premiums you paid for unsubsidized health care insurance premiums for you, your spouse and your dependents.

An **unsubsidized health care insurance plan** is a plan for which your current or former employer or your spouse's current or former employer does **not** pay for any part of the plan's costs and does **not** reimburse you or your spouse for any part of the plan's costs. Most people who receive wage or salary income from an employer participate in one or more subsidized plans; such plans are not unsubsidized health care insurance plans. If you are unsure, check with your employer.

**Example 1:** Sue has a health care insurance plan through her employer. She has \$50 deducted from her paycheck each month to pay for her portion of her health care insurance premium costs. Her employer contributes \$450 each month toward the health care insurance premium costs that total \$500 each month. This is a subsidized plan, so Sue is **not** participating in an unsubsidized health care insurance plan. Sue cannot use her \$50 monthly payment on lines 2a and 2b of the worksheet, but she can include this amount on line 1b.

**Note:** If you are eligible for Medicare coverage, you **cannot** use line 2b of the worksheet to report any unsubsidized health care insurance plan premiums paid while you were eligible for Medicare coverage.

**Example 2:** Sue is retired and qualifies for Medicare for the entire year. She pays \$50 each month for supplemental health insurance and \$20 each month for Medicare B premiums. Sue cannot use her \$50 or \$20 monthly payments on line 2b of the worksheet, but she can include these amounts on line 1b of the worksheet.

**Line 44 – Ohio Medical Savings Account**

You may be able to deduct the amount of funds you deposited into a medical savings account. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 2009 the maximum amount of deposited funds you may be able to deduct is \$4,197. If filing a joint return, each spouse

may deduct up to \$4,197 of funds deposited into his/her account for a maximum joint deduction of \$8,394. Any investment income or interest earned on the funds deposited into a medical savings account is also deductible **if the income or interest is included in your federal adjusted gross income** (line 1 of your Ohio form IT 1040). **Note:** You must reduce the amount of this deduction by any amount that you claimed on line 25 of your IRS form 1040.

To determine if you are eligible for this deduction, complete the medical savings account worksheet below. For further information, please see "What Is a Medical Savings Account and What Are the Qualifications?" on page 9 of these instructions.

<b>Medical Savings Account Worksheet for Lines 33d and 44</b>	
1. Amount you contributed during 2009, but no more than \$4,197. Do not include on this line any amount you entered on line 25 of IRS form 1040 .....	1. _____
2. If joint return, amount your spouse contributed to a separate account during 2009, but no more than \$4,197 .....	2. _____
3. Amount of medical savings account earnings included on line 1 of your 2009 Ohio form IT 1040 .....	3. _____
4. Subtotal (add lines 1, 2 and 3) .....	4. _____
5. 2009 withdrawals from the account for non-medical purposes .....	5. _____
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 44 of Schedule A of Ohio form IT 1040 .....	6. _____
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here .....	7. _____
<b>Note for lines 1 and 2:</b> Do not show on either line any contribution to medical savings accounts if the contribution is excluded from box #1 on your IRS form W-2, Wage and Tax Statement.	
<b>Note for line 5:</b> If any prior year contribution exceeded the deductible limit for that year, please contact the Ohio Department of Taxation's Personal Income Tax Division's legal counsel at 1-800-282-1780 to help you determine the amount you should enter on line 5 of this worksheet.	
<b>Note for line 7:</b> Add the amount you show on this line, plus any lump sum distribution add-backs and miscellaneous income tax adjustments. Enter this amount on line 33d of Schedule A of Ohio form IT 1040.	

**Example:** Tom and Sue file a joint tax return for 2009. Tom contributed \$2,000 to his medical savings account while Sue contributed \$5,000 to hers. Tom's account earned \$120 in interest and Sue's earned \$300, which were included in their federal adjusted gross income. These amounts are not deductible in arriving at federal adjusted income. They are entitled to a medical savings account deduction of \$6,617 (\$2,000 for Tom's contribution, \$4,197 for Sue's contribution and the combined interest income of \$420).

**Line 45 – Other Deductions**

Enter a dollar amount for each line that applies.

- a) Deduct the amount of employer wage and salary expenses that you did not deduct for federal income tax purposes because you instead claimed the federal targeted jobs tax credit or the work opportunity tax credits.
- b) Deduct interest income earned from Ohio public obligations and Ohio purchase obligations if the interest income was included in your federal adjusted gross income. You can also deduct any gains resulting from the sale or disposition of Ohio

public obligations to the extent that the gain was included in your federal adjusted gross income.

- c) Deduct refunds or reimbursements of expenses you originally deducted on a prior year IRS income tax return if the following conditions are met:
- The refund or reimbursement was included in your federal adjusted gross income on your 2009 IRS income tax return, form 1040, line 21; AND
  - The expense for which you were refunded or reimbursed was deducted as an itemized deduction on Schedule A of a prior year IRS income tax return.

**Example:** Jane claimed an itemized deduction of \$500 for medical expenses on her 2008 IRS income tax return. In 2009 she received a medical expense reimbursement for \$200 from her insurance company, and she reported the \$200 on line 21 of her 2009 IRS income tax return. Jane is entitled to deduct the \$200 reimbursement on line 45c of this return.

- d) Enter on this line any amount of income that you paid back in a subsequent year if that amount meets the following three requirements:
- For federal income tax purposes you claimed either (i) an itemized deduction on Schedule A of your 2009 IRS income tax return for the amount repaid OR (ii) a tax credit on your 2009 IRS income tax return based upon the amount repaid; AND
  - You do not deduct this amount on any other line on your Ohio tax return for this year or any other year; AND
  - In the year you received the income, the income did not qualify for either the resident or nonresident/part year resident credits on Schedules C or D on your Ohio income tax return.

**Miscellaneous Federal Tax Adjustments:** Also enter on this line (i) any income or gain amount that was included in your federal adjusted gross income (line 1) solely because of post-Oct. 16, 2009 amendments to the Internal Revenue Code and (ii) any amount that you were not able to deduct in arriving at federal adjusted gross income but you would have been able to deduct under the Internal Revenue Code in effect on post-Oct. 16, 2009. See Ohio Revised Code section 5701.11.

**Note:** At the time these instructions went to print, there were no federal tax adjustments.

- e) Deduct on this line up to \$10,000 of qualified organ donation expenses you incurred during the taxable year. If your filing status is married filing jointly, each of you can deduct on this line up to \$10,000 of qualified organ donation expenses you each incurred during the taxable year. "Qualified organ donation expenses" means unreimbursed travel and lodging expenses that you incur in connection with your donation, to another human being, of your human liver, pancreas, kidney, intestine, lung or any portion of your human bone marrow.

Please note that you can claim this deduction only once for all taxable years. If you claim the deduction for this year, you cannot claim this deduction in any subsequent year. If your filing status is married filing jointly and if you and your spouse both claim the deduction for this year, both you and your spouse cannot claim this deduction in any subsequent year. However, if your filing status is married filing jointly but only one spouse claims this deduction for this year, the other spouse

can claim the deduction in a subsequent year, regardless of your spouse's filing status in that subsequent year.

You can also deduct matching contributions that you made to another person's Individual Development Account when the account has been established by a county department of human services. For further information, contact your local county department of human services.

- f) Deduct 1/5 of the Internal Revenue Code sections 168(k) and 179 depreciation adjustments you added back on each of your last five years' Ohio income tax returns. You can take this deduction even if you no longer directly or indirectly own the asset. See the July 31, 2002 information release regarding the Ohio bonus depreciation adjustments on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

- g) **Military Retirement Income and Injury Relief Fund Amounts:** Taxpayers who retired from service in the active or reserve components of the U.S. Army, Navy, Air Force, Marine Corps, Coast Guard or National Guard can deduct their military retirement income to the extent that income is not otherwise deducted or excluded in computing federal or Ohio adjusted gross income.

Taxpayers who served in the military and receive a federal civil service retirement pension are also eligible for a limited deduction if any portion of their federal retirement pay is based on credit for their military service. These retirees can deduct only the amount of their federal retirement pay that is attributable to their military service.

If you are eligible for this limited deduction, refer to your federal civil service retirement benefit handbook to determine the number of years of your military service. Divide the number of years of military service by the total number of years of combined military service and civilian employment with the U.S. government. Take this fraction and multiply it by the amount of your federal civil service pension you have included on line 1 of this return. The resulting number is the amount of your federal civil service pension that you can deduct on line 45g.

**Example:** Included on line 1 of Ohio form IT 1040 is \$60,000, which the taxpayer received as a federal civil service pension. The taxpayer has 15 years of military service and 45 years of combined military service and civilian employment with the U.S. government. The fraction is  $15/45 = 1/3$ . The taxpayer can deduct \$20,000 on line 45g:  $1/3 \times \$60,000$ .

If you do not have your federal civil service retirement handbook, contact the U.S. Office of Personnel Management (OPM) at 1-888-767-6738 or TDD 1-800-878-5707. You can also e-mail OPM at [retire@opm.gov](mailto:retire@opm.gov) or use its Web site at [www.opm.gov/retire](http://www.opm.gov/retire) to request the booklet. Please be sure to specify that you want a **replacement** booklet (there are other types). An OPM customer service representative will tell you how much military and total service time you have in your retirement calculation and can mail you a screen print or short form letter with the information.

The military retirement income also applies to such amounts received by the surviving spouse or the former spouse of each military retiree who is receiving payments under the survivor benefit plan.

Please note that we may later ask you for a copy of the divorce agreement and IRS form 1099-R as verification for the deduction. Note that child support receipts, regardless of the source, are not included in federal adjusted gross income, so you cannot deduct these amounts.

