

Tax Year 2023



Department of Taxation

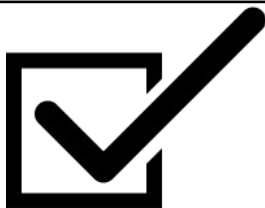
Instructions for Filing Original and Amended:

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

Table of Contents

A	H	N
Amended returns 8-9	Highlights for 2023..... 5	Net operating loss (IT NOL)..... 67
B	I	Nonresident credit (IT NRC) 32, 34-39
Business credits 30-33	Individual credits 27-30	Nonresident statement (IT NRS) 16, 66
Business income	Income statements (W-2, 1099) 53-54	P
Business income deduction 26-27	Interest 18, 63	Payment options 6
Definitions and examples 11-12	IT 1040	R
C	Completing the top portion 15-16	Refund status 2
College savings (529 plans)	General information 12-13	Residency 13
Instructions 24	Line instructions 16-18	Resident credit (IT RC) 32-33, 39
Worksheet 42	Income tax rates and tables 46-52	Residency credits 32-33
D	J	Retirement income credit 27
Deceased taxpayers 8	Joint filing credit 28-29	S
Direct deposit options Back cover	L	Schedule of Adjustments 19-25
Donations 14-15, 18	Lump sum credits	Schedule of Business Income 26-27
E	Instructions 27-28	Schedule of Credits 27-33
Earned income credit 29	Worksheets 43-44	School district numbers 55-60
Electronic filing options Back cover	M	SD 100
Estimated tax payments for 2024 7-8	Mailing addresses 6	Completing the top portion 15
Exemptions 16-17	Medical & health care expenses	General information 61-62
F	Instructions 25	Line instructions 62-64
Filing extensions 7, 15	Worksheet 40	School district tax rates 55-60
Filing requirements 12-13, 61	Military 10, 22-24	Senior citizen credit 27-28, 63
G	Modified adjusted gross income 8	Social Security income 20
General information 7-8		U
		Use (sales) tax
		Instructions 17
		Worksheet 46

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/myportal

Federal Privacy Act Notice: Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Taxpayer Assistance

Need Help? – The Department of Taxation provides the following resources at tax.ohio.gov:

- **Pilot** – A new virtual assistant, available 24/7 to answer questions for all tax types.
- **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.
- **OH|TAX eServices** – File your state and school district income tax returns for free. There are also several self-service options such as:
 - Remit payments electronically with or without an OH|TAX eServices account.
 - View transcripts, notices, 1099-G and 1099-INT income statements.
 - Securely respond to notices or requests for additional information.
- **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 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 by:



Email – Visit tax.ohio.gov/myportal to contact us by email. Log into OH|TAX and select "Send a Message" under "Additional Services."



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).



Visit – The Department's visitor center* is open from 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays:
4485 Northland Ridge Blvd
Columbus OH 43229-6596

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

****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-Qualifying-Taxpayers>

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

One team providing education, innovation, outreach, and exceptional service to our customers.

Dear Ohio Taxpayers,

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

This tax season, as is often the case, brought changes to the laws and rules that govern Ohio's income tax filing system. This instruction booklet will address those changes and give you the guidance you need to fill out your 2023 income tax return.

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

- Ohio Income Tax Tables. Ohio has reduced the number of tax brackets used to calculate tax on non-business income and reduced two of the three tax rates.
- Housing-Related Credits. New certificate-based credits are available for low-income housing, affordable single-family housing, and the Welcome Home Ohio program.
- Beginning Farmers Credits. New certificate-based credits are available related to "beginning farmers."
- Ohio Adoption Grant Deduction. A new deduction is available for Ohio adoption grant payments.

If you aren't already filing your tax return electronically, please consider doing so. It's more accurate and secure and the fastest way to get a refund. New this year, you can file both the Ohio and school district income tax return online for free with our new [OH|TAX eServices](#) application.

Please keep in mind the deadline for filing both your Ohio and federal tax return is April 15, 2024. 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,

Patricia Harris
Ohio Tax Commissioner

IMPORTANT: The printed version of these instructions are accurate as of November 27, 2023. The following corrections have been made to the online version:

- Page 10: Updated instructions regarding the residency and deductions to reflect changes in federal law.
- Page 23: The line 30 instruction for civilian spouses was updated to reflect changes in federal law.
- Page 24: The line 34 instruction was updated to note a change in what qualifies for the deduction.
- Page 27: The line 2 instruction was corrected to state that Table 2 is found on page 43.
- Page 29, The line 14 instruction was updated to specify the home schooling must take place in Ohio.
- Page 35: The line 7 instruction was corrected to reference line 8 of the Schedule of Adjustments.
- Pages 64-65: Instructions for lines 33 and 34 were removed and an instruction was added for line 36. Corresponding changes were also made to the guidance for part-year residents.

Highlights for Tax Year 2023

Ohio Income Tax Tables. Ohio has reduced the number of tax brackets used to calculate tax on nonbusiness income and reduced two of the three tax rates. See pages 46-52.

Ohio Universal Payment Coupon (OUPC). Ohio has a new, simplified universal payment coupon for making individual and school district income tax payments. See the "Paper Check or Money Order" section on page 6.

Ohio Adoption Grant Deduction. A new deduction is available for Ohio adoption grant payments. See the instructions on page 21.

529 Plan Deduction. The deduction for contributions to a 529 Plan is no longer limited to Ohio plans. See the instructions on page 24.

Beginning Farmers Credits. New certificate-based credits are available related to "beginning farmers." See the instructions on pages 30 and 31.

Housing-Related Credits. New certificate-based credits are available for low-income housing, affordable single-family housing, and the Welcome Home Ohio program. See the instructions on pages 30 and 32.

Redesigned School District Return. Form SD 100 has been redesigned so that taxpayers who need to file for more than one school district can do so on a single return. See pages 61-65.

Click [here](#) for more information on what's changed for tax year 2023!

Common Filing Tips for Paper Filers

Use black ink and UPPERCASE letters.

Verify your name(s), SSN(s), and address are correct.

Verify the forms are for the correct tax year.

- Do not change the year on the form. If you do this, processing of your return may be delayed.

Do not write on software-generated returns.

- Do not make written changes to returns printed from your tax preparation program. Use the program to make the needed changes and reprint the return.
- The Department's system will not pick up handwritten changes on returns generated by tax preparation software.

Pay your tax electronically.

- You can pay online even when filing by paper. See tax.ohio.gov/pay for more information.

When paying by check, always use the Ohio Universal Payment Coupon (OUPC).

- When paying Ohio income tax, make sure the OUPC indicates "Individual Income Tax."
- When paying school district tax, make sure the OUPC indicates "School District Income Tax."

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

Round all figures to the nearest dollar.

Include all necessary schedules and worksheets.

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 of Business Income
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 withholding and credits.

- When claiming withholding, include the proper withholding schedule(s) as well as copies of your wage and income statements.
- When claiming certificate-based credits, include copies of the required certificates.
- When claiming pass-through entity credits, include the Ohio IT K-1(s).

Do not include any banking information with your return.

- Direct deposit 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 15, 2024. 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

Most filers can pay by electronic check via the Department's OH|TAX eServices 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 OH|TAX eServices to pay your Ohio income taxes.

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

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 15, 2024. You can also pay your quarterly 2024 Ohio individual and/or school district estimated income tax with this method.

Important: Future-dated payments can only be modified through the Department's OH|TAX eServices at tax.ohio.gov/myportal.

Debit or Credit Card

Any filer can pay using a debit or credit card (Discover, Visa, MasterCard, or American Express) at tax.ohio.gov/pay. All debit and credit card payments are processed by ACI Payments, Inc.

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. If there is a problem with your 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 pay with this method, you must include an Ohio Universal Payment Coupon (OUPC), available at tax.ohio.gov/forms. 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, "IT 1040," and the last four digits of your SSN on the "Memo" line.** Include an OUPC that indicates "Individual Income Tax."

SD 100: Make your check or money order payable to "School District Income Tax." **Include the tax year, "SD 100," the last four digits of your SSN, and the school district number on the "Memo" line.** Include an OUPC that indicates "School District Income Tax." If you are filing for multiple districts on page 3 of the SD 100, use the first school district number from Column A.

Where Should I Mail My IT 1040 Return and/or Payments?	
IT 1040 without payment	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
IT 1040 with payment (include OUPC)	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
Only the Individual Income Tax OUPC with payment	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131

Where Should I Mail My SD 100 Return and/or Payments?	
SD 100 without payment	Ohio Department of Taxation P.O. Box 182197 Columbus, OH 43218-2197
SD 100 with payment (include OUPC)	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389
Only the School District Income Tax OUPC with payment	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 15, 2024. You must file your return by this date even if you are unable to pay the tax due. For an exception for certain military service-members, see page 10.

Filing extensions: Ohio does not have an extension request form, but honors the IRS extension. If you filed an IRS extension, your due date for filing your Ohio IT 1040 and SD 100 is October 15, 2024. Include a copy of your IRS extension or IRS acknowledgment, and/or your extension confirmation number.

An extension of time to file does not extend the time for payment of the tax due. You must make extension payments by April 15, 2024 on the appropriate Ohio Universal Payment Coupon (OUPC). Interest will accrue on any tax not paid by April 15, 2024, 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	A	N	Y	S	T	R	E	E	T
---	---	---	---	---	---	---	---	---	---	---	---

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 TBOR1, 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 2024?

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 2024 if your estimated Ohio tax liability (total tax minus total credits) less Ohio withholding is more than \$500.

Estimated payments are made quarterly according to the following schedule:

1st quarter - April 15, 2024
 2nd quarter - June 17, 2024
 3rd quarter - Sept. 16, 2024
 4th quarter - Jan. 15, 2025

Use the appropriate OUPC to make estimated Ohio income tax and/or school district tax payments. You can determine your estimated payments using the worksheet included with the coupons. Married taxpayers unsure of their filing status for 2024 should make separate estimated payments based on their individual estimated tax liabilities. Estimated payments will only

be applied to the return associated with the Social Security number listed on the OUPC. Payments will not be split between you and your spouse if you combine your tax liabilities, but file separately.

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 FAQs at tax.ohio.gov/faq-IncomeEstimated. See also [R.C. 5747.09](#).

What Is Modified Adjusted Gross Income?

Modified adjusted gross income (MAGI) is your Ohio adjusted gross income (Ohio IT 1040, line 3) plus your business income deduction (Ohio Schedule of Adjustments, line 12). If you did not take a business income deduction, your MAGI matches your Ohio adjusted gross income.

You will need to know your MAGI 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

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 FAQs at tax.ohio.gov/faq-Amended.

- 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 MAGI.

Use the worksheet on page 44 to calculate your MAGI.

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

What if a Taxpayer Is Deceased?

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

- Checking the "Deceased" box after their 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 FAQs at tax.ohio.gov/faq-IncomeGeneral 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.

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 claim 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.

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 from 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 67.

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 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.

Generally, a servicemember's civilian spouse will also retain his/her original state of legal residence. A civilian spouse's residency does not change by reason of being present or absent in a state solely to be with the servicemember as part of military orders.

Married servicemembers and their spouses can elect to use any of the following as their residence for state income tax purposes:

- The residence or domicile of the servicemember;
- The residence or domicile of the spouse; OR
- The permanent duty station of 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 29 - Deduction for military pay and allowances for certain active duty servicemembers stationed outside Ohio
- Line 30 - Deduction for military pay earned by a non-resident servicemember
- Line 31 - Deduction for uniformed services retirement income
- Line 32 - Deduction for military injury relief fund grants and veteran's disability severance payments
- Line 33 - 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 30, compensation earned in Ohio, when the spouse is present in Ohio solely due to the servicemember's military orders.

See pages 22-24 for specific instructions on each of these deductions.

Withholding. A servicemember who qualifies for the deduction on line 29 or a civilian spouse who qualifies for the deduction on line 30 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 servicemembers 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 12.

