• INSTRUCTIONS ONLY • NO RETURNS •

Ohio 2018

Instructions for Filing Original and Amended:

- Individual Income Tax
- School District Income Tax

Ohio | Department of Taxation

tax.Ohio.gov

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

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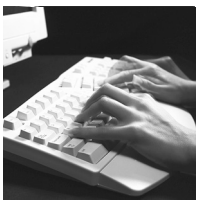
Federal Privacy Act Notice

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.

Taxpayer Assistance

Online



Website – tax.ohio.gov

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

By Phone

Toll-Free Telephone Numbers

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

By Mail

Taxpayer Services Mailing Address

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

Walk-in

Taxpayer Self-Service Visitor Center

Office hours: 8 a.m. – 5 p.m.
Monday through Friday
4485 Northland Ridge Blvd., 1st Floor
Columbus, OH 43229-6596

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

For Form Requests: Visit **tax.ohio.gov** to easily download our forms.You can also request forms by calling 1-800-282-1782, 24 hours a day.

To review the law related to Ohio's income tax, go to **codes.ohio.gov/orc/5747.**

To review the law related to Ohio's school district income tax, go to **codes.ohio.gov/orc/5748.**

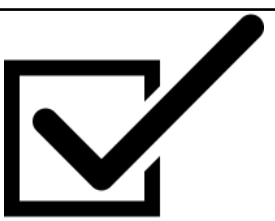
For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only: Contact the Ohio Relay Service at 7-1-1 or 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help older, disabled, low-income and non-English-speaking people fill in 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 further information, call 1-888-227-7669 or visit their website at http://www.aarp.org/money/taxes/aarp_taxaide/.

Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately. Call us toll-free at 1-800-282-1780. Examiners will be available to assist you from 8 a.m. – 5 p.m., Monday through Friday, which are our standard hours of phone service; however, service will be extended until 7 p.m. from April 8, 2019 through April 15, 2019.



Check Your Refund Status Anytime, Anywhere!

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

A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

This year will be my last opportunity to share with you the new laws and other tax changes that may impact how you fill out and file your Ohio income tax return. Before I highlight those changes, I'd like to take a brief bit of your time to review some of the significant progress we've made under the leadership of Governor John Kasich the past eight years:

- Since 2011, the income tax rate has been cut 16%, providing a major portion of the $5 billion in tax cuts that you and all Ohio taxpayers have shared.
- Ohio business owners have more money to grow their business and create jobs thanks to a business income deduction and a reduced tax rate of 3% on business income over $250,000/year that, combined, delivered more than $1 billion in annual tax savings.
- To benefit low-income residents, Ohio enacted an Earned Income Tax Credit and then doubled it the next year, and also significantly increased the personal exemption to benefit low- and middle-income families.

The Department of Taxation has also been busy the past eight years with streamlining and increasing efficiencies, all while defending against an onslaught of criminals trying to steal Ohio tax dollars:

- Staff size since 2011 has been reduced 34%, from 1,368 positions to 900.
- Forms have been consolidated and more than 88% of income tax returns are now filed electronically.
- Since 2014, the Department has blocked the attempted theft of more than $600 million by criminals using stolen personal IDs to file fraudulent returns.

As for this tax year of 2018, you'll only see a few changes from last year. They include:

- An inflation adjusted increase in the maximum deduction for contributions to a Medical Savings Account (MSA). The new maximum is now $4,753, up 1.66% from last year.
- An expansion of Ohio's 529 plan to now allow tax free contributions (maximum in 2018 of $4,000 per beneficiary) to be spent on K-12 tuition, in addition to higher education.
- Inflation adjustments to both the Personal Exemption and the Income Tax Brackets. You'll find additional information on both within this instruction booklet.

It has been my privilege and pleasure to serve you the past eight years as Ohio Tax Commissioner. I am proud to have worked with so many fine professionals at the Department and will attest to any who ask that the first and firm commitment of all these employees is to fairly serve the best interests of you and the state of Ohio.

Sincerely,

Joe W. Testa
Ohio Tax Commissioner

The tax commissioner is looking for ideas on how the Ohio Department of Taxation can better serve taxpayers. Email the commissioner at **contactthecommissioner@tax.state.oh.us**.

Our Mission

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

Highlights for 2018

NEW Instruction Booklet Redesign. These instructions have been redesigned to include all instructions needed to complete the Ohio IT 1040 and SD 100 as well as all supporting forms, schedules and worksheets related to Ohio income tax. Additionally, many of the instructions have been shortened and simplified to improve readability and understanding. The instructions also contain references to Ohio's income tax law.

NEW STABLE and Ohio 529 Plan Accounts. The maximum deduction available for contributions to STABLE accounts and Ohio 529 plan accounts has increased to $4,000 per beneficiary. See pages 17 and 19.

NEW Disaster Work Deduction. A new deduction is available on Ohio Schedule A for income earned by out-of-state business owners and employees who conduct disaster work in Ohio during a disaster response period. See the instructions on page 17.

NEW Nonresident Credit Calculation. Form IT NRC, used by part-year residents and nonresidents to calculate their nonresident credit, has undergone significant revisions for tax year 2018. See the IT NRC instructions beginning on page 24.

NEW Form IT NRS. A new form has been created for taxpayers who meet the requirements in R.C. 5747.24 and who wish to establish an irrebuttable presumption that they are not domiciled in Ohio. See the instructions on page 49.

NEW Ohio Income Tax Tables. Beginning with tax year 2018, Ohio's individual income tax brackets have been adjusted so that taxpayers with income of $10,850 or less are not subject to income tax. Also, the tax brackets have been indexed for inflation per Ohio Revised Code section 5747.02(A)(5).

NEW Electronic Estimated Payments. Beginning with tax year 2018, estimated payments for the following year 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

Read the instructions carefully and review your return before filing.
To avoid a delay in processing your return, please . . .

- **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 are for the correct tax year.**
  - The department releases new forms each tax year. Do not cross out the year at the top of the form and write in a new one. If you do this, your return will not be processed.
- **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 tax due, and use 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 tax due, and use 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.
  - If you have an amount on line 11 of your Ohio Schedule A, include Ohio Schedule IT BUS.
  - If you have an amount on line 3 and/or line 5 of your Ohio Schedule of Credits, include the appropriate worksheet.
  - If you have dependents, include Ohio Schedule J.
  - Ensure your return is placed in the proper order:
    1) Ohio IT 1040
    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.

Payment Options for Ohio Individual and School District Income Tax

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, 2019 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.

You may pay by any of the following methods:

➡ Credit or Debit Card

You may use your Discover, VISA, MasterCard or American Express card to pay your income taxes. You may make the credit or debit card payments by either visiting **tax.ohio.gov** or calling **1-800-2PAY-TAX** (1-800-272-9829). The Ohio jurisdiction code is 6446.

Whether you visit our website or pay by telephone, Official Payments will provide the payment services. Official Payments will bill your account a convenience fee equal to 2.5% (or $1, whichever is greater) of the tax payment. **Neither the state of Ohio or your school district receive any portion of this fee.**

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

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

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

How do I pay my Ohio and/or school district income tax over the telephone using a credit or debit card? Once you have determined how much you owe, follow the steps below:

✓ Complete lines 2 through 12 on this page;

✓ Use your touch-tone telephone to call toll-free **1-800-2PAY-TAX** (1-800-272-9829). When prompted, enter the Ohio jurisdiction code, 6446.

How do I pay my Ohio and/or school district income tax over the Internet using a credit or debit card? Once you have determined how much you owe, follow the steps below:

✓ Complete lines 2 through 12 on this page;

✓ Go to www.officialpayments.com. Select **"State Payments"** and enter the Ohio jurisdiction code, 6446. Or you may visit Online Services at **tax.ohio.gov.**

When paying by credit or debit card, complete the following worksheet before contacting Official Payments.

1. Ohio jurisdiction code
   6 4 4 6
2. Amount you are paying (round to the nearest whole dollar)
   $, .0 0 (For your Ohio IT 1040, if applicable.)
   $, .0 0 (For your Ohio SD 100, if applicable.)
3. Your school district number (if applicable)
4. Your SSN
5. The first three letters of your last name
6. Your spouse's SSN (only if joint return)
7. The first three letters of your spouse's last name (only if joint return)
8. The tax year for which you are paying
   2 0 1 8
9. Telephone number
   ( ) -
10. Your card number
11. Card expiration date (MM/YY)
    /
12. Credit or debit card billing address ZIP code
13. At the end of your call or Internet visit, you will be given a payment confirmation number. Write it here and keep this page for your records.

(Confirmation number for Ohio IT 1040, if applicable.)

(Confirmation number for Ohio SD 100, if applicable.)

Keep this page for your records.

Payment Options for Ohio Individual and School District Income Tax

➡ Electronic Check or Bank Account

You can eliminate writing a check for your Ohio and/or school district income tax due amount(s) by using the free, expanded electronic check payment option that is available to all taxpayers. If you make a payment using an electronic check, the money will be directly withdrawn from your checking or savings account.

The authorized amount will be withdrawn from your account within 24 hours unless you elect to delay payment. You can delay payment until the payment deadline of April 15, 2019.

When paying by electronic check, you must first determine your filing method:

✓ **Ohio I-File –** Follow the payment instruction prompts that you receive during Ohio I-File.

✓ **IRS e-file –** If you are electronically filing your Ohio individual and/or school district income tax return using an approved software program, follow the payment instruction prompts for making payments by electronic check.

✓ **Paper Filing –** If you are filing by paper (Ohio IT 1040 and/or Ohio SD 100), you can still use the electronic check payment option. Go to **tax.ohio.gov.**

You may also **file** and **pay** your quarterly **2019 Ohio individual and/or school district estimated income tax with the electronic check method.** Go to **tax.ohio.gov.**

➡ Paper Check or Money Order

You may pay your Ohio individual income and/or school district income tax by personal check or money order. Make individual income tax payments payable to "Ohio Treasurer of State" and school district income tax payments payable to "School District Income Tax." You must include the appropriate voucher with your payment:

- For an original IT 1040, use the IT 40P voucher.
- For an amended IT 1040, use the IT 40XP voucher.
- For an original SD 100, use the SD 40P voucher.
- For an amended SD 100, use the SD 40XP voucher.

Where Should I Mail My Ohio Return and/or Payment?

See the chart below for mailing information. Be sure to sign your return before mailing. If you are enclosing a payment with your return, be sure to enclose Ohio IT 40P / IT 40XP or SD 40P / SD 40XP (found at **tax.ohio.gov**) with your check or money order. This will ensure proper crediting of your payment.

If Submitting Ohio Form...	Mail To:
IT 1040...without payment	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
IT 1040...with payment (enclose Ohio IT 40P / IT 40XP)	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
SD 100...without payment	Ohio Department of Taxation P.O. Box 182197 Columbus, OH 43218-2197
SD 100...with 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

Direct Deposit Your Refund

Direct deposit is fast, simple, safe and secure. File your return electronically and use the direct deposit refund option to have your refund deposited automatically into your checking account, savings account, Individual Retirement Account or Annuity (IRA) or a pre-existing program administered by the Ohio Tuition Trust Authority (OTTA). Taxpayers may no longer split their refund into multiple accounts. Their entire refund must be deposited into a single account. See **tax.ohio.gov** for additional direct deposit information.