Also enter on this line **military injury relief fund** amounts you reported on line 1 (federal adjusted gross income). You do not have to include in federal adjusted gross income, and you cannot enter on line 45g, those military injury relief fund amounts you received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if those injuries are a direct result of military action in Operation Iraqi Freedom or Operating Enduring Freedom. But you must include on lines 1 and 45g any other military injury relief fund amounts you received.

## Schedule B – Nonbusiness Credits

### Line 48 – Retirement Income Credit

To qualify for the Ohio retirement income credit, you **must** meet all of the following:

- You received retirement benefits, annuities or distributions that were made from a pension, retirement or profit-sharing plan; AND
- You received this income because you have retired; AND
- This income is included in your Ohio adjusted gross income on line 3. **Note:** Social Security and railroad retirement benefits required to be shown on line 40 and military retirement income required to be shown on line 45g do **not** qualify for this credit.

<b>The Amount of the Credit is as Follows:</b>	
<b>Amount of qualifying retirement income received and included in Ohio adjusted gross income (line 3) during the taxable year:</b>	<b>Line 48 retirement income credit for taxable year:</b>
\$500 or less.....	\$ 0
More than \$500, but not more than \$1,500.....	\$ 25
More than \$1,500, but not more than \$3,000.....	\$ 50
More than \$3,000, but not more than \$5,000.....	\$ 80
More than \$5,000, but not more than \$8,000.....	\$130
More than \$8,000.....	\$200

**Note: Amounts that you can deduct on lines 40 and 45g of the Ohio income tax return do not qualify for this credit.**

**The Maximum Credit Per Return is \$200.** If you are filing a joint return, combine the total qualifying retirement income for both spouses to determine the credit from the table above.

**Note:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 qualify for this credit **only** if the amounts are paid under a retirement plan.

**Example:** Bob and Jane are retired and file a joint return. Bob has \$5,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. Jane has \$2,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. The total of the two qualifying retirement incomes is \$7,000. The table above shows a credit of \$130 for retirement income of more than \$5,000, but not more than \$8,000. They are entitled to claim on line 48 an Ohio retirement income credit of \$130.

### Line 49 – Senior Citizen Credit

You can claim a \$50 credit if you were 65 or older before Jan. 1, 2010. If you are filing a joint return, **only one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

### Line 50 – Lump Sum Distribution Credit

This credit is available only to individuals 65 or older before Jan. 1, 2010. If you received a lump sum distribution from a pension, retirement or profit-sharing plan, whether on account of retirement or separation from employment, and if you are 65 or older, you may be able to take advantage of a special tax treatment that uses the \$50 senior citizen tax credit multiplied by your expected remaining life years.

**If the answers to questions 1 through 6 below are all “Yes,” you can claim the lump sum distribution credit.**

1. Were you 65 or older before Jan. 1, 2010?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, Internal Revenue Code 401(k), STRS, PERS, SERS, etc.)?
3. Was the distribution made from all of the employer’s qualified plans of one kind in which the employee had funds?
4. Was the distribution for the full amount credited to the employee?
5. Was the distribution paid within a single taxable year?
6. Was the distribution made because the employee died, quit, retired, or was laid off or fired?

**If you answered “No” to any of the previous questions, you do not qualify for this credit.**

**If you take this credit, you cannot take the \$50 senior citizen’s credit on this year’s return or on any future year’s return.** For more information, see page 2 of Ohio form LS WKS, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Note 1:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 do **not** qualify for this credit.

**Note 2:** Distributions from university retirement plans and from government-sponsored deferred compensation plans do **not** qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

### Line 51 – Child Care and Dependent Care Credit

If your Ohio adjusted gross income (line 3) is less than \$40,000 and if you made payments that qualified for the federal child care and/or dependent care credit, you are entitled to this credit (complete the worksheet on page 25 of these instructions).

### Line 52 – Lump Sum Retirement Credit

Lump sum distributions that you received on account of retirement from a qualified retirement plan may qualify for the lump sum retirement credit. A lump sum distribution is one where you receive your entire balance from a qualified pension, retirement or profit-sharing plan during one taxable year. If you received income in a lump sum



### 2009 Child Care and Dependent Care Worksheet for Line 51

If line 3 on page 1 of the Ohio form IT 1040 is \$40,000 or more, you are **not** entitled to this credit.

1. Enter the amount from line 9 of IRS form 2441, Child and Dependent Care Expenses..... 1. \_\_\_\_\_
2. If line 3 of your Ohio form IT 1040 is less than \$20,000, enter 100% on line 2 of this worksheet. If line 3 is equal to or greater than \$20,000, but less than \$40,000, enter 25%. All others enter -0-..... 2. X %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on line 51 (Schedule B) on Ohio form IT 1040..... 3. \_\_\_\_\_

distribution during 2009 or are entitled to an unused retirement income exclusion from an earlier year, then you will need special instructions on how to compute your tax credit.

For more information, see page 1 of Ohio form LS WKS, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Note 1:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 do **not** qualify for this credit.

**Note 2:** Distributions from university retirement plans and from government-sponsored deferred compensation plans do **not** qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

### Line 54 – Displaced Worker Training Credit

Ohio law provides a credit for amounts you pay for qualified displaced worker training. Qualified displaced worker training is any training or education that improves your chances of getting a new job after you have lost your previous job. Displaced worker training includes apprenticeships, internships and educational classes. Use the worksheet below.

### Line 55 – Ohio Political Contributions Credit

You can claim a credit against your tax for contributions of money you made during the year to the campaign committee of candidates for any of the following Ohio offices:

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

The amount of the credit is the lesser of the combined total cash contributions you made during the year or \$50 (\$100 for married filing joint returns).

### Displaced Worker Training Credit Worksheet for Line 54

Such training qualifies for this credit only if you can check "Yes" for questions 1, 2 and 3 below. Your spouse can also claim the credit on this return if (i) your spouse can also answer "Yes" to all of the questions and (ii) you file a joint return with your spouse.

- |  | <u>Yes</u>               | <u>No</u>                |
|--|--------------------------|--------------------------|
| 1. Did you lose your job because the place where you worked either permanently closed or moved, or because your employer abolished your job or shift? ( <b>Note:</b> Abolishment of job or shift does not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc.)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. During the 12-month period beginning when you lost your job, did you pay for any displaced worker training?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. While you were receiving displaced worker training, were you either unemployed or working no more than 20 hours per week?.....  | <input type="checkbox"/> | <input type="checkbox"/> |

**If you and/or your spouse checked "Yes" to all of the questions above, complete the worksheet below:**

1. Enter the amount of displaced worker training expense you paid during 2008 and 2009 for displaced worker training during the 12-month period beginning when you lost your job. Do not include any amount that was reimbursed to you..... 1. \_\_\_\_\_
2. Enter one-half of the amount on line 1 ..... 2. \_\_\_\_\_
3. Enter the smaller of \$500 or the amount on line 2 ..... 3. \_\_\_\_\_
4. Enter the amount of displaced worker training credit, if any, that you claimed on line 54, Schedule B of last year's Ohio form IT 1040..... 4. \_\_\_\_\_
5. Subtract line 4 from line 3 (but not less than -0-). **If your filing status is single, qualifying widow(er), married filing separately or head of household, stop here. Line 5 is your displaced worker training credit. Enter this amount on line 54, Schedule B of Ohio form IT 1040** ..... 5. \_\_\_\_\_

**If your filing status is married filing jointly and your spouse also answered "Yes" to the three questions at the top of this worksheet, please complete the remainder of this worksheet.**

6. Enter the amount of displaced worker training expenses your spouse paid during 2008 and 2009 for displaced worker training during the 12-month period beginning when he/she lost his/her job. Do not include any amount that was reimbursed to him/her ..... 6. \_\_\_\_\_
7. Enter one-half of the amount on line 6 ..... 7. \_\_\_\_\_
8. Enter the smaller of \$500 or the amount on line 7 ..... 8. \_\_\_\_\_
9. Enter the amount of displaced worker training credit, if any, that your spouse claimed on line 54, Schedule B of last year's Ohio form IT 1040..... 9. \_\_\_\_\_
10. Subtract line 9 from line 8 (but not less than -0-) ..... 10. \_\_\_\_\_
11. Add lines 5 and 10 and enter the amount here and on line 54, Schedule B of Ohio form IT 1040 ..... 11. \_\_\_\_\_

## Line 56 – Adoption Credit

You can claim a credit against your tax if you adopted a minor child (under 18 years of age) during the taxable year. The amount of credit is \$1,500 per child adopted. **This is a one-time credit per child.** Any unused amounts can be carried forward for up to two years. The adoption **must** be final and recognizable under Ohio law in the year for which you first claim the credit.

## Schedule C – Ohio Resident Credit

### Line 58 – Income Subjected to Tax by Other States

If you were an Ohio resident during 2009 and you had income subjected to tax by other states or the District of Columbia, you may qualify for the Ohio resident tax credit. The credit is the **lesser** of lines 60 or 61.

This line amount is the portion of your Ohio adjusted gross income subjected to a tax on income in other states or the District of Columbia while you were a resident of Ohio, less related deductions allowed in computing federal adjusted gross income and increased or decreased by related adjustments on Schedule A of the Ohio form IT 1040.



**Limitation:** Do **not** include income for which you have directly or indirectly deducted or were entitled to deduct in computing federal adjusted gross income, any state income tax paid on that income. See the March 2006 Ohio income tax information release, which is on our

Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Do not include wages, salaries, tips or commissions earned by full-year Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania and certain income earned by military nonresidents that are shown on line 36. This income is not taxed and does not qualify for the credit.**

### Line 61 – Other States' Income Tax

Enter the amount of 2009 income tax, less all related nonrefundable credits other than withholding, estimated tax payments and carryforwards from previous years, paid to other states or the District of Columbia. In general, this amount will be the amount shown on

the line on the other state's income tax return that is equivalent to line 16 of Ohio form IT 1040.