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 on page 42 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 61.

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.ohio.gov.

Ohio Definitions and Examples of Business and Nonbusiness Income

How Is Business Income Treated on My 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 of Business Income on pages 26-27.

Additionally, Ohio-related business income earned by nonresidents is taxable to Ohio. See the instructions for the IT NRC on pages 34-39.

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 *Kemppel 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 related trade or business, 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, casino, and/or sports 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 26 or 38), 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
- They 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 residency status, see page 10.

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 16 and 66.

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

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

Breast and Cervical Cancer Project

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

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

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

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

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) nonprofit organization that allocates these funds toward a matching grants program to support state and local history-related projects throughout Ohio.

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

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

Go to www.ohiohistory.org to donate online.

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 nonprof-

it 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

IT 1040, SD 100 and IT 10

Amended Return Check Box

Check this box if you are amending your previously filed return. Include the Ohio IT RE and/or SD RE with your amended return. See pages 8-9 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), enter the ITIN in the spaces provided on the return as 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.

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.

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 55-60 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 pages 61-62 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 "non-resident," write, in the space provided, the two-letter abbreviation of the state (other than Ohio) where you resided for the majority of the tax year.

For more information on Ohio residency, see page 13.

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

Nonresidents who file jointly and both meet the required criteria can each check the 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.

Ohio IT 1040 - Individual Income Tax Return

Line 1 – Federal Adjusted Gross Income

Enter the amount from line 11 of your 2023 federal 1040, 1040-SR, or 1040-NR. 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 19-20.

- 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 11 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 20-25.

- 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 44 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 8):

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 46.
- 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 47-52.

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 FAQs at tax.ohio.gov/faq-IncomeEstimated. 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 46 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 41).

See the sample statements on pages 53-54. **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 and extension payments; 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 41).

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 2024 is 8%.

Certain military servicemembers may not be subject to interest. See page 10 for more information.

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

Line 23 – Total Amount Due

This amount must be paid by April 15, 2024. **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 Universal Payment Coupon (OUPC). 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 2024. 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 pages 14-15.

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; OR
- 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 not included in 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 - Non-Ohio Tax Related to IRS Notice 2020-75

Enter your proportionate share of taxes paid by a pass-through entity to another state or the District of Columbia if both of the following are true:

- The tax was enacted for purposes of complying with IRS notice 2020-75; AND
- The tax was deducted in computing your federal or Ohio adjusted gross income.

See [R.C. 5747.01\(A\)\(41\)](#).

Line 4 – College Tuition Expenses

Enter any amount reported to you on a 1099-Q representing distributions from a 529 savings plan 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 a 529 plan contribution or tuition credit purchase on the Ohio Schedule of Adjustments in **any prior** tax year.

For tax years 2022 and prior, the deduction was only available for contributions made to an Ohio 529 (CollegeAdvantage) savings plan. For tax year 2023, only enter amounts on this line for distributions from an Ohio 529 plan.

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

Line 5 – 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 6 – 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 41 to calculate this adjustment. See [R.C. 5747.01\(A\)\(14\)](#).

Line 7 – Reimbursement of Expenses

Enter reimbursements received in 2023 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 2023. See [R.C. 5747.01\(A\)\(11\)\(b\)](#).

Line 8 – 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 41 to assist you in calculating your future years' deductions.

For more information, see the FAQs at tax.ohio.gov/faq-income-depreciation. See also [R.C. 5747.01\(A\)\(17\)](#).

Line 9 – 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 10 – 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 12 – Business Income Deduction

In order to take this deduction, you must complete the Ohio Schedule of Business Income. See the instructions on pages 26-27. Enter the amount from the Ohio Schedule of Business Income, line 13, on this line. See [R.C. 5747.01\(A\)\(28\)](#).

Line 13 – 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, casino, or sports gaming 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 14 – State or Municipal Income Tax Overpayments

Enter the amount from your 2023 federal income tax return, Schedule 1, line 1. See [R.C. 5747.01\(A\)\(11\)\(a\)](#).

Line 15 – 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 16 – 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 15 as taxable Social Security benefits.

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

Line 17 – 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 18 – 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 19 – 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 42 to assist you in calculating the unused portion of your STABLE account contributions. For more information, see the FAQs at tax.ohio.gov/faq-STABLE. See also **R.C. 5747.01(A)(29)** and **5747.78**.

Line 20 – 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 21 - Payments Related to the East Palestine Train Derailment

Enter any of the following amounts included in your federal adjusted gross income that you received related

to the train derailment near the city of East Palestine, Ohio on February 3, 2023:

- Paid or reimbursed for your personal, family, living, or funeral expenses;
- Paid or reimbursed for expenses incurred to repair or rehabilitate your personal residence;
- Paid or reimbursed for expenses incurred to repair or replace the contents of your personal residence;
- Paid by a person engaged in the furnishing or sale of transportation as a common carrier by reason of death or personal physical injuries; OR
- Paid by a federal, state, or local government to promote the general welfare.

These amounts are deductible only to the extent any expense compensated by such payment is not otherwise compensated for by insurance.

Also enter amounts included in your federal adjusted gross income to compensate for lost business resulting from the derailment paid by any of the following:

- A federal, state, or local government agency;
- A railroad company, as that term is defined in **R.C. 5727.01**; OR
- Any subsidiary, insurer, or agent of a railroad company or any related person.

See **R.C. 5747.01(A)(39)**.

Line 22 - Ohio Adoption Grant Payments

Deduct amounts received from the Ohio Department of Job and Family Services as a one-time grant payment for an adopted child and included in your federal adjusted gross income.

There are three types of grants available for adoptions finalized on or after January 1, 2023: (1) \$10,000 for a conventional adoption, (2) \$15,000 if the adoptive parent was a foster caregiver for the child prior to the adoption, and (3) \$20,000 if the adopted child has a diagnosed special need.

For more information, see AdoptionGrant.ohio.gov. See also **R.C. 5747.01(A)(38)** and **5101.191**.

Line 23 – 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 24 – 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 FAQs at tax.ohio.gov/faq-IncomeDepreciation. See also **R.C. 5747.01(A)(18)**.

Line 25 – 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 2023 she received a reimbursement for \$200 of those fees from her attorney. She reported this \$200 on her 2023 federal income tax return as other income. Sue is entitled to deduct the \$200 reimbursement on this line.

Line 26 – 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 27 – 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 28 – 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 29 – Military Pay for Ohio Residents

Important: 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 10. See also [R.C. 5747.01\(A\)\(21\)](#).

Line 30 – Nonresident Military & Civilian Spouse Wages

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

Deduct military pay and allowances included in federal adjusted gross income and earned by the military servicemember **only** if the servicemember is a nonresident of Ohio.

Also deduct compensation earned in Ohio by a nonresident civilian spouse if the spouse is in Ohio solely because of the servicemember's military orders.

For more information on taxation of military servicemembers and their civilian spouses, see page 10. See also 50 U.S.C. §4001.

Line 31 – 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 10. See also [R.C. 5747.01\(A\)\(23\)](#) and [5747.01\(FF\)](#).

Line 32 – 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 10. See also [R.C. 5747.01\(A\)\(24\)](#) and [\(32\)](#).

Line 33 – 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 service-members and their civilian spouses, see page 10. See also [R.C. 5747.01\(A\)\(19\) and \(20\)](#).

Line 34 – Contributions to a 529 Plan

Note: Beginning with 2023, this deduction is no longer limited to Ohio 529 plan contributions.

Deduct contributions you made to a 529 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 combined maximum of \$4,000 per beneficiary whether their filing status is married filing jointly or married filing separately.

Use the worksheet on page 42 to assist you in calculating the unused portion of your contributions.

Additionally, deduct income related to a 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:

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

For more tax information, see the FAQs at tax.ohio.gov/faq-529. See also [R.C. 5747.01\(A\)\(9\)](#) and [5747.70](#).

Line 35 – 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 included in your federal adjusted gross income that was:

- 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.

See [R.C. 5747.01\(A\)\(27\)](#).

Line 36 – 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 37 – Rural Practice Incentive Program Repayments

To the extent included in federal adjusted gross income, deduct governmental or other educational loan principal and interest repayments made on your behalf by the Ohio Department of Higher Education (ODHE) under the rural practice incentive program. These repayments must be for certain qualifying expenses incurred while enrolled in law school and pursuant to a contract with the chancellor of ODHE.

Individuals employed as service attorneys within underserved communities are eligible for a repayment of up to \$30,000 for a three-year service obligation or up to an additional \$20,000 for an additional fourth or fifth year of service.

See [R.C. 5747.01\(A\)\(40\)](#), [3333.131](#), and [3333.135](#).

Line 38 – Grant Payments for Students Who Are Adopted

To the extent included in federal adjusted gross income, deduct amounts paid as grant payments for the benefit of you, your spouse, or your dependents by the Ohio Department of Higher Education (ODHE) to a state institution of higher education or a private college. Such grants are available as a one-time \$2,500 grant for adopted students in Ohio who apply with ODHE. See [R.C. 5747.01\(A\)\(38\)](#) and [3333.128](#).

Line 39 – 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 40 – 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 41 – Unreimbursed Medical & Health Care Expenses

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

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

adjusted gross income.

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

Do **not** deduct any amounts:

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

Use the worksheet on page 40 to calculate this deduction and include a copy with your return. For more information, see the FAQs at tax.ohio.gov/faq-HealthExpenses. See also **R.C. 5747.01(A)(10)**.

Line 42 – Medical Savings Account

Deduct the amount of funds you and your spouse (if filing jointly) deposited into a medical savings account. For 2023, the maximum deduction for contributions is \$5,632 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 41 to calculate this deduction and include a copy with your return. See **R.C. 5747.01(A)(13)**.

Line 43 – 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 of 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 Schedule of Business Income 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.

Important: 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 pages 11-12. 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 spouse Suzy has a separate business that generates a profit of \$10,000. The net Schedule C loss reported on their jointly filed federal return is -\$5,000. Thus, they must report -\$5,000 on this line.

Line 3 - Schedule D, Capital Gains and Losses

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

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 - Ohio Electing Pass-Through Entity Taxes

Enter any portion of the taxes you reported on line 2 of the Ohio Schedule of Adjustments for which both of the following are true:

- The amount represents your proportionate share of the tax paid by an electing pass-through entity that filed Ohio form IT 4738; AND
- The income on which the tax is based qualifies as business income under Ohio law.

See pages 11-12 for the definition of "business income". See also [R.C. 5747.01\(A\)\(36\)](#).

Line 8 - Non-Ohio Tax Related to IRS Notice 2020-75

Enter the portion of the taxes you reported on line 3 of the Ohio Schedule of Adjustments that were imposed on business income. For the definition of "business income" see pages 11-12.

Line 9 - Other Business Income

Enter any business income or loss included in your federal adjusted gross income that was not entered on lines 1 through 8. 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 11 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 8.

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 was received on account of retirement;
- This income is included in your Ohio adjusted gross income; AND
- You have not previously taken the Ohio lump sum retirement credit.

Use Table 2 on page 43 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

Important: 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 43 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

Important: 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 44 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 44 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 45 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 in Ohio. 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 an Ohio 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 directly 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. You may also include amounts donated in 2024, prior to April 16. 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).

You may also qualify for this credit if a pass-through entity, in which you have ownership interest, made a monetary donation to an eligible SGO. You may claim your proportionate or distributive share of the credit to the extent it does not exceed \$750 per investor.

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 an eligible nonchartered, nonpublic school. The credit equals the lesser of the total tuition paid for all dependents or:

- \$1,000 if your federal AGI is less than \$50,000; OR
- \$1,500 if your federal AGI is \$50,000 and above.

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

Eligible nonchartered, nonpublic schools are approved by the Ohio Department of Education. For a list of eligible schools, see tax.ohio.gov/credits. See also [R.C. 5747.75](#).

