

# Ohio

## 2008

Income Tax Booklet  
for Residents,  
Nonresidents and  
Part-Year Residents

DRAFT 10/16/08

### Inside:

- ✓ Instructions
- ✓ Form IT 1040EZ
- ✓ Form IT 1040
- ✓ Tax tables
- ✓ School district numbers

*Cut through  
the red tape.*

Ohio offers  
more ways  
than ever to  
file online  
and get your  
refund *fast*.

See page 3 for details.



**Ohio**

Department of  
Taxation

tax.ohio.gov

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## Highlights for 2008

**Tax Rate Decrease.** This year's tax rate has been reduced by 4.2%.

**Exemption Increase.** The personal and dependent exemption has been increased to \$1,500.

**Ohio Medical Savings Account.** The contribution deduction has been increased to \$4,048.

**Deduction for Military Retirement Income.** This income is not subject to tax. See page 24.

**Credit for Retail Dealers That Sell Alternative Fuels.** Service stations that sell alternative fuels are eligible for a nonrefundable credit. See Schedule E, which is available at [tax.ohio.gov](http://tax.ohio.gov).

Dear Ohio Taxpayer,

The Ohio Department of Taxation has continued to phase in a package of tax reforms enacted by the Ohio General Assembly in 2005. As part of these reforms, income tax rates were reduced again last year, and this tax relief will be reflected in your 2008 income tax return.

Gov. Ted Strickland supports these reforms, and he has also urged state government to live within its means by finding innovative ways to keep costs down. With that in mind, I invite you to help state government stretch your tax dollars a little further by joining the majority of Ohioans who file their tax returns electronically each year.

Electronic filing can directly benefit you by making an income tax refund available more quickly – usually within five to seven business days by direct deposit. Electronic filing also helps us trim our processing expenses by as much as \$2 for each return. And if you think about it, the tax dollars saved are really your own.

The Department of Taxation now offers four different ways to file a return electronically:

- Ohio I-File, a free, interactive way to file online from your personal computer. If you hate forms, I-File may be for you. It's available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).
- Ohio eForms, a new way to fill out and submit your tax forms online, much as you would on paper. eForms will even do most of the math for you – and it's free. For more information, visit our Web site at [tax.ohio.gov](http://tax.ohio.gov).
- The IRS e-file program, which allows returns to be filed electronically using an approved software program or through an authorized tax professional.
- TeleFile. If you received a TeleFile booklet, you may use your telephone to file.

If you need assistance, please visit our Web site at [tax.ohio.gov](http://tax.ohio.gov) for help anytime. You can check the status of your refund, fill out forms, e-mail us your questions and find other helpful information.

Sincerely,



Richard A. Levin  
Ohio Tax Commissioner

## AVOID THESE!

### The most common errors on last year's income tax returns:

- ⊗ Failure to sign tax returns.
- ⊗ Failure to correct your address. If you use a tax preparer to file your return electronically, make sure that your current address is on file with the preparer. It may be necessary for your preparer to update your mailing address on your return if you have moved since last year's filing. This update prevents your refund from being returned to us as "undeliverable."
- ⊗ Failure to complete line items on Schedule A, B, C or D if you have adjustments or credits. Be sure to fill in the TOTAL line for these schedules and send in all pages of the return. Please do not send in page 3 of Ohio form IT 1040 if line 2 is -0- and do not send in page 4 if lines 7 and 13 are both -0-.
- ⊗ Failure to correctly calculate your Ohio use tax.
- ⊗ Failure to include W-2s with tax returns.
- ⊗ Failure to indicate the school district number on tax returns.

These errors may delay our processing of your tax return. Please review your return before filing and read our instructions carefully.

# Go paperless this year!

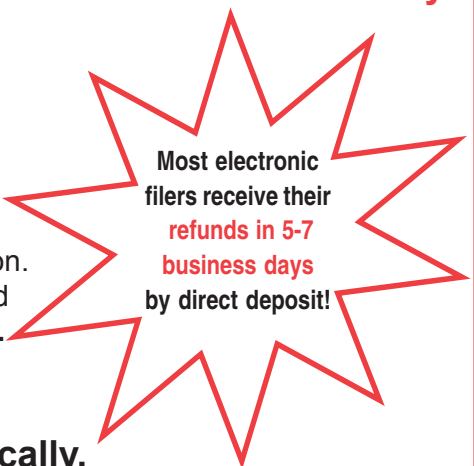
File Electronically → Pay Electronically → Receive Your Refund Electronically

## Ohio I-File

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

Ohio I-File guides you through a series of questions and information requests. Based upon the information you provide, I-File computes your refund or balance due and electronically submits the tax information.

