



Ohio 2020

Instructions for Filing Original and Amended:

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

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Online Resources

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

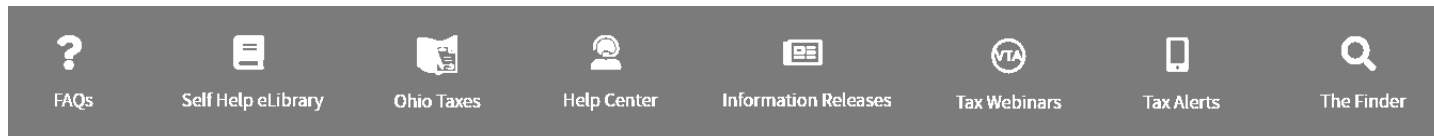
- ✓ [FAQs](#) – Review answers to common questions on topics such as business income and residency issues.
- ✓ [Online Services](#) – File your state and school district income tax returns for free. There are also several self-service options such as making payments, viewing transcripts, and accessing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

IMPORTANT: The following are differences between the online version and print version of the instructions:

- The reference to the federal 1040-NR-EZ, which is not in use for 2020, was removed from the line 13 instruction on page 15.
- The line 7a instruction was added on page 20 due to recent law changes.
- The heading for the \$82,000 tax table on page 36 was corrected.
- Filing and payment deadlines throughout the instructions were changed to "May 17, 2021."

Taxpayer Assistance

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



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

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

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

Normal business hours are from 8:00 a.m. to 5:00 p.m. Monday through Friday excluding holidays. Phone service will be extended until 7:00 p.m. on May 14, 2021 and May 17, 2021.

Write – Contact the Department by mail at:

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

Visit – The Department's visitor center is open, **by appointment only**, during normal business hours (8:00 a.m. to 5:00 p.m., Monday through Friday). To make an appointment, please call 1-855-728-1055 during normal business hours or email us.

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


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

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

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

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

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



**Check Your Refund Status
Anytime, Anywhere!**

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

Our Mission

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

A Message From the Ohio Tax Commissioner

Dear Ohio Taxpayers,

The year 2020 and the scourge of the coronavirus has been lifechanging, but one of the great strengths of our state and country is resilience. Even under clouds of hardship, we continue to move ahead to meet our challenges and responsibilities.

I'd like to thank you and all Ohioans for taking the time to fulfill the critical responsibility of preparing and filing the Ohio income tax return. It is truly an act that benefits us all. Whether it's educating our children, protecting our families and neighbors, or safeguarding our health and the environment that surrounds us, every Ohioan is impacted in some positive way from the taxes we pay.

This tax season, as is often the case, brought changes to the laws and rules that govern Ohio's income tax filing system. These instructions address those changes and give you the guidance you need to fill out your 2020 income tax return.

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

- The recent reduction of tax brackets from 8 to 6 brackets means that those with taxable non-business income of \$22,150 or less will pay no tax.
- For filers who are not requesting a refund, and who have no income tax (or school district income tax) liability, a redesigned form Ohio IT 10 is available for simplified filing.
- The Ohio Educator deduction is new and available on Ohio Schedule A to claim education related expenses in excess of those deducted on the federal return.
- The Lead Abatement credit is also new and available to taxpayers who have paid for lead abatement or removal and received a credit certificate from the Ohio Department of Health.

If you aren't already filing your tax return electronically, please consider doing so. It's more accurate and secure and the fastest way to get a refund. Remember, you can electronically file your Ohio tax return for free with our I-File system.

Please keep in mind the deadline for filing both your Ohio and federal tax return is May 17, 2021. And as a reminder, a request for a filing extension does not extend your payment due date.

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

Best wishes,



Jeff McClain
Ohio Tax Commissioner

Highlights for 2020

NEW Ohio Income Tax Tables. Beginning with tax year 2020, Ohio's individual income tax brackets have been modified so that individuals with Ohio taxable nonbusiness income of \$22,150 or less are not subject to income tax. See pages 32-37.

NEW Ohio IT 10. This return is available to certain taxpayers who are not requesting a refund and do not have an Ohio individual income or school district income tax liability. Additionally, eligible nonresidents may use the IT 10 to make their nonresident statement in place of filing the IT NRS. See the instructions on page 10.

NEW Lead Abatement Credit. A new nonrefundable credit is available for individuals who paid for lead removal and were issued a credit certificate from the Ohio Department of Health. See the instructions on page 21.

NEW Credit Change. Due to law changes, the financial institution tax (FIT) credit is no longer available beginning in tax year 2020.

NEW Ohio Educator Deduction. A new deduction is available on Ohio Schedule A for Ohio educator expenses in excess of the federal deduction. See the instruction on page 17.

NEW Schedules of Withholding. Paper filers must complete the Ohio Schedule of Withholding (and Schedule of School District Withholding) listing each income statement reporting Ohio (or school district) tax withheld. See pages 13 and 47 for more information.

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

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

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

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

Common Filing Tips for Paper Filers

Write legibly using black ink and UPPERCASE letters.

Double-check your demographic information.

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

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

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

Do not write on software-generated paper returns.

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

Use the proper payment voucher.

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

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

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

Include all necessary schedules and worksheets.

- If you have an amount on line 2a and/or 2b of your IT 1040, include Ohio Schedule A.
- If you have an amount on line 9 and/or 16 of your IT 1040, include the Ohio Schedule of Credits and any appropriate worksheets.
- If you have an amount on line 11 of your Ohio Schedule A, include Ohio Schedule IT BUS.
- If you have dependents, include Ohio Schedule J.
- Ensure your return is placed in the proper order:
 - 1) Ohio IT 1040 (pages 1 and 2)
 - 2) Ohio Schedule A
 - 3) Ohio Schedule IT BUS
 - 4) Ohio Schedule of Credits
 - 5) Ohio Schedule J
 - 6) Ohio Schedule of Withholding
 - 7) Worksheets and attachments
 - 8) Wage and income statements

Include verification for your withholding and credits.

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

Do not include any bank or routing information with your paper return.

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

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

Payment Options and Mailing Addresses

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

By law, all tax is due on May 17, 2021 except for certain members of the military.

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

Electronic Check

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

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

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

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

You can delay payment until the payment deadline of May 17, 2021. You can also pay your quarterly 2021 Ohio individual and/or school district estimated income tax with this method.

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

Credit or Debit Card

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

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

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

When will my payment be posted?

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

What information do I need when using this payment method?

Please have the following information available:

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

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

When you call ACI Payments:

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

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

You will then be prompted to enter your payment information.

What if there's a problem with my payment?

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

Paper Check or Money Order

You may pay your Ohio individual income and/or school district income tax by check or money order. If you use a money order, keep a copy for your records. You will be charged a \$50 fee for writing a bad check.

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

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

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

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

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

General Information for the Ohio IT 1040 and SD 100

When Are My Ohio Returns Due?

Most taxpayers must file their Ohio IT 1040 and SD 100 (if applicable) by May 17, 2021. You must file your return by this date even if you are unable to pay the tax due. For an exception for certain military servicemembers, see page 8.

Filing extensions: Ohio does not have an extension request form, but honors the IRS extension. If you filed an IRS extension, your due date for filing your Ohio IT 1040 and SD 100 is October 15, 2021. 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 May 17, 2021 on the Ohio IT 40P and/or SD 40P. Interest will accrue on any tax not paid by May 17, 2021, 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?

- Use black ink **ONLY**.
- Round numbers to the nearest dollar. Do not print over the zeros in the boxes.
- Print numbers and letters (**UPPER CASE** only) inside the boxes as shown:

1 2 3 ANY STREET

How Do I Round to the Nearest Dollar?

To round, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar. See [R.C. 5703.055](#).

Does Ohio Follow the Alternative Preparer Signature Procedures?

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

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

See [R.C. 5703.263\(C\)](#) and [5747.08\(F\)](#).

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

You may check the box above your tax preparer's name on page 2 of the return to authorize your preparer to:

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

See [R.C. 5747.08\(J\)](#).

Should I Make Estimated Tax Payments for Tax Year 2021?

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 2021 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, 2021
- 2nd quarter - June 15, 2021
- 3rd quarter - Sept. 15, 2021
- 4th quarter - Jan. 18, 2022

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

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

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

For more information, see [tax.ohio.gov](#) for FAQs (in the "[Income - Estimated Income/School District Taxes and the 2210 Interest Penalty](#)" topic). See also [R.C. 5747.09](#).

What is Modified Adjusted Gross Income?

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

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

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

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

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

See [R.C. 5747.01\(II\)](#).

What if a Taxpayer Is Deceased?

The taxpayer's representative, such as an executor or administrator, must file the deceased taxpayer's return by:

- Checking the "Deceased" box after the applicable SSN;
- Selecting the filing status from the federal income tax return; AND
- Signing the return on behalf of the deceased.

If the taxpayer is due a refund, the check will be issued in the taxpayer's name. The taxpayer's representative can present proof that she or he is the executor or administrator to the bank when cashing the check.

If the taxpayer's representative needs the check reissued to include his or her name, see [tax.ohio.gov](#) for FAQs (in the "[Income - General Information](#)" topic) with instructions.

See R.C. 5747.08(A).

What if I Move After Filing My Return?

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

Amending Your Ohio IT 1040 and SD 100

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

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

When Not to Amend Your Return

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

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

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

Requesting a Refund

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

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

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

See [R.C. 5747.11](#).

Reporting Additional Tax Due

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

Changes to Your Federal Return

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

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

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

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

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

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



Your amended Ohio IT 1040 and/or SD 100 must be filed no later than 90 days after the IRS completes its review of your federal return, even after

the four-year period has passed. Failure to file the return within the 90-day period may result in an assessment or a denial of your refund claim.

See [R.C. 5747.10](#).

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:

- A revised Ohio form IT RC;
- The other state return(s) or correction notice(s); AND
- Proof of payment to the other state(s).

See [R.C. 5747.05\(B\)\(3\)](#).

Ohio Income Tax for Military Servicemembers and Their Civilian Spouses

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

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

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

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

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

- Line 27 - Deduction for military pay earned by a nonresident servicemember
- Line 28 - Deduction for uniformed services retirement income
- Line 29 - Deduction for military injury relief fund grants and veteran's disability severance payments
- Line 30 - Deduction for certain reimbursements and benefits received for service in the Ohio National Guard

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

See pages 16-17 for specific instructions on each of these deductions.

Withholding. A servicemember who qualifies for the deduction on line 26 or a civilian spouse who qualifies for the deduction on line 27 can complete form IT 4 to avoid Ohio withholding on income not subject to tax. Such taxpayers should check the appropriate box in Section III of the IT 4 and provide the form to their employers.

Filing. Certain military service members may not have a filing requirement due to the deductions available under Ohio law.

However, the Department recommends that such taxpayers file an Ohio IT 1040 or IT 10 to avoid delinquency billings. For more information on who must file an Ohio income tax return, see page 10.

Extensions to File/Pay. Certain military servicemembers may qualify for extensions to file their Ohio income tax returns and pay their Ohio tax due. Generally, Ohio recognizes any extensions granted by the IRS. Such 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			
		In Ohio		Outside of Ohio		In Ohio		Outside of Ohio	
2)	And the income is earned:								
3)	And the source of the income is:	Military Service	Non-Military	Military Service	Non-Military	Military Service	Non-Military	Military Service	Non-Military
4)	Then the income is:	Taxed in Ohio	Taxed in Ohio	Deductible on Schedule A, line 26	Eligible for the Resident Credit	Deductible on Schedule A, line 27	Taxed in Ohio	Deductible on Schedule A, line 27	Eligible for the Nonresident Credit

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

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

For more information, see tax.ohio.gov for FAQs (in the "[Military](#)" topic), or [Information Release IT 2008-02](#) titled "Ohio Taxable Income and Deductions for Servicemembers and Civilian Spouses." You can also email us at military-info@tax.state.oh.us.

Ohio Definitions and Examples of Business and Nonbusiness Income

How is Business Income Treated on My Ohio Return?

Taxpayers can deduct the first \$250,000 (\$125,000 for married separate filers) of their business income included in their federal adjusted gross income. Also, any business income not deducted is taxed at a flat 3%. See the instructions for the Ohio Schedule IT BUS on pages 18-19.

