

Ohio

Inside:

Instructions

Form IT 1040EZ

Form IT 1040

Tax Tables

School District Numbers

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

See page 5 for details.



March 7, 2011 Federal Conformity – R.C. 5701.11

On March 7, 2011, Gov. Kasich signed HB 58 that brings Ohio law into conformance with the federal tax code. This action includes the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010, which became law on Dec. 17, 2010. This change brings Ohio into complete conformity with the federal tax code.

If a previously filed Ohio return is impacted by this change, we recommend amending the Ohio return in order to take advantage of the change in the legislation.

Dear Ohio Taxpayer,

Welcome to the 2010 Ohio individual income tax instruction booklet. By completing a state income tax return, you will be joining more than five million other Ohio taxpayers who are also undertaking this important responsibility.

The tax tables in this booklet reflect Ohio's first-ever adjustment of tax brackets for inflation. This adjustment will save most taxpayers money by ensuring that a portion of income isn't taxed at a higher rate simply because of inflation. The tax tables also reflect recent rate reductions; state income tax rates are now as low as they've been since 1982.

Before you start completing your tax return, I invite you to consider helping us stretch your tax dollars further by joining the seven out of 10 Ohioans who now file their tax return electronically instead of 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. 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

Our Mission

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

IMPORTANT: Ohio will follow the lead of the IRS by extending the filing deadline for taxable year 2010 to April 18, 2011.

Highlights for 2010

NEW Ohio Income Tax Tables. For the first time, Ohio's individual income tax brackets have been adjusted for inflation. This adjustment, which will now take place annually, will save Ohio taxpayers an estimated \$25 million for 2010..... **See pages 34-40**

NEW Accident and Health Insurance Premiums for Certain Relatives. This allows a deduction from federal adjusted gross income of certain insurance premiums paid for adult children and others..... **See pages 12, 26**

NEW Ohio Veterans Bonus Amounts. Taxpayers do not have to include in federal adjusted gross income any bonuses that the Ohio Department of Veterans Services paid to, or on behalf of, resident veterans of the Persian Gulf, Afghanistan and Iraq conflicts during the taxable year..... **See page 13**

NEW Direct Deposit. Direct deposit options have been expanded for electronic filing to allow taxpayers to split direct deposits into three different accounts..... **See page 6**

Rate Freeze. Income tax rates are unchanged for 2010 and will remain 16.8% lower than they were six years ago.

Larger Personal Exemption. The personal and dependent income tax exemption increased to \$1,600 for the 2010 taxable year, up from \$1,550 for 2009.

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.

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Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. 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 still has credits available for 2010. To obtain information on new federal legislation concerning tax benefits, credits and other information, visit www.irs.gov.

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 return and place your W-2(s), W-2G(s) and/or 1099-R(s) loose on top of page 1 of your return.
- ✓ 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.
- ✓ 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. And be sure to enter the school district number for the taxable year for which you are filing your return.
- ✓ Include pages 1 and 2 when filing Ohio form IT 1040EZ. Place any other supporting documents or statements after the last page of your return.
- ✓ Include pages 1 and 2, and, if applicable, pages 3 and/or 4 when filing Ohio form IT 1040. Place any other supporting documents or statements after the last page of your return.
- ✓ 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 13 of Ohio form IT 1040. Complete line items on Schedules B, C, D and/or line 66 if you have any credits. Be sure to fill in the **total** line for these schedules and send in **all** pages of the 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.

DON'T

- ⊘ Include pages 2, 3 and 4 of Ohio form IT 1040 if you are filing IT 1040EZ.
- ⊘ Staple checks and/or forms to your return.
- ⊘ Staple W-2(s), W-2G(s) and/or 1099-R(s) 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 due (instead, use Ohio form IT 40P).

Where Should I Mail My Return?

Please see the chart below for mailing information. Be sure to sign your return before mailing. If you are enclosing a payment with your return, be sure to enclose Ohio form IT 40P with your check or money order (see page 7 or 47 of the instructions). This will ensure proper crediting of your payment.

Ohio Form	Payment and IT40P Enclosed?	Address
IT 1040EZ	No	Ohio Department of Taxation P.O. Box 182294 Columbus, OH 43218-2294
IT 1040EZ	Yes	Ohio Department of Taxation P.O. Box 182850 Columbus, OH 43218-2850
IT 1040	No	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
IT 1040	Yes	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057

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.**



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.**



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 federal e-filing program for qualified individuals, is available at www.irs.gov.

TeleFile 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 2010 Ohio income tax return. You can also use an **electronic check** to file and pay your 2011 estimated income tax, Ohio form IT 1040ES. Find out how on page 7 or 47 of the instructions.

Direct Deposit Your Refund

Direct deposit is fast, simple, safe and secure. File your return electronically and use the direct deposit refund option to have your refund deposited automatically into your checking or savings account as well as an Individual Retirement Account or Annuity (IRA), or a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA). See page 6 for details or visit our Web site at tax.ohio.gov.

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



Visit our Web site at tax.ohio.gov.

Direct Deposit Options Have Expanded for Electronic Filing

Direct deposit is fast, simple, safe and secure. For more information, please see our information release entitled "Announcement of Direct Deposit Options for Ohio Income Tax Refunds," which is available on our Web site at tax.ohio.gov.

Beginning this year, taxpayers have the option to split direct deposits of their income tax refund in up to three accounts. File your return electronically using the Ohio I-File, Ohio eForms or IRS e-file method and have your refund deposited automatically into your checking or savings account as well as in an Individual Retirement Account or Annuity (IRA) or a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA).

The option to split the direct deposit into more than one account is not available if you file using the eForms paper method, TeleFile method or if you paper file your return. However, you can still direct deposit your refund directly into your checking or savings account if you TeleFile.



You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's account).

The Ohio Department of Taxation is not responsible for a lost refund if you enter the wrong account information. Check with your bank or other financial institution (such as a mutual fund, brokerage firm or credit union) in the United States to get the correct routing and account numbers and to make sure your direct deposit will

be accepted. Do not use the routing number on a deposit slip because it may be different from the routing number on your checks.

If you choose the Ohio I-File or IRS e-file method and you want us to directly deposit your tax refund in up to three of your accounts at a bank or other financial institution, you must tell us the order in which you want the deposits made.



Some financial institutions will not allow a joint refund to be deposited into an individual account. If the direct deposit is rejected, a check will be sent instead. The Ohio Department of Taxation is not responsible if a financial institution rejects a direct deposit.

Important Tips

- Deposits cannot be made if your refund is less than \$1.
- Deposits will be made in the same order that you tell us.
- You cannot split your refund into a paper check and direct deposit.
- If you made an error on your return that results in a reduced refund, we will reduce the amount(s) in the last account(s) that is not an IRA or OTTA.
- If you made an error on your return that results in an increased refund, we will increase the amount in the first account that is not an IRA or OTTA.
- If the refund is increased and you only choose either an IRA account or an OTTA account, we will issue a check to you for the increased amount.