I-File provides you with a transcript of the tax information you submitted and gives you a filing confirmation number. **Using this service is free.**



Most electronic filers receive their refunds in 5-7 business days by direct deposit!

## Ohio eForms

Use your computer to fill out your return electronically.

Ohio eForms will display on your computer screen an Ohio income tax return form. You fill in the lines on the return that apply to you. eForms does most of the math calculations and figures the tax for you. After you fill in the eForm return, either file your return electronically or print and mail us your return. If you file electronically, Ohio eForms will provide you with a filing confirmation number. **Use Ohio eForms – it's free!**

## IRS e-file

Use your tax software or ask your tax preparer.

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program that you purchased or you can have your return prepared and transmitted by an authorized tax professional. Depending on the tax professional and the specific services requested, **a fee may be charged**. More information, including a free e-filing program for qualified individuals, is available at [www.irs.gov](http://www.irs.gov).

## Ohio TeleFile

If you received an Ohio TeleFile booklet in the mail, you may qualify to TeleFile your return. See your TeleFile booklet for more information. Fill out the simple TeleFile worksheet. Then use a touch-tone phone to call toll-free 1-800-697-0440 to file your return. You may call anytime – our TeleFile lines are available 24 hours a day, seven days a week. If you did not receive a TeleFile return in the mail, you **cannot** TeleFile this year.

### ☒ Pay by Electronic Check or Credit Card

Why not eliminate writing a check if you have tax due? Simply make your payment by using an **electronic check**. You can use this option to pay your tax due for your 2008 Ohio income tax return. You can also use an **electronic check** to file and pay your 2009 estimated income tax, Ohio form IT 1040ES. Find out how on pages 5 or 43.

### ☒ Direct Deposit Your Refund

Speed up your refund by taking advantage of the **direct deposit refund** option this year. This option is available only to taxpayers who file using one of the four electronic filing options listed above. **It is not available for paper-filed returns.** If you use the direct deposit refund option, we will deposit your refund directly into your checking or savings account. Direct deposit is the fastest way to a speedy refund.

Want to know the status of your refund?  
Need a tax form or have questions?



Visit our Web site at  
**[tax.ohio.gov](http://tax.ohio.gov)**

## Do You Need Tax Forms or Help?



**To visit us on the Internet** – Visit the Ohio Department of Taxation's Web site at **tax.ohio.gov**. You can check the status of your Ohio income tax refund, get answers to the most frequently asked tax questions, and download the most requested tax forms, publications, information releases, tax rules and statistics.



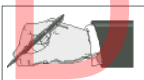
**For refund status information** – You can check the status of your Ohio income tax refund by calling 1-800-282-1784. You will be required to provide your Social Security number and your expected refund amount. We will tell you if your refund has been processed and when you can expect your refund. Refund processing of paper returns takes from eight to 10 weeks. However, if you file your paper return in mid-April, receiving your refund may take additional time. You may also check the status of your refund by visiting the Department of Taxation's Web site at **tax.ohio.gov**. Generally, refund status information is available 24 hours a day. Occasionally, however, this information is not available due to system maintenance. In this case, please try again later.



**For forms** – You can order forms by calling 1-800-282-1782. This service is available 24 hours a day. We normally mail orders within three to five business days of request. If you need forms more quickly, visit our Web site at **tax.ohio.gov**.



**For general tax information** – You can access our most frequently asked questions by calling our automated phone system toll-free at 1-800-282-1780. Recorded tax information is available 24 hours a day, seven days a week. Tax agents are also available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended in the evenings until 7 p.m. between April 1, 2009 and April 15, 2009.



**To write or e-mail us** – Write or e-mail us if you are responding to a notice or bill or if you want a written or e-mail response to a tax question. If you write requesting specific information about your account, be sure to include your Social Security number. Our mailing address is found on page 45 of this booklet. You can contact us through our Web site at **tax.ohio.gov**.



**To visit us in person** – See page 45 of this booklet for the addresses of our local taxpayer service centers.

## We Need YOUR Opinion!



The Ohio Department of Taxation is working hard to simplify the tax filing process for Ohio's taxpayers, but we can't do it alone. Your suggestions can make a difference and will assist us in improving our services to you, the state's taxpayers. To answer five simple questions:

- Call 1-800-925-0377 or
- Visit the Department of Taxation's Web site at **tax.ohio.gov**, click on "Contact Us" in the upper right and scroll down to the Income Tax Survey.