**Limitation:** Do **not** include income for which you have directly or indirectly deducted or were entitled to deduct, in computing federal adjusted gross income, any state income tax paid on that income.

## Schedule D – Nonresident/ Part-Year Resident Credit

Nonresidents and part-year residents of Ohio are entitled to a credit for income not earned or received in Ohio.

### Line 63 – Income Not Earned or Received in Ohio

Enter the portion of Ohio adjusted gross income from line 3 that was not earned and received in Ohio. You must complete and include Ohio form IT 2023 (see our Web site at [tax.ohio.gov](http://tax.ohio.gov)) to calculate this credit unless your only income from Ohio sources were wages reported on your W-2(s) and you and/or your family members do not directly or indirectly own the business that paid you those wages.

Do **not** include on this line pass-through entity distributive shares of income allocated or apportioned to Ohio. Do **not** include on this line any amount shown on line 46.

**Note:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on your W-2s should **not** be included on this line to the extent that such amounts are based upon employment or previous employment within Ohio. Do not include on this line any severance pay, termination pay, final pay or "golden parachute" amounts if you (i) earned in Ohio any portion of such amounts and/or (ii) were employed in Ohio by the payor or the payor's affiliate prior to or at the time of your receipt of such amounts.

## Schedule E – Nonrefundable Business Credits

Business owners may be entitled to claim on Ohio Schedule E one or more nonrefundable business credits. **Note:** You can obtain Ohio Schedule E from our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by contacting one of the offices listed on page 45 of these instructions.

## Unpaid Sales/Use Tax Explanation and Instructions for Ohio Forms IT 1040EZ, Line 14 and IT 1040, Line 17

**TIP:** Generally, this line will be -0- if you made no catalog, Internet or out-of-state purchases. If you do have catalog, Internet or out-of-state purchases, many out-of-state retailers already collect sales/use tax on your purchase. Your receipt will show it as a sales tax amount. If the retailer charges you sales tax on your purchase, you do **not** have to use the Ohio income tax return to pay additional use tax to Ohio. Use line 14 on Ohio form IT 1040EZ or line 17 on Ohio form IT 1040 to pay your Ohio sales/use tax for those purchases on which you did **not** pay any state sales tax to the out-of-state retailer at the time you made your purchase.

Use line 14 on Ohio form IT 1040EZ or line 17 on Ohio form IT 1040 to report the amount of unpaid sales/use tax (if any) on out-of-state purchases that you made if you used, stored or consumed in Ohio the item or service you purchased (for example, Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and for which you paid **no** sales tax on that purchase(s). **Please complete the use tax worksheet on page 28 of these instructions to determine if you owe this tax.**

### Ohio's Use Tax

Ohio's use tax has been part of our tax laws since 1936. The use tax rate is equal to the sales tax rate in your county. Every state with a sales tax also has a companion use tax. The use tax laws were passed to eliminate the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect Ohio sales tax.

### Who Benefits From the Tax?

- ✓ **You and Our Schools:** One-third of Ohio's sales and use tax supports our elementary and secondary schools. The remaining two-thirds pays for state services – higher education, parks, public safety, etc.
- ✓ **County Governments and Transit Authorities:** The sales and use tax is the largest source of financing for the local criminal justice system and public transportation systems.
- ✓ **Ohio Retailers:** The use tax protects Ohio jobs and helps Ohio retailers by keeping prices competitive with out-of-state merchants who don't collect sales tax.

### Can You Give Me an Example?

If you buy a taxable item or service from an out-of-state retailer and pay no sales tax, Ohio requires you to pay the Ohio use tax if you will use, store or consume the item or service in Ohio. The use tax applies when you buy from catalog or Internet retailers. The use tax rate is equal to the sales tax rate in the Ohio county where you will use, store or consume the item or service.

**Example:** Rita lives in Tuscarawas County. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125. The catalog company collects no sales tax. Rita is liable for paying Ohio's use tax:

**Taxable purchase:** \$125

**Ohio + Tuscarawas County use tax rate = 6.5%**

**Use tax:** \$125 x .065 = **\$8.13**

**Round this \$8.13 use tax amount  
to the nearest whole dollar: \$8**

Rita would enter **\$8** on line 14 of Ohio form IT 1040EZ or line 17 of Ohio form IT 1040.

### What if I Have Already Paid Tax on My Out-of-State Purchase?

If you previously paid to another state sales tax on the purchase or if you have previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report on line 14 of Ohio form IT 1040EZ or on line 17 of Ohio form IT 1040 any use tax on that purchase.

### I Owe Ohio Use Tax – How Do I Pay It?

You can pay your use tax when you file your Ohio income tax return. Complete the worksheet on page 28 of these instructions.

If you do not have to file an Ohio income tax return (see page 7 of these instructions) but you owe Ohio use tax, you must file Ohio form VP USE to pay the tax. This form is on our Web site at **tax.ohio.gov**.

### Worksheet to Calculate Use Tax for Ohio Forms IT 1040EZ, Line 14 and IT 1040, Line 17

If during 2009 you made any out-of-state purchase of goods or services that you used, stored or consumed in Ohio (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax in any state on that purchase, you are required to complete this worksheet to determine the Ohio use tax that you owe on that purchase. Please complete the following worksheet to determine if you owe any Ohio use tax (which is the Ohio sales tax on your out-of-state purchase). For additional information, see page 27 of these instructions.

a. During 2009 did you make any of the purchases described above? <input type="checkbox"/> <b>No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax.</b> Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ and on line 17 of Ohio form IT 1040. <input type="checkbox"/> <b>Yes –</b> Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).	
b. Did the retailer charge you sales tax (Ohio or any other state) on your out-of-state purchase(s)? <input type="checkbox"/> <b>Yes – STOP – You do not owe any Ohio use tax.</b> Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ and on line 17 of Ohio form IT 1040. <input type="checkbox"/> <b>No –</b> You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter the total of your out-of-state purchases on which you paid <b>no</b> sales tax and <b>no</b> Ohio use tax.	<b>\$</b> <span style="float: right;">.00</span>
d. Enter your county use tax rate. Please use the decimal rates below to calculate your use tax.	<b>X</b> . _ _ _ _
e. Multiply line c by line d. This is the amount of Ohio use tax that <b>you owe</b> on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 14 of Ohio form IT 1040EZ or on line 17 of Ohio form IT 1040. This amount is part of your income tax liability.	<b>\$</b> <span style="float: right;">.00</span>

### County Sales and Use Tax Rates

State and county sales and use tax rates changed during the year. The following chart reflects sales and use tax rates in effect on Oct. 1, 2009. You can access our Web site at [tax.ohio.gov](http://tax.ohio.gov) for specific tax rates in effect at the time of your purchase.

County	Rate		County	Rate		County	Rate	
	Decimal	Percent		Decimal	Percent		Decimal	Percent
Adams .....	.0700	7.00%	Hamilton .....	.0650	6.50%	Noble .....	.0700	7.00%
Allen .....	.0650	6.50%	Hancock .....	.0675	6.75%	Ottawa .....	.0650	6.50%
Ashland .....	.0675	6.75%	Hardin .....	.0700	7.00%	Paulding .....	.0700	7.00%
Ashtabula .....	.0650	6.50%	Harrison .....	.0700	7.00%	Perry .....	.0650	6.50%
Athens .....	.0675	6.75%	Henry .....	.0700	7.00%	Pickaway .....	.0700	7.00%
Auglaize .....	.0700	7.00%	Highland .....	.0700	7.00%	Pike .....	.0700	7.00%
Belmont .....	.0700	7.00%	Hocking .....	.0675	6.75%	Portage .....	.0675	6.75%
Brown .....	.0675	6.75%	Holmes .....	.0650	6.50%	Preble .....	.0700	7.00%
Butler .....	.0625	6.25%	Huron .....	.0700	7.00%	Putnam .....	.0700	7.00%
Carroll .....	.0650	6.50%	Jackson .....	.0700	7.00%	Richland .....	.0675	6.75%
Champaign .....	.0700	7.00%	Jefferson .....	.0700	7.00%	Ross .....	.0700	7.00%
Clark .....	.0700	7.00%	Knox .....	.0650	6.50%	Sandusky .....	.0675	6.75%
Clermont .....	.0650	6.50%	Lake .....	.0625	6.25%	Scioto .....	.0700	7.00%
Clinton .....	.0700	7.00%	Lawrence .....	.0700	7.00%	Seneca .....	.0700	7.00%
Columbiana .....	.0700	7.00%	Licking .....	.0700	7.00%	Shelby .....	.0700	7.00%
Coshocton .....	.0700	7.00%	Logan .....	.0700	7.00%	Stark .....	.0650	6.50%
Crawford .....	.0700	7.00%	Lorain .....	.0675	6.75%	Summit .....	.0650	6.50%
Cuyahoga .....	.0775	7.75%	Lucas .....	.0675	6.75%	Trumbull .....	.0650	6.50%
Darke .....	.0700	7.00%	Madison .....	.0675	6.75%	Tuscarawas .....	.0650	6.50%
Defiance .....	.0650	6.50%	Mahoning .....	.0675	6.75%	Union .....	.0675	6.75%
Delaware .....	.0675	6.75%	Marion .....	.0650	6.50%	Van Wert .....	.0700	7.00%
Erie .....	.0650	6.50%	Medina .....	.0650	6.50%	Vinton .....	.0700	7.00%
Fairfield .....	.0625	6.25%	Meigs .....	.0650	6.50%	Warren .....	.0650	6.50%
Fayette .....	.0700	7.00%	Mercer .....	.0700	7.00%	Washington .....	.0700	7.00%
Franklin .....	.0675	6.75%	Miami .....	.0675	6.75%	Wayne .....	.0625	6.25%
Fulton .....	.0650	6.50%	Monroe .....	.0650	6.50%	Williams .....	.0700	7.00%
Gallia .....	.0675	6.75%	Montgomery .....	.0700	7.00%	Wood .....	.0650	6.50%
Geauga .....	.0650	6.50%	Morgan .....	.0700	7.00%	Wyandot .....	.0700	7.00%
Greene .....	.0650	6.50%	Morrow .....	.0700	7.00%			
Guernsey .....	.0700	7.00%	Muskingum .....	.0700	7.00%			

## Donations that Apply to Ohio Forms IT 1040EZ, Lines 18a-c and IT 1040, Lines 25a-c

**A donation will reduce the amount of the refund that we will send you. 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 lines 18a-c on Ohio form IT 1040EZ or lines 25a-c on Ohio form IT 1040.**

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Please note that your donation may be tax deductible on the year 2010 IRS income tax form.