Additionally, Ohio-related business income earned by nonresidents is taxable to Ohio. See the instructions for the IT NRC on page 22.

How Does Ohio Law Define Business and Nonbusiness Income?

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

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

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

See [R.C. 5747.01\(B\)](#), [5747.01\(C\)](#) and [5733.40\(A\)\(7\)](#).

How Do I Determine What Income is Business Income?

Business income can be determined by using either test:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For more information, see [tax.ohio.gov](#) for FAQs (in the "[Income – Business Income and the Business Income Deduction](#)" topic).

General Information for the Ohio IT 1040

Who Must File an Ohio Income Tax Return?

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

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

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

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

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

- Your Ohio adjusted gross income (Ohio IT 1040, line 3) is less than or equal to \$0;
- The total of your senior citizen credit, lump sum distribution credit, and joint filing credit (Ohio Schedule of Credits, lines 4, 5 and 11) is equal to or exceeds your income tax liability (Ohio IT 1040, line 8c) **and** you are not liable for school district income tax; OR
- Your exemption amount (Ohio IT 1040, line 4) is the same as or more than your Ohio adjusted gross income (Ohio IT 1040, line 3).

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

Note: If your federal adjusted gross income is greater than \$24,550, the Department recommends that you file an Ohio IT 1040 or IT 10, even if you do not owe any tax, to avoid delinquency billings.

Ohio IT 10: Certain taxpayers can file Ohio form IT 10 instead of the Ohio IT 1040. The four types of taxpayers described on form IT 10 are eligible to file the form because they:

- Do not have an Ohio individual income or school district income tax liability; AND
- Are not requesting a refund.

See [R.C. 5747.08](#).

Ohio Residency

What Is my Ohio Residency Status?

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

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

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

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

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

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

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

For more information, see tax.ohio.gov for FAQs (in the "[Income - Ohio Residency and Residency Credits](#)" topic), or [Information Release IT 2018-01](#) titled, "Residency Guidelines - Tax Imposed on Resident and Nonresident Individuals for Taxable Years 2018 and Forward." See also [R.C. 5747.01\(I\)\(1\)](#) and *Cunningham v. Testa*, 2015-Ohio-2744.

How Do I Show I Am a Nonresident of Ohio?

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

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

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

See [R.C. 5747.24\(B\), \(C\) and \(D\)](#).

What Is a Contact Period?

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

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

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

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

See [R.C. 5747.24\(A\)](#).

Donations that Apply to Ohio IT 1040



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

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

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

See [R.C. 5747.113](#).

Breast and Cervical Cancer Project

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

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

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

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

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

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

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

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

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

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

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

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

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

Ohio Department of Natural Resources
Division of Natural Areas and Preserves
2045 Morse Road, Building C-4
Columbus, OH 43229-6693

To make a donation online or to learn more, go to the "Support Natural Areas" section at naturepreserves.ohiodnr.gov.

Wildlife Species and Endangered Wildlife

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

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

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

To learn more, go to wildlife.ohiodnr.gov.

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

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

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

Completing the Top Portion of Your Ohio Returns

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

IT 1040, SD 100 and IT 10

Amended Return Check Box

Check this box if you are amending your previously filed return. You must include the Ohio IT RE and/or SD RE with your amended return. See page 7 for amended return instructions. This box is not available on form IT 10.

Net Operating Loss (NOL) Check Box

Check this box if you are amending due to a net operating loss carryback. You must include the Ohio Schedule IT NOL with your amended return. This box is not available on form IT 10.

Name(s), Address and SSN(s)

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

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

County

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

Filing Status

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

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



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

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

IT 1040 and IT 10

School District Number

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

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

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

Residency Status

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

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

For more information on Ohio residency, see page 10.

Ohio Nonresident Statement

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

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

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

Extension Filer

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

SD 100 Only

School District Number

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

School District Residency Status

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

Tax Type

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

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

Ohio IT 1040 - Individual Income Tax Return

Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2020 federal income tax return:

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



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

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

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

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 pages 14-15.

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

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

Line 2b – Ohio Adjustments (Deductions)

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

- If you have no deductions to your Ohio income, leave line 2b blank.
- Any deductions listed on this line must be supported by the applicable Ohio Schedule A line item(s). Enter the amount from Ohio Schedule A, line 39 on this line.

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

Line 4 – Personal and Dependent Exemptions

Ohio allows a personal exemption for you and, if filing a joint return, your spouse.

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

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

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

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 claim their son Patrick as an exemption on their jointly filed federal income tax return. Their modified adjusted gross income is \$75,000. Thus, they claim three exemptions totaling \$6,450 on their Ohio return. Patrick works part-time after school and files his own tax return. Since Patrick is a dependent and his parents claim an exemption for him, he is not eligible for an exemption on his return. He should check the box indicating he can be claimed by someone else and enter \$0 on line 4.

Ohio Schedule J. Include a completed Ohio Schedule J, listing every dependent for whom you are claiming this exemption. Enter the full name, SSN, dependent's relationship, and birthdate of each dependent claimed for this exemption. If your dependent has an individual tax identification number (ITIN) or adoption taxpayer identification number (ATIN), enter that number in the boxes for the dependent's SSN.

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

See [R.C. 5747.025](#) and [5747.01\(O\)](#).

Line 8a – Tax on Line 7a

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

- All taxpayers can utilize the Income Tax Brackets found on page 32.
- If your nonbusiness taxable income is less than \$107,000, your tax has been calculated for you in the Income Tax Table found on pages 32-37.

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

See [R.C. 5747.02\(A\)\(3\)](#).

Line 11 – Interest Penalty

Generally, if you are a wage earner and have Ohio withholding, you will not owe an interest penalty. If you have non-wage income or no Ohio withholding, use Ohio IT/SD 2210 to determine if an interest penalty is due. See [R.C. 5747.09\(D\)](#) and [\(E\)](#).

Line 12 – Unpaid Use (Sales) Tax

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

Line 14 – Ohio Income Tax Withheld

This line is for Ohio income tax withheld as reported on the Schedule of Ohio Withholding. **Do not** include:

- Taxes withheld for another state, a city, or a school district; OR
- 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 line 37 of the Ohio Schedule of Credits).

Schedule of Withholding. Include a completed Schedule of Ohio Withholding, listing every income statement (W-2, W-2G, 1099) for which you have Ohio income tax withheld. See the sample statements on pages 38-39. **Do not list income statements that do not report Ohio income tax withheld.**

Place **state copies** of your income statements after the last page of your return. **Do not** include income statements that are handwritten, self-created, or generated by your tax preparation software.

See [R.C. 5747.08\(H\)](#).

Line 15 – Payments and Credit Carryforward Amounts

Enter the following amounts:

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

Do not include:

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

See [R.C. 5747.09\(B\)](#).

Line 17 – Amount Previously Paid (Amended Returns Only)

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

Line 19 – Overpayment Previously Requested (Amended Returns Only)

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

Line 22 – Interest Due

Interest is due from the unextended due date until the date the tax is paid. Generally, you do not owe interest if you are due a refund. An extension of time to file does not extend the payment due date. The interest rate for calendar year 2021 is 3%.

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

See [R.C. 5747.08\(G\)](#).

Line 23 – Total Amount Due

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

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

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

For more information regarding payment options, see page 5.

Line 25 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2021. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 26 – Donations

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

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

See also [R.C. 5747.113](#).

Line 27 – Your Refund

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

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

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

Ohio Schedule A – Adjustments**Additions****Line 1 – Non-Ohio State or Local Government Interest and Dividends**

Enter the following:

- 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 include:

- 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\(A\)\(15\)](#).

Line 3 – College Tuition Expenses

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

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

contributions and tuition credit purchases in any tax year.

See [R.C. 5747.01\(A\)\(9\)](#) and [5747.70](#).

Line 4 – Ohio Public Obligations

Enter any loss resulting from the sale/disposition of Ohio public obligations to the extent that such losses have been deducted in determining federal adjusted gross income. See [R.C. 5747.01\(A\)\(8\)](#).

Line 5 – Medical Savings Account

Enter net withdrawals made from a medical savings account for **nonmedical** purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return (Ohio Schedule A, line 37). Use the worksheet on page 27 to calculate this adjustment. See [R.C. 5747.01\(A\)\(14\)](#).

Line 6 – Reimbursement of Expenses

Enter reimbursements received in 2020 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 2020. See [R.C. 5747.01\(A\)\(11\)\(b\)](#).

Line 7 – Accelerated Depreciation

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

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

No add-back is required for employers who increased their Ohio income taxes withheld over the previous year by 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 add-back is deductible on Ohio Schedule A in future tax years. Use the worksheet on page 30 to assist you in calculating your future years' deduction amount.

For more information, see tax.ohio.gov for FAQs (in the "[Income - Bonus Depreciation](#)" topic). See also [R.C. 5747.01\(A\)\(17\)](#).

Line 8 – Federal Interest and Dividends

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

Line 9 – Federal Conformity Additions

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

Deductions

Line 11 – Business Income Deduction

In order to take this deduction, you must complete the Ohio Schedule IT BUS. See the instructions on page 18. Enter the amount from Ohio Schedule IT BUS, line 11, on this line. See [R.C. 5747.01\(A\)\(28\)](#).

Line 12 – Reciprocity Wages

Enter compensation amounts earned in Ohio during the portion of the year that you were a resident of Indiana, Kentucky, 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 2020 federal income tax return, Schedule 1, line 1. See [R.C. 5747.01\(A\)\(11\)\(a\)](#).

Line 14 - Taxable Social Security Benefits

Deduct Social Security benefits **only** to the extent they are included in your federal adjusted gross income. Include only the taxable amount reported on your federal return (federal 1040 and 1040-SR, line 6b). See [R.C. 5747.01\(A\)\(5\)](#).

Line 15 - Certain Railroad Retirement Benefits

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

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

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

See [R.C. 5747.01\(A\)\(5\)](#).

Line 16 – Interest Income from Ohio Public Obligations

Deduct interest income earned from Ohio public obligations and Ohio purchase obligations if the interest income was included in your federal adjusted gross income. You can also deduct any gains resulting from the sale or disposition of Ohio public obligations to the extent that the gain was included in your federal adjusted gross income.

You can also deduct income from a certain transfer agreement or an enterprise trans-

ferred under that agreement if the income was included in your federal adjusted gross income.

See [R.C. 5747.01\(A\)\(7\), \(8\), and \(26\)](#).

Line 17 – Individual Development Accounts

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

For more information, contact your local county department of job and family services. See [R.C. 5747.01\(A\)\(16\)](#).

Line 18 – STABLE Contributions

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

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

For more information, see tax.ohio.gov for FAQs (in the "[Income – STABLE Account Deduction](#)" topic). See also [R.C. 5747.01\(A\)\(29\)](#) and [5747.78](#).

Line 19 – Nonresident Income from Ohio Disaster Work

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

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

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

“Disaster work” means repairing, renovating, installing, or constructing property and equipment destroyed by the declared disaster, provided that the property or equipment is owned by a public utility,

commercial mobile radio service provider, cable service provider, or video service provider. Disaster work also includes any preparation for these activities.

The "disaster response period" is based on when the president of the 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\(A\)\(30\)](#) and [5703.94](#).

Line 20 – Federal Interest and Dividends Exempt from State Taxation

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

Line 21 – Ohio Depreciation Deduction

Deduct:

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



You can only deduct amounts that you added back in a prior year on your Ohio IT 1040. If you receive an Ohio IT K-1 reporting a deduction, you must verify it is consistent with your prior year add-back(s). You can take this deduction even if you no longer directly or indirectly own the asset.

Additionally, in tax years with an NOL, an NOL carryback or an NOL carryforward,

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

For more information, see [tax.ohio.gov](#) for FAQs (in the "[Income - Bonus Depreciation](#)" topic). See also [R.C. 5747.01\(A\)\(18\)](#).

Line 22 – Refund or Reimbursement for Itemized Deductions

Deduct amounts included in your federal adjusted gross income that represent refunds or reimbursements of expenses that you previously deducted on federal Schedule A. Do not include any amounts that were previously deducted on Ohio Schedule A in any tax year. See [R.C. 5747.01\(A\)\(11\)\(a\)](#).

Example: Sue claimed an itemized deduction of \$500 for attorney fees on her 2018 federal Schedule A. In 2020 she received a reimbursement for \$200 of those fees from her attorney. She reported this \$200 on her 2020 federal income tax return as other income. Sue is entitled to deduct the \$200 reimbursement on this line.