Your suggestions will let us know what you are thinking and help us meet your needs. We appreciate your time and assistance.

## Payment Options

Several options are available for paying your Ohio income tax. Use any one of the following three methods:

**➡ Credit Card** (see pages 6 or 44 of these instructions)

**➡ Electronic Check**

By using the expanded electronic check payment option that is available to all taxpayers, you can eliminate writing a check for your 2008 Ohio individual income tax due amount. If you choose to make payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account to pay the balance of the tax you owe.

The authorized amount will be withdrawn from your account within 24 hours unless you elect to delay payment. You can delay payment up until the payment deadline of April 15, 2009. Regardless of the date you choose, you must make sure that the money is in your account and available at that time.

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

- ✓ **TeleFile** – Follow the payment instruction prompts that you receive during TeleFile (see line 12, page Tel-7 of the TeleFile worksheet).
- ✓ **Ohio I-File and eForms** – Follow the payment instruction prompts that you receive during Ohio I-File and Ohio eForms.
- ✓ **IRS e-file** – If you are electronically filing your Ohio individual income tax return using an approved software program, just follow the payment prompts for making payments by electronic check. If you are using a tax preparer to file your return electronically, the preparer will tell you how to pay using an electronic check.

- ✔ **Paper Filing** – If you're filing by paper (Ohio form IT 1040 or IT 1040EZ) you can still use the electronic check payment option. Go to our Web site at **tax.ohio.gov** and click on the **"Make a Payment"** link in the left-hand column.

You may also use the electronic check payment option to file and pay your quarterly **2009 estimated income tax**. Go to our Web site at **tax.ohio.gov** and click on the “**Make a Payment**” link in the left-hand column. Using this method of payment for your quarterly estimate eliminates the need to file a paper copy of Ohio form IT 1040ES.

**➡ Paper Check or Money Order**

If you do not want to use a credit card or electronic check to make your payment, you may send in a personal check or money order with payment voucher IT 40P, below. Please provide the following:

- Print your full name and address on the lines provided and write the first three letters of your last name in the boxes to the right of your name;
- Write your Social Security number(s) in the boxes provided on the right side of form IT 40P;
- Write the dollar amount of your personal check or money order in the appropriate box;
- Make your personal check or money order payable to Ohio Treasurer Richard Cordray;
- Write your Social Security number(s) and taxable year on your personal check or money order;
- Do not attach your payment to Ohio form IT 40P. Instead, put them loose in an envelope.

Mail **only** your paper check and Ohio form IT 40P, below, on or before April 15, 2009 to: Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131.

**We strongly encourage you to file and pay electronically. However, if you pay by paper check or money order you must complete and mail in Ohio form IT 40P with your payment.**

Please detach here. You must use the Ohio IT 40P payment voucher if you use a paper check or money order to pay your tax due.

# OHIO IT 40P

## Income Tax Payment Voucher



**DO NOT STAPLE  
YOUR PAYMENT TO  
THIS VOUCHER.  
DO NOT SEND CASH.**

Taxable Year

# 2008

**Do NOT fold check or voucher.**

Please use UPPERCASE letters  
to print the first three letters of

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Please check if  
extension payment

Your Social Security number

Spouse's Social Security number  
(only if joint filing)

Taxpayer's  
last name

Spouse's last name  
(only if joint filing)

AMOUNT OF  
PAYMENT

**\$**

Include this voucher and paper check or money order (payable to Ohio Treasurer Richard Cordray) with your Ohio income tax return and mail to the address shown on page 4 of Ohio form IT 1040. If you are not enclosing this voucher and payment with your Ohio income tax return, then mail this voucher and payment to Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131.

CREDIT CARDS PROUDLY ACCEPTED:



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## General Information for Ohio Forms IT 1040 and IT 1040EZ

### Who Must File an Ohio Income Tax Return?

Every Ohio resident and every part-year resident (see page 10 for a discussion of "residency") 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 earned in Ohio (**Note:** See "Exception," below);
- Ohio lottery winnings;
- Income or gain from Ohio property;
- Income or gain from a sole proprietorship doing business in Ohio; AND
- Income or gain from a pass-through entity doing business in Ohio.

**Exception.** A full-year nonresident living in a border state does not have to file if the nonresident's only Ohio-sourced income is wages received from an unrelated employer.

You **do not** have to file an Ohio return if . . .