General Information for the Ohio IT 1040 and SD 100

When Are My Ohio Returns Due?

Most taxpayers must file their Ohio IT 1040 and SD 100 (if applicable) by April 15, 2019. You must file your return by this date even if you are unable to pay the tax due. For an exception for certain military servicemembers, see page 9.

Filing extensions: You can extend the due date for filing your Ohio IT 1040 and SD 100 to October 15th, 2019, 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, 2019 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, 2019, 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:

How Do I Round to the Nearest Dollar?

You must round to the nearest whole dollar on your Ohio return(s). 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 federal Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients.

Exception: The paid preparer should **print** (rather than sign) his/her name and include their Preparer Tax Identification Number (PTIN) on the form if the taxpayer checks the box left of, "Check here to authorize your preparer to discuss this return with Taxation."

Preparers with a PTIN must provide it on all filed returns.

See R.C.5703.262(B) and 5747.08(F).

Can My Tax Preparer Contact the Tax 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 2019?

If your income is subject to Ohio withholding, you generally do not need to make estimated payments. You should make estimated payments for tax year 2019 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, 2019
2nd quarter - June 17, 2019
3rd quarter - Sept. 16, 2019
4th quarter - Jan. 15, 2020

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.

See R.C. 5747.09.

What if a Taxpayer Is Deceased?

The taxpayer's personal representative (the person in charge of the deceased taxpayer's property 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 your return.
- The department cannot rewrite a decedent's refund check by making it payable to the estate of the decedent.

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 servicing your old address by filling out a change-of-address form.

What if I Want Proof of Payment?

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 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 16, 2019 until the date the tax is paid. The interest rate for calendar year 2019 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, 2019.

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 9 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 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 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 180 days from the date of receipt to process your amended return.

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.

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: Page 1 of your federal return, the federal schedules reporting your business income, and IT K-1 forms;
- Social security, disability, survivorship, and retirement benefits: Copies of 1099(s), 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 from DSA.
- Nonresident credit: Ohio form IT NRC.

See R.C. 5747.11.

Reporting Additional Tax Due

You should amend your return to report additional income, a reduced credit or deduction previously claimed. 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 50.

Your amended Ohio IT 1040 and/or SD 100 should be filed no later than 60 days after the IRS completes its review of your federal return. Failure to file the return within this time 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 residency." This is generally the same as the servicemember's "home of record" unless it is subsequently changed. The servicemember's state of legal residency 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.

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 18 and 19 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 11.

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.

Taxability of a Military Servicemember's Income in Ohio

1)	If the servicemember is a:	**Resident of Ohio**				**Nonresident of Ohio**			
2)	And the income is earned:	In Ohio		Outside of Ohio		In Ohio		Outside of Ohio	
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**			
2)	And the spouse and servicemember:	N/A (Skip to #3)		The same state of legal residence		Different states of legal residence	
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 more detailed information on this topic, please go to **tax.ohio.gov** for FAQs (located under the "Military" subheading), or to read Information Release IT 2008-02 entitled "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

Why Does Business Income Matter 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 20.

Additionally, Ohio-related business income earned by nonresidents is taxable to Ohio. See the instructions for the IT NRC on page 24.

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 two tests:

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

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

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

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 John'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.

Royalty Income: Robert occasionally writes and records music in his spare time that he posts to the internet. He is contacted by an advertiser requesting permission to use one of his songs in a commercial that airs for several months. Robert is paid a royalty for the use of the song. Since Robert is not engaged in the trade or business of writing music for advertisements, his royalty income is not business income.

Pass-Through Income: Jane 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 Jane 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: Brent sets up a trust, with himself as the beneficiary, to hold his personal investments. Although Brent 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 Brent.

For more detailed information on this topic, please go to **tax.ohio.gov** for FAQs (located under the " Income – Business Income Deduction for Tax Years 2015 and Forward" subheading).

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.

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).

Note: If your federal adjusted gross income is greater than $13,200, 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.

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

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

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

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

For a comprehensive review on Ohio residency law, see information release IT 2018-01. You can also find FAQs (located under the “Income – Residency” subheading). Both are available at **tax.ohio.gov.** 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 page 49.

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

What Is a Contact Period?

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

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

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

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

See R.C. 5747.24(A).

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.

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."

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

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-2
Columbus, OH 43229-6693

To make a donation online or to learn more, visit **www.wildohio.com**, scroll to the bottom and select "Support Wildlife – Donate Today!"

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-3
Columbus, OH 43229-6693

To learn more, visit **http://naturepreserves.ohiodnr.gov** and select “Support Natural Areas."

Completing the Top Portion of Ohio IT 1040

Amended Return Check Box

Check this box if you are amending your previously filed return. See page 8 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 income tax return. For further instructions, see page 50.

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 married 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.**

Ohio 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 tax year. Locate the school district number on pages 41-46 or use The Finder found at **tax.ohio.gov.** Full-year nonresidents should enter 9999.

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. Nonresidents should leave these boxes blank.

Ohio 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 tax year.

For more information on Ohio residency, see page 11.

Filing Status

Your filing status must be the same as your federal income tax filing status for 2018. See R.C. 5747.08(E).

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

Ohio Political Party Fund

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

If your filing status is single, head of household, qualifying widow(er) or married filing separately and your tax (Ohio IT 1040, line 13) is $1 or more, you can choose to have $1 go to this fund by checking the box on the return. If your filing status is married filing jointly and your tax (Ohio IT 1040, line 13) is $2 or more, each of you can choose to have $1 go to this fund by checking the boxes on the return. Checking these boxes will neither increase the tax due nor reduce the refund shown on your return. See R.C. 5747.081.

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 7.

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 2018 federal income tax return:

- Federal 1040, line 7;
- Federal 1040NR, line 35; OR
- Federal 1040NR-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).

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 16.

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

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 16-19.

- If you have no deductions to your Ohio income, leave line 2b blank.
- Any deductions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Enter the amount from Ohio Schedule A, line 37 on this line.

Line 4 – Personal and Dependent Exemptions

Ohio allows a personal exemption for you and, if filing a joint return, your spouse. Remember, children claimed by their parents 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 Ohio adjusted gross income (Ohio IT 1040, Line 3), as follows:

Ohio 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 Ohio 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, Dependents Claimed on the Ohio IT 1040 Return, 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 adopted 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 $100,000, your tax has been calculated for you in the Income Tax Table found on pages 33-38.

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).

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 32. 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 39-40.

- 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.
- **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 36.

See R.C. 5747.08(H).

Line 15 – Estimated and Extension Payments and Credit Carryforward From Previous Year Return

Enter the total of all estimated and extension payments made with your Ohio IT 1040ES and Ohio IT 40P vouchers for this tax year plus any overpayment from your prior year Ohio IT 1040 that you credited forward to this tax year. **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 36).

See R.C. 5747.09(C) and 5747.12.

Line 17 – Amount Previously Paid (Amended Returns Only)

This line is only to be used for amended returns. Enter on this line the amount previously paid with your original and/or amended return on line 21.

See R.C. 5747.09(C) and 5747.12.

Line 19 – Overpayment Previously Received (Amended Returns Only)

This line is only to be used for amended returns. Enter the amount previously overpaid on your original and/or amended return, line 24. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year shown on this form – even if you have not yet received the refund;
- Donations you made on your previously filed return; AND
- Amounts you previously claimed as an overpayment credit to the following year.

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. Please remember, an extension of time to file does not extend the time for payment of the tax due. The interest rate for calendar year 2019 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 8.

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;
- Paper check; OR
- Money order.

Make your paper check or money order payable to "Ohio Treasurer of State" and include an Ohio IT 40P or IT 40XP payment voucher. Write the last four numbers of your SSN on your paper check or money order.

For additional information regarding payment options, see pages 5-6.

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 12. 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 as soon as possible of your address change.

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 (Ohio Schedule A, line 35) for **nonmedical** purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. Use the worksheet on page 28 to calculate this adjustment. See R.C. 5747.01(A)(15).

Line 6 – Reimbursement of Expenses

Enter reimbursements received in 2018 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 2018. 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 31 to assist you in calculating your future years' deduction amount.

For more detailed 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).

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.**

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 20. 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 2018 federal income tax return:
- Federal 1040, Schedule 1, line 10;
- Federal 1040NR, line 11; OR
- Federal 1040NR-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, 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.

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 further 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 31 to assist you in calculating the unused portion of your STABLE account contributions.

See 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 our information release IT 1992-01 entitled "Exempt Federal Interest Income," available at **tax.ohio.gov.** See 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 more detailed 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)(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 2017 federal Schedule A. In 2018 she received a reimbursement for $200 of those fees from her attorney. She reported this $200 on her 2018 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**.

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

For more information on taxation of military servicemembers and their civilian spouses, see page 9. See R.C. 5747.01(A)(24).

Line 27 – Nonresident Military Income

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;
- The servicemember received them while stationed in Ohio; 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 9. See 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 X 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 9. See 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 9. See 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 month during which premiums were paid.

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

For more information on taxation of military servicemembers and their civilian spouses, see page 9. See 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 year's 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 31 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 more information, call 1-800-233-6734 or visit the tuition trust website at **www.collegeadvantage.com.** See 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 and Survivorship Benefits

Deduct disability and survivor's benefits to the extent included in federal adjusted gross income. To determine if amounts are disability or survivor's 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).

Additionally, any amounts payable, without the death of a covered individual as a precondition, are not survivor's benefits.

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

Line 34 – Unreimbursed Medical 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 28 to calculate this deduction. See R.C. 5747.01(A)(11).

Line 35 – Medical Savings Account

Deduct the amount of funds you and your spouse (if filing a joint return) deposited into a medical savings account. For 2018, the maximum deduction is $4,753 (or $9,506 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 28 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 $6,873 ($2,000 for Bob's contribution, $4,753 for Sue's maximum allowable contribution, and $120 for Bob's interest earnings).

Line 36 – 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. 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 10. See also R.C.5747.01(B) and (C).

Line 1 - Schedule B, Interest and Ordinary Dividends

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

Line 2 - Schedule C, Profit or Loss from Business

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

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, Compensation, and/or Wages

Enter guaranteed payments, compensation, and/or wages 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.**

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 income.

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 or negative, 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

List the name, FEIN, and your ownership percentage of each pass-through entity from which you received income or loss. If the business is a sole proprietorship, list your name (or the "doing business as" name) and Social Security number.

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 Ohio income tax base (Ohio IT 1040, line 5) 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 was 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 29 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 on page 29 shows their credit as $130 based on their total retirement income of $7,000.

Line 3 – Lump Sum Retirement Credit

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

- Your Ohio income tax base (Ohio IT 1040, line 5) must be less than $100,000;
- You must have received a 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 29 to calculate this credit. See R.C. 5747.055(C), (D), and (E).

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

Line 4 – Senior Citizen Credit

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

- Your Ohio income tax base (Ohio IT 1040, line 5) 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

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

- Your Ohio income tax base (Ohio IT 1040, line 5) must be less than $100,000;
- You were 65 or older during the tax year;
- You must have received a 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 29 to calculate this credit. See R.C. 5747.055(G).