Line 17 - Credit for Work-based Learning Experiences

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 Carryforward

The Ohio adoption credit was repealed and is no longer available. However, this nonrefundable credit had a five-year carryforward. Therefore, you may continue to claim any unused credit for the five-year period or until it is fully utilized.

See former R.C. 5747.37, repealed in 2023 Am. Sub. H.B. No. 45.

Nonrefundable Business Credits

Each of these credits can be carried forward to future tax years. Use the worksheet on page 45 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 - Credit for the Beginning Farmers Financial Management Program

This credit is granted by the Ohio Department of Agriculture (ODA). To claim the credit, you must attach a copy of the certificate from ODA that indicates the amount of the credit and the tax year for which the credit is awarded. 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 agri.ohio.gov. See R.C. 901.61(E) and 5747.77(B).

Line 22 - Welcome Home Ohio 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.

For more information about the requirements for this credit, visit development.ohio.gov, or call 1-800-848-1300. See **R.C. 122.633**.

Line 23 – Credit for Sale/Rental of Agricultural Assets to Beginning Farmers

This credit is granted by the Ohio Department of Agriculture (ODA). To claim the credit, you must attach a copy of the certificate from ODA 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 agri.ohio.gov. See **R.C. 901.61(D)** and **5747.77(A)**.

Line 24 – 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 25 – 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 26 - 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. 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 27 – 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 28 – 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 29 – 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 30 – 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 31 – 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 up to \$10,000,000 claimed per project in any tax year and should be reported on line 39 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. 149.311, 5747.76(D)**, and Sub. S.B. 225.

Line 32 - Ohio Low-Income Housing Credit

This credit is granted by the Ohio Housing Finance Agency (OHFA). To claim the credit, you must attach a copy of the credit certificate from OHFA that indicates

the annual amount of the credit and the period for which the credit is awarded. If available, include a copy of the report from the designated reporter that indicates the amount of the annual credit allocated to you. The credit cannot be claimed unless you are included on this report. 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 ohiohome.org or call 1-888-362-6432. See **R.C. 175.16** and **5747.83**.

Line 33 - Affordable Single-Family Housing Credit

This credit is granted by the Ohio Housing Finance Agency (OHFA). To claim the credit, you must attach a copy of the credit certificate from OHFA that indicates the annual amount of the credit and the period for which the credit is awarded. If available, include a copy of the report from the designated reporter that indicates the amount of the annual credit allocated to you. The credit cannot be claimed unless you are included on this report. 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 ohiohome.org or call 1-888-362-6432. See **R.C. 175.17** and **5747.84**.

Nonrefundable Residency Credits

To determine your residency status, see page 13 as well as tax.ohio.gov/residency.

Line 36 – 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.

To calculate this credit, you **must** use form IT NRC. See pages 34-39 for the IT NRC instructions.

See **R.C. 5747.05(A)** and **Ohio Adm. Code 5703-7-03**.

Line 37 – 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 39 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 39 – 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 31).

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 40 – 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 41 – 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 19.

See **R.C. 5747.08(I)** and **5747.059**.

Line 42 – 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 43 – 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. Part-year residents should enter the dates that they resided in Ohio during the tax year.

See tax.ohio.gov/residencycredits for more information.

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 13, 20, 29, 30, or 35 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 pages 11-12 for more information.

For more information, see the FAQs at tax.ohio.gov/faq-Allocation. 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, Casino, and Sports Gaming Winnings

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

- Received while you were an Ohio resident;
- Paid by the Ohio lottery commission;
- Paid by a casino located in Ohio; OR
- Paid for sports gaming conducted 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 8 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 17, 18, 19, 27, 28, 34, 36, 41, 42, and 43 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 17, 23, or 42 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 15, 16, 31, 39, or 40 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 14, 17, 25, or 26 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\(B\)\(6\)](#).

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 copies of page 2, 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 performs some services in Ohio, and the headquarters or the place from which the service is directed or controlled is not in a state where part of the service is performed.

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

Line 3 – Sales Factor

The sales factor is the ratio of:

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

“Sales” includes gross business receipts such as:

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

“Sales” **does not** include:

- Interest and dividends;
- Receipts from the transfer of intangible property other than trademarks, trade names, patents, copyrights, or other similar intellectual property;

- Receipts from the transfer of real or tangible personal property that is either a capital asset or an Internal Revenue Code section 1231 asset; AND
- Receipts from sales to certain public utilities, insurance companies, and financial institutions described in **R.C. 5733.05(B)(2)(c)**.

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

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

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

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

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

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

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

Line 4 – Ohio Apportionment Ratio

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

- Ohio apportioned income; AND
- Ohio apportioned depreciation adjustments from 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 pages 11-12. 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 24 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 pages 34-39 for the IT NRC instructions.

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; OR
- Taxes that are not on or measured by net income.

Also, do not include taxes deducted or that should have been deducted in computing your federal adjusted gross income, unless they are added back on line 3 of the Ohio Schedule of Adjustments and not deducted on line 12 of the Ohio Schedule of Adjustments.

Unreimbursed Medical Care Expenses Worksheet (Ohio Schedule of Adjustments, Line 41)

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 41 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 the purpose 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 6 and 42)	
1. Enter the lesser of \$5,632 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 \$5,632 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 13	2. _____
3. Enter any investment earnings from your MSA included in your federal adjusted gross income	3. _____
4. Add lines 1, 2, and 3	4. _____
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 42	6. _____
7. If line 4 is less than line 5, line 5 minus line 4. Enter on Ohio Schedule of Adjustments, line 6	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' deductions 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.

529 and Ohio STABLE Account Deduction Carryforward Worksheet				
(A)	(B)	(C)	(D)	(E)
Beneficiary's Name	Total Contributions	Prior Year Deductions	Current Year Deduction	Carryforward Available for Future Years

Use this worksheet to calculate your 529 and Ohio STABLE 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 a 529 or Ohio STABLE account. Do not include amounts contributed by another person or contributions made to a non-Ohio 529 plan prior to January 1, 2023.

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 19 (STABLE) or line 34 (529).

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

Taxability of a Military Servicemember's Income in Ohio

1)	If the servicemember is a:	Resident of Ohio				Nonresident of Ohio			
		In Ohio		Outside of Ohio		In Ohio		Outside of Ohio	
2)	And the income is earned:								
3)	And the source of the income is:	Military Service	Non-Military	Military Service	Non-Military	Military Service	Non-Military	Military Service	Non-Military
4)	Then the income is:	Taxed in Ohio	Taxed in Ohio	Deductible on Sch. of Adj., line 29	Eligible for the Resident Credit	Deductible on Sch. of Adj., line 30	Taxed in Ohio	Deductible on Sch. of Adj., line 30	Eligible for the Nonresident Credit

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

1)	If the spouse is a:	Resident of Ohio		Nonresident of Ohio			
		N/A (Skip to #3)		The same state of legal residence		Different states of legal residence	
2)	And the spouse and servicemember:						
3)	And the income is earned:	In Ohio	Outside of Ohio	In Ohio	Outside of Ohio	In Ohio	Outside of Ohio
4)	Then the income is:	Taxed in Ohio	Eligible for the Resident Credit	Deductible on Sch. of Adj., line 30	Eligible for the Nonresident Credit	Taxed in Ohio	Eligible for the Nonresident Credit

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

Include 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 federal adjusted gross income;
- Amounts deducted on lines 15, 16, 31, 39, or 40 of the Ohio Schedule of Adjustments; OR
- 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.

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 the lump sum worksheets.

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

Include 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.

Table 1

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

Click [here](#) for fill-in versions of the lump sum 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 below)..... 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. _____

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 12) 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. _____

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

Include 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.

Important: If you owe use tax to more than one county, you can use the **Ohio Use Tax Voluntary Payment Form**, available at tax.ohio.gov/forms.

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 123. _____

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, 2023. 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	.0675
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		

2023 Ohio Income Tax Brackets for Ohio IT 1040

Taxpayers with Ohio taxable nonbusiness income of \$115,300 or more **must** use these brackets.

Taxable Nonbusiness Income (Ohio IT 1040, line 7)	Nonbusiness Income Tax (enter on Ohio IT 1040, line 8a)		
More than	Up to		
0	– \$ 26,050	0.000%	of Ohio taxable nonbusiness income
\$ 26,050	– \$100,000	\$ 360.69 plus 2.750%	of the amount in excess of \$ 26,050
\$100,000	– \$115,300	\$ 2,394.32 plus 3.688%	of the amount in excess of \$100,000
\$115,300	–	\$ 2,958.58 plus 3.750%	of the amount in excess of \$115,300

2023 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$26,000			\$29,000			\$32,000			\$35,000			\$38,000		
26000	26050	0	29000	29050	443	32000	32050	525	35000	35050	608	38000	38050	690
26050	26100	361	29050	29100	444	32050	32100	526	35050	35100	609	38050	38100	691
26100	26150	363	29100	29150	445	32100	32150	528	35100	35150	610	38100	38150	693
26150	26200	364	29150	29200	447	32150	32200	529	35150	35200	612	38150	38200	694
26200	26250	366	29200	29250	448	32200	32250	531	35200	35250	613	38200	38250	696
26250	26300	367	29250	29300	449	32250	32300	532	35250	35300	614	38250	38300	697
26300	26350	368	29300	29350	451	32300	32350	533	35300	35350	616	38300	38350	698
26350	26400	370	29350	29400	452	32350	32400	535	35350	35400	617	38350	38400	700
26400	26450	371	29400	29450	454	32400	32450	536	35400	35450	619	38400	38450	701
26450	26500	372	29450	29500	455	32450	32500	537	35450	35500	620	38450	38500	702
26500	26550	374	29500	29550	456	32500	32550	539	35500	35550	621	38500	38550	704
26550	26600	375	29550	29600	458	32550	32600	540	35550	35600	623	38550	38600	705
26600	26650	377	29600	29650	459	32600	32650	542	35600	35650	624	38600	38650	707
26650	26700	378	29650	29700	460	32650	32700	543	35650	35700	625	38650	38700	708
26700	26750	379	29700	29750	462	32700	32750	544	35700	35750	627	38700	38750	709
26750	26800	381	29750	29800	463	32750	32800	546	35750	35800	628	38750	38800	711
26800	26850	382	29800	29850	465	32800	32850	547	35800	35850	630	38800	38850	712
26850	26900	383	29850	29900	466	32850	32900	548	35850	35900	631	38850	38900	713
26900	26950	385	29900	29950	467	32900	32950	550	35900	35950	632	38900	38950	715
26950	27000	386	29950	30000	469	32950	33000	551	35950	36000	634	38950	39000	716
\$27,000			\$30,000			\$33,000			\$36,000			\$39,000		
27000	27050	388	30000	30050	470	33000	33050	553	36000	36050	635	39000	39050	718
27050	27100	389	30050	30100	471	33050	33100	554	36050	36100	636	39050	39100	719
27100	27150	390	30100	30150	473	33100	33150	555	36100	36150	638	39100	39150	720
27150	27200	392	30150	30200	474	33150	33200	557	36150	36200	639	39150	39200	722
27200	27250	393	30200	30250	476	33200	33250	558	36200	36250	641	39200	39250	723
27250	27300	394	30250	30300	477	33250	33300	559	36250	36300	642	39250	39300	724
27300	27350	396	30300	30350	478	33300	33350	561	36300	36350	643	39300	39350	726
27350	27400	397	30350	30400	480	33350	33400	562	36350	36400	645	39350	39400	727
27400	27450	399	30400	30450	481	33400	33450	564	36400	36450	646	39400	39450	729
27450	27500	400	30450	30500	482	33450	33500	565	36450	36500	647	39450	39500	730
27500	27550	401	30500	30550	484	33500	33550	566	36500	36550	649	39500	39550	731
27550	27600	403	30550	30600	485	33550	33600	568	36550	36600	650	39550	39600	733
27600	27650	404	30600	30650	487	33600	33650	569	36600	36650	652	39600	39650	734
27650	27700	405	30650	30700	488	33650	33700	570	36650	36700	653	39650	39700	735
27700	27750	407	30700	30750	489	33700	33750	572	36700	36750	654	39700	39750	737
27750	27800	408	30750	30800	491	33750	33800	573	36750	36800	656	39750	39800	738
27800	27850	410	30800	30850	492	33800	33850	575	36800	36850	657	39800	39850	740
27850	27900	411	30850	30900	493	33850	33900	576	36850	36900	658	39850	39900	741
27900	27950	412	30900	30950	495	33900	33950	577	36900	36950	660	39900	39950	742
27950	28000	414	30950	31000	496	33950	34000	579	36950	37000	661	39950	40000	744
\$28,000			\$31,000			\$34,000			\$37,000			\$40,000		
28000	28050	415	31000	31050	498	34000	34050	580	37000	37050	663	40000	40050	745
28050	28100	416	31050	31100	499	34050	34100	581	37050	37100	664	40050	40100	746
28100	28150	418	31100	31150	500	34100	34150	583	37100	37150	665	40100	40150	748
28150	28200	419	31150	31200	502	34150	34200	584	37150	37200	667	40150	40200	749
28200	28250	421	31200	31250	503	34200	34250	586	37200	37250	668	40200	40250	751
28250	28300	422	31250	31300	504	34250	34300	587	37250	37300	669	40250	40300	752
28300	28350	423	31300	31350	506	34300	34350	588	37300	37350	671	40300	40350	753
28350	28400	425	31350	31400	507	34350	34400	590	37350	37400	672	40350	40400	755
28400	28450	426	31400	31450	509	34400	34450	591	37400	37450	674	40400	40450	756
28450	28500	427	31450	31500	510	34450	34500	592	37450	37500	675	40450	40500	757
28500	28550	429	31500	31550	511	34500	34550	594	37500	37550	676	40500	40550	759
28550	28600	430	31550	31600	513	34550	34600	595	37550	37600	678	40550	40600	760
28600	28650	432	31600	31650	514	34600	34650	597	37600	37650	679	40600	40650	762
28650	28700	433	31650	31700	515	34650	34700	598	37650	37700	680	40650	40700	763
28700	28750	434	31700	31750	517	34700	34750	599	37700	37750	682	40700	40750	764
28750	28800	436	31750	31800	518	34750	34800	601	37750	37800	683	40750	40800	766
28800	28850	437	31800	31850	520	34800	34850	602	37800	37850	685	40800	40850	767
28850	28900	438	31850	31900	521	34850	34900	603	37850	37900	686	40850	40900	768
28900	28950	440	31900	31950	522	34900	34950	605	37900	37950	687	40900	40950	770
28950	29000	441	31950	32000	524	34950	35000	606	37950	38000	689	40950	41000	771

