



Ohio 2022

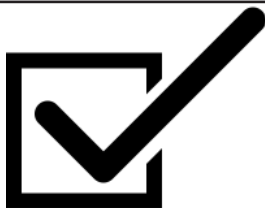
Instructions for Filing Original and Amended:

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

Table of Contents

A		H		N	
Amended returns.....	8	Highlights for 2022.....	5	Net operating loss (IT NOL).....	50
B		I		Nonresident credit (IT NRC).....	23-26
Business credits.....	21-23	Individual credits.....	20-21	Nonresident statement (IT NRS)....	13, 49
Business income		Income statements (W-2, 1099).....	38-39	P	
Business income deduction (IT BUS)...	19	Interest.....	15, 47	Payment options.....	6
Definitions and examples.....	10	IT 1040		R	
C		Completing the top portion.....	13	Refund status.....	2
College savings (Ohio 529 plan)		General information.....	11	Residency.....	11
Instructions.....	18	Line instructions.....	14-15	Resident credit (IT RC).....	26
Worksheet.....	28	Income tax rates and tables.....	31-37	Residency credits.....	22
D		J		Retirement income credit.....	20
Deceased taxpayers.....	7	Joint filing credit.....	20	S	
Direct deposit options.....	Back cover	L		Schedule of Adjustments.....	15-19
Donations.....	12, 15	Lump sum credits		Schedule of Credits.....	20-23
E		Instructions.....	20	School district numbers.....	40-45
Earned income credit.....	21	Worksheets.....	29	SD 100	
Electronic filing options.....	Back cover	M		Completing the top portion.....	13
Estimated tax payments for 2023.....	7	Mailing addresses.....	6	General information.....	46
Exemptions.....	14	Medical & health care expenses		Line instructions.....	47
F		Instructions.....	18	School district tax rates.....	40-45
Filing extensions.....	7, 13	Worksheet.....	27	Senior citizen credit.....	20, 47
Filing requirements.....	11, 46	Military.....	9, 17-18	Social Security income.....	16
G		Modified adjusted gross income.....	7	U	
General information.....	7			Use (sales) tax	
				Instructions.....	14
				Worksheet.....	31

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/refund
- Mobile App - Search "Ohio Taxes" on your device's app store.

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:

- ✓ **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. You can also request tax forms anytime by calling 1-800-282-1782.
- ✓ **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.
- ✓ **Online Notice Response Service** – Securely submit documents online in response to most notices or requests for additional information sent by the Department.
- ✓ **Guest Payment Service** – Make individual and school district income tax payments electronically without having to register for an Online Services account.
- ✓ **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.

Contact Us - If you cannot find the answer using the website, you may contact the Department using any of the following methods:



Email – Visit tax.ohio.gov/emailus to access a secure email form. Complete all required fields before submitting your question.



Write – Contact the Department by mail at:

Ohio Department of Taxation
P.O. Box 182847
Columbus, OH 43218-2847



Call – You may call to speak with an examiner at 1-800-282-1780* during the Department's normal business hours (8:00 a.m. to 5:00 p.m., Monday through Friday excluding holidays).

***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.

Additional Resources

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:

<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:

http://www.aarp.org/money/taxes/aarp_taxaide/

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,

Thank you to all Ohioans for taking the time to prepare and file the 2022 Ohio income tax return.

You will find some changes this year to Ohio's income tax filing system. This instruction booklet will explain those changes and how best to fill out your return.

Please note some of the changes to Ohio's income tax for tax year 2022:

- All tax brackets have been adjusted for inflation. As a result, taxpayers with taxable income of \$26,050 or less will pay no income tax.
- A new addition and credit are applicable to investors in a pass-through entity that files the IT 4738.
- A new, nonrefundable credit is available for employing certain persons enrolled in a certified vocational training program.

If you aren't already filing your tax return electronically, please consider joining the 93 percent of taxpayers who do so. It's more accurate, more secure, and the quickest way to get a refund. Remember, you can file your Ohio tax return online and for free with our I-File system.

Please keep in mind the deadline for filing both your Ohio and federal tax return is April 18, 2023. 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 return, you can contact our Taxpayer Assistance line at 1-800-282-1780, or click on 'Contact Us' at tax.ohio.gov.

Best wishes,



Jeff McClain
Ohio Tax Commissioner

IMPORTANT: The printed version of these instructions are accurate as of December 12, 2022. The following corrections have been made to the online version:

- Page 17: "Space Force" was added to the list of uniformed services in the line 28 instruction.

Highlights for 2022

NEW Ohio Income Tax Tables. For tax year 2022, individuals with Ohio taxable nonbusiness income of \$26,050 or less are not subject to Ohio income tax. Also, the tax brackets have been indexed for inflation per Ohio Revised Code section 5747.02(A)(5). See pages 31-37.

NEW Pass-Through Entity Related Addition and Credit. A new addition and credit are applicable to investors in a pass-through entity that files the IT 4738. See pages 15 and 23.

NEW Vocational Job Credit. A new nonrefundable credit is available for individuals who employ eligible employees in a work based learning experience, internship, or cooperative education program and were issued a credit certificate from the Ohio Department of Education. See the instructions on page 21.

Guest Payment Service. The Department now has an option to make Ohio income tax payments without registering for an account. For more information, see tax.ohio.gov/Pay.

Schedules of Withholding. Paper filers must complete the Schedule of Ohio Withholding (and Schedule of School District Withholding) listing each income statement reporting Ohio (or school district) tax withheld. See pages 14 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 7.

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

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 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.

Round all figures to the nearest dollar.

- To round, drop any cents less than 50 cents and increase amounts 50 cents or above to the next dollar.

Include all necessary schedules and worksheets.

- If you have an amount on line 2a and/or 2b of your IT 1040, include the Ohio Schedule of Adjustments.
- 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 of Adjustments, include the Ohio Schedule IT BUS.
- If you have dependents, include Ohio Schedule of Dependents.
- Ensure your return is placed in the proper order:
 - 1) Ohio IT 1040 (pages 1 and 2)
 - 2) Ohio Schedule of Adjustments
 - 3) Ohio Schedule IT BUS
 - 4) Ohio Schedule of Credits
 - 5) Ohio Schedule of Dependents
 - 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 banking information with your 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

Generally, Ohio income and school district income tax is due by April 18, 2023. There are several options for paying these taxes. Payments for Ohio and school district income taxes must be made separately.

The Department is not authorized to set up payment plans. You may submit partial payments toward any outstanding tax, interest, or penalty. However, such payments will not stop the Department's billing process or collection attempts by the Ohio Attorney General's Office.

Electronic Check

Any filer can pay by electronic check via the Department's Online Services or Guest Payment service, both available at tax.ohio.gov/Pay.

Note: If you are filing in Ohio for the first time, you may not be eligible to use the Department's Online Services or Guest Payment service to pay your Ohio income taxes.

Additionally, electronic filers can follow their filing software's payment prompts at the time they file their returns.

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

You can delay payment until the payment deadline of April 18, 2023. You can also pay your quarterly 2023 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/File.

Debit or Credit Card

Any filer can pay using a debit or credit card (Discover, Visa, MasterCard, or American Express). These payments can be made via tax.ohio.gov/Pay or www.acipayon-line.com. You can also pay over the phone by calling 1-800-272-9829. You cannot future-date a debit or credit card payment.

Note: ACI Payments, Inc. processes all debit and credit card payments.

ACI Payments charges a service fee of 2.65% of your payment or \$1, whichever is greater. **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 and another for the service fee.

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

Any filer can pay 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, form name, 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, form name, 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.

All payment vouchers are available at tax.ohio.gov/forms.

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 April 18, 2023. You must file your return by this date even if you are unable to pay the tax due. For an exception for certain military servicemembers, see page 9.

Filing extensions: 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 16, 2023. Include a copy of your IRS extension or IRS acknowledgment, and/or your extension confirmation number.

An extension of time to file does not extend the time for payment of the tax due.

You must make extension payments by April 18, 2023 on the Ohio IT 40P and/or SD 40P. Interest will accrue on any tax not paid by April 18, 2023, 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?

- Only use black ink.
- **Round numbers to the nearest dollar.**
- Print numbers and letters (UPPER CASE only) inside the boxes as shown:

1	2	3	ANY	STREET
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When Will I Receive my Refund?

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.