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

Line 6 – Child Care and Dependent Care Credit

To qualify for this credit, your Ohio adjusted gross income (Ohio IT 1040, line 3) must be less than $40,000 and you must have claimed the federal "credit for child and dependent care expenses" on federal form 2441.

Use the worksheet on page 30 to calculate this credit. See R.C. 5747.054.

Line 7 – Displaced Worker Training Credit

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

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

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

Expenses that generally qualify as job training include:

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

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

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

Use the worksheet on page 30 to calculate this credit. See R.C. 5747.27.

Line 8 – Ohio 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.

Line 9 – Exemption Credit

To qualify for this credit, your Ohio income tax base (Ohio IT 1040, line 5) 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 Ohio income tax base (Ohio IT 1040, line 5), as shown in the following table:

Ohio income tax base	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 tax credit. Use the worksheet on page 30 to calculate this credit. 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. See 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 31 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 – Job Retention Credit, Nonrefundable Portion

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 the Ohio Development Services Agency's website at **development.ohio.gov**, or call 1-800-848-1300. See R.C. 122.171(I) and 5747.058(B).

Line 16 – Credit for New Employee 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 the Ohio Development Services Agency's website at **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.

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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 the Ohio Development Services Agency's website at **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.81.

Line 19 – 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 20 – 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 the Ohio Development Services Agency's website at **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5709.65(A)(4) and (5).

Line 21 – 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 the Ohio Development Services Agency's website at **development.ohio.gov**, or call 1-800-848-1300. See R.C. 166.21 and 5747.331.

Line 22 – Historic Preservation Credit, Nonrefundable Portion

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 five years or until fully utilized.

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.76(D).

Nonrefundable Residency Credits

Line 25 – 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 the Ohio IT NRC. This form is available on our website at **tax.ohio.gov**. See page 24 for the Ohio IT NRC instructions.

Line 27 – 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 11. See also, R.C. 5747.05(A).

Line 28 - 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 31 – 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 32 – 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 11. 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 34 – Historic Preservation Credit, Refundable Portion

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 (Ohio IT 1040, line 13).

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.76.

Line 35 – Job Creation Credit and Job Retention Credit, Refundable Portion

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 (Ohio IT 1040, line 13).

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at **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 36 – 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 16. See R.C. 5747.08(I) and 5747.059.

Line 37 – Motion Picture 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 (Ohio IT 1040, line 13).

For additional information about the requirements for this credit, visit the Ohio Development Services Agency's website at **development.ohio.gov**, or call 1-800-848-1300. See R.C. 5747.66.

Line 38 – 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 39 – 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 (Ohio IT 1040, line 13).

For additional information about the requirement for this credit, visit the Ohio Development Services Agency's website at **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 25 of the Ohio Schedule of Credits.

Individuals must use the IT NRC to calculate the nonresident portion of their Ohio adjusted gross income. This amount is used to calculate the Ohio nonresident credit. **Only Ohio part-year residents and full-year nonresidents may use this form.**

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 include a copy of this form.

Estates should use the IT NRCE instead of the IT NRC to calculate their Ohio nonresident credit. Both forms are available at **tax.ohio.gov**.

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 nonbusiness 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 servicemember 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 10 for more information.

See also R.C. 5747.20(A) and (B)(1), and *Hillenmeyer v. Cleveland Bd. Of Rev.*, 2015-Ohio-1623.

Line 2 – Nonbusiness Capital Gain 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 and 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 25 of your Ohio Schedule of Credits. See R.C. 5747.05(A)(1).

Section II – Ohio Business Income

List every business 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 business 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 – Nexus Standards & Filing Safe Harbors for Individuals.

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 business 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%.

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

Line 5 – Schedule B, Interest and Ordinary Dividends

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

Line 6 – Schedule C, Profit or Loss from Business

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

Line 7 – Schedule D, Capital Gains and Losses

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

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

Line 8 – Schedule E, Supplemental Income and Loss

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

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

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

Line 10 – Schedule F, Profit or Loss from Farming

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

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

Enter any business income included in your federal adjusted gross income that was not entered on lines 5 through 10. Include on this line any amounts reported on the federal 4797 that 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 Health Care Expenses Worksheet for Ohio Schedule A, Line 34

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 34.....10. _____

Note: Any amounts entered representing insurance premiums must be reduced by any related premium refunds, related premium reimbursments 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 29).

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

Line 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 for Ohio Schedule A, Lines 5 and 35

1. Amount you contributed during 2018, but no more than $4,753. Do not include on this line any amount you entered on the federal 1040, Schedule 1, line 25.....1. _____
2. If joint return, amount your spouse contributed to a separate account during 2018, but no more than $4,753.....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. 2018 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 35.....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 for 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.....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.

Table 1

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

Table 2

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

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

1. Using Table 1 above, 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.

Child and Dependent Care Credit Worksheet for the Ohio Schedule of Credits, Line 6

1. Enter your Ohio adjusted gross income (Ohio IT 1040, line 3) ..... 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 for the Ohio Schedule of Credits, Line 7

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% (0.5)	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 Earned Income Credit Worksheet for the Ohio Schedule of Credits, Line 13

1. Enter your Ohio income tax base (Ohio IT 1040, line 5) ..... 1. _____

2. Enter 10% of the amount on federal 1040, line 17a ..... 2. _____

3. Enter 50% of the amount on your Ohio Schedule of Credits, line 11 ..... 3. _____

4. If line 1 of this worksheet is $20,000 or less, enter the amount from line 2.
If line 1 is greater than $20,000, enter the lesser of line 2 or line 3.
This is your credit. Enter on the Ohio Schedule of Credits, line 13 ..... 4. _____

Note: Use additional copies of these worksheets as necessary. Keep them for completing future Ohio income tax returns.

Future Tax Year 168(k) Depreciation and 179 Expense Deduction Worksheet

A Business Name	B Addback Amount	C Addback Fraction	D Deduction Period	E Annual Depreciation Deduction Amount
1.				
2.				
3.				
4.				

Use this worksheet to calculate your future years' deduction for current year Internal Revenue Code 168(k) or 179 depreciation addbacks (Ohio Schedule A, line 7). Calculate these deductions separately for each business.

Column B: Enter the portion of your depreciation expense addback attributable to each business.

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

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

Addback Fraction	Deduction Period
5/6	5 Years
2/3	2 Years
6/6	6 Years

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

Ohio STABLE and 529 Account Deduction Carryforward Worksheet

A Deduction	B Carryforward Period	C Total Amount Available	D Amount Claimed on This Return	E Amount Available for Future Years
1. STABLE (Ohio ABLE) Account	**Indefinite**			
2. Ohio 529 (CollegeAdvantage)	**Indefinite**			

Use this worksheet to calculate your future years' deduction for Ohio STABLE and 529 account contributions.

Column C: Enter the total contributions you made during the tax year plus any unused contributions from prior years.

Column D: Enter the amounts from Ohio Schedule A, lines 18 and 31.

Column E: Subtract Column D from Column C. This is your remaining deduction amount available for future tax years.

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
1.				
2.				
3.				

Use this worksheet to calculate your Ohio credit carryforward amount(s).

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.

Unpaid Use (Sales) Tax Instructions, Worksheet and Rates

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, 2018. 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	.0675	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
Algulaize	.0725	Gallia	.0700	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	.0675	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

2018 Ohio Income Tax Brackets for Ohio IT 1040

Taxpayers with Ohio taxable nonbusiness income of $100,000 or more must use these brackets. Round your tax to the nearest dollar.

Ohio Taxable Nonbusiness Income (Ohio IT 1040, line 7)			2018 Ohio Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a)			
0	–	$ 10,850			0.000%	of Ohio taxable nonbusiness income
$ 10,851	–	$ 16,300	$ 80.56	plus	1.980%	of the amount in excess of $ 10,850
$ 16,300	–	$ 21,750	$ 188.47	plus	2.476%	of the amount in excess of $ 16,300
$ 21,750	–	$ 43,450	$ 323.41	plus	2.969%	of the amount in excess of $ 21,750
$ 43,450	–	$ 86,900	$ 967.68	plus	3.465%	of the amount in excess of $ 43,450
$ 86,900	–	$108,700	$ 2,473.22	plus	3.960%	of the amount in excess of $ 86,900
$108,700	–	$217,400	$ 3,336.50	plus	4.597%	of the amount in excess of $108,700
more than		$217,400	$ 8,333.44	plus	4.997%	of the amount in excess of $217,400