Line 23 – Repayment of Income Reported

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

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

See [R.C. 5747.01\(A\)\(12\)](#).

Line 24 – Wage Expense

Deduct the amount you reported as your work opportunity tax credit on your federal income tax return. See [R.C. 5747.01\(A\)\(6\)](#).

Line 25 – Federal Conformity Deductions

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

Line 26 – Military Pay for Ohio Residents



Nonresidents and resident servicemembers stationed in Ohio are not eligible for this deduction. 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 8. See also [R.C. 5747.01\(A\)\(21\)](#).

Line 27 – Nonresident Military & Civilian Spouse Wages



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

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

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

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

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

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

Line 28 – Uniformed Services Retirement Income

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

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

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

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

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

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

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

For more information on taxation of military servicemembers and their civilian spouses, see page 8. See also [R.C. 5747.01\(A\)\(23\)](#) and [5747.01\(FF\)](#).

Line 29 – Military Injury Relief Fund and Disability Severance Payments

Enter military injury relief fund and disability severance payments that are included in your federal adjusted gross income. For more information on taxation of military servicemembers and their civilian spouses, see page 8. See also [R.C. 5747.01\(A\)\(24\)](#) and [\(34\)](#).

Line 30 – Ohio National Guard Reimbursements and Benefits

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

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

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

For more information on taxation of military servicemembers and their civilian spouses, see page 8. See also [R.C. 5747.01\(A\)\(20\)](#) and [\(21\)](#).

Line 31 – Contributions to an Ohio 529 Plan

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

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

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

You may not deduct:

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

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

For more tax information, see tax.ohio.gov for FAQs (in the "[Income – 529 Plan Account Deduction](#)" topic). See also [R.C. 5747.01\(A\)\(9\)](#) and [5747.70](#).

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

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

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

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

The amount deducted on this line cannot exceed the taxable portion listed on line 1 of your federal return. See [R.C. 5747.01\(A\)\(27\)](#).

Line 33 - Ohio Educator Expenses

Deduct any education expenses incurred by a qualifying Ohio educator during the tax year to the extent not otherwise deducted or excluded in calculating your Ohio adjusted gross income. This deduction is limited to \$250 per qualifying Ohio educator.

"Qualifying Ohio educator" means a kindergarten through grade 12 Ohio public or private school teacher, instructor, counselor, principal, or aid who worked at least 900 hours during the school year. "Education expenses" means any expenses described in Internal Revenue Code section 62(a)(2)(D).

See [R.C. 5747.01\(A\)\(31\)](#) and [\(JJ\)](#).

Line 34 – Disability Benefits

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

You may not deduct:

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

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

Line 35 – Survivor Benefits

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

Generally, survivor benefits include any amount received because of the death of

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

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

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

Line 36 – Unreimbursed Medical & Health Care Expenses

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

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

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

Do **not** deduct any amounts:

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

Use the worksheet on page 27 to calculate this deduction. For more information, see [tax.ohio.gov](#) for FAQs (in the "[Income - Medical & Health Care Expenses](#)" topic). See also [R.C. 5747.01\(A\)\(10\)](#).

Line 37 – Medical Savings Account

Deduct the amount of funds you and your spouse (if filing a joint return) deposited into a medical savings account. For 2020, the maximum deduction is \$4,916 per taxpayer (\$9,832 if filing a joint return). Do not include amounts deducted on your federal return for contributions to a health savings account.

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

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

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 \$7,036 (\$2,000 for Bob's contribution, \$4,916 for Sue's maximum allowable contribution, and \$120 for Bob's interest earnings).

Line 38 – Qualified Organ Donor Expenses

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

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

See [R.C. 5747.01\(A\)\(22\)](#).

Ohio Schedule IT BUS - Business Income

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

Part 1 - Business Income

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



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

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

Line 1 - Schedule B, Interest and Ordinary Dividends

Enter taxable interest and ordinary dividends reported on federal Schedule B that qualify

as business income. Do not include interest or dividend income from personal bank accounts or personal investments.

Line 2 - Schedule C, Profit or Loss from Business

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

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

Line 3 - Schedule D, Capital Gains and Losses

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

Line 4 - Schedule E, Supplemental Income and Loss

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

Line 5 - Guaranteed Payments and/or Compensation

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

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

Line 6 - Schedule F, Profit or Loss from Farming

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

Line 7 - Other Business Income

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

Part 2 - Business Income Deduction

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

Part 3 - Taxable Business Income

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

Part 4 - Business Entities

For each pass-through entity in which you or your spouse are an investor, enter the following:

- The FEIN;
- Your and your spouse's ownership percentage;
- The 6-digit North American Industry Classification System (NAICS) code; AND
- The business name.

When listing sole proprietorships, enter the owner's SSN and name or the "doing business as" name. NAICS codes are available at naics.com/search.

For more information, see tax.ohio.gov for FAQs (in the "[Income – Business Income and the Business Income Deduction](#)" topic).

Ohio Schedule of Credits**Nonrefundable Individual Credits****Line 2 – Retirement Income Credit**

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

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

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

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

Example: Fred and Nancy are retired and file a joint return. They each have \$3,000 of retirement income included in their Ohio adjusted gross income. Table 2 shows their credit as \$130 based on their total retirement income of \$6,000.

See [R.C. 5747.055\(B\)](#).

Line 3 – Lump Sum Retirement Credit

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

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

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

A "total distribution" is generally indicated in box 2b of your 1099-R. Use the worksheet on page 28 to calculate this credit. See [R.C. 5747.055\(C\), \(D\), and \(E\)](#).

Line 4 – Senior Citizen Credit

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

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

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

Line 5 – Lump Sum Distribution Credit

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

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

- Your modified adjusted gross income less exemptions is less than \$100,000;
- You were 65 or older during the tax year;
- You must have received a total, lump

sum distribution from a qualified pension, retirement, or profit-sharing plan; AND

- You have not previously claimed this credit.

A "total distribution" is generally indicated in box 2b of your 1099-R. Use the worksheet on page 28 to calculate this credit. See [R.C. 5747.055\(G\)](#).

Line 6 – Child Care and Dependent Care Credit

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

Use the worksheet on page 29 to calculate this credit. See [R.C. 5747.054](#).

Line 7 – Displaced Worker Training Credit

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

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

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

Expenses that generally qualify as job training include:

- College tuition and fees
- Vocational training

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

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

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

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

Line 7a – 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 8 – Exemption Credit

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

Line 11 – Joint Filing Credit

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

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



Amounts deducted on Ohio Schedule A are not included in Ohio adjusted gross income, and thus are not "qualifying income." Examples of such amounts include business income, state and local tax refunds, Social Security and railroad retirement benefits, and certain military compensation and retirement benefits.

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

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

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 12 – Earned Income Credit

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

Line 13 – Ohio Adoption Credit

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

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

- Medical care expenses of the birth mother or child in connection with the pregnancy or birth;
- Legal fees, guardian ad litem fees, and court expenses in connection with the adoption;
- Adoption agency fees; AND
- Certain living expenses, not exceeding

\$3,000, for the birth mother that are incurred during pregnancy.

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

For more information, see tax.ohio.gov for FAQs (in the "[Income – Adoption Credit](#)" topic). See also [R.C. 5747.37](#) and [3107.055\(C\)](#).

Nonrefundable Business Credits

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

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

Line 14 – Nonrefundable Job Retention Credit

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

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

Line 15 – Credit for New Employees in an Enterprise Zone

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

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

Line 16 – 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.

To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to seven years. The credit is subject to recapture if the taxpayer disposes of the property or ceases to use it as qualifying property within seven years of placing it in operation.

See [R.C. 5747.28](#).

Line 17 – 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, any remaining balance can be carried forward up to seven years.

For more information about the requirements for this credit, visit [development.ohio.gov](#), or call 1-800-848-1300. See [R.C. 5747.81](#).

Line 18 - Lead Abatement Credit

This credit is granted by the Ohio Department of Health (ODH). To claim this credit, you must attach a copy of the certificate from ODH that indicates the amount of the credit and the tax year for which the credit is based. Additionally, if this credit is based on your ownership of a pass-through entity 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, any remaining balance can be carried forward up to seven years.

For more information about the requirements for this credit, visit [odh.ohio.gov](#). See [R.C. 5747.26](#).

Line 19 – Opportunity Zone Investment Credit

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

For more information about the requirements for this credit, visit [development.ohio.gov](#), or call 1-800-848-1300. See [R.C. 122.84](#).

Line 20 – Technology Investment Credit

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

Line 21 – Enterprise Zone Day Care and Training Credit

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

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

Line 22 – Research and Development Credit

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

For more information about the requirements for this credit, visit [development.ohio.gov](#), or call 1-800-848-1300. See [R.C. 166.21](#) and [5747.331](#).

Line 23 – Nonrefundable Ohio Historic Preservation Credit

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

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

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

Nonrefundable Residency Credits

To determine your residency status, see page 10 as well as [tax.ohio.gov](#) for FAQs (in the "[Income - Ohio Residency and Residency Credits](#)" topic).

Line 26 – Nonresident Portion of Ohio Adjusted Gross Income

To determine the portion of your Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio, you must use Ohio form IT NRC. See pages 22-25 for the IT NRC instructions.

Line 28 – Nonresident Credit

Only income earned while a nonresident of Ohio is eligible for this credit. Full-year Ohio residents are not entitled to this credit. See [R.C. 5747.05\(A\)](#) and [Ohio Adm. Code 5703-7-03](#).

Line 29 – Ohio Adjusted Gross Income Taxed by Other States

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

Line 32 – Tax Paid to Other States

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

Line 33 – Resident Credit

The credit equals the lesser of the income taxes paid to another state or the District of Columbia, or the portion of your Ohio tax liability attributable to income taxed by another state. Full-year nonresidents are not entitled to this credit. See [R.C. 5747.05\(B\)](#) and [Ohio Adm. Code 5703-7-03](#).

Refundable Credits

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

Line 35 – Refundable Ohio Historic Preservation Credit

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

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

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

Line 36 – Refundable Job Creation Credit and Job Retention Credit

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

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

Line 37 – Pass-Through Entity Credit

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

- Income taxes paid by the PTE (IT K-1, line 3); AND/OR
- Indirect PTE credits (IT K-1, line 4) from taxes paid by a PTE you indirectly own.

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

This credit is related to the adjustment on

Ohio Schedule A, line 2. See the instruction on page 14.

See [R.C. 5747.08\(I\)](#) and [5747.059](#).

Line 38 – Motion Picture and Broadway Theatrical Production Credit

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

For more information about the requirements for this credit, visit [development.ohio.gov](#), or call 1-800-848-1300. See [R.C. 5747.66](#).

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.

For more information about the requirements for this credit, visit [development.ohio.gov](#) or call 1-800-848-1300. See [R.C. 5747.80](#).

IT NRC - Ohio Nonresident Credit Calculation

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

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

For more information, see [tax.ohio.gov](#) for FAQs (in the "[Income - Ohio Residency and Residency Credits](#)" topic).

Section I – Nonresident Credit Calculation

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

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



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

Line 1 – Compensation and Guaranteed Payments

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

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

A nonresident must allocate compensation using either:

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

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

- Military services performed outside Ohio while you were a resident of Ohio;
- Military services performed in Ohio while you were a nonresident;

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

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

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

For more information, see tax.ohio.gov for FAQs (in the "[Income – Allocation of Compensation](#)" topic). 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 add-back 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 34 – Disability Benefits
- Line 35 – Survivor Benefits

See [R.C. 5747.20\(B\)\(6\)](#).

Line 10 – Nonbusiness Interest and Dividend Income

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

Line 11 – Pensions, Annuities and IRA Distributions

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

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

See [R.C. 5747.20\(B\)\(6\)](#).

Line 12 – Unemployment Compensation

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

Line 13 – Other Nonbusiness Income

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

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

See [R.C. 5747.20\(B\)\(6\)](#).

Line 14 – Federal Deductions

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

Line 18 – Nonresident Portion of Ohio Adjusted Gross Income

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

Section II – Ohio Business Income

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

For each business, enter:

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



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

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

- The total business income included on your federal return in Column A;
- The Ohio depreciation adjustment in Column B (from Ohio IT K-1, the Ohio portion

- of line 2c);
- The Ohio apportioned income in Column C (from Ohio IT K-1, the Ohio portion of line 2a plus 2b).