Do You Need Tax Forms or Help?



Visit Us on Our Web Site at tax.ohio.gov – Check the status of your 2010 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.



For General Tax Information – Visit our Web site at tax.ohio.gov or call our automated phone system toll-free at 1-800-282-1780. Our automated system is available 24 hours a day, seven days a week. Tax agents are also available to assist you from 6:00 a.m. until 5:00 p.m.



For Refund Status Information – You can check the status of your Ohio income tax refund at 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 10 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 – Visit our Web site at tax.ohio.gov for easy computer download of our forms. You can also request forms by calling 1-800-282-1782, 24 hours a day.



To Write or E-mail Us – Our mailing address is on page 49 of this booklet. You can also contact us through our Web site at 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 49 of this booklet for the addresses of our local taxpayer service centers.

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 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 22 on Ohio form IT 1040EZ or line 29 on 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 22 on Ohio form IT 1040EZ or line 29 on IT 1040), follow the steps below:

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

Keep this page for your records.

Filing Requirements

Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident (see page 14 of the 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 \$11,600 **and** you have no Schedule A adjustments.
- you are married, filing jointly **and** your federal adjusted gross income is less than or equal to \$13,200 **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 2010 most taxpayers must file on or before April 18, 2011 (for exceptions, see "What if I Need More Time To File?" at right and "Income Taxes and the Military" on page 13 of the instructions). Returns for fiscal year filers 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 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 18, 2011 on Ohio form IT 40P (see page 7 or 47 of the instructions). Interest will accrue on any tax not paid by April 18, 2011, and penalties also may apply.

Exception: Certain military personnel may have an additional extension of time to file **and** to pay (see "Income Taxes and the Military" on page 13 of the instructions).

I'm Not Able To Pay By April 18, 2011. 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).

What Form Should I Use to File My Taxes?

We encourage all Ohio taxpayers to file their income tax returns electronically. However, if you choose to file using the paper option rather than the electronic filing option you can use either Ohio form IT 1040EZ or IT 1040. See the chart below to determine which form is right for you.

How Do I Round to the Nearest Dollar?

Ohio law requires you to round to the nearest whole dollar. When completing the Ohio income tax return, drop any cents less than

If...	File Ohio Form IT 1040EZ	File Ohio Form IT 1040
I was a resident for the entire taxable year AND I am not claiming any adjustments other than state and local income taxes.	✓	
I was a part-year resident for the entire taxable year AND I am not claiming any adjustments other than state and local income taxes.		✓
I was a nonresident or part-year resident during the taxable year.		✓
I have income adjustments other than the adjustments for state and local income tax refunds discussed on pages 22-28 of the instructions.		✓
I am claiming the retirement income tax credit and/or senior citizen credit.		✓
I am claiming credits discussed on pages 28-30 of the instructions.		✓
I am claiming estimated payments and/or a credit carryover from last year.		✓

50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar.

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 15 of the 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.

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 42-46 of the instructions. If during 2010 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, from your local school board office or by calling toll-free 1-800-282-1782.

Do I Need to Enclose a Copy of My Federal Income Tax Return?

Enclose a copy of your federal income tax return if the amount shown on line 1 on page 1 of Ohio form IT 1040EZ or IT 1040 is zero or a negative amount.

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 federal 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.

Should I Make Estimated Tax Payments in 2011?

You have to make estimated Ohio income tax payments for year 2011 only if the sum of (i) your year 2010 overpayment credited to year 2011 (see line 24 on page 2 of form IT 1040) and (ii) your year 2011 Ohio income tax withholding is not equal to or greater than either of the following:

- 100% of the year 2010 Ohio income tax (see page 2 of Ohio form IT 1040: line 15 minus line 22); OR
- 90% of the year 2011 tax.

For purposes of these tests, you must reduce your year 2010 overpayment credited to year 2011 by any year 2010 tax payment that you made after April 18, 2011.

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 2010 overpayment credited to year 2011, (ii) your year 2011 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 received 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.

2011 Estimated Tax Payment Due Dates

1st quarter – April 18, 2011	3rd quarter – Sept. 15, 2011
2nd quarter – June 15, 2011	4th quarter – Jan. 17, 2012

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) with your employer.

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, go to our Web site at:

<http://tax.ohio.gov/lawreferences/2010pitlawreferences.stm>

General Information for Ohio Forms IT 1040EZ and IT 1040

Is Unemployment Compensation Taxable to Ohio?

Generally, unemployment compensation included in federal adjusted gross income is taxable to Ohio. The exclusion of \$2,400 of unemployment compensation allowed in taxable year 2009 has expired. For taxable year 2010, the total unemployment compensation paid to you in 2010 and included in federal adjusted gross income is taxable. For additional information visit our Web site at tax.ohio.gov and click on "Frequently Asked Questions."

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

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

What if a Taxpayer Is Deceased?

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 federal 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 Move After Filing My Tax Return and I'm Due a Refund?

You will need to notify the post office servicing your old address and fill out a change-of-address form.

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.

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 Ohio form IT 1040X. Use this form to amend your 2010 Ohio form IT 1040EZ or IT 1040. You can obtain Ohio form IT 1040X from our Web site at tax.ohio.gov or by calling 1-800-282-1782.

If you correct your federal income tax return for 2010 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. To avoid penalties, be sure to file your Ohio amended return within 60 days of the final determination of the IRS change.

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 18, 2011. However, this penalty does not apply if your total payments made by April 18, 2011 equal or exceed 90% of your total Ohio tax.

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 "Income Taxes and the Military" on page 13 of the instructions), interest will be applied from the date the tax should have been paid (April 18, 2011) 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 2011 interest rate is 4%.

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 14 of the instructions for an explanation of "residency."

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 of the instructions on page 26 for a more detailed explanation.

What is the Accident and Health Insurance Premium for Certain Relatives and What are the Qualifications?

Ohio House Bill 1, effective beginning in taxable year 2010, allows the deduction from federal adjusted gross income (FAGI) of amounts used to pay for accident and health insurance premiums for the taxpayer and his/her dependents. This deduction is only available for taxpayers who are not eligible to participate in any subsidized medical care insurance plan offered by their employer and who are not eligible for Medicare or Medicaid. 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. The deduction is not available to self-employed taxpayers because such taxpayers deduct all of their family accident and health insurance premiums on IRS form 1040 before arriving at FAGI.

House Bill 1 expands the definition of "dependent," **for this provision only**, to include those who would be a dependent under the Internal Revenue Code definition, without regard to the gross income test or the support test.

For purposes of **this deduction only**, "dependent" includes any of the following relationships to the taxpayer:

- A child or a descendant of a child.
- A brother, sister, stepbrother or stepsister.
- The father or mother, or an ancestor of either.
- A stepfather or stepmother.
- A son or daughter of a brother or sister of the taxpayer.
- A brother or sister of the father or mother of the taxpayer.
- A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law.
- An individual (other than an individual who at any time during the taxable year was the spouse of the taxpayer) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayer's household.

"Dependent," for purposes of this deduction, **does not include** an individual who is not a citizen or national of the United States unless such individual is a resident of the United States or Mexico or Canada.

Below are examples of taxpayers who **can** take from this deduction:

Example 1: A husband and wife are both employed but neither of their employers offers a subsidized health insurance plan. Neither the husband nor wife is eligible for Medicare or Medicaid. They pay \$8,000 per year in premiums for accident and health insur-

ance. They did not deduct any portion of the \$8,000 premium as an itemized deduction on their federal tax return. If their federal adjusted gross income as shown on line 1 of Ohio form IT 1040 is \$50,000, they **can** include the \$8,000 of premiums on line 8 of the worksheet on page 25 of the instructions. The taxpayer will enter the eligible amount on line 43 of Schedule A and the net amount from Schedule A, line 47 on line 2 on Ohio form IT 1040.

As noted above, Ohio House Bill 1 expands the definition of "dependent" for this provision only.

Example 2: A taxpayer purchases an accident and health insurance plan for herself and her 30-year-old sister. Neither the taxpayer nor her sister is eligible for Medicare or Medicaid, and neither is employed by an employer that offers a subsidized health insurance plan. The taxpayer earns \$65,000 per year and pays accident and health insurance premiums of \$8,000 per year. The taxpayer did not deduct any portion of the \$8,000 premium as an itemized deduction on her federal tax return. Her sister earns \$20,000 per year, lives in her own home and pays for her own support. Although her sister is not a dependent for any other purpose, she is a dependent in determining the deductibility of premiums paid for an accident and health insurance plan. This is because the income test and support test in the definition of "qualifying relative" (Internal Revenue Code section 152) are disregarded for this purpose. Therefore, the taxpayer **can** include the \$8,000 on line 8 of the worksheet on page 25 of the instructions.

Separate from the Ohio tax provisions, but having an impact in the same area, are recent changes to Ohio and federal insurance laws that have been amended to raise the age of adult children who can be covered by the parents' accident and health policies. Ohio House Bill 1 requires accident and health insurance companies to offer coverage for adult children of policyholders up to age 28. The federal Patient Protection and Affordable Care Act, 111 PL 148, allows exclusion from FAGI of amounts paid for accident and health insurance premiums for the taxpayer, spouse, dependents and adult children who have not attained the age of 27.

In the following examples, the taxpayer **cannot** take the deduction:

Example 1: A taxpayer has a health care insurance plan through her employer. She also has coverage for her 24-year-old son, which the insurance company provides pursuant to the provisions of Ohio House Bill 1. The health care insurance premium for this coverage is \$265 every two weeks, of which \$100 is deducted from the taxpayer's pay and \$165 is paid by her employer. The taxpayer **cannot** include the insurance premiums payments on line 8 of the worksheet because amounts paid by the taxpayer for an employer-subsidized accident and health plan are not deductible.

Example 2: A taxpayer, who is a self-employed independent contractor, purchases an accident and health insurance plan for himself, his wife and his 25-year-old daughter. The taxpayer is a sole proprietor and earns a net profit of \$100,000. He pays accident and health insurance premiums of \$10,000 a year. The company does not offer health insurance coverage for his employees. His daughter works with him and is paid an annual salary of \$25,000, lives in her own home and is self-supporting. The taxpayer **cannot** include the \$10,000 on line 8 of the worksheet on page 25 of the instructions because the taxpayer took the deduction on line 29 of the IRS return for health insurance premiums paid by self-employed individuals.

For additional information, visit the Ohio Department of Insurance's Web site at insurance.ohio.gov.

Income Taxes and the Military

State and federal income tax laws contain special provisions for members of the military and their families. Details on some of the major issues facing military families during the income tax filing season can be found below.

For more details regarding income taxes and the military, visit our Web site at tax.ohio.gov, click on Individual Income Tax and scroll down to "Income Taxes and the Military."

You can also reach us by e-mail at Military-Info@tax.state.oh.us.

Key Issues

Ohio Resident Military Personnel

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.

For additional explanation, see page 23 of the instructions.

Resident Military Personnel Stationed Outside Ohio

Military pay earned while on active duty and stationed outside of Ohio is exempt from Ohio income tax and may be deducted to the extent that it is included in federal adjusted gross income.

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.

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, are 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 on page 23 of the instructions, qualify a servicemember for this exemption.

For additional explanation, see pages 14 and 23 of the instructions.

Nonresident Military Servicemembers and Their Spouses

A November 2009 federal law exempts military spouses who are not residents of a state where they are living with their spouse

from the income taxes of the state, provided they are a resident of the same state as their spouse. However, nonresident military and nonresident spouses serving in Ohio are strongly encouraged to file Ohio form IT 10 each year to avoid a possible billing notice from the state of Ohio. You must also file by May 31, 2011, Ohio form IT DA, Affidavit of Non-Ohio Residency/Domicile for Taxable Year 2010. Ohio form IT 10 and the affidavit are available on our Web site at tax.ohio.gov.

For additional explanation, see page 23 of the instructions.

National Guard and Reserves

Ohio resident members of the National Guard and reserves are entitled to the deduction for military pay received while stationed outside the state, if eligible.

Also, resident members of the National Guard and reserves are eligible for certain tax extensions and other benefits, if stationed in a combat zone. The military retirement pay received for National Guard and reserves service is also exempt from Ohio income taxes.

For additional explanation, see page 25 of the instructions.

Military Retirement Income

Retirement pay received for service on military active duty or the National Guard or reserves, as well as pay received by a surviving spouse through the Survivor Benefit plan, has been exempt from the Ohio income tax since 2008.

For additional explanation, see page 27 of the instructions.

Military Injury Relief Fund

You do not have to include in federal adjusted gross income any 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 Operation Enduring Freedom. But you must include in federal adjusted income any other military injury relief fund amounts you received. These amounts are deductible for Ohio adjusted gross income.

For additional explanation see page 27 of these instructions.

Ohio Resident Veterans Bonus

You do not have to include in federal adjusted gross income any bonuses that the Ohio Department of Veterans Services paid to, or made on behalf of, resident veterans of the Persian Gulf, Afghanistan and Iraq conflicts during the taxable year.

Payments that the state of Ohio makes under the Ohio Veterans Bonus Program are excludable from the gross income of the recipients for federal income tax purposes. Therefore, the taxpayer cannot deduct from Ohio adjusted gross income any portion of the bonus because no portion of the bonus is included in federal adjusted gross income.

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

Why Use the Mailing Label?

The mailing label on the back 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?

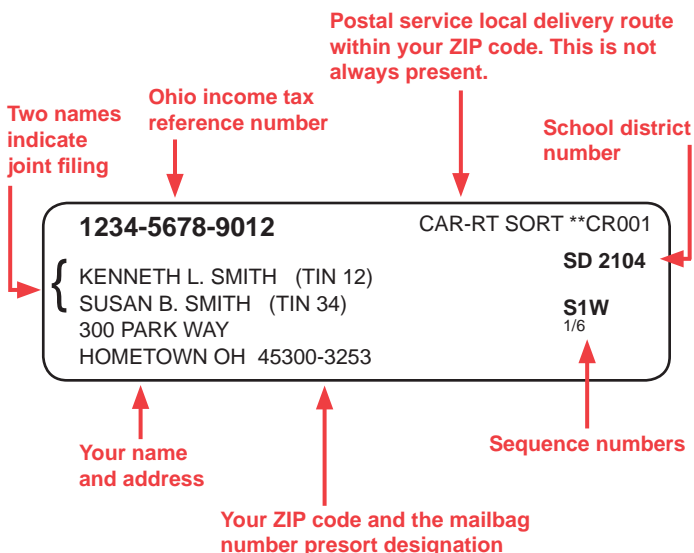
YES...If you are manually preparing your Ohio income tax return, take the label off the back of the tax booklet and place it on the "Name" space on the return. However, if the label shows each spouse's name but you are filing separate returns, do **not** use the label.

If you are using either computer software or our electronic fill-in forms (available on our Web site at tax.ohio.gov) 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, 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 1040EZ and IT 1040 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 **2010**.
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 2010 in the space provided. For more information, please see our information release 2007-08 entitled "Personal Income Tax: Residency Guidelines," which is available on our Web site at tax.ohio.gov.

Nonresidents who earn and receive all income outside of Ohio will not have an Ohio tax liability. Nonresidents who earn or receive some income within Ohio will be able to claim the non-resident credit with respect to all items of income not earned and not received in Ohio.

- **Part-year Resident.** Mark this box if you permanently moved into or out of Ohio during 2010, 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 30 of the instructions).

Military Personnel. If you are currently a member of the military and you have questions about your residency status, see page 13 of the instructions for a detailed explanation regarding some of the major issues facing military families during the income tax filing season.

Filing Status

Your filing status must be the same as your federal income tax filing status for 2010 with the following exception: If you marked the box labeled "Qualifying widow(er) with dependent child" on your federal 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 15 of Ohio

Sample W-2

See "Ohio Tax Withheld" instructions on page 18 (Ohio form IT 1040EZ) and page 21 (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 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 16 – Your state wages, tips, etc.

Box 17 – Your state income tax withholding

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

form IT 1040EZ or line 18 of IT 1040) 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 15 of Ohio form IT 1040EZ or line 18 of IT 1040) 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 42-46 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.

If you are unsure of your Ohio school district, use The Finder on our Web site as described on page 41 of the instructions.

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

Income Tax Table 1, which begins on page 34, 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 40.

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		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	
d Control number		5 Medicare wages and tips		6 Medicare tax withheld	
e Employee's first name and initial Last name Suff.		7 Social security tips		8 Allocated tips	
f Employee's address and ZIP code		9 Advance EIC payment		10 Dependent care benefits	
15 State		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2010** Department of the Treasury—Internal Revenue Service
 Copy 1—For State, City, or Local Tax Department

Sample W-2G

See "Ohio Tax Withheld" instructions on page 18 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

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

Payer's federal identification number

Box 1 – Your gross winnings

Box 13 – If this shows a state other than OHIO or OH, do **not** include the amount in box 14 as part of your Ohio income tax withholding.

Box 14 – Your state income tax withholding

CORRECTED

PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings \$ XX,XXX.XX	2 Federal income tax withheld
	3 Type of wager	4 Date won
WINNER'S name, address (including apt. no.), and ZIP code	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
9 Winner's taxpayer identification no.	10 Window	12 Second I.D.
	11 First I.D.	
13 State Payer's state identification no. OH XX-XXXXXX	14 State income tax withheld \$ X,XXX.XX	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature	Date	

Form **W-2G** Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238
2010
Form W-2G
Certain Gambling Winnings

Copy 1
For State Tax Department

Sample 1099-R

See "Ohio Tax Withheld" instructions on page 18 (Ohio form IT 1040EZ) and page 21 (Ohio form IT 1040)

Place all 1099-R documents on top of page 1 of your Ohio income tax return. Do not use staples, tape or glue.

Box 1 or 2a – Your taxable distribution

Payer's federal identification number

Box 10 – Your state income tax withholding

Box 11 – If this shows a state other than OHIO or OH, do **not** include the amount in box 10 as part of your Ohio income tax withholding.

Box 13 – Do **not** include this amount as part of your Ohio income tax withholding.

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$ XX,XXX.XX	OMB No. 1545-0119	2010 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
2a Taxable amount \$ XX,XXX.XX		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		
PAYER'S federal identification number XX-XXXXXX	RECIPIENT'S identification number	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.)		7 Distribution code(s)	8 Other \$ %		
City, state, and ZIP code		9a Your percentage of total distribution %	9b Total employee contributions \$		
1st year of desig. Roth contrib.	10 State tax withheld \$ X,XXX.XX	11 State/Payer's state no. OH XX-XXXXXX	12 State distribution \$		
Account number (see instructions)	13 Local tax withheld \$	14 Name of locality	15 Local distribution \$		

Form **1099-R** Department of the Treasury - Internal Revenue Service

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 pages 22-28 of the instructions) or (vi) you claim any credits discussed on pages 28-30 of the instructions.

EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2010 federal 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 a 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 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 2010. 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 **2010 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 **2010 IRS form 1040**. \$.00

EZ Line 4 – Personal and Dependent Exemptions

Personal Exemption. You can claim a personal exemption of \$1,600 for yourself and, if filing a joint return, your spouse can claim an additional \$1,600.

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 federal income tax return. You can claim a \$1,600 deduction for each dependent.

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 federal income tax return with the following exception:

- Children being claimed as dependents on their parents' Ohio tax return can also claim the \$1,600 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 \$1,600.

Tip for Lines 4 and 9 – Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of \$1,600 (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 the \$93 credit on line 7.

EZ Line 6 – Tax on Line 5

Using the income tax tables on pages 34-40 of the 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 11 – 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 (see examples on next page).

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 11. 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 10a
More than \$25,000, but not more than \$50,000	15% of line 10a
More than \$50,000, but not more than \$75,000	10% of line 10a
More than \$75,000.....	5% of line 10a

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 10a is \$329, then the joint filing credit will be \$66:

$$\begin{array}{r}
 \$329 - \text{from line 10a} \\
 \times .20 - \text{from table above} \\
 \hline
 \text{Joint filing credit} = \$ 66 \text{ (rounded)}
 \end{array}$$

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 13 – Interest Penalty

If line 12 minus the withholding shown on line 16 is \$500 or less, enter -0- on line 13. If line 12 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.

Note: In December 2009, the Ohio Revised Code was amended to maintain 2009 and 2010 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 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 2010 (for example, mail order or Internet purchases). Complete the worksheet on page 32 of the instructions. A detailed explanation of the Ohio use tax is on page 31.


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, box 14; or

1099-R, box 10). See the sample W-2 on page 15 and the sample W-2G and 1099-R on page 16 of the instructions.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) 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 21 of the instructions.

EZ Line 18 – Donations

 **A donation will reduce the amount of the refund that you are due. 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 33 of the instructions for more information.**

EZ Line 21 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13 of the instructions), interest is due from April 18, 2011 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 23 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 2011 interest rate is 4%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see page 11 of the instructions.

EZ Line 22 – Amount Due Plus Interest and Penalty

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

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7 or 47 of the instructions); OR
- Make your paper check or money order payable to Ohio Treasurer of State. Write your Social Security number on your paper check or money order and include Ohio form IT 40P (see page 7 or 47 of the 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 18, 2011 to avoid the late filing penalty (but see "Income Taxes and the Military" on page 13 of the instructions). Also see "I'm Not Able To Pay By April 18, 2011..." on page 9.

EZ Line 23 – Refund To Be Sent to You

This is your refund after any reduction on line 21. If line 21 is more than the overpayment shown on line 19, you will have an amount due. Enter this amount on line 22 and follow the instructions.



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.

Ohio Form IT 1040 Line Instructions

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2010 federal 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 36 **OR**
- IRS form 1040NR-EZ, line 10.



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 a 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, 1040NR-EZ 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 federal 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.

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 22-28 of the 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 \$1,600 for yourself and, if filing a joint return, your spouse can claim an additional \$1,600.

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 federal income tax return. You can claim a \$1,600 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 \$1,600 (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 16. 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 34-40 of the 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. See page 28 of the 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 9 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 9. See "**Tip**" at left.

Line 11 – 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 (see examples on next page).

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 11. 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 10a
More than \$25,000, but not more than \$50,000	15% of line 10a
More than \$50,000, but not more than \$75,000	10% of line 10a
More than \$75,000.....	5% of line 10a

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 10a is \$329, then the joint filing credit will be \$66:

$$\begin{array}{r} \$329 - \text{from line 10a} \\ \times .20 - \text{from table above} \\ \hline \text{Joint filing credit} = \$ 66 \text{ (rounded)} \end{array}$$

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 14 – 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 of 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 of 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 2010 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 of 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 2010 individual Ohio income tax return.** The grant request form is available on our Web site (tax.ohio.gov) and on the Ohio Department of Development's Web site (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 16 – Interest Penalty

If line 15 minus the sum of line 19 and your 2009 overpayment credited to 2010 is \$500 or less, enter -0- on line 16. If line 15 minus the sum of line 19 and your 2009 overpayment credited to 2010 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.

Note: In December 2009, the Ohio Revised Code was amended to maintain 2009 and 2010 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 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 2010 (for example, mail order or Internet purchases). Complete the worksheet on page 32 of the instructions. A detailed explanation of the Ohio use tax is on page 31.

If you did not make any out-of-state purchases during 2010, enter -0- on line 17. If you did make any out-of-state purchase during 2010 and if you paid **no** sales tax on that purchase, then you are required to complete the use tax worksheet on page 32 of the instructions to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

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, box 14; or 1099-R, box 10). See the sample W-2 on page 15 and the sample W-2G and 1099-R on page 16 of the instructions.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) 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 below.

Line 20 – 2009 Overpayment Credited to 2010, 2010 Estimated Payments and Any Other 2010 Tax Payments

Enter the total estimated income tax payments submitted with your 2010 Ohio form IT 1040ES, extension payment(s) made with Ohio form IT 40P, plus any overpayment you credited to 2010 from your 2009 Ohio form IT 1040, line 24.

- 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 below.

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 2010, 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 22 exceed the amount shown on line 18. 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-1(s)**, which reflect the amount of Ohio tax paid. In addition, see line 32 of the instructions on page 22.

The K-1(s) 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 www.development.ohio.gov/urban/OHPTC or call 614-995-2292 or 1-800-848-1300.

Line 21d – 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 www.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 you are due. 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 33 of the instructions for more information.**

Line 28 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 13 of the instructions), interest is due from April 18, 2011 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 30 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 2011 interest rate is 4%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see page 11 of the instructions.

Line 29 – Amount Due Plus Interest and Penalty

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

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7 or 47 of the instructions); OR
- Make your paper check or money order payable to Ohio Treasurer of State. Write your Social Security number on your paper check or money order and include Ohio form IT 40P (see page 7 or 47 of the 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 18, 2011 to avoid the late filing penalty (but see "Income Taxes and the Military" on page 13 of the instructions). Also see "I'm Not Able To Pay By April 18, 2011..." on page 9.

Line 30 – Refund to Be Sent to You

This is your refund after any reduction on line 28. If line 28 is more than the overpayment shown on line 26, you will have an amount due. Enter this amount on line 29 and follow the instructions.



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.

Adjustments or Credits

Will you claim any adjustments on line 2 or will you claim a credit on lines 7 or 13 of your Ohio form IT 1040?

YES



Please continue to read the line instructions on pages 22-30.

NO



STOP! You only have to complete and file pages 1 and 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-1(s) 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 26 of the instructions. Also enter any lump sum distribution amount that you reported on IRS form 4972.

- e) Enter reimbursements received in 2010 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 2010.
 - f) If you received a distribution during 2010 reported to you on a 2010 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 2010 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 22 of the 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 24 of the instructions).

- g) Add 5/6 of the Internal Revenue Code section 168(k) bonus depreciation allowed under the Internal Revenue Code. Also add 5/6 of the excess of the Internal Revenue Code section 179 depreciation expense allowed under the Internal Revenue Code 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 our information release IT 2002-02 entitled "Ohio Bonus Depreciation Adjustments," which is available on our Web site at tax.ohio.gov.



Any income item amounts you deduct on lines 35-45g 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 a federal income tax refund.
- Interest income from Fannie Maes or Ginnie Maes.

For a more complete listing, see our information release IT 1992-01 entitled "Exempt Federal Interest Income," which is available on our Web site at tax.ohio.gov.

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

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 and 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 11 of the 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, provided that the servicemember and spouse are residents of the same state. 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.

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, are 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 on page 24 of the instructions, 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 our information release IT 2008-02 entitled “Military Taxpayer Guide to Taxable Income and Deductions,” which is available on our Web site at 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.

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 Ohio 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 2010 to the extent that the carryover has been reduced due to the recapture of contribution deductions (see line 33f of the instructions on page 22). **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 2010 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 2010 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 Ohio 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 2010 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.

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;
- Excess medical expenses; AND
- Accident and health insurance premiums paid for certain dependent relatives.

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

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-..... 7. _____

8. Enter the amount paid for health insurance coverage for certain dependent relatives (see Note 4 below)..... 8. _____

9. Line 2d plus line 7 plus line 8. Enter this amount on line 43 of Schedule A on Ohio form IT 1040 9. _____

- 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.
 4. Amount entered on line 8 must be included in federal adjusted gross income, line 37, and not previously excluded by adjustments on the federal 1040 return that occur prior to the federal adjusted gross income.

- 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 wheelchairs
- 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 25 of the instructions the amount you paid during 2010 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.

Accident and Health Insurance Premiums for Certain Relatives. You may be able to take a deduction for accident and health insurance premiums that you paid for yourself, your spouse and your "dependents," as defined on page 12 of the instructions. If you answer "yes" to any of the three questions below, you are not eligible to take this deduction:

1. During the year, were you eligible to participate in any subsidized health insurance plan? Yes No
2. Did you claim the self-employed health insurance deduction on line 29 of IRS form 1040? Yes No
3. During the year, were you eligible for medical care coverage through Medicare or Medicaid? Yes No

If you answered "No" to all three of the above questions, you will need to answer the following question: Did you claim an itemized deduction on your federal income tax return for any portion of the accident and health insurance premiums paid? Yes No

If "Yes," enter the amount, if any, of the accident and health insurance premiums for which you did **not** take an itemized deduction on your federal income tax return: \$ _____. **This is the maximum amount of your accident and health insurance premium deduction. Enter this amount on line 8 of the worksheet on page 25.**

If "No," you may be able to deduct the full amount of unreimbursed accident and health insurance premiums that you paid. **Enter this amount on line 8 of the worksheet on page 25.**

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 2010 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 11 of the instructions.

Medical Savings Account Worksheet for Lines 33d and 44	
1. Amount you contributed during 2010, 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 2010, but no more than \$4,197	2. _____
3. Amount of medical savings account earnings included on line 1 of your 2010 Ohio form IT 1040	3. _____
4. Subtotal (add lines 1, 2 and 3)	4. _____
5. 2010 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. _____
Note for lines 1 and 2: 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.	
Note for line 5: 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.	
Note for line 7: 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: Bob and Sue file a joint tax return for 2010. Bob contributed \$2,000 to his medical savings account while Sue contributed \$5,000 to hers. Bob'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 Bob'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 federal income tax return if the following conditions are met:
 - The refund or reimbursement was included in your federal adjusted gross income on your 2010 federal 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 federal income tax return.

Example: Sue claimed an itemized deduction of \$500 for medical expenses on her 2009 federal income tax return. In 2010 she received a medical expense reimbursement for \$200 from her insurance company, and she reported the \$200 on line 21 of her 2010 federal income tax return. Sue 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 2010 federal income tax return for the amount repaid OR (ii) a tax credit on your 2010 federal 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.
- 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 our information release IT 2002-02 entitled "Ohio Bonus Depreciation Adjustments," which is available on our Web site at tax.ohio.gov.

g) Military Retirement Income and Military Injury Relief Fund Amounts

Military Retirement Income. 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 or use its Web site at 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 federal form 1099-R as verification for the deduction. **Note:** Child support receipts, regardless of the source, are not included in federal adjusted gross income, so you cannot deduct these amounts.

Military Injury Relief Fund. 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 Operation 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.**

The Amount of the Credit is as Follows:

Amount of qualifying retirement income received and included in Ohio adjusted gross income (line 3) during the taxable year:	Line 48 retirement income credit for taxable year:
\$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

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 Sue are retired and file a joint return. Bob has \$5,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. Sue 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, 2011. 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.

If you take or have previously taken the lump sum distribution credit, you cannot take the \$50 senior citizen credit on this year's return or any future year's return.

Line 50 – Lump Sum Distribution Credit

This credit is available only to individuals 65 or older before Jan. 1, 2011. 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. If you answer “No” to any of the questions, you do not qualify for this credit.

1. Were you 65 or older before Jan. 1, 2011?
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 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.

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 below to calculate the amount of credit you may claim.

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

2010 Child Care and Dependent Care Worksheet for Line 51	
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 this line. If line 3 of your Ohio IT 1040 is equal to or greater than \$20,000, but less than \$40,000, enter 25% on this line. All others enter -0- on this line.....	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. _____

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 distribution during 2010 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.

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.

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.					
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? (Note: Abolishment of job or shift does not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc.)	<table border="0"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No				
<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 2009 and 2010 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 2009 and 2010 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 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).

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 2010 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 our information release IT 2006-02 entitled "Inapplicability of Ohio

Resident Credit with Kentucky Corporate Income Tax," which is on our Web site at 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 is shown on line 36. This income is not taxed and does not qualify for the credit.

Line 60 – Determining the Factor

The factor must be four digits to the right of the decimal. Do **not** round to the nearest ten-thousandth. **Example:** Enter .435762 as .4357.

Line 61 – Other States' Income Tax

Enter the amount of 2010 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 15 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

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 (which is available on our Web site at 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-2(s) 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.

Line 65 – Determining the Factor

The factor must be four digits to the right of the decimal. Do **not** round to the nearest ten-thousandth. **Example:** Enter .435762 as .4357.

Schedule E – Nonrefundable Business Credits

Business owners may be entitled to claim on Ohio Schedule E one or more nonrefundable business credits. These credits include the following:

- Credit for contributions to candidates for Ohio statewide office or General Assembly
- Job retention credit
- Credit for selling alternative fuel
- Job training credit
- Credit for eligible new employees in an enterprise zone
- Credit for certified ethanol plant investments
- Credit for purchases of grape production property
- Technology investment credit
- Enterprise zone day care and training credits
- Ohio historic preservation credit nonrefundable portion

Note: You can obtain Ohio Schedule E from our Web site at tax.ohio.gov or by contacting one of the offices listed on page 49 of the instructions.

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

TIP: 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 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 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 32 of the instructions to determine if you owe this tax.**

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 or line 17 of IT 1040.

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 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 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 32 of the instructions.

If you do not have to file an Ohio income tax return (see page 9 of the 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 2010 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 31 of the instructions.

a. During 2010 did you make any of the purchases described above? <input type="checkbox"/> No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax. Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ and on line 17 of IT 1040. <input type="checkbox"/> Yes – 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"/> Yes – STOP – You do not owe any Ohio use tax. Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ and on line 17 of IT 1040. <input type="checkbox"/> No – 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 no sales tax and no Ohio use tax.	\$.00
d. Enter your county use tax rate. Please use the decimal rates below to calculate your use tax.	X . _ _ _ _
e. Multiply line c by line d. This is the amount of Ohio use tax that you owe 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 IT 1040. This amount is part of your income tax liability.	\$.00