2023 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$41,000			\$44,000			\$47,000			\$50,000			\$53,000		
41000	41050	773	44000	44050	855	47000	47050	938	50000	50050	1020	53000	53050	1103
41050	41100	774	44050	44100	856	47050	47100	939	50050	50100	1021	53050	53100	1104
41100	41150	775	44100	44150	858	47100	47150	940	50100	50150	1023	53100	53150	1105
41150	41200	777	44150	44200	859	47150	47200	942	50150	50200	1024	53150	53200	1107
41200	41250	778	44200	44250	861	47200	47250	943	50200	50250	1026	53200	53250	1108
41250	41300	779	44250	44300	862	47250	47300	944	50250	50300	1027	53250	53300	1109
41300	41350	781	44300	44350	863	47300	47350	946	50300	50350	1028	53300	53350	1111
41350	41400	782	44350	44400	865	47350	47400	947	50350	50400	1030	53350	53400	1112
41400	41450	784	44400	44450	866	47400	47450	949	50400	50450	1031	53400	53450	1114
41450	41500	785	44450	44500	867	47450	47500	950	50450	50500	1032	53450	53500	1115
41500	41550	786	44500	44550	869	47500	47550	951	50500	50550	1034	53500	53550	1116
41550	41600	788	44550	44600	870	47550	47600	953	50550	50600	1035	53550	53600	1118
41600	41650	789	44600	44650	872	47600	47650	954	50600	50650	1037	53600	53650	1119
41650	41700	790	44650	44700	873	47650	47700	955	50650	50700	1038	53650	53700	1120
41700	41750	792	44700	44750	874	47700	47750	957	50700	50750	1039	53700	53750	1122
41750	41800	793	44750	44800	876	47750	47800	958	50750	50800	1041	53750	53800	1123
41800	41850	795	44800	44850	877	47800	47850	960	50800	50850	1042	53800	53850	1124
41850	41900	796	44850	44900	878	47850	47900	961	50850	50900	1043	53850	53900	1126
41900	41950	797	44900	44950	880	47900	47950	962	50900	50950	1045	53900	53950	1127
41950	42000	799	44950	45000	881	47950	48000	964	50950	51000	1046	53950	54000	1129
\$42,000			\$45,000			\$48,000			\$51,000			\$54,000		
42000	42050	800	45000	45050	883	48000	48050	965	51000	51050	1048	54000	54050	1130
42050	42100	801	45050	45100	884	48050	48100	966	51050	51100	1049	54050	54100	1131
42100	42150	803	45100	45150	885	48100	48150	968	51100	51150	1050	54100	54150	1133
42150	42200	804	45150	45200	887	48150	48200	969	51150	51200	1052	54150	54200	1134
42200	42250	806	45200	45250	888	48200	48250	971	51200	51250	1053	54200	54250	1135
42250	42300	807	45250	45300	889	48250	48300	972	51250	51300	1054	54250	54300	1137
42300	42350	808	45300	45350	891	48300	48350	973	51300	51350	1056	54300	54350	1138
42350	42400	810	45350	45400	892	48350	48400	975	51350	51400	1057	54350	54400	1140
42400	42450	811	45400	45450	894	48400	48450	976	51400	51450	1059	54400	54450	1141
42450	42500	812	45450	45500	895	48450	48500	977	51450	51500	1060	54450	54500	1142
42500	42550	814	45500	45550	896	48500	48550	979	51500	51550	1061	54500	54550	1144
42550	42600	815	45550	45600	898	48550	48600	980	51550	51600	1063	54550	54600	1145
42600	42650	817	45600	45650	899	48600	48650	982	51600	51650	1064	54600	54650	1146
42650	42700	818	45650	45700	900	48650	48700	983	51650	51700	1065	54650	54700	1148
42700	42750	819	45700	45750	902	48700	48750	984	51700	51750	1067	54700	54750	1149
42750	42800	821	45750	45800	903	48750	48800	986	51750	51800	1068	54750	54800	1151
42800	42850	822	45800	45850	905	48800	48850	987	51800	51850	1070	54800	54850	1152
42850	42900	823	45850	45900	906	48850	48900	988	51850	51900	1071	54850	54900	1153
42900	42950	825	45900	45950	907	48900	48950	990	51900	51950	1072	54900	54950	1155
42950	43000	826	45950	46000	909	48950	49000	991	51950	52000	1074	54950	55000	1156
\$43,000			\$46,000			\$49,000			\$52,000			\$55,000		
43000	43050	828	46000	46050	910	49000	49050	993	52000	52050	1075	55000	55050	1157
43050	43100	829	46050	46100	911	49050	49100	994	52050	52100	1076	55050	55100	1159
43100	43150	830	46100	46150	913	49100	49150	995	52100	52150	1078	55100	55150	1160
43150	43200	832	46150	46200	914	49150	49200	997	52150	52200	1079	55150	55200	1162
43200	43250	833	46200	46250	916	49200	49250	998	52200	52250	1081	55200	55250	1163
43250	43300	834	46250	46300	917	49250	49300	999	52250	52300	1082	55250	55300	1164
43300	43350	836	46300	46350	918	49300	49350	1001	52300	52350	1083	55300	55350	1166
43350	43400	837	46350	46400	920	49350	49400	1002	52350	52400	1085	55350	55400	1167
43400	43450	839	46400	46450	921	49400	49450	1004	52400	52450	1086	55400	55450	1168
43450	43500	840	46450	46500	922	49450	49500	1005	52450	52500	1087	55450	55500	1170
43500	43550	841	46500	46550	924	49500	49550	1006	52500	52550	1089	55500	55550	1171
43550	43600	843	46550	46600	925	49550	49600	1008	52550	52600	1090	55550	55600	1173
43600	43650	844	46600	46650	927	49600	49650	1009	52600	52650	1092	55600	55650	1174
43650	43700	845	46650	46700	928	49650	49700	1010	52650	52700	1093	55650	55700	1175
43700	43750	847	46700	46750	929	49700	49750	1012	52700	52750	1094	55700	55750	1177
43750	43800	848	46750	46800	931	49750	49800	1013	52750	52800	1096	55750	55800	1178
43800	43850	850	46800	46850	932	49800	49850	1015	52800	52850	1097	55800	55850	1179
43850	43900	851	46850	46900	933	49850	49900	1016	52850	52900	1098	55850	55900	1181
43900	43950	852	46900	46950	935	49900	49950	1017	52900	52950	1100	55900	55950	1182
43950	44000	854	46950	47000	936	49950	50000	1019	52950	53000	1101	55950	56000	1184