2018 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:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
$10,000			**$13,000**			**$16,000**			**$19,000**			**$22,000**		
NO TAX DUE FOR INCOME FROM $0 THROUGH $10,850			13000	13050	124	16000	16050	183	19000	19050	256	22000	22050	332
			13050	13100	125	16050	16100	184	19050	19100	257	22050	22100	333
			13100	13150	126	16100	16150	185	19100	19150	258	22100	22150	335
			13150	13200	127	16150	16200	186	19150	19200	260	22150	22200	336
			13200	13250	128	16200	16250	187	19200	19250	261	22200	22250	338
			13250	13300	129	16250	16300	188	19250	19300	262	22250	22300	339
			13300	13350	130	16300	16350	189	19300	19350	263	22300	22350	340
			13350	13400	131	16350	16400	190	19350	19400	265	22350	22400	342
			13400	13450	132	16400	16450	192	19400	19450	266	22400	22450	343
			13450	13500	133	16450	16500	193	19450	19500	267	22450	22500	345
			13500	13550	134	16500	16550	194	19500	19550	268	22500	22550	346
			13550	13600	134	16550	16600	195	19550	19600	270	22550	22600	348
			13600	13650	135	16600	16650	197	19600	19650	271	22600	22650	349
			13650	13700	136	16650	16700	198	19650	19700	272	22650	22700	351
			13700	13750	137	16700	16750	199	19700	19750	273	22700	22750	352
			13750	13800	138	16750	16800	200	19750	19800	275	22750	22800	354
			13800	13850	139	16800	16850	201	19800	19850	276	22800	22850	355
10851	10900	81	13850	13900	140	16850	16900	203	19850	19900	277	22850	22900	357
10900	10950	82	13900	13950	141	16900	16950	204	19900	19950	278	22900	22950	358
10950	11000	83	13950	14000	142	16950	17000	205	19950	20000	279	22950	23000	360
$11,000			**$14,000**			**$17,000**			**$20,000**			**$23,000**		
11000	11050	84	14000	14050	143	17000	17050	206	20000	20050	281	23000	23050	361
11050	11100	85	14050	14100	144	17050	17100	208	20050	20100	282	23050	23100	363
11100	11150	86	14100	14150	145	17100	17150	209	20100	20150	283	23100	23150	364
11150	11200	87	14150	14200	146	17150	17200	210	20150	20200	284	23150	23200	366
11200	11250	88	14200	14250	147	17200	17250	211	20200	20250	286	23200	23250	367
11250	11300	89	14250	14300	148	17250	17300	213	20250	20300	287	23250	23300	369
11300	11350	90	14300	14350	149	17300	17350	214	20300	20350	288	23300	23350	370
11350	11400	91	14350	14400	150	17350	17400	215	20350	20400	289	23350	23400	372
11400	11450	92	14400	14450	151	17400	17450	216	20400	20450	291	23400	23450	373
11450	11500	93	14450	14500	152	17450	17500	218	20450	20500	292	23450	23500	375
11500	11550	94	14500	14550	153	17500	17550	219	20500	20550	293	23500	23550	376
11550	11600	95	14550	14600	154	17550	17600	220	20550	20600	294	23550	23600	378
11600	11650	96	14600	14650	155	17600	17650	221	20600	20650	296	23600	23650	379
11650	11700	97	14650	14700	156	17650	17700	223	20650	20700	297	23650	23700	381
11700	11750	98	14700	14750	157	17700	17750	224	20700	20750	298	23700	23750	382
11750	11800	99	14750	14800	158	17750	17800	225	20750	20800	299	23750	23800	384
11800	11850	100	14800	14850	159	17800	17850	226	20800	20850	301	23800	23850	385
11850	11900	101	14850	14900	160	17850	17900	227	20850	20900	302	23850	23900	387
11900	11950	102	14900	14950	161	17900	17950	229	20900	20950	303	23900	23950	388
11950	12000	103	14950	15000	162	17950	18000	230	20950	21000	304	23950	24000	389
$12,000			**$15,000**			**$18,000**			**$21,000**			**$24,000**		
12000	12050	104	15000	15050	163	18000	18050	231	21000	21050	305	24000	24050	391
12050	12100	105	15050	15100	164	18050	18100	232	21050	21100	307	24050	24100	392
12100	12150	106	15100	15150	165	18100	18150	234	21100	21150	308	24100	24150	394
12150	12200	107	15150	15200	166	18150	18200	235	21150	21200	309	24150	24200	395
12200	12250	108	15200	15250	167	18200	18250	236	21200	21250	310	24200	24250	397
12250	12300	109	15250	15300	168	18250	18300	237	21250	21300	312	24250	24300	398
12300	12350	110	15300	15350	169	18300	18350	239	21300	21350	313	24300	24350	400
12350	12400	111	15350	15400	170	18350	18400	240	21350	21400	314	24350	24400	401
12400	12450	112	15400	15450	171	18400	18450	241	21400	21450	315	24400	24450	403
12450	12500	113	15450	15500	172	18450	18500	242	21450	21500	317	24450	24500	404
12500	12550	114	15500	15550	173	18500	18550	244	21500	21550	318	24500	24550	406
12550	12600	115	15550	15600	174	18550	18600	245	21550	21600	319	24550	24600	407
12600	12650	116	15600	15650	175	18600	18650	246	21600	21650	320	24600	24650	409
12650	12700	117	15650	15700	176	18650	18700	247	21650	21700	322	24650	24700	410
12700	12750	118	15700	15750	177	18700	18750	249	21700	21750	323	24700	24750	412
12750	12800	119	15750	15800	178	18750	18800	250	21750	21800	324	24750	24800	413
12800	12850	120	15800	15850	179	18800	18850	251	21800	21850	326	24800	24850	415
12850	12900	121	15850	15900	180	18850	18900	252	21850	21900	327	24850	24900	416
12900	12950	122	15900	15950	181	18900	18950	253	21900	21950	329	24900	24950	418
12950	13000	123	15950	16000	182	18950	19000	255	21950	22000	330	24950	25000	419

2018 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:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
$25,000			**$28,000**			**$31,000**			**$34,000**			**$37,000**		
25000	25050	421	28000	28050	510	31000	31050	599	34000	34050	688	37000	37050	777
25050	25100	422	28050	28100	511	31050	31100	600	34050	34100	689	37050	37100	778
25100	25150	424	28100	28150	513	31100	31150	602	34100	34150	691	37100	37150	780
25150	25200	425	28150	28200	514	31150	31200	603	34150	34200	692	37150	37200	781
25200	25250	427	28200	28250	516	31200	31250	605	34200	34250	694	37200	37250	783
25250	25300	428	28250	28300	517	31250	31300	606	34250	34300	695	37250	37300	784
25300	25350	430	28300	28350	519	31300	31350	608	34300	34350	697	37300	37350	786
25350	25400	431	28350	28400	520	31350	31400	609	34350	34400	698	37350	37400	787
25400	25450	433	28400	28450	522	31400	31450	611	34400	34450	700	37400	37450	789
25450	25500	434	28450	28500	523	31450	31500	612	34450	34500	701	37450	37500	790
25500	25550	435	28500	28550	525	31500	31550	614	34500	34550	703	37500	37550	792
25550	25600	437	28550	28600	526	31550	31600	615	34550	34600	704	37550	37600	793
25600	25650	438	28600	28650	528	31600	31650	617	34600	34650	706	37600	37650	795
25650	25700	440	28650	28700	529	31650	31700	618	34650	34700	707	37650	37700	796
25700	25750	441	28700	28750	530	31700	31750	620	34700	34750	709	37700	37750	798
25750	25800	443	28750	28800	532	31750	31800	621	34750	34800	710	37750	37800	799
25800	25850	444	28800	28850	533	31800	31850	623	34800	34850	712	37800	37850	801
25850	25900	446	28850	28900	535	31850	31900	624	34850	34900	713	37850	37900	802
25900	25950	447	28900	28950	536	31900	31950	626	34900	34950	715	37900	37950	804
25950	26000	449	28950	29000	538	31950	32000	627	34950	35000	716	37950	38000	805
$26,000			**$29,000**			**$32,000**			**$35,000**			**$38,000**		
26000	26050	450	29000	29050	539	32000	32050	628	35000	35050	718	38000	38050	807
26050	26100	452	29050	29100	541	32050	32100	630	35050	35100	719	38050	38100	808
26100	26150	453	29100	29150	542	32100	32150	631	35100	35150	721	38100	38150	810
26150	26200	455	29150	29200	544	32150	32200	633	35150	35200	722	38150	38200	811
26200	26250	456	29200	29250	545	32200	32250	634	35200	35250	723	38200	38250	813
26250	26300	458	29250	29300	547	32250	32300	636	35250	35300	725	38250	38300	814
26300	26350	459	29300	29350	548	32300	32350	637	35300	35350	726	38300	38350	816
26350	26400	461	29350	29400	550	32350	32400	639	35350	35400	728	38350	38400	817
26400	26450	462	29400	29450	551	32400	32450	640	35400	35450	729	38400	38450	818
26450	26500	464	29450	29500	553	32450	32500	642	35450	35500	731	38450	38500	820
26500	26550	465	29500	29550	554	32500	32550	643	35500	35550	732	38500	38550	821
26550	26600	467	29550	29600	556	32550	32600	645	35550	35600	734	38550	38600	823
26600	26650	468	29600	29650	557	32600	32650	646	35600	35650	735	38600	38650	824
26650	26700	470	29650	29700	559	32650	32700	648	35650	35700	737	38650	38700	826
26700	26750	471	29700	29750	560	32700	32750	649	35700	35750	738	38700	38750	827
26750	26800	473	29750	29800	562	32750	32800	651	35750	35800	740	38750	38800	829
26800	26850	474	29800	29850	563	32800	32850	652	35800	35850	741	38800	38850	830
26850	26900	476	29850	29900	565	32850	32900	654	35850	35900	743	38850	38900	832
26900	26950	477	29900	29950	566	32900	32950	655	35900	35950	744	38900	38950	833
26950	27000	479	29950	30000	568	32950	33000	657	35950	36000	746	38950	39000	835
$27,000			**$30,000**			**$33,000**			**$36,000**			**$39,000**		
27000	27050	480	30000	30050	569	33000	33050	658	36000	36050	747	39000	39050	836
27050	27100	482	30050	30100	571	33050	33100	660	36050	36100	749	39050	39100	838
27100	27150	483	30100	30150	572	33100	33150	661	36100	36150	750	39100	39150	839
27150	27200	484	30150	30200	574	33150	33200	663	36150	36200	752	39150	39200	841
27200	27250	486	30200	30250	575	33200	33250	664	36200	36250	753	39200	39250	842
27250	27300	487	30250	30300	577	33250	33300	666	36250	36300	755	39250	39300	844
27300	27350	489	30300	30350	578	33300	33350	667	36300	36350	756	39300	39350	845
27350	27400	490	30350	30400	579	33350	33400	669	36350	36400	758	39350	39400	847
27400	27450	492	30400	30450	581	33400	33450	670	36400	36450	759	39400	39450	848
27450	27500	493	30450	30500	582	33450	33500	672	36450	36500	761	39450	39500	850
27500	27550	495	30500	30550	584	33500	33550	673	36500	36550	762	39500	39550	851
27550	27600	496	30550	30600	585	33550	33600	674	36550	36600	764	39550	39600	853
27600	27650	498	30600	30650	587	33600	33650	676	36600	36650	765	39600	39650	854
27650	27700	499	30650	30700	588	33650	33700	677	36650	36700	767	39650	39700	856
27700	27750	501	30700	30750	590	33700	33750	679	36700	36750	768	39700	39750	857
27750	27800	502	30750	30800	591	33750	33800	680	36750	36800	770	39750	39800	859
27800	27850	504	30800	30850	593	33800	33850	682	36800	36850	771	39800	39850	860
27850	27900	505	30850	30900	594	33850	33900	683	36850	36900	772	39850	39900	862
27900	27950	507	30900	30950	596	33900	33950	685	36900	36950	774	39900	39950	863
27950	28000	508	30950	31000	597	33950	34000	686	36950	37000	775	39950	40000	865