**Military Injury Relief** – Use Ohio form IT 1040EZ, line 18a or IT 1040, line 25a to donate to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom.

If you do not have an overpayment on Ohio form IT 1040EZ, line 17 or IT 1040, line 23, 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 – ODJFS and mailing it to:

Ohio Department of Job and Family Services  
Military Injury Relief Fund  
P.O. Box 182367  
Columbus, OH 43218-2367

**Nature Preserves and Scenic Rivers** – Use Ohio form IT 1040EZ, line 18b or IT 1040, line 25b to donate to the preservation of Ohio's nature preserves and scenic rivers. Your generous donation sup-

ports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.

If you do not have an overpayment on Ohio form IT 1040EZ, line 17 or IT 1040, line 23, 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 "Natural Areas and Preserves Special Account" and mailing it to:

Ohio Department of Natural Resources  
Deputy Directors' Office  
2045 Morse Road, Building D-3  
Columbus, OH 43229-6693

**Wildlife Species and Endangered Wildlife** – Use Ohio form IT 1040EZ, line 18c or IT 1040, line 25c to donate to help all of Ohio's 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 Ohio form IT 1040EZ, line 17 or IT 1040, line 23, 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  
Deputy Directors' Office  
2045 Morse Road, Building D-3  
Columbus, OH 43229-6693

















# The Finder



**Do you know your Ohio public school district name and number?**

**Do you know if your Ohio public school district has an income tax?**

**If you need to find the name of your Ohio public school district, use The Finder.**

## The Finder

*Municipal Tax*

*School District Income Tax*

*Sales and Use Tax*

*Tax District Summary*

**Step 1** → Go to our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Step 2** → Click on **The Finder**.

**Step 3** → Click on School District Income Tax. Follow the directions to look up your school district.

**Step 4** → We will validate the street address and city.

**Step 5** → The Ohio public school district name and number will appear on the screen with the applicable tax rate if the school district has an income tax in effect. You will also see a reference number for each look-up inquiry.

**Step 6** → Enter the Ohio public school district number in the space provided on the front of your Ohio form IT 1040 or IT 1040EZ.

If you think the school district information we provide is incorrect, e-mail your inquiry to us by scrolling to the bottom of the screen page and clicking on "Contact Us."

### **Don't Have Access to the Internet?**

If you don't have access to the Internet, contact your county auditor or county board of elections to verify your Ohio public school district.

# Ohio Public School District Numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter on the front of Ohio form IT 1040 or IT 1040EZ the number of the school district where you lived (resided) or where you were domiciled for the majority of 2009. Each district is listed under the county or counties in which the school district is located. Do not use nonpublic or joint vocational school districts. **Full-year non-Ohio domiciliaries should use 9999.**

An asterisk (\*) and red print indicate a school district with an income tax in effect for 2009. If you lived in (resided) or were domiciled in one of these school districts for all or part of the year, **you are required to file** a school district income tax return, Ohio form SD 100.

If you do not know the public school district in which you live, please see The Finder on page 37 of these instructions.

## ADAMS COUNTY

Adams County/Ohio Valley LSD .....	0101
Bright LSD .....	3601
Eastern LSD .....	0801
Manchester LSD .....	0102

## ALLEN COUNTY

Allen East LSD .....	0201
Bath LSD .....	0202
* Bluffton EVSD .....	0203
* Columbus Grove LSD .....	6901
Delphos CSD .....	0204
Elida LSD .....	0205
Lima CSD .....	0206
* Pandora-Gilboa LSD .....	6909
Perry LSD .....	0207
Shawnee LSD .....	0208
* Spencerville LSD .....	0209
* Waynesfield-Goshen LSD .....	0606

## ASHLAND COUNTY

Ashland CSD .....	0301
Black River LSD .....	5201
Crestview LSD .....	7002
Hillsdale LSD .....	0302
* Loudonville-Perrysville EVSD .....	0303
Lucas LSD .....	7004
Mapleton LSD .....	0304
* New London LSD .....	3903
* Northwestern LSD .....	8505
West Holmes LSD .....	3802

## ASHTABULA COUNTY

Ashtabula Area CSD .....	0401
Buckeye LSD .....	0402
Conneaut Area CSD .....	0403
Geneva Area CSD .....	0404
Grand Valley LSD .....	0405
Jefferson Area LSD .....	0406
Ledgemont LSD .....	2805
Pymatuning Valley LSD .....	0407

## ATHENS COUNTY

Alexander LSD .....	0501
* Athens CSD .....	0502
Federal Hocking LSD .....	0503
Nelsonville-York CSD .....	0504
Trimble LSD .....	0505
Warren LSD .....	8405

## AUGLAIZE COUNTY

* Botkins LSD .....	7502
Indian Lake LSD .....	4603
Jackson Center LSD .....	7506
Marion LSD .....	5403
* Minster LSD .....	0601
* New Bremen LSD .....	0602
* New Knoxville LSD .....	0603
* Parkway LSD .....	5405
Shawnee LSD .....	0208
* Spencerville LSD .....	0209
St. Marys CSD .....	0604
* Upper Scioto Valley LSD .....	3306
* Wapakoneta CSD .....	0605
* Waynesfield-Goshen LSD .....	0606

## BELMONT COUNTY

Barnesville EVSD .....	0701
Bellaire CSD .....	0702
Bridgeport EVSD .....	0703
Buckeye LSD .....	4101
Harrison Hills CSD .....	3402
Martins Ferry CSD .....	0704

## BELMONT COUNTY (cont'd.)

Shadyside LSD .....	0705
St. Clairsville-Richland CSD .....	0706
Switzerland of Ohio LSD .....	5601
Union LSD .....	0707

## BROWN COUNTY

Bethel-Tate LSD .....	1302
Blanchester LSD .....	1401
* Clermont-Northeastern LSD .....	1303
Eastern LSD .....	0801
Fayetteville-Perry LSD .....	0802
Georgetown EVSD .....	0803
Lynchburg-Clay LSD .....	3605
Ripley Union Lewis Huntington LSD .....	0804
Western Brown LSD .....	0805
Williamsburg LSD .....	1309

## BUTLER COUNTY

College Corner LSD .....	6801
Edgewood CSD .....	0901
Fairfield CSD .....	0902
Hamilton CSD .....	0903
Lakota LSD .....	0904
* Madison LSD .....	0905
Mason CSD .....	8307
Middletown CSD .....	0906
Monroe LSD .....	0910
* New Miami LSD .....	0907
Northwest LSD .....	3113
* Preble Shawnee LSD .....	6804
Princeton CSD .....	3116
* Ross LSD .....	0908
* Southwest LSD .....	3118
* Talawanda CSD .....	0909

## CARROLL COUNTY

Brown LSD .....	1001
Carrollton EVSD .....	1002
Conotton Valley Union LSD .....	3401
Edison LSD .....	4102
Harrison Hills CSD .....	3402
Minerva LSD .....	7610
Osnaburg LSD .....	7613
Sandy Valley LSD .....	7616
Southern LSD .....	1509

## CHAMPAIGN COUNTY

Graham LSD .....	1101
* Mechanicsburg EVSD .....	1102
* Miami East LSD .....	5504
Northeastern LSD .....	1203
Northwestern LSD .....	1204
* Triad LSD .....	1103
Urbana CSD .....	1104
* West Liberty-Salem LSD .....	1105

## CLARK COUNTY

* Cedar Cliff LSD .....	2902
Clark-Shawnee LSD .....	1207
* Fairborn CSD .....	2903
Greenon LSD .....	1201
Northeastern LSD .....	1203
Northwestern LSD .....	1204
* Southeastern LSD .....	1205
Springfield CSD .....	1206
Tecumseh LSD .....	1202
* Yellow Springs EVSD .....	2907

## CLERMONT COUNTY

Batavia LSD .....	1301
Bethel-Tate LSD .....	1302
Blanchester LSD .....	1401

## CLERMONT COUNTY (cont'd.)

* Clermont-Northeastern LSD .....	1303
Felicity-Franklin LSD .....	1304
Forest Hills LSD .....	3104
* Goshen LSD .....	1305
Little Miami LSD .....	8306
Loveland CSD .....	3108
Milford EVSD .....	1306
New Richmond EVSD .....	1307
Western Brown LSD .....	0805
West Clermont LSD .....	1308
Williamsburg LSD .....	1309