Important: You **must** complete Section III, even if you received an IT K-1 from the entity, if the IT K-1 depreciation worksheet includes amounts not added back on your previous Ohio income tax returns.

Line 22 – Column Totals

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

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

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

Line 24 – Ohio Business Income

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

Section III – Business-Level Income & Apportionment

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

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

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

Part A

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

The three factors are property and payroll, each weighted at 20%, and sales, weighted at 60%, for a total of 100%. However, if any factor's "total everywhere" is zero, the weights of the remaining factors must be proportionately increased so that the total re-

mains 100%. You must show the reweighted factors by crossing out the listed weights and replacing them with the correct weights.

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

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

Line 1 – Property Factor

The property factor is the ratio of:

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

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

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

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

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

See [R.C. 5747.21\(B\)](#) and [5733.05\(B\)\(2\)\(a\)](#).

Line 1(a) – Property Owned

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

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

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

Line 1(b) – Property Rented

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

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

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

Line 2 – Payroll Factor

The payroll factor is the ratio of:

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

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

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

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

See [R.C. 5747.21\(B\)](#) and [5733.05\(B\)\(2\)\(b\)](#).

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

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

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

Line 3 – Sales Factor

The sales factor is the ratio of:

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

"Sales" includes gross business receipts such as:

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

“Sales” **does not** include:

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

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

See [R.C. 5747.21\(B\)](#) and [5733.05\(B\)\(2\)\(c\)](#).

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

- Receipts from sales of tangible personal property, less returns and allowances, to the extent the property was received by the purchaser in Ohio;
- Receipts from services to the extent the purchaser ultimately used or received the benefit of the services in Ohio;
- Rents and royalties from tangible personal property to the extent the property was used in Ohio;
- Receipts from the transfer of certain intellectual property to the extent the property was used in Ohio;
- Receipts from the right to use certain intellectual property in Ohio;
- Receipts from the sale of real property located in Ohio; AND
- Rents and royalties from real property located in Ohio.

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

See [R.C. 5733.05\(B\)\(2\)\(c\)\(i\) and \(ii\)](#).

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

Line 4 – Ohio Apportionment Ratio

This is the Ohio apportionment ratio for this business. Use this ratio in Parts B and C to determine:

- Ohio apportioned income; AND
- Ohio apportioned depreciation adjustments from Ohio Schedule A.

Part B

For each Section III completed, enter only amounts that are both included in the calculation of your federal adjusted gross income

and are “business income” under Ohio law. Remember, because of differences between federal and Ohio law, some amounts reported as business income on the federal return may not be business income on this schedule. **Do not simply list the amounts from the federal return.**

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

Line 5 – Schedule B, Interest and Ordinary Dividends

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

Line 6 – Schedule C, Profit or Loss from Business

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

Line 7 – Schedule D, Capital Gains and Losses

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

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

Line 8 – Schedule E, Supplemental Income and Loss

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

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

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

Line 10 – Schedule F, Profit or Loss from Farming

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

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

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

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

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

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

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

Line 15 – Total R.C. 5747.212 Income

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

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

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

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

Line 17 – Ohio Apportioned Income

This is 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 Add-back

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 add-backs:

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

Calculate this amount using the current year's Ohio Schedule A. **Do not use an amount from a prior year's filing.**

Line 21 – Ohio Apportioned Depreciation

This is 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.

IT RC - Ohio Resident Credit Calculation

Individuals must use the IT RC to calculate:

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

“State” means **only** one of the 50 United States of America. State **does not** include any country, province, or city. Additionally, individuals cannot claim a resident credit for income earned in a state without an individual income tax. Thus, those states are not listed on form IT RC.

Only Ohio full-year and part-year residents may use this form. Do not report on this form any income earned while a nonresident of Ohio. Such income is **not**

eligible for the Ohio resident credit but may be eligible for the nonresident credit. See the instructions for form IT NRC.

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

For more information, see tax.ohio.gov for FAQs (in the ["Ohio Residency and Residency Credits"](#) topic).

Column A – Income Taxed

For each state or the District of Columbia for which you filed an income tax return, enter the portion of your Ohio adjusted gross income that was subjected to income tax on such return. 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, Michigan, Pennsylvania, or West Virginia while you were an Ohio resident. These amounts are not taxed by those states because of agreements they have with Ohio.

Column B – Tax Paid

For each state or District of Columbia for which you filed an income tax return, enter any income taxes paid for the current tax year. Generally, this will be the amount shown on the line of the return that is equivalent to Ohio IT 1040, line 10.

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

Unreimbursed Medical & Health Care Expenses Worksheet (Ohio Schedule A, Line 36)

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

1. Enter amounts paid for unreimbursed dental, vision, and health insurance premiums paid during any portion of the year in which you were **not** eligible for Medicare or an employer-paid health care plan through your or your spouse's employer (See Note).....1. _____
2. Enter amounts paid for unreimbursed long-term care insurance premiums (See Note).....2. _____
3. Enter amounts paid for unreimbursed dental, vision, and health insurance premiums paid during any portion of the year in which you **were** eligible for Medicare or an employer-paid health care plan through your or your spouse's employer (See Note).....3. _____
4. Enter amounts paid for medical care during the year (do not include any amounts reported on lines 1-3).....4. _____
5. Sum of lines 3 and 4.....5. _____
6. Enter your federal adjusted gross income (Ohio IT 1040, line 1). If less than zero, enter zero.....6. _____
7. Multiply line 6 by 7.5% (0.075).....7. _____
8. Line 5 minus line 7. If less than zero, enter zero.....8. _____
9. Add lines 1, 2, and 8. Enter on Ohio Schedule A, line 36.....9. _____

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

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

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

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

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

Line 3: 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 3 of the worksheet.

Line 4: For purposes of this line, "medical care" has the same meaning found in Internal Revenue Code section 213, excluding premiums already reported on lines 1, 2 and 3. Some examples of eligible expenses are amounts paid for:

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

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

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

1. Amount you contributed during 2020, but no more than \$4,916. Do not include on this line any amount you entered on the federal 1040, Schedule 1, line 12 1. _____
2. If joint return, amount your spouse contributed to a separate account during 2020, but no more than \$4,916 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. 2020 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 37 6. _____
7. If line 4 is less than line 5, subtract line 4 from line 5. Enter on Ohio Schedule A, line 5 7. _____

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

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

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

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

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

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

Do not include any of the following:

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

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

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

Line 6: If your lump sum retirement credit is greater than your tax liability, you may elect to receive a credit for each subsequent tax

year. To calculate the credit you may claim in future years, complete lines 6a through 6c.

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

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

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

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

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

Table 1

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

Table 2

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

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

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

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

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

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

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

Ohio Nonrefundable Credit Carryforward Worksheet

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

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

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

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

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

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

for each credit to determine the amount you can claim.

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

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

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

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

Column B: Enter the portion of your depreciation expense add-back attributable to each business.

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

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

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

Column E: Divide 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)	(B)	(C)	(D)	(E)
Beneficiary's Name	Total Contributions	Prior Year Deductions	Current Year Deduction	Carryforward Available for Future Years

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

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

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

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

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

Modified Adjusted Gross Income Less Exemptions

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

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

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. _____

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 this worksheet to calculate your use tax liability. For more information on Ohio's sales and use tax, see the [FAQs](#) at tax.ohio.gov.

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, 2020. To see the rate in effect at the time of your purchase(s), see tax.ohio.gov.

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

2020 Ohio Income Tax Brackets for Ohio IT 1040

Taxpayers with Ohio taxable nonbusiness income of \$107,000 or more must use these brackets. Round your tax to the nearest dollar.

Taxable Nonbusiness Income (Ohio IT 1040, line 7)	Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a)		
0 – \$ 22,150	0.000% of Ohio taxable nonbusiness income		
\$ 22,151 – \$ 44,250	\$ 316.18	plus	2.850% of the amount in excess of \$ 22,150
\$ 44,250 – \$ 88,450	\$ 946.03	plus	3.326% of the amount in excess of \$ 44,250
\$ 88,450 – \$110,650	\$ 2,416.12	plus	3.802% of the amount in excess of \$ 88,450
\$110,650 – \$221,300	\$ 3,260.16	plus	4.413% of the amount in excess of \$110,650
more than \$221,300	\$ 8,143.14	plus	4.797% of the amount in excess of \$221,300

2020 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$22,000			\$24,000			\$26,000			\$28,000			\$30,000		
			24000	24050	370	26000	26050	427	28000	28050	484	30000	30050	541
			24050	24100	371	26050	26100	428	28050	28100	485	30050	30100	542
0	22150	0	24100	24150	372	26100	26150	429	28100	28150	486	30100	30150	543
22151	22200	317	24150	24200	374	26150	26200	431	28150	28200	488	30150	30200	545
22200	22250	318	24200	24250	375	26200	26250	432	28200	28250	489	30200	30250	546
22250	22300	320	24250	24300	377	26250	26300	434	28250	28300	491	30250	30300	548
22300	22350	321	24300	24350	378	26300	26350	435	28300	28350	492	30300	30350	549
22350	22400	323	24350	24400	380	26350	26400	437	28350	28400	494	30350	30400	551
22400	22450	324	24400	24450	381	26400	26450	438	28400	28450	495	30400	30450	552
22450	22500	325	24450	24500	382	26450	26500	439	28450	28500	496	30450	30500	553
22500	22550	327	24500	24550	384	26500	26550	441	28500	28550	498	30500	30550	555
22550	22600	328	24550	24600	385	26550	26600	442	28550	28600	499	30550	30600	556
22600	22650	330	24600	24650	387	26600	26650	444	28600	28650	501	30600	30650	558
22650	22700	331	24650	24700	388	26650	26700	445	28650	28700	502	30650	30700	559
22700	22750	333	24700	24750	390	26700	26750	447	28700	28750	504	30700	30750	561
22750	22800	334	24750	24800	391	26750	26800	448	28750	28800	505	30750	30800	562
22800	22850	335	24800	24850	392	26800	26850	449	28800	28850	506	30800	30850	563
22850	22900	337	24850	24900	394	26850	26900	451	28850	28900	508	30850	30900	565
22900	22950	338	24900	24950	395	26900	26950	452	28900	28950	509	30900	30950	566
22950	23000	340	24950	25000	397	26950	27000	454	28950	29000	511	30950	31000	568
\$23,000			\$25,000			\$27,000			\$29,000			\$31,000		
23000	23050	341	25000	25050	398	27000	27050	455	29000	29050	512	31000	31050	569
23050	23100	343	25050	25100	400	27050	27100	457	29050	29100	514	31050	31100	571
23100	23150	344	25100	25150	401	27100	27150	458	29100	29150	515	31100	31150	572
23150	23200	345	25150	25200	402	27150	27200	459	29150	29200	516	31150	31200	573
23200	23250	347	25200	25250	404	27200	27250	461	29200	29250	518	31200	31250	575
23250	23300	348	25250	25300	405	27250	27300	462	29250	29300	519	31250	31300	576
23300	23350	350	25300	25350	407	27300	27350	464	29300	29350	521	31300	31350	578
23350	23400	351	25350	25400	408	27350	27400	465	29350	29400	522	31350	31400	579
23400	23450	353	25400	25450	410	27400	27450	467	29400	29450	524	31400	31450	581
23450	23500	354	25450	25500	411	27450	27500	468	29450	29500	525	31450	31500	582
23500	23550	355	25500	25550	412	27500	27550	469	29500	29550	526	31500	31550	583
23550	23600	357	25550	25600	414	27550	27600	471	29550	29600	528	31550	31600	585
23600	23650	358	25600	25650	415	27600	27650	472	29600	29650	529	31600	31650	586
23650	23700	360	25650	25700	417	27650	27700	474	29650	29700	531	31650	31700	588
23700	23750	361	25700	25750	418	27700	27750	475	29700	29750	532	31700	31750	589
23750	23800	362	25750	25800	419	27750	27800	476	29750	29800	533	31750	31800	590
23800	23850	364	25800	25850	421	27800	27850	478	29800	29850	535	31800	31850	592
23850	23900	365	25850	25900	422	27850	27900	479	29850	29900	536	31850	31900	593
23900	23950	367	25900	25950	424	27900	27950	481	29900	29950	538	31900	31950	595
23950	24000	368	25950	26000	425	27950	28000	482	29950	30000	539	31950	32000	596