What Information Must a Preparer Provide?

A tax return preparer must provide his/her printed name and Preparer Tax Identification Number (PTIN) on all returns. The PTIN serves as the preparer's signature. The preparer should not otherwise sign the return.

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.

You may also complete form TBOR 1, Declaration of Tax Representative available at [tax.ohio.gov/forms](#). This form authorizes a tax representative to represent you in any matter before the Department.

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

Should I Make Estimated Tax Payments for Tax Year 2023?

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 2023 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 18, 2023
- 2nd quarter - June 15, 2023
- 3rd quarter - Sept. 15, 2023
- 4th quarter - Jan. 16, 2024

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. You can determine your estimated payments using the worksheet included with the vouchers. 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 the ["Income - Estimated Income/School District Taxes and the 2210 Interest Penalty"](#) topic at [tax.ohio.gov/FAQ](#). 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 of Adjustments, 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 earned 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\(III\)](#).

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 the ["Income - General"](#) topic at [tax.ohio.gov/FAQ](#) for 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 of your new address as soon as possible. You should also notify the post office 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 and/or the SD RE with your amended SD 100. Use your **current** mailing address on the amended return. Allow at least 120 days from the date of receipt to process your amended return. For more information, see the "[Income - Amended Returns](#)" topic at tax.ohio.gov/FAQ.

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 or withholding.

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 documentation to support the changes reported on your amended return. Some common required documentation includes:

- Business Income: Page 1 of your federal return, the federal schedules reporting your business income, and IT K-1 forms;
- Social security, disability, survivorship, and retirement benefits: Copies of 1099(s), page 1 of your federal return, and the retirement plan paying the benefits;

- Residency status: Any document supporting your residency change including property records (mortgage statements, lease agreements, etc.), driver's licenses or state IDs, voter registration, resident state tax returns, armed services records and utility bills.
- 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. Include payment 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 the Department 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 of Dependents.

Net Operating Loss: To claim a federal NOL carryback, check **both** boxes at the top of the return(s) and include a completed Ohio Schedule IT NOL. See the instructions for the Ohio Schedule IT NOL on page 50.



Your amended Ohio IT 1040 and/or SD 100 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.

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 90 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 accompanying the servicemember as part of military orders. Additionally, a civilian spouse can elect to have the same state of legal residence as the servicemember.

Deductions. Ohio provides five deductions to military servicemembers. Only income included in the taxpayer's federal adjusted gross income is eligible for these deductions. For example, Ohio 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 the Ohio Schedule of Adjustments:

- 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 17-18 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 11.

Extensions to File/Pay. Generally, Ohio recognizes any extensions granted by the IRS. Certain military servicemembers 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.

School District Income Tax. Military servicemembers and their civilian spouses may be liable for school district income tax if they are Ohio residents, even if they are not present in Ohio due to military orders. To determine if you are liable for school district income tax, see page 46.

Taxability of a Military Servicemember's Income in Ohio

1)	If the servicemember is a:	Resident of Ohio				Nonresident of Ohio			
2)	And the income is earned:	<u>In Ohio</u>		<u>Outside of Ohio</u>		<u>In Ohio</u>		<u>Outside of Ohio</u>	
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 Sch. of Adj., line 26	Eligible for the Resident Credit	Deductible on Sch. of Adj., line 27	Taxed in Ohio	Deductible on Sch. of Adj., line 27	Eligible for the Nonresident Credit

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

1)	If the spouse is a:	Resident of Ohio			Nonresident of Ohio			
2)	And the spouse and servicemember:	<u>N/A (Skip to #3)</u>			<u>The same state of legal residence</u>		<u>Different states of legal residence</u>	
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 Sch. of Adj., line 27	Eligible for the Nonresident Credit	Taxed in Ohio	Eligible for the Nonresident Credit	

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

Ohio Definitions and Examples of Business and Nonbusiness Income

How Is Business Income Treated on My Ohio Return?

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

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

How Does Ohio Law Define Business and Nonbusiness Income?

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

- Transactions, activities, and sources in the regular course of a trade or business operation;
- Real, tangible, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation;
- A partial or complete liquidation of a business, including gain or loss from the sale or other disposition of goodwill;
- Income from certain sales of equity or ownership interests in a business; 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.

Sale of an equity or ownership interest in a business means the sale was treated as an asset sale for federal income tax purposes and/or the seller materially participated, as described in 26 C.F.R. 1.469-5T, in the

activities of the business during the taxable year in which the sale occurs or during any of the five preceding taxable years.

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.

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.

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, Michigan, Pennsylvania, or West Virginia does not have to file if the nonresident's only Ohio-sourced income is wages.

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

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

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

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

Note: If your federal adjusted gross income is greater than \$28,450, 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 if they:

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

Do not file the IT 10 if you file the IT 1040.

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 9.

For more information, see tax.ohio.gov/residency, or [Information Release IT 2018-01](#), "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 13 and 49.

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

What Is a Contact Period?

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

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

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

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

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

Donations that Apply to Ohio IT 1040



A donation will reduce the amount of the refund that you are due. If you decide to donate, this decision is final. You cannot change your

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

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 U.S. 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) non-profit 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 and Scenic Rivers

Contributions are used to protect Ohio's state nature preserves, scenic rivers, rare species and unique habitats. Your donations play a critical role in caring for Ohio's most exceptional forests, wetlands, prairies, rivers and streams. Donations fund educational outreach programs, research and monitoring for rare species and construction of facilities that improve public access.

If you do not have an overpayment on your Ohio IT 1040, direct donations may also be made by check or online. Please visit the "Support Natural Areas" section at naturepreserves.ohiodnr.gov for information.

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 8 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/Finder.

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 tax year.

For more information on Ohio residency, see page 11.

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 49 under the heading, "What Criteria are Required to File the Ohio Nonresident Statement?"

Nonresidents who file jointly 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

Any taxpayer with a valid federal extension is allowed an extension of time to file their Ohio returns. Such taxpayers should check the box indicating they are a federal extension filer for this tax year to qualify for the Ohio extension. For more information on filing extensions, see page 7.

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/Finder.

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 residency.

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 2022 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.

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.

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

Line 2a – Ohio Schedule of Adjustments (Additions)

The Ohio Schedule of Adjustments lists the additions to your federal adjusted gross income. For more information about the additions you must make, see pages 15-16.

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

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

Line 2b – Ohio Schedule of Adjustments (Deductions)

The Ohio Schedule of Adjustments lists the deductions from your federal adjusted gross income. For more information about the deductions you must make, see pages 16-19.

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

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

Line 4 – Personal and Dependent Exemptions

Ohio allows an exemption for the following:

- You, if not claimed as a dependent on another person's return;
- Your spouse, if filing jointly and not claimed as a dependent on another person's return; AND
- Your dependents claimed on your federal tax return.

The personal and dependent exemption is based on your modified adjusted gross income (see page 7):

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 your number of exemptions in the spaces provided. Multiply your exemptions by the appropriate amount from 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 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 of Dependents. If you included dependents on your Ohio return, complete the Ohio Schedule of Dependents. 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 31.
- If your nonbusiness taxable income is less than \$115,300, your tax has been calculated for you in the Income Tax Table found on pages 32-37.

Note: 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. For more information, see the ["Income - Estimated Income/School District Taxes and the 2210 Interest Penalty"](#) topic at [tax.ohio.gov/FAQ](#). See also [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. You owe Ohio use tax if both of the following are true:

- You made purchases where sales tax was not collected; AND
- The purchases were not qualifying purchases made during Ohio's sales tax holiday.

Use tax eliminates the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect sales tax. Use tax is most commonly due on out-of-state purchases such as those made from the internet, television, or catalogs.

Use the worksheet on page 31 to calculate your use tax. For more information, see the ["Sales and Use Tax"](#) topics at [tax.ohio.gov/FAQ](#). See also [R.C. 5747.083](#).

Line 14 – Ohio Income Tax Withheld

Enter your Ohio income tax withheld as reported on Part A, line 1 of the Schedule of Ohio Withholding.

Schedule of Ohio Withholding. Complete this schedule if you are reporting an amount on line 14 of the IT 1040. Enter **only** income statements (W-2, W-2G, 1099) reporting Ohio income tax withheld. **Do not** include:

- Taxes withheld for another state, a city, or a school district; OR
- Taxes paid by a pass-through entity and reported to you on an Ohio IT K-1 (report these amounts on Ohio Schedule of Credits, line 38).