## CLINTON COUNTY

Blanchester LSD .....	1401
Clinton-Massie LSD .....	1402
East Clinton LSD .....	1403
Fairfield LSD .....	3602
Fayetteville-Perry LSD .....	0802
* Greeneview LSD .....	2904
Lynchburg-Clay LSD .....	3605
Miami Trace LSD .....	2401
* Wilmington CSD .....	1404

## COLUMBIANA COUNTY

Alliance CSD .....	7601
Beaver LSD .....	1501
* Columbiana EVSD .....	1502
* Crestview LSD .....	1503
East Liverpool CSD .....	1504
East Palestine CSD .....	1505
Leetonia EVSD .....	1506
Lisbon EVSD .....	1507
Minerva LSD .....	7610
Salem CSD .....	1508
Southern LSD .....	1509
* United LSD .....	1510
Wellsville LSD .....	1511
West Branch LSD .....	5012

## COSHOCTON COUNTY

Coshocton CSD .....	1601
East Knox LSD .....	4203
Garaway LSD .....	7903
Newcomerstown EVSD .....	7905
Ridgewood LSD .....	1602
River View LSD .....	1603
Tri-Valley LSD .....	6004
West Holmes LSD .....	3802

## CRAWFORD COUNTY

* Buckeye Central LSD .....	1701
Bucyrus CSD .....	1702
* Colonel Crawford LSD .....	1703
Crestline EVSD .....	1704
Galion CSD .....	1705
* Mohawk LSD .....	8802
* Plymouth-Shiloh LSD .....	7007
Ridgedale LSD .....	5104
* Upper Sandusky EVSD .....	8803
Willard CSD .....	3907
Wynford LSD .....	1706

## CUYAHOGA COUNTY

Bay Village CSD .....	1801
Beachwood CSD .....	1802
Bedford CSD .....	1803
Berea CSD .....	1804
Brecksville-Broadview Heights CSD .....	1806
Brooklyn CSD .....	1807
Chagrin Falls EVSD .....	1808
Cleveland Municipal CSD .....	1809
Cleveland Hts.-University Hts. CSD .....	1810

\*School district income tax in effect for 2009.

**CUYAHOGA COUNTY (cont'd.)**

Cuyahoga Heights LSD	1811
East Cleveland CSD	1812
Euclid CSD	1813
Fairview Park CSD	1814
Garfield Heights CSD	1815
Independence LSD	1816
Lakewood CSD	1817
Maple Heights CSD	1818
Mayfield CSD	1819
North Olmsted CSD	1820
North Royalton CSD	1821
Olmsted Falls CSD	1822
Orange CSD	1823
Parma CSD	1824
Richmond Heights LSD	1825
Rocky River CSD	1826
Shaker Heights CSD	1827
Solon CSD	1828
South Euclid-Lyndhurst CSD	1829
Strongsville CSD	1830
Warrensville Heights CSD	1831
Westlake CSD	1832

**DARKE COUNTY**

* Ansonia LSD	1901
* Arcanum-Butler LSD	1902
* Bradford EVSD	5502
* Fort Loramie LSD	7504
* Fort Recovery LSD	5406
* Franklin Monroe LSD	1903
* Greenville CSD	1904
Marion LSD	5403
* Minster LSD	0601
* Mississinawa Valley LSD	1905
* National Trail LSD	6802
* Newton LSD	5506
Northmont CSD	5709
* Russia LSD	7507
St. Henry Consolidated LSD	5407
Tri-County North LSD	6806
* Tri-Village LSD	1906
* Versailles EVSD	1907

**DEFIANCE COUNTY**

* Ayersville LSD	2001
* Central LSD	2002
* Defiance CSD	2003
* Edgerton LSD	8602
* Hicksville EVSD	2004
Northeastern LSD	2005

**DELAWARE COUNTY**

* Big Walnut LSD	2101
* Buckeye Valley LSD	2102
* Centerburg LSD	4201
Delaware CSD	2103
Dublin CSD	2513
Elgin LSD	5101
* Highland LSD	5902
* Johnstown-Monroe LSD	4503
* Northridge LSD	4509
* North Union LSD	8003
Olentangy LSD	2104
Westerville CSD	2514

**ERIE COUNTY**

* Bellevue CSD	3901
Berlin-Milan LSD	2201
Firelands LSD	4707
Huron CSD	2202
Kelleys Island LSD	2203
Margaretta LSD	2204
Monroeville LSD	3902
Perkins LSD	2205
Sandusky CSD	2206
Vermilion LSD	2207
* Western Reserve LSD	3906

**FAIRFIELD COUNTY**

Amanda-Clearcreek LSD	2301
* Berne Union LSD	2302
* Bloom-Carroll LSD	2303
* Canal Winchester LSD	2502
* Fairfield Union LSD	2304
* Lancaster CSD	2305
* Liberty Union-Thurston LSD	2306
Northern LSD	6403

**FAIRFIELD COUNTY (cont'd.)**

* Pickerington LSD	2307
* Reynoldsburg CSD	2509
* Southwest Licking LSD	4510
* Teays Valley LSD	6503
* Walnut Township LSD	2308

**FAYETTE COUNTY**

East Clinton LSD	1403
* Greeneview LSD	2904
* Greenfield EVSD	3603
Madison-Plains LSD	4904
Miami Trace LSD	2401
Washington Court House CSD	2402

**FRANKLIN COUNTY**

* Bexley CSD	2501
* Canal Winchester LSD	2502
Columbus CSD	2503
Dublin CSD	2513
Gahanna-Jefferson CSD	2506
Grandview Heights CSD	2504
Groveport Madison LSD	2507
Hamilton LSD	2505
Hilliard CSD	2510
* Jonathan Alder LSD	4902
Licking Heights LSD	4505
Madison-Plains LSD	4904
New Albany-Plain LSD	2508
Olentangy LSD	2104
* Pickerington LSD	2307
* Reynoldsburg CSD	2509
South-Western CSD	2511
* Teays Valley LSD	6503
Upper Arlington CSD	2512
Westerville CSD	2514
Whitehall CSD	2515
Worthington CSD	2516

**FULTON COUNTY**

Anthony Wayne LSD	4801
Archbold-Area LSD	2601
* Evergreen LSD	2602
* Gorham Fayette LSD	2603
* Liberty Center LSD	3502
* Pettisville LSD	2604
Pike-Delta-York LSD	2605
* Swanton LSD	2606
Wauseon EVSD	2607

**GALLIA COUNTY**

Fairland LSD	4403
Gallia County LSD	2701
Gallipolis CSD	2702
Symmes Valley LSD	4407
Vinton County LSD	8201

**GEAUGA COUNTY**

* Berkshire LSD	2801
Cardinal LSD	2802
Chagrin Falls EVSD	1808
Chardon LSD	2803
Kenston LSD	2804
Kirtland LSD	4302
Ledgemont LSD	2805
Madison LSD	4303
Mentor EVSD	4304
Newbury LSD	2806
Riverside LSD	4306
West Geauga LSD	2807

**GREENE COUNTY**

Beavercreek LSD	2901
* Cedar Cliff LSD	2902
Clinton-Massie LSD	1402
* Fairborn CSD	2903
* Greeneview LSD	2904
Kettering CSD	5705
* Southeastern LSD	1205
Sugarcreek LSD	2905
Wayne LSD	8308
* Wilmington CSD	1404
* Xenia Community CSD	2906
* Yellow Springs EVSD	2907

**GUERNSEY COUNTY**

Cambridge CSD	3001
East Guernsey LSD	3002

**GUERNSEY COUNTY (cont'd.)**

East Muskingum LSD	6001
Newcomerstown EVSD	7905
Noble LSD	6102
Ridgewood LSD	1602
Rolling Hills LSD	3003

**HAMILTON COUNTY**

Cincinnati CSD	3101
Deer Park Community CSD	3102
Finnestown LSD	3103
Forest Hills LSD	3104
Indian Hill EVSD	3106
Lockland CSD	3107
Loveland CSD	3108
Madeira CSD	3109
Mariemont CSD	3110
Milford EVSD	1306
Mount Healthy CSD	3111
North College Hill CSD	3112
Northwest LSD	3113
Norwood CSD	3114
Oak Hills LSD	3115
Princeton CSD	3116
Reading Community CSD	3117
* Southwest LSD	3118
St. Bernard-Elmwood Place CSD	3119
Sycamore Community CSD	3120
Three Rivers LSD	3121
Winton Woods CSD	3105
* Wyoming CSD	3122

**HANCOCK COUNTY**

* Ada EVSD	3301
* Arcadia LSD	3201
* Arlington LSD	3202
* Bluffton EVSD	0203
* Cory-Rawson LSD	3203
* Elmwood LSD	8703
Findlay CSD	3204
Fostoria CSD	7402
* Hardin Northern LSD	3302
* Liberty-Benton LSD	3205
* McComb LSD	3206
* North Baltimore LSD	8705
* Riverdale LSD	3305
Van Buren LSD	3207
* Vanlue LSD	3208

**HARDIN COUNTY**

* Ada EVSD	3301
Benjamin Logan LSD	4602
Elgin LSD	5101
* Hardin Northern LSD	3302
* Kenton CSD	3303
* Ridgemoor LSD	3304
* Riverdale LSD	3305
* Upper Scioto Valley LSD	3306

**HARRISON COUNTY**

Buckeye LSD	4101
Conotton Valley Union LSD	3401
Edison LSD	4102
Harrison Hills CSD	3402
Union LSD	0707

**HENRY COUNTY**

Archbold Area LSD	2601
* Bowling Green CSD	8701
* Holgate LSD	3501
* Liberty Center LSD	3502
Napoleon Area CSD	3503
* Otsego LSD	8707
* Patrick Henry LSD	3504
* Pettisville LSD	2604