2018 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:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
$40,000			**$43,000**			**$46,000**			**$49,000**			**$52,000**		
40000	40050	866	43000	43050	955	46000	46050	1057	49000	49050	1161	52000	52050	1265
40050	40100	867	43050	43100	957	46050	46100	1059	49050	49100	1163	52050	52100	1267
40100	40150	869	43100	43150	958	46100	46150	1060	49100	49150	1164	52100	52150	1268
40150	40200	870	43150	43200	960	46150	46200	1062	49150	49200	1166	52150	52200	1270
40200	40250	872	43200	43250	961	46200	46250	1064	49200	49250	1168	52200	52250	1272
40250	40300	873	43250	43300	962	46250	46300	1066	49250	49300	1170	52250	52300	1273
40300	40350	875	43300	43350	964	46300	46350	1067	49300	49350	1171	52300	52350	1275
40350	40400	876	43350	43400	965	46350	46400	1069	49350	49400	1173	52350	52400	1277
40400	40450	878	43400	43450	967	46400	46450	1071	49400	49450	1175	52400	52450	1279
40450	40500	879	43450	43500	969	46450	46500	1072	49450	49500	1176	52450	52500	1280
40500	40550	881	43500	43550	970	46500	46550	1074	49500	49550	1178	52500	52550	1282
40550	40600	882	43550	43600	972	46550	46600	1076	49550	49600	1180	52550	52600	1284
40600	40650	884	43600	43650	974	46600	46650	1078	49600	49650	1182	52600	52650	1286
40650	40700	885	43650	43700	975	46650	46700	1079	49650	49700	1183	52650	52700	1287
40700	40750	887	43700	43750	977	46700	46750	1081	49700	49750	1185	52700	52750	1289
40750	40800	888	43750	43800	979	46750	46800	1083	49750	49800	1187	52750	52800	1291
40800	40850	890	43800	43850	981	46800	46850	1085	49800	49850	1189	52800	52850	1293
40850	40900	891	43850	43900	982	46850	46900	1086	49850	49900	1190	52850	52900	1294
40900	40950	893	43900	43950	984	46900	46950	1088	49900	49950	1192	52900	52950	1296
40950	41000	894	43950	44000	986	46950	47000	1090	49950	50000	1194	52950	53000	1298
$41,000			**$44,000**			**$47,000**			**$50,000**			**$53,000**		
41000	41050	896	44000	44050	988	47000	47050	1092	50000	50050	1196	53000	53050	1299
41050	41100	897	44050	44100	989	47050	47100	1093	50050	50100	1197	53050	53100	1301
41100	41150	899	44100	44150	991	47100	47150	1095	50100	50150	1199	53100	53150	1303
41150	41200	900	44150	44200	993	47150	47200	1097	50150	50200	1201	53150	53200	1305
41200	41250	902	44200	44250	995	47200	47250	1098	50200	50250	1202	53200	53250	1306
41250	41300	903	44250	44300	996	47250	47300	1100	50250	50300	1204	53250	53300	1308
41300	41350	905	44300	44350	998	47300	47350	1102	50300	50350	1206	53300	53350	1310
41350	41400	906	44350	44400	1000	47350	47400	1104	50350	50400	1208	53350	53400	1312
41400	41450	908	44400	44450	1001	47400	47450	1105	50400	50450	1209	53400	53450	1313
41450	41500	909	44450	44500	1003	47450	47500	1107	50450	50500	1211	53450	53500	1315
41500	41550	911	44500	44550	1005	47500	47550	1109	50500	50550	1213	53500	53550	1317
41550	41600	912	44550	44600	1007	47550	47600	1111	50550	50600	1215	53550	53600	1319
41600	41650	913	44600	44650	1008	47600	47650	1112	50600	50650	1216	53600	53650	1320
41650	41700	915	44650	44700	1010	47650	47700	1114	50650	50700	1218	53650	53700	1322
41700	41750	916	44700	44750	1012	47700	47750	1116	50700	50750	1220	53700	53750	1324
41750	41800	918	44750	44800	1014	47750	47800	1118	50750	50800	1221	53750	53800	1325
41800	41850	919	44800	44850	1015	47800	47850	1119	50800	50850	1223	53800	53850	1327
41850	41900	921	44850	44900	1017	47850	47900	1121	50850	50900	1225	53850	53900	1329
41900	41950	922	44900	44950	1019	47900	47950	1123	50900	50950	1227	53900	53950	1331
41950	42000	924	44950	45000	1021	47950	48000	1124	50950	51000	1228	53950	54000	1332
$42,000			**$45,000**			**$48,000**			**$51,000**			**$54,000**		
42000	42050	925	45000	45050	1022	48000	48050	1126	51000	51050	1230	54000	54050	1334
42050	42100	927	45050	45100	1024	48050	48100	1128	51050	51100	1232	54050	54100	1336
42100	42150	928	45100	45150	1026	48100	48150	1130	51100	51150	1234	54100	54150	1338
42150	42200	930	45150	45200	1027	48150	48200	1131	51150	51200	1235	54150	54200	1339
42200	42250	931	45200	45250	1029	48200	48250	1133	51200	51250	1237	54200	54250	1341
42250	42300	933	45250	45300	1031	48250	48300	1135	51250	51300	1239	54250	54300	1343
42300	42350	934	45300	45350	1033	48300	48350	1137	51300	51350	1241	54300	54350	1344
42350	42400	936	45350	45400	1034	48350	48400	1138	51350	51400	1242	54350	54400	1346
42400	42450	937	45400	45450	1036	48400	48450	1140	51400	51450	1244	54400	54450	1348
42450	42500	939	45450	45500	1038	48450	48500	1142	51450	51500	1246	54450	54500	1350
42500	42550	940	45500	45550	1040	48500	48550	1144	51500	51550	1247	54500	54550	1351
42550	42600	942	45550	45600	1041	48550	48600	1145	51550	51600	1249	54550	54600	1353
42600	42650	943	45600	45650	1043	48600	48650	1147	51600	51650	1251	54600	54650	1355
42650	42700	945	45650	45700	1045	48650	48700	1149	51650	51700	1253	54650	54700	1357
42700	42750	946	45700	45750	1047	48700	48750	1150	51700	51750	1254	54700	54750	1358
42750	42800	948	45750	45800	1048	48750	48800	1152	51750	51800	1256	54750	54800	1360
42800	42850	949	45800	45850	1050	48800	48850	1154	51800	51850	1258	54800	54850	1362
42850	42900	951	45850	45900	1052	48850	48900	1156	51850	51900	1260	54850	54900	1364
42900	42950	952	45900	45950	1053	48900	48950	1157	51900	51950	1261	54900	54950	1365
42950	43000	954	45950	46000	1055	48950	49000	1159	51950	52000	1263	54950	55000	1367

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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:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
$55,000			**$58,000**			**$61,000**			**$64,000**			**$67,000**		
55000	55050	1369	58000	58050	1473	61000	61050	1577	64000	64050	1681	67000	67050	1785
55050	55100	1370	58050	58100	1474	61050	61100	1578	64050	64100	1682	67050	67100	1786
55100	55150	1372	58100	58150	1476	61100	61150	1580	64100	64150	1684	67100	67150	1788
55150	55200	1374	58150	58200	1478	61150	61200	1582	64150	64200	1686	67150	67200	1790
55200	55250	1376	58200	58250	1480	61200	61250	1584	64200	64250	1688	67200	67250	1791
55250	55300	1377	58250	58300	1481	61250	61300	1585	64250	64300	1689	67250	67300	1793
55300	55350	1379	58300	58350	1483	61300	61350	1587	64300	64350	1691	67300	67350	1795
55350	55400	1381	58350	58400	1485	61350	61400	1589	64350	64400	1693	67350	67400	1797
55400	55450	1383	58400	58450	1487	61400	61450	1591	64400	64450	1694	67400	67450	1798
55450	55500	1384	58450	58500	1488	61450	61500	1592	64450	64500	1696	67450	67500	1800
55500	55550	1386	58500	58550	1490	61500	61550	1594	64500	64550	1698	67500	67550	1802
55550	55600	1388	58550	58600	1492	61550	61600	1596	64550	64600	1700	67550	67600	1804
55600	55650	1390	58600	58650	1493	61600	61650	1597	64600	64650	1701	67600	67650	1805
55650	55700	1391	58650	58700	1495	61650	61700	1599	64650	64700	1703	67650	67700	1807
55700	55750	1393	58700	58750	1497	61700	61750	1601	64700	64750	1705	67700	67750	1809
55750	55800	1395	58750	58800	1499	61750	61800	1603	64750	64800	1707	67750	67800	1811
55800	55850	1396	58800	58850	1500	61800	61850	1604	64800	64850	1708	67800	67850	1812
55850	55900	1398	58850	58900	1502	61850	61900	1606	64850	64900	1710	67850	67900	1814
55900	55950	1400	58900	58950	1504	61900	61950	1608	64900	64950	1712	67900	67950	1816
55950	56000	1402	58950	59000	1506	61950	62000	1610	64950	65000	1714	67950	68000	1817
$56,000			**$59,000**			**$62,000**			**$65,000**			**$68,000**		
56000	56050	1403	59000	59050	1507	62000	62050	1611	65000	65050	1715	68000	68050	1819
56050	56100	1405	59050	59100	1509	62050	62100	1613	65050	65100	1717	68050	68100	1821
56100	56150	1407	59100	59150	1511	62100	62150	1615	65100	65150	1719	68100	68150	1823
56150	56200	1409	59150	59200	1513	62150	62200	1617	65150	65200	1720	68150	68200	1824
56200	56250	1410	59200	59250	1514	62200	62250	1618	65200	65250	1722	68200	68250	1826
56250	56300	1412	59250	59300	1516	62250	62300	1620	65250	65300	1724	68250	68300	1828
56300	56350	1414	59300	59350	1518	62300	62350	1622	65300	65350	1726	68300	68350	1830
56350	56400	1416	59350	59400	1519	62350	62400	1623	65350	65400	1727	68350	68400	1831
56400	56450	1417	59400	59450	1521	62400	62450	1625	65400	65450	1729	68400	68450	1833
56450	56500	1419	59450	59500	1523	62450	62500	1627	65450	65500	1731	68450	68500	1835
56500	56550	1421	59500	59550	1525	62500	62550	1629	65500	65550	1733	68500	68550	1837
56550	56600	1422	59550	59600	1526	62550	62600	1630	65550	65600	1734	68550	68600	1838
56600	56650	1424	59600	59650	1528	62600	62650	1632	65600	65650	1736	68600	68650	1840
56650	56700	1426	59650	59700	1530	62650	62700	1634	65650	65700	1738	68650	68700	1842
56700	56750	1428	59700	59750	1532	62700	62750	1636	65700	65750	1740	68700	68750	1843
56750	56800	1429	59750	59800	1533	62750	62800	1637	65750	65800	1741	68750	68800	1845
56800	56850	1431	59800	59850	1535	62800	62850	1639	65800	65850	1743	68800	68850	1847
56850	56900	1433	59850	59900	1537	62850	62900	1641	65850	65900	1745	68850	68900	1849
56900	56950	1435	59900	59950	1539	62900	62950	1642	65900	65950	1746	68900	68950	1850
56950	57000	1436	59950	60000	1540	62950	63000	1644	65950	66000	1748	68950	69000	1852
$57,000			**$60,000**			**$63,000**			**$66,000**			**$69,000**		
57000	57050	1438	60000	60050	1542	63000	63050	1646	66000	66050	1750	69000	69050	1854
57050	57100	1440	60050	60100	1544	63050	63100	1648	66050	66100	1752	69050	69100	1856
57100	57150	1442	60100	60150	1545	63100	63150	1649	66100	66150	1753	69100	69150	1857
57150	57200	1443	60150	60200	1547	63150	63200	1651	66150	66200	1755	69150	69200	1859
57200	57250	1445	60200	60250	1549	63200	63250	1653	66200	66250	1757	69200	69250	1861
57250	57300	1447	60250	60300	1551	63250	63300	1655	66250	66300	1759	69250	69300	1863
57300	57350	1448	60300	60350	1552	63300	63350	1656	66300	66350	1760	69300	69350	1864
57350	57400	1450	60350	60400	1554	63350	63400	1658	66350	66400	1762	69350	69400	1866
57400	57450	1452	60400	60450	1556	63400	63450	1660	66400	66450	1764	69400	69450	1868
57450	57500	1454	60450	60500	1558	63450	63500	1662	66450	66500	1765	69450	69500	1869
57500	57550	1455	60500	60550	1559	63500	63550	1663	66500	66550	1767	69500	69550	1871
57550	57600	1457	60550	60600	1561	63550	63600	1665	66550	66600	1769	69550	69600	1873
57600	57650	1459	60600	60650	1563	63600	63650	1667	66600	66650	1771	69600	69650	1875
57650	57700	1461	60650	60700	1565	63650	63700	1668	66650	66700	1772	69650	69700	1876
57700	57750	1462	60700	60750	1566	63700	63750	1670	66700	66750	1774	69700	69750	1878
57750	57800	1464	60750	60800	1568	63750	63800	1672	66750	66800	1776	69750	69800	1880
57800	57850	1466	60800	60850	1570	63800	63850	1674	66800	66850	1778	69800	69850	1882
57850	57900	1468	60850	60900	1571	63850	63900	1675	66850	66900	1779	69850	69900	1883
57900	57950	1469	60900	60950	1573	63900	63950	1677	66900	66950	1781	69900	69950	1885
57950	58000	1471	60950	61000	1575	63950	64000	1679	66950	67000	1783	69950	70000	1887