See the sample statements on pages 38-39. **Do not list income statements that do not report Ohio income tax withheld.**

Place the **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 the status of any such refund.
- Taxes paid by a pass-through entity and reported to you on an Ohio IT K-1 (report these amounts on Ohio Schedule of Credits, line 38).

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 previously filed return(s) excluding the amount reported on line 15.

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 2023 is 5%.

Certain military servicemembers may not be subject to interest. See page 9 for more information.

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

Line 23 – Total Amount Due

This amount must be paid by April 18, 2023. **Do not mail cash.** Instead, 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 6.

Line 25 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2023. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 26 – Donations

You may donate all or a portion of the amount on line 24 to one or more of the organizations listed. Such donations will reduce your refund, and are **only** allowed on timely filed, original returns; they are **not** allowed on amended returns.

If you decide to donate, this decision is **final**. For more information on the donation options, see page 12.

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

Line 27 – Your Refund

If you do not request direct deposit, or you filed by paper, your refund will be mailed to the address on the tax return.

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

If you move after filing your tax return, your refund may be delayed. Notify the Department of your address change as soon as possible.

Ohio Schedule of Adjustments

Additions

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

Enter interest and/or dividends paid on obligations or securities from a non-Ohio state, city, county, or other local government.

Do not include:

- Any amounts already included in federal adjusted gross income;
- Amounts paid on obligations or securities from Ohio, or an Ohio city, county, school district, or other local government;
- Amounts paid on obligations or securities from a U.S. territory or the federal government.

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 IT 4738) to the extent it was deducted or excluded in arriving at your federal adjusted gross income. The tax may be reported to you on an Ohio IT K-1 or provided with the federal K-1. See [R.C. 5747.01\(A\)\(15\)](#) and [\(36\)](#).

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 deducted as an Ohio 529 plan contribution or tuition credit purchase on the Ohio Schedule of Adjustments 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 amounts from a medical savings account withdrawn for **nonmedical** purposes **only** if the amount was deducted on the Ohio Schedule of Adjustments in **any** tax year. 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 2022 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 2022. 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 at least their total 168(k) and 179 depreciation expenses;
- 168(k) or 179 depreciation from a pass-through entity in which the taxpayer owns less than 5%.

This add-back is deductible on the Ohio Schedule of Adjustments in future tax years. Use the worksheet on page 28 to assist you in calculating your future years' deductions.

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

Line 8 – Federal Interest and Dividends

Enter interest or dividends on obligations of the U.S. 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 **only** for federal conformity adjustments. Do not enter any federal Schedule A adjustments on this line. For updates on Ohio conformity, see [tax.ohio.gov/conformity](#). 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 19. 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, Michigan, Pennsylvania, and/or West Virginia. 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 from a pass-through entity in which you directly or indirectly own at least 20%. [R.C. 5733.40\(A\)\(7\)](#) reclassifies such compensation as a distributive share of income from the pass-through entity.

See [R.C. 5747.01\(A\)\(33\)](#) and [5747.05\(A\)\(2\)](#).

Line 13 – State or Municipal Income Tax Overpayments

Enter the amount from your 2022 federal income tax return, Schedule 1, line 1. See [R.C. 5747.01\(A\)\(11\)\(a\)](#).

Line 14 - Taxable Social Security Benefits

Deduct the amount on your federal 1040 or 1040-SR, line 6b. Do not enter any non-taxable portion of your Social Security benefits. See [R.C. 5747.01\(A\)\(5\)](#).

Line 15 - Certain Railroad Benefits

Deduct railroad benefits, to the extent they are exempt from state taxation and included in your federal adjusted gross income, such as:

- 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 – Income from Ohio Public Obligations

Deduct any of the following to the extent included in your federal adjusted gross income:

- Interest income earned from Ohio public obligations and Ohio purchase obligations;
- Gains from the sale or disposition of Ohio public obligations; OR
- Income from a certain transfer agreement or an enterprise transferred under that agreement.

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.

Use the worksheet on page 28 to assist you in calculating the unused portion of your STABLE account contributions. For more information, see the "[Income - STABLE Account Deduction](#)" topic at [tax.ohio.gov/FAQ](#). 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 U.S. 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 U.S. 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 the "[Income - Bonus Depreciation](#)" topic at [tax.ohio.gov/FAQ](#). See also [R.C. 5747.01\(A\)\(18\)](#).

For more information, see the "[Income - Bonus Depreciation](#)" topic at [tax.ohio.gov/FAQ](#). 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 the Ohio Schedule of Adjustments 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 2022 she received a reimbursement for \$200 of those fees from her attorney. She reported this \$200 on her 2022 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 **only** for federal conformity adjustments. Do not enter any federal Schedule A adjustments on this line. For updates on Ohio conformity, see [tax.ohio.gov/conformity](#). 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.

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 U.S. Army, Air Force, Navy, Marine Corp, or Coast Guard or reserve components thereof, or the National Guard.

"Stationed" means the servicemember's permanent duty station. A servicemember's "permanent duty station" is the military installation where the servicemember is currently assigned and is physically located under non-temporary duty orders. Periods of active duty outside Ohio for purposes other than training, or periods of training greater than 30 days outside Ohio, qualify as being stationed outside Ohio.

For more information on taxation of military servicemembers and their civilian spouses, see page 9. See also [R.C. 5747.01\(A\)\(21\)](#).

Line 27 – Nonresident Military & Civilian Spouse Wages



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

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 9. See also 50 U.S.C. §4001.

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, Space Force, 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.

Additionally, deduct amounts collected under a "survivor benefit" plan by a surviving spouse or former spouse of a deceased member of the "uniformed services." You may be required to provide a copy of the federal 1099-R to verify this deduction.

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

For more information on taxation of military servicemembers and their civilian spouses, see page 9. See 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 9. See also [R.C. 5747.01\(A\)\(24\) and \(32\)](#).

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 9. 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.

Use the worksheet on page 28 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 the "[Income - 529 Plan Account Deduction](#)" topic at tax.ohio.gov/FAQ. 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 1z;
- 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 included on line 1z 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 aide 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 re-funded; OR
- Paid by insurance or another person.

Use the worksheet on page 27 to calculate this deduction and include a copy with your return. For more information, see the "[Income - Medical & Health Care Expenses](#)" topic at tax.ohio.gov/FAQ. See also [R.C. 5747.01\(A\)\(10\)](#).

Line 37 – Medical Savings Account

Deduct the amount of funds you and your spouse (if filing jointly) deposited into a medical savings account. For 2022, the maximum deduction for contributions is \$5,215 per taxpayer. 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 and include a copy with your return. [See R.C. 5747.01\(A\)\(13\)](#).

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 your federal return may not be business income

on this schedule. Do not simply list the amounts from your federal return.

For more information on how Ohio defines business income and examples of business income, see page 10. See also [R.C. 5747.01\(B\) and \(C\)](#).

Line 1 - Schedule B, Interest and Ordinary Dividends

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

Line 2 - Schedule C, Net 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.

For more information, see the ["Income - Business Income and the Business Income Deduction"](#) topic at tax.ohio.gov/FAQ.

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.

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, Net 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 are 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, AND;
- The business name.

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

Ohio Schedule of Credits

Nonrefundable Individual Credits

Many of these credits are based, in part, on your modified adjusted gross income (MAGI). For more information on MAGI, see page 7.

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.

Use Table 2 on page 29 to determine your credit based on your and your spouse's (if filing jointly) total eligible retirement income. Amounts deducted on the Ohio Schedule of Adjustments (such as Social Security benefits and uniformed services retirement income) do **not** qualify for this credit. **The maximum credit per return is \$200.**

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 income is included in your Ohio adjusted gross income;
- 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 29 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 at the end of 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 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 at the end of 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 29 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 30 to calculate this credit. See [R.C. 5747.054](#).

Line 7 – Displaced Worker Training Credit

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

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

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

Expenses that generally qualify as job training include:

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

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

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

Use the worksheet on page 30 to calculate this credit and include a copy along with all supporting documentation with your return. For more information, see [tax.ohio.gov/credits](#). See also [R.C. 5747.27](#).

Line 8 – Campaign Contribution Credit

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

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

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

Line 9 – Exemption Credit

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

Line 12 – Joint Filing Credit

To qualify for this credit, you and your spouse must each have at least \$500 of qualifying income and jointly file your return. "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 the Ohio Schedule of Adjustments are not included in Ohio adjusted gross income, and thus are not "qualifying income." Examples of such amounts include business income, state and local tax refunds, Social Security and railroad retirement benefits, and certain military compensation and retirement benefits.

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

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

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

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

Line 13 – Earned Income Credit

Your nonrefundable Ohio earned income credit (EIC) equals 30% of your federal EIC (federal 1040 and 1040-SR, line 27). See [R.C. 5747.71](#).

Line 14 – Home School Expenses Credit

To qualify for this credit, you must pay for “educational expenses” for your dependent who is home schooled. The credit equals the lesser of \$250 or the amount you paid for educational expenses. Only one credit can be claimed **per return**, regardless of your filing status.

“Educational expenses” include any of the following used in home school instruction:

- Books and subscriptions;
- School supplies and supplementary materials;
- Computer software and applications.

“Educational expenses” **does not** include expenses or fees for computers or similar electronic devices or accessories.

Important: Only expenses for dependents who have been excused by the school district superintendent for formal home schooling qualify for this credit. Expenses for dependents who attended school remotely due to the COVID-19 pandemic are **not** eligible for this credit.

For more information, see [tax.ohio.gov/credits](#). See also [R.C. 5747.72](#).

Line 15 – Scholarship Donation Credit

To qualify for this credit, you must make a monetary donation to an eligible scholarship granting organization (SGO). The credit

equals the lesser of \$750 or the total amount you donated to SGOs during the tax year. If you are filing a joint return and both you and your spouse make eligible donations, each of you can claim this credit (up to \$1,500 total).

For a list of eligible SGOs, see [tax.ohio.gov/SGO](#). See also [R.C. 5747.73](#).

Line 16 – Nonchartered, Nonpublic School Tuition Credit

To qualify for this credit, you must pay tuition for your dependent(s) to a nonchartered, nonpublic school **and** your federal adjusted gross income (AGI) must be less than \$100,000.

The credit equals the lesser of the total tuition paid for all dependents or:

- \$500 if your federal AGI is less than \$50,000; OR
- \$1,000 if your federal AGI is \$50,000 to \$99,999.

Only one credit can be claimed **per return**, regardless of your filing status.

For a list of nonchartered, nonpublic schools, see [tax.ohio.gov/credits](#). See also [R.C. 5747.75](#).

Line 17 - Vocational Job Credit

This credit is granted by the Ohio Department of Education (ODE). To claim the credit, you must attach a copy of the certificate from ODE 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 that holds the certificate, you must also include documentation showing your portion of the credit.

For more information about the requirements for this credit, visit [education.ohio.gov](#). See [R.C. 5747.057](#).

Line 18 – 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 up to \$10,000. For purposes of this credit, “adoption-related expenses” include all of the following:

- Medical care expenses for the birth mother or child related to the pregnancy or birth;
- Legal fees, guardian ad litem fees, and court expenses related to the adoption;
- Adoption agency fees; AND
- Certain living expenses incurred by the birth mother during pregnancy, up to \$3,000.

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/credits](#). 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. Use the worksheet on page 30 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 19 – Nonrefundable Job Retention Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. 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\(B\)](#) and [5747.058\(B\)](#).

Line 20 – Credit for New Employees in an Enterprise Zone

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. 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 21 – Grape Production Credit

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 Ohio.

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 22 – InvestOhio Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. 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 23 - 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 that holds the certificate, you must also include documentation showing your portion of the credit. 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 24 – Opportunity Zone Investment Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim this credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. 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 25 – 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 26 – Enterprise Zone Day Care and Training Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. 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 27 – Research and Development Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. 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 28 – Nonrefundable Ohio Historic Preservation Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. To the extent this credit exceeds your tax liability, any remaining balance can be carried forward up to five years.

Important: Due to recent law changes, if you received an amended certificate for a project approved after June 30, 2020 or an

original certificate issued after September 13, 2022, this credit is fully refundable and should be reported on line 36 of the Ohio Schedule of Credits.

For more information about the requirements for this credit, visit [development.ohio.gov](#), or call 1-800-848-1300. See [R.C. 5747.76\(D\)](#) and Sub. S.B. 225.

Nonrefundable Residency Credits

To determine your residency status, see page 11 as well as [tax.ohio.gov/residency](#).

Line 31 – 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 23-26 for the IT NRC instructions.

Line 33 – 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 34 – 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.

To calculate this credit, you **must** use form IT RC. See page 26 for the IT RC instructions.

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 36 – Refundable Ohio Historic Preservation Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit.

This amount can be refunded to the extent that it exceeds your total Ohio tax liability. If your certificate was issued prior to September 13, 2022 and exceeds \$3,000,000, your credit must be taken as a nonrefundable credit (Ohio Schedule of Credits, line 28).

For more information about the requirements for this credit, visit development.ohio.gov, or call 1-800-848-1300. See [R.C. 5747.76](#) and Sub. S.B. 225.

Line 37 – Refundable Job Creation Credit and Job Retention Credit

These credits are granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. This amount can be refunded 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\(A\)](#), [122.17](#), and former R.C. 122.171(B).

Line 38 – Pass-Through Entity Credit

This credit is for taxes paid on your behalf by a pass-through entity (PTE) on Ohio forms IT

4708, IT 4738, and/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 the Ohio Schedule of Adjustments, line 2. See the instruction on page 15.

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

Line 39 – Motion Picture and Broadway Theatrical Production Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion

of the credit. This amount can be refunded 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 40 – Venture Capital Credit

This credit is granted by the Ohio Department of Development (ODOD). To claim the credit, you must attach a copy of the certificate from ODOD 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 that holds the certificate, you must also include documentation showing your portion of the credit. This amount can be refunded 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. Include this form with your Ohio IT 1040 and retain a copy for your records.

Generally, only Ohio **part-year residents** and **full-year nonresidents** should use this form. However, a full-year resident who jointly files with a nonresident or part-year resident must include **all** income in **Column B**, even if it is not Ohio-sourced.

For more information, see tax.ohio.gov/residencycredits.

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.

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

Do not enter in Column B any compensation deducted on lines 12, 19, 26, 27, or 32 of the Ohio Schedule of Adjustments.

Note: Compensation and guaranteed payments reclassified as business income under Ohio law should be included on line 5 of this form. See page 10 for more information.

For more information, see the **"Income - Allocation of Compensation"** topic at tax.ohio.gov/FAQ. 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/Loss

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 Rents and Royalties

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 of Adjustments

Enter **only** the portions of the Ohio Schedule of Adjustments additions that were:

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

Do not enter any amount reported on line 7 of the Ohio Schedule of Adjustments. Such amounts are already included in the calculation of line 6.

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

Line 8 – Net Deductions from Ohio Schedule of Adjustments

Enter **only** the portions of Ohio Schedule of Adjustments lines 16, 17, 18, 24, 25, 31, 33, 36, 37, and 38 that were:

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

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.

Do not enter any interest or dividends deducted on lines 16, 20, or 37 of the Ohio Schedule of Adjustments.

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 pension, annuity or IRA amounts deducted on lines 14, 15, 28, 34, or 35 of the Ohio Schedule of Adjustments.

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 amounts deducted on lines 13, 16, 22, or 23 of the Ohio Schedule of Adjustments.

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 31 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 the amounts in each column of any additional pages 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.

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.

Important: If both spouses on a joint return have an ownership interest in the same business, complete a separate Section III for each spouse.

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

Part A

Calculate a separate apportionment ratio for each sole proprietorship or pass-through entity. Ohio apportionment is based on a three-factor, weighted ratio.

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

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

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

Line 1 – Property Factor

The property factor is the ratio of:

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

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

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

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

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

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

Line 1(a) – Property Owned

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

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

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

Line 1(b) – Property Rented

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

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

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

Line 2 – Payroll Factor

The payroll factor is the ratio of:

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

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

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

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

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

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

- The employee’s job is entirely in Ohio;
- The employee’s job is primarily in Ohio with only incidental work outside Ohio;
- The employee performs services in Ohio and either the headquarters, or, if no headquarters exists, the place from which the service is directed or controlled, is in Ohio; OR
- The employee is a resident of and per-

forms 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 the Ohio Schedule of Adjustments.