**HIGHLAND COUNTY**

Adams County/Ohio Valley LSD	0101
Bright LSD	3601
East Clinton LSD	1403
Eastern LSD	0801
Fairfield LSD	3602
Fayetteville-Perry LSD	0802
* Greenfield EVSD	3603
* Hillsboro CSD	3604
Lynchburg-Clay LSD	3605
Miami Trace LSD	2401

**HOCKING COUNTY**

* Berne Union LSD .....	2302
* Fairfield Union LSD .....	2304
* Logan Elm LSD .....	6502
Logan-Hocking LSD .....	3701
Nelsonville-York CSD .....	0504
Southern LSD .....	6404
Vinton County LSD .....	8201

**HOLMES COUNTY**

* Danville LSD .....	4202
East Holmes LSD .....	3801
Garaway LSD .....	7903
* Loudonville-Perrysville EVSD .....	0303
Southeast LSD .....	8508
Triway LSD .....	8509
West Holmes LSD .....	3802

**HURON COUNTY**

* Bellevue CSD .....	3901
Berlin-Milan LSD .....	2201
* Buckeye Central LSD .....	1701
Monroeville LSD .....	3902
* New London LSD .....	3903
* Norwalk CSD .....	3904
* Plymouth-Shiloh LSD .....	7007
* Seneca East LSD .....	7406
* South Central LSD .....	3905
* Wellington EVSD .....	4715
* Western Reserve LSD .....	3906
Willard CSD .....	3907

**JACKSON COUNTY**

Eastern LSD .....	6601
Gallia County LSD .....	2701
Jackson CSD .....	4001
Oak Hill Union LSD .....	4002
Vinton County LSD .....	8201
Wellston CSD .....	4003

**JEFFERSON COUNTY**

Buckeye LSD .....	4101
Edison LSD .....	4102
Harrison Hills CSD .....	3402
Indian Creek LSD .....	4103
Southern LSD .....	1509
Stuebenville CSD .....	4104
Toronto CSD .....	4105

**KNOX COUNTY**

* Centerburg LSD .....	4201
Clear Fork Valley LSD .....	7001
* Danville LSD .....	4202
East Knox LSD .....	4203
Fredericktown LSD .....	4204
* Loudonville-Perrysville EVSD .....	0303
Mount Vernon CSD .....	4205
* North Fork LSD .....	4508
* Northridge LSD .....	4509

**LAKE COUNTY**

Chardon LSD .....	2803
Fairport Harbor EVSD .....	4301
Kirtland LSD .....	4302
Madison LSD .....	4303
Mentor EVSD .....	4304
Painesville City LSD .....	4305
Perry LSD .....	4307
Riverside LSD .....	4306
Wickliffe CSD .....	4308
Willoughby-Eastlake CSD .....	4309

**LAWRENCE COUNTY**

Chesapeake Union EVSD .....	4401
Dawson-Bryant LSD .....	4402
Fairland LSD .....	4403
Ironton CSD .....	4404
Oak Hill Union LSD .....	4002
Rock Hill LSD .....	4405
South Point LSD .....	4406
Symmes Valley LSD .....	4407

**LICKING COUNTY**

* Centerburg LSD .....	4201
East Knox LSD .....	4203
Granville EVSD .....	4501
Heath CSD .....	4502
* Johnstown-Monroe LSD .....	4503

**LICKING COUNTY (cont'd.)**

Lakewood LSD .....	4504
Licking Heights LSD .....	4505
* Licking Valley LSD .....	4506
New Albany-Plain LSD .....	2508
* Newark CSD .....	4507
* North Fork LSD .....	4508
Northern LSD .....	6403
* Northridge LSD .....	4509
* Reynoldsburg CSD .....	2509
River View LSD .....	1603
* Southwest Licking LSD .....	4510
West Muskingum LSD .....	6005

**LOGAN COUNTY**

Bellefontaine CSD .....	4601
Benjamin Logan LSD .....	4602
Indian Lake LSD .....	4603
Jackson Center LSD .....	7506
* Ridgmont LSD .....	3304
* Riverside LSD .....	4604
Sidney CSD .....	7508
* Triad LSD .....	1103
* Upper Scioto Valley LSD .....	3306
* Waynesfield-Goshen LSD .....	0606
* West Liberty-Salem LSD .....	1105

**LORAIN COUNTY**

Amherst EVSD .....	4701
Avon LSD .....	4703
Avon Lake CSD .....	4702
Black River LSD .....	5201
Clearview LSD .....	4704
Columbia LSD .....	4705
Elyria CSD .....	4706
Firelands LSD .....	4707
Keystone LSD .....	4708
Lorain CSD .....	4709
Mapleton LSD .....	0304
Midview LSD .....	4710
* New London LSD .....	3903
North Ridgeville CSD .....	4711
* Oberlin CSD .....	4712
Olmsted Falls CSD .....	1822
Sheffield-Sheffield Lake CSD .....	4713
Strongsville CSD .....	1830
Vermilion LSD .....	2207
* Wellington EVSD .....	4715

**LUCAS COUNTY**

Anthony Wayne LSD .....	4801
* Evergreen LSD .....	2602
Maumee CSD .....	4802
Oregon CSD .....	4803
* Otsego LSD .....	8707
Ottawa Hills LSD .....	4804
Springfield LSD .....	4805
* Swanton LSD .....	2606
Sylvania CSD .....	4806
Toledo CSD .....	4807
Washington LSD .....	4808

**MADISON COUNTY**

* Fairbanks LSD .....	8001
* Jefferson LSD .....	4901
* Jonathan Alder LSD .....	4902
* London CSD .....	4903
Madison-Plains LSD .....	4904
* Mechanicsburg EVSD .....	1102
Miami Trace LSD .....	2401
Westfall LSD .....	6504

**MAHONING COUNTY**

Alliance CSD .....	7601
Austintown LSD .....	5001
Boardman LSD .....	5002
Campbell CSD .....	5003
Canfield LSD .....	5004
* Columbiana EVSD .....	1502
Hubbard EVSD .....	7809
Jackson-Milton LSD .....	5005
Leetonia EVSD .....	1506
Lowellville LSD .....	5006
Poland LSD .....	5007
* Sebring LSD .....	5008
South Range LSD .....	5009
* Springfield LSD .....	5010
Struthers CSD .....	5011

**MAHONING COUNTY (cont'd.)**

Weathersfield LSD .....	7821
West Branch LSD .....	5012
Western Reserve LSD .....	5013
Youngstown CSD .....	5014

**MARION COUNTY**

* Buckeye Valley LSD .....	2102
Cardington-Lincoln LSD .....	5901
Elgin LSD .....	5101
Marion CSD .....	5102
* Northmor LSD .....	5904
Pleasant LSD .....	5103
Ridgedale LSD .....	5104
River Valley LSD .....	5105
* Upper Sandusky EVSD .....	8803

**MEDINA COUNTY**

Black River LSD .....	5201
Brunswick CSD .....	5202
Buckeye LSD .....	5203
* Cloverleaf LSD .....	5204
Highland LSD .....	5205
Medina CSD .....	5206
North Central LSD .....	8504
Rittman EVSD .....	8507
Wadsworth CSD .....	5207

**MEIGS COUNTY**

Alexander LSD .....	0501
Eastern LSD .....	5301
Meigs LSD .....	5302
Southern LSD .....	5303

**MERCER COUNTY**

* Celina CSD .....	5401
* Coldwater EVSD .....	5402
* Fort Recovery LSD .....	5406
Marion LSD .....	5403
* Minster LSD .....	0601
* New Bremen LSD .....	0602
* Parkway LSD .....	5405
St. Henry Consolidated LSD .....	5407

**MIAMI COUNTY**

Bethel LSD .....	5501
* Bradford EVSD .....	5502
* Covington EVSD .....	5503
* Franklin Monroe LSD .....	1903
* Miami East LSD .....	5504
* Milton-Union EVSD .....	5505
* Newton LSD .....	5506
Northmont CSD .....	5709
* Piqua CSD .....	5507
Tecumseh LSD .....	1202
Tipp City EVSD .....	5508
* Troy CSD .....	5509

**MONROE COUNTY**

Noble LSD .....	6102
Switzerland of Ohio LSD .....	5601

**MONTGOMERY COUNTY**

Beavercreek LSD .....	2901
Brookville LSD .....	5701
* Carlisle LSD .....	8301
Centerville CSD .....	5702
Dayton CSD .....	5703
* Fairborn CSD .....	2903
Huber Heights CSD .....	5715
Jefferson Township LSD .....	5704
Kettering CSD .....	5705
Mad River LSD .....	5706
Miamisburg CSD .....	5707
* New Lebanon LSD .....	5708
Northmont CSD .....	5709
Northridge LSD .....	5710
Oakwood CSD .....	5711
* Preble Shawnee LSD .....	6804
Tri-County North LSD .....	6806
Trotwood-Madison CSD .....	5712
* Valley View LSD .....	5713
Vandalia-Butler CSD .....	5714
West Carrollton CSD .....	5716

**MORGAN COUNTY**

Federal Hocking LSD .....	0503
Fort Frye LSD .....	8402

\*School district income tax in effect for 2009.