- you are single, 65 or older AND your federal adjusted gross income is less than or equal to \$11,500 AND you have no Schedule A adjustments.
- you are married, filing jointly, age 65 or older AND your federal adjusted gross income is less than or equal to \$13,000 AND you have no Schedule A adjustments.
- your only source of income is retirement income that is eligible for the retirement income credit (line 48) AND the credit is the same or larger than your tax before credits (line 6).
- your exemption amount (line 4) is the same as or more than your Ohio adjusted gross income (line 3).

### When Do I Have to File?

For calendar year 2008 most taxpayers must file on or before April 15, 2009 (for exceptions, see "What if I Need More Time To File?" and "Military Personnel Stationed Outside Ohio" on page 8). Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year.

### What Tax Records Do I Need to Keep?

Keep a copy of your completed income tax return. Also keep copies of any documents you used to prepare your return. Keep these

records for at least four years from the later of the filing due date or the date you filed the return. The Ohio Department of Taxation may audit your tax return. If so, you must be able to prove all claims and items listed on your return.

### Can Dependent Children Claim Themselves if They File Their Own Tax Return?

Yes! Ohio law differs from federal law. Ohio law permits dependents who are claimed on their parents' tax return to claim themselves on their own tax return.

### What if I Want a Receipt to Prove That I Paid?

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

### How Should Investors in a Pass-Through Entity Report Income?

A pass-through entity is a partnership, S corporation or limited liability company treated as a partnership or an S corporation for federal income tax purposes. Unless the exception, below, applies, each investor in any pass-through entity doing business in Ohio must file Ohio form IT 1040.

**Exception:** Such investors do not have to file Ohio form IT 1040 if ALL of the following apply:

- the investor is a full-year nonresident; AND
- the pass-through entity files Ohio form IT 4708, annual composite income tax return, on behalf of the investor; AND
- the investor has no other Ohio-sourced income or, if the investor has other Ohio-sourced income, that income is also reported on another Ohio form IT 4708.

### How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?

Each full-year nonresident and each part-year resident who is engaged in business (as a sole proprietor or through a partner-

Where to Mail Your Return (Be sure to sign your return before mailing.)		
Ohio Form	Payment and IT40P Enclosed?	Address
IT 1040	No	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
IT 1040	Yes	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
IT 1040EZ	No	Ohio Department of Taxation P.O. Box 182294 Columbus, OH 43218-2294
IT 1040EZ	Yes	Ohio Department of Taxation P.O. Box 182850 Columbus, OH 43218-2850

ship, S corporation or limited liability company) in Ohio must apportion his/her business income inside and outside of Ohio. If you file Ohio form IT 1040, use Ohio form IT 2023 (income allocation and apportionment worksheet) to determine the proper amount of credit to claim in Schedule D of Ohio form IT 1040. See page 10 for an explanation of "residency."

### What if a Taxpayer Is Deceased?

If the taxpayer dies before filing the return, the taxpayer's personal representative has to file and sign the return on behalf of the taxpayer who died. A personal representative can be the executor, administrator or anyone who is in charge of the deceased taxpayer's property.

Important:

- Use the same filing status as shown on the IRS income tax return.
- Check the "Deceased" box after the applicable Social Security number on page 1 of the return.



We cannot rewrite a decedent's refund check by making it payable to the estate of the decedent or adding an executor's name.

### What if I Need More Time to File?

You must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension request form but honors the IRS extension. You should include with the Ohio income tax return a copy of your IRS extension or your extension confirmation number or a printed copy of the IRS acknowledgment. An extension of time to file does not extend the time for payment of the tax due. So, **except as set forth below**, you must make extension payments by April 15, 2009 on Ohio form IT 40P (see pages 5 or 43 of these instructions). Interest will accrue on any tax not paid by April 15, 2009, and penalties also may apply.

**Exception:** Certain military personnel may have an additional extension of time to file and to pay (see "Military Personnel Stationed Outside Ohio," at right).

### Do I Owe Penalties and Interest?

A failure-to-file penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to file your Ohio income tax return by the due date or the extended due date.

A failure-to-pay penalty of double the interest charged generally will apply if you do not pay the tax by April 15, 2009. However, this penalty does not apply if (i) you obtained an IRS extension of time to file, (ii) your total payments made by April 15, 2009 equal or exceed 90% of your total Ohio tax (make any required payments electronically via our Web site at [tax.ohio.gov](http://tax.ohio.gov) or use Ohio form IT 40P on pages 5 or 43 of these instructions) and (iii) you pay the balance due by the extended due date (make any required payments electronically via our Web site or use another Ohio form IT 40P, also available on our Web site).