2018 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:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
$70,000			**$73,000**			**$76,000**			**$79,000**			**$82,000**		
70000	70050	1889	73000	73050	1992	76000	76050	2096	79000	79050	2200	82000	82050	2304
70050	70100	1890	73050	73100	1994	76050	76100	2098	79050	79100	2202	82050	82100	2306
70100	70150	1892	73100	73150	1996	76100	76150	2100	79100	79150	2204	82100	82150	2308
70150	70200	1894	73150	73200	1998	76150	76200	2102	79150	79200	2206	82150	82200	2310
70200	70250	1895	73200	73250	1999	76200	76250	2103	79200	79250	2207	82200	82250	2311
70250	70300	1897	73250	73300	2001	76250	76300	2105	79250	79300	2209	82250	82300	2313
70300	70350	1899	73300	73350	2003	76300	76350	2107	79300	79350	2211	82300	82350	2315
70350	70400	1901	73350	73400	2005	76350	76400	2109	79350	79400	2212	82350	82400	2316
70400	70450	1902	73400	73450	2006	76400	76450	2110	79400	79450	2214	82400	82450	2318
70450	70500	1904	73450	73500	2008	76450	76500	2112	79450	79500	2216	82450	82500	2320
70500	70550	1906	73500	73550	2010	76500	76550	2114	79500	79550	2218	82500	82550	2322
70550	70600	1908	73550	73600	2012	76550	76600	2115	79550	79600	2219	82550	82600	2323
70600	70650	1909	73600	73650	2013	76600	76650	2117	79600	79650	2221	82600	82650	2325
70650	70700	1911	73650	73700	2015	76650	76700	2119	79650	79700	2223	82650	82700	2327
70700	70750	1913	73700	73750	2017	76700	76750	2121	79700	79750	2225	82700	82750	2329
70750	70800	1914	73750	73800	2018	76750	76800	2122	79750	79800	2226	82750	82800	2330
70800	70850	1916	73800	73850	2020	76800	76850	2124	79800	79850	2228	82800	82850	2332
70850	70900	1918	73850	73900	2022	76850	76900	2126	79850	79900	2230	82850	82900	2334
70900	70950	1920	73900	73950	2024	76900	76950	2128	79900	79950	2232	82900	82950	2335
70950	71000	1921	73950	74000	2025	76950	77000	2129	79950	80000	2233	82950	83000	2337
$71,000			**$74,000**			**$77,000**			**$80,000**			**$83,000**		
71000	71050	1923	74000	74050	2027	77000	77050	2131	80000	80050	2235	83000	83050	2339
71050	71100	1925	74050	74100	2029	77050	77100	2133	80050	80100	2237	83050	83100	2341
71100	71150	1927	74100	74150	2031	77100	77150	2135	80100	80150	2238	83100	83150	2342
71150	71200	1928	74150	74200	2032	77150	77200	2136	80150	80200	2240	83150	83200	2344
71200	71250	1930	74200	74250	2034	77200	77250	2138	80200	80250	2242	83200	83250	2346
71250	71300	1932	74250	74300	2036	77250	77300	2140	80250	80300	2244	83250	83300	2348
71300	71350	1934	74300	74350	2037	77300	77350	2141	80300	80350	2245	83300	83350	2349
71350	71400	1935	74350	74400	2039	77350	77400	2143	80350	80400	2247	83350	83400	2351
71400	71450	1937	74400	74450	2041	77400	77450	2145	80400	80450	2249	83400	83450	2353
71450	71500	1939	74450	74500	2043	77450	77500	2147	80450	80500	2251	83450	83500	2355
71500	71550	1940	74500	74550	2044	77500	77550	2148	80500	80550	2252	83500	83550	2356
71550	71600	1942	74550	74600	2046	77550	77600	2150	80550	80600	2254	83550	83600	2358
71600	71650	1944	74600	74650	2048	77600	77650	2152	80600	80650	2256	83600	83650	2360
71650	71700	1946	74650	74700	2050	77650	77700	2154	80650	80700	2258	83650	83700	2361
71700	71750	1947	74700	74750	2051	77700	77750	2155	80700	80750	2259	83700	83750	2363
71750	71800	1949	74750	74800	2053	77750	77800	2157	80750	80800	2261	83750	83800	2365
71800	71850	1951	74800	74850	2055	77800	77850	2159	80800	80850	2263	83800	83850	2367
71850	71900	1953	74850	74900	2057	77850	77900	2161	80850	80900	2264	83850	83900	2368
71900	71950	1954	74900	74950	2058	77900	77950	2162	80900	80950	2266	83900	83950	2370
71950	72000	1956	74950	75000	2060	77950	78000	2164	80950	81000	2268	83950	84000	2372
$72,000			**$75,000**			**$78,000**			**$81,000**			**$84,000**		
72000	72050	1958	75000	75050	2062	78000	78050	2166	81000	81050	2270	84000	84050	2374
72050	72100	1960	75050	75100	2063	78050	78100	2167	81050	81100	2271	84050	84100	2375
72100	72150	1961	75100	75150	2065	78100	78150	2169	81100	81150	2273	84100	84150	2377
72150	72200	1963	75150	75200	2067	78150	78200	2171	81150	81200	2275	84150	84200	2379
72200	72250	1965	75200	75250	2069	78200	78250	2173	81200	81250	2277	84200	84250	2381
72250	72300	1966	75250	75300	2070	78250	78300	2174	81250	81300	2278	84250	84300	2382
72300	72350	1968	75300	75350	2072	78300	78350	2176	81300	81350	2280	84300	84350	2384
72350	72400	1970	75350	75400	2074	78350	78400	2178	81350	81400	2282	84350	84400	2386
72400	72450	1972	75400	75450	2076	78400	78450	2180	81400	81450	2284	84400	84450	2387
72450	72500	1973	75450	75500	2077	78450	78500	2181	81450	81500	2285	84450	84500	2389
72500	72550	1975	75500	75550	2079	78500	78550	2183	81500	81550	2287	84500	84550	2391
72550	72600	1977	75550	75600	2081	78550	78600	2185	81550	81600	2289	84550	84600	2393
72600	72650	1979	75600	75650	2083	78600	78650	2186	81600	81650	2290	84600	84650	2394
72650	72700	1980	75650	75700	2084	78650	78700	2188	81650	81700	2292	84650	84700	2396
72700	72750	1982	75700	75750	2086	78700	78750	2190	81700	81750	2294	84700	84750	2398
72750	72800	1984	75750	75800	2088	78750	78800	2192	81750	81800	2296	84750	84800	2400
72800	72850	1986	75800	75850	2089	78800	78850	2193	81800	81850	2297	84800	84850	2401
72850	72900	1987	75850	75900	2091	78850	78900	2195	81850	81900	2299	84850	84900	2403
72900	72950	1989	75900	75950	2093	78900	78950	2197	81900	81950	2301	84900	84950	2405
72950	73000	1991	75950	76000	2095	78950	79000	2199	81950	82000	2303	84950	85000	2407

2018 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:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
$85,000			**$88,000**			**$91,000**			**$94,000**			**$97,000**		
85000	85050	2408	88000	88050	2518	91000	91050	2637	94000	94050	2755	97000	97050	2874
85050	85100	2410	88050	88100	2520	91050	91100	2639	94050	94100	2757	97050	97100	2876
85100	85150	2412	88100	88150	2522	91100	91150	2641	94100	94150	2759	97100	97150	2878
85150	85200	2413	88150	88200	2524	91150	91200	2643	94150	94200	2761	97150	97200	2880
85200	85250	2415	88200	88250	2526	91200	91250	2644	94200	94250	2763	97200	97250	2882
85250	85300	2417	88250	88300	2528	91250	91300	2646	94250	94300	2765	97250	97300	2884
85300	85350	2419	88300	88350	2530	91300	91350	2648	94300	94350	2767	97300	97350	2886
85350	85400	2420	88350	88400	2532	91350	91400	2650	94350	94400	2769	97350	97400	2888
85400	85450	2422	88400	88450	2534	91400	91450	2652	94400	94450	2771	97400	97450	2890
85450	85500	2424	88450	88500	2536	91450	91500	2654	94450	94500	2773	97450	97500	2892
85500	85550	2426	88500	88550	2538	91500	91550	2656	94500	94550	2775	97500	97550	2894
85550	85600	2427	88550	88600	2540	91550	91600	2658	94550	94600	2777	97550	97600	2896
85600	85650	2429	88600	88650	2542	91600	91650	2660	94600	94650	2779	97600	97650	2898
85650	85700	2431	88650	88700	2544	91650	91700	2662	94650	94700	2781	97650	97700	2900
85700	85750	2433	88700	88750	2545	91700	91750	2664	94700	94750	2783	97700	97750	2902
85750	85800	2434	88750	88800	2547	91750	91800	2666	94750	94800	2785	97750	97800	2904
85800	85850	2436	88800	88850	2549	91800	91850	2668	94800	94850	2787	97800	97850	2906
85850	85900	2438	88850	88900	2551	91850	91900	2670	94850	94900	2789	97850	97900	2908
85900	85950	2439	88900	88950	2553	91900	91950	2672	94900	94950	2791	97900	97950	2910
85950	86000	2441	88950	89000	2555	91950	92000	2674	94950	95000	2793	97950	98000	2912
$86,000			**$89,000**			**$92,000**			**$95,000**			**$98,000**		
86000	86050	2443	89000	89050	2557	92000	92050	2676	95000	95050	2795	98000	98050	2914
86050	86100	2445	89050	89100	2559	92050	92100	2678	95050	95100	2797	98050	98100	2916
86100	86150	2446	89100	89150	2561	92100	92150	2680	95100	95150	2799	98100	98150	2918
86150	86200	2448	89150	89200	2563	92150	92200	2682	95150	95200	2801	98150	98200	2920
86200	86250	2450	89200	89250	2565	92200	92250	2684	95200	95250	2803	98200	98250	2922
86250	86300	2452	89250	89300	2567	92250	92300	2686	95250	95300	2805	98250	98300	2924
86300	86350	2453	89300	89350	2569	92300	92350	2688	95300	95350	2807	98300	98350	2926
86350	86400	2455	89350	89400	2571	92350	92400	2690	95350	95400	2809	98350	98400	2928
86400	86450	2457	89400	89450	2573	92400	92450	2692	95400	95450	2811	98400	98450	2930
86450	86500	2458	89450	89500	2575	92450	92500	2694	95450	95500	2813	98450	98500	2932
86500	86550	2460	89500	89550	2577	92500	92550	2696	95500	95550	2815	98500	98550	2934
86550	86600	2462	89550	89600	2579	92550	92600	2698	95550	95600	2817	98550	98600	2936
86600	86650	2464	89600	89650	2581	92600	92650	2700	95600	95650	2819	98600	98650	2938
86650	86700	2465	89650	89700	2583	92650	92700	2702	95650	95700	2821	98650	98700	2940
86700	86750	2467	89700	89750	2585	92700	92750	2704	95700	95750	2823	98700	98750	2941
86750	86800	2469	89750	89800	2587	92750	92800	2706	95750	95800	2825	98750	98800	2943
86800	86850	2471	89800	89850	2589	92800	92850	2708	95800	95850	2827	98800	98850	2945
86850	86900	2472	89850	89900	2591	92850	92900	2710	95850	95900	2829	98850	98900	2947
86900	86950	2474	89900	89950	2593	92900	92950	2712	95900	95950	2831	98900	98950	2949
86950	87000	2476	89950	90000	2595	92950	93000	2714	95950	96000	2833	98950	99000	2951
$87,000			**$90,000**			**$93,000**			**$96,000**			**$99,000**		
87000	87050	2478	90000	90050	2597	93000	93050	2716	96000	96050	2835	99000	99050	2953
87050	87100	2480	90050	90100	2599	93050	93100	2718	96050	96100	2837	99050	99100	2955
87100	87150	2482	90100	90150	2601	93100	93150	2720	96100	96150	2839	99100	99150	2957
87150	87200	2484	90150	90200	2603	93150	93200	2722	96150	96200	2841	99150	99200	2959
87200	87250	2486	90200	90250	2605	93200	93250	2724	96200	96250	2842	99200	99250	2961
87250	87300	2488	90250	90300	2607	93250	93300	2726	96250	96300	2844	99250	99300	2963
87300	87350	2490	90300	90350	2609	93300	93350	2728	96300	96350	2846	99300	99350	2965
87350	87400	2492	90350	90400	2611	93350	93400	2730	96350	96400	2848	99350	99400	2967
87400	87450	2494	90400	90450	2613	93400	93450	2732	96400	96450	2850	99400	99450	2969
87450	87500	2496	90450	90500	2615	93450	93500	2734	96450	96500	2852	99450	99500	2971
87500	87550	2498	90500	90550	2617	93500	93550	2736	96500	96550	2854	99500	99550	2973
87550	87600	2500	90550	90600	2619	93550	93600	2738	96550	96600	2856	99550	99600	2975
87600	87650	2502	90600	90650	2621	93600	93650	2740	96600	96650	2858	99600	99650	2977
87650	87700	2504	90650	90700	2623	93650	93700	2742	96650	96700	2860	99650	99700	2979
87700	87750	2506	90700	90750	2625	93700	93750	2743	96700	96750	2862	99700	99750	2981
87750	87800	2508	90750	90800	2627	93750	93800	2745	96750	96800	2864	99750	99800	2983
87800	87850	2510	90800	90850	2629	93800	93850	2747	96800	96850	2866	99800	99850	2985
87850	87900	2512	90850	90900	2631	93850	93900	2749	96850	96900	2868	99850	99900	2987
87900	87950	2514	90900	90950	2633	93900	93950	2751	96900	96950	2870	99900	99950	2989
87950	88000	2516	90950	91000	2635	93950	94000	2753	96950	97000	2872	99950	100000	2991