2023 Income Tax Table for Ohio IT 1040

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At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$56,000			\$59,000			\$62,000			\$65,000			\$68,000		
56000	56050	1185	59000	59050	1267	62000	62050	1350	65000	65050	1432	68000	68050	1515
56050	56100	1186	59050	59100	1269	62050	62100	1351	65050	65100	1434	68050	68100	1516
56100	56150	1188	59100	59150	1270	62100	62150	1353	65100	65150	1435	68100	68150	1518
56150	56200	1189	59150	59200	1272	62150	62200	1354	65150	65200	1437	68150	68200	1519
56200	56250	1190	59200	59250	1273	62200	62250	1355	65200	65250	1438	68200	68250	1520
56250	56300	1192	59250	59300	1274	62250	62300	1357	65250	65300	1439	68250	68300	1522
56300	56350	1193	59300	59350	1276	62300	62350	1358	65300	65350	1441	68300	68350	1523
56350	56400	1195	59350	59400	1277	62350	62400	1360	65350	65400	1442	68350	68400	1525
56400	56450	1196	59400	59450	1278	62400	62450	1361	65400	65450	1443	68400	68450	1526
56450	56500	1197	59450	59500	1280	62450	62500	1362	65450	65500	1445	68450	68500	1527
56500	56550	1199	59500	59550	1281	62500	62550	1364	65500	65550	1446	68500	68550	1529
56550	56600	1200	59550	59600	1283	62550	62600	1365	65550	65600	1448	68550	68600	1530
56600	56650	1201	59600	59650	1284	62600	62650	1366	65600	65650	1449	68600	68650	1531
56650	56700	1203	59650	59700	1285	62650	62700	1368	65650	65700	1450	68650	68700	1533
56700	56750	1204	59700	59750	1287	62700	62750	1369	65700	65750	1452	68700	68750	1534
56750	56800	1206	59750	59800	1288	62750	62800	1371	65750	65800	1453	68750	68800	1536
56800	56850	1207	59800	59850	1289	62800	62850	1372	65800	65850	1454	68800	68850	1537
56850	56900	1208	59850	59900	1291	62850	62900	1373	65850	65900	1456	68850	68900	1538
56900	56950	1210	59900	59950	1292	62900	62950	1375	65900	65950	1457	68900	68950	1540
56950	57000	1211	59950	60000	1294	62950	63000	1376	65950	66000	1459	68950	69000	1541
\$57,000			\$60,000			\$63,000			\$66,000			\$69,000		
57000	57050	1212	60000	60050	1295	63000	63050	1377	66000	66050	1460	69000	69050	1542
57050	57100	1214	60050	60100	1296	63050	63100	1379	66050	66100	1461	69050	69100	1544
57100	57150	1215	60100	60150	1298	63100	63150	1380	66100	66150	1463	69100	69150	1545
57150	57200	1217	60150	60200	1299	63150	63200	1382	66150	66200	1464	69150	69200	1547
57200	57250	1218	60200	60250	1300	63200	63250	1383	66200	66250	1465	69200	69250	1548
57250	57300	1219	60250	60300	1302	63250	63300	1384	66250	66300	1467	69250	69300	1549
57300	57350	1221	60300	60350	1303	63300	63350	1386	66300	66350	1468	69300	69350	1551
57350	57400	1222	60350	60400	1305	63350	63400	1387	66350	66400	1470	69350	69400	1552
57400	57450	1223	60400	60450	1306	63400	63450	1388	66400	66450	1471	69400	69450	1553
57450	57500	1225	60450	60500	1307	63450	63500	1390	66450	66500	1472	69450	69500	1555
57500	57550	1226	60500	60550	1309	63500	63550	1391	66500	66550	1474	69500	69550	1556
57550	57600	1228	60550	60600	1310	63550	63600	1393	66550	66600	1475	69550	69600	1558
57600	57650	1229	60600	60650	1311	63600	63650	1394	66600	66650	1476	69600	69650	1559
57650	57700	1230	60650	60700	1313	63650	63700	1395	66650	66700	1478	69650	69700	1560
57700	57750	1232	60700	60750	1314	63700	63750	1397	66700	66750	1479	69700	69750	1562
57750	57800	1233	60750	60800	1316	63750	63800	1398	66750	66800	1481	69750	69800	1563
57800	57850	1234	60800	60850	1317	63800	63850	1399	66800	66850	1482	69800	69850	1564
57850	57900	1236	60850	60900	1318	63850	63900	1401	66850	66900	1483	69850	69900	1566
57900	57950	1237	60900	60950	1320	63900	63950	1402	66900	66950	1485	69900	69950	1567
57950	58000	1239	60950	61000	1321	63950	64000	1404	66950	67000	1486	69950	70000	1569
\$58,000			\$61,000			\$64,000			\$67,000			\$70,000		
58000	58050	1240	61000	61050	1322	64000	64050	1405	67000	67050	1487	70000	70050	1570
58050	58100	1241	61050	61100	1324	64050	64100	1406	67050	67100	1489	70050	70100	1571
58100	58150	1243	61100	61150	1325	64100	64150	1408	67100	67150	1490	70100	70150	1573
58150	58200	1244	61150	61200	1327	64150	64200	1409	67150	67200	1492	70150	70200	1574
58200	58250	1245	61200	61250	1328	64200	64250	1410	67200	67250	1493	70200	70250	1575
58250	58300	1247	61250	61300	1329	64250	64300	1412	67250	67300	1494	70250	70300	1577
58300	58350	1248	61300	61350	1331	64300	64350	1413	67300	67350	1496	70300	70350	1578
58350	58400	1250	61350	61400	1332	64350	64400	1415	67350	67400	1497	70350	70400	1580
58400	58450	1251	61400	61450	1333	64400	64450	1416	67400	67450	1498	70400	70450	1581
58450	58500	1252	61450	61500	1335	64450	64500	1417	67450	67500	1500	70450	70500	1582
58500	58550	1254	61500	61550	1336	64500	64550	1419	67500	67550	1501	70500	70550	1584
58550	58600	1255	61550	61600	1338	64550	64600	1420	67550	67600	1503	70550	70600	1585
58600	58650	1256	61600	61650	1339	64600	64650	1421	67600	67650	1504	70600	70650	1586
58650	58700	1258	61650	61700	1340	64650	64700	1423	67650	67700	1505	70650	70700	1588
58700	58750	1259	61700	61750	1342	64700	64750	1424	67700	67750	1507	70700	70750	1589
58750	58800	1261	61750	61800	1343	64750	64800	1426	67750	67800	1508	70750	70800	1591
58800	58850	1262	61800	61850	1344	64800	64850	1427	67800	67850	1509	70800	70850	1592
58850	58900	1263	61850	61900	1346	64850	64900	1428	67850	67900	1511	70850	70900	1593
58900	58950	1265	61900	61950	1347	64900	64950	1430	67900	67950	1512	70900	70950	1595
58950	59000	1266	61950	62000	1349	64950	65000	1431	67950	68000	1514	70950	71000	1596

2023 Income Tax Table for Ohio IT 1040

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\$71,000			\$74,000			\$77,000			\$80,000			\$83,000		
71000	71050	1597	74000	74050	1680	77000	77050	1762	80000	80050	1845	83000	83050	1927
71050	71100	1599	74050	74100	1681	77050	77100	1764	80050	80100	1846	83050	83100	1929
71100	71150	1600	74100	74150	1683	77100	77150	1765	80100	80150	1848	83100	83150	1930
71150	71200	1602	74150	74200	1684	77150	77200	1767	80150	80200	1849	83150	83200	1932
71200	71250	1603	74200	74250	1685	77200	77250	1768	80200	80250	1850	83200	83250	1933
71250	71300	1604	74250	74300	1687	77250	77300	1769	80250	80300	1852	83250	83300	1934
71300	71350	1606	74300	74350	1688	77300	77350	1771	80300	80350	1853	83300	83350	1936
71350	71400	1607	74350	74400	1690	77350	77400	1772	80350	80400	1855	83350	83400	1937
71400	71450	1608	74400	74450	1691	77400	77450	1773	80400	80450	1856	83400	83450	1938
71450	71500	1610	74450	74500	1692	77450	77500	1775	80450	80500	1857	83450	83500	1940
71500	71550	1611	74500	74550	1694	77500	77550	1776	80500	80550	1859	83500	83550	1941
71550	71600	1613	74550	74600	1695	77550	77600	1778	80550	80600	1860	83550	83600	1943
71600	71650	1614	74600	74650	1696	77600	77650	1779	80600	80650	1861	83600	83650	1944
71650	71700	1615	74650	74700	1698	77650	77700	1780	80650	80700	1863	83650	83700	1945
71700	71750	1617	74700	74750	1699	77700	77750	1782	80700	80750	1864	83700	83750	1947
71750	71800	1618	74750	74800	1701	77750	77800	1783	80750	80800	1866	83750	83800	1948
71800	71850	1619	74800	74850	1702	77800	77850	1784	80800	80850	1867	83800	83850	1949
71850	71900	1621	74850	74900	1703	77850	77900	1786	80850	80900	1868	83850	83900	1951
71900	71950	1622	74900	74950	1705	77900	77950	1787	80900	80950	1870	83900	83950	1952
71950	72000	1624	74950	75000	1706	77950	78000	1789	80950	81000	1871	83950	84000	1954
\$72,000			\$75,000			\$78,000			\$81,000			\$84,000		
72000	72050	1625	75000	75050	1707	78000	78050	1790	81000	81050	1872	84000	84050	1955
72050	72100	1626	75050	75100	1709	78050	78100	1791	81050	81100	1874	84050	84100	1956
72100	72150	1628	75100	75150	1710	78100	78150	1793	81100	81150	1875	84100	84150	1958
72150	72200	1629	75150	75200	1712	78150	78200	1794	81150	81200	1877	84150	84200	1959
72200	72250	1630	75200	75250	1713	78200	78250	1795	81200	81250	1878	84200	84250	1960
72250	72300	1632	75250	75300	1714	78250	78300	1797	81250	81300	1879	84250	84300	1962
72300	72350	1633	75300	75350	1716	78300	78350	1798	81300	81350	1881	84300	84350	1963
72350	72400	1635	75350	75400	1717	78350	78400	1800	81350	81400	1882	84350	84400	1965
72400	72450	1636	75400	75450	1718	78400	78450	1801	81400	81450	1883	84400	84450	1966
72450	72500	1637	75450	75500	1720	78450	78500	1802	81450	81500	1885	84450	84500	1967
72500	72550	1639	75500	75550	1721	78500	78550	1804	81500	81550	1886	84500	84550	1969
72550	72600	1640	75550	75600	1723	78550	78600	1805	81550	81600	1888	84550	84600	1970
72600	72650	1641	75600	75650	1724	78600	78650	1806	81600	81650	1889	84600	84650	1971
72650	72700	1643	75650	75700	1725	78650	78700	1808	81650	81700	1890	84650	84700	1973
72700	72750	1644	75700	75750	1727	78700	78750	1809	81700	81750	1892	84700	84750	1974
72750	72800	1646	75750	75800	1728	78750	78800	1811	81750	81800	1893	84750	84800	1976
72800	72850	1647	75800	75850	1729	78800	78850	1812	81800	81850	1894	84800	84850	1977
72850	72900	1648	75850	75900	1731	78850	78900	1813	81850	81900	1896	84850	84900	1978
72900	72950	1650	75900	75950	1732	78900	78950	1815	81900	81950	1897	84900	84950	1980
72950	73000	1651	75950	76000	1734	78950	79000	1816	81950	82000	1899	84950	85000	1981
\$73,000			\$76,000			\$79,000			\$82,000			\$85,000		
73000	73050	1652	76000	76050	1735	79000	79050	1817	82000	82050	1900	85000	85050	1982
73050	73100	1654	76050	76100	1736	79050	79100	1819	82050	82100	1901	85050	85100	1984
73100	73150	1655	76100	76150	1738	79100	79150	1820	82100	82150	1903	85100	85150	1985
73150	73200	1657	76150	76200	1739	79150	79200	1822	82150	82200	1904	85150	85200	1987
73200	73250	1658	76200	76250	1740	79200	79250	1823	82200	82250	1905	85200	85250	1988
73250	73300	1659	76250	76300	1742	79250	79300	1824	82250	82300	1907	85250	85300	1989
73300	73350	1661	76300	76350	1743	79300	79350	1826	82300	82350	1908	85300	85350	1991
73350	73400	1662	76350	76400	1745	79350	79400	1827	82350	82400	1910	85350	85400	1992
73400	73450	1663	76400	76450	1746	79400	79450	1828	82400	82450	1911	85400	85450	1993
73450	73500	1665	76450	76500	1747	79450	79500	1830	82450	82500	1912	85450	85500	1995
73500	73550	1666	76500	76550	1749	79500	79550	1831	82500	82550	1914	85500	85550	1996
73550	73600	1668	76550	76600	1750	79550	79600	1833	82550	82600	1915	85550	85600	1998
73600	73650	1669	76600	76650	1751	79600	79650	1834	82600	82650	1916	85600	85650	1999
73650	73700	1670	76650	76700	1753	79650	79700	1835	82650	82700	1918	85650	85700	2000
73700	73750	1672	76700	76750	1754	79700	79750	1837	82700	82750	1919	85700	85750	2002
73750	73800	1673	76750	76800	1756	79750	79800	1838	82750	82800	1921	85750	85800	2003
73800	73850	1674	76800	76850	1757	79800	79850	1839	82800	82850	1922	85800	85850	2004
73850	73900	1676	76850	76900	1758	79850	79900	1841	82850	82900	1923	85850	85900	2006
73900	73950	1677	76900	76950	1760	79900	79950	1842	82900	82950	1925	85900	85950	2007
73950	74000	1679	76950	77000	1761	79950	80000	1844	82950	83000	1926	85950	86000	2009

2023 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$86,000			\$89,000			\$92,000			\$95,000			\$98,000		
86000	86050	2010	89000	89050	2092	92000	92050	2175	95000	95050	2257	98000	98050	2340
86050	86100	2011	89050	89100	2094	92050	92100	2176	95050	95100	2259	98050	98100	2341
86100	86150	2013	89100	89150	2095	92100	92150	2178	95100	95150	2260	98100	98150	2343
86150	86200	2014	89150	89200	2097	92150	92200	2179	95150	95200	2262	98150	98200	2344
86200	86250	2015	89200	89250	2098	92200	92250	2180	95200	95250	2263	98200	98250	2345
86250	86300	2017	89250	89300	2099	92250	92300	2182	95250	95300	2264	98250	98300	2347
86300	86350	2018	89300	89350	2101	92300	92350	2183	95300	95350	2266	98300	98350	2348
86350	86400	2020	89350	89400	2102	92350	92400	2185	95350	95400	2267	98350	98400	2350
86400	86450	2021	89400	89450	2103	92400	92450	2186	95400	95450	2268	98400	98450	2351
86450	86500	2022	89450	89500	2105	92450	92500	2187	95450	95500	2270	98450	98500	2352
86500	86550	2024	89500	89550	2106	92500	92550	2189	95500	95550	2271	98500	98550	2354
86550	86600	2025	89550	89600	2108	92550	92600	2190	95550	95600	2273	98550	98600	2355
86600	86650	2026	89600	89650	2109	92600	92650	2191	95600	95650	2274	98600	98650	2356
86650	86700	2028	89650	89700	2110	92650	92700	2193	95650	95700	2275	98650	98700	2358
86700	86750	2029	89700	89750	2112	92700	92750	2194	95700	95750	2277	98700	98750	2359
86750	86800	2031	89750	89800	2113	92750	92800	2196	95750	95800	2278	98750	98800	2361
86800	86850	2032	89800	89850	2114	92800	92850	2197	95800	95850	2279	98800	98850	2362
86850	86900	2033	89850	89900	2116	92850	92900	2198	95850	95900	2281	98850	98900	2363
86900	86950	2035	89900	89950	2117	92900	92950	2200	95900	95950	2282	98900	98950	2365
86950	87000	2036	89950	90000	2119	92950	93000	2201	95950	96000	2284	98950	99000	2366
\$87,000			\$90,000			\$93,000			\$96,000			\$99,000		
87000	87050	2037	90000	90050	2120	93000	93050	2202	96000	96050	2285	99000	99050	2367
87050	87100	2039	90050	90100	2121	93050	93100	2204	96050	96100	2286	99050	99100	2369
87100	87150	2040	90100	90150	2123	93100	93150	2205	96100	96150	2288	99100	99150	2370
87150	87200	2042	90150	90200	2124	93150	93200	2207	96150	96200	2289	99150	99200	2372
87200	87250	2043	90200	90250	2125	93200	93250	2208	96200	96250	2290	99200	99250	2373
87250	87300	2044	90250	90300	2127	93250	93300	2209	96250	96300	2292	99250	99300	2374
87300	87350	2046	90300	90350	2128	93300	93350	2211	96300	96350	2293	99300	99350	2376
87350	87400	2047	90350	90400	2130	93350	93400	2212	96350	96400	2295	99350	99400	2377
87400	87450	2048	90400	90450	2131	93400	93450	2213	96400	96450	2296	99400	99450	2378
87450	87500	2050	90450	90500	2132	93450	93500	2215	96450	96500	2297	99450	99500	2380
87500	87550	2051	90500	90550	2134	93500	93550	2216	96500	96550	2299	99500	99550	2381
87550	87600	2053	90550	90600	2135	93550	93600	2218	96550	96600	2300	99550	99600	2383
87600	87650	2054	90600	90650	2136	93600	93650	2219	96600	96650	2301	99600	99650	2384
87650	87700	2055	90650	90700	2138	93650	93700	2220	96650	96700	2303	99650	99700	2385
87700	87750	2057	90700	90750	2139	93700	93750	2222	96700	96750	2304	99700	99750	2387
87750	87800	2058	90750	90800	2141	93750	93800	2223	96750	96800	2306	99750	99800	2388
87800	87850	2059	90800	90850	2142	93800	93850	2224	96800	96850	2307	99800	99850	2389
87850	87900	2061	90850	90900	2143	93850	93900	2226	96850	96900	2308	99850	99900	2391
87900	87950	2062	90900	90950	2145	93900	93950	2227	96900	96950	2310	99900	99950	2392
87950	88000	2064	90950	91000	2146	93950	94000	2229	96950	97000	2311	99950	100000	2394
\$88,000			\$91,000			\$94,000			\$97,000			\$100,000		
88000	88050	2065	91000	91050	2147	94000	94050	2230	97000	97050	2312	100000	100050	2395
88050	88100	2066	91050	91100	2149	94050	94100	2231	97050	97100	2314	100050	100100	2397
88100	88150	2068	91100	91150	2150	94100	94150	2233	97100	97150	2315	100100	100150	2399
88150	88200	2069	91150	91200	2152	94150	94200	2234	97150	97200	2317	100150	100200	2401
88200	88250	2070	91200	91250	2153	94200	94250	2235	97200	97250	2318	100200	100250	2403
88250	88300	2072	91250	91300	2154	94250	94300	2237	97250	97300	2319	100250	100300	2404
88300	88350	2073	91300	91350	2156	94300	94350	2238	97300	97350	2321	100300	100350	2406
88350	88400	2075	91350	91400	2157	94350	94400	2240	97350	97400	2322	100350	100400	2408
88400	88450	2076	91400	91450	2158	94400	94450	2241	97400	97450	2323	100400	100450	2410
88450	88500	2077	91450	91500	2160	94450	94500	2242	97450	97500	2325	100450	100500	2412
88500	88550	2079	91500	91550	2161	94500	94550	2244	97500	97550	2326	100500	100550	2414
88550	88600	2080	91550	91600	2163	94550	94600	2245	97550	97600	2328	100550	100600	2416
88600	88650	2081	91600	91650	2164	94600	94650	2246	97600	97650	2329	100600	100650	2417
88650	88700	2083	91650	91700	2165	94650	94700	2248	97650	97700	2330	100650	100700	2419
88700	88750	2084	91700	91750	2167	94700	94750	2249	97700	97750	2332	100700	100750	2421
88750	88800	2086	91750	91800	2168	94750	94800	2251	97750	97800	2333	100750	100800	2423
88800	88850	2087	91800	91850	2169	94800	94850	2252	97800	97850	2334	100800	100850	2425
88850	88900	2088	91850	91900	2171	94850	94900	2253	97850	97900	2336	100850	100900	2427
88900	88950	2090	91900	91950	2172	94900	94950	2255	97900	97950	2337	100900	100950	2428
88950	89000	2091	91950	92000	2174	94950	95000	2256	97950	98000	2339	100950	101000	2430

2023 Income Tax Table for Ohio IT 1040

If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:			If your line 7 amount is:		
At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:	At least:	Up to:	Ohio tax:
\$101,000			\$104,000			\$107,000			\$110,000			\$113,000		
101000	101050	2432	104000	104050	2543	107000	107050	2653	110000	110050	2764	113000	113050	2875
101050	101100	2434	104050	104100	2545	107050	107100	2655	110050	110100	2766	113050	113100	2877
101100	101150	2436	104100	104150	2546	107100	107150	2657	110100	110150	2768	113100	113150	2878
101150	101200	2438	104150	104200	2548	107150	107200	2659	110150	110200	2770	113150	113200	2880
101200	101250	2439	104200	104250	2550	107200	107250	2661	110200	110250	2771	113200	113250	2882
101250	101300	2441	104250	104300	2552	107250	107300	2663	110250	110300	2773	113250	113300	2884
101300	101350	2443	104300	104350	2554	107300	107350	2664	110300	110350	2775	113300	113350	2886
101350	101400	2445	104350	104400	2556	107350	107400	2666	110350	110400	2777	113350	113400	2888
101400	101450	2447	104400	104450	2558	107400	107450	2668	110400	110450	2779	113400	113450	2889
101450	101500	2449	104450	104500	2559	107450	107500	2670	110450	110500	2781	113450	113500	2891
101500	101550	2451	104500	104550	2561	107500	107550	2672	110500	110550	2782	113500	113550	2893
101550	101600	2452	104550	104600	2563	107550	107600	2674	110550	110600	2784	113550	113600	2895
101600	101650	2454	104600	104650	2565	107600	107650	2676	110600	110650	2786	113600	113650	2897
101650	101700	2456	104650	104700	2567	107650	107700	2677	110650	110700	2788	113650	113700	2899
101700	101750	2458	104700	104750	2569	107700	107750	2679	110700	110750	2790	113700	113750	2900
101750	101800	2460	104750	104800	2570	107750	107800	2681	110750	110800	2792	113750	113800	2902
101800	101850	2462	104800	104850	2572	107800	107850	2683	110800	110850	2794	113800	113850	2904
101850	101900	2463	104850	104900	2574	107850	107900	2685	110850	110900	2795	113850	113900	2906
101900	101950	2465	104900	104950	2576	107900	107950	2687	110900	110950	2797	113900	113950	2908
101950	102000	2467	104950	105000	2578	107950	108000	2688	110950	111000	2799	113950	114000	2910
\$102,000			\$105,000			\$108,000			\$111,000			\$114,000		
102000	102050	2469	105000	105050	2580	108000	108050	2690	111000	111050	2801	114000	114050	2912
102050	102100	2471	105050	105100	2581	108050	108100	2692	111050	111100	2803	114050	114100	2913
102100	102150	2473	105100	105150	2583	108100	108150	2694	111100	111150	2805	114100	114150	2915
102150	102200	2475	105150	105200	2585	108150	108200	2696	111150	111200	2806	114150	114200	2917
102200	102250	2476	105200	105250	2587	108200	108250	2698	111200	111250	2808	114200	114250	2919
102250	102300	2478	105250	105300	2589	108250	108300	2700	111250	111300	2810	114250	114300	2921
102300	102350	2480	105300	105350	2591	108300	108350	2701	111300	111350	2812	114300	114350	2923
102350	102400	2482	105350	105400	2593	108350	108400	2703	111350	111400	2814	114350	114400	2924
102400	102450	2484	105400	105450	2594	108400	108450	2705	111400	111450	2816	114400	114450	2926
102450	102500	2486	105450	105500	2596	108450	108500	2707	111450	111500	2818	114450	114500	2928
102500	102550	2487	105500	105550	2598	108500	108550	2709	111500	111550	2819	114500	114550	2930
102550	102600	2489	105550	105600	2600	108550	108600	2711	111550	111600	2821	114550	114600	2932
102600	102650	2491	105600	105650	2602	108600	108650	2712	111600	111650	2823	114600	114650	2934
102650	102700	2493	105650	105700	2604	108650	108700	2714	111650	111700	2825	114650	114700	2936
102700	102750	2495	105700	105750	2605	108700	108750	2716	111700	111750	2827	114700	114750	2937
102750	102800	2497	105750	105800	2607	108750	108800	2718	111750	111800	2829	114750	114800	2939
102800	102850	2499	105800	105850	2609	108800	108850	2720	111800	111850	2830	114800	114850	2941
102850	102900	2500	105850	105900	2611	108850	108900	2722	111850	111900	2832	114850	114900	2943
102900	102950	2502	105900	105950	2613	108900	108950	2723	111900	111950	2834	114900	114950	2945
102950	103000	2504	105950	106000	2615	108950	109000	2725	111950	112000	2836	114950	115000	2947
\$103,000			\$106,000			\$109,000			\$112,000			\$115,000		
103000	103050	2506	106000	106050	2617	109000	109050	2727	112000	112050	2838	115000	115050	2948
103050	103100	2508	106050	106100	2618	109050	109100	2729	112050	112100	2840	115050	115100	2950
103100	103150	2510	106100	106150	2620	109100	109150	2731	112100	112150	2841	115100	115150	2952
103150	103200	2511	106150	106200	2622	109150	109200	2733	112150	112200	2843	115150	115200	2954
103200	103250	2513	106200	106250	2624	109200	109250	2735	112200	112250	2845	115200	115250	2956
103250	103300	2515	106250	106300	2626	109250	109300	2736	112250	112300	2847	115250	115300	2958
103300	103350	2517	106300	106350	2628	109300	109350	2738	112300	112350	2849	SEE THE BRACKETS ON PAGE 46 FOR INCOME GREATER THAN \$115,300.		
103350	103400	2519	106350	106400	2629	109350	109400	2740	112350	112400	2851			
103400	103450	2521	106400	106450	2631	109400	109450	2742	112400	112450	2853			
103450	103500	2522	106450	106500	2633	109450	109500	2744	112450	112500	2854			
103500	103550	2524	106500	106550	2635	109500	109550	2746	112500	112550	2856			
103550	103600	2526	106550	106600	2637	109550	109600	2747	112550	112600	2858			
103600	103650	2528	106600	106650	2639	109600	109650	2749	112600	112650	2860			
103650	103700	2530	106650	106700	2640	109650	109700	2751	112650	112700	2862			
103700	103750	2532	106700	106750	2642	109700	109750	2753	112700	112750	2864			
103750	103800	2534	106750	106800	2644	109750	109800	2755	112750	112800	2865			
103800	103850	2535	106800	106850	2646	109800	109850	2757	112800	112850	2867			
103850	103900	2537	106850	106900	2648	109850	109900	2759	112850	112900	2869			
103900	103950	2539	106900	106950	2650	109900	109950	2760	112900	112950	2871			
103950	104000	2541	106950	107000	2652	109950	110000	2762	112950	113000	2873			

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

See "Ohio Income Tax Withheld" on pages 17-18 and "School District Income Tax Withheld" on page 62 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 OH XX-XXXXXX		16 State wages, tips, etc. \$XX,XXX.XX	
		17 State income tax \$X,XXX.XX		18 Local wages, tips, etc.	
				19 Local income tax \$X,XXX.XX	
				20 Locality name 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 pages 17-18 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 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0238 Form W-2G Certain Gambling Winnings (Rev. January 2021) For calendar year 20__	
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
PAYER'S federal identification number XX-XXXXXXX		3 Type of wager	4 Federal income tax withheld \$
PAYER'S telephone number		5 Transaction	6 Race
WINNER'S name		7 Winnings from identical wagers \$	8 Cashier
Street address (including apt. no.)		9 Winner's taxpayer identification no.	10 Window
City or town, province or state, country, and ZIP or foreign postal code		11 First identification	12 Second identification
		13 State/Payer's state identification no. OH XX-XXXXXX	14 State winnings \$
		15 State income tax withheld \$ XX,XXX.XX	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality
Signature ▶		Date ▶	
Form W-2G (Rev. 1-2021)		Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service	

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

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

See "Ohio Income Tax Withheld" on pages 17-18 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 27-28 and 43-44.

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 <input type="checkbox"/> CORRECTED <input type="checkbox"/>		OMB No. 1545-0119 20XX Form 1099-R	
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	2a Taxable amount \$
PAYER'S TIN XX-XXXXXXX	RECIPIENT'S TIN	2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>
RECIPIENT'S name		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$
Street address (including apt. no.)		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$
City or town, state or province, country, and ZIP or foreign postal code		7 Distribution code(s)	8 Other \$ %
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	9a Your percentage of total distribution %
Account number (see instructions)		13 Date of payment	9b Total employee contributions \$
		14 State tax withheld \$ XX,XXX.XX	15 State/Payer's state no. OH XX-XXXXXX
		17 Local tax withheld \$	16 State distribution \$
		18 Name of locality	19 Local distribution \$
Form 1099-R		www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service	

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Copy 1
For State, City, or Local Tax Department

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 thefinderhelp@tax.ohio.gov.

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 pages 61-62.

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

T = Traditional

E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Cedar Cliff LSD	2902	.0125	T
Celina CSD	5401	.0100	E
Centerburg LSD	4201	.0075	T
Centerville CSD	5702	-	-
Central LSD	2002	.0125	T
Chagrin Falls EVSD	1808	-	-
Champion LSD	7804	-	-
Chardon LSD	2803	-	-
Chesapeake Union EVSD	4401	-	-
Chillicothe CSD	7102	-	-
Chippewa LSD	8501	.0100	E
Cincinnati PSD	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 MSD	1809	-	-
Clinton-Massie LSD	1402	.0050	E
*Cloverleaf LSD	5204	.0100	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

T = Traditional

E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Genoa Area LSD	6203	-	-
Georgetown EVSD	0803	-	-
Gibsonburg EVSD	7203	.0100	E
Girard CSD	7807	-	-
Goshen LSD	1305	.0100	T
Graham LSD	1101	-	-
Grand Valley LSD	0405	-	-
Grandview Heights CSD	2504	-	-
Granville EVSD	4501	.0075	T
Green LSD (Scioto)	7303	-	-
Green LSD (Summit)	7707	-	-
Green LSD (Wayne)	8503	.0050	E
Greeneview LSD	2904	.0100	T
Greenfield EVSD	3603	.0125	E
Greenon LSD	1201	-	-
Greenville CSD	1904	.0050	T
Groveport Madison LSD	2507	-	-
H			
Hamilton CSD	0903	-	-
Hamilton LSD	2505	-	-
Hardin-Houston LSD	7505	.0075	T
Hardin Northern LSD	3302	.0175	T
Harrison Hills CSD	3402	-	-
Heath CSD	4502	-	-
Hicksville EVSD	2004	.0150	T
Highland LSD (Medina)	5205	-	-
Highland LSD (Morrow)	5902	.0050	T
Hilliard CSD	2510	-	-
Hillsboro CSD	3604	.0100	T
Hillsdale LSD	0302	.0125	E
Holgate LSD	3501	.0150	T
Hopewell-Loudon LSD	7403	.0050	E
Howland LSD	7808	-	-
Hubbard EVSD	7809	-	-
Huber Heights CSD	5715	-	-
Hudson CSD	7708	-	-
Huntington LSD	7103	-	-
Huron CSD	2202	-	-
I			
Independence LSD	1816	-	-
Indian Creek LSD	4103	-	-
Indian Hill EVSD	3106	-	-
Indian Lake LSD	4603	-	-
Indian Valley LSD	7904	-	-
Ironton CSD	4404	-	-
J			
Jackson Center LSD	7506	.0150	E
Jackson CSD	4001	-	-
Jackson LSD	7605	-	-
Jackson-Milton LSD	5005	-	-
James A. Garfield LSD	6704	.0150	E
Jefferson Area LSD	0406	-	-
Jefferson LSD	4901	.0100	E
Jefferson Township LSD	5704	-	-
Jennings LSD	6903	.0075	T
Johnstown-Monroe LSD	4503	.0100	T
Jonathan Alder LSD	4902	.0125	E
Joseph Badger LSD	7810	-	-
K			
Kalida LSD	6904	.0100	T

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

T = Traditional E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
Marion LSD	5403	-	-	Nordonia Hills CSD	7710	-	-
Marlington LSD	7608	-	-	North Baltimore LSD	8705	.0125	E
Martins Ferry CSD	0704	-	-	North Bass LSD	6205	-	-
Marysville EVSD	8002	-	-	North Canton CSD	7611	-	-
Mason CSD	8307	-	-	North Central LSD	8606	-	-
Massillon CSD	7609	-	-	North College Hill CSD	3112	-	-
Mathews LSD	7806	-	-	North Fork LSD	4508	.0100	E
Maumee CSD	4802	-	-	North Olmsted CSD	1820	-	-
Mayfield CSD	1819	-	-	North Ridgeville CSD	4711	-	-
Maysville LSD	6003	-	-	North Royalton CSD	1821	-	-
McComb LSD	3206	.0150	T	North Union LSD	8003	.0100	T
McDonald LSD	7816	-	-	Northeastern LSD (Clark)	1203	.0100	E
Mechanicsburg EVSD	1102	.0150	T	Northeastern LSD (Defiance)	2005	-	-
Medina CSD	5206	-	-	Northern LSD	6403	-	-
Meigs LSD	5302	-	-	Northmont CSD	5709	-	-
Mentor EVSD	4304	-	-	Northmor LSD	5904	.0100	T
Miami East LSD	5504	.0175	E	Northridge LSD (Licking)	4509	.0050	E
Miami Trace LSD	2401	-	-	Northridge LSD (Montgomery)	5710	-	-
Miamisburg CSD	5707	-	-	Northwest LSD (Hamilton)	3113	-	-
Middle Bass LSD	6204	-	-	Northwest LSD (Scioto)	7306	-	-
Middletown CSD	0906	-	-	Northwest LSD (Stark)	7612	.0100	E
Midview LSD	4710	-	-	Northwestern LSD (Clark)	1204	.0100	E
Milford EVSD	1306	-	-	Northwestern LSD (Wayne)	8505	.0125	T
Millcreek-West Unity LSD	8604	.0100	T	Northwood LSD	8706	.0025	E
Miller City-New Cleveland LSD	6906	.0125	T	Norton CSD	7711	.0050	E
Milton-Union EVSD	5505	.0125	E	Norwalk CSD	3904	.0050	T
Minerva LSD	7610	-	-	Norwayne LSD	8504	.0075	E
Minford LSD	7304	-	-	Norwood CSD	3114	-	-
Minster LSD	0601	.0100	T				
Mississinawa Valley LSD	1905	.0175	T	O			
Mogadore LSD	7709	-	-	Oak Hill Union LSD	4002	-	-
Mohawk LSD	8802	.0100	T	Oak Hills LSD	3115	-	-
Monroe LSD	0910	-	-	Oakwood CSD	5711	-	-
Monroeville LSD	3902	.0150	E	Oberlin CSD	4712	.0200	T
Montpelier EVSD	8605	.0125	E	Old Fort LSD	7405	.0100	T
Morgan LSD	5801	-	-	Olentangy LSD	2104	-	-
Mount Gilead EVSD	5903	.0150	T	Olmsted Falls CSD	1822	-	-
Mount Healthy CSD	3111	-	-	Ontario LSD	7009	-	-
Mount Vernon CSD	4205	-	-	Orange CSD	1823	-	-
	N			Oregon CSD	4803	-	-
Napoleon Area CSD	3503	-	-	Orrville CSD	8506	-	-
National Trail LSD	6802	.0175	T	Osnaburg LSD	7613	-	-
Nelsonville-York CSD	0504	-	-	Otsego LSD	8707	.0100	T
New Albany-Plain LSD	2508	-	-	Ottawa Hills LSD	4804	-	-
New Boston LSD	7305	-	-	Ottawa-Glandorf LSD	6907	.0150	T
New Bremen LSD	0602	.0100	T	Ottoville LSD	6908	.0075	T
New Knoxville LSD	0603	.0125	T				
New Lebanon LSD	5708	.0125	T	P			
New Lexington CSD	6402	-	-	Painesville City LSD	4305	-	-
New London LSD	3903	.0100	T	Paint Valley LSD	7104	-	-
New Miami LSD	0907	.0100	T	Pandora-Gilboa LSD	6909	.0175	T
New Philadelphia CSD	7906	-	-	Parkway LSD	5405	.0100	T
New Richmond EVSD	1307	-	-	Parma CSD	1824	-	-
New Riegel LSD	7404	.0150	T	Patrick Henry LSD	3504	.0175	T
Newark CSD	4507	.0100	T	Paulding EVSD	6302	.0100	T
Newcomerstown EVSD	7905	-	-	Perkins LSD	2205	-	-
Newton Falls EVSD	7817	-	-	Perry LSD (Allen)	0207	-	-
Newton LSD	5506	.0175	T	Perry LSD (Lake)	4307	-	-
Niles CSD	7818	-	-	Perry LSD (Stark)	7614	-	-
Noble LSD	6102	-	-	Perrysburg EVSD	8708	.0050	T
				Pettisville LSD	2604	.0100	T
				Pickerington LSD	2307	.0100	T
				Pike-Delta-York LSD	2605	.0100	T

T = Traditional

E = Earned Income

*New tax/rate

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

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

T = Traditional E = Earned Income

*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Vanlue LSD	3208	.0100	T
Vermilion LSD	2207	-	-
Versailles EVSD	1907	.0100	T
Vinton County LSD	8201	-	-
W			
Wadsworth CSD	5207	-	-
Walnut Township LSD	2308	.0175	E
Wapakoneta CSD	0605	.0075	T
Warren CSD	7820	-	-
Warren LSD	8405	-	-
Warrensville Heights CSD	1831	-	-
Washington Court House CSD	2402	.0100	E
Washington LSD	4808	-	-
Washington-Nile LSD	7309	-	-
Waterloo LSD	6710	-	-
*Wauseon EVSD	2607	.0175	E
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	-	-
Wheetersburg LSD	7310	-	-
Whitehall CSD	2515	-	-
Wickliffe CSD	4308	-	-
Willard CSD	3907	.0075	E
Williamsburg LSD	1309	-	-
Willoughby-Eastlake CSD	4309	-	-
*Wilmington CSD	1404	-	-
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 55-60 for a complete list of Ohio's school districts and their respective tax rates.