2020 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
32000	32050	598	35000	35050	683	38000	38050	769	41000	41050	854	44000	44050	940
32050	32100	599	35050	35100	685	38050	38100	770	41050	41100	856	44050	44100	941
32100	32150	600	35100	35150	686	38100	38150	771	41100	41150	857	44100	44150	942
32150	32200	602	35150	35200	687	38150	38200	773	41150	41200	858	44150	44200	944
32200	32250	603	35200	35250	689	38200	38250	774	41200	41250	860	44200	44250	945
32250	32300	605	35250	35300	690	38250	38300	776	41250	41300	861	44250	44300	947
32300	32350	606	35300	35350	692	38300	38350	777	41300	41350	863	44300	44350	949
32350	32400	608	35350	35400	693	38350	38400	779	41350	41400	864	44350	44400	950
32400	32450	609	35400	35450	695	38400	38450	780	41400	41450	866	44400	44450	952
32450	32500	610	35450	35500	696	38450	38500	781	41450	41500	867	44450	44500	954
32500	32550	612	35500	35550	697	38500	38550	783	41500	41550	868	44500	44550	955
32550	32600	613	35550	35600	699	38550	38600	784	41550	41600	870	44550	44600	957
32600	32650	615	35600	35650	700	38600	38650	786	41600	41650	871	44600	44650	959
32650	32700	616	35650	35700	702	38650	38700	787	41650	41700	873	44650	44700	960
32700	32750	618	35700	35750	703	38700	38750	789	41700	41750	874	44700	44750	962
32750	32800	619	35750	35800	704	38750	38800	790	41750	41800	875	44750	44800	963
32800	32850	620	35800	35850	706	38800	38850	791	41800	41850	877	44800	44850	965
32850	32900	622	35850	35900	707	38850	38900	793	41850	41900	878	44850	44900	967
32900	32950	623	35900	35950	709	38900	38950	794	41900	41950	880	44900	44950	968
32950	33000	625	35950	36000	710	38950	39000	796	41950	42000	881	44950	45000	970
\$33,000			\$36,000			\$39,000			\$42,000			\$45,000		
33000	33050	626	36000	36050	712	39000	39050	797	42000	42050	883	45000	45050	972
33050	33100	628	36050	36100	713	39050	39100	799	42050	42100	884	45050	45100	973
33100	33150	629	36100	36150	714	39100	39150	800	42100	42150	885	45100	45150	975
33150	33200	630	36150	36200	716	39150	39200	801	42150	42200	887	45150	45200	977
33200	33250	632	36200	36250	717	39200	39250	803	42200	42250	888	45200	45250	978
33250	33300	633	36250	36300	719	39250	39300	804	42250	42300	890	45250	45300	980
33300	33350	635	36300	36350	720	39300	39350	806	42300	42350	891	45300	45350	982
33350	33400	636	36350	36400	722	39350	39400	807	42350	42400	893	45350	45400	983
33400	33450	638	36400	36450	723	39400	39450	809	42400	42450	894	45400	45450	985
33450	33500	639	36450	36500	724	39450	39500	810	42450	42500	895	45450	45500	987
33500	33550	640	36500	36550	726	39500	39550	811	42500	42550	897	45500	45550	988
33550	33600	642	36550	36600	727	39550	39600	813	42550	42600	898	45550	45600	990
33600	33650	643	36600	36650	729	39600	39650	814	42600	42650	900	45600	45650	992
33650	33700	645	36650	36700	730	39650	39700	816	42650	42700	901	45650	45700	993
33700	33750	646	36700	36750	732	39700	39750	817	42700	42750	903	45700	45750	995
33750	33800	647	36750	36800	733	39750	39800	818	42750	42800	904	45750	45800	997
33800	33850	649	36800	36850	734	39800	39850	820	42800	42850	905	45800	45850	998
33850	33900	650	36850	36900	736	39850	39900	821	42850	42900	907	45850	45900	1000
33900	33950	652	36900	36950	737	39900	39950	823	42900	42950	908	45900	45950	1002
33950	34000	653	36950	37000	739	39950	40000	824	42950	43000	910	45950	46000	1003
\$34,000			\$37,000			\$40,000			\$43,000			\$46,000		
34000	34050	655	37000	37050	740	40000	40050	826	43000	43050	911	46000	46050	1005
34050	34100	656	37050	37100	742	40050	40100	827	43050	43100	913	46050	46100	1007
34100	34150	657	37100	37150	743	40100	40150	828	43100	43150	914	46100	46150	1008
34150	34200	659	37150	37200	744	40150	40200	830	43150	43200	915	46150	46200	1010
34200	34250	660	37200	37250	746	40200	40250	831	43200	43250	917	46200	46250	1012
34250	34300	662	37250	37300	747	40250	40300	833	43250	43300	918	46250	46300	1013
34300	34350	663	37300	37350	749	40300	40350	834	43300	43350	920	46300	46350	1015
34350	34400	665	37350	37400	750	40350	40400	836	43350	43400	921	46350	46400	1017
34400	34450	666	37400	37450	752	40400	40450	837	43400	43450	923	46400	46450	1018
34450	34500	667	37450	37500	753	40450	40500	838	43450	43500	924	46450	46500	1020
34500	34550	669	37500	37550	754	40500	40550	840	43500	43550	925	46500	46550	1022
34550	34600	670	37550	37600	756	40550	40600	841	43550	43600	927	46550	46600	1023
34600	34650	672	37600	37650	757	40600	40650	843	43600	43650	928	46600	46650	1025
34650	34700	673	37650	37700	759	40650	40700	844	43650	43700	930	46650	46700	1027
34700	34750	675	37700	37750	760	40700	40750	846	43700	43750	931	46700	46750	1028
34750	34800	676	37750	37800	761	40750	40800	847	43750	43800	932	46750	46800	1030
34800	34850	677	37800	37850	763	40800	40850	848	43800	43850	934	46800	46850	1032
34850	34900	679	37850	37900	764	40850	40900	850	43850	43900	935	46850	46900	1033
34900	34950	680	37900	37950	766	40900	40950	851	43900	43950	937	46900	46950	1035
34950	35000	682	37950	38000	767	40950	41000	853	43950	44000	938	46950	47000	1037

2020 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:		
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\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
47000	47050	1038	50000	50050	1138	53000	53050	1238	56000	56050	1338	59000	59050	1437
47050	47100	1040	50050	50100	1140	53050	53100	1240	56050	56100	1339	59050	59100	1439
47100	47150	1042	50100	50150	1141	53100	53150	1241	56100	56150	1341	59100	59150	1441
47150	47200	1043	50150	50200	1143	53150	53200	1243	56150	56200	1343	59150	59200	1442
47200	47250	1045	50200	50250	1145	53200	53250	1245	56200	56250	1344	59200	59250	1444
47250	47300	1047	50250	50300	1146	53250	53300	1246	56250	56300	1346	59250	59300	1446
47300	47350	1048	50300	50350	1148	53300	53350	1248	56300	56350	1348	59300	59350	1447
47350	47400	1050	50350	50400	1150	53350	53400	1250	56350	56400	1349	59350	59400	1449
47400	47450	1052	50400	50450	1151	53400	53450	1251	56400	56450	1351	59400	59450	1451
47450	47500	1053	50450	50500	1153	53450	53500	1253	56450	56500	1353	59450	59500	1452
47500	47550	1055	50500	50550	1155	53500	53550	1255	56500	56550	1354	59500	59550	1454
47550	47600	1057	50550	50600	1156	53550	53600	1256	56550	56600	1356	59550	59600	1456
47600	47650	1058	50600	50650	1158	53600	53650	1258	56600	56650	1358	59600	59650	1457
47650	47700	1060	50650	50700	1160	53650	53700	1260	56650	56700	1359	59650	59700	1459
47700	47750	1062	50700	50750	1161	53700	53750	1261	56700	56750	1361	59700	59750	1461
47750	47800	1063	50750	50800	1163	53750	53800	1263	56750	56800	1363	59750	59800	1462
47800	47850	1065	50800	50850	1165	53800	53850	1264	56800	56850	1364	59800	59850	1464
47850	47900	1067	50850	50900	1166	53850	53900	1266	56850	56900	1366	59850	59900	1466
47900	47950	1068	50900	50950	1168	53900	53950	1268	56900	56950	1368	59900	59950	1467
47950	48000	1070	50950	51000	1170	53950	54000	1269	56950	57000	1369	59950	60000	1469
\$48,000			\$51,000			\$54,000			\$57,000			\$60,000		
48000	48050	1072	51000	51050	1171	54000	54050	1271	57000	57050	1371	60000	60050	1471
48050	48100	1073	51050	51100	1173	54050	54100	1273	57050	57100	1373	60050	60100	1472
48100	48150	1075	51100	51150	1175	54100	54150	1274	57100	57150	1374	60100	60150	1474
48150	48200	1077	51150	51200	1176	54150	54200	1276	57150	57200	1376	60150	60200	1476
48200	48250	1078	51200	51250	1178	54200	54250	1278	57200	57250	1378	60200	60250	1477
48250	48300	1080	51250	51300	1180	54250	54300	1279	57250	57300	1379	60250	60300	1479
48300	48350	1082	51300	51350	1181	54300	54350	1281	57300	57350	1381	60300	60350	1481
48350	48400	1083	51350	51400	1183	54350	54400	1283	57350	57400	1383	60350	60400	1482
48400	48450	1085	51400	51450	1185	54400	54450	1284	57400	57450	1384	60400	60450	1484
48450	48500	1087	51450	51500	1186	54450	54500	1286	57450	57500	1386	60450	60500	1486
48500	48550	1088	51500	51550	1188	54500	54550	1288	57500	57550	1388	60500	60550	1487
48550	48600	1090	51550	51600	1190	54550	54600	1289	57550	57600	1389	60550	60600	1489
48600	48650	1092	51600	51650	1191	54600	54650	1291	57600	57650	1391	60600	60650	1491
48650	48700	1093	51650	51700	1193	54650	54700	1293	57650	57700	1393	60650	60700	1492
48700	48750	1095	51700	51750	1195	54700	54750	1294	57700	57750	1394	60700	60750	1494
48750	48800	1097	51750	51800	1196	54750	54800	1296	57750	57800	1396	60750	60800	1496
48800	48850	1098	51800	51850	1198	54800	54850	1298	57800	57850	1398	60800	60850	1497
48850	48900	1100	51850	51900	1200	54850	54900	1299	57850	57900	1399	60850	60900	1499
48900	48950	1102	51900	51950	1201	54900	54950	1301	57900	57950	1401	60900	60950	1501
48950	49000	1103	51950	52000	1203	54950	55000	1303	57950	58000	1403	60950	61000	1502
\$49,000			\$52,000			\$55,000			\$58,000			\$61,000		
49000	49050	1105	52000	52050	1205	55000	55050	1304	58000	58050	1404	61000	61050	1504
49050	49100	1107	52050	52100	1206	55050	55100	1306	58050	58100	1406	61050	61100	1506
49100	49150	1108	52100	52150	1208	55100	55150	1308	58100	58150	1408	61100	61150	1507
49150	49200	1110	52150	52200	1210	55150	55200	1309	58150	58200	1409	61150	61200	1509
49200	49250	1111	52200	52250	1211	55200	55250	1311	58200	58250	1411	61200	61250	1511
49250	49300	1113	52250	52300	1213	55250	55300	1313	58250	58300	1413	61250	61300	1512
49300	49350	1115	52300	52350	1215	55300	55350	1314	58300	58350	1414	61300	61350	1514
49350	49400	1116	52350	52400	1216	55350	55400	1316	58350	58400	1416	61350	61400	1516
49400	49450	1118	52400	52450	1218	55400	55450	1318	58400	58450	1417	61400	61450	1517
49450	49500	1120	52450	52500	1220	55450	55500	1319	58450	58500	1419	61450	61500	1519
49500	49550	1121	52500	52550	1221	55500	55550	1321	58500	58550	1421	61500	61550	1521
49550	49600	1123	52550	52600	1223	55550	55600	1323	58550	58600	1422	61550	61600	1522
49600	49650	1125	52600	52650	1225	55600	55650	1324	58600	58650	1424	61600	61650	1524
49650	49700	1126	52650	52700	1226	55650	55700	1326	58650	58700	1426	61650	61700	1526
49700	49750	1128	52700	52750	1228	55700	55750	1328	58700	58750	1427	61700	61750	1527
49750	49800	1130	52750	52800	1230	55750	55800	1329	58750	58800	1429	61750	61800	1529
49800	49850	1131	52800	52850	1231	55800	55850	1331	58800	58850	1431	61800	61850	1531
49850	49900	1133	52850	52900	1233	55850	55900	1333	58850	58900	1432	61850	61900	1532
49900	49950	1135	52900	52950	1235	55900	55950	1334	58900	58950	1434	61900	61950	1534
49950	50000	1136	52950	53000	1236	55950	56000	1336	58950	59000	1436	61950	62000	1536

2020 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
62000	62050	1537	65000	65050	1637	68000	68050	1737	71000	71050	1837	74000	74050	1936
62050	62100	1539	65050	65100	1639	68050	68100	1738	71050	71100	1838	74050	74100	1938
62100	62150	1541	65100	65150	1640	68100	68150	1740	71100	71150	1840	74100	74150	1940
62150	62200	1542	65150	65200	1642	68150	68200	1742	71150	71200	1842	74150	74200	1941
62200	62250	1544	65200	65250	1644	68200	68250	1743	71200	71250	1843	74200	74250	1943
62250	62300	1546	65250	65300	1645	68250	68300	1745	71250	71300	1845	74250	74300	1945
62300	62350	1547	65300	65350	1647	68300	68350	1747	71300	71350	1847	74300	74350	1946
62350	62400	1549	65350	65400	1649	68350	68400	1748	71350	71400	1848	74350	74400	1948
62400	62450	1551	65400	65450	1650	68400	68450	1750	71400	71450	1850	74400	74450	1950
62450	62500	1552	65450	65500	1652	68450	68500	1752	71450	71500	1852	74450	74500	1951
62500	62550	1554	65500	65550	1654	68500	68550	1753	71500	71550	1853	74500	74550	1953
62550	62600	1556	65550	65600	1655	68550	68600	1755	71550	71600	1855	74550	74600	1955
62600	62650	1557	65600	65650	1657	68600	68650	1757	71600	71650	1857	74600	74650	1956
62650	62700	1559	65650	65700	1659	68650	68700	1758	71650	71700	1858	74650	74700	1958
62700	62750	1561	65700	65750	1660	68700	68750	1760	71700	71750	1860	74700	74750	1960
62750	62800	1562	65750	65800	1662	68750	68800	1762	71750	71800	1862	74750	74800	1961
62800	62850	1564	65800	65850	1664	68800	68850	1763	71800	71850	1863	74800	74850	1963
62850	62900	1565	65850	65900	1665	68850	68900	1765	71850	71900	1865	74850	74900	1965
62900	62950	1567	65900	65950	1667	68900	68950	1767	71900	71950	1867	74900	74950	1966
62950	63000	1569	65950	66000	1669	68950	69000	1768	71950	72000	1868	74950	75000	1968
\$63,000			\$66,000			\$69,000			\$72,000			\$75,000		
63000	63050	1570	66000	66050	1670	69000	69050	1770	72000	72050	1870	75000	75050	1970
63050	63100	1572	66050	66100	1672	69050	69100	1772	72050	72100	1871	75050	75100	1971
63100	63150	1574	66100	66150	1674	69100	69150	1773	72100	72150	1873	75100	75150	1973
63150	63200	1575	66150	66200	1675	69150	69200	1775	72150	72200	1875	75150	75200	1975
63200	63250	1577	66200	66250	1677	69200	69250	1777	72200	72250	1876	75200	75250	1976
63250	63300	1579	66250	66300	1679	69250	69300	1778	72250	72300	1878	75250	75300	1978
63300	63350	1580	66300	66350	1680	69300	69350	1780	72300	72350	1880	75300	75350	1980
63350	63400	1582	66350	66400	1682	69350	69400	1782	72350	72400	1881	75350	75400	1981
63400	63450	1584	66400	66450	1684	69400	69450	1783	72400	72450	1883	75400	75450	1983
63450	63500	1585	66450	66500	1685	69450	69500	1785	72450	72500	1885	75450	75500	1985
63500	63550	1587	66500	66550	1687	69500	69550	1787	72500	72550	1886	75500	75550	1986
63550	63600	1589	66550	66600	1689	69550	69600	1788	72550	72600	1888	75550	75600	1988
63600	63650	1590	66600	66650	1690	69600	69650	1790	72600	72650	1890	75600	75650	1990
63650	63700	1592	66650	66700	1692	69650	69700	1792	72650	72700	1891	75650	75700	1991
63700	63750	1594	66700	66750	1694	69700	69750	1793	72700	72750	1893	75700	75750	1993
63750	63800	1595	66750	66800	1695	69750	69800	1795	72750	72800	1895	75750	75800	1995
63800	63850	1597	66800	66850	1697	69800	69850	1797	72800	72850	1896	75800	75850	1996
63850	63900	1599	66850	66900	1699	69850	69900	1798	72850	72900	1898	75850	75900	1998
63900	63950	1600	66900	66950	1700	69900	69950	1800	72900	72950	1900	75900	75950	2000
63950	64000	1602	66950	67000	1702	69950	70000	1802	72950	73000	1901	75950	76000	2001
\$64,000			\$67,000			\$70,000			\$73,000			\$76,000		
64000	64050	1604	67000	67050	1704	70000	70050	1803	73000	73050	1903	76000	76050	2003
64050	64100	1605	67050	67100	1705	70050	70100	1805	73050	73100	1905	76050	76100	2005
64100	64150	1607	67100	67150	1707	70100	70150	1807	73100	73150	1906	76100	76150	2006
64150	64200	1609	67150	67200	1709	70150	70200	1808	73150	73200	1908	76150	76200	2008
64200	64250	1610	67200	67250	1710	70200	70250	1810	73200	73250	1910	76200	76250	2010
64250	64300	1612	67250	67300	1712	70250	70300	1812	73250	73300	1911	76250	76300	2011
64300	64350	1614	67300	67350	1714	70300	70350	1813	73300	73350	1913	76300	76350	2013
64350	64400	1615	67350	67400	1715	70350	70400	1815	73350	73400	1915	76350	76400	2015
64400	64450	1617	67400	67450	1717	70400	70450	1817	73400	73450	1916	76400	76450	2016
64450	64500	1619	67450	67500	1718	70450	70500	1818	73450	73500	1918	76450	76500	2018
64500	64550	1620	67500	67550	1720	70500	70550	1820	73500	73550	1920	76500	76550	2019
64550	64600	1622	67550	67600	1722	70550	70600	1822	73550	73600	1921	76550	76600	2021
64600	64650	1624	67600	67650	1723	70600	70650	1823	73600	73650	1923	76600	76650	2023
64650	64700	1625	67650	67700	1725	70650	70700	1825	73650	73700	1925	76650	76700	2024
64700	64750	1627	67700	67750	1727	70700	70750	1827	73700	73750	1926	76700	76750	2026
64750	64800	1629	67750	67800	1728	70750	70800	1828	73750	73800	1928	76750	76800	2028
64800	64850	1630	67800	67850	1730	70800	70850	1830	73800	73850	1930	76800	76850	2029
64850	64900	1632	67850	67900	1732	70850	70900	1832	73850	73900	1931	76850	76900	2031
64900	64950	1634	67900	67950	1733	70900	70950	1833	73900	73950	1933	76900	76950	2033
64950	65000	1635	67950	68000	1735	70950	71000	1835	73950	74000	1935	76950	77000	2034

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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:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
77000	77050	2036	80000	80050	2136	83000	83050	2236	86000	86050	2335	89000	89050	2438
77050	77100	2038	80050	80100	2138	83050	83100	2237	86050	86100	2337	89050	89100	2440
77100	77150	2039	80100	80150	2139	83100	83150	2239	86100	86150	2339	89100	89150	2442
77150	77200	2041	80150	80200	2141	83150	83200	2241	86150	86200	2340	89150	89200	2444
77200	77250	2043	80200	80250	2143	83200	83250	2242	86200	86250	2342	89200	89250	2446
77250	77300	2044	80250	80300	2144	83250	83300	2244	86250	86300	2344	89250	89300	2447
77300	77350	2046	80300	80350	2146	83300	83350	2246	86300	86350	2345	89300	89350	2449
77350	77400	2048	80350	80400	2148	83350	83400	2247	86350	86400	2347	89350	89400	2451
77400	77450	2049	80400	80450	2149	83400	83450	2249	86400	86450	2349	89400	89450	2453
77450	77500	2051	80450	80500	2151	83450	83500	2251	86450	86500	2350	89450	89500	2455
77500	77550	2053	80500	80550	2153	83500	83550	2252	86500	86550	2352	89500	89550	2457
77550	77600	2054	80550	80600	2154	83550	83600	2254	86550	86600	2354	89550	89600	2459
77600	77650	2056	80600	80650	2156	83600	83650	2256	86600	86650	2355	89600	89650	2461
77650	77700	2058	80650	80700	2158	83650	83700	2257	86650	86700	2357	89650	89700	2463
77700	77750	2059	80700	80750	2159	83700	83750	2259	86700	86750	2359	89700	89750	2465
77750	77800	2061	80750	80800	2161	83750	83800	2261	86750	86800	2360	89750	89800	2466
77800	77850	2063	80800	80850	2163	83800	83850	2262	86800	86850	2362	89800	89850	2468
77850	77900	2064	80850	80900	2164	83850	83900	2264	86850	86900	2364	89850	89900	2470
77900	77950	2066	80900	80950	2166	83900	83950	2266	86900	86950	2365	89900	89950	2472
77950	78000	2068	80950	81000	2168	83950	84000	2267	86950	87000	2367	89950	90000	2474
\$78,000			\$81,000			\$84,000			\$87,000			\$90,000		
78000	78050	2069	81000	81050	2169	84000	84050	2269	87000	87050	2369	90000	90050	2476
78050	78100	2071	81050	81100	2171	84050	84100	2271	87050	87100	2370	90050	90100	2478
78100	78150	2073	81100	81150	2172	84100	84150	2272	87100	87150	2372	90100	90150	2480
78150	78200	2074	81150	81200	2174	84150	84200	2274	87150	87200	2374	90150	90200	2482
78200	78250	2076	81200	81250	2176	84200	84250	2276	87200	87250	2375	90200	90250	2484
78250	78300	2078	81250	81300	2177	84250	84300	2277	87250	87300	2377	90250	90300	2486
78300	78350	2079	81300	81350	2179	84300	84350	2279	87300	87350	2379	90300	90350	2487
78350	78400	2081	81350	81400	2181	84350	84400	2281	87350	87400	2380	90350	90400	2489
78400	78450	2083	81400	81450	2182	84400	84450	2282	87400	87450	2382	90400	90450	2491
78450	78500	2084	81450	81500	2184	84450	84500	2284	87450	87500	2384	90450	90500	2493
78500	78550	2086	81500	81550	2186	84500	84550	2286	87500	87550	2385	90500	90550	2495
78550	78600	2088	81550	81600	2187	84550	84600	2287	87550	87600	2387	90550	90600	2497
78600	78650	2089	81600	81650	2189	84600	84650	2289	87600	87650	2389	90600	90650	2499
78650	78700	2091	81650	81700	2191	84650	84700	2291	87650	87700	2390	90650	90700	2501
78700	78750	2093	81700	81750	2192	84700	84750	2292	87700	87750	2392	90700	90750	2503
78750	78800	2094	81750	81800	2194	84750	84800	2294	87750	87800	2394	90750	90800	2505
78800	78850	2096	81800	81850	2196	84800	84850	2296	87800	87850	2395	90800	90850	2506
78850	78900	2098	81850	81900	2197	84850	84900	2297	87850	87900	2397	90850	90900	2508
78900	78950	2099	81900	81950	2199	84900	84950	2299	87900	87950	2399	90900	90950	2510
78950	79000	2101	81950	82000	2201	84950	85000	2301	87950	88000	2400	90950	91000	2512
\$79,000			\$82,000			\$85,000			\$88,000			\$91,000		
79000	79050	2103	82000	82050	2202	85000	85050	2302	88000	88050	2402	91000	91050	2514
79050	79100	2104	82050	82100	2204	85050	85100	2304	88050	88100	2404	91050	91100	2516
79100	79150	2106	82100	82150	2206	85100	85150	2306	88100	88150	2405	91100	91150	2518
79150	79200	2108	82150	82200	2207	85150	85200	2307	88150	88200	2407	91150	91200	2520
79200	79250	2109	82200	82250	2209	85200	85250	2309	88200	88250	2409	91200	91250	2522
79250	79300	2111	82250	82300	2211	85250	85300	2311	88250	88300	2410	91250	91300	2524
79300	79350	2113	82300	82350	2212	85300	85350	2312	88300	88350	2412	91300	91350	2525
79350	79400	2114	82350	82400	2214	85350	85400	2314	88350	88400	2414	91350	91400	2527
79400	79450	2116	82400	82450	2216	85400	85450	2316	88400	88450	2415	91400	91450	2529
79450	79500	2118	82450	82500	2217	85450	85500	2317	88450	88500	2417	91450	91500	2531
79500	79550	2119	82500	82550	2219	85500	85550	2319	88500	88550	2419	91500	91550	2533
79550	79600	2121	82550	82600	2221	85550	85600	2320	88550	88600	2421	91550	91600	2535
79600	79650	2123	82600	82650	2222	85600	85650	2322	88600	88650	2423	91600	91650	2537
79650	79700	2124	82650	82700	2224	85650	85700	2324	88650	88700	2425	91650	91700	2539
79700	79750	2126	82700	82750	2226	85700	85750	2325	88700	88750	2427	91700	91750	2541
79750	79800	2128	82750	82800	2227	85750	85800	2327	88750	88800	2428	91750	91800	2543
79800	79850	2129	82800	82850	2229	85800	85850	2329	88800	88850	2430	91800	91850	2544
79850	79900	2131	82850	82900	2231	85850	85900	2330	88850	88900	2432	91850	91900	2546
79900	79950	2133	82900	82950	2232	85900	85950	2332	88900	88950	2434	91900	91950	2548
79950	80000	2134	82950	83000	2234	85950	86000	2334	88950	89000	2436	91950	92000	2550