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

Except for certain military servicemembers (see "Military Personnel Stationed Outside Ohio" at right), interest will be applied from the date the tax should have been paid (April 15, 2009) until the

date of payment. The interest rate for 2009 is 5%. Penalties also may apply.

### How Do I Round to the Nearest Dollar?

You are required to round to the nearest whole dollar. To do so, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the next highest dollar.

### What if I Need to Correct My Income Tax Return After I File?

You can make any change or correction to your return by filing an amended Ohio income tax return (Ohio form IT 1040X). Use this form to amend your 2008 Ohio form IT 1040 or IT 1040EZ (you can get Ohio form IT 1040X from our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by calling 1-800-282-1782).

If you correct your IRS income tax return for 2008 or you are audited by the IRS, you must amend and file your Ohio income tax return within 60 days of the final determination of the IRS change.



The IRS informs us of all changes it makes to your IRS income tax return. To avoid penalties, be sure to file your Ohio amended return within 60 days of the final determination of the IRS change.

### Should I Make Estimated Tax Payments in 2009?

Estimated tax is the method used to pay tax on income when your withholding and credits do not cover your tax liability. You must pay estimated tax if you expect your 2009 tax to be more than \$500 after subtracting your withholding and credits. Common examples of income sources that make quarterly estimated payments necessary are self-employment income, pensions, commissions, lump sum payments, capital gains, dividends, interest, alimony or other sources of income not subject to withholding.

If you estimate that you will owe more than \$500 in tax for 2009 (after subtracting your estimated withholding and credits), then you should make quarterly estimated payments either on Ohio form IT 1040ES or by filing and paying electronically (see pages 5 or 43 of these instructions).



If you are required to make estimated payments and do not, you may be subject to an interest penalty on your underpayment of estimated taxes. Use Ohio form IT/SD 2210 (see [tax.ohio.gov](http://tax.ohio.gov)) to calculate the interest penalty on your underpayment amount.

#### 2009 Estimated Tax Payment Due Dates

1st quarter – April 15, 2009	3rd quarter – Sept. 15, 2009
2nd quarter – June 15, 2009	4th quarter – Jan. 15, 2010

**TIP** – If you don't want to make estimated payments, increase the amount of Ohio tax your employer withholds from your wages. To do this, file a revised Ohio form IT 4 (Employee's Withholding Exemption Certificate found at [tax.ohio.gov](http://tax.ohio.gov)) with your employer.

### Military Personnel Stationed Outside Ohio

For detailed information, visit our Web site at [tax.ohio.gov](http://tax.ohio.gov) and see our 2008 information release IT 2008-02 entitled "Military Taxpayer Guide to Taxable Income and Deductions."

**If you were an Ohio resident during taxable year 2008, active duty military pay that you received while you were stationed outside Ohio is not taxed.** See line 37 instructions on page 21.

You can also calculate a resident tax credit if your nonmilitary pay was taxed by another state. See Schedule C instructions on page 26.

If you were not an Ohio resident, Ohio does not tax your military pay (see line 36 instructions on page 20). However, Ohio does tax your nonmilitary pay included in your federal adjusted gross income if the nonmilitary pay was earned in Ohio (see Schedule D instructions on page 27).

Income from nonmilitary Ohio employment and Ohio profits and gains from Ohio rental property are examples of income taxed by Ohio. If you are unsure of your state of residency, see "Ohio Residency Status" on page 10.

Each taxpayer who is (i) either a member of the National Guard or a reserve component of the armed forces of the United States, (ii) called to active duty pursuant to an executive order issued by the president of the United States or an act of Congress of the United States and (iii) eligible for a federal extension of time to file his/her IRS income tax return automatically receives an extension of time to file the Ohio income tax return and to pay the Ohio income tax. The Ohio extension is for the same length of time as the federal extension. During the extension period, these taxpayers do not have to pay any interest, interest penalty or penalty on any tax due.

## **Do I Have to File a School District Income Tax Form?**

Many Ohio school districts have an additional income tax. These school districts are marked with an asterisk (\*) on pages 38-42 in this booklet. If during 2008 you were a full-year or part-year Ohio domiciliary and you either lived in or were domiciled in one of these districts during all or part of the year, then by the due date for filing your Ohio income tax return you must also file an Ohio form SD 100, School District Income Tax Return, with the Ohio Department of Taxