

The Ohio Department of Taxation has extended filing and payment deadlines for Ohio individual and school district income tax. Returns, payments and estimated payments with due dates from April 15, 2020 through June 15, 2020 are extended without interest or penalty to July 15, 2020 – click [here](#) to view the tax alert. Taxpayer Services will maintain its normal hours of operation which are 8 a.m. to 5 p.m., Monday through Friday from April 8th - April 15th.



Ohio 2019

Instructions for Filing Original and Amended:

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

These instructions are for Ohio's individual income and school district income taxes. Use the tabs in the margins of this booklet to locate instructions for the IT 1040, SD 100 and their accompanying schedules.

Table of Contents		
A		
Amended returns.....	7	
B		
Business credits.....	21-23	
Business income		
Business income deduction (IT BUS)...	19	
Definitions and examples.....	9	
C		
College savings (Ohio 529 plan)		
Instructions.....	18	
Worksheet.....	30	
D		
Deceased taxpayers.....	6	
Direct deposit options.....	50	
Donations.....	11, 14	
E		
Earned income credit.....	21	
Electronic filing options.....	50	
Estimated tax payments for 2020.....	6	
Exemptions.....	13	
F		
Filing extensions.....	6, 12	
Filing requirements.....	10, 46	
G		
General information.....	6-7	
H		
Highlights for 2019.....	4	
I		
Individual credits.....	20-21	
Income statements (W-2, 1099).....	38-39	
Interest and penalties.....	7, 14, 47	
IT 1040		
Completing the top portion.....	12	
General information.....	10	
Line instructions.....	13-14	
Income tax rates and tables.....	32-37	
J		
Joint filing credit.....	21	
L		
Lump sum credits		
Instructions.....	20	
Worksheets.....	28	
M		
Mailing addresses.....	5	
Medical & health care expenses		
Instructions.....	18	
Worksheet.....	27	
Military.....	8, 17	
Modified adjusted gross income.....	6, 31	
N		
Net operating loss (IT NOL).....	49	
Nonresident credit (IT NRC).....	23-26	
Nonresident statement (IT NRS)....	12, 48	
P		
Payment options.....	5	
R		
Refund status.....	2	
Residency.....	10	
Residency credits.....	22	
Retirement income credit.....	20	
S		
Schedule A.....	15-18	
Schedule of Credits.....	20-23	
School district numbers.....	40-45	
SD 100		
Completing the top portion.....	12	
General information.....	46	
Line instructions.....	47	
School district tax rates.....	40-45	
Senior citizen credit.....	20, 47	
Social Security income.....	16	
U		
Use (sales) tax		
Instructions.....	13	
Worksheet.....	31	

Online Resources

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

-  [FAQs](#) – Review answers to common questions on topics such as business income and residency issues.
-  [Online Services](#) – File your state and school district income tax returns for free. There are also several self-service options such as making payments, viewing transcripts and accessing your 1099-G and 1099-INT statements from the Department.
-  [Information Releases](#) – Research detailed explanations and legal analyses of certain tax topics such as residency and tax issues facing military servicemembers and their civilian spouses.
-  [The Finder](#) – Lookup your address to determine if you live in a taxing school district as well as the tax rate and four-digit school district number.
-  [Ohio Virtual Tax Academy](#) – View webinars designed and presented by Department staff on Ohio's state taxes.
-  [Tax Alerts](#) – Sign up to receive tax updates and reminders from the Department via email.

Taxpayer Assistance

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



FAQs



Online
Services



Self Help
eLibrary



Information
Releases



Interest
Calculator



Tax
Webinars



Tax
Alerts



Ohio
Taxes



The
Finder



Ohio
Means Jobs

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

Email – Click 'Contact' at the top right on tax.ohio.gov and select 'Email Us' to access a secure email form.

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

Normal business hours are from 8 a.m. to 5 p.m. Monday through Friday excluding holidays. Phone service will be extended until 7 p.m. from April 8, 2020 through April 15, 2020.

Write – Contact the Department by mail at:

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

Visit – The Department operates a self-service visitor center, during normal business hours, at:

4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

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

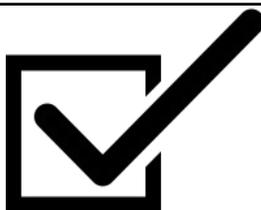
Form Requests: Visit tax.ohio.gov to easily download our forms. You can also request tax forms anytime by calling 1-800-282-1782.

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

Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help persons with disabilities as well as elderly, low-income and limited English speaking taxpayers complete their state and federal returns. For locations in your area, call 1-800-906-9887, or visit their website at <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>.

AARP: Trained and certified AARP tax aide volunteer counselors assist low- to middle-income taxpayers, with special attention to those age 60 and older. For more information, call 1-888-227-7669 or visit their website at http://www.aarp.org/money/taxes/aarp_taxaide/.

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



Check Your Refund Status Anytime, Anywhere!

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

A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

I would like to thank you and all Ohioans for taking the time to fill out and file the 2019 Ohio income tax return. It is truly a critical responsibility and one that ultimately helps provide benefits to us all. Whether it is educating our children, protecting our families and neighbors, or safeguarding our health and the environment that surrounds us, every Ohioan is impacted in some positive way by the collective contributions of income we make throughout the year to support our communities and Ohio.

This past year, as is often the case, brought changes to the laws and rules that govern Ohio's income tax filing system. This instruction booklet will address all those changes and give you the guidance you need to fill out your 2019 income tax return.

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

- Tax rates have been cut by 4% for all taxpayers. The top rate is now 4.797% (previously 4.997%).
- The number of tax brackets has been reduced from 8 to 6 brackets, meaning those with incomes of \$21,750 or less will pay no Ohio income tax.
- Ohio's Earned Income Credit (EIC) has been expanded to give qualified taxpayers a tax credit equal to 30% of their federally claimed EIC (previously a 10% credit).
- Those taxpayers claiming the Business Income Deduction (BID) will be required to 'add-back' the BID when calculating both school district income tax (if applicable), and eligibility for certain means-tested credits.
- The Ohio Political Party checkbox has been eliminated.

If you are not already filing your tax return electronically, please consider doing so. It is faster, safer, more accurate and more economical, plus you can file your Ohio tax return for free with our I-File system.

Please keep in mind the deadline for filing both your Ohio and federal tax return is April 15, 2020. As a reminder, a request for a filing extension does not extend your payment due date.

If you have any questions or need assistance with your Ohio return, you can contact our Taxpayer Assistance line at 1-800-282-1780, or reach out online at tax.ohio.gov.

Best wishes,



Jeff McClain
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."

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, as part of completing your Ohio income and school district income tax returns and their accompanying worksheets and schedules, 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.

Highlights for 2019

NEW Ohio Income Tax Tables. Beginning with tax year 2019, Ohio's individual income tax brackets have been modified so that individuals with Ohio taxable nonbusiness income of \$21,750 or less are not subject to income tax. Additionally, all Ohio income tax rates have been reduced by 4%.

NEW Modified Adjusted Gross Income. Beginning with tax year 2019, your exemption amount, certain credits, and the school district income tax bases are determined using "modified adjusted gross income" or "modified adjusted gross income less exemptions." See the instructions on page 6.

NEW Ohio Nonresident Statement. Nonresident taxpayers who are eligible to file form IT NRS may now make their statement using the IT 1040 in place of filing the IT NRS. See the instructions on pages 12 and 48.

NEW Ohio Political Party Fund. Beginning with tax year 2019, taxpayers may no longer designate \$1 of their tax liability to go to the Ohio Political Party Fund.

NEW Opportunity Zone Credit. A new credit is available for certain individuals who invest in Ohio opportunity zones. See the instructions on page 22.

NEW Frequently Asked Questions. The Department of Taxation recently completed a review of its individual income and school district income tax Frequently Asked Questions (FAQs). This included updates to the FAQ categories. New FAQs were added based on recent questions, and existing FAQs were redrafted for clarity, conciseness, and readability. Go to tax.ohio.gov for these improved FAQs.

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

Electronic 1099-Gs. Your 1099-G is available to view and print using Online Services at tax.ohio.gov. You can elect to receive your 1099-G electronically. This will help save taxpayer dollars and allow you to take a small part in saving the environment.

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

Common Filing Tips for Paper Filers

- ✦ **Write legibly using black ink and UPPERCASE letters.**
- ✦ **Double-check your demographic information.**
 - Verify your name(s) and SSN(s) are correct.
 - Verify your current address. Use both lines, if necessary. If you are due a refund, it will be mailed to this address.
- ✦ **Verify the forms and vouchers are for the correct tax year.**
 - The Department releases new forms and vouchers each tax year. Do not cross out the year at the top of the form or voucher and write in a new one. If you do this, processing of your form or voucher may be delayed.
- ✦ **Correcting software-generated paper returns.**
 - If you print a paper return from a tax preparation program and later need to change information on the return, do not cross out or white out and then write in the changes. You must go back into the program, make the necessary changes and reprint the return.
 - The Department's system will not pick up handwritten changes on returns generated by tax preparation software.
- ✦ **Use the proper payment voucher.**
 - Use the Ohio IT 40P to pay your Ohio income tax, and the Ohio SD 40P to pay your school district tax due.
 - If you are amending your return(s), use the Ohio IT 40XP to pay your Ohio income tax, and the Ohio SD 40XP to pay your school district tax due.
- ✦ **Do not staple, paper clip or otherwise attach your return together.**
 - This will allow the Department to process your return as quickly as possible. We will ensure your return information stays grouped together.
- ✦ **Include all necessary schedules and worksheets.**
 - If you have an amount on line 2a and/or 2b of your IT 1040, include Ohio Schedule A.
 - If you have an amount on line 9 and/or 16 of your IT 1040, include the Ohio Schedule of Credits and any appropriate worksheets.
 - If you have an amount on line 11 of your Ohio Schedule A, include Ohio Schedule IT BUS.
 - If you have dependents, include Ohio Schedule J.
 - Ensure your return is placed in the proper order:
 - 1) Ohio IT 1040 (pages 1 and 2)
 - 2) Ohio Schedule A
 - 3) Ohio Schedule IT BUS
 - 4) Ohio Schedule of Credits
 - 5) Ohio Schedule J
 - 6) Worksheets and attachments
 - 7) Wage and income statements
- ✦ **Include verification for your withholding and credits.**
 - If you have an amount on line 14 of your IT 1040 and/or an amount on line 7 of your SD 100, include copies of your W-2(s), W-2G(s) and/or 1099(s) that show your Ohio and/or school district tax withheld.
 - If you are claiming any refundable and/or nonrefundable business credits on your Ohio Schedule of Credits, include copies of the required certificates and/or Ohio K-1s.
- ✦ **Do not include any bank or routing information with your paper return.**
 - Direct deposit of individual income and school district income tax refunds is not available to paper filers.
- ✦ **When filing both Ohio and school district income tax returns, send each return in its own envelope.**

Payment Options and Mailing Addresses

Several options are available for paying your Ohio and/or school district income tax. If you are remitting for both Ohio and school district income taxes, you must remit each payment as a separate transaction.

By law, all tax is due on April 15, 2020 except for certain members of the military.

The Department is not authorized to set up payment plans. However, you may submit partial payments toward any outstanding liability including interest and penalties. Such payments will not stop the Department's billing process, or collection attempts by the Ohio Attorney General's Office.

Electronic Check

You can pay by electronic check regardless of your filing method.

If you use IRS e-file or Ohio I-File, simply follow the payment instruction prompts for making payments by electronic check.

If you are paper filing, you can pay by electronic check using the Department's Online Services at tax.ohio.gov.

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

You can delay payment until the payment deadline of April 15, 2020. You can also pay your quarterly 2020 Ohio individual and/or school district estimated income tax with this method.

Credit or Debit Card

You can pay using a debit or credit card by visiting www.officialpayments.com or calling 1-800-272-9829. This payment method charges your credit card (Discover, Visa, MasterCard or American Express).

Note: When paying using this method, you will be provided a confirmation number. Keep this number with your tax records.

Official Payments charges a convenience fee equal to 2.5% of your payment or \$1, whichever is greater. **The state of Ohio does not receive any of this fee.** The

payment will appear on your credit card statement as two separate entries – one for the payment itself and a second for the Official Payments service fee.

When will my payment be posted?

Your payment will be effective the date you authorize it. You cannot future-date a credit card payment. If you subsequently reverse the transaction, you may be subject to penalties, interest and other fees.

What information do I need when using this payment method?

Please have the following information available:

- The Ohio jurisdiction code: 6446;
- Your SSN and your spouse's SSN (if filing jointly);
- The tax year of your payment;
- The payment amount;
- Your credit or debit card number and expiration date; AND
- The school district number (if making a payment for an SD 100).

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

When you call Official Payments:

- First, when prompted, enter "2".
- Second, when prompted, enter "6446#".
- Third, verify the information. If correct, enter "1".

- Fourth, when prompted, enter "1" if making an income tax payment, or "2" if making a school district income tax payment.

You will then be prompted to enter your payment information.

What if there's a problem with my payment?

Call Official Payments at 1-866-621-4109.

Paper Check or Money Order

You may pay your Ohio individual income and/or school district income tax by personal check or money order.

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

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

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

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

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

General Information for the Ohio IT 1040 and SD 100

What is Modified Adjusted Gross Income?

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

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

- Retirement income credit;
- Lump sum retirement credit;
- Senior citizen credit;
- Lump sum distribution credit;
- Child care and dependent care credit;
- Exemption credit; AND
- Joint filing credit.

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

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

See R.C. 5747.01(JJ).

When Are My Ohio Returns Due?

Most taxpayers must file their Ohio IT 1040 and SD 100 (if applicable) by April 15, 2020. You must file your return by this date even if you are unable to pay the tax due. For an exception for certain military servicemembers, see page 8.

Filing extensions: You can extend the due date for filing your Ohio IT 1040 and SD 100 to October 15th, 2020, provided you qualify for an IRS extension of time to file. Ohio does not have an extension request form, but honors the IRS extension. Include a copy of your IRS extension or IRS acknowledgment, and/or your extension confirmation number.

An extension of time to file does not extend the time for payment of the tax due. You must make extension payments by April 15, 2020 on the Ohio IT 40P and/or SD 40P, available at tax.ohio.gov. Interest will accrue on any tax not paid by April 15, 2020, and penalties may also apply.

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

What Tax Records Do I Need to Keep?

Keep a copy of your:

- Income tax returns and schedules;
- Wage and income statements;
- Supporting documentation;
- Payment records;

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

How Should I Complete My Income Tax Returns?

1. Use black ink **ONLY**.
2. Round numbers to the nearest dollar. Do not print over the zeros in the boxes on the far right of each line.
3. Print your numbers and letters (**UPPER CASE** only) inside the boxes as shown:

1 2 3 ANY STREET

How Do I Round to the Nearest Dollar?

To round to the nearest whole dollar, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar. See R.C. 5703.055.

Does Ohio Follow the Alternative Preparer Signature Procedures?

The Department follows the federal alternative preparer signature procedures found in federal Notice 2004-54. However, the paid preparer must print (not sign) his/her name if the taxpayer authorizes the preparer to discuss the return with the Department.

Preparers with a Preparer Tax Identification Number (PTIN) **must** provide it on all returns.

See R.C. 5703.263(C) and 5747.08(F).

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

You may authorize your preparer to contact the Department concerning your return by checking the box above your tax preparer's name on page 2 of the return.

Checking this box also authorizes your preparer to:

- Provide the Department with information missing from your return;
- Contact the Department about the status of your return, payments, or refund; AND
- Respond to inquiries or notices from the Department related to the return.

See R.C. 5747.08(J).

Should I Make Estimated Tax Payments for Tax Year 2020?

If your income is subject to Ohio withholding, you generally do not need to make estimated payments. You should make estimated pay-

ments for tax year 2020 if your estimated Ohio tax liability (total tax minus total credits) less Ohio withholding is more than \$500.

Estimated payments are made quarterly according to the following schedule:

- 1st quarter - April 15, 2020
- 2nd quarter - June 15, 2020
- 3rd quarter - Sept. 15, 2020
- 4th quarter - Jan. 15, 2021

Use the Ohio IT 1040ES vouchers to make estimated Ohio income tax payments. Use the Ohio SD 100ES vouchers to make estimated Ohio school district tax payments. Joint filers should determine their combined estimated Ohio tax liability and make joint estimated payments.

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

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

For additional information, see tax.ohio.gov for FAQs (located under the "Income - Estimated Income/School District Taxes and the 2210 Interest Penalty" category). See also R.C. 5747.09.

What if a Taxpayer Is Deceased?

The taxpayer's personal representative, such as an executor or administrator, must file and sign the return on behalf of the deceased taxpayer.

Important:

- Use the same filing status as shown on the federal income tax return.
- Check the "Deceased" box after the applicable SSN on page 1 of the return.
- The Department cannot rewrite a decedent's refund check by making it payable to the estate of the decedent. However, the Department can reissue a refund check to include either the personal representative's name or the word "Deceased."

See R.C. 5747.08(A).

What if I Move After Filing My Return?

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

How Do I Prove I Paid?

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

Do I Owe Interest and Penalties?

For both Ohio's individual income and school district income taxes, you owe interest if you pay your tax liability after the unextended due date of the return. Interest is due from April

15, 2020 until the date the tax is paid. The interest rate for calendar year 2020 is 5%.

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.

A **failure-to-pay** penalty of double the applicable interest may be charged if you do not **pay** the tax by April 15, 2020.

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

Certain military servicemembers may not be subject to these requirements. See page 8 for more information.

See R.C. 5747.08(G) and 5747.15.

Amending Your Ohio IT 1040 and SD 100

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

To amend the Ohio IT 1040 or SD 100, you should file a new return, reflecting all proposed changes, and indicate that it is amended by checking the box at the top of page 1. You must include the IT RE with your amended IT 1040. You must include the SD RE with your amended SD 100. Be sure to list your **current** mailing address on the amended return. It may take at least 120 days from the date of receipt to process your amended return. For additional information, see tax.ohio.gov for FAQs (located under the "Income - Amended Returns" category).

When Not to Amend Your Return

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

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

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

Requesting a Refund

You may amend your return to request an additional credit, deduction or payment. Such changes may result in a refund. Generally, you have four years from the date of the payment to request a refund. You must include supporting documentation to substantiate the changes reported on your amended return. Some common required documentation includes:

- Business Income: Pages 1 and 2 of your federal return, the federal schedules reporting your business income, and IT K-1 forms;

- Social security, disability, survivorship, and retirement benefits: Copies of 1099(s), pages 1 and 2 of your federal return, and the retirement plan paying the benefits;
- Residency status: Any document supporting your residency change including a copy of your resident state return, driver's license, or voter registration;
- Payments/credits: Copies of your income statements (W-2, 1099, etc.), Ohio IT K-1, or credit certificates;
- Nonresident credit: Ohio form IT NRC.

See R.C. 5747.11.

Reporting Additional Tax Due

You should amend your return to report additional income, or reduce a previously claimed credit or deduction. Such changes may result in additional tax due. Payment should be included with your amended return using an IT 40XP and/or SD 40XP payment voucher.

Changes to Your Federal Return

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

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

- Your federal 1040X;
- The IRS acceptance letter; AND
- The refund check issued to you by the IRS, if applicable.

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

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

Net Operating Loss: To claim a federal NOL carryback, check **both** boxes at the top of the return(s) and include a completed Ohio Schedule IT NOL. See the instructions for the Ohio Schedule IT NOL on page 49.



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

See R.C. 5747.01(O) and 5747.10.

Changes to Your Resident Credit

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

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

The calculation of your income taxes paid to other states may change after the four-year period has passed. If the taxes paid would otherwise qualify for the Ohio resident credit, you have an additional 60 days after the changes have been finalized by the state(s) to file an amended return and request any refund that results from the changes.

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

- The other state return(s) or correction notice(s); AND
- Proof of payment to the other state(s).

See R.C. 5747.05(B)(3).

Ohio Income Tax for Military Servicemembers and Their Civilian Spouses

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

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

However, a civilian spouse can elect to have the same state of legal residence as the servicemember.

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

- Line 26 - Deduction for military pay and allowances for certain active duty servicemembers while stationed outside Ohio

- Line 27 - Deduction for military pay earned by a nonresident servicemember
- Line 28 - Deduction for retirement income for service in the "uniformed services"
- Line 29 - Deduction for amounts received from the Ohio "military injury relief fund"
- Line 30 - Deduction for certain reimbursements and benefits received for service in the Ohio National Guard

Additionally, line 27 allows a deduction for income earned by a servicemember's nonresident civilian spouse, when the servicemember and spouse have the same state of residence and are present in Ohio due to military orders.

See page 17 for specific instructions on each of these deductions.

Withholding. To avoid Ohio withholding on income not subject to tax:

- A servicemember who qualifies for the deduction on line 26 can complete Ohio form IT 4 MIL.
- A civilian spouse who qualifies for the deduction on line 27 can complete Ohio form IT MIL-SP.

You must provide form IT 4 MIL or IT MIL-SP to your employer. The forms are available at tax.ohio.gov.

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

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

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

See the Department's [Tax Alert](#) from February 26, 2020 for information on a recent law change regarding servicemembers who receive disability severance payments.

Taxability of a Military Servicemember's Income in Ohio

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

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

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

For additional information on this topic, see tax.ohio.gov for FAQs (located under the "Military" category), or Information Release IT 2008-02 titled "Ohio Taxable Income and Deductions for Servicemembers and Civilian Spouses." You can also email us at military-info@tax.state.oh.us.

Ohio Definitions and Examples of Business and Nonbusiness Income

How is Business Income Treated on My Ohio Return?

Taxpayers can deduct the first \$250,000 (\$125,000 for married separate filers) of their business income included in their federal adjusted gross income. Also, any business income not deducted is taxed at a flat 3%. See the instructions for the Ohio Schedule IT BUS on page 19.

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

How Does Ohio Law Define Business and Nonbusiness Income?

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

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

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

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

How Do I Determine What Income is Business Income?

Business income can be determined by using either test:

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

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

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

Generally, income recognized by a sole proprietorship or pass-through entity is

business income. However, determining if income is business income is highly dependent upon the specific facts and circumstances.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For additional information, see tax.ohio.gov for FAQs (located under the "Income – Business Income and the Business Income Deduction" category).

General Information for the Ohio IT 1040

Who Must File an Ohio Income Tax Return?

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

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

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

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

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

- Your Ohio adjusted gross income (Ohio IT 1040, line 3) is less than or equal to \$0;
- The total of your senior citizen credit, lump sum distribution credit and joint filing credit (Ohio Schedule of Credits, lines 4, 5 and 12) is equal to or exceeds your income tax liability (Ohio IT 1040, line 8c) **and** you are not liable for school district income tax; OR
- Your exemption amount (Ohio IT 1040, line 4) is the same as or more than your Ohio adjusted gross income (Ohio IT 1040, line 3).

However, even if you meet one of these exceptions, if you have a school district income tax liability (SD 100, line 2), you are required to file the Ohio IT 1040.

Note: If your federal adjusted gross income is greater than \$24,100, the Department recommends that you file an Ohio IT 1040 or IT 10, even if you do not owe any tax, to avoid delinquency billings.

Ohio IT 10: Certain taxpayers can file the Ohio Income Tax Information Notice (form IT 10) instead of the Ohio IT 1040. Form IT 10 lists six types of taxpayers eligible to file the form because they:

- Owe no Ohio income tax for the tax year; AND
- Are not requesting a refund.

Forms IT 1040 and IT 10 are available at tax.ohio.gov. See R.C. 5747.08.

Ohio Residency

What Is my Ohio Residency Status?

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

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

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

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

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

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

If you are currently a member of the military and you have questions about your residency status, see page 8.

For additional information, see tax.ohio.gov for FAQs (located under the "Income - Ohio Residency and Form IT NRC" category), or Information Release IT 2018-01 titled, "Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals for Taxable Years 2018 and Forward." See also R.C. 5747.01(I)(1) and *Cunningham v. Testa*, 2015-Ohio-2744.

How Do I Show I Am a Nonresident of Ohio?

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

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

Alternatively, certain individuals can change the presumption of Ohio residency to a presumption of nonresidency by filing the Ohio Nonresident Statement (form IT NRS). For more information on this statement, see pages 12 and 48.

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

What Is a Contact Period?

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

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

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

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

See R.C. 5747.24(A).

Donations that Apply to Ohio IT 1040



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

You cannot change your mind and later ask for your donations to be refunded. If you do not want to donate, do not enter an amount on Ohio IT 1040, lines 26a-f.

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

See R.C. 5747.113.

Breast and Cervical Cancer Project – Contributions made to the project are used to provide free breast and cervical cancer screening, diagnostic and outreach/case management services to uninsured and underinsured Ohio women. The project is administered by the Ohio Department of Health and is operated through 11 regional agencies, which enroll women in the program and schedule them for services with clinical providers in the agency's service area.

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

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

In the description on the check, please write "Breast and Cervical Cancer Donation."

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

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

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

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

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

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

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

State Nature Preserves – Contributions are used to protect Ohio's state nature preserves, natural areas and endangered species habitat. Donations are desperately needed to make the difference between adequate management of Ohio's most fragile habitats and ongoing degradation due to invasive exotic species and other threats. Assist us in protecting your natural heritage.

If you do not have an overpayment on your Ohio IT 1040, but you want 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-4
Columbus, OH 43229-6693

To make a donation online or to learn more, go to naturepreserves.ohiodnr.gov and click "Donate Today" at the bottom of the page.

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

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

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

To make a donation online or to learn more, go to wildlife.ohiodnr.gov and click "Learn More" under the "Support Your Wildlife" section at the bottom of the page.

Wishes for Sick Children – Contributions are distributed by the Ohio Department of Health to fund a program administered by a nonprofit corporation that grants the wishes of individuals who are under the age of 18, Ohio residents, and have been diagnosed with a life-threatening medical condition.

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

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

Completing the Top Portion of Your Ohio Returns

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

IT 1040 and SD 100

Amended Return Check Box

Check this box if you are amending your previously filed return. You must include the Ohio IT RE and/or SD RE with your amended return. See page 7 for amended return instructions.

Net Operating Loss (NOL)

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

Name(s), Address and SSN(s)

Enter your name and address on page 1 and your SSN on pages 1 and 2 of your return (if filing jointly, also enter your spouse's name and SSN on page 1). **Do not include your spouse's name and SSN if you are not filing jointly.**

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

County

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

Filing Status

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

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



If you and your spouse filed a joint federal return, you must file a joint Ohio income tax return even if one or both of you are nonresidents of Ohio.

You may claim the nonresident credit (see the Ohio Schedule of Credits) for income not earned or received in Ohio. If you and your spouse filed separate federal returns, you must file separate Ohio returns.

IT 1040 Only

School District Number

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

See pages 40-45 for a full list of Ohio's school districts or use The Finder at tax.ohio.gov.

Note: Some school districts levy an income tax on their residents. See page 46 for more information.

Residency Status

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

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

For more information on Ohio residency, see page 10.

Ohio Nonresident Statement

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

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

Note: Individuals who do not meet the required criteria are still able to file as nonresidents. Residents and part-year residents **cannot** check these boxes to establish an irrefutable presumption of non-Ohio residency.

Extension Filer

To request an extension of time to file your Ohio return, check the box indicating you filed federal form 4868 with the IRS for this tax year. Only taxpayers with a valid federal extension are allowed an extension of time to file their Ohio returns. For more information on filing extensions, see page 6.

SD 100 Only

School District Number

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

School District Residency Status

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

Tax Type

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

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

Ohio IT 1040 - Individual Income Tax Return

These instructions are used to complete pages 1 and 2 of the Ohio IT 1040.

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2019 federal income tax return:

- Federal 1040, line 8b;
- Federal 1040-SR, line 8b;
- Federal 1040-NR, line 35; OR
- Federal 1040-NR-EZ, line 10.



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

Zero or Negative Federal Adjusted Gross Income. If you have a zero or negative federal adjusted gross income, you must include a copy of page 1 and 2 of your federal return. See R.C. 5747.02(A)(3) and 5747.01(A).

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

Line 2a – Ohio Adjustments (Additions)

Ohio Schedule A lists the additions to your federal adjusted gross income. For more information about the additions you must make, see page 15.

- If you have no additions to your Ohio income, leave line 2a blank.
- Any additions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Enter the amount from Ohio Schedule A, line 10 on this line.

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

Line 2b – Ohio Adjustments (Deductions)

Ohio Schedule A lists the deductions from your federal adjusted gross income. For more information about the deductions you must make, see pages 15-18.

- If you have no deductions to your Ohio income, leave line 2b blank.
- Any deductions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Enter the amount from Ohio Schedule A, line 38 on this line.

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

Line 4 – Personal and Dependent Exemptions

Ohio allows a personal exemption for you and, if filing a joint return, your spouse. Individuals claimed as dependents on another taxpayer's return are **not eligible** to take a personal exemption on their own return. Ohio allows a dependent exemption for all dependents properly claimed on your federal tax return.

The personal and dependent exemption is a graduated amount, based on your modified adjusted gross income* as follows:

Modified Adjusted Gross Income*	Personal/Dependent Exemption
\$40,000 or less	\$2,350
\$40,001 – \$80,000	\$2,100
More than \$80,000	\$1,850

Enter the total number of exemptions you claimed in the spaces provided. Multiply that number by the appropriate exemption amount from the chart above and enter the result on line 4.

Example: John and Mary file a joint tax return and claim their 17-year-old son Patrick as an exemption on their federal income tax return. John and Mary's modified adjusted gross income is \$75,000. Based on these facts, they claim three exemptions of \$2,100 each on their return, for a total of \$6,300 on line 4. Patrick works at the local grocery after school and will also file his own return. Since Patrick's parents are taking the exemption for him, he will not be eligible for the exemption amount and will report \$0 on line 4.

Ohio Schedule J. You must complete and enclose Ohio Schedule J, listing every dependent for whom you are claiming this exemption. The form can be found at tax.ohio.gov. Enter the full name, SSN, dependent's relationship and birthdate of each dependent claimed for this exemption. If your dependent has an individual tax identification number (ITIN) or adoption taxpayer identification number (ATIN), enter that number in the boxes for the dependent's SSN.

If the dependent information is not provided, incomplete, or contains errors, you may be asked for supporting documentation.

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

Line 8a – Tax on Line 7a

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

- All taxpayers can utilize the Income Tax Brackets found on page 32.
- If your nonbusiness taxable income is less than \$106,000, your tax has been calculated for you in the Income Tax Table found on pages 32-37.

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

See R.C. 5747.02(A)(3).

Line 11 – Interest Penalty

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

Line 12 – Unpaid Use (Sales) Tax

Report the amount of unpaid use (sales) tax due for the tax year. A worksheet and detailed explanation of Ohio's use tax are located on page 31. See R.C. 5747.083.

Line 14 – Ohio Income Tax Withheld

Enter the total amount of Ohio income tax withheld as reported on your income statement(s). See the sample statements on pages 38-39.

- Place **legible state copies** of your W-2(s), W-2G(s) or 1099-R(s) after the last page of your return. Do not staple or otherwise attach.
- **Do not** include software generated or handwritten income statements.
- **Do not** claim on the Ohio return any taxes withheld for another state, a city or a school district.

*Beginning with this tax year, the personal and dependent exemptions are determined using "modified adjusted gross income." For more information, see "What is Modified Adjusted Gross Income?" on page 6 and the worksheet on page 31.

- **Do not** claim on this line taxes withheld on your behalf by a pass-through entity reported to you on an Ohio IT K-1. For proper reporting of these amounts, see Ohio Schedule of Credits, line 37.

See R.C. 5747.08(H).

Line 15 – Payments and Credit Carryforward Amounts

Enter the following amounts:

- Estimated payments made with an Ohio IT 1040ES;
- Extension payments made with an Ohio IT 40P; AND
- Any credit carryforward amount from your prior year Ohio IT 1040.

Do not include either of the following on this line:

- A prior year's refund that you requested but did not receive. (Contact the Department about any refund you requested but did not receive).
- Taxes withheld on your behalf by a pass-through entity, reported to you on an Ohio IT K-1. (These amounts should be reported on Ohio Schedule of Credits, line 37).

See R.C. 5747.09(B).

Line 17 – Amount Previously Paid (Amended Returns Only)

When filing an amended return, enter the amount previously paid with your original and/or amended return on line 21.

Line 19 – Overpayment Previously Requested (Amended Returns Only)

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

Line 22 – Interest and Penalty Due

Interest is due from the unextended due date until the date the tax is paid. Generally, you will not be charged interest if you are due a refund. An extension of time to file does not extend the time for payment of the tax due. The interest rate for calendar year 2020 is 5%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Interest and Penalties?" on page 7.

See R.C. 5747.08(G) and 5747.15.

Line 23 – Total Amount Due

This is your total amount due. **Do not mail cash.** Make payment by:

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

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

For additional information regarding payment options, see page 5.

Line 26 – Donations

You may make a donation using this form if you have an amount on line 24. Your total donations (line 26g) cannot exceed line 24. Such donations will reduce the amount of refund you may receive.

If you decide to donate, this decision is **final**. For more information on the donation options, see page 11.

See also R.C. 5747.113.

Line 27 – Your Refund

This is the amount that will be refunded to you. Paper filers will be issued a paper check payable to the taxpayer (or both taxpayers if filing jointly) and mailed to the address on the tax return.

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

If you move after filing your tax return, notify the Department of your address change as soon as possible.

Ohio Schedule A – Adjustments

These instructions are used to complete Ohio Schedule A and lines 2a and 2b on the Ohio IT 1040.

Additions

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

Enter on this line:

- Interest and/or dividends paid on obligations or securities from a non-Ohio state;
- Interest and/or dividends paid on obligations or securities from a non-Ohio local government.

Do not enter on this line:

- Any amounts already included in federal adjusted gross income;
- Interest and/or dividends paid on obligations or securities from Ohio;
- Interest and/or dividends paid on obligations or securities from an Ohio local government;
- Interest and/or dividends paid on obligations or securities from a U.S. territory.

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

Line 2 – Pass-Through Entity Add-Back

Enter Ohio pass-through entity tax (from the IT 1140) and/or Ohio financial institutions tax (from the FIT 10) to the extent that those taxes were deducted in arriving at your federal adjusted gross income. These taxes may be reported to you on an Ohio IT K-1 or provided with the federal K-1. See R.C. 5747.01(A)(16).

Line 3 – College Tuition Expenses

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

- The amount is not otherwise included in your federal adjusted gross income;
- The amount was not used to pay for qualified higher-education expenses and was not distributed due to the beneficiary's death, disability or receipt of a scholarship; AND
- The amount was subject to the Ohio Schedule A deduction for Ohio 529 plan contributions and tuition credit purchases in any tax year.

Also, enter any reimbursement received during the tax year of any amount deducted for college tuition and fees in any previous tax year to the extent that the amount is not otherwise included in Ohio adjusted gross income. See R.C. 5747.01(A)(10), 5747.01(A)(19) and 5747.70.

Line 4 – Ohio Public Obligations

Enter any loss resulting from the sale/disposition of Ohio public obligations to the extent that such losses have been deducted in determining federal adjusted gross income. See R.C. 5747.01(A)(9).

Line 5 – Medical Savings Account

Enter net withdrawals made from a medical savings account for **nonmedical** purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return (Ohio Schedule A, line 36). Use the worksheet on page 27 to calculate this adjustment. See R.C. 5747.01(A)(15).

Line 6 – Reimbursement of Expenses

Enter reimbursements received in 2019 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 2019. See R.C. 5747.01(A)(12)(b).

Line 7 – Accelerated Depreciation

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

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

No add-back is required for employers who increased their Ohio income taxes withheld over the previous year by an amount greater than or equal to the sum of the 168(k) or 179 depreciation expenses. No add-back is required for 168(k) and/or 179 depreciation amounts related to a pass-through entity in which the taxpayer has less than 5% ownership.

This addback is deductible on Ohio Schedule A in future tax years. Use the worksheet on page 30 to assist you in calculating your future years' deduction amount.

For additional information, see tax.ohio.gov for FAQs (located under the "Income - Bonus Depreciation" category). See also R.C. 5747.01(A)(20).

Line 8 – Federal Interest and Dividends

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

Line 9 – Federal Conformity Additions

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

Deductions

Line 11 – Business Income Deduction

In order to take this deduction, you must complete the Ohio Schedule IT BUS (available at tax.ohio.gov). See the instructions on page 19. Enter the amount from Ohio Schedule IT BUS, line 11, on this line. See R.C. 5747.01(A)(31).

Line 12 – Reciprocity Wages

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

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

See R.C. 5747.05(A)(2).

Line 13 – State or Municipal Income Tax Overpayments

Enter the amount from your 2019 federal income tax return:

- Federal 1040 and 1040-SR, Schedule 1, line 1;
- Federal 1040-NR, line 11; OR
- Federal 1040-NR-EZ, line 4.

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

Line 14 - Taxable Social Security Benefits

Deduct Social Security benefits **only** to the extent they are included in your federal adjusted gross income. Include only the taxable amount reported on your federal return (federal 1040 and 1040-SR, line 5b). See R.C. 5747.01(A)(5).

Line 15 - Certain Railroad Retirement Benefits

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

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

Note: Do not report any amounts already included on line 14 as taxable Social Security benefits.

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

Line 16 – Interest Income from Ohio Public Obligations

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.

You can also deduct income from a certain transfer agreement or an enterprise transferred under that agreement if the income was included in your federal adjusted gross income.

See R.C. 5747.01(A)(8), (9), and (29).

Line 17 – Individual Development Accounts

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

For more information, contact your local county department of job and family services. See R.C. 5747.01(A)(17).

Line 18 – STABLE Contributions

Deduct contributions you made to a STABLE (Ohio ABLE) account, up to \$4,000 per beneficiary per year. Contributions exceeding the \$4,000 limitation may be deducted

on future years' returns until fully utilized, subject to the annual limitation of \$4,000 per beneficiary. Married taxpayers may deduct up to a maximum of \$4,000 per beneficiary whether their filing status is married filing jointly or married filing separately.

You can use the worksheet on page 30 to assist you in calculating the unused portion of your STABLE account contributions.

For additional information, see tax.ohio.gov for FAQs (located under the "Income – STABLE Account Deduction" category). See also R.C. 5747.01(A)(32) and 5747.78.

Line 19 – Nonresident Income from Ohio Disaster Work

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

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

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

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

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

See R.C. 5747.01(A)(33) and 5703.94.

Line 20 – Federal Interest and Dividends Exempt from State Taxation

Enter interest and dividend income, to the extent included in federal adjusted gross income, from obligations issued by the 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;
- 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 additional examples of deductible amounts, see Information Release IT 1992-01 titled "Exempt Federal Interest Income," available at tax.ohio.gov. See also R.C. 5747.01(A)(3).

Line 21 – Ohio Depreciation Deduction

Deduct:

- 1/5 of prior year 5/6 add-backs,
 - 1/2 of prior year 2/3 add-backs, AND
 - 1/6 of prior year 6/6 add-backs,
- of Internal Revenue Code sections 168(k) and 179 depreciation adjustments. The deduction must be taken in equal increments in consecutive tax years and any unused portion from any given tax year is not eligible to be carried forward.



You can only deduct amounts that you added back in a prior year on your Ohio IT 1040. You can take this deduction even if you no longer directly or indirectly own the asset.

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

For additional information, see tax.ohio.gov for FAQs (located under the "Income - Bonus Depreciation" category). See also R.C. 5747.01(A)(21).

Line 22 – Refund or Reimbursement for Itemized Deductions

Deduct amounts included in your federal adjusted gross income that represent refunds or reimbursements of expenses that you previously deducted on federal Schedule A. Do not include any amounts that were previously deducted on Ohio Schedule A in any tax year. See R.C. 5747.01(A)(12)(a).

Example: Sue claimed an itemized deduction of \$500 for attorney fees on her 2018 federal Schedule A. In 2019 she received a reimbursement for \$200 of those fees from her attorney. She reported this \$200 on her

2019 federal income tax return as other income. Sue is entitled to deduct the \$200 reimbursement on this line.

Line 23 – Repayment of Income Reported

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

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

See R.C. 5747.01(A)(13).

Line 24 – Wage Expense

Deduct the amount you reported as your work opportunity tax credit on your federal income tax return. See R.C. 5747.01(A)(7).

Line 25 – Federal Conformity Deductions

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

Line 26 – Military Pay for Ohio Residents



Nonresidents and resident servicemembers stationed in Ohio are not eligible for a deduction on this line. Only resident servicemembers

stationed outside of Ohio are eligible for this deduction.

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

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

The term "stationed" refers to the servicemember's permanent duty station. A servicemember's "permanent duty station" is the military installation where the servicemember is currently assigned and is physi-

cally located under non-temporary duty orders. Periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, qualify as being stationed outside Ohio.

For more information on taxation of military servicemembers and their civilian spouses, see page 8. See also R.C. 5747.01(A)(24).

Line 27 – Nonresident Military & Civilian Spouse Wages



Residents of Ohio are not eligible for a deduction on this line. Only nonresident servicemembers and their nonresident civilian spouses are eligible for this deduction.

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

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

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

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

For more information on taxation of military servicemembers and their civilian spouses, see page 8. See also 50a U.S.C. §571.

Line 28 – Uniformed Services Retirement Income

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

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

The term "uniformed services" includes the Army, Navy, Air Force, Marine Corps, Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, and the Public Health Service.

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

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

If you are a surviving spouse or former spouse and are collecting "retired personnel pay" on behalf of a servicemember, then you may deduct the portion of the income you received that is attributable to the servicemember's time in the uniformed services. You may be required to provide a copy of the separation or divorce decree and the federal 1099-R to verify this deduction.

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

For more information on taxation of military servicemembers and their civilian spouses, see page 8. See also R.C. 5747.01(A)(26) and 5747.01(GG).

Line 29 – Military Injury Relief Fund

Enter on this line military injury relief fund amounts that are included in your federal adjusted gross income. For more information on taxation of military servicemembers and their civilian spouses, see page 8. See also R.C. 5747.01(A)(27).

Line 30 – Ohio National Guard Reimbursements and Benefits

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

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

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

For more information on taxation of military servicemembers and their civilian spouses, see page 8. See R.C. 5747.01(A)(22) and (23).

Line 31 – Tuition Investments in Ohio CollegeAdvantage Savings Plan

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

You can use the worksheet on page 30 to assist you in calculating the unused portion of your Ohio 529 account contributions.

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

You may not deduct:

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

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

For additional tax information, see tax.ohio.gov for FAQs (located under the "Income – 529 Plan Account Deduction" category). See also R.C. 5747.01(A)(10) and 5747.70.

Line 32 – Portion of Certain College Grants Used to Pay Room and Board

Deduct any portion of a federal Pell Grant and/or Ohio College Opportunity Grant that was:

- Included on your federal 1040, line 1;
- Received by you, your spouse or your dependent; AND
- Used to pay qualifying room and board expenses.

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

The amount deducted on this line cannot exceed the taxable portion listed on line 1 of your federal return. See R.C. 5747.01(A)(30).

Line 33 – Disability Benefits

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

You may not deduct:

- Temporary wage continuation payments;
- Retirement benefits that converted from disability benefits upon reaching a minimum retirement age; OR
- Payments for temporary illnesses or injuries (such as sick pay provided by an employer or third party).

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

Line 34 – Survivor Benefits

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

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

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

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

Line 35 – Unreimbursed Medical & Health Care Expenses

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

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

This deduction is available for any of the above amounts that you paid for you, your spouse, or your dependents.

Do **not** deduct any amounts:

- Paid with pre-tax dollars (such as health savings or flexible spending accounts);
- Paid by you but later reimbursed or refunded; OR
- Paid by insurance or another person.

Use the worksheet on page 27 to calculate this deduction. For additional information, see tax.ohio.gov for FAQs (located under the "Income - Medical & Health Care Expenses" category). See also R.C. 5747.01(A)(11).

Line 36 – Medical Savings Account

Deduct the amount of funds you and your spouse (if filing a joint return) deposited into a medical savings account. For 2019, the maximum deduction is \$4,844 per taxpayer (\$9,688 if filing a joint return). Do not include amounts deducted on your federal return for contributions to a health savings account.

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

Use the worksheet on page 27 to calculate this deduction. See R.C. 5747.01(A)(14).

Example: Bob and Sue file a joint tax return. Bob contributed \$2,000 to his medical savings account while Sue contributed \$6,000 to hers. Bob's account earned \$120 in interest that was included in their federal adjusted gross income. Sue's account earned \$300 in interest that was not included. The contributions and interest were not deducted when calculating federal adjusted gross income. Bob and Sue are entitled to a medical savings account deduction of \$6,964 (\$2,000 for Bob's contribution, \$4,844 for Sue's maximum allowable contribution, and \$120 for Bob's interest earnings).

Line 37 – Qualified Organ Donor Expenses

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

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

See R.C. 5747.01(A)(25).

Ohio Schedule IT BUS - Business Income

These instructions are used to complete the Schedule IT BUS, line 11 of Schedule A and lines 6 and 8b of the Ohio IT 1040.

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

Part 1 - Business Income

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



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

For more information on how Ohio defines business income and examples of business income, see page 9. See also R.C.5747.01(B) and (C).

Line 1 - Schedule B, Interest and Ordinary Dividends

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

Line 2 - Schedule C, Profit or Loss from Business

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

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

Line 3 - Schedule D, Capital Gains and Losses

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

Line 4 - Schedule E, Supplemental Income and Loss

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

Line 5 - Guaranteed Payments and/or Compensation

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

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

Line 6 - Schedule F, Profit or Loss from Farming

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

Line 7 - Other Business Income

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

Part 2 - Business Income Deduction

Use these lines to calculate your Ohio business income deduction. **If the amount on line 9 is zero, you do not have a business income deduction or any taxable business income.**

Part 3 - Taxable Business Income

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

Part 4 - Business Entities

For each pass-through entity in which you are an investor, list the FEIN, your ownership percentage and the business name. If filing a joint return and your spouse is an investor in a pass-through entity, check the box labeled "Spouse's Ownership" and list the FEIN, your spouse's ownership percentage and the business name. You may need to list an entity twice if you and your spouse are both investors.

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

For additional information, see tax.ohio.gov for FAQs (located under the "Income – Business Income and the Business Income Deduction" category).

Ohio Schedule of Credits

These instructions are used to complete the Ohio Schedule of Credits and lines 9 and 16 on the Ohio IT 1040.

Nonrefundable Individual Credits

Line 2 – Retirement Income Credit*

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

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

The credit is based on the total retirement income included in your Ohio adjusted gross income. Amounts deducted on Ohio Schedule A (such as Social Security benefits and uniformed services retirement income) do **not** qualify for this credit.

Use Table 2 on page 28 to determine your credit. If you are filing a joint return, combine the total retirement income for both spouses. **The maximum credit per return is \$200.**

Example: Fred and Nancy are retired and file a joint return. Fred has \$5,000 in retirement income and Nancy has \$2,000 in retirement income included in their Ohio adjusted gross income. Table 2 shows their credit as \$130 based on their total retirement income of \$7,000.

See R.C. 5747.055(B).

Line 3 – Lump Sum Retirement Credit*

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

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

- Your modified adjusted gross income less exemptions is less than \$100,000;
- You must have received a total, lump sum distribution on account of retirement;
- The distribution must have come from a qualified pension, retirement or profit-sharing plan; AND
- You have not previously claimed this credit.

Use the worksheet on page 28 to calculate this credit. See R.C. 5747.055(C), (D), and (E).

Line 4 – Senior Citizen Credit*

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

- Your modified adjusted gross income less exemptions is less than \$100,000;
- You were 65 or older during the tax year; AND
- You have not previously taken the Ohio lump sum distribution credit.

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

Line 5 – Lump Sum Distribution Credit*

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

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

- Your modified adjusted gross income less exemptions is less than \$100,000;
- You were 65 or older during the tax year;
- You must have received a total, lump sum distribution from a qualified pension, retirement or profit-sharing plan; AND
- You have not previously claimed this credit.

Use the worksheet on page 28 to calculate this credit. See R.C. 5747.055(G).

Line 6 – Child Care and Dependent Care Credit*

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

Use the worksheet on page 29 to calculate this credit. See R.C. 5747.054.

Line 7 – Displaced Worker Training Credit

To qualify for this credit as a "displaced worker", all of the following must be true:

- You lost or left your job due to the closing or moving of your job location or the abolishment of your position or shift;
- You paid for job training to enhance your ability to get a job; AND
- You worked no more than 20 hours per week at a new job.

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

Expenses that generally qualify as job training include:

- College tuition and fees
- Vocational training
- Course materials (such as books and software) required as part of a course or training

Expenses that do not qualify are generally those that do not teach or improve skills used in a job, such as:

- Computer purchases and upgrades
- Professional organization fees/dues
- Job placement or career planning services (resume workshops, interview critiques, skills assessment, etc.)
- Certification or licensure expenses (tests, fees, etc.)

Use the worksheet on page 29 to calculate this credit and include a copy along with all supporting documentation with your return. For additional information, including examples of supporting documentation, see tax.ohio.gov for FAQs (located under the "Income – Displaced Worker Training Credit" category). See also R.C. 5747.27.

Line 8 – Campaign Contribution Credit

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

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

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

*Beginning with this tax year, these credits are limited by "modified adjusted gross income" or "modified adjusted gross income less exemptions." For more information, see "What is Modified Adjusted Gross Income?" on page 6 and the worksheet on page 31.

Line 9 – Exemption Credit*

To qualify for this credit, your modified adjusted gross income less exemptions must be less than \$30,000. The credit equals \$20 for each personal and dependent exemption claimed on your return. See R.C. 5747.022.

Line 12 – Joint Filing Credit*

To qualify for this credit, you must file a joint return on which you and your spouse each have at least \$500 of qualifying income. "Qualifying income" is any amount included in Ohio adjusted gross income, other than the following:

- Interest;
- Dividends and distributions;
- Capital gains; AND
- Rents and royalties.



Amounts deducted on Ohio Schedule A are not included in Ohio adjusted gross income, and thus are not "qualifying income." Examples of

such amounts include business income, state and local tax refunds, Social Security and railroad retirement benefits, and certain military compensation and retirement benefits.

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

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

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

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

Line 13 – Earned Income Credit

To qualify for this nonrefundable credit, you must have claimed the federal earned income credit (EIC). The Ohio credit equals 30% of your federal EIC. See R.C. 5747.71.

Line 14 – Ohio Adoption Credit

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

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

- Medical care expenses of the birth mother or child in connection with the pregnancy or birth;
- Legal fees, guardian ad litem fees, and court expenses in connection with the adoption;
- Adoption agency fees; AND
- Certain living expenses, not exceeding \$3,000, for the birth mother that are incurred during pregnancy.

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

For additional information, see tax.ohio.gov for FAQs (located under the "Income – Adoption Credit" category). See also R.C. 5747.37 and 3107.055(C).

Nonrefundable Business Credits

Each of these credits can be carried forward to future tax years. You can use the worksheet on page 29 to assist in calculating the carryforward amounts.

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

Line 15 – Nonrefundable Job Retention Credit

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for three years or until fully utilized.

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

Line 16 – Credit for New Employees in an Enterprise Zone

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for three years or until fully utilized.

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

Line 17 – Credit for Purchases of Grape Production Property

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

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

This credit is nonrefundable, however any unused portion can be carried forward for up to seven consecutive years. The credit is subject to recapture if the taxpayer disposes of the property or ceases to use it as qualifying property within seven years of placing it in operation.

See R.C. 5747.28.

Line 18 – InvestOhio Credit

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for seven years or until fully utilized.

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

Line 19 – Opportunity Zone Investment Credit

This credit is granted by the Development Services Agency (DSA). To claim this credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward for five years or until fully utilized.

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

Line 20 – Technology Investment Credit

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

Line 21 – Enterprise Zone Day Care and Training Credit

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward until fully utilized.

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

Line 22 – Research and Development Credit

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. To the extent this credit exceeds your tax liability, the balance can be carried forward until fully utilized.

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

Line 23 – Nonrefundable Ohio Historic Preservation Credit

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled.

If the credit is \$3,000,000 or less, it may instead be taken as a refundable credit (Ohio Schedule of Credits, line 35). To the extent this credit exceeds your tax liability, the balance can be carried forward for five years or until fully utilized.

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

Nonrefundable Residency Credits**Line 26 – Nonresident Portion of Ohio Adjusted Gross Income**

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

For additional information, see tax.ohio.gov for FAQs (located under the "Income - Ohio Residency and Form IT NRC" category).

Line 28 – Nonresident Credit

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

For more information on residency, see page 10. See also R.C. 5747.05(A).

Line 29 – Ohio Adjusted Gross Income Taxed by Other States

Enter on this line any income that:

- Was earned while you were a resident of Ohio;
- Is included in your Ohio adjusted gross income; AND
- Is taxed by another state or the District of Columbia.

Note: "State" means only one of the 50 United States of America. State does not include any country, province, or city.

Amounts deducted on Ohio Schedule A (for example, business income and state and local tax refunds) are not included in Ohio adjusted gross income, and thus are not eligible to be included on this line.

Do not enter wages, salaries or other compensation earned in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania while you were an Ohio resident. These amounts are not taxed by those states because of agreements they have with Ohio.

Line 32 – Tax Paid to Other States

Enter on this line any income taxes paid to another state or the District of Columbia for the current tax year. Generally, this will be the amount shown on the line of the other state's income tax return that is equivalent to Ohio IT 1040, line 10.

Note: Do not include taxes paid to any country, province, or city.

Line 33 – Resident Credit

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

For more information on residency, see page 10. See also R.C. 5747.05(B).

Refundable Credits

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

Line 35 – Refundable Ohio Historic Preservation Credit

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled.

This amount, up to \$3,000,000, can be refunded, in whole or in part, to the extent that it exceeds your total Ohio tax liability. If the credit exceeds \$3,000,000, it must be taken as a nonrefundable credit (Ohio Schedule of Credits, line 23).

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

Line 36 – Refundable Job Creation Credit and Job Retention Credit

These credits are granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. This amount can be refunded, in whole or in part, to the extent that it exceeds your total Ohio tax liability.

For additional information about the requirements for this credit, visit development.ohio.gov, or call 1-800-848-1300. See R.C. 5747.058(A), 122.171, and former R.C. 122.17(B).

Line 37 – Pass-Through Entity Credit

This credit is for investors in a pass-through entity that filed and paid tax on either the Ohio IT 4708 or the Ohio IT 1140. To claim this credit, you must attach a copy of the Ohio IT K-1 (or if unavailable, an Ohio K-1 equivalent) reporting your portion of income taxes paid by a pass-through entity on your behalf. This

credit is related to the adjustment on Ohio Schedule A, line 2. See the instruction on page 15. See R.C. 5747.08(l) and 5747.059.

Line 38 – Motion Picture and Broadway Theatrical Production Credit

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. This amount can be refunded, in whole or in part, to the extent that it exceeds your total Ohio tax liability.

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

Line 39 – Financial Institutions Tax Credit

This credit is for investors in a pass-through entity and/or beneficiaries of a trust that filed and paid the Ohio Financial Institutions Tax

on the Ohio FIT 10. To claim this credit, you must attach a copy of the Ohio IT K-1 (or if unavailable, an Ohio K-1 equivalent) reporting your portion of the taxes paid by the pass-through entity or trust on your behalf. See R.C. 5747.65.

Line 40 – Venture Capital Credit

This credit is granted by the Development Services Agency (DSA). To claim the credit, you must attach a copy of the certificate from DSA that indicates the amount of the credit and the tax year for which the credit is awarded. Additionally, if this credit is based on your ownership of a pass-through entity who holds the certificate, you must also include, when filing your return, documentation of the portion of the credit to which you are entitled. This amount can be refunded, in whole or in part, to the extent that it exceeds your total Ohio tax liability.

For additional information about the requirements for this credit, visit development.ohio.gov or call 1-800-848-1300. See R.C. 5747.80.

IT NRC - Ohio Nonresident Credit Calculation

These instructions are used to complete the form IT NRC and line 26 of the Ohio Schedule of Credits.

Individuals must use the IT NRC to calculate the nonresident portion of their Ohio adjusted gross income, which is used to calculate the Ohio nonresident credit. **Only Ohio part-year residents and full-year nonresidents may use this form.** However, full-year residents filing a joint return with a nonresident or part-year resident must include **all** income in **Column B**, even if it is not Ohio-sourced.

Include this form with your completed Ohio IT 1040 and retain a copy for your records. If your tax preparation software allows for PDF attachments, you should attach a copy of this form.

Estates should use the IT NRCE instead of the IT NRC to calculate their Ohio nonresident credit. See tax.ohio.gov for both forms and FAQs (located under the "Income - Ohio Residency and Form IT NRC" category).

Section I – Nonresident Credit Calculation

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

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



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

Line 1 – Compensation and Guaranteed Payments

Enter compensation (e.g. wages, salaries, tips) in Column B paid to you:

- While you were an Ohio resident; OR
- For services performed in Ohio while you were a nonresident.

A nonresident must allocate compensation using either:

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

Exceptions: Do not enter in Column B any compensation directly deducted on Ohio Schedule A, including amounts for:

- Military services performed outside Ohio while you were a resident of Ohio;
- Military services performed in Ohio while you were a nonresident;
- Services performed in Ohio while you were the civilian spouse of a service-member stationed in Ohio;
- Services performed in Ohio while you were a resident of Indiana, Kentucky, West Virginia, Michigan or Pennsylvania; OR
- Services performed in Ohio for disaster work during a disaster response period while you were a nonresident.

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

Note: Compensation and guaranteed payments reclassified as business income under Ohio law should be included on line 5 of this form. See page 9 for more information.

For additional information, see tax.ohio.gov for FAQs (located under the "Income – Allocation of Compensation" category). See also R.C. 5747.20(A) and (B)(1), and *Hillmeyer v. Cleveland Bd. Of Rev.*, 2015-Ohio-1623.

Line 2 – Nonbusiness Capital Gain Income

Enter capital gains and/or losses in Column B that:

- Were received while an Ohio resident;
- Resulted from the transfer of real property located in Ohio; OR
- Resulted from the transfer of tangible personal property that, when transferred, was located in Ohio.

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

Line 3 – Nonbusiness Rent and Royalty Income

Enter rents and royalties in Column B that were received or derived:

- While you were an Ohio resident;
- From real property located in Ohio;
- From tangible personal property to the extent utilized in Ohio; OR
- From patents or copyrights to the extent they were utilized in Ohio.

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

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

Line 4 – Lottery and Casino Winnings

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

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

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

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

Line 7 – Net Additions from Ohio Schedule A

Do not include any 168(k) and 179 depreciation expense addback you made on Ohio Schedule A. Such amounts are already included in the calculation of line 6.

Only include the portion of other Ohio Schedule A additions that were:

- Paid or accrued while you were an Ohio resident; OR
- Related to Ohio activities.

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

Line 8 – Net Deductions from Ohio Schedule A

Only include the portion of your Ohio Schedule A deductions that were:

- Paid or accrued while you were an Ohio resident; OR
- Related to Ohio activities.

Certain Ohio Schedule A deductions either do not affect the calculation of your Ohio nonresident credit or are accounted for elsewhere on this form. **Do not enter any amounts directly deducted on the following lines of Ohio Schedule A:**

- Line 11 – Business Income Deduction
- Line 12 – Reciprocity Wages
- Line 13 – State or Municipal Income Tax Overpayments
- Line 14 – Taxable Social Security
- Line 15 – Railroad Retirement Benefits
- Line 19 – Nonresident Income from Ohio Disaster Work
- Line 21 – Ohio Depreciation Deduction
- Line 27 – Nonresident Military Income
- Line 33 – Disability Benefits
- Line 34 – Survivor Benefits

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

Line 10 – Nonbusiness Interest and Dividend Income

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

Line 11 – Pensions, Annuities and IRA Distributions

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

Do not enter any railroad retirement, disability, and/or survivor benefits directly deducted on Ohio Schedule A.

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

Line 12 – Unemployment Compensation

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

Line 13 – Other Nonbusiness Income

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

Do not enter any income directly deducted on Ohio Schedule A, such as state and local tax refunds and the taxable portion of Social Security benefits.

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

Line 14 – Federal Deductions

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

Line 18 – Nonresident Portion of Ohio Adjusted Gross Income

This is the portion of your Ohio adjusted gross income that was not earned or received in Ohio. This is used to calculate your Ohio Nonresident Credit. Enter this amount on line 26 of your Ohio Schedule of Credits. See R.C. 5747.05(A)(1).

Section II – Ohio Business Income

List every sole proprietorship or pass-through entity in which you held an ownership interest during the tax year. If you have more than 20 businesses, include additional page 2(s), with only lines 1-20 completed. Total all businesses reported on the additional page 2(s) on line 21.

For each business, enter:

- The total business income included on your federal return in Column A;
- The Ohio depreciation adjustment in Column B (from Section III, line 21);
- The Ohio apportioned income in Column C (from Section III, line 17).



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

If you have an Ohio IT K-1 for a business, you must still list that business and check the "IT K-1" box. Additionally, you must enter:

- The total business income included on your federal return in Column A;
- The Ohio depreciation adjustment in Column B (from Ohio IT K-1, line 1c);
- The Ohio apportioned income in Column C (from Ohio IT K-1, line 1a plus line 1b).

Line 22 – Column Totals

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

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

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

Line 24 – Ohio Business Income

This is your Ohio business income. Enter this amount on Section I, line 5. If the total is less than zero, enter zero.

Section III – Business-Level Income & Apportionment

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

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

For each Section III you complete, you must include your name, SSN, and ownership percentage in the business, as well as the business' name and FEIN (if applicable) in the spaces provided.

Part A

You must calculate a separate apportionment ratio for each sole proprietorship or pass-through entity listed in Section III. Ohio apportionment is based on a three-factor, weighted ratio.

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

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

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

Line 1 – Property Factor

The property factor is the ratio of:

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

"Property" includes any real and tangible personal property that is owned, rented, subrented, leased and/or subleased in the course of a trade or business. Property **does not** include any of the following:

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

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

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

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

Line 1(a) – Property Owned

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

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

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

Line 1(b) – Property Rented

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

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

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

Line 2 – Payroll Factor

The payroll factor is the ratio of:

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

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

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

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

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

Column A: Enter the total compensation paid in Ohio during the tax year. Compensation is paid in Ohio if:

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

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

Line 3 – Sales Factor

The sales factor is the ratio of:

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

"Sales" includes gross business receipts such as:

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

"Sales" **does not** include:

- Interest and dividends;
- Receipts from the transfer of intangible property other than trademarks, trade names, patents, copyrights or other similar intellectual property;
- Receipts from the transfer of real or tangible personal property that is either a capital asset or an Internal Revenue Code section 1231 asset; AND
- Receipts from sales to certain public utilities, insurance companies, and financial institutions described in R.C. 5733.05(B)(2)(c).

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

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

Column A: Enter gross receipts from sales within Ohio during the tax year. Sales within Ohio include all of the following:

- Receipts from sales of tangible personal property, less returns and allowances, to the extent the property was received by the purchaser in Ohio;
- Receipts from services to the extent the purchaser ultimately used or received the benefit of the services in Ohio;

- Rents and royalties from tangible personal property to the extent the property was used in Ohio;
- Receipts from the transfer of certain intellectual property to the extent the property was used in Ohio;
- Receipts from the right to use certain intellectual property in Ohio;
- Receipts from the sale of real property located in Ohio; AND
- Rents and royalties from real property located in Ohio.

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

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

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

Line 4 – Ohio Apportionment Ratio

The amount on this line represents the Ohio apportionment ratio for this business. This is used in Parts B and C to determine:

- Income apportioned to Ohio; AND
- Ohio apportioned depreciation adjustments from Ohio Schedule A.

Part B

For each Section III completed, enter only amounts that are both included in the calculation of your federal adjusted gross income and are “business income” under Ohio law. Remember, because of differences between federal and Ohio law, some amounts reported as business income on the federal return may not be business income on this schedule. **Do not simply list the amounts from the federal return.**

For more information on how Ohio defines business income and examples of business income, see page 9. See also R.C. 5747.01(B) and 5733.40(A)(7).

Line 5 – Schedule B, Interest and Ordinary Dividends

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

Line 6 – Schedule C, Profit or Loss from Business

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

Line 7 – Schedule D, Capital Gains and Losses

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

Do not include any amounts that represent a R.C. 5747.212 gain or loss. Instead, include those amounts on line 15.

Line 8 – Schedule E, Supplemental Income and Loss

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

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

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

Line 10 – Schedule F, Profit or Loss from Farming

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

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

Enter any business income included in your federal adjusted gross income that was not entered on lines 5 through 10. Include on this line any amounts reported on the federal 4797 that constitute business income.

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

Line 12 – Other Business Deductions and/or Federal Conformity Deductions

Enter any business deductions included in your federal adjusted gross income that were not entered on lines 5 through 10 of this section. Include on this line any amounts reported on the federal 4797 that constitute business loss.

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

Line 15 – Total R.C. 5747.212 Income

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

Line 16 – R.C. 5747.212 Income Apportioned to Ohio

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

Enter the Ohio portion of the R.C. 5747.212 amount entered on line 15. Show a loss as a negative number. Include your apportionment calculation with this form.

Line 17 – Ohio Apportioned Income

The amount on this line represents the Ohio portion of your income from this business. Enter this amount in Section II, Column C of the line corresponding to this business.

Part C

Line 18 – Ohio Depreciation Addback

Enter any portion of the 168(k) and 179 depreciation expense:

- That was reported as an Ohio Schedule A addition; AND
- That is attributable to this business.

Line 19 – Ohio Depreciation Deduction

Enter any portion of the deduction for prior year 168(k) and 179 depreciation addbacks:

- That was reported as an Ohio Schedule A deduction; AND
- That is attributable to this business.

This amount is calculated using the current year’s Ohio Schedule A. **Do not use an amount from a prior year’s filing.**

Line 21 – Ohio Apportioned Depreciation

The amount on this line represents the Ohio portion of your Ohio Schedule A depreciation adjustment from this business. Enter this amount in Section II, Column B of the line corresponding to this business.

Unreimbursed Medical & Health Care Expenses Worksheet (Ohio Schedule A, Line 35)

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

1. Enter amounts paid for unreimbursed dental, vision and health insurance premiums paid during any portion of the year in which you were **not** eligible for Medicare or an employer-paid health care plan through your or your spouse's employer (See Note).....1. _____
2. Enter amounts paid for unreimbursed long-term care insurance premiums (See Note).....2. _____
3. Enter amounts paid or reimbursed by your or your spouse's employer and included in federal adjusted gross income, relating to an "accident and health plan" for a dependent.....3. _____
4. Enter amounts paid for unreimbursed dental, vision and health insurance premiums paid during any portion of the year in which you **were** eligible for Medicare or an employer-paid health care plan through your or your spouse's employer (See Note).....4. _____
5. Enter amounts paid for medical care during the year (do not include any amounts reported on lines 1-4).....5. _____
6. Sum of lines 4 and 5.....6. _____
7. Enter your federal adjusted gross income (Ohio IT 1040, line 1). If less than zero, enter zero.....7. _____
8. Multiply line 7 by 7.5% (0.075).....8. _____
9. Line 6 minus line 8. If less than zero, enter zero.....9. _____
10. Add lines 1, 2, 3 and 9. Enter on Ohio Schedule A, line 35.....10. _____

Note: Any amounts entered representing insurance premiums must be reduced by any related premium refunds, related premium reimbursements or related insurance premium dividends received during the year.

Line 1: You must reduce the amount you enter on this line by your federal self-employed health insurance deduction (federal 1040, Schedule 1, line 16).

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

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

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

Line 3: While Ohio law allows this deduction, based on R.C. 1751.14, 5747.01(A) (11), and IRS Notice 2010-38, the Department cannot find a factual scenario in which such an amount would be included in income, and thus deductible. Accordingly, most taxpayers should skip this line or enter zero.

Line 4: Any premiums that you were unable to include on line 1 due to qualifying for Medicare or an employer-paid health care plan should be reported on this line.

Example 2: Refer back to Example 1 on this page. After Dan became eligible for Medicare on July 1, he paid a total of \$1,000 in premiums for Medicare Part B and additional supplemental health insur-

ance premiums. He did not enter those premiums on line 1 due to qualifying for Medicare. Instead, he enters the \$1,000 on line 4 of the worksheet.

Line 5: For purposes of this line, "medical care" has the same meaning found in Internal Revenue Code section 213, excluding premiums already reported on lines 1, 2 and 4. Some examples of eligible expenses are amounts paid for:

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

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

Medical Savings Account Worksheet (Ohio Schedule A, Lines 5 and 36)

1. Amount you contributed during 2019, but no more than \$4,844. Do not include on this line any amount you entered on the federal 1040, Schedule 1, line 12.....1. _____
2. If joint return, amount your spouse contributed to a separate account during 2019, but no more than \$4,844.....2. _____
3. Amount of medical savings account earnings included in your federal adjusted gross income.....3. _____
4. Add lines 1, 2 and 3.....4. _____
5. 2019 withdrawals from the account for nonmedical purposes.....5. _____
6. If line 5 is less than line 4, subtract line 5 from line 4. Enter on Ohio Schedule A, line 36.....6. _____
7. If line 4 is less than line 5, subtract line 4 from line 5. Enter on Ohio Schedule A, line 5.....7. _____

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

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

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

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

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

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

Do not include any of the following:

- Rollovers from one retirement plan into another that are not included in your federal adjusted gross income,

- Military retirement income deducted on Ohio Schedule A, line 28,
- Any Social Security benefits.

Line 2: In determining the multiple, use the recipient's age as of the last day of the tax year (generally, December 31). Do not round.

Line 6: If your lump sum retirement credit is greater than your tax liability, you may elect to receive a credit for each subsequent tax year. To calculate the credit you may claim in future years, complete lines 6a through 6c.

Line 6b: Subtract 1 from the amount you entered on line 2 of this worksheet. For example, if your multiple on line 2 was 19.2, you would enter 18.2 (19.2 - 1) on this line. Do not round.

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

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

1. Using Table 1 below, enter the multiple corresponding to the lump sum recipient's age.....1. _____
2. Multiply line 1 times \$50. This is your lump sum distribution credit. Enter on the Ohio Schedule of Credits, line 5.....2. _____

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

Table 1

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

Table 2

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

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

1. Enter your modified adjusted gross income (See worksheet on page 31).....1. _____
If line 1 is \$40,000 or more, STOP. You do not qualify for this credit.
2. Enter the amount on your federal form 2441, line 9.....2. _____
3. Enter 25% of the amount on your federal form 2441, line 11.....3. _____
4. If line 1 of this worksheet is less than \$20,000, enter the amount from line 2.
 If line 1 is equal to or greater than \$20,000 but less than \$40,000, enter the amount from line 3.
 This is your credit. Enter on the Ohio Schedule of Credits, line 6.....4. _____

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

Provide a copy of this worksheet with your return. Do not include on this worksheet any amounts that were refunded, reimbursed or paid on your behalf by another person. You can include amounts you paid with your personal funds or loan amounts (such as a student loan).

On a jointly filed return, if only one taxpayer qualifies for this credit, use Column A. If each taxpayer qualifies for this credit, use both Columns A and B.

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

Ohio Nonrefundable Credit Carryforward Worksheet

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

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

Column B: Enter the number of years you are permitted to carry forward the credit. The carryforward period is listed in the line instruction for each credit. If

the credit does not have a limitation, enter "indefinite."

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

Column D: Enter the amount of the credit allowed under Ohio law that you claimed on your tax return. See the line instruction

for each credit to determine the amount you can claim.

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

Modified Adjusted Gross Income Less Exemptions

Your personal exemption amount and eligibility for certain credits is based on your "modified adjusted gross income" or "modified adjusted gross income less exemptions."

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

The purpose of Ohio's use tax is to eliminate the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect Ohio sales tax. The use tax benefits Ohio public schools, higher education, parks, and is the largest source of funding for the local criminal justice and public transportation systems.

You owe Ohio use tax if all of the following are true:

- You made out-of-state purchases during the tax year;
- You did not pay any state sales tax on one or more of the purchases; AND
- The purchases were not qualifying purchases made during Ohio's sales tax holiday.

Out of state purchases could include those made over the internet, or from catalogs and television.

Use the worksheet below to calculate your use tax liability. For more information on Ohio's sales and use tax, see the Frequently Asked Questions at tax.ohio.gov.

Use Tax Worksheet for Ohio IT 1040, Line 12

1. Enter the total of all purchases you made during the tax year on which you owe Ohio use tax.....1. _____
2. Using the table below, enter your county's use tax rate.....2. 0. _____
3. Multiply line 1 by line 2, rounding to the nearest dollar. Enter on the Ohio IT 1040, line 12.....3. _____

County Sales and Use Tax Rates

Sales and use tax rates can change during the year. This table reflects the rates in effect on October 1, 2019. To see the rate in effect at the time of your purchase(s), see tax.ohio.gov.

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

2019 Ohio Income Tax Brackets for Ohio IT 1040

Taxpayers with Ohio taxable nonbusiness income of \$106,000 or more must use these brackets. Round your tax to the nearest dollar.

Taxable Nonbusiness Income (Ohio IT 1040, line 7)	Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a)		
0 – \$ 21,750	0.000% of Ohio taxable nonbusiness income		
\$ 21,751 – \$ 43,450	\$ 310.47	plus	2.850% of the amount in excess of \$ 21,750
\$ 43,450 – \$ 86,900	\$ 928.92	plus	3.326% of the amount in excess of \$ 43,450
\$ 86,900 – \$108,700	\$ 2,374.07	plus	3.802% of the amount in excess of \$ 86,900
\$108,700 – \$217,400	\$ 3,202.91	plus	4.413% of the amount in excess of \$108,700
more than \$217,400	\$ 7,999.84	plus	4.797% of the amount in excess of \$217,400

2019 Income Tax Table for Ohio IT 1040

If your line 7 amount is: At least: Up to: Ohio tax:	If your line 7 amount is: At least: Up to: Ohio tax:			If your line 7 amount is: At least: Up to: Ohio tax:			If your line 7 amount is: At least: Up to: Ohio tax:			If your line 7 amount is: At least: Up to: Ohio tax:					
\$21,000	\$23,000			\$25,000			\$27,000			\$29,000					
NO TAX DUE FOR INCOME FROM \$0 THROUGH \$21,750		23000	23049	347	25000	25049	404	27000	27049	461	29000	29049	518		
		23050	23099	348	25050	25099	405	27050	27099	462	29050	29099	519		
		23100	23149	350	25100	25149	407	27100	27149	464	29100	29149	521		
		23150	23199	351	25150	25199	408	27150	27199	465	29150	29199	522		
		23200	23249	353	25200	25249	410	27200	27249	467	29200	29249	524		
		23250	23299	354	25250	25299	411	27250	27299	468	29250	29299	525		
		23300	23349	355	25300	25349	412	27300	27349	469	29300	29349	526		
		23350	23399	357	25350	25399	414	27350	27399	471	29350	29399	528		
		23400	23449	358	25400	25449	415	27400	27449	472	29400	29449	529		
		23450	23499	360	25450	25499	417	27450	27499	474	29450	29499	531		
		23500	23549	361	25500	25549	418	27500	27549	475	29500	29549	532		
		23550	23599	362	25550	25599	419	27550	27599	476	29550	29599	533		
		23600	23649	364	25600	25649	421	27600	27649	478	29600	29649	535		
		23650	23699	365	25650	25699	422	27650	27699	479	29650	29699	536		
		23700	23749	367	25700	25749	424	27700	27749	481	29700	29749	538		
	21751	21799	311	23750	23799	368	25750	25799	425	27750	27799	482	29750	29799	539
	21800	21849	313	23800	23849	370	25800	25849	427	27800	27849	484	29800	29849	541
21850	21899	314	23850	23899	371	25850	25899	428	27850	27899	485	29850	29899	542	
21900	21949	315	23900	23949	372	25900	25949	429	27900	27949	486	29900	29949	543	
21950	21999	317	23950	23999	374	25950	25999	431	27950	27999	488	29950	29999	545	
\$22,000	\$24,000			\$26,000			\$28,000			\$30,000					
22000	22049	318	24000	24049	375	26000	26049	432	28000	28049	489	30000	30049	546	
22050	22099	320	24050	24099	377	26050	26099	434	28050	28099	491	30050	30099	548	
22100	22149	321	24100	24149	378	26100	26149	435	28100	28149	492	30100	30149	549	
22150	22199	323	24150	24199	380	26150	26199	437	28150	28199	494	30150	30199	551	
22200	22249	324	24200	24249	381	26200	26249	438	28200	28249	495	30200	30249	552	
22250	22299	325	24250	24299	382	26250	26299	439	28250	28299	496	30250	30299	553	
22300	22349	327	24300	24349	384	26300	26349	441	28300	28349	498	30300	30349	555	
22350	22399	328	24350	24399	385	26350	26399	442	28350	28399	499	30350	30399	556	
22400	22449	330	24400	24449	387	26400	26449	444	28400	28449	501	30400	30449	558	
22450	22499	331	24450	24499	388	26450	26499	445	28450	28499	502	30450	30499	559	
22500	22549	333	24500	24549	390	26500	26549	447	28500	28549	504	30500	30549	561	
22550	22599	334	24550	24599	391	26550	26599	448	28550	28599	505	30550	30599	562	
22600	22649	335	24600	24649	392	26600	26649	449	28600	28649	506	30600	30649	563	
22650	22699	337	24650	24699	394	26650	26699	451	28650	28699	508	30650	30699	565	
22700	22749	338	24700	24749	395	26700	26749	452	28700	28749	509	30700	30749	566	
22750	22799	340	24750	24799	397	26750	26799	454	28750	28799	511	30750	30799	568	
22800	22849	341	24800	24849	398	26800	26849	455	28800	28849	512	30800	30849	569	
22850	22899	343	24850	24899	400	26850	26899	457	28850	28899	514	30850	30899	571	
22900	22949	344	24900	24949	401	26900	26949	458	28900	28949	515	30900	30949	572	
22950	22999	345	24950	24999	402	26950	26999	459	28950	28999	516	30950	30999	573	

2019 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
31000	31049	575	34000	34049	660	37000	37049	746	40000	40049	831	43000	43049	917
31050	31099	576	34050	34099	662	37050	37099	747	40050	40099	833	43050	43099	918
31100	31149	578	34100	34149	663	37100	37149	749	40100	40149	834	43100	43149	920
31150	31199	579	34150	34199	665	37150	37199	750	40150	40199	836	43150	43199	921
31200	31249	581	34200	34249	666	37200	37249	752	40200	40249	837	43200	43249	923
31250	31299	582	34250	34299	667	37250	37299	753	40250	40299	838	43250	43299	924
31300	31349	583	34300	34349	669	37300	37349	754	40300	40349	840	43300	43349	925
31350	31399	585	34350	34399	670	37350	37399	756	40350	40399	841	43350	43399	927
31400	31449	586	34400	34449	672	37400	37449	757	40400	40449	843	43400	43449	928
31450	31499	588	34450	34499	673	37450	37499	759	40450	40499	844	43450	43499	930
31500	31549	589	34500	34549	675	37500	37549	760	40500	40549	846	43500	43549	931
31550	31599	590	34550	34599	676	37550	37599	761	40550	40599	847	43550	43599	933
31600	31649	592	34600	34649	677	37600	37649	763	40600	40649	848	43600	43649	935
31650	31699	593	34650	34699	679	37650	37699	764	40650	40699	850	43650	43699	936
31700	31749	595	34700	34749	680	37700	37749	766	40700	40749	851	43700	43749	938
31750	31799	596	34750	34799	682	37750	37799	767	40750	40799	853	43750	43799	940
31800	31849	598	34800	34849	683	37800	37849	769	40800	40849	854	43800	43849	941
31850	31899	599	34850	34899	685	37850	37899	770	40850	40899	856	43850	43899	943
31900	31949	600	34900	34949	686	37900	37949	771	40900	40949	857	43900	43949	945
31950	31999	602	34950	34999	687	37950	37999	773	40950	40999	858	43950	43999	946
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
32000	32049	603	35000	35049	689	38000	38049	774	41000	41049	860	44000	44049	948
32050	32099	605	35050	35099	690	38050	38099	776	41050	41099	861	44050	44099	950
32100	32149	606	35100	35149	692	38100	38149	777	41100	41149	863	44100	44149	951
32150	32199	608	35150	35199	693	38150	38199	779	41150	41199	864	44150	44199	953
32200	32249	609	35200	35249	695	38200	38249	780	41200	41249	866	44200	44249	955
32250	32299	610	35250	35299	696	38250	38299	781	41250	41299	867	44250	44299	956
32300	32349	612	35300	35349	697	38300	38349	783	41300	41349	868	44300	44349	958
32350	32399	613	35350	35399	699	38350	38399	784	41350	41399	870	44350	44399	960
32400	32449	615	35400	35449	700	38400	38449	786	41400	41449	871	44400	44449	961
32450	32499	616	35450	35499	702	38450	38499	787	41450	41499	873	44450	44499	963
32500	32549	618	35500	35549	703	38500	38549	789	41500	41549	874	44500	44549	965
32550	32599	619	35550	35599	704	38550	38599	790	41550	41599	875	44550	44599	966
32600	32649	620	35600	35649	706	38600	38649	791	41600	41649	877	44600	44649	968
32650	32699	622	35650	35699	707	38650	38699	793	41650	41699	878	44650	44699	970
32700	32749	623	35700	35749	709	38700	38749	794	41700	41749	880	44700	44749	971
32750	32799	625	35750	35799	710	38750	38799	796	41750	41799	881	44750	44799	973
32800	32849	626	35800	35849	712	38800	38849	797	41800	41849	883	44800	44849	975
32850	32899	628	35850	35899	713	38850	38899	799	41850	41899	884	44850	44899	976
32900	32949	629	35900	35949	714	38900	38949	800	41900	41949	885	44900	44949	978
32950	32999	630	35950	35999	716	38950	38999	801	41950	41999	887	44950	44999	980
\$33,000			\$36,000			\$39,000			\$42,000			\$45,000		
33000	33049	632	36000	36049	717	39000	39049	803	42000	42049	888	45000	45049	981
33050	33099	633	36050	36099	719	39050	39099	804	42050	42099	890	45050	45099	983
33100	33149	635	36100	36149	720	39100	39149	806	42100	42149	891	45100	45149	985
33150	33199	636	36150	36199	722	39150	39199	807	42150	42199	893	45150	45199	986
33200	33249	638	36200	36249	723	39200	39249	809	42200	42249	894	45200	45249	988
33250	33299	639	36250	36299	724	39250	39299	810	42250	42299	895	45250	45299	990
33300	33349	640	36300	36349	726	39300	39349	811	42300	42349	897	45300	45349	991
33350	33399	642	36350	36399	727	39350	39399	813	42350	42399	898	45350	45399	993
33400	33449	643	36400	36449	729	39400	39449	814	42400	42449	900	45400	45449	995
33450	33499	645	36450	36499	730	39450	39499	816	42450	42499	901	45450	45499	996
33500	33549	646	36500	36549	732	39500	39549	817	42500	42549	903	45500	45549	998
33550	33599	647	36550	36599	733	39550	39599	818	42550	42599	904	45550	45599	1000
33600	33649	649	36600	36649	734	39600	39649	820	42600	42649	905	45600	45649	1001
33650	33699	650	36650	36699	736	39650	39699	821	42650	42699	907	45650	45699	1003
33700	33749	652	36700	36749	737	39700	39749	823	42700	42749	908	45700	45749	1005
33750	33799	653	36750	36799	739	39750	39799	824	42750	42799	910	45750	45799	1006
33800	33849	655	36800	36849	740	39800	39849	826	42800	42849	911	45800	45849	1008
33850	33899	656	36850	36899	742	39850	39899	827	42850	42899	913	45850	45899	1010
33900	33949	657	36900	36949	743	39900	39949	828	42900	42949	914	45900	45949	1011
33950	33999	659	36950	36999	744	39950	39999	830	42950	42999	915	45950	45999	1013

2019 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
46000	46049	1015	49000	49049	1114	52000	52049	1214	55000	55049	1314	58000	58049	1414
46050	46099	1016	49050	49099	1116	52050	52099	1216	55050	55099	1316	58050	58099	1415
46100	46149	1018	49100	49149	1118	52100	52149	1217	55100	55149	1317	58100	58149	1417
46150	46199	1020	49150	49199	1119	52150	52199	1219	55150	55199	1319	58150	58199	1419
46200	46249	1021	49200	49249	1121	52200	52249	1221	55200	55249	1321	58200	58249	1420
46250	46299	1023	49250	49299	1123	52250	52299	1222	55250	55299	1322	58250	58299	1422
46300	46349	1025	49300	49349	1124	52300	52349	1224	55300	55349	1324	58300	58349	1424
46350	46399	1026	49350	49399	1126	52350	52399	1226	55350	55399	1326	58350	58399	1425
46400	46449	1028	49400	49449	1128	52400	52449	1227	55400	55449	1327	58400	58449	1427
46450	46499	1030	49450	49499	1129	52450	52499	1229	55450	55499	1329	58450	58499	1429
46500	46549	1031	49500	49549	1131	52500	52549	1231	55500	55549	1331	58500	58549	1430
46550	46599	1033	49550	49599	1133	52550	52599	1232	55550	55599	1332	58550	58599	1432
46600	46649	1035	49600	49649	1134	52600	52649	1234	55600	55649	1334	58600	58649	1434
46650	46699	1036	49650	49699	1136	52650	52699	1236	55650	55699	1336	58650	58699	1435
46700	46749	1038	49700	49749	1138	52700	52749	1237	55700	55749	1337	58700	58749	1437
46750	46799	1040	49750	49799	1139	52750	52799	1239	55750	55799	1339	58750	58799	1439
46800	46849	1041	49800	49849	1141	52800	52849	1241	55800	55849	1341	58800	58849	1440
46850	46899	1043	49850	49899	1143	52850	52899	1242	55850	55899	1342	58850	58899	1442
46900	46949	1044	49900	49949	1144	52900	52949	1244	55900	55949	1344	58900	58949	1444
46950	46999	1046	49950	49999	1146	52950	52999	1246	55950	55999	1346	58950	58999	1445
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
47000	47049	1048	50000	50049	1148	53000	53049	1247	56000	56049	1347	59000	59049	1447
47050	47099	1049	50050	50099	1149	53050	53099	1249	56050	56099	1349	59050	59099	1449
47100	47149	1051	50100	50149	1151	53100	53149	1251	56100	56149	1350	59100	59149	1450
47150	47199	1053	50150	50199	1153	53150	53199	1252	56150	56199	1352	59150	59199	1452
47200	47249	1054	50200	50249	1154	53200	53249	1254	56200	56249	1354	59200	59249	1454
47250	47299	1056	50250	50299	1156	53250	53299	1256	56250	56299	1355	59250	59299	1455
47300	47349	1058	50300	50349	1158	53300	53349	1257	56300	56349	1357	59300	59349	1457
47350	47399	1059	50350	50399	1159	53350	53399	1259	56350	56399	1359	59350	59399	1459
47400	47449	1061	50400	50449	1161	53400	53449	1261	56400	56449	1360	59400	59449	1460
47450	47499	1063	50450	50499	1163	53450	53499	1262	56450	56499	1362	59450	59499	1462
47500	47549	1064	50500	50549	1164	53500	53549	1264	56500	56549	1364	59500	59549	1464
47550	47599	1066	50550	50599	1166	53550	53599	1266	56550	56599	1365	59550	59599	1465
47600	47649	1068	50600	50649	1168	53600	53649	1267	56600	56649	1367	59600	59649	1467
47650	47699	1069	50650	50699	1169	53650	53699	1269	56650	56699	1369	59650	59699	1469
47700	47749	1071	50700	50749	1171	53700	53749	1271	56700	56749	1370	59700	59749	1470
47750	47799	1073	50750	50799	1173	53750	53799	1272	56750	56799	1372	59750	59799	1472
47800	47849	1074	50800	50849	1174	53800	53849	1274	56800	56849	1374	59800	59849	1474
47850	47899	1076	50850	50899	1176	53850	53899	1276	56850	56899	1375	59850	59899	1475
47900	47949	1078	50900	50949	1178	53900	53949	1277	56900	56949	1377	59900	59949	1477
47950	47999	1079	50950	50999	1179	53950	53999	1279	56950	56999	1379	59950	59999	1479
\$48,000			\$51,000			\$54,000			\$57,000			\$60,000		
48000	48049	1081	51000	51049	1181	54000	54049	1281	57000	57049	1380	60000	60049	1480
48050	48099	1083	51050	51099	1183	54050	54099	1282	57050	57099	1382	60050	60099	1482
48100	48149	1084	51100	51149	1184	54100	54149	1284	57100	57149	1384	60100	60149	1484
48150	48199	1086	51150	51199	1186	54150	54199	1286	57150	57199	1385	60150	60199	1485
48200	48249	1088	51200	51249	1188	54200	54249	1287	57200	57249	1387	60200	60249	1487
48250	48299	1089	51250	51299	1189	54250	54299	1289	57250	57299	1389	60250	60299	1489
48300	48349	1091	51300	51349	1191	54300	54349	1291	57300	57349	1390	60300	60349	1490
48350	48399	1093	51350	51399	1193	54350	54399	1292	57350	57399	1392	60350	60399	1492
48400	48449	1094	51400	51449	1194	54400	54449	1294	57400	57449	1394	60400	60449	1494
48450	48499	1096	51450	51499	1196	54450	54499	1296	57450	57499	1395	60450	60499	1495
48500	48549	1098	51500	51549	1197	54500	54549	1297	57500	57549	1397	60500	60549	1497
48550	48599	1099	51550	51599	1199	54550	54599	1299	57550	57599	1399	60550	60599	1498
48600	48649	1101	51600	51649	1201	54600	54649	1301	57600	57649	1400	60600	60649	1500
48650	48699	1103	51650	51699	1202	54650	54699	1302	57650	57699	1402	60650	60699	1502
48700	48749	1104	51700	51749	1204	54700	54749	1304	57700	57749	1404	60700	60749	1503
48750	48799	1106	51750	51799	1206	54750	54799	1306	57750	57799	1405	60750	60799	1505
48800	48849	1108	51800	51849	1207	54800	54849	1307	57800	57849	1407	60800	60849	1507
48850	48899	1109	51850	51899	1209	54850	54899	1309	57850	57899	1409	60850	60899	1508
48900	48949	1111	51900	51949	1211	54900	54949	1311	57900	57949	1410	60900	60949	1510
48950	48999	1113	51950	51999	1212	54950	54999	1312	57950	57999	1412	60950	60999	1512

2019 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
61000	61049	1513	64000	64049	1613	67000	67049	1713	70000	70049	1813	73000	73049	1913
61050	61099	1515	64050	64099	1615	67050	67099	1715	70050	70099	1814	73050	73099	1914
61100	61149	1517	64100	64149	1617	67100	67149	1716	70100	70149	1816	73100	73149	1916
61150	61199	1518	64150	64199	1618	67150	67199	1718	70150	70199	1818	73150	73199	1918
61200	61249	1520	64200	64249	1620	67200	67249	1720	70200	70249	1819	73200	73249	1919
61250	61299	1522	64250	64299	1622	67250	67299	1721	70250	70299	1821	73250	73299	1921
61300	61349	1523	64300	64349	1623	67300	67349	1723	70300	70349	1823	73300	73349	1923
61350	61399	1525	64350	64399	1625	67350	67399	1725	70350	70399	1824	73350	73399	1924
61400	61449	1527	64400	64449	1627	67400	67449	1726	70400	70449	1826	73400	73449	1926
61450	61499	1528	64450	64499	1628	67450	67499	1728	70450	70499	1828	73450	73499	1928
61500	61549	1530	64500	64549	1630	67500	67549	1730	70500	70549	1829	73500	73549	1929
61550	61599	1532	64550	64599	1632	67550	67599	1731	70550	70599	1831	73550	73599	1931
61600	61649	1533	64600	64649	1633	67600	67649	1733	70600	70649	1833	73600	73649	1933
61650	61699	1535	64650	64699	1635	67650	67699	1735	70650	70699	1834	73650	73699	1934
61700	61749	1537	64700	64749	1637	67700	67749	1736	70700	70749	1836	73700	73749	1936
61750	61799	1538	64750	64799	1638	67750	67799	1738	70750	70799	1838	73750	73799	1938
61800	61849	1540	64800	64849	1640	67800	67849	1740	70800	70849	1839	73800	73849	1939
61850	61899	1542	64850	64899	1642	67850	67899	1741	70850	70899	1841	73850	73899	1941
61900	61949	1543	64900	64949	1643	67900	67949	1743	70900	70949	1843	73900	73949	1943
61950	61999	1545	64950	64999	1645	67950	67999	1745	70950	70999	1844	73950	73999	1944
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
62000	62049	1547	65000	65049	1647	68000	68049	1746	71000	71049	1846	74000	74049	1946
62050	62099	1548	65050	65099	1648	68050	68099	1748	71050	71099	1848	74050	74099	1948
62100	62149	1550	65100	65149	1650	68100	68149	1750	71100	71149	1849	74100	74149	1949
62150	62199	1552	65150	65199	1651	68150	68199	1751	71150	71199	1851	74150	74199	1951
62200	62249	1553	65200	65249	1653	68200	68249	1753	71200	71249	1853	74200	74249	1952
62250	62299	1555	65250	65299	1655	68250	68299	1755	71250	71299	1854	74250	74299	1954
62300	62349	1557	65300	65349	1656	68300	68349	1756	71300	71349	1856	74300	74349	1956
62350	62399	1558	65350	65399	1658	68350	68399	1758	71350	71399	1858	74350	74399	1957
62400	62449	1560	65400	65449	1660	68400	68449	1760	71400	71449	1859	74400	74449	1959
62450	62499	1562	65450	65499	1661	68450	68499	1761	71450	71499	1861	74450	74499	1961
62500	62549	1563	65500	65549	1663	68500	68549	1763	71500	71549	1863	74500	74549	1962
62550	62599	1565	65550	65599	1665	68550	68599	1765	71550	71599	1864	74550	74599	1964
62600	62649	1567	65600	65649	1666	68600	68649	1766	71600	71649	1866	74600	74649	1966
62650	62699	1568	65650	65699	1668	68650	68699	1768	71650	71699	1868	74650	74699	1967
62700	62749	1570	65700	65749	1670	68700	68749	1770	71700	71749	1869	74700	74749	1969
62750	62799	1572	65750	65799	1671	68750	68799	1771	71750	71799	1871	74750	74799	1971
62800	62849	1573	65800	65849	1673	68800	68849	1773	71800	71849	1873	74800	74849	1972
62850	62899	1575	65850	65899	1675	68850	68899	1775	71850	71899	1874	74850	74899	1974
62900	62949	1577	65900	65949	1676	68900	68949	1776	71900	71949	1876	74900	74949	1976
62950	62999	1578	65950	65999	1678	68950	68999	1778	71950	71999	1878	74950	74999	1977
\$63,000			\$66,000			\$69,000			\$72,000			\$75,000		
63000	63049	1580	66000	66049	1680	69000	69049	1780	72000	72049	1879	75000	75049	1979
63050	63099	1582	66050	66099	1681	69050	69099	1781	72050	72099	1881	75050	75099	1981
63100	63149	1583	66100	66149	1683	69100	69149	1783	72100	72149	1883	75100	75149	1982
63150	63199	1585	66150	66199	1685	69150	69199	1785	72150	72199	1884	75150	75199	1984
63200	63249	1587	66200	66249	1686	69200	69249	1786	72200	72249	1886	75200	75249	1986
63250	63299	1588	66250	66299	1688	69250	69299	1788	72250	72299	1888	75250	75299	1987
63300	63349	1590	66300	66349	1690	69300	69349	1790	72300	72349	1889	75300	75349	1989
63350	63399	1592	66350	66399	1691	69350	69399	1791	72350	72399	1891	75350	75399	1991
63400	63449	1593	66400	66449	1693	69400	69449	1793	72400	72449	1893	75400	75449	1992
63450	63499	1595	66450	66499	1695	69450	69499	1795	72450	72499	1894	75450	75499	1994
63500	63549	1597	66500	66549	1696	69500	69549	1796	72500	72549	1896	75500	75549	1996
63550	63599	1598	66550	66599	1698	69550	69599	1798	72550	72599	1898	75550	75599	1997
63600	63649	1600	66600	66649	1700	69600	69649	1800	72600	72649	1899	75600	75649	1999
63650	63699	1602	66650	66699	1701	69650	69699	1801	72650	72699	1901	75650	75699	2001
63700	63749	1603	66700	66749	1703	69700	69749	1803	72700	72749	1903	75700	75749	2002
63750	63799	1605	66750	66799	1705	69750	69799	1804	72750	72799	1904	75750	75799	2004
63800	63849	1607	66800	66849	1706	69800	69849	1806	72800	72849	1906	75800	75849	2006
63850	63899	1608	66850	66899	1708	69850	69899	1808	72850	72899	1908	75850	75899	2007
63900	63949	1610	66900	66949	1710	69900	69949	1809	72900	72949	1909	75900	75949	2009
63950	63999	1612	66950	66999	1711	69950	69999	1811	72950	72999	1911	75950	75999	2011

2019 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
76000	76049	2012	79000	79049	2112	82000	82049	2212	85000	85049	2312	88000	88049	2417
76050	76099	2014	79050	79099	2114	82050	82099	2214	85050	85099	2313	88050	88099	2419
76100	76149	2016	79100	79149	2115	82100	82149	2215	85100	85149	2315	88100	88149	2421
76150	76199	2017	79150	79199	2117	82150	82199	2217	85150	85199	2317	88150	88199	2423
76200	76249	2019	79200	79249	2119	82200	82249	2219	85200	85249	2318	88200	88249	2424
76250	76299	2021	79250	79299	2120	82250	82299	2220	85250	85299	2320	88250	88299	2426
76300	76349	2022	79300	79349	2122	82300	82349	2222	85300	85349	2322	88300	88349	2428
76350	76399	2024	79350	79399	2124	82350	82399	2224	85350	85399	2323	88350	88399	2430
76400	76449	2026	79400	79449	2125	82400	82449	2225	85400	85449	2325	88400	88449	2432
76450	76499	2027	79450	79499	2127	82450	82499	2227	85450	85499	2327	88450	88499	2434
76500	76549	2029	79500	79549	2129	82500	82549	2229	85500	85549	2328	88500	88549	2436
76550	76599	2031	79550	79599	2130	82550	82599	2230	85550	85599	2330	88550	88599	2438
76600	76649	2032	79600	79649	2132	82600	82649	2232	85600	85649	2332	88600	88649	2440
76650	76699	2034	79650	79699	2134	82650	82699	2234	85650	85699	2333	88650	88699	2442
76700	76749	2036	79700	79749	2135	82700	82749	2235	85700	85749	2335	88700	88749	2443
76750	76799	2037	79750	79799	2137	82750	82799	2237	85750	85799	2337	88750	88799	2445
76800	76849	2039	79800	79849	2139	82800	82849	2239	85800	85849	2338	88800	88849	2447
76850	76899	2041	79850	79899	2140	82850	82899	2240	85850	85899	2340	88850	88899	2449
76900	76949	2042	79900	79949	2142	82900	82949	2242	85900	85949	2342	88900	88949	2451
76950	76999	2044	79950	79999	2144	82950	82999	2244	85950	85999	2343	88950	88999	2453
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
77000	77049	2046	80000	80049	2145	83000	83049	2245	86000	86049	2345	89000	89049	2455
77050	77099	2047	80050	80099	2147	83050	83099	2247	86050	86099	2347	89050	89099	2457
77100	77149	2049	80100	80149	2149	83100	83149	2249	86100	86149	2348	89100	89149	2459
77150	77199	2051	80150	80199	2150	83150	83199	2250	86150	86199	2350	89150	89199	2461
77200	77249	2052	80200	80249	2152	83200	83249	2252	86200	86249	2352	89200	89249	2462
77250	77299	2054	80250	80299	2154	83250	83299	2253	86250	86299	2353	89250	89299	2464
77300	77349	2056	80300	80349	2155	83300	83349	2255	86300	86349	2355	89300	89349	2466
77350	77399	2057	80350	80399	2157	83350	83399	2257	86350	86399	2357	89350	89399	2468
77400	77449	2059	80400	80449	2159	83400	83449	2258	86400	86449	2358	89400	89449	2470
77450	77499	2061	80450	80499	2160	83450	83499	2260	86450	86499	2360	89450	89499	2472
77500	77549	2062	80500	80549	2162	83500	83549	2262	86500	86549	2362	89500	89549	2474
77550	77599	2064	80550	80599	2164	83550	83599	2263	86550	86599	2363	89550	89599	2476
77600	77649	2066	80600	80649	2165	83600	83649	2265	86600	86649	2365	89600	89649	2478
77650	77699	2067	80650	80699	2167	83650	83699	2267	86650	86699	2367	89650	89699	2480
77700	77749	2069	80700	80749	2169	83700	83749	2268	86700	86749	2368	89700	89749	2481
77750	77799	2071	80750	80799	2170	83750	83799	2270	86750	86799	2370	89750	89799	2483
77800	77849	2072	80800	80849	2172	83800	83849	2272	86800	86849	2372	89800	89849	2485
77850	77899	2074	80850	80899	2174	83850	83899	2273	86850	86899	2373	89850	89899	2487
77900	77949	2076	80900	80949	2175	83900	83949	2275	86900	86949	2375	89900	89949	2489
77950	77999	2077	80950	80999	2177	83950	83999	2277	86950	86999	2377	89950	89999	2491
\$78,000			\$81,000			\$84,000			\$87,000			\$90,000		
78000	78049	2079	81000	81049	2179	84000	84049	2278	87000	87049	2379	90000	90049	2493
78050	78099	2081	81050	81099	2180	84050	84099	2280	87050	87099	2381	90050	90099	2495
78100	78149	2082	81100	81149	2182	84100	84149	2282	87100	87149	2383	90100	90149	2497
78150	78199	2084	81150	81199	2184	84150	84199	2283	87150	87199	2385	90150	90199	2499
78200	78249	2086	81200	81249	2185	84200	84249	2285	87200	87249	2386	90200	90249	2500
78250	78299	2087	81250	81299	2187	84250	84299	2287	87250	87299	2388	90250	90299	2502
78300	78349	2089	81300	81349	2189	84300	84349	2288	87300	87349	2390	90300	90349	2504
78350	78399	2091	81350	81399	2190	84350	84399	2290	87350	87399	2392	90350	90399	2506
78400	78449	2092	81400	81449	2192	84400	84449	2292	87400	87449	2394	90400	90449	2508
78450	78499	2094	81450	81499	2194	84450	84499	2293	87450	87499	2396	90450	90499	2510
78500	78549	2096	81500	81549	2195	84500	84549	2295	87500	87549	2398	90500	90549	2512
78550	78599	2097	81550	81599	2197	84550	84599	2297	87550	87599	2400	90550	90599	2514
78600	78649	2099	81600	81649	2199	84600	84649	2298	87600	87649	2402	90600	90649	2516
78650	78699	2101	81650	81699	2200	84650	84699	2300	87650	87699	2404	90650	90699	2518
78700	78749	2102	81700	81749	2202	84700	84749	2302	87700	87749	2405	90700	90749	2519
78750	78799	2104	81750	81799	2204	84750	84799	2303	87750	87799	2407	90750	90799	2521
78800	78849	2105	81800	81849	2205	84800	84849	2305	87800	87849	2409	90800	90849	2523
78850	78899	2107	81850	81899	2207	84850	84899	2307	87850	87899	2411	90850	90899	2525
78900	78949	2109	81900	81949	2209	84900	84949	2308	87900	87949	2413	90900	90949	2527
78950	78999	2110	81950	81999	2210	84950	84999	2310	87950	87999	2415	90950	90999	2529

2019 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$91,000			\$94,000			\$97,000			\$100,000			\$103,000		
91000	91049	2531	94000	94049	2645	97000	97049	2759	100000	100049	2873	103000	103049	2987
91050	91099	2533	94050	94099	2647	97050	97099	2761	100050	100099	2875	103050	103099	2989
91100	91149	2535	94100	94149	2649	97100	97149	2763	100100	100149	2877	103100	103149	2991
91150	91199	2537	94150	94199	2651	97150	97199	2765	100150	100199	2879	103150	103199	2993
91200	91249	2539	94200	94249	2653	97200	97249	2767	100200	100249	2881	103200	103249	2995
91250	91299	2540	94250	94299	2654	97250	97299	2769	100250	100299	2883	103250	103299	2997
91300	91349	2542	94300	94349	2656	97300	97349	2770	100300	100349	2884	103300	103349	2999
91350	91399	2544	94350	94399	2658	97350	97399	2772	100350	100399	2886	103350	103399	3000
91400	91449	2546	94400	94449	2660	97400	97449	2774	100400	100449	2888	103400	103449	3002
91450	91499	2548	94450	94499	2662	97450	97499	2776	100450	100499	2890	103450	103499	3004
91500	91549	2550	94500	94549	2664	97500	97549	2778	100500	100549	2892	103500	103549	3006
91550	91599	2552	94550	94599	2666	97550	97599	2780	100550	100599	2894	103550	103599	3008
91600	91649	2554	94600	94649	2668	97600	97649	2782	100600	100649	2896	103600	103649	3010
91650	91699	2556	94650	94699	2670	97650	97699	2784	100650	100699	2898	103650	103699	3012
91700	91749	2558	94700	94749	2672	97700	97749	2786	100700	100749	2900	103700	103749	3014
91750	91799	2559	94750	94799	2673	97750	97799	2788	100750	100799	2902	103750	103799	3016
91800	91849	2561	94800	94849	2675	97800	97849	2789	100800	100849	2903	103800	103849	3018
91850	91899	2563	94850	94899	2677	97850	97899	2791	100850	100899	2905	103850	103899	3019
91900	91949	2565	94900	94949	2679	97900	97949	2793	100900	100949	2907	103900	103949	3021
91950	91999	2567	94950	94999	2681	97950	97999	2795	100950	100999	2909	103950	103999	3023
\$92,000			\$95,000			\$98,000			\$101,000			\$104,000		
92000	92049	2569	95000	95049	2683	98000	98049	2797	101000	101049	2911	104000	104049	3025
92050	92099	2571	95050	95099	2685	98050	98099	2799	101050	101099	2913	104050	104099	3027
92100	92149	2573	95100	95149	2687	98100	98149	2801	101100	101149	2915	104100	104149	3029
92150	92199	2575	95150	95199	2689	98150	98199	2803	101150	101199	2917	104150	104199	3031
92200	92249	2577	95200	95249	2691	98200	98249	2805	101200	101249	2919	104200	104249	3033
92250	92299	2578	95250	95299	2692	98250	98299	2807	101250	101299	2921	104250	104299	3035
92300	92349	2580	95300	95349	2694	98300	98349	2808	101300	101349	2923	104300	104349	3037
92350	92399	2582	95350	95399	2696	98350	98399	2810	101350	101399	2924	104350	104399	3038
92400	92449	2584	95400	95449	2698	98400	98449	2812	101400	101449	2926	104400	104449	3040
92450	92499	2586	95450	95499	2700	98450	98499	2814	101450	101499	2928	104450	104499	3042
92500	92549	2588	95500	95549	2702	98500	98549	2816	101500	101549	2930	104500	104549	3044
92550	92599	2590	95550	95599	2704	98550	98599	2818	101550	101599	2932	104550	104599	3046
92600	92649	2592	95600	95649	2706	98600	98649	2820	101600	101649	2934	104600	104649	3048
92650	92699	2594	95650	95699	2708	98650	98699	2822	101650	101699	2936	104650	104699	3050
92700	92749	2596	95700	95749	2710	98700	98749	2824	101700	101749	2938	104700	104749	3052
92750	92799	2597	95750	95799	2711	98750	98799	2826	101750	101799	2940	104750	104799	3054
92800	92849	2599	95800	95849	2713	98800	98849	2827	101800	101849	2942	104800	104849	3056
92850	92899	2601	95850	95899	2715	98850	98899	2829	101850	101899	2943	104850	104899	3057
92900	92949	2603	95900	95949	2717	98900	98949	2831	101900	101949	2945	104900	104949	3059
92950	92999	2605	95950	95999	2719	98950	98999	2833	101950	101999	2947	104950	104999	3061
\$93,000			\$96,000			\$99,000			\$102,000			\$105,000		
93000	93049	2607	96000	96049	2721	99000	99049	2835	102000	102049	2949	105000	105049	3063
93050	93099	2609	96050	96099	2723	99050	99099	2837	102050	102099	2951	105050	105099	3065
93100	93149	2611	96100	96149	2725	99100	99149	2839	102100	102149	2953	105100	105149	3067
93150	93199	2613	96150	96199	2727	99150	99199	2841	102150	102199	2955	105150	105199	3069
93200	93249	2615	96200	96249	2729	99200	99249	2843	102200	102249	2957	105200	105249	3071
93250	93299	2616	96250	96299	2731	99250	99299	2845	102250	102299	2959	105250	105299	3073
93300	93349	2618	96300	96349	2732	99300	99349	2846	102300	102349	2961	105300	105349	3075
93350	93399	2620	96350	96399	2734	99350	99399	2848	102350	102399	2962	105350	105399	3076
93400	93449	2622	96400	96449	2736	99400	99449	2850	102400	102449	2964	105400	105449	3078
93450	93499	2624	96450	96499	2738	99450	99499	2852	102450	102499	2966	105450	105499	3080
93500	93549	2626	96500	96549	2740	99500	99549	2854	102500	102549	2968	105500	105549	3082
93550	93599	2628	96550	96599	2742	99550	99599	2856	102550	102599	2970	105550	105599	3084
93600	93649	2630	96600	96649	2744	99600	99649	2858	102600	102649	2972	105600	105649	3086
93650	93699	2632	96650	96699	2746	99650	99699	2860	102650	102699	2974	105650	105699	3088
93700	93749	2634	96700	96749	2748	99700	99749	2862	102700	102749	2976	105700	105749	3090
93750	93799	2635	96750	96799	2750	99750	99799	2864	102750	102799	2978	105750	105799	3092
93800	93849	2637	96800	96849	2751	99800	99849	2865	102800	102849	2980	105800	105849	3094
93850	93899	2639	96850	96899	2753	99850	99899	2867	102850	102899	2981	105850	105899	3095
93900	93949	2641	96900	96949	2755	99900	99949	2869	102900	102949	2983	105900	105949	3097
93950	93999	2643	96950	96999	2757	99950	99999	2871	102950	102999	2985	105950	105999	3099

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

See "Ohio Income Tax Withheld" on page 13 and "School District Income Tax Withheld" on page 47 for more information on reporting your Ohio and school district withholding on your return.

22222		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation		2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other SD-XXXX \$X,XXX.XX		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OH	XX-XXXXXX	\$XX,XXX.XX	\$X,XXX.XX		\$X,XXX.XX	SD-XXXX

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

20XX

Department of the Treasury—Internal Revenue Service

Box b – The employer identification number is required when filing electronically.

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

Box 16 – Your state wages, tips, etc. may be needed when calculating your nonresident credit.

Box 17 – Your state income tax withholding. Only include Ohio amounts on line 14 of your Ohio IT 1040.

Box 19/20 – Only include the school district tax in box 19 for the school district that is identified in box 20 (which typically shows "SD" and a four-digit code or "SD" and the abbreviated name of the school district). Do **not** include any amounts in box 19 on the IT 1040. Additionally, do **not** include any city income tax withholding on either the SD 100 or the IT 1040.

Box 14 – You may find school district withholding and its school district number or name in box 14, instead of in boxes 19 and 20.

Ohio School District Numbers

Below is an alphabetical list of all school districts in the state of Ohio with their respective school district numbers. Enter the school district number for the district in which you lived for the majority of the tax year on the top right of page 1 of your Ohio IT 1040. Full-year nonresidents of Ohio should enter 9999.



If you do not know the school district in which you live, go to tax.ohio.gov and click on "The Finder." If you believe there is an error or have questions regarding The Finder, please email TheFinder@tax.state.oh.us. You can also verify your school district by contacting your county auditor or county board of elections.

Bold print indicates a school district with an income tax in effect for the tax year. An asterisk (*) indicates a school district with a newly enacted tax, or a change in rate or tax type. The tax rate in effect for each district for the tax year is listed as a four-digit decimal. Districts with a "T" use the traditional tax base. Districts with an "E" use the "earned income" tax base.

If you were a resident of one or more of these taxing school districts for any portion of the tax year, you may be required to file a school district income tax return, Ohio SD 100. For more information, see page 46.

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

T = Traditional

E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Cedar Cliff LSD	2902	.0125	T
*Celina CSD	5401	.0100	E
Centerburg LSD	4201	.0075	T
Centerville CSD	5702	-	-
Central LSD	2002	.0075	T
Chagrin Falls EVSD	1808	-	-
Champion LSD	7804	-	-
Chardon LSD	2803	-	-
Chesapeake Union EVSD	4401	-	-
Chillicothe CSD	7102	-	-
Chippewa LSD	8501	.0100	E
Cincinnati CSD	3101	-	-
Circleville CSD	6501	.0075	E
Clark-Shawnee LSD	1207	-	-
Clay LSD	7302	-	-
Claymont CSD	7901	-	-
Clear Fork Valley LSD	7001	.0100	E
Clearview LSD	4704	-	-
Clermont-Northeastern LSD	1303	.0100	T
Cleveland Hts.-University Hts. CSD	1810	-	-
Cleveland Municipal CSD	1809	-	-
Clinton-Massie LSD	1402	-	-
Cloverleaf LSD	5204	.0125	E
Clyde-Green Springs EVSD	7201	.0100	E
Coldwater EVSD	5402	.0050	T
College Corner LSD	6801	-	-
Colonel Crawford LSD	1703	.0125	T
Columbia LSD	4705	-	-
Columbiana EVSD	1502	.0100	T
Columbus CSD	2503	-	-
Columbus Grove LSD	6901	.0100	T
Conneaut Area CSD	0403	-	-
Conotton Valley Union LSD	3401	-	-
Continental LSD	6902	.0100	T
Copley-Fairlawn CSD	7703	-	-
Cory-Rawson LSD	3203	.0175	T
Coshocton CSD	1601	-	-
Coventry LSD	7704	-	-
Covington EVSD	5503	.0200	T
Crestline EVSD	1704	.0025	E
Crestview LSD (Columbiana)	1503	.0100	T
Crestview LSD (Richland)	7002	-	-
Crestview LSD (Van Wert)	8101	.0100	T
Crestwood LSD	6702	-	-
Crooksville EVSD	6401	-	-
Cuyahoga Falls CSD	7705	-	-
Cuyahoga Heights LSD	1811	-	-
D			
Dalton LSD	8502	.0075	T
Danbury LSD	6202	-	-
Danville LSD	4202	.0150	T
Dawson-Bryant LSD	4402	-	-
Dayton CSD	5703	-	-
Deer Park Community CSD	3102	-	-
Defiance CSD	2003	.0050	T
Delaware CSD	2103	-	-
Delphos CSD	0204	-	-
Dover CSD	7902	-	-
Dublin CSD	2513	-	-
E			
East Cleveland CSD	1812	-	-

School District Name	SD #	Tax Rate	Tax Type
East Clinton LSD	1403	-	-
East Guernsey LSD	3002	-	-
East Holmes LSD	3801	-	-
East Knox LSD	4203	-	-
East Liverpool CSD	1504	-	-
East Muskingum LSD	6001	-	-
East Palestine CSD	1505	-	-
Eastern LSD (Brown)	0801	-	-
Eastern LSD (Meigs)	5301	-	-
Eastern LSD (Pike)	6601	-	-
Eastwood LSD	8702	.0100	E
Eaton CSD	6803	.0150	T
Edgerton LSD	8602	.0100	T
Edgewood CSD	0901	-	-
Edison LSD (Erie)	2201	-	-
Edison LSD (Jefferson)	4102	-	-
Edon-Northwest LSD	8603	.0100	E
Elgin LSD	5101	.0075	E
Elida LSD	0205	-	-
Elmwood LSD	8703	.0125	T
Elyria CSD	4706	-	-
Euclid CSD	1813	-	-
Evergreen LSD	2602	.0175	T
F			
Fairbanks LSD	8001	.0100	T
Fairborn CSD	2903	.0050	T
Fairfield CSD	0902	-	-
Fairfield LSD	3602	-	-
Fairfield Union LSD	2304	.0200	T
Fairland LSD	4403	-	-
Fairlawn LSD	7503	.0075	T
Fairless LSD	7604	-	-
Fairport Harbor EVSD	4301	-	-
Fairview Park CSD	1814	-	-
Fayetteville-Perry LSD	0802	-	-
Federal Hocking LSD	0503	-	-
Felicity-Franklin LSD	1304	-	-
Field LSD	6703	-	-
Findlay CSD	3204	-	-
Finneytown LSD	3103	-	-
Firelands LSD	4707	-	-
Forest Hills LSD	3104	-	-
Fort Frye LSD	8402	-	-
Fort Loramie LSD	7504	.0150	T
Fort Recovery LSD	5406	.0150	T
Fostoria CSD	7402	-	-
Franklin CSD	8304	-	-
Franklin LSD	6002	-	-
Franklin Monroe LSD	1903	.0075	T
Fredericktown LSD	4204	-	-
Fremont CSD	7202	.0125	T
Frontier LSD	8403	-	-
G			
Gahanna-Jefferson CSD	2506	-	-
Galion CSD	1705	-	-
Gallia County LSD	2701	-	-
Gallipolis CSD	2702	-	-
Garaway LSD	7903	-	-
Garfield Heights CSD	1815	-	-
*Geneva Area CSD	0404	.0125	E
Genoa Area LSD	6203	-	-

T = Traditional

E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Georgetown EVSD	0803	-	-
*Gibsonburg EVSD	7203	.0100	E
Girard CSD	7807	-	-
Gorham Fayette LSD	2603	.0100	T
Goshen LSD	1305	.0100	T
Graham LSD	1101	-	-
Grand Valley LSD	0405	-	-
Grandview Heights CSD	2504	-	-
*Granville EVSD	4501	.0075	T
Green LSD (Scioto)	7303	-	-
Green LSD (Summit)	7707	-	-
*Green LSD (Wayne)	8503	.0050	E
Greeneview LSD	2904	.0100	T
Greenfield EVSD	3603	.0125	E
Greenon LSD	1201	-	-
Greenville CSD	1904	.0050	T
Groveport Madison LSD	2507	-	-
H			
Hamilton CSD	0903	-	-
Hamilton LSD	2505	-	-
Hardin-Houston LSD	7505	.0075	T
Hardin Northern LSD	3302	.0175	T
Harrison Hills CSD	3402	-	-
Heath CSD	4502	-	-
Hicksville EVSD	2004	.0075	T
Highland LSD (Medina)	5205	-	-
Highland LSD (Morrow)	5902	.0050	T
Hilliard CSD	2510	-	-
Hillsboro CSD	3604	.0100	T
Hillsdale LSD	0302	.0125	E
Holgate LSD	3501	.0150	T
Hopewell-Loudon LSD	7403	.0050	E
Howland LSD	7808	-	-
Hubbard EVSD	7809	-	-
Huber Heights CSD	5715	-	-
Hudson CSD	7708	-	-
Huntington LSD	7103	-	-
Huron CSD	2202	-	-
I			
Independence LSD	1816	-	-
Indian Creek LSD	4103	-	-
Indian Hill EVSD	3106	-	-
Indian Lake LSD	4603	-	-
Indian Valley LSD	7904	-	-
Ironton CSD	4404	-	-
J			
Jackson Center LSD	7506	.0150	E
Jackson CSD	4001	-	-
Jackson LSD	7605	-	-
Jackson-Milton LSD	5005	-	-
*James A. Garfield LSD	6704	.0150	E
Jefferson Area LSD	0406	-	-
Jefferson LSD	4901	.0100	E
Jefferson Township LSD	5704	-	-
Jennings LSD	6903	.0075	T
Johnstown-Monroe LSD	4503	.0100	T
Jonathan Alder LSD	4902	.0125	E
Joseph Badger LSD	7810	-	-
K			
Kalida LSD	6904	.0100	T

School District Name	SD #	Tax Rate	Tax Type
Kelleys Island LSD	2203	-	-
Kenston LSD	2804	-	-
Kent CSD	6705	-	-
Kenton CSD	3303	.0100	T
Kettering CSD	5705	-	-
Keystone LSD	4708	-	-
Kings LSD	8303	-	-
Kirtland LSD	4302	-	-
L			
LaBrae LSD	7811	-	-
Lake LSD (Stark)	7606	-	-
Lake LSD (Wood)	8704	-	-
Lakeview LSD	7812	-	-
Lakewood CSD	1817	-	-
Lakewood LSD	4504	-	-
Lakota LSD (Butler)	0904	-	-
Lakota LSD (Sandusky)	7204	.0150	T
Lancaster CSD	2305	.0150	E
Lebanon CSD	8305	-	-
Leetonia EVSD	1506	-	-
Leipsic LSD	6905	.0075	T
Lexington LSD	7003	-	-
Liberty LSD	7813	-	-
Liberty Center LSD	3502	.0175	T
Liberty Union-Thurston LSD	2306	.0175	T
Liberty-Benton LSD	3205	.0075	T
Licking Heights LSD	4505	-	-
Licking Valley LSD	4506	.0100	T
Lima CSD	0206	-	-
Lincolnview LSD	8102	-	-
Lisbon EVSD	1507	-	-
Little Miami LSD	8306	-	-
Lockland CSD	3107	-	-
Logan Elm LSD	6502	.0100	E
Logan-Hocking LSD	3701	-	-
London CSD	4903	.0100	T
Lorain CSD	4709	-	-
Lordstown LSD	7814	-	-
Loudonville-Perrysville EVSD	0303	.0125	T
Louisville CSD	7607	-	-
Loveland CSD	3108	-	-
Lowellville LSD	5006	-	-
Lucas LSD	7004	-	-
Lynchburg-Clay LSD	3605	-	-
M			
Mad River LSD	5706	-	-
Madeira CSD	3109	-	-
Madison LSD (Butler)	0905	.0050	T
Madison LSD (Lake)	4303	-	-
Madison LSD (Richland)	7005	-	-
*Madison-Plains LSD	4904	.0125	E
Manchester LSD (Adams)	0102	-	-
Manchester LSD (Summit)	7706	-	-
Mansfield CSD	7006	-	-
Maple Heights CSD	1818	-	-
Mapleton LSD	0304	-	-
Maplewood LSD	7815	-	-
Margaretta LSD	2204	-	-
Mariemont CSD	3110	-	-
Marietta CSD	8404	-	-
Marion CSD	5102	-	-

T = Traditional E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Marion LSD	5403	-	-
Marlington LSD	7608	-	-
Martins Ferry CSD	0704	-	-
Marysville EVSD	8002	-	-
Mason CSD	8307	-	-
Massillon CSD	7609	-	-
Mathews LSD	7806	-	-
Maumee CSD	4802	-	-
Mayfield CSD	1819	-	-
Maysville LSD	6003	-	-
McComb LSD	3206	.0150	T
McDonald LSD	7816	-	-
Mechanicsburg EVSD	1102	.0150	T
Medina CSD	5206	-	-
Meigs LSD	5302	-	-
Mentor EVSD	4304	-	-
Miami East LSD	5504	.0175	E
Miami Trace LSD	2401	-	-
Miamisburg CSD	5707	-	-
Middle Bass LSD	6204	-	-
Middletown CSD	0906	-	-
Midview LSD	4710	-	-
Milford EVSD	1306	-	-
Millcreek-West Unity LSD	8604	.0100	T
Miller City-New Cleveland LSD	6906	.0125	T
Milton-Union EVSD	5505	.0125	E
Minerva LSD	7610	-	-
Minford LSD	7304	-	-
Minster LSD	0601	.0100	T
Mississinawa Valley LSD	1905	.0175	T
Mogadore LSD	7709	-	-
Mohawk LSD	8802	.0100	T
Monroe LSD	0910	-	-
Monroeville LSD	3902	.0150	E
Montpelier EVSD	8605	.0125	E
Morgan LSD	5801	-	-
Mount Gilead EVSD	5903	.0075	T
Mount Healthy CSD	3111	-	-
Mount Vernon CSD	4205	-	-
N			
Napoleon Area CSD	3503	-	-
National Trail LSD	6802	.0175	T
Nelsonville-York CSD	0504	-	-
New Albany-Plain LSD	2508	-	-
New Boston LSD	7305	-	-
New Bremen LSD	0602	.0100	T
New Knoxville LSD	0603	.0125	T
New Lebanon LSD	5708	.0125	T
New Lexington CSD	6402	-	-
New London LSD	3903	.0100	T
New Miami LSD	0907	.0100	T
New Philadelphia CSD	7906	-	-
New Richmond EVSD	1307	-	-
New Riegel LSD	7404	.0150	T
Newark CSD	4507	.0100	T
Newbury LSD	2806	-	-
Newcomerstown EVSD	7905	-	-
Newton Falls EVSD	7817	-	-
Newton LSD	5506	.0175	T
Niles CSD	7818	-	-
Noble LSD	6102	-	-

School District Name	SD #	Tax Rate	Tax Type
Nordonia Hills CSD	7710	-	-
North Baltimore LSD	8705	.0125	E
North Bass LSD	6205	-	-
North Canton CSD	7611	-	-
North Central LSD	8606	-	-
North College Hill CSD	3112	-	-
North Fork LSD	4508	.0100	E
North Olmsted CSD	1820	-	-
North Ridgeville CSD	4711	-	-
North Royalton CSD	1821	-	-
North Union LSD	8003	.0100	T
Northeastern LSD (Clark)	1203	.0100	E
Northeastern LSD (Defiance)	2005	-	-
Northern LSD	6403	-	-
Northmont CSD	5709	-	-
Northmor LSD	5904	.0100	T
Northridge LSD (Licking)	4509	-	-
Northridge LSD (Montgomery)	5710	-	-
Northwest LSD (Hamilton)	3113	-	-
Northwest LSD (Scioto)	7306	-	-
Northwest LSD (Stark)	7612	.0100	E
Northwestern LSD (Clark)	1204	.0100	E
Northwestern LSD (Wayne)	8505	.0125	T
Northwood LSD	8706	.0025	E
*Norton CSD	7711	.0050	E
Norwalk CSD	3904	.0050	T
Norwayne LSD	8504	.0075	E
Norwood CSD	3114	-	-
O			
Oak Hill Union LSD	4002	-	-
Oak Hills LSD	3115	-	-
Oakwood CSD	5711	-	-
Oberlin CSD	4712	.0200	T
Old Fort LSD	7405	.0100	T
Olentangy LSD	2104	-	-
Olmsted Falls CSD	1822	-	-
Ontario LSD	7009	-	-
Orange CSD	1823	-	-
Oregon CSD	4803	-	-
Orrville CSD	8506	-	-
Osnaburg LSD	7613	-	-
Otsego LSD	8707	.0100	T
Ottawa Hills LSD	4804	-	-
*Ottawa-Glandorf LSD	6907	.0150	T
Ottoville LSD	6908	.0075	T
P			
Painesville City LSD	4305	-	-
Paint Valley LSD	7104	-	-
Pandora-Gilboa LSD	6909	.0175	T
Parkway LSD	5405	.0100	T
Parma CSD	1824	-	-
Patrick Henry LSD	3504	.0175	T
Paulding EVSD	6302	.0100	T
Perkins LSD	2205	-	-
Perry LSD (Allen)	0207	-	-
Perry LSD (Lake)	4307	-	-
Perry LSD (Stark)	7614	-	-
Perrysburg EVSD	8708	.0050	T
Pettisville LSD	2604	.0100	T
Pickerington LSD	2307	.0100	T
Pike-Delta-York LSD	2605	-	-

T = Traditional

E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Piqua CSD	5507	.0125	T
Plain LSD	7615	-	-
Pleasant LSD	5103	-	-
Plymouth-Shiloh LSD	7007	.0100	T
Poland LSD	5007	-	-
Port Clinton CSD	6206	-	-
Portsmouth CSD	7307	-	-
Preble Shawnee LSD	6804	.0100	T
Princeton CSD	3116	-	-
Put-In-Bay LSD	6207	-	-
Pymatuning Valley LSD	0407	-	-
R			
Ravenna CSD	6706	-	-
Reading Community CSD	3117	-	-
Revere LSD	7712	-	-
Reynoldsburg CSD	2509	.0050	T
Richmond Heights LSD	1825	-	-
Ridgedale LSD	5104	-	-
Ridgmont LSD	3304	.0175	T
Ridgewood LSD	1602	-	-
Ripley Union Lewis Huntington LSD	0804	-	-
Rittman EVSD	8507	-	-
River Valley LSD	5105	-	-
River View LSD	1603	-	-
Riverdale LSD	3305	.0100	T
Riverside LSD (Lake)	4306	-	-
Riverside LSD (Logan)	4604	.0175	T
Rock Hill LSD	4405	-	-
Rocky River CSD	1826	-	-
Rolling Hills LSD	3003	-	-
Rootstown LSD	6707	-	-
Ross LSD	0908	.0075	E
Rossford EVSD	8709	-	-
Russia LSD	7507	.0075	T
S			
Salem CSD	1508	-	-
Sandusky CSD	2206	-	-
Sandy Valley LSD	7616	-	-
Scioto Valley LSD	6602	-	-
Sebring LSD	5008	.0100	E
Seneca East LSD	7406	.0100	T
Shadyside LSD	0705	-	-
Shaker Heights CSD	1827	-	-
Shawnee LSD	0208	-	-
Sheffield-Sheffield Lake CSD	4713	-	-
Shelby CSD	7008	.0100	T
Sidney CSD	7508	-	-
Solon CSD	1828	-	-
South Central LSD	3905	.0125	T
South Euclid-Lyndhurst CSD	1829	-	-
South Point LSD	4406	-	-
South Range LSD	5009	-	-
Southeast LSD (Portage)	6708	-	-
Southeast LSD (Wayne)	8508	-	-
Southeastern LSD (Clark)	1205	.0100	T
Southeastern LSD (Ross)	7105	-	-
Southern LSD (Columbiana)	1509	-	-
Southern LSD (Meigs)	5303	-	-
Southern LSD (Perry)	6404	-	-
Southington LSD	7819	-	-
Southwest LSD	3118	.0075	E

School District Name	SD #	Tax Rate	Tax Type
Southwest Licking LSD	4510	.0075	T
South-Western CSD	2511	-	-
Spencerville LSD	0209	.0100	T
Springboro Community CSD	8302	-	-
Springfield CSD	1206	-	-
Springfield LSD (Lucas)	4805	-	-
Springfield LSD (Mahoning)	5010	.0100	T
Springfield LSD (Summit)	7713	-	-
St. Bernard-Elmwood Place CSD	3119	-	-
St. Clairsville-Richland CSD	0706	-	-
St. Henry Consolidated LSD	5407	-	-
*St. Marys CSD	0604	.0100	E
Steubenville CSD	4104	-	-
Stow-Munroe Falls CSD	7714	-	-
Strasburg-Franklin LSD	7907	-	-
Streetsboro CSD	6709	-	-
Strongsville CSD	1830	-	-
Struthers CSD	5011	-	-
Stryker LSD	8607	.0150	T
Sugarcreek LSD	2905	-	-
Swanton LSD	2606	.0075	T
Switzerland of Ohio LSD	5601	-	-
Sycamore Community CSD	3120	-	-
Sylvania CSD	4806	-	-
Symmes Valley LSD	4407	-	-
T			
Talawanda CSD	0909	.0100	T
Tallmadge CSD	7715	-	-
Teays Valley LSD	6503	.0150	E
Tecumseh LSD	1202	-	-
Three Rivers LSD	3121	-	-
Tiffin CSD	7407	-	-
Tipp City EVSD	5508	-	-
Toledo CSD	4807	-	-
Toronto CSD	4105	-	-
Triad LSD	1103	.0150	T
Tri-County North LSD	6806	.0100	E
Trimble LSD	0505	-	-
Tri-Valley LSD	6004	-	-
Tri-Village LSD	1906	.0150	T
Triway LSD	8509	.0075	E
Trotwood-Madison CSD	5712	-	-
Troy CSD	5509	.0150	E
Tuscarawas Valley LSD	7908	-	-
Tuslaw LSD	7617	-	-
Twin Valley Community LSD	6805	.0150	T
Twinsburg CSD	7716	-	-
U			
Union LSD	0707	-	-
Union-Scioto LSD	7106	.0050	T
United LSD	1510	.0050	T
Upper Arlington CSD	2512	-	-
Upper Sandusky EVSD	8803	.0125	T
Upper Scioto Valley LSD	3306	.0050	T
Urbana CSD	1104	-	-
V			
Valley LSD	7308	-	-
Valley View LSD	5713	.0125	T
Van Buren LSD	3207	-	-
Van Wert CSD	8104	.0100	T
Vandalia-Butler CSD	5714	-	-

T = Traditional E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Vanlue LSD	3208	.0100	T
Vermilion LSD	2207	-	-
Versailles EVSD	1907	.0100	T
Vinton County LSD	8201	-	-
W			
Wadsworth CSD	5207	-	-
Walnut Township LSD	2308	.0175	E
Wapakoneta CSD	0605	.0075	T
Warren CSD	7820	-	-
Warren LSD	8405	-	-
Warrensville Heights CSD	1831	-	-
Washington Court House CSD	2402	-	-
Washington LSD	4808	-	-
Washington-Nile LSD	7309	-	-
Waterloo LSD	6710	-	-
Wauseon EVSD	2607	-	-
Waverly CSD	6603	-	-
Wayne LSD	8308	-	-
Wayne Trace LSD	6303	.0125	T
Waynesfield-Goshen LSD	0606	.0100	T
Weathersfield LSD	7821	-	-
Wellington EVSD	4715	.0100	T
Wellston CSD	4003	-	-
Wellsville LSD	1511	-	-
West Branch LSD	5012	-	-
West Carrollton CSD	5716	-	-
West Clermont LSD	1308	-	-
West Geauga LSD	2807	-	-
West Holmes LSD	3802	-	-
West Liberty-Salem LSD	1105	.0175	T

School District Name	SD #	Tax Rate	Tax Type
West Muskingum LSD	6005	-	-
Western Brown LSD	0805	-	-
Western LSD	6604	-	-
Western Reserve LSD (Huron)	3906	.0125	T
Western Reserve LSD(Mahoning)	5013	-	-
Westerville CSD	2514	-	-
Westfall LSD	6504	-	-
Westlake CSD	1832	-	-
Wheelerburg LSD	7310	-	-
Whitehall CSD	2515	-	-
Wickliffe CSD	4308	-	-
Willard CSD	3907	.0075	E
Williamsburg LSD	1309	-	-
Willoughby-Eastlake CSD	4309	-	-
Wilmington CSD	1404	.0100	T
Windham EVSD	6711	-	-
Winton Woods CSD	3105	-	-
Wolf Creek LSD	8406	-	-
Woodmore LSD	7205	-	-
Woodridge LSD	7717	-	-
Wooster CSD	8510	-	-
Worthington CSD	2516	-	-
Wynford LSD	1706	-	-
Wyoming CSD	3122	.0125	T
XYZ			
Xenia Community CSD	2906	.0050	T
Yellow Springs EVSD	2907	.0100	T
Youngstown CSD	5014	-	-
Zane Trace LSD	7107	.0075	E
Zanesville CSD	6006	-	-

T = Traditional

E = Earned Income

*New tax/rate

General Information for the SD 100

Who Must File a School District Income Tax Return?

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

Not all school districts have an income tax. See pages 40-45 for a complete listing of all Ohio school districts.

You must file an SD 100 if all of the following are true:

- You lived in a school district with an income tax for any portion of the tax year;
- While living in the district, you received income; AND
- Based on that income, you have a school district income tax liability (SD 100, line 2).

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



You may have a school district income tax liability even if you do not have an Ohio income tax liability. In that case, you must file a school district income tax return(s).

Note: If you lived in a taxing school district and received income, the Department recommends you file an SD 100, even if you don't have a tax liability, to avoid delinquency billings.

See R.C. 5747.08.

How Do I Determine My School District?

You are a resident of a school district if your primary residence is in the school district. Your voter registration, driver's license and vehicle registration can help determine your primary residence. See R.C. 5748.01(F)(1).

How Is the School District Income Tax Calculated?

Each school district that levies a tax does so based on one of the following two methods:

The **traditional tax base** uses modified adjusted gross income less exemptions to calculate the school district income tax base. Traditional filers must complete lines 19-23 on the SD 100.

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

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

- Employee compensation such as wages, salaries and tips; AND
- Self-employment income from sole proprietorships and partnerships.

"Earned income" **does not** include items such as retirement income, interest, dividends and capital gains.

For more information, see "What is Modified Adjusted Gross Income?" on page 6 and the worksheet on page 31.

See R.C. 5748.01(E)(1).

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

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

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

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

What If My Employer Withheld School District Tax in Error?

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

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

For additional information, see tax.ohio.gov for FAQs (located under the "Income – School District" category).

Ohio SD 100 - School District Income Tax Return

These instructions are used to complete pages 1 and 2 of your SD 100.

Line 1 – School District Taxable Income

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

Earned Income District: Complete lines 24-27. Enter the amount from line 27 on line 1.

See R.C. 5748.01(E)(1).

Line 3 – Senior Citizen Credit

To qualify for this credit, you must have been at least 65 at the end of the tax year. You qualify for this credit even if you were ineligible to claim it on your Ohio IT 1040.

The credit is equal to \$50 **per return**. See R.C. 5748.06.

Line 5 – Interest Penalty

Generally, if you are a wage earner and have Ohio school district withholding, you will not owe an interest penalty. If you have non-wage income or no Ohio school district withholding, use Ohio IT/SD 2210 to determine if an interest penalty is due. This form is available at tax.ohio.gov. See R.C. 5747.09(D) and (E).

Line 7 – School District Income Tax Withheld

Enter the total amount of school district income tax withheld, as reported on your income statement(s), for only the school district number entered on the return. See the sample statements on pages 38-39.

- Place **legible state copies** of your W-2(s) or 1099-R(s) after the last page of your return. Do not staple or otherwise attach.
- **Do not** include software generated or handwritten income statements.
- **Do not** claim any city income tax withholding. School district withholding is generally indicated by the four-digit school district number in box 20 or 14.

See R.C. 5747.08(H).

Line 8 – Payments and Credit Carryforward Amounts

Enter the following amounts:

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

Do not include either of the following on this line:

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

See R.C. 5747.09(B).

Line 9 – Amount Previously Paid (Amended Returns Only)

When filing an amended return, enter the amount previously paid with your original and/or amended return on line 13.

Line 11 – Overpayment Previously Requested (Amended Returns Only)

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

Line 14 – Interest and Penalty Due

Interest is due from the unextended due date until the date the tax is paid. Generally, you will not be charged interest if you are due a refund. An extension of time to file does not extend the time for payment of the tax due. The interest rate for calendar year 2020 is 5%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Interest and Penalties?" on page 7.

See R.C. 5747.08(G) and 5747.15.

Line 15 – Total Amount Due

This is your total amount due. Do **not** mail cash. Make payment by:

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

Make your check or money order payable to "School District Income Tax" and include an Ohio SD 40P or SD 40XP payment voucher. Include the tax year, the last four digits of your SSN, and the school district number on the "Memo" line.

For additional information regarding payment options, see page 5.

Line 18 – Your Refund

This is the amount that will be refunded to you. Paper filers will be issued a paper check payable to the taxpayer (or both taxpayers if filing jointly) and mailed to the address on the tax return.

If you move after filing your tax return, notify the Department of your address change as soon as possible.

Line 22 - Nonresident Income Adjustment

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

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

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

Line 24 – Wages and Other Compensation

Enter any amount you reported as "wages, salaries, tips, etc." on your federal income tax return that (i) was received while you were a resident of the school district AND (ii) is included in your modified adjusted gross income. For more information, see "What is Modified Adjusted Gross Income?" on page 6 and the worksheet on page 31.

Line 25 – Net Earnings from Self-Employment

Enter any amount constituting "net earnings from self-employment" for federal income tax purposes that (i) was received while you were a resident of the school district AND (ii) is included in your modified adjusted gross income. For more information, see "What is Modified Adjusted Gross Income?" on page 6 and the worksheet on page 31. If the net income amount is negative, place a "-" in the box.

Line 26 - Federal Conformity Adjustments

This line is for federal conformity adjustments. Do not enter any federal Schedule A adjustments on this line. If the net adjustment amount is negative, place a "-" in the box. For updates on Ohio conformity, see tax.ohio.gov/other/Update.aspx. See also R.C. 5701.11.

IT NRS - Ohio Nonresident Statement

These instructions are used to complete form IT NRS.

Who Should File the Ohio Nonresident Statement?

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

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

How Do I Properly Complete the Ohio Nonresident Statement?

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

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

Beginning in tax year 2019, instead of filing the IT NRS, eligible nonresident taxpayers (and their spouses if filing jointly) can check a box on the top portion of the Ohio IT 1040 to establish the irrebuttable presumption of non-Ohio residency. See page 12.

When Should I File the Ohio Nonresident Statement?

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



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

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

What Criteria are Required to File the Ohio Nonresident Statement?

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

(1) Contact Periods: You had no more than 212 contact periods in Ohio. For the definition of a "contact period," see page 10.

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

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

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

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

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

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

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

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

For additional information on this topic, see page 10, or tax.ohio.gov for FAQs (located under the "Income – Ohio Residency and Form IT NRS" category).

Ohio Schedule IT NOL

These instructions are used to complete Ohio Schedule IT NOL.

Ohio does not have its own net operating loss (NOL) carryback deduction. However, an NOL carryback can sometimes be claimed in Ohio for the same tax years claimed on your federal return. Such carrybacks are limited by the following:

- Your Ohio depreciation addback; AND
- Your federal modified taxable income.

Individuals must use Schedule IT NOL and file an amended IT 1040 for each carryback year to claim an NOL carryback.

Important: When carrying back an NOL, you cannot claim the Ohio depreciation deduction on Ohio Schedule A. See page 16 for more information.

Section I – NOL Carryback Calculation

Line 3 – Ohio Depreciation Addback

Enter your Internal Revenue Code 168(k) and 179 depreciation expense addback reported on your Ohio Schedule A for the

year of the NOL. This amount should be the entire amount of such depreciation expense reported on your federal return.

For additional information on this topic, please go to tax.ohio.gov for FAQs (located under the "Income - Bonus Depreciation" subheading). See also R.C. 5747.01(A)(20)(a)(v).

Section II – Amended Ohio Federal Adjusted Gross Income

Indicate the applicable carryback period for your Ohio NOL. The carryback period must match the period allowed federally. **List the earliest carryback year in Column A.**

Line 6 – Federal Adjusted Gross Income

Enter your federal adjusted gross income prior to the carryback. Generally, this is the amount reported on line 1 of your originally filed Ohio IT 1040.

However, if you are amending the Ohio IT 1040 for the tax year at the top of the column

for a reason in addition to an NOL carryback, then this amount is your amended federal adjusted gross income not including the federal NOL carryback.

Line 7 – Carryback Before Limitation

Column A: Enter the amount from line 4.

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

Line 8 – Modified Taxable Income

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

Line 10 – Ohio Federal Adjusted Gross Income

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

Example: In 2019, Maria incurred a federal NOL of \$1,000,000. This amount includes a section 168(k) bonus depreciation deduction of \$300,000. Maria elects to carry the NOL back two years. She amends her 2017 and 2018 federal returns to request refunds of \$1,000 and \$800 respectively. When completing her federal form 1045, she determines her 2017 and 2018 modified taxable income is \$450,000 and \$500,000, respectively.

When completing Section I of Schedule IT NOL, Maria must add back the entire depreciation amount on line 3, which reduces her available federal NOL carryback reported on line 4 to \$700,000. Maria completes Section II of Schedule IT NOL as follows:

	A	B	C	D	E
	<u>2nd Preceding Year</u> Tax Year: <u>2017</u>	<u>1st Preceding Year</u> Tax Year: <u>2018</u>	<u>_____ Preceding Year</u> Tax Year: _____	<u>_____ Preceding Year</u> Tax Year: _____	<u>_____ Preceding Year</u> Tax Year: _____
5. Federal refund amount requested	\$1,000	\$800			
6. Federal adjusted gross income prior to the carryback	\$800,000	\$900,000			
7. Available carryback before limitation	\$700,000	\$250,000			
8. Federal modified taxable income (form 1045, Schedule B, line 9)	\$450,000	\$500,000			
9. Enter the lesser of line 7 and line 8	\$450,000	\$250,000			
10. Ohio federal adjusted gross income (line 6 minus line 9)	\$350,000	\$650,000			
11. Remaining carryback (line 7 minus line 9). Enter here and on line 7 of the next column	\$250,000	\$0			

Go Paperless and File Electronically!

More than 89% of all Ohio income tax returns were filed electronically for tax year 2018. The electronic options available for filing a 2019 income tax return are:

Online Services/Ohio I-File

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



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

IRS e-file

File your returns using approved tax preparation software.



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

Direct deposit: When filing electronically, you have the option to direct deposit your entire refund into one of the following: a checking account, a savings account, an Individual Retirement Account or Annuity (IRA) or an Ohio 529 (CollegeAdvantage) savings plan account. Once your return is submitted, you cannot change the banking information provided for direct deposit.



United States®
Census
2020

BE COUNTED
 **Ohio**

It's easy, safe and important.
Census.Ohio.Gov

Be Counted Ohio: **Have a Voice in Census 2020**



It's Easy

It asks questions about you and your household. You can respond online, by phone or by paper.



It's Safe

Your response is kept confidential and cannot be shared, even with law enforcement. All responses are encrypted in computers.



It's Important

It determines how much federal money will come to Ohio and local communities for the next 10 years.

Census Day is April 1, 2020.

The Census is a count of every resident in the United States.

The goal is to count everyone once, and only once, in the right place.

Mike DeWine, Governor

Jon Husted, Lt. Governor

Ohio

**Development
Services Agency**

Ohio

**Department of
Administrative Services**