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At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$92,000			\$95,000			\$98,000			\$101,000			\$104,000		
92000	92050	2552	95000	95050	2666	98000	98050	2780	101000	101050	2894	104000	104050	3008
92050	92100	2554	95050	95100	2668	98050	98100	2782	101050	101100	2896	104050	104100	3010
92100	92150	2556	95100	95150	2670	98100	98150	2784	101100	101150	2898	104100	104150	3012
92150	92200	2558	95150	95200	2672	98150	98200	2786	101150	101200	2900	104150	104200	3014
92200	92250	2560	95200	95250	2674	98200	98250	2788	101200	101250	2902	104200	104250	3016
92250	92300	2562	95250	95300	2676	98250	98300	2790	101250	101300	2904	104250	104300	3018
92300	92350	2563	95300	95350	2678	98300	98350	2792	101300	101350	2906	104300	104350	3020
92350	92400	2565	95350	95400	2679	98350	98400	2793	101350	101400	2908	104350	104400	3022
92400	92450	2567	95400	95450	2681	98400	98450	2795	101400	101450	2909	104400	104450	3023
92450	92500	2569	95450	95500	2683	98450	98500	2797	101450	101500	2911	104450	104500	3025
92500	92550	2571	95500	95550	2685	98500	98550	2799	101500	101550	2913	104500	104550	3027
92550	92600	2573	95550	95600	2687	98550	98600	2801	101550	101600	2915	104550	104600	3029
92600	92650	2575	95600	95650	2689	98600	98650	2803	101600	101650	2917	104600	104650	3031
92650	92700	2577	95650	95700	2691	98650	98700	2805	101650	101700	2919	104650	104700	3033
92700	92750	2579	95700	95750	2693	98700	98750	2807	101700	101750	2921	104700	104750	3035
92750	92800	2581	95750	95800	2695	98750	98800	2809	101750	101800	2923	104750	104800	3037
92800	92850	2582	95800	95850	2697	98800	98850	2811	101800	101850	2925	104800	104850	3039
92850	92900	2584	95850	95900	2698	98850	98900	2812	101850	101900	2927	104850	104900	3041
92900	92950	2586	95900	95950	2700	98900	98950	2814	101900	101950	2928	104900	104950	3042
92950	93000	2588	95950	96000	2702	98950	99000	2816	101950	102000	2930	104950	105000	3044
\$93,000			\$96,000			\$99,000			\$102,000			\$105,000		
93000	93050	2590	96000	96050	2704	99000	99050	2818	102000	102050	2932	105000	105050	3046
93050	93100	2592	96050	96100	2706	99050	99100	2820	102050	102100	2934	105050	105100	3048
93100	93150	2594	96100	96150	2708	99100	99150	2822	102100	102150	2936	105100	105150	3050
93150	93200	2596	96150	96200	2710	99150	99200	2824	102150	102200	2938	105150	105200	3052
93200	93250	2598	96200	96250	2712	99200	99250	2826	102200	102250	2940	105200	105250	3054
93250	93300	2600	96250	96300	2714	99250	99300	2828	102250	102300	2942	105250	105300	3056
93300	93350	2601	96300	96350	2716	99300	99350	2830	102300	102350	2944	105300	105350	3058
93350	93400	2603	96350	96400	2717	99350	99400	2831	102350	102400	2946	105350	105400	3060
93400	93450	2605	96400	96450	2719	99400	99450	2833	102400	102450	2947	105400	105450	3062
93450	93500	2607	96450	96500	2721	99450	99500	2835	102450	102500	2949	105450	105500	3063
93500	93550	2609	96500	96550	2723	99500	99550	2837	102500	102550	2951	105500	105550	3065
93550	93600	2611	96550	96600	2725	99550	99600	2839	102550	102600	2953	105550	105600	3067
93600	93650	2613	96600	96650	2727	99600	99650	2841	102600	102650	2955	105600	105650	3069
93650	93700	2615	96650	96700	2729	99650	99700	2843	102650	102700	2957	105650	105700	3071
93700	93750	2617	96700	96750	2731	99700	99750	2845	102700	102750	2959	105700	105750	3073
93750	93800	2619	96750	96800	2733	99750	99800	2847	102750	102800	2961	105750	105800	3075
93800	93850	2620	96800	96850	2735	99800	99850	2849	102800	102850	2963	105800	105850	3077
93850	93900	2622	96850	96900	2736	99850	99900	2850	102850	102900	2965	105850	105900	3079
93900	93950	2624	96900	96950	2738	99900	99950	2852	102900	102950	2966	105900	105950	3081
93950	94000	2626	96950	97000	2740	99950	100000	2854	102950	103000	2968	105950	106000	3082
\$94,000			\$97,000			\$100,000			\$103,000			\$106,000		
94000	94050	2628	97000	97050	2742	100000	100050	2856	103000	103050	2970	106000	106050	3084
94050	94100	2630	97050	97100	2744	100050	100100	2858	103050	103100	2972	106050	106100	3086
94100	94150	2632	97100	97150	2746	100100	100150	2860	103100	103150	2974	106100	106150	3088
94150	94200	2634	97150	97200	2748	100150	100200	2862	103150	103200	2976	106150	106200	3090
94200	94250	2636	97200	97250	2750	100200	100250	2864	103200	103250	2978	106200	106250	3092
94250	94300	2638	97250	97300	2752	100250	100300	2866	103250	103300	2980	106250	106300	3094
94300	94350	2639	97300	97350	2754	100300	100350	2868	103300	103350	2982	106300	106350	3096
94350	94400	2641	97350	97400	2755	100350	100400	2870	103350	103400	2984	106350	106400	3098
94400	94450	2643	97400	97450	2757	100400	100450	2871	103400	103450	2985	106400	106450	3100
94450	94500	2645	97450	97500	2759	100450	100500	2873	103450	103500	2987	106450	106500	3101
94500	94550	2647	97500	97550	2761	100500	100550	2875	103500	103550	2989	106500	106550	3103
94550	94600	2649	97550	97600	2763	100550	100600	2877	103550	103600	2991	106550	106600	3105
94600	94650	2651	97600	97650	2765	100600	100650	2879	103600	103650	2993	106600	106650	3107
94650	94700	2653	97650	97700	2767	100650	100700	2881	103650	103700	2995	106650	106700	3109
94700	94750	2655	97700	97750	2769	100700	100750	2883	103700	103750	2997	106700	106750	3111
94750	94800	2657	97750	97800	2771	100750	100800	2885	103750	103800	2999	106750	106800	3113
94800	94850	2658	97800	97850	2773	100800	100850	2887	103800	103850	3001	106800	106850	3115
94850	94900	2660	97850	97900	2774	100850	100900	2889	103850	103900	3003	106850	106900	3117
94900	94950	2662	97900	97950	2776	100900	100950	2890	103900	103950	3004	106900	106950	3119
94950	95000	2664	97950	98000	2778	100950	101000	2892	103950	104000	3006	106950	107000	3120

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

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

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

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

20XX

Department of the Treasury—Internal Revenue Service

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

Box 15 – If this shows a state other than OHIO or OH, do **not** include the amount in box 17 as Ohio income tax withheld. Some W-2 forms may show a 9-digit Ohio ID number. Only the first 8 digits should be entered on the Ohio withholding schedules.

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

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

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

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

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

See "Ohio Income Tax Withheld" on page 13 for more information on reporting Ohio withholding on your return.

Box 1 – Your reportable winnings.

PAYER'S federal identification number - Required when filing electronically.

Box 13 – If this shows a state other than OHIO or OH, do **not** include the amount in box 15 as Ohio income tax withheld. Some forms may show a 9-digit Ohio ID number. Only the first 8 digits should be entered on the Ohio withholding schedule.

Box 15 – Your state income tax withholding. Only include Ohio amounts on line 14 of your Ohio IT 1040.

VOID CORRECTED

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

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature _____ Date _____

Form **W-2G** www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238

20XX

Form W-2G

Certain Gambling Winnings

Copy 1

For State, City, or Local Tax Department

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

See "Ohio Income Tax Withheld" on page 13 for more information on reporting Ohio withholding on your return.

Box 1 – The gross distribution.

PAYER'S TIN - Required when filing electronically.

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

Box 15 – If this shows a state other than OHIO or OH, do **not** include the amount on the IT 1040. Some forms may show a 9-digit Ohio ID number. Only the first 8 digits should be entered on the Ohio withholding schedule.

VOID CORRECTED

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

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

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, use "The Finder" at tax.ohio.gov. If you believe there is an error or have questions regarding The Finder, please email TheFinder@tax.state.oh.us. You can also verify your school district by contacting your county auditor or county board of elections.