Sample W-2 – This form reports taxpayers' wages and withholding

See "Ohio Income Tax Withheld" on page 14 and "School District Income Tax Withheld" on page 48 of these instructions.

Box b – Employer identification number

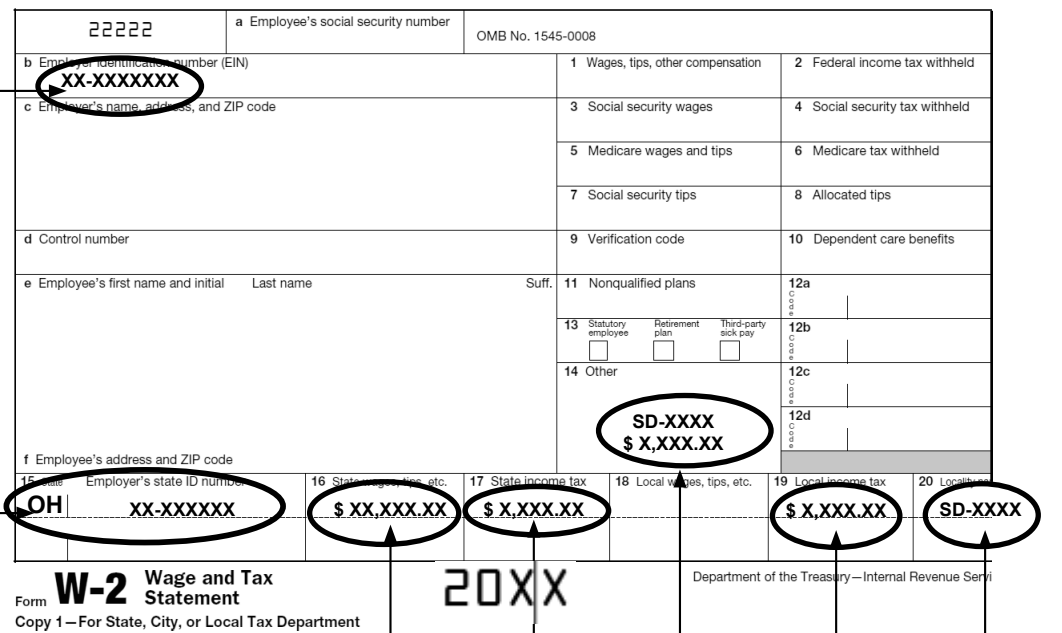
Box 15 – If this shows a state other than OHIO or OH, do **not** include the amount in box 17 as part of your Ohio income tax withholding.

Box 16 – Your state wages, tips, etc.

Box 17 – Your state income tax withholding

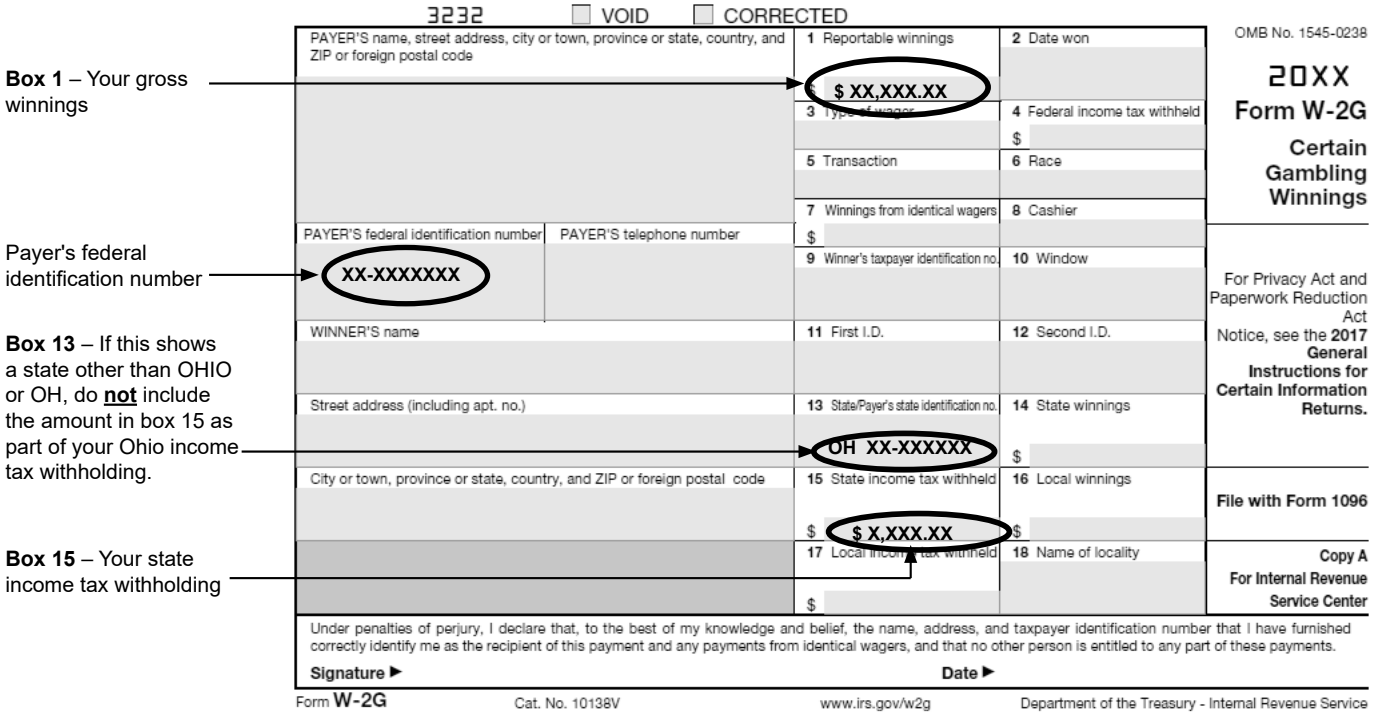
Box 14 – Occasionally, you may find school district withholding and its school district number or name identified in box 14, instead of in boxes 19 and 20.

Box 19/20 – Only claim 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 as part of your Ohio income tax withholding on the IT 1040.



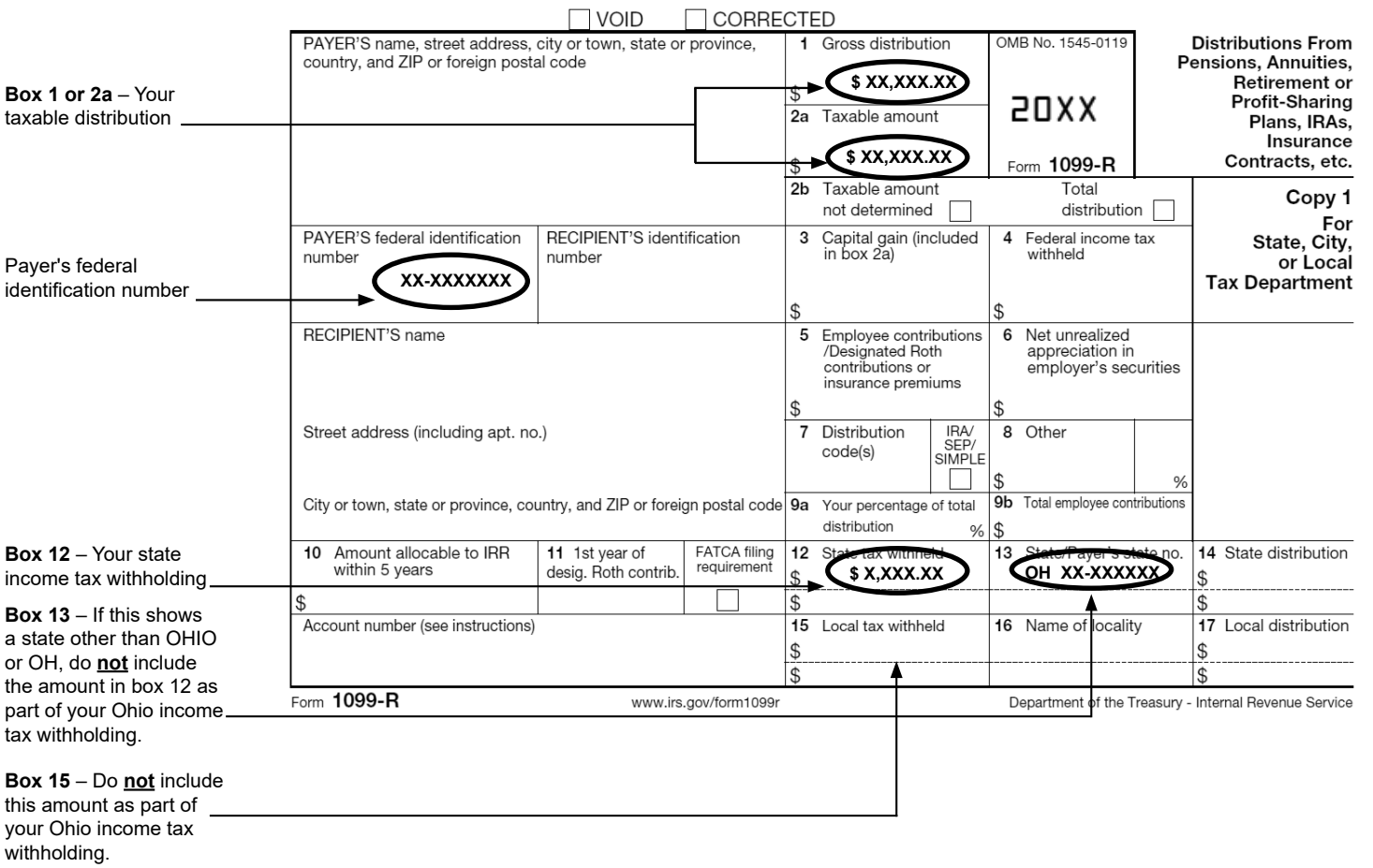
Sample W-2G – This form reports taxpayers' gambling winnings/withholding