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, 2010. You can access our Web site at 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%	Ottawa .....	.0675	6.75%
Allen .....	.0650	6.50%	Hancock .....	.0650	6.50%	Paulding .....	.0700	7.00%
Ashland .....	.0675	6.75%	Hardin.....	.0700	7.00%	Perry.....	.0700	7.00%
Ashtabula .....	.0650	6.50%	Harrison.....	.0700	7.00%	Pickaway .....	.0700	7.00%
Athens .....	.0675	6.75%	Henry.....	.0700	7.00%	Pike .....	.0700	7.00%
Auglaize .....	.0700	7.00%	Highland .....	.0700	7.00%	Portage.....	.0675	6.75%
Belmont .....	.0700	7.00%	Hocking .....	.0675	6.75%	Preble.....	.0700	7.00%
Brown .....	.0700	7.00%	Holmes .....	.0650	6.50%	Putnam.....	.0700	7.00%
Butler.....	.0625	6.25%	Huron .....	.0700	7.00%	Richland .....	.0675	6.75%
Carroll.....	.0650	6.50%	Jackson .....	.0700	7.00%	Ross .....	.0700	7.00%
Champaign.....	.0700	7.00%	Jefferson.....	.0700	7.00%	Sandusky .....	.0700	7.00%
Clark.....	.0700	7.00%	Knox .....	.0650	6.50%	Scioto .....	.0700	7.00%
Clermont.....	.0650	6.50%	Lake .....	.0625	6.25%	Seneca .....	.0700	7.00%
Clinton .....	.0700	7.00%	Lawrence.....	.0700	7.00%	Shelby .....	.0700	7.00%
Columbiana .....	.0700	7.00%	Licking.....	.0700	7.00%	Stark .....	.0600	6.00%
Coshocton .....	.0700	7.00%	Licking (COTA).....	.0750	7.50%	Summit .....	.0650	6.50%
Crawford.....	.0700	7.00%	Logan .....	.0700	7.00%	Trumbull .....	.0650	6.50%
Cuyahoga .....	.0775	7.75%	Lorain .....	.0625	6.25%	Tuscarawas .....	.0650	6.50%
Darke.....	.0700	7.00%	Lucas.....	.0675	6.75%	Union.....	.0675	6.75%
Defiance .....	.0650	6.50%	Madison.....	.0675	6.75%	Union (COTA).....	.0725	7.25%
Delaware .....	.0675	6.75%	Mahoning .....	.0675	6.75%	Van Wert.....	.0700	7.00%
Delaware (COTA).....	.0725	7.25%	Marion .....	.0650	6.50%	Vinton .....	.0700	7.00%
Erie.....	.0650	6.50%	Medina .....	.0650	6.50%	Warren .....	.0650	6.50%
Fairfield .....	.0650	6.50%	Meigs.....	.0650	6.50%	Washington .....	.0700	7.00%
Fairfield (COTA) .....	.0700	7.00%	Mercer .....	.0700	7.00%	Wayne .....	.0625	6.25%
Fayette .....	.0700	7.00%	Miami.....	.0675	6.75%	Williams.....	.0700	7.00%
Franklin .....	.0675	6.75%	Monroe .....	.0700	7.00%	Wood.....	.0650	6.50%
Fulton .....	.0700	7.00%	Montgomery .....	.0700	7.00%	Wyandot .....	.0700	7.00%
Gallia .....	.0675	6.75%	Morgan .....	.0700	7.00%			
Geauga .....	.0650	6.50%	Morrow .....	.0700	7.00%			
Greene .....	.0650	6.50%	Muskingum .....	.0700	7.00%			
Guernsey.....	.0700	7.00%	Noble.....	.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 you are due. If you decide to donate, this decision is final. You cannot change your mind and later ask for your donations to be refunded. If you do not want to donate, do not enter an amount on lines 18a-c on Ohio form IT 1040EZ or lines 25a-c on 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 2011 federal income tax return.

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

Wildlife Species and Endangered Wildlife – Use Ohio form IT 1040EZ, line 18b or IT 1040, line 25b 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 wish to donate to provide grants to protect Ohio's natural heritage, you may do so by writing a check payable to the "Nongame and Endangered Wildlife Special Account" and mailing it to:

Ohio Department of Natural Resources
Division of Wildlife
2045 Morse Road, Building G-2
Columbus, OH 43229-6693

Natural Areas/Endangered Species – Use Ohio form IT 1040EZ, line 18c or IT 1040, line 25c to donate to play an important role in protecting Ohio's nature preserves by contributing to the preservation of endangered species and rare habitat. Your donations are needed to manage natural areas, improve public facilities and provide educational opportunities. Help create a rich and lasting legacy for all Ohioans.

If you do not have an overpayment on Ohio form IT 1040EZ, line 17 or IT 1040, line 23, but you wish to donate to protect Ohio's natural areas, you may do so by writing a check payable to the "Natural Areas and Endangered Species Fund" and mailing it to:

Ohio Department of Natural Resources
Division of Natural Areas and Preserves
2045 Morse Road, Building C-3
Columbus, OH 43229-6693