Part B

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

For more information on how Ohio defines business income and examples of business income, see page 10. See also [R.C. 5747.01\(B\)](#) and [5733.40\(A\)\(7\)](#).

Line 5 – Schedule B, Interest and Ordinary Dividends

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

Line 6 – Schedule C, Net 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, Net 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 are business income.

Also, enter any federal conformity additions

reported on the Ohio Schedule of Adjustments 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 are business loss.

Also, enter any federal conformity deductions reported on the Ohio Schedule of Adjustments 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.

Part C**Line 18 – Ohio Depreciation Add-back**

Enter any portion of the amount reported on line 7 of the Ohio Schedule of Adjustments attributable to this business.

Line 19 – Ohio Depreciation Deduction

Enter any portion of the amount reported on line 21 of the Ohio Schedule of Adjustments attributable to this business. Calculate this amount using the current year’s Ohio Schedule of Adjustments. **Do not use an amount from a prior year’s filing.**

IT RC - Ohio Resident Credit Calculation

Individuals **must** use the IT RC to calculate their Ohio Resident Credit. Include this form with your Ohio IT 1040 and retain a copy for your records.

“State” means **only** the 50 U.S. states. State **does not** include any country, province, territory, 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. Income earned while a nonresident of Ohio is **not** eligible for the Ohio resident credit but may be eligible for the nonresident credit. See the instructions for form IT NRC.

For more information, see tax.ohio.gov/residencycredits.

Column A – Income Taxed

Enter the portion of your Ohio adjusted gross income included on an income tax return for another state or the District of Columbia. Amounts deducted on the Ohio Schedule of Adjustments (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

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

Do not include:

- Taxes paid to any country, province, territory, or city;
- Taxes deducted or that should have been deducted in computing your federal adjusted gross income; OR
- Taxes that are not on or measured by net income.

Unreimbursed Medical Care Expenses Worksheet (Ohio Schedule of Adjustments, Line 36)

Only include amounts you paid for yourself, your spouse, and your dependents. Include a copy with your return.

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. Add 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. Line 6 times 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 of Adjustments, 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 17).

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 include those that cover the costs of nursing home care, in-home care, and adult day care.

Line 3: Include 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.

Click [here](#) for a fill-in version of this worksheet.

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

1. Enter the lesser of \$5,215 or your contributions to a medical savings account (MSA) during the tax year. Do not include any amount reported on your federal 1040, Schedule 1, line 13 1. _____
2. If filing jointly, enter the lesser of \$5,215 or your spouse's contributions to an MSA during the tax year. Do not include any amount reported on your federal 1040, Schedule 1, line 132. _____
3. Enter any investment earnings from your MSA included in your federal adjusted gross income 3. _____
4. Add lines 1, 2 and 34. _____
5. Enter any withdrawals from your MSA used for nonmedical purposes.....5. _____
6. If line 5 is less than line 4, line 4 minus line 5.. Enter on Ohio Schedule of Adjustments, line 37 6. _____
7. If line 4 is less than line 5, line 5 minus line 4.. Enter on Ohio Schedule of Adjustments, line 5 7. _____

Note: Do not file the following 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) Business Name	(B) Add-back Amount	(C) Add-back Fraction	(D) Deduction Period	(E) 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. Calculate these deductions separately for each business.

Column B: Enter the portion of Ohio Schedule of Adjustments, line 7 attributable to each business.

Column C: Enter the fraction 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 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) Beneficiary's Name	(B) Total Contributions	(C) Prior Year Deductions	(D) Current Year Deduction	(E) 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 of Adjustments, line 18 (STABLE) or line 31 (529).

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

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

Provide a copy of this worksheet with your return. Do not include any retirement income that has been deducted or otherwise excluded from federal adjusted gross income or Ohio adjusted gross income.

If filing jointly and 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 lump sum recipient's total retirement income included in 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. Line 2 times line 4. This is your lump sum retirement credit.....	5. _____	_____
6. Add the amounts on line 5, Columns A and B. Enter on the Ohio Schedule of Credits, line 3.....	6. _____	
7. Ohio Schedule of Credits, line 1 minus Ohio Schedule of Credits, line 2	7. _____	
If line 6 is greater than line 7, continue to lines 8a-c. Otherwise, stop here.		
8a. Line 6 minus line 7	8a. _____	
8b. Subtract 1 from the amount on line 2.....	8b. _____	
8c. Divide line 8a by line 8b. This is your lump sum retirement credit for future tax years.....	8c. _____	

Line 1: "Retirement income" means 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 fed-

eral adjusted gross income,

- Amounts deducted on lines 14, 15, 28, 34, or 35 of the Ohio Schedule of Adjustments,
- Any Social Security benefits.

Line 2: Use the recipient's age as of the last day of the tax year (generally, December 31).

Line 8: If your lump sum retirement credit is greater than your tax liability, complete lines 8a through 8c to calculate your lump

sum retirement credit for future tax years.

Line 8b: 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 8c: 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)

Provide a copy of this worksheet with your return. If filing jointly and 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. Using Table 1 below, enter the multiple corresponding to the lump sum recipient's age	1. _____	_____
2. Line 1 times \$50. This is your lump sum distribution credit.....	2. _____	
3. Add the amounts on line 2, Columns A and B. Enter on the Ohio Schedule of Credits, line 5	3. _____	

Line 1: 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.

Age	Multiple	Age	Multiple	Age	Multiple	Age	Multiple	Age	Multiple	Age	Multiple	Age	Multiple
45	37.7	54	29.5	63	21.6	72	14.6	81	8.9	90	5.0	99	2.8
46	36.8	55	28.6	64	20.8	73	13.9	82	8.4	91	4.7	100	2.7
47	35.9	56	27.7	65	20.0	74	13.2	83	7.9	92	4.4	101	2.5
48	34.9	57	26.8	66	19.2	75	12.5	84	7.4	93	4.1	102	2.3
49	34.0	58	25.9	67	18.4	76	11.9	85	6.9	94	3.9	103	2.1
50	33.1	59	25.0	68	17.6	77	11.2	86	6.5	95	3.7	104	1.9
51	32.2	60	24.2	69	16.8	78	10.6	87	6.1	96	3.4	105	1.8
52	31.3	61	23.3	70	16.0	79	10.0	88	5.7	97	3.2	106	1.6
53	30.4	62	22.5	71	15.3	80	9.5	89	5.3	98	3.0	107	1.4

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

Click [here](#) for fill-in versions of these worksheets.

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

1. Enter your modified adjusted gross income (see line 3 of the 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 9c 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 Worksheet (Ohio Schedule of Credits, Line 7)

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

If filing jointly and 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. Line 1 times 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. Line 3 minus line 4. 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, 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: Column C minus Column D. This is your remaining credit amount. This amount can be used in future tax years, provided the carryforward period has not ended.

Modified Adjusted Gross Income Less Exemptions	
1. Enter your Ohio adjusted gross income (Ohio IT 1040, line 3)	1. _____
2. Enter your business income deduction (Ohio Schedule of Adjustments, 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. _____
3. Line 1 times line 2. Round to the nearest dollar. Enter on the Ohio IT 1040, line 12	3. _____

County Sales and Use Tax Rates							
Sales and use tax rates can change during the year. This table reflects the rates in effect on October 1, 2022. 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 (COTA)	.0725	Logan	.0725	Richland	.0700
Allen	.0685	Fayette	.0725	Lorain	.0650	Ross	.0725
Ashland	.0700	Franklin	.0750	Lucas	.0775	Sandusky	.0725
Ashtabula	.0675	Fulton	.0725	Madison	.0700	Scioto	.0725
Athens	.0725	Gallia	.0725	Mahoning	.0750	Seneca	.0725
Auglaize	.0725	Geauga	.0675	Marion	.0725	Shelby	.0725
Belmont	.0725	Greene	.0675	Medina	.0675	Stark	.0650
Brown	.0725	Guernsey	.0725	Meigs	.0725	Summit	.0675
Butler	.0650	Hamilton	.0780	Mercer	.0725	Trumbull	.0675
Carroll	.0675	Hancock	.0675	Miami	.0700	Tuscarawas	.0675
Champaign	.0725	Hardin	.0725	Monroe	.0725	Union	.0700
Clark	.0725	Harrison	.0725	Montgomery	.0750	Union (COTA)	.0750
Clermont	.0675	Henry	.0725	Morgan	.0725	Van Wert	.0725
Clinton	.0725	Highland	.0725	Morrow	.0725	Vinton	.0725
Columbiana	.0725	Hocking	.0725	Muskingum	.0725	Warren	.0700
Coshocton	.0775	Holmes	.0700	Noble	.0725	Washington	.0725
Crawford	.0725	Huron	.0725	Ottawa	.0700	Wayne	.0650
Cuyahoga	.0800	Jackson	.0725	Paulding	.0725	Williams	.0725
Darke	.0725	Jefferson	.0725	Perry	.0725	Wood	.0675
Defiance	.0675	Knox	.0725	Pickaway	.0725	Wood (TARTA)	.0725
Delaware	.0700	Lake	.0725	Pike	.0725	Wyandot	.0725
Delaware (COTA)	.0750	Lawrence	.0725	Portage	.0700		
Erie	.0675	Licking	.0725	Preble	.0725		
Fairfield	.0675	Licking (COTA)	.0775	Putnam	.0700		