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, lines 26 or 38).

Beginning with tax year 2023, if you have a tax liability for more than one school district, you will file **only one** SD 100.

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 (MAGI) less exemptions to calculate the school district income tax base. Traditional filers must complete lines 23-29 on the SD 100.

The **earned income tax base** is based on the taxpayer's "earned income" and must be calculated by completing lines 30-41 on the SD 100.

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

- 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 8 and the worksheet on page 44.

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 55. See also [R.C. 5748.01\(F\)\(1\)](#).

How Do I Complete the Schedule of School District Residency?

Complete the schedule to provide school district residency information for the entire tax year, including any dates you lived outside Ohio or in a non-taxing school district. Use 9999 as the school district number for any portion of the year you were a nonresident of Ohio. You may need more than one entry for the same period of time if your and your spouse's dates of residency do not match and you are filing jointly.

What If I Lived in More Than One School District?

You will file a single SD 100 regardless of how many school districts in which you resided. Complete the Schedule of School District Residency on page 1.

Page 3 of the return has space to report two traditional base districts and two earned income base districts. If you resided in more than two districts of either base, complete additional copies of page 3.

Determining Your Income

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 prorate your income and/or adjustments by dividing by 12 months and multiplying by the number of months you lived in the school district.

For more information and examples, see pages 64–65.

What If My Employer Withheld School District Tax in Error?

You should file an SD 100 to report the erroneous with-

holding. All school district withholding will be reported on a single Schedule of School District Withholding and combined on line 11 of the SD 100. The total withholding will be applied toward any tax liability you have on line 10. If you do not have a tax liability, the erroneous withholding will be refunded to you.

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

The traditional tax base is determined using modified adjusted gross income (MAGI) less exemptions, which is calculated on line 5. The earned income tax base is limited by MAGI, which is calculated on line 3. For more information on MAGI, see page 8. See also [R.C. 5748.01\(E\)\(1\)](#).

Line 6 - Traditional Tax Base Liability

If you were a resident of one or more traditional tax base school districts for any part of the year, complete the Traditional Tax Base Schedule (lines 23–29) on page 3. Start with Column A and complete additional columns if necessary. Enter the total tax from line 29 on this line.

Line 7 - Earned Income Tax Base Liability

If you were a resident of one or more earned income tax base school districts for any part of the year, complete the Earned Income Tax Base Schedule (lines 30–41) on page 3. Start with Column A and complete additional columns if necessary. Enter the total tax from line 41 on this line.

Line 9 - 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 FAQs at tax.ohio.gov/faq-IncomeEstimated. See also [R.C. 5747.09\(D\) and \(E\)](#).

Line 11 - 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 11 of the SD 100. Enter **only** income statements (W-2, 1099) for which you have school district income tax withheld. **Do not** include any city income tax withheld. School district withholding is generally indicated by the four-digit school district number in box 20 or 14. If you have an income statement reporting withholding for more than one school district, list each amount on a separate line in Part B or Part C.

See the sample statements on pages 53–54. **Do not list income statements that do not report school district income tax withheld.** Place copies of all income statements that list school district withholding information 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 12 - Payments and Credit Carryforward Amounts

Enter the following amounts:

- Estimated and extension payments; AND
- Any credit carryforward amount from your prior year SD 100.

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.

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

Line 13 – 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 12.

Line 15 – Overpayment Previously Requested (Amended Returns Only)

When filing an amended return, enter the amount you reported on line 20 on your previously filed return(s).

Line 18 – 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 2024 is 8%.

Certain military servicemembers may not be subject to interest. See page 10 for more information.

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

Line 19 – Total Amount Due

This amount must be paid by April 15, 2024. **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 Universal Payment Coupon (OUPC). If you are filing for multiple districts on page 3, use the first school district number from Column A. 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 21 - Credit Carryforward

Enter the portion of your refund you want applied to tax year 2024. This is **only** allowed on timely filed, original returns; it is **not** allowed on amended returns.

Line 22 – 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**.

Traditional Tax Base Schedule

Complete this schedule for each traditional tax base school district in which you resided during the year, starting with Column A. If you resided in more than two traditional tax base school districts, complete additional copies of page 3.

Line 23 - Resident Portion of MAGI Less Exemptions

Enter the portion of your MAGI less exemptions (line 5) that you received while a resident of the school district entered at the top of the column. Full-year residents should enter the exact amount from line 5. Part-year residents should refer to the guidance on page 64-65. See [R.C. 5748.01\(E\)\(1\)\(a\) and \(G\)\(1\)](#).

Line 25 - Tax Rate

See pages 55-60 for a complete list of Ohio's school districts and their respective tax rates. See [R.C. 5748.03\(C\)](#) and [R.C. 5747.021](#).

Line 27 - 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 district. See [R.C. 5748.06](#).

Earned Income Tax Base Schedule

Complete this schedule for each earned income tax base school district in which you resided during the year, starting with Column A. If you resided in more than two earned income tax base school districts, complete additional copies of page 3.

Line 30 - Wages and Other Compensation

Enter any amount you reported as "wages, salaries, tips, etc." on your federal income tax return that was received while you were a resident of the school district entered at the top of the column. See the guidance for part-year residents on pages 64-65.

Line 31 - Net Earnings from Self-Employment

Enter your federal "net earnings from self-employment" that were received while you were a resident of

the school district entered at the top of the column. See the guidance for part-year residents on pages 64-65.

Line 36 - Earned Income School District Tax Base

If you lived in the school district for the entire year: Enter the lesser of line 3 or line 32.

If you lived in the school district for only part of the year: Enter the lesser of line 32 or a prorated portion of line 3 based on how long you resided in the school district you entered at the top of the column. To prorate, divide line 3 by 12 months, then multiply the result by the number of months you resided in the

school district. Alternatively, you may use days instead of months for your proration.

Important: For certain taxpayers, a prorated share of line 3 may not fairly reflect the portion of modified adjusted gross income received while a resident of the school district. Such taxpayers instead may determine the portion of modified adjusted gross income received while a resident of the district by specifically identifying income and deductions received while a resident of that district. They will then enter the lesser of that amount or line 32.

See the guidance for part-year residents on pages 64-65.

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 you can specifically identify the exact amount of income and deductions you received/incurred in a school district, then you should report those exact amounts on the appropriate schedule on page 3. 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, you should prorate your income and deductions based on how long you resided in the district.

Traditional Tax Based Districts

For traditional tax base districts, "taxable income" is defined as modified adjusted gross income (MAGI) less exemptions, which is calculated on line 5 of the SD

100. On line 23, you should enter **only** the portion of line 5 that was received while a resident of the district.

To prorate your income, divide line 5 of the SD 100 by 12 months, then multiply the result by the number of months you resided in the school district entered at the top of the column. See Example 1 below.

Example 1 - Traditional Tax Base

Hannah moved into a traditional tax base school district on September 1st. Her modified adjusted gross income less exemptions (SD 100, line 5) is \$65,000. However, she isn't able to specifically identify the portion of that amount that was received while she was a resident of the school district. So, Hannah divides the amount by 12 months and multiplies the result by the 4 months that she was a resident:

$$\begin{aligned} \$65,000 \div 12 &= \$5,417 \\ \$5,417 \times 4 &= \$21,668 \end{aligned}$$

Hannah enters \$21,668 as her resident portion of MAGI less exemptions on line 23 of her SD 100. See the Traditional Tax Base Schedule below:

Traditional Tax Base Schedule

Complete this schedule for each traditional tax base school district in which you resided during the year, starting with Column A. If you resided in more than two traditional tax base school districts, complete additional copies of this page.

	(A)	(B)
	School district #	School district #
	0605	<input type="text"/>
23. Enter the portion of line 5 received while a resident of the school district above. If negative, enter zero23.	21668	<input type="text"/>
24. Enter the lesser of line 5 or line 2324.	21668	<input type="text"/>

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. You should enter **only** the portion of these amounts received while a resident of the district.

To prorate your income (lines 30 and 31), divide the total of each amount received/incurred by 12 months, then multiply the result by the number of months you resided in the school district entered at the top of the column. See Example 2 below.

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 income for the entire year but she isn't sure how to determine what portion was received

while she was a resident of the school district. So, she divides the amount by 12 months and multiplies the result by the 7 months that she was a resident:

$$\$89,000 \div 12 = \$7,417$$

$$\$7,417 \times 7 = \$51,919$$

They determine their modified adjusted gross income is \$168,000. They also prorate this amount to use for the calculation of line 36:

$$\$168,000 \div 12 = \$14,000$$

$$\$14,000 \times 7 = \$98,000$$

Eric and Angela enter \$58,000 as their resident portion of wages on line 30, and \$51,919 as their resident portion of self-employment income on line 31. Then, because their prorated portion of MAGI is less than line 32, they enter \$98,000 on line 36 as their earned income tax base. See the Earned Income Tax Base Schedule below:

Earned Income Tax Base Schedule

Complete this schedule for each earned income tax base school district in which you resided during the year, starting with Column A. If you resided in more than two earned income tax base school districts, complete additional copies of this page.

	(A)	(B)
	School district #	School district #
	3907	
30. Enter wages reported on your federal return and received while a resident of the school district above 30.	58000	
31. Enter self-employment income reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative..... 31.	51919 <input type="checkbox"/>	
32. Line 30 plus line 31. If negative, enter zero 32.	109919	
33. Reserved for future use 33.		
34. Reserved for future use 34.		
35. Reserved for future use 35.		
36. Earned income school district tax base (see instructions) 36.	98000	

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 16.

When Should I File the Ohio Nonresident Statement?

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

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

See [R.C. 5747.24\(B\)\(2\)](#).

What Criteria are Required to File the Ohio Nonresident Statement?

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

(1) Contact Periods: You had no more than 212 contact periods in Ohio. For the definition of a “contact period,” see page 13.

(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.

For more information, see page 13, or tax.ohio.gov/residencycredits. See also [R.C. 5747.24\(B\)\(1\)](#).

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 22 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 FAQs at tax.ohio.gov/faq-IncomeDepreciation. 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 years 2016-2022, use line 9;
- For tax year 2023 and forward, use line 10.

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 pages 8-9 and the FAQs at tax.ohio.gov/faq-Amended.

Go Paperless and File Electronically!

OH|TAX eServices

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

The Department has implemented a new on-line system for Ohio taxpayers and tax preparers called OH|TAX eServices. This system modernizes and replaces systems that previously managed Ohio's individual and school district income taxes, offering an online "banking experience" to simplify and enhance our online services. Using the latest in security technologies, this service protects and safeguards taxpayer information. For more information, see the FAQs at tax.ohio.gov/faq-IncomeEServices.

IRS e-file

File your federal, Ohio individual, and/or school district income tax 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.



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