**MORGAN COUNTY (cont'd.)**

Morgan LSD .....	5801
Trimble LSD .....	0505

**MORROW COUNTY**

* Buckeye Valley LSD .....	2102
Cardington-Lincoln LSD .....	5901
Fredericktown LSD .....	4204
Galion CSD .....	1705
* Highland LSD .....	5902
Lexington LSD .....	7003
* Mount Gilead EVSD .....	5903
* Northmor LSD .....	5904
River Valley LSD .....	5105

**MUSKINGUM COUNTY**

East Muskingum LSD .....	6001
Franklin LSD .....	6002
* Licking Valley LSD .....	4506
Maysville LSD .....	6003
Morgan LSD .....	5801
River View LSD .....	1603
Rolling Hills LSD .....	3003
Tri-Valley LSD .....	6004
West Muskingum LSD .....	6005
Zanesville CSD .....	6006

**NOBLE COUNTY**

Caldwell EVSD .....	6101
Fort Frye LSD .....	8402
Noble LSD .....	6102
Rolling Hills LSD .....	3003
Switzerland of Ohio LSD .....	5601

**OTTAWA COUNTY**

Benton-Carroll-Salem LSD .....	6201
Danbury LSD .....	6202
Genoa Area LSD .....	6203
Lake LSD .....	8704
Middle Bass LSD .....	6204
North Bass LSD .....	6205
Port Clinton CSD .....	6206
Put-In-Bay LSD .....	6207
Woodmore LSD .....	7205

**PAULDING COUNTY**

* Antwerp LSD .....	6301
* Defiance CSD .....	2003
Ottoville LSD .....	6908
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

**PERRY COUNTY**

Crooksville EVSD .....	6401
* Fairfield Union LSD .....	2304
Franklin LSD .....	6002
Logan-Hocking LSD .....	3701
New Lexington CSD .....	6402
Northern LSD .....	6403
Southern LSD .....	6404

**PICKAWAY COUNTY**

* Adena LSD .....	7101
* Circleville CSD .....	6501
* Logan Elm LSD .....	6502
Miami Trace LSD .....	2401
South-Western CSD .....	2511
* Teays Valley LSD .....	6503
Westfall LSD .....	6504

**PIKE COUNTY**

Eastern LSD .....	6601
Scioto Valley LSD .....	6602
Waverly CSD .....	6603
Western LSD .....	6604

**PORTAGE COUNTY**

Aurora CSD .....	6701
Crestwood LSD .....	6702
Field LSD .....	6703
James A. Garfield LSD .....	6704
Kent CSD .....	6705
Lake LSD .....	7606
Mogadore LSD .....	7709
Ravenna CSD .....	6706
Rootstown LSD .....	6707
Southeast LSD .....	6708
Springfield LSD .....	7713

**PORTAGE COUNTY (cont'd.)**

Stow-Munroe Falls CSD .....	7714
Streetsboro CSD .....	6709
Tallmadge CSD .....	7715
Waterloo LSD .....	6710
West Branch LSD .....	5012
Windham EVSD .....	6711

**PREBLE COUNTY**

Brookville LSD .....	5701
College Corner LSD .....	6801
* Eaton CSD .....	6803
Edgewood CSD .....	0901
* National Trail LSD .....	6802
* Preble Shawnee LSD .....	6804
* Talawanda CSD .....	0909
Tri-County North LSD .....	6806
* Twin Valley Community LSD .....	6805
* Valley View LSD .....	5713

**PUTNAM COUNTY**

* Columbus Grove LSD .....	6901
* Continental LSD .....	6902
* Jennings LSD .....	6903
* Kalida LSD .....	6904
* Leipsic LSD .....	6905
* McComb LSD .....	3206
* Miller City-New Cleveland LSD .....	6906
* Ottawa-Glandorf LSD .....	6907
Ottoville LSD .....	6908
* Pandora-Gilboa LSD .....	6909
* Patrick Henry LSD .....	3504
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

**RICHLAND COUNTY**

Ashland CSD .....	0301
* Buckeye Central LSD .....	1701
Clear Fork Valley LSD .....	7001
Crestline EVSD .....	1704
Crestview LSD .....	7002
Galion CSD .....	1705
Lexington LSD .....	7003
* Loudonville-Perrysville EVSD .....	0303
Lucas LSD .....	7004
Madison LSD .....	7005
Mansfield CSD .....	7006
* Northmor LSD .....	5904
Ontario LSD .....	7009
* Plymouth-Shiloh LSD .....	7007
* Shelby CSD .....	7008
* South Central LSD .....	3905

**ROSS COUNTY**

* Adena LSD .....	7101
Chillicothe CSD .....	7102
* Greenfield EVSD .....	3603
Huntington LSD .....	7103
Miami Trace LSD .....	2401
Paint Valley LSD .....	7104
Southeastern LSD .....	7105
* Union-Scioto LSD .....	7106
Waverly CSD .....	6603
Zane Trace LSD .....	7107

**SANDUSKY COUNTY**

* Bellevue CSD .....	3901
* Clyde-Green Springs EVSD .....	7201
* Fremont CSD .....	7202
Gibsonburg EVSD .....	7203
* Lakota LSD .....	7204
Margaretta LSD .....	2204
* Old Fort LSD .....	7405
Woodmore LSD .....	7205

**SCIOTO COUNTY**

Bloom-Vernon LSD .....	7301
Clay LSD .....	7302
Eastern LSD .....	6601
Green LSD .....	7303
Minford LSD .....	7304
New Boston LSD .....	7305
Northwest LSD .....	7306
Portsmouth CSD .....	7307
Scioto Valley LSD .....	6602
Valley LSD .....	7308
Washington-Nile LSD .....	7309
Wheelerburg LSD .....	7310

**SENECA COUNTY**

* Arcadia LSD .....	3201
* Bellevue CSD .....	3901
* Bettsville LSD .....	7401
* Buckeye Central LSD .....	1701
* Carey EVSD .....	8801
* Clyde-Green Springs EVSD .....	7201
Fostoria CSD .....	7402
Hopewell-Loudon LSD .....	7403
* Lakota LSD .....	7204
* Mohawk LSD .....	8802
* New Riegel LSD .....	7404
* Old Fort LSD .....	7405
* Seneca East LSD .....	7406
Tiffin CSD .....	7407
* Vanlue LSD .....	3208

**SHELBY COUNTY**

* Anna LSD .....	7501
* Bradford EVSD .....	5502
* Botkins LSD .....	7502
* Fairlawn LSD .....	7503
* Fort Loramie LSD .....	7504
Graham LSD .....	1101
* Hardin-Houston LSD .....	7505
Jackson Center LSD .....	7506
* Minster LSD .....	0601
* New Bremen LSD .....	0602
* New Knoxville LSD .....	0603
* Riverside LSD .....	4604
* Russia LSD .....	7507
Sidney CSD .....	7508
* Versailles EVSD .....	1907

**STARK COUNTY**

Alliance CSD .....	7601
Brown LSD .....	1001
Canton CSD .....	7602
Canton LSD .....	7603
Fairless LSD .....	7604
Jackson LSD .....	7605
Lake LSD .....	7606
Louisville CSD .....	7607
Marlington LSD .....	7608
Massillon CSD .....	7609
Minerva LSD .....	7610
North Canton CSD .....	7611
Northwest LSD .....	7612
Osnaburg LSD .....	7613
Perry LSD .....	7614
Plain LSD .....	7615
Sandy Valley LSD .....	7616
Southeast LSD .....	8508
Tuscarawas Valley LSD .....	7908
Tuslaw LSD .....	7617

**SUMMIT COUNTY**

Akron CSD .....	7701
Aurora CSD .....	6701
Barberton CSD .....	7702
Copley-Fairlawn CSD .....	7703
Coventry LSD .....	7704
Cuyahoga Falls CSD .....	7705
Green LSD .....	7707
Highland LSD .....	5205
Hudson CSD .....	7708
Jackson LSD .....	7605
Manchester LSD .....	7706
Mogadore LSD .....	7709
Nordonia Hills CSD .....	7710
Northwest LSD .....	7612
Norton CSD .....	7711
Revere LSD .....	7712
Springfield LSD .....	7713
Stow-Munroe Falls CSD .....	7714
Tallmadge CSD .....	7715
Twinsburg CSD .....	7716
Woodridge LSD .....	7717

**TRUMBULL COUNTY**

Bloomfield-Mespo LSD .....	7801
Bristol LSD .....	7802
Brookfield LSD .....	7803
Cardinal LSD .....	2802
Champion LSD .....	7804
Girard CSD .....	7807
Howland LSD .....	7808
Hubbard EVSD .....	7809

\*School district income tax in effect for 2009.