2022 Ohio Income Tax Brackets for Ohio IT 1040

Taxpayers with Ohio taxable nonbusiness income of \$115,300 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 – \$ 26,050	0.000% of Ohio taxable nonbusiness income
\$ 26,051 – \$ 46,100	\$ 360.69 plus 2.765% of the amount in excess of \$ 26,050
\$ 46,100 – \$ 92,150	\$ 915.07 plus 3.226% of the amount in excess of \$ 46,100
\$ 92,150 – \$ 115,300	\$ 2,400.64 plus 3.688% of the amount in excess of \$ 92,150
more than \$ 115,300	\$ 3,254.41 plus 3.990% of the amount in excess of \$ 115,300

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

See "Ohio Income Tax Withheld" on page 14 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 – This is your employer identification number (EIN).

Box 15 – For states other than Ohio, do **not** include the amount in box 17 as Ohio income tax withheld.

Box 16/17 – Your state wages and state income tax withholding. Only include Ohio amounts on the Schedule of Ohio Withholding.

School District Withholding

Both city and school district tax information is reported in boxes 19 and 20. Do not include any city income tax withholding on either the SD 100 or the IT 1040. A locality name that begins with "R" followed by a 3 or 4-digit number indicates city income tax, not school district income tax.

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.

Box 14 – Your school district withholding and its school district name/number may be reported here instead of in boxes 19 and 20.

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

See "Ohio Income Tax Withheld" on page 14 for more information on reporting Ohio withholding on your return.

Box 13 – For states other than Ohio, do **not** include the amount in box 15 as Ohio income tax withheld.

Box 15 – Your state income tax withholding. Only include Ohio amounts on the Schedule of Ohio Withholding.

3232 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 identification	12 Second identification
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

OMB No. 1545-0238
Form W-2G
Certain Gambling Winnings
(Rev. January 2021)
For calendar year 20 ____

For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.

File with Form 1096

Copy A
For Internal Revenue Service Center

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** (Rev. 1-2021) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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

See "Ohio Income Tax Withheld" on page 14 for more information on reporting Ohio withholding on your return.

Box 2b – The "total distribution" box must be checked to claim the "lump sum" credits. See pages 20 and 29.

Box 14 – Your state income tax withholding. Only include Ohio amounts on the Schedule of Ohio Withholding.

Box 15 – For states other than Ohio, do **not** include the amount on the IT 1040.

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 20XX		
		2a Taxable amount \$	Form 1099-R		
PAYER'S TIN XX-XXXXXXX		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S TIN		3 Capital gain (included in box 2a) \$	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)	IRA/SEP/SIMPLE <input type="checkbox"/>	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	16 State distribution \$
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

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 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 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/Finder. If you believe there is an error or have questions regarding The Finder, 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 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 for each district 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 a taxing school district for any portion of the tax year, you may be required to file a school district income tax return, Ohio SD 100. For more information, see page 46.

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

T = Traditional

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*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	.0150	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	.0050	T
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	.0050	E
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	-	-
Fayette LSD	2603	.0100	T
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

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*New tax/rate

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
Genoa Area LSD	6203	-	-	Kelleys Island LSD	2203	-	-
Georgetown EVSD	0803	-	-	Kenston LSD	2804	-	-
Gibsonburg EVSD	7203	.0100	E	Kent CSD	6705	-	-
Girard CSD	7807	-	-	Kenton CSD	3303	.0100	T
Goshen LSD	1305	.0100	T	Kettering CSD	5705	-	-
Graham LSD	1101	-	-	Keystone LSD	4708	-	-
Grand Valley LSD	0405	-	-	Kings LSD	8303	-	-
Grandview Heights CSD	2504	-	-	Kirtland LSD	4302	-	-
Granville EVSD	4501	.0075	T	L			
Green LSD (Scioto)	7303	-	-	LaBrae LSD	7811	-	-
Green LSD (Summit)	7707	-	-	Lake LSD (Stark)	7606	-	-
Green LSD (Wayne)	8503	.0050	E	Lake LSD (Wood)	8704	-	-
Greeneview LSD	2904	.0100	T	Lakeview LSD	7812	-	-
Greenfield EVSD	3603	.0125	E	Lakewood CSD	1817	-	-
Greenon LSD	1201	-	-	Lakewood LSD	4504	-	-
Greenville CSD	1904	.0050	T	Lakota LSD (Butler)	0904	-	-
Groveport Madison LSD	2507	-	-	Lakota LSD (Sandusky)	7204	.0150	T
H				Lancaster CSD	2305	.0150	E
Hamilton CSD	0903	-	-	Lebanon CSD	8305	-	-
Hamilton LSD	2505	-	-	Leetonia EVSD	1506	-	-
Hardin-Houston LSD	7505	.0075	T	Leipsic LSD	6905	.0075	T
Hardin Northern LSD	3302	.0175	T	Lexington LSD	7003	-	-
Harrison Hills CSD	3402	-	-	Liberty LSD	7813	-	-
Heath CSD	4502	-	-	Liberty Center LSD	3502	.0175	T
*Hicksville EVSD	2004	.0150	T	Liberty Union-Thurston LSD	2306	.0175	T
Highland LSD (Medina)	5205	-	-	Liberty-Benton LSD	3205	.0075	T
Highland LSD (Morrow)	5902	.0050	T	Licking Heights LSD	4505	-	-
Hilliard CSD	2510	-	-	Licking Valley LSD	4506	.0100	T
Hillsboro CSD	3604	.0100	T	Lima CSD	0206	-	-
Hillsdale LSD	0302	.0125	E	Lincolnview LSD	8102	-	-
Holgate LSD	3501	.0150	T	Lisbon EVSD	1507	-	-
Hopewell-Loudon LSD	7403	.0050	E	Little Miami LSD	8306	-	-
Howland LSD	7808	-	-	Lockland CSD	3107	-	-
Hubbard EVSD	7809	-	-	Logan Elm LSD	6502	.0100	E
Huber Heights CSD	5715	-	-	Logan-Hocking LSD	3701	-	-
Hudson CSD	7708	-	-	London CSD	4903	.0100	T
Huntington LSD	7103	-	-	Lorain CSD	4709	-	-
Huron CSD	2202	-	-	Lordstown LSD	7814	-	-
I				Loudonville-Perryville EVSD	0303	.0125	T
Independence LSD	1816	-	-	Louisville CSD	7607	-	-
Indian Creek LSD	4103	-	-	Loveland CSD	3108	-	-
Indian Hill EVSD	3106	-	-	Lowellville LSD	5006	-	-
Indian Lake LSD	4603	-	-	Lucas LSD	7004	-	-
Indian Valley LSD	7904	-	-	Lynchburg-Clay LSD	3605	-	-
Ironton CSD	4404	-	-	M			
J				Mad River LSD	5706	-	-
Jackson Center LSD	7506	.0150	E	Madeira CSD	3109	-	-
Jackson CSD	4001	-	-	Madison LSD (Butler)	0905	.0050	T
Jackson LSD	7605	-	-	Madison LSD (Lake)	4303	-	-
Jackson-Milton LSD	5005	-	-	Madison LSD (Richland)	7005	-	-
James A. Garfield LSD	6704	.0150	E	Madison-Plains LSD	4904	.0125	E
Jefferson Area LSD	0406	-	-	Manchester LSD (Adams)	0102	-	-
Jefferson LSD	4901	.0100	E	Manchester LSD (Summit)	7706	-	-
Jefferson Township LSD	5704	-	-	Mansfield CSD	7006	-	-
Jennings LSD	6903	.0075	T	Maple Heights CSD	1818	-	-
Johnstown-Monroe LSD	4503	.0100	T	Mapleton LSD	0304	-	-
Jonathan Alder LSD	4902	.0125	E	Maplewood LSD	7815	-	-
Joseph Badger LSD	7810	-	-	Margaretta LSD	2204	-	-
K				Mariemont CSD	3110	-	-
Kalida LSD	6904	.0100	T	Marietta CSD	8404	-	-
				Marion CSD	5102	-	-