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

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

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

T = Traditional

E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Cedar Cliff LSD	2902	.0125	T
Celina CSD	5401	.0100	E
Centerburg LSD	4201	.0075	T
Centerville CSD	5702	-	-
*Central LSD	2002	.0125	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	.0050	E
Cloverleaf LSD	5204	.0125	E
Clyde-Green Springs EVSD	7201	.0100	E
Coldwater EVSD	5402	.0050	T
College Corner LSD	6801	-	-
Colonel Crawford LSD	1703	.0125	T
Columbia LSD	4705	-	-
Columbiana EVSD	1502	.0100	T
Columbus CSD	2503	-	-
Columbus Grove LSD	6901	.0100	T
Conneaut Area CSD	0403	-	-
Conotton Valley Union LSD	3401	-	-
Continental LSD	6902	.0100	T
Copley-Fairlawn CSD	7703	-	-
Cory-Rawson LSD	3203	.0175	T
Coshocton CSD	1601	-	-
Coventry LSD	7704	-	-
Covington EVSD	5503	.0200	T
Crestline EVSD	1704	.0025	E
Crestview LSD (Columbiana)	1503	.0100	T
Crestview LSD (Richland)	7002	-	-
Crestview LSD (Van Wert)	8101	.0100	T
Crestwood LSD	6702	-	-
Crooksville EVSD	6401	-	-
Cuyahoga Falls CSD	7705	-	-
Cuyahoga Heights LSD	1811	-	-
D			
Dalton LSD	8502	.0075	T
Danbury LSD	6202	-	-
Danville LSD	4202	.0150	T
Dawson-Bryant LSD	4402	-	-
Dayton CSD	5703	-	-
Deer Park Community CSD	3102	-	-
Defiance CSD	2003	.0050	T
Delaware CSD	2103	-	-
Delphos CSD	0204	-	-
Dover CSD	7902	-	-
Dublin CSD	2513	-	-
E			
East Cleveland CSD	1812	-	-

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

T = Traditional

E = Earned Income

*New tax/rate

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

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

T = Traditional E = Earned Income

*New tax/rate

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

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

T = Traditional

E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Piqua CSD	5507	.0125	T
Plain LSD	7615	-	-
*Pleasant LSD	5103	.0100	E
Plymouth-Shiloh LSD	7007	.0100	T
Poland LSD	5007	-	-
Port Clinton CSD	6206	-	-
Portsmouth CSD	7307	-	-
Preble Shawnee LSD	6804	.0100	T
Princeton CSD	3116	-	-
Put-In-Bay LSD	6207	-	-
Pymatuning Valley LSD	0407	-	-
R			
Ravenna CSD	6706	-	-
Reading Community CSD	3117	-	-
Revere LSD	7712	-	-
Reynoldsburg CSD	2509	.0050	T
Richmond Heights LSD	1825	-	-
Ridgedale LSD	5104	-	-
Ridgmont LSD	3304	.0175	T
Ridgewood LSD	1602	-	-
Ripley Union Lewis Huntington LSD	0804	-	-
Rittman EVSD	8507	-	-
*River Valley LSD	5105	.0100	E
River View LSD	1603	-	-
Riverdale LSD	3305	.0100	T
Riverside LSD (Lake)	4306	-	-
*Riverside LSD (Logan)	4604	.0150	E
Rock Hill LSD	4405	-	-
Rocky River CSD	1826	-	-
Rolling Hills LSD	3003	-	-
Rootstown LSD	6707	-	-
*Ross LSD	0908	.0125	E
Rossford EVSD	8709	-	-
Russia LSD	7507	.0075	T
S			
Salem CSD	1508	-	-
Sandusky CSD	2206	-	-
Sandy Valley LSD	7616	-	-
Scioto Valley LSD	6602	-	-
Sebring LSD	5008	.0100	E
Seneca East LSD	7406	.0100	T
Shadyside LSD	0705	-	-
Shaker Heights CSD	1827	-	-
Shawnee LSD	0208	-	-
Sheffield-Sheffield Lake CSD	4713	-	-
Shelby CSD	7008	.0100	T
Sidney CSD	7508	-	-
Solon CSD	1828	-	-
South Central LSD	3905	.0125	T
South Euclid-Lyndhurst CSD	1829	-	-
South Point LSD	4406	-	-
South Range LSD	5009	-	-
Southeast LSD (Portage)	6708	-	-
Southeast LSD (Wayne)	8508	-	-
Southeastern LSD (Clark)	1205	.0100	T
Southeastern LSD (Ross)	7105	-	-
Southern LSD (Columbiana)	1509	-	-
Southern LSD (Meigs)	5303	-	-
Southern LSD (Perry)	6404	-	-
Southington LSD	7819	-	-
Southwest LSD	3118	.0075	E

School District Name	SD #	Tax Rate	Tax Type
Southwest Licking LSD	4510	.0075	T
South-Western CSD	2511	-	-
Spencerville LSD	0209	.0100	T
Springboro Community CSD	8302	-	-
Springfield CSD	1206	-	-
Springfield LSD (Lucas)	4805	-	-
Springfield LSD (Mahoning)	5010	.0100	T
Springfield LSD (Summit)	7713	-	-
St. Bernard-Elmwood Place CSD	3119	-	-
St. Clairsville-Richland CSD	0706	-	-
St. Henry Consolidated LSD	5407	-	-
St. Marys CSD	0604	.0100	E
Steubenville CSD	4104	-	-
Stow-Munroe Falls CSD	7714	-	-
Strasburg-Franklin LSD	7907	-	-
Streetsboro CSD	6709	-	-
Strongsville CSD	1830	-	-
Struthers CSD	5011	-	-
Stryker LSD	8607	.0150	T
Sugarcreek LSD	2905	-	-
Swanton LSD	2606	.0075	T
Switzerland of Ohio LSD	5601	-	-
Sycamore Community CSD	3120	-	-
Sylvania CSD	4806	-	-
Symmes Valley LSD	4407	-	-
T			
Talawanda CSD	0909	.0100	T
Tallmadge CSD	7715	-	-
Teays Valley LSD	6503	.0150	E
Tecumseh LSD	1202	-	-
Three Rivers LSD	3121	-	-
Tiffin CSD	7407	-	-
Tipp City EVSD	5508	-	-
Toledo CSD	4807	-	-
Toronto CSD	4105	-	-
Triad LSD	1103	.0150	T
Tri-County North LSD	6806	.0100	E
Trimble LSD	0505	-	-
Tri-Valley LSD	6004	-	-
Tri-Village LSD	1906	.0150	T
*Triway LSD	8509	.0175	E
Trotwood-Madison CSD	5712	-	-
Troy CSD	5509	.0150	E
Tuscarawas Valley LSD	7908	-	-
Tuslaw LSD	7617	-	-
Twin Valley Community LSD	6805	.0150	T
Twinsburg CSD	7716	-	-
U			
Union LSD	0707	-	-
Union-Scioto LSD	7106	.0050	T
United LSD	1510	.0050	T
Upper Arlington CSD	2512	-	-
Upper Sandusky EVSD	8803	.0125	T
Upper Scioto Valley LSD	3306	.0050	T
Urbana CSD	1104	-	-
V			
Valley LSD	7308	-	-
Valley View LSD	5713	.0125	T
Van Buren LSD	3207	-	-
Van Wert CSD	8104	.0100	T
Vandalia-Butler CSD	5714	-	-

T = Traditional E = Earned Income

*New tax/rate

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

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

T = Traditional

E = Earned Income

*New tax/rate

General Information for the SD 100

Who Must File a School District Income Tax Return?

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

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

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

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

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



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

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

See [R.C. 5747.08](#).

How Do I Determine My School District?

You are a resident of a school district if your primary residence is in the school district. Your voter registration, driver's license and vehicle registration can help determine your primary residence. For information on how to determine your school district, see page 40. See also [R.C. 5748.01\(F\)\(1\)](#).

How Is the School District Income Tax Calculated?

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

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

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

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

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

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

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

See [R.C. 5748.01\(E\)\(1\)](#).

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

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

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

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

What If My Employer Withheld School District Tax in Error?

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

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

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

For more information, see tax.ohio.gov for FAQs (in the "[Income – School District](#)" topic).

Ohio SD 100 - School District Income Tax Return

Line 1 – School District Taxable Income

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

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

See [R.C. 5748.01\(E\)\(1\)](#).

Line 3 – Senior Citizen Credit

To qualify for this credit, you must have been 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. See [R.C. 5747.09\(D\) and \(E\)](#).

Line 7 – School District Income Tax Withheld

This line is for school district income tax withheld as reported on the Schedule of School District Withholding. **Do not** include any tax withheld for a city or another school district. School district withholding is generally indicated by the four-digit school district number in box 20 or 14.

Schedule of School District Withholding. Include a completed Schedule of School District Withholding, listing every income statement (W-2, 1099) for which you have school district income tax withheld. See the sample statements on pages 38-39. **Do not list income statements that do not report school district income tax withheld.**

Place **state copies** of your income statements after the last page of your return. **Do not** include income statements that are handwritten, self-created, or generated by your tax preparation software.

See [R.C. 5747.08\(H\)](#).

Line 8 – Payments and Credit Carryforward Amounts

Enter the following amounts:

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

Do not include either of the following on this line:

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

See [R.C. 5747.09\(B\)](#).

Line 9 – Amount Previously Paid (Amended Returns Only)

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

Line 11 – Overpayment Previously Requested (Amended Returns Only)

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

Line 14 – Interest Due

Interest is due from the unextended due date until the date the tax is paid. Generally, you do not owe interest if you are due a refund. An extension of time to file does not extend the payment due date. The interest rate for calendar year 2021 is 3%.

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

See [R.C. 5747.08\(G\)](#).

Line 15 – Total Amount Due

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

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

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

For more information regarding payment options, see page 5.

Line 17 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2021. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 18 – Your Refund

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

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

Line 22 - Nonresident Adjustment

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

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

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

Line 24 – Wages and Other Compensation

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

Line 25 – Net Earnings from Self-Employment

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

Line 26 - Federal Conformity Adjustments

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

IT NRS - Ohio Nonresident Statement

Who Should File the Ohio Nonresident Statement?

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

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

How Do I Properly Complete the Ohio Nonresident Statement?

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

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

Instead of filing the IT NRS, eligible nonresident taxpayers (and their spouses if filing jointly) can check a box on the top portion of the Ohio IT 1040 or IT 10 to establish the irrebuttable presumption of non-Ohio residency. See page 12.

When Should I File the Ohio Nonresident Statement?

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



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

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

What Criteria are Required to File the Ohio Nonresident Statement?

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

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

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

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

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

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

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

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

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

See [R.C. 5747.24\(B\)\(1\)](#).

For more information, see page 10, or tax.ohio.gov for FAQs (in the "[Income – Ohio Residency and Residency Credits](#)" topic).

Ohio Schedule IT NOL

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

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

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

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

Section I – NOL Carryback Calculation

Line 3 – Ohio Depreciation Add-back

Enter your Internal Revenue Code 168(k) and 179 depreciation expense add-back reported on your Ohio Schedule A for the year of the NOL. This amount should be the entire amount of such depreciation expense reported on your federal return.

Example: In 2020, Maria incurred a federal NOL of \$1,000,000. This amount includes a section 168(k) bonus depreciation deduction of \$300,000. Maria elects to carry the NOL back two years. She amends her 2018 and 2019 federal returns to request refunds of \$1,000 and \$800, respectively. When completing her federal form 1045, she determines her 2018 and 2019 modified taxable income is \$450,000 and \$500,000, respectively.

When completing Section I of Schedule IT NOL, Maria must add back the entire depreciation amount on line 3, which reduces her available federal NOL carryback reported on line 4 to \$700,000. Maria completes Section II of Schedule IT NOL as follows:

	A	B	C	D	E
	<u>2nd Preceding Year</u> Tax Year: <u>2018</u>	<u>1st Preceding Year</u> Tax Year: <u>2019</u>	<u>Preceding Year</u> Tax Year: _____	<u>Preceding Year</u> Tax Year: _____	<u>Preceding Year</u> Tax Year: _____
5. Federal refund amount requested	\$1,000	\$800			
6. Federal adjusted gross income prior to the carryback	\$800,000	\$900,000			
7. Available carryback before limitation	\$700,000	\$250,000			
8. Federal modified taxable income (form 1045, Schedule B, line 9)	\$450,000	\$500,000			
9. Enter the lesser of line 7 and line 8	\$450,000	\$250,000			
10. Ohio federal adjusted gross income (line 6 minus line 9)	\$350,000	\$650,000			
11. Remaining carryback (line 7 minus line 9). Enter here and on line 7 of the next column	\$250,000	\$0			

For more information, see tax.ohio.gov for FAQs (in the "Income - Bonus Depreciation" topic). See also [R.C. 5747.01\(A\)\(17\)\(a\)\(v\)](#).

Section II – Amended Ohio Federal Adjusted Gross Income

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

Line 6 – Federal Adjusted Gross Income

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

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

Line 7 – Carryback Before Limitation

Column A: Enter the amount from line 4.

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

Line 8 – Modified Taxable Income

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

Line 10 – Ohio Federal Adjusted Gross Income

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

Go Paperless and File Electronically!

Most Ohio income tax returns are filed electronically. The electronic options available for filing a 2020 income tax return are:

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



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

IRS e-file
File your returns using approved tax preparation software.



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

Direct deposit: When filing electronically, you have the option to direct deposit your entire refund into one of the following: a checking account, a savings account, an Individual Retirement Account or Annuity (IRA) or an Ohio 529 (CollegeAdvantage) savings plan account. Once your return is submitted, you cannot change the banking information provided for direct deposit. The Department is not responsible for a lost refund if you enter the wrong account information.