**TRUMBULL COUNTY (cont'd.)**

Jackson-Milton LSD	5005
Joseph Badger LSD	7810
LaBrae LSD	7811
Lakeview LSD	7812
Liberty LSD	7813
Lordstown LSD	7814
Maplewood LSD	7815
Mathews LSD	7806
McDonald LSD	7816
Newton Falls EVSD	7817
Niles CSD	7818
Southington LSD	7819
Warren CSD	7820
Weathersfield LSD	7821

**TUSCARAWAS COUNTY**

Claymont CSD	7901
Dover CSD	7902
Fairless LSD	7604
Garaway LSD	7903
Harrison Hills CSD	3402
Indian Valley LSD	7904
New Philadelphia CSD	7906
Newcomerstown EVSD	7905
Ridgewood LSD	1602
Sandy Valley LSD	7616
Strasburg-Franklin LSD	7907
Tuscarawas Valley LSD	7908

**UNION COUNTY**

Benjamin Logan LSD	4602
* Buckeye Valley LSD	2102
Dublin CSD	2513
* Fairbanks LSD	8001
Hilliard CSD	2510
* Jonathan Alder LSD	4902
Marysville EVSD	8002
* North Union LSD	8003
* Triad LSD	1103

**VAN WERT COUNTY**

* Crestview LSD	8101
Delphos CSD	0204
Lincolnview LSD	8102
* Parkway LSD	5405
* Spencerville LSD	0209

**VAN WERT COUNTY (cont'd.)**

* Van Wert CSD	8104
* Wayne Trace LSD	6303

**VINTON COUNTY**

Alexander LSD	0501
Logan-Hocking LSD	3701
Vinton County LSD	8201

**WARREN COUNTY**

Blanchester LSD	1401
* Carlisle LSD	8301
Clinton-Massie LSD	1402
Franklin CSD	8304
* Goshen LSD	1305
Kings LSD	8303
Lebanon CSD	8305
Little Miami LSD	8306
Loveland CSD	3108
Mason CSD	8307
Miamisburg CSD	5707
Middletown CSD	0906
Monroe LSD	0910
Princeton CSD	3116
Springboro Community CSD	8302
Sugarcreek LSD	2905
Wayne LSD	8308
* Xenia Community CSD	2906

**WASHINGTON COUNTY**

Belpre CSD	8401
Caldwell EVSD	6101
Fort Frye LSD	8402
Frontier LSD	8403
Marietta CSD	8404
Morgan LSD	5801
Warren LSD	8405
Wolf Creek LSD	8406

**WAYNE COUNTY**

* Chippewa LSD	8501
* Dalton LSD	8502
East Holmes LSD	3801
Green LSD	8503
Hillsdale LSD	0302
North Central LSD	8504
Northwest LSD	7612

**WAYNE COUNTY (cont'd.)**

* Northwestern LSD	8505
Orrville CSD	8506
Rittman EVSD	8507
Southeast LSD	8508
Triway LSD	8509
Tuslaw LSD	7617
West Holmes LSD	3802
Wooster CSD	8510

**WILLIAMS COUNTY**

* Bryan CSD	8601
* Central LSD	2002
* Edgerton LSD	8602
Edon-Northwest LSD	8603
* Millcreek-West Unity LSD	8604
* Montpelier EVSD	8605
North Central LSD	8606
* Stryker LSD	8607

**WOOD COUNTY**

Anthony Wayne LSD	4801
* Bowling Green CSD	8701
* Eastwood LSD	8702
* Elmwood LSD	8703
Fostoria CSD	7402
Gibsonburg ESVD	7203
Lake LSD	8704
* Lakota LSD	7204
* McComb LSD	3206
* North Baltimore LSD	8705
Northwood LSD	8706
* Otsego LSD	8707
* Patrick Henry LSD	3504
* Perrysburg EVSD	8708
Rossford EVSD	8709

**WYANDOT COUNTY**

* Carey EVSD	8801
* Kenton CSD	3303
* Mohawk LSD	8802
Ridgedale LSD	5104
* Riverdale LSD	3305
* Upper Sandusky EVSD	8803
* Vanlue LSD	3208
Wynford LSD	1706



# Pay Your Taxes by Credit Card



You may use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You may make credit card payments either by visiting [tax.ohio.gov](http://tax.ohio.gov) and clicking on the “**Make a Payment**” link or by calling **1-800-2PAY-TAX** (1-800-272-9829).

Whether you visit our Web site or pay by telephone, Official Payments Corporation will provide the credit card services. Official Payments Corporation charges a convenience fee equal to 2.5% (or \$1, whichever is greater) of the amount of the transaction. Official Payments Corporation will bill your credit card account for this convenience fee. **The state of Ohio does not receive any portion of this fee.**

**When will my payment be posted?** Your payment will be effective the date you charge it.

**What happens if I change my mind?** If you pay your tax liability by credit card and you subsequently reverse the credit card transaction, you may be subject to penalties, interest and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

**Whom should I call if I have a problem with my credit card payment?** Call Official Payments Corporation toll-free at 1-866-621-4109.

**How do I use my credit card and my telephone to pay my Ohio income tax?** Once you have determined how much you owe (see line 23 on Ohio form IT 1040EZ or line 30 on Ohio form IT 1040), follow the steps below:

- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829. When prompted, enter the Ohio jurisdiction code, 6446.

**How do I use my credit card and the Internet to pay my Ohio income tax?** Once you have determined how much you owe (see line 23 on Ohio form IT 1040EZ or line 30 on Ohio form IT 1040), follow the steps below:

- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Go to [www.officialpayments.com](http://www.officialpayments.com). Select “**State Payments**” and enter the Ohio jurisdiction code, 6446. Or you may visit our Web site at [tax.ohio.gov](http://tax.ohio.gov). Select “**Make a Payment**” and click on ePayments.

**Note:** If you did not previously register to pay electronically through our Web site, click on the “**Register Now**” link and follow the instructions.

When paying by credit card, please complete the following worksheet before contacting Official Payments Corporation.

1. Amount you are paying (round to the nearest whole dollar)  
 \$    ,    .
2. Your Social Security number
3. The first three letters of your last name
4. Your spouse's Social Security number (only if joint return)
5. The first three letters of your spouse's last name (only if joint return)
6. The taxable year for which you are paying
7. Telephone number  
 (    )    -
8. Your credit card number
9. Credit card expiration date (MM/YY)  
  /
10. ZIP code for the address where your credit card bills are sent
11. At the end of your call or Internet visit, you will be given a payment confirmation number. Write it here and keep it for your records.

**Keep this page for your records.**

# Taxpayer Assistance

## By Internet



### Ohio Department of Taxation Web Site – [tax.ohio.gov](http://tax.ohio.gov)

Tax Forms                      Frequently Asked Questions  
Instructions                    Refund Status  
Information Releases        E-mail Us

## By Phone



### Toll-Free Telephone Numbers

Toll-Free 24-Hour Refund Hotline    1-800-282-1784  
Toll-Free Form Requests                1-800-282-1782  
Toll-Free Tax Questions                1-800-282-1780

## Written



### Ohio Department of Taxation Taxpayer Services Mailing Address

Ohio Department of Taxation  
Taxpayer Services Division  
P.O. Box 182382  
Columbus, Ohio 43218-2382

## Walk-in



### Ohio Department of Taxation Taxpayer Service Locations

**Taxpayer Service Center Hours**  
Office hours: 8:00 a.m. – 5:00 p.m.  
Monday through Friday

*See location listing at right.*

### Ohio Department of Taxation Taxpayer Service Centers

**Akron Taxpayer Service Center**  
161 S. High St., Suite 501  
Akron, OH 44308-1600

**Cincinnati Taxpayer Service Center**  
900 Dalton Ave. at W. 8th St.  
Cincinnati, OH 45203-1171

**Cleveland Taxpayer Service Center**  
615 W. Superior Ave.  
Fifth Floor, Suite 570  
Cleveland, OH 44113-1891

**Columbus Taxpayer Service Center**  
4485 Northland Ridge Blvd., 1st Floor  
Columbus, OH 43229

**Dayton Taxpayer Service Center**  
Centre City Offices  
40 S. Main St., Suite 500  
Dayton, OH 45402-2068

**Toledo Taxpayer Service Center**  
One Government Center, Suite 1400  
Toledo, OH 43604-2232

**Youngstown Taxpayer Service Center**  
242 Federal Plaza West, Suite 402  
Youngstown, OH 44503-1294

**Zanesville Taxpayer Service Center**  
601 Underwood St.  
Zanesville, OH 43701-3786

### Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents will be available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended until 7 p.m. between April 5, 2010 and April 15, 2010.

### We Need YOUR Opinion!

The Ohio Department of Taxation is working hard to simplify the tax filing process for Ohio's taxpayers, but we can't do it alone. Your suggestions can make a difference and will assist us in improving our services to you, the state's taxpayers. To answer five simple questions:

- Visit our Web site at [tax.ohio.gov](http://tax.ohio.gov). Click on "Contact Us" and scroll down to the Income Tax Survey; OR
- Call 1-800-925-0377.

Your suggestions will let us know what you are thinking and help us meet your needs. We appreciate your time and assistance.

**For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only:** Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

**Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE):** These programs help older, disabled, low-income and non-English-speaking people fill in their state and federal returns. For locations in your area, call the IRS at 1-800-829-1040. If you received an Ohio and/or federal income tax package in the mail, take them with you when you go for assistance.

# Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically

## Ohio I-File

**Use your computer to file your Ohio individual and school district income tax returns.**

Ohio I-File guides you through a series of questions and information requests. I-File computes your refund or balance due and electronically submits the tax information. **Using this service is free. See [tax.ohio.gov](http://tax.ohio.gov).**



## Ohio eForms

**Use your computer to fill out your return electronically.**

Ohio eForms will display an Ohio income tax return form on your computer screen. You fill in the lines of the return that apply to you. eForms does most of the math calculations and figures the tax for you. **Use Ohio eForms – it's free! See [tax.ohio.gov](http://tax.ohio.gov).**

## IRS e-file

**Use your tax software to file your tax returns or ask your tax preparer for assistance.**

IRS e-file is a way to file your return electronically with the IRS and Ohio. You may prepare your own return and e-file it through an approved software program that you purchased or you may have your return prepared and transmitted by an authorized tax professional. More information is available at **[www.irs.gov](http://www.irs.gov)**.

## Ohio TeleFile

If you received an Ohio TeleFile booklet in the mail, you may qualify to TeleFile your return. Fill out the simple TeleFile worksheet, then use a touch-tone phone to file your return.

### **Pay by Electronic Check or Credit Card**

Pay your tax due for your 2009 Ohio income tax return by using an **electronic check or credit card**. Find out how on pages 5 or 43.

### **Direct Deposit Your Refund**

Speed up your refund by taking advantage of the **direct deposit refund** option. This is available only to taxpayers who file using one of the four electronic filing options listed above.