See "Ohio Income Tax Withheld" on page 14 of these instructions.



Sample 1099-R – This form reports taxpayers' retirement/pension income/withholding

See "Ohio Income Tax Withheld" on page 14 of these instructions.



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 our website at **tax.ohio.gov** and click on "The Finder." If you believe there is an error or have questions regarding The Finder, please send an email to 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 in 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 form SD 100. For more information, see page 47.

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

T = Traditional E = Earned Income

School District Name	SD #	Tax Rate	Tax Type
Canton CSD	7602	-	-
Canton LSD	7603	-	-
Cardinal LSD	2802	-	-
Cardington-Lincoln LSD	**5901**	**.0075**	**E**
Carey EVSD	**8801**	**.0100**	**T**
Carlisle LSD	**8301**	**.0100**	**T**
Carrollton EVSD	1002	-	-
Cedar Cliff LSD	**2902**	**.0125**	**T**
Celina CSD	**5401**	**.0075**	**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	-	-
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	-	-

T = Traditional E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
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	-	-
Genoa Area LSD	6203	-	-
Georgetown EVSD	0803	-	-
Gibsonburg EVSD	**7203**	**.0075**	**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	-	-
Green LSD (Scioto)	7303	-	-
Green LSD (Summit)	7707	-	-
Green LSD (Wayne)	8503	-	-
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	-	-
Jefferson Area LSD	0406	-	-
Jefferson LSD	**4901**	**.0100**	**E**
Jefferson Township LSD	5704	-	-
Jennings LSD	**6903**	**.0075**	**T**
Johnstown-Monroe LSD	**4503**	**.0100**	**T**
Jonathan Alder LSD	**4902**	**.0125**	**E**
Joseph Badger LSD	7810	-	-
K			
Kalida LSD	**6904**	**.0100**	**T**
Kelleys Island LSD	2203	-	-
Kenston LSD	2804	-	-
Kent CSD	6705	-	-
Kenton CSD	**3303**	**.0100**	**T**
Kettering CSD	5705	-	-
Keystone LSD	4708	-	-
Kings LSD	8303	-	-
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	-	-

T = Traditional E = Earned Income

School District Name	SD #	Tax Rate	Tax Type
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	-	-
Manchester LSD (Adams)	0102	-	-
Manchester LSD (Summit)	7706	-	-
Mansfield CSD	7006	-	-
Maple Heights CSD	1818	-	-
Mapleton LSD	0304	-	-
Maplewood LSD	7815	-	-
Margaretta LSD	2204	-	-
Mariemont CSD	3110	-	-
Marietta CSD	8404	-	-
Marion CSD	5102	-	-
Marion LSD	5403	-	-
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	-	-
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	-	-
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	-	-

T = Traditional E = Earned Income

School District Name	SD #	Tax Rate	Tax Type
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**	**.0050**	**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	-	-
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	-	-
Ridgemont 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**
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	-	-
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**

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School District Name	SD #	Tax Rate	Tax Type
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	-	-
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**
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	-	-
Wheelersburg 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**
X, Y, Z			
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

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. Not all school districts have an income tax. See pages 41-46 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 are not required to file an Ohio IT 1040 for the tax year. 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.

Who Is a Resident of a School District?

You are a resident of a school district if your primary residence is in the school district. Items such as 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 Ohio income tax base (Ohio IT 1040, line 5), plus any business income deduction claimed on Ohio Schedule A, to calculate the school district income tax base. Traditional filers must complete Schedule A 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 Schedule B on the SD 100.

"Earned income" includes **only** the following items to the extent they are included in Ohio 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.

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 of Schedule A so that your taxable income is $0;
- If the school district uses the earned income tax base, you must enter zero on each line of Schedule B so that your taxable income is $0.

For more detailed information on this topic, please go to **tax.ohio.gov** for FAQs (located under the "Income – School District" subheading).

Completing the Top Portion of SD 100

Amended Return Check Box

Check this box if you are amending your previously filed return. See page 8 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 income tax 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 married 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.**

Ohio School District Number

Enter the school district number for which you are filing this return on pages 1 and 2 of your return. Locate your school district number on pages 41-46 or use The Finder found at **tax.ohio.gov**.

School District Residency Status

Check the appropriate box for the school district number that you have entered on the return. If you check "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 listing of school districts on pages 41-46 indicates the tax type of each taxing school district.

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 Schedule A of the SD 100 (lines 19-23). Enter the amount from line 23 on line 1.

Earned Income District: Complete Schedule B of the SD 100 (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 39-40.

- 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.

See R.C. 5747.08(H).

Line 8 - Estimated and Extension Payments and Credit Carryforward from Previous Year Return

Enter the total of all estimated and extension payments made with your Ohio SD 100ES and Ohio SD 40P vouchers for this tax year plus any overpayment from your prior year SD 100 that you credited forward to this tax year.

- **Do not** claim any amount you credited forward from a prior year SD 100 filed for a school district other than the one entered on this return.
- **Do not** claim as an estimated payment a prior year's refund that you requested but did not receive. Instead, contact us about any refund you requested but did not receive.

See R.C. 5747.09(B).

Line 9 – Amount Previously Paid (Amended Returns Only)

This line is only to be used for amended returns. Enter on this line the amount previously paid with your original and/or amended return on line 13.

Line 11 – Overpayment Previously Received (Amended Returns Only)

This line is only to be used for amended returns. Enter the amount previously overpaid on your original and/or amended return, line 16. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year shown on this form, even if you have not yet received the refund; AND
- Amounts you previously claimed as an overpayment credit to the following year.

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. Please remember, an extension of time to file does not extend the time for payment of the tax due. The interest rate for calendar year 2019 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 8.

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 made payable to "School District Income Tax." Include an Ohio SD 40P or SD 40XP payment voucher. Write the last four numbers of your SSN on your paper check or money order.

For additional information regarding payment options, see pages 5-6.

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 as soon as possible of your address change.

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 earned while you were a resident of the school district AND (ii) is included in your Ohio adjusted gross income. Do not include any amounts that you deducted on Ohio Schedule A.

Line 25 – Net Earnings from Self-Employment

Enter any amount constituting "net earnings from self-employment" for federal income tax purposes that (i) was earned while you were a resident of the school district AND (ii) is included in your Ohio adjusted gross income. Do not include any amounts that you deducted on Ohio Schedule A. 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.

Because of changes made to R.C. 5747.24 in 2018, this form replaces the Affidavit of Non-Ohio Residency/Domicile (IT DA) for tax years 2018 and forward. Form IT DA is no longer valid and thus, should no longer be used. See Sub. H.B. 292 of the 132nd Ohio General Assembly.

For more information on residency, see page 11.

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.

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 **irrebuttably presumed** to be a nonresident of Ohio for the tax year.

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

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

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

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

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

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

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

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

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

Ohio Schedule IT NOL Instructions

These instructions are used to complete Ohio Schedule IT NOL.

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

- Your federal exemptions and itemized deductions allowed in the carryback year; AND
- Your Ohio depreciation adjustment.

Federal exemptions and itemized deductions: Since federal exemptions and itemized deductions are not included in federal adjusted gross income, Schedule IT NOL uses your federal modified taxable income when calculating your NOL carryback.

Depreciation adjustment: If the federal NOL carryback reflects either Internal Revenue Code section 168(k) bonus depreciation or section 179 depreciation expense, then you must reduce the federal NOL carryback amount by the Ohio Schedule A addback for those depreciation amounts.

For more detailed 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) and (21).

Example: In 2016 Maria reported $800,000 in federal adjusted gross income and $350,000 in itemized deductions and personal exemption amounts; thus, her federal modified taxable income was $450,000.

In 2018, Maria incurred a $1,000,000 federal NOL, including a $300,000 168(k) bonus depreciation deduction. Maria must add back the entire depreciation amount on Ohio Schedule A, which reduces her available federal NOL carryback to $700,000 for Ohio purposes.

The NOL carryback deduction available on Maria's 2016 amended Ohio return is limited to her 2016 federal modified taxable income ($450,000). She can use the remaining NOL deduction ($250,000) in future tax years.

In 2015, Maria reported a section 179 depreciation addback on her Ohio Schedule A of $500,000. Based on this addback, she reported a corresponding deduction on Ohio Schedule A of $100,000 on her 2016 and 2017 original filings.

However, due to the federal NOL in 2018, Maria cannot recognize the scheduled $100,000 deduction. Also, due to carrying back the NOL to 2016 and 2017, she must remove the $100,000 deductions when amending for those tax years.

The deductions for all three years can be carried forward to the next tax year that does not have an NOL, an NOL carryback or carryforward. Assuming this is tax year 2019, Maria would report an Ohio Schedule A deduction of $400,000 (the three years carried forward plus the scheduled deduction for 2019).

Go Paperless and File Electronically!

Electronic filing has become the preferred method used by taxpayers, with more than 88% of all Ohio income tax returns filed electronically for tax year 2017. The electronic options available for filing a 2018 income tax return are:

Online Services/Ohio I-File

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

Ohio I-File is a free filing service that guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due, electronically submits the tax information, provides you with a copy, gives you a filing confirmation number and directs you to the electronic payment options. See Online Services at **tax.ohio.gov** for more information on this service.

IRS e-file

Use IRS-approved tax preparation software to file your returns.

IRS e-file is a way to prepare and file your return electronically with the IRS and Ohio. More information, including a free federal e-filing program for qualified individuals, is available at www.irs.gov. You can also e-file through an approved, commercially available software program or you can have your return prepared and transmitted by an authorized tax professional. You may be charged for using this option.