2010 Income Tax Table 1 for Ohio Forms IT 1040EZ and IT 1040

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$3,329	\$92,000	\$92,050	\$3,428	\$94,000	\$94,050	\$3,527	\$96,000	\$96,050	\$3,626	\$98,000	\$98,050	\$3,724
90,050	90,100	3,331	92,050	92,100	3,430	94,050	94,100	3,529	96,050	96,100	3,628	98,050	98,100	3,727
90,100	90,150	3,334	92,100	92,150	3,433	94,100	94,150	3,532	96,100	96,150	3,630	98,100	98,150	3,729
90,150	90,200	3,336	92,150	92,200	3,435	94,150	94,200	3,534	96,150	96,200	3,633	98,150	98,200	3,732
90,200	90,250	3,339	92,200	92,250	3,438	94,200	94,250	3,537	96,200	96,250	3,635	98,200	98,250	3,734
90,250	90,300	3,341	92,250	92,300	3,440	94,250	94,300	3,539	96,250	96,300	3,638	98,250	98,300	3,737
90,300	90,350	3,344	92,300	92,350	3,443	94,300	94,350	3,541	96,300	96,350	3,640	98,300	98,350	3,739
90,350	90,400	3,346	92,350	92,400	3,445	94,350	94,400	3,544	96,350	96,400	3,643	98,350	98,400	3,742
90,400	90,450	3,349	92,400	92,450	3,448	94,400	94,450	3,546	96,400	96,450	3,645	98,400	98,450	3,744
90,450	90,500	3,351	92,450	92,500	3,450	94,450	94,500	3,549	96,450	96,500	3,648	98,450	98,500	3,747
90,500	90,550	3,354	92,500	92,550	3,452	94,500	94,550	3,551	96,500	96,550	3,650	98,500	98,550	3,749
90,550	90,600	3,356	92,550	92,600	3,455	94,550	94,600	3,554	96,550	96,600	3,653	98,550	98,600	3,752
90,600	90,650	3,359	92,600	92,650	3,457	94,600	94,650	3,556	96,600	96,650	3,655	98,600	98,650	3,754
90,650	90,700	3,361	92,650	92,700	3,460	94,650	94,700	3,559	96,650	96,700	3,658	98,650	98,700	3,757
90,700	90,750	3,363	92,700	92,750	3,462	94,700	94,750	3,561	96,700	96,750	3,660	98,700	98,750	3,759
90,750	90,800	3,366	92,750	92,800	3,465	94,750	94,800	3,564	96,750	96,800	3,663	98,750	98,800	3,762
90,800	90,850	3,368	92,800	92,850	3,467	94,800	94,850	3,566	96,800	96,850	3,665	98,800	98,850	3,764
90,850	90,900	3,371	92,850	92,900	3,470	94,850	94,900	3,569	96,850	96,900	3,668	98,850	98,900	3,766
90,900	90,950	3,373	92,900	92,950	3,472	94,900	94,950	3,571	96,900	96,950	3,670	98,900	98,950	3,769
90,950	91,000	3,376	92,950	93,000	3,475	94,950	95,000	3,574	96,950	97,000	3,673	98,950	99,000	3,771
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$3,378	\$93,000	\$93,050	\$3,477	\$95,000	\$95,050	\$3,576	\$97,000	\$97,050	\$3,675	\$99,000	\$99,050	\$3,774
91,050	91,100	3,381	93,050	93,100	3,480	95,050	95,100	3,579	97,050	97,100	3,677	99,050	99,100	3,776
91,100	91,150	3,383	93,100	93,150	3,482	95,100	95,150	3,581	97,100	97,150	3,680	99,100	99,150	3,779
91,150	91,200	3,386	93,150	93,200	3,485	95,150	95,200	3,584	97,150	97,200	3,682	99,150	99,200	3,781
91,200	91,250	3,388	93,200	93,250	3,487	95,200	95,250	3,586	97,200	97,250	3,685	99,200	99,250	3,784
91,250	91,300	3,391	93,250	93,300	3,490	95,250	95,300	3,588	97,250	97,300	3,687	99,250	99,300	3,786
91,300	91,350	3,393	93,300	93,350	3,492	95,300	95,350	3,591	97,300	97,350	3,690	99,300	99,350	3,789
91,350	91,400	3,396	93,350	93,400	3,494	95,350	95,400	3,593	97,350	97,400	3,692	99,350	99,400	3,791
91,400	91,450	3,398	93,400	93,450	3,497	95,400	95,450	3,596	97,400	97,450	3,695	99,400	99,450	3,794
91,450	91,500	3,401	93,450	93,500	3,499	95,450	95,500	3,598	97,450	97,500	3,697	99,450	99,500	3,796
91,500	91,550	3,403	93,500	93,550	3,502	95,500	95,550	3,601	97,500	97,550	3,700	99,500	99,550	3,799
91,550	91,600	3,405	93,550	93,600	3,504	95,550	95,600	3,603	97,550	97,600	3,702	99,550	99,600	3,801
91,600	91,650	3,408	93,600	93,650	3,507	95,600	95,650	3,606	97,600	97,650	3,705	99,600	99,650	3,804
91,650	91,700	3,410	93,650	93,700	3,509	95,650	95,700	3,608	97,650	97,700	3,707	99,650	99,700	3,806
91,700	91,750	3,413	93,700	93,750	3,512	95,700	95,750	3,611	97,700	97,750	3,710	99,700	99,750	3,809
91,750	91,800	3,415	93,750	93,800	3,514	95,750	95,800	3,613	97,750	97,800	3,712	99,750	99,800	3,811
91,800	91,850	3,418	93,800	93,850	3,517	95,800	95,850	3,616	97,800	97,850	3,715	99,800	99,850	3,813
91,850	91,900	3,420	93,850	93,900	3,519	95,850	95,900	3,618	97,850	97,900	3,717	99,850	99,900	3,816
91,900	91,950	3,423	93,900	93,950	3,522	95,900	95,950	3,621	97,900	97,950	3,719	99,900	99,950	3,818
91,950	92,000	3,425	93,950	94,000	3,524	95,950	96,000	3,623	97,950	98,000	3,722	99,950	100,000	3,821

2010 Income Tax Table 2 for Ohio Forms IT 1040EZ and IT 1040

The income tax tables reflect a 0.9% reduction compared to taxable year 2009.

Taxpayers with Ohio taxable income of \$100,000 or more must use this table. You must round your tax to the nearest dollar.

Ohio Taxable Income (from line 5 on form IT 1040EZ or line 5 on form IT 1040)	2010 Ohio Tax (enter on line 6 on form IT 1040EZ or line 6 on form IT 1040)
0 – \$ 5,050	0.618% of Ohio taxable income
\$ 5,050 – \$ 10,100	\$ 31.21 plus 1.236% of the amount in excess of \$ 5,050
\$ 10,100 – \$ 15,150	\$ 93.63 plus 2.473% of the amount in excess of \$ 10,100
\$ 15,150 – \$ 20,200	\$ 218.52 plus 3.091% of the amount in excess of \$ 15,150
\$ 20,200 – \$ 40,350	\$ 374.62 plus 3.708% of the amount in excess of \$ 20,200
\$ 40,350 – \$ 80,700	\$ 1,121.78 plus 4.327% of the amount in excess of \$ 40,350
\$ 80,700 – \$100,900	\$ 2,867.72 plus 4.945% of the amount in excess of \$ 80,700
\$100,900 – \$201,800	\$ 3,866.61 plus 5.741% of the amount in excess of \$100,900
more than – \$201,800	\$ 9,659.28 plus 6.240% of the amount in excess of \$201,800

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.

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 1040EZ or IT 1040.

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 1040EZ or IT 1040 the number of the school district where you lived (resided) or where you were domiciled for the majority of 2010. 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 2010. 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 41 of the 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
West Clermont LSD	1308
Western Brown LSD	0805
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

*School district income tax in effect for 2010.

CUYAHOGA COUNTY (cont'd.)

Cleveland Hts.-University Hts. CSD	1810
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
* North Union LSD	8003
* Northridge LSD	4509
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

FAIRFIELD COUNTY (cont'd.)

Northern LSD	6403
* 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 LSD	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
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GUERNSEY COUNTY (cont'd.)

East Guernsey LSD	3002
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
Finneytown LSD	3103
Forest Hills LSD	3104
Indian Hill EVSD	3106
Lockland CSD	3107
Loveland CSD	3108
Madeira CSD	3109
Marion 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
* Ridgemont 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

*School district income tax in effect for 2010.

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 2010.

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
* Otterville 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
* Otterville 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 2010.

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 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 22 on Ohio form IT 1040EZ or line 29 on 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 22 on Ohio form IT 1040EZ or line 29 on IT 1040), follow the steps below:

- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Go to www.officialpayments.com. Select “**State Payments**” and enter the Ohio jurisdiction code, 6446. Or you may visit our Web site at tax.ohio.gov. Select “**Make a Payment**” and click on Ohio 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, complete the following worksheet before contacting Official Payments Corporation.

1. Amount you are paying (round to the nearest whole dollar)

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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

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8. Your credit card number

9. Credit card expiration date (MM/YY)

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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 this page for your records.

Keep this page for your records.

Taxpayer Assistance

By Internet



Ohio Department of Taxation Web Site – tax.ohio.gov

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

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 43229-6596

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 phone service, however, will be extended until 7 p.m. from April 4, 2011 through April 18, 2011.

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 Income 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.**



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.**

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.

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 2010 Ohio income tax return by using an **electronic check or credit card**. Find out how on page 7 or 47.

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.