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*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	.0100	T

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*New tax/rate

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
Piqua CSD	5507	.0125	T	Southwest Licking LSD	4510	.0075	T
Plain LSD	7615	-	-	South-Western CSD	2511	-	-
Pleasant LSD	5103	.0100	E	Spencerville LSD	0209	.0100	T
Plymouth-Shiloh LSD	7007	.0100	T	Springboro Community CSD	8302	-	-
Poland LSD	5007	-	-	Springfield CSD	1206	-	-
Port Clinton CSD	6206	-	-	Springfield LSD (Lucas)	4805	-	-
Portsmouth CSD	7307	-	-	Springfield LSD (Mahoning)	5010	.0100	T
*Preble Shawnee LSD	6804	.0175	T	Springfield LSD (Summit)	7713	-	-
Princeton CSD	3116	-	-	St. Bernard-Elmwood Place CSD	3119	-	-
Put-In-Bay LSD	6207	-	-	St. Clairsville-Richland CSD	0706	-	-
Pymatuning Valley LSD	0407	-	-	St. Henry Consolidated LSD	5407	-	-
R				St. Marys CSD	0604	.0100	E
Ravenna CSD	6706	-	-	Steubenville CSD	4104	-	-
Reading Community CSD	3117	-	-	Stow-Munroe Falls CSD	7714	-	-
Revere LSD	7712	-	-	Strasburg-Franklin LSD	7907	-	-
Reynoldsburg CSD	2509	.0050	T	Streetsboro CSD	6709	-	-
Richmond Heights LSD	1825	-	-	Strongsville CSD	1830	-	-
Ridgedale LSD	5104	.0100	E	Struthers CSD	5011	-	-
Ridgemont LSD	3304	.0175	T	Stryker LSD	8607	.0150	T
Ridgewood LSD	1602	-	-	Sugarcreek LSD	2905	-	-
Ripley Union Lewis Huntington LSD	0804	-	-	Swanton LSD	2606	.0075	T
Rittman EVSD	8507	-	-	Switzerland of Ohio LSD	5601	-	-
River Valley LSD	5105	.0100	E	Sycamore Community CSD	3120	-	-
River View LSD	1603	-	-	Sylvania CSD	4806	-	-
Riverdale LSD	3305	.0100	T	Symmes Valley LSD	4407	-	-
Riverside LSD (Lake)	4306	-	-	T			
Riverside LSD (Logan)	4604	.0150	E	Talawanda CSD	0909	.0100	T
Rock Hill LSD	4405	-	-	Tallmadge CSD	7715	-	-
Rocky River CSD	1826	-	-	Teays Valley LSD	6503	.0150	E
Rolling Hills LSD	3003	-	-	Tecumseh LSD	1202	-	-
Rootstown LSD	6707	-	-	Three Rivers LSD	3121	-	-
*Ross LSD	0908	.0125	E	Tiffin CSD	7407	-	-
Rossford EVSD	8709	-	-	Tipp City EVSD	5508	-	-
Russia LSD	7507	.0075	T	Toledo CSD	4807	-	-
S				Toronto CSD	4105	-	-
Salem CSD	1508	-	-	Triad LSD	1103	.0150	T
Sandusky CSD	2206	-	-	Tri-County North LSD	6806	.0100	E
Sandy Valley LSD	7616	-	-	Trimble LSD	0505	-	-
Scioto Valley LSD	6602	-	-	Tri-Valley LSD	6004	-	-
Sebring LSD	5008	.0100	E	Tri-Village LSD	1906	.0150	T
Seneca East LSD	7406	.0100	T	Triway LSD	8509	.0100	E
Shadyside LSD	0705	-	-	Trotwood-Madison CSD	5712	-	-
Shaker Heights CSD	1827	-	-	Troy CSD	5509	.0150	E
Shawnee LSD	0208	-	-	Tuscarawas Valley LSD	7908	-	-
Sheffield-Sheffield Lake CSD	4713	-	-	Tuslaw LSD	7617	-	-
Shelby CSD	7008	.0100	T	Twin Valley Community LSD	6805	.0150	T
*Sidney CSD	7508	.0075	E	Twinsburg CSD	7716	-	-
Solon CSD	1828	-	-	U			
South Central LSD	3905	.0125	T	Union LSD	0707	-	-
South Euclid-Lyndhurst CSD	1829	-	-	Union-Scioto LSD	7106	.0050	T
South Point LSD	4406	-	-	United LSD	1510	.0050	T
South Range LSD	5009	-	-	Upper Arlington CSD	2512	-	-
Southeast LSD (Portage)	6708	-	-	Upper Sandusky EVSD	8803	.0125	T
Southeast LSD (Wayne)	8508	-	-	Upper Scioto Valley LSD	3306	.0050	T
Southeastern LSD (Clark)	1205	.0100	T	Urbana CSD	1104	-	-
Southeastern LSD (Ross)	7105	-	-	V			
Southern LSD (Columbiana)	1509	-	-	Valley LSD	7308	-	-
Southern LSD (Meigs)	5303	-	-	Valley View LSD	5713	.0175	T
Southern LSD (Perry)	6404	-	-	Van Buren LSD	3207	.0100	T
Southington LSD	7819	-	-	Van Wert CSD	8104	.0100	T
Southwest LSD	3118	.0075	E	Vandalia-Butler CSD	5714	-	-

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*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	.0100	E
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	-	-
Wheelersburg LSD	7310	-	-
Whitehall CSD	2515	-	-
Wickliffe CSD	4308	-	-
Willard CSD	3907	.0075	E
Williamsburg LSD	1309	-	-
Willoughby-Eastlake CSD	4309	-	-
Wilmington CSD	1404	.0100	T
Windham EVSD	6711	-	-
Winton Woods CSD	3105	-	-
Wolf Creek LSD	8406	-	-
Woodmore LSD	7205	-	-
Woodridge LSD	7717	-	-
Wooster CSD	8510	-	-
Worthington CSD	2516	-	-
Wynford LSD	1706	-	-
Wyoming CSD	3122	.0125	T
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 in 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 taxing school district for any portion of the tax year;
- You received income while living in the district; 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 both a school district income tax return and an Ohio income tax return.

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 Is the School District Income Tax Calculated?

School district income tax is levied based on one of the following 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, capital gains, and unemployment benefits.

For more information, see "What is Modified Adjusted Gross Income?" on page 7 and the worksheet on page 31.

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

How Do I Determine If I'm a Resident of a School District?

You are a resident of a school district if your primary residence is in that district. Your voter registration, driver's license and vehicle registration can help determine your primary residence. If you lived in Ohio for any portion of the year, you were a resident of at least one school district. For information on how to determine your school district, see page 40. See also [R.C. 5748.01\(F\)\(1\)](#).

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 residency. For each school district in which you lived, you are only taxed on the income received while you were a resident.

How Do I Determine My Income If I'm a Part-Year Resident?

Ohio's school district income tax is levied on the portion of taxable income received by an individual while a resident of the taxing district.

For both tax bases, if you know the exact amounts of income/adjustments you received or made in each district, you should specifically match up those amounts to the proper school district. However, if you do not know the exact amounts, you may divide your "taxable income" by 12 and multiply that amount by the number of months you lived in the school district.

For more information including examples, see page 48.

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

You cannot apply 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/schooldistrict.

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 65 or older 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. For more information, see the "Income - Estimated Income/School District Taxes and the 2210 Interest Penalty" topic at tax.ohio.gov/FAQ. See also [R.C. 5747.09\(D\)](#) and [\(E\)](#).

Line 7 – School District Income Tax Withheld

Enter your school district income tax withheld as reported on Part A, line 1 of the Schedule of School District Withholding.

Schedule of School District Withholding. Complete this schedule if you are reporting an amount on line 7 of the SD 100. Enter **only** income statements (W-2, 1099) for which you have school district income tax withheld. **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.

See the sample statements on pages 38-39. **Do not list income statements that do not report school district income tax withheld.**

Place the **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 the status of any such refund.
- 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 previously filed return(s) excluding the amount reported on line 8.

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 2023 is 5%.

Certain military servicemembers may not be subject to interest. See page 9 for more information.

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

Line 15 – Total Amount Due

This amount must be paid by April 18, 2023. **Do not mail cash.** Instead, 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 6.

Line 17 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2023. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 18 – Your Refund

If you do not request direct deposit, or you filed by paper, your refund will be mailed to the address on the tax return.

If you move after filing your tax return, your refund may be delayed. 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. For more information, see page 48.

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 7 and the worksheet on page 31. Additionally, see the guidance for part-year residents on page 48.

Line 25 – Net Earnings from Self-Employment

Enter your federal "net earnings from self-employment" that (i) were received while you were a resident of the school district AND (ii) are included in your modified adjusted gross income. For more information, see "What is Modified Adjusted Gross Income?" on page 7 and the worksheet on page 31. Additionally, see the guidance for part-year residents on page 48.

Line 26 - Federal Conformity Adjustments

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/conformity. See also [R.C. 5701.11](#).

Guidance for Part-year Residents of a School District

Calculating Your Income Received While a Part-year Resident of a School District

Ohio's school district income tax is levied on the portion of taxable income **received** by a taxpayer while a resident of the taxing district. Ohio law does not specify how to calculate the portion of income received while a resident of a school district.

If a taxpayer can specifically identify the exact amount of income received in each school district, then the taxpayer should report those income amounts to the corresponding school districts. However, many taxpayers are unable to identify where each item of income was received or how to allocate deductions that are not tied to specific events. In these situations where specific

identification is not available, the taxpayer should prorate their income to each district using the following methods:

Traditional Tax Based Districts

For traditional tax base districts, "taxable income" is defined as modified adjusted gross income less exemptions, which is calculated on line 21 of the SD 100. On line 22, the taxpayer must then enter the portion of line 21 that was received while a nonresident of the district.

The taxpayer should calculate line 22 by dividing line 21 of the SD 100 by 12 months, then multiplying that amount by the number of months the taxpayer was a **nonresident** of the district for which the SD 100 is being filed. See Example 1 below.

Earned Income Tax Based Districts

For earned income tax base districts, "taxable income" is defined as compensation (wages, salaries, tips, etc.) and net earnings from self-employment to the extent included in modified adjusted gross income. Taxpayers enter **only** the portion of these amounts received while a resident of the district.

The taxpayer should calculate lines 24 and 25 by dividing the total of each type of income (i.e., compensation and net earnings from self-employment) received by 12 months, then multiplying the result by the number of months the taxpayer was a **resident** of the district for which the SD 100 is being filed. See Example 2 below.

Example 1 – Traditional Tax Base

Hannah moved into a traditional tax base school district on September 1st. She has multiple sources of income and claims several deductions on her Ohio return. She calculates line 21 of her SD 100 to be \$65,000 but she isn't sure how to determine the portion of that amount that was not "received" in the school district. So, Hannah divides the amount by 12 months and multiplies the result by the 8 months that she was a nonresident of the district: $\$65,000 \div 12 = \$5,417$ $\$5,417 \times 8 = \$43,336$

Hannah enters the result on line 22 of her SD 100:

Traditional Tax Base (lines 19 to 23)		
19. Ohio IT 1040, line 3 minus Ohio IT 1040, line 4. Place a "-" in the box if negative19.	<input style="width: 80px;" type="text" value="65000"/>
20. Business income deduction add-back (from Ohio Schedule of Adjustments, line 11)20.	<input style="width: 80px;" type="text" value="0"/>
21. Line 19 plus line 20. Place a "-" in the box if negative.....	.21.	<input style="width: 80px;" type="text" value="65000"/>
22. The portion of line 21 received while a nonresident of the school district entered above.....	.22.	<input style="width: 80px;" type="text" value="43336"/>
23. School district taxable income (line 21 minus line 22; if negative, enter zero). Enter here and on line 1 of this return23.	<input style="width: 80px;" type="text" value="21664"/>

Example 2 – Earned Income Tax Base

Eric and Angela moved into an earned income tax base school district on June 1st. Eric changed jobs when he moved so he can specifically identify his wages earned as a resident to be \$58,000. Angela has \$89,000 of self-employment for the entire year but she isn't sure how to determine what portion of that amount was "received" in the school district. So, she divides the amount by 12 months and multiplies the result by the 7 months that she was a resident of the district: $\$89,000 \div 12 = \$7,417$ $\$7,417 \times 7 = \$51,919$

Eric enters his resident wages on line 24 of the SD 100 while Angela enters her resident self-employment income on line 25:

Earned Income Tax Base (lines 24 to 27)		
24. Wages and other compensation received while a resident of the school district and included in modified adjusted gross income (see instructions).....	.24.	<input style="width: 80px;" type="text" value="58000"/>
25. Net earnings from self-employment received while a resident of the school district and included in modified adjusted gross income (see instructions). Place a "-" in the box if negative.....	.25.	<input style="width: 80px;" type="text" value="51919"/>
26. Federal conformity adjustments (see instructions). Place a "-" in the box if negative26.	<input style="width: 80px;" type="text" value=""/>
27. School district taxable income (add lines 24, 25 and 26; if negative, enter zero). Enter here and on line 1 of this return27.	<input style="width: 80px;" type="text" value="109919"/>

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 13.

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 11.

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

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

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

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

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

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

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

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

For more information, see page 11, or tax.ohio.gov/residencycredits.

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 your Ohio depreciation add-back.

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 the Ohio Schedule of Adjustments. See page 17 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 of Adjustments (formerly Ohio Schedule A) for the year of the NOL. This amount should be the entire amount of such depreciation expense reported on your federal return.

For more information, see the "[Income - Bonus Depreciation](#)" topic at tax.ohio.gov/FAQ. 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 5 – Federal Adjusted Gross Income Prior to the Carryback

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 one or more of your Ohio returns for a reason other than an NOL carryback, then this amount is your amended federal adjusted gross income **not** including the federal NOL carryback.

Line 6 – Federal Adjusted Gross Income After the Carryback

Enter your amended federal adjusted gross income from your federal amended return or form 1045, line 11.

Line 7 – Available Carryback

Column A: Enter the amount from line 4.

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

Line 9 – Ohio NOL Adjustment

For each respective tax year, you **must** enter the amount calculated on line 9 of the IT NOL as an addition on the following line of the Ohio Schedule of Adjustments (formerly Ohio Schedule A):

- For tax year 2014 and prior, use line 35f;
- For tax year 2015, use line 10;
- For tax year 2016 and forward, use line 9.

NOLs and Ohio's Depreciation Adjustment

Ohio's "deduction of prior year 168(k) and 179 depreciation add-backs," reported on the Ohio Schedule of Adjustments (formerly Ohio Schedule A), **cannot** be claimed in any tax year with a federal NOL, NOL carryback, or NOL carryforward.

When filing your amended returns to report an NOL and/or NOL carryback, you **must** remove any amounts reported on the following line of the Ohio Schedule of Adjustments (formerly Ohio Schedule A):

- For tax year 2014 and prior, the "adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense" line in the "deductions" section of Ohio Schedule A;
- For tax year 2015 and later, the "deduction of prior year 168(k) and 179 depreciation addbacks" line on the Ohio Schedule of Adjustments (formerly Ohio Schedule A).

These deductions must be carried forward to the **next year** that does not report an NOL, NOL carryback, or NOL carryforward.

For more information, see page 8 and the "[Income - Amended Returns](#)" topic at tax.ohio.gov/FAQ.

Go Paperless and File Electronically!

Most Ohio returns are filed electronically. Electronic options for filing your Ohio 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 you to electronically file your Ohio return and pay your 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 the "[Income - Online Services](#)" topic at tax.ohio.gov/FAQ.

IRS e-file

File your returns using approved tax preparation software.



IRS e-file allows you to file your return electronically with the IRS and Ohio using approved, commercially available software. Alternatively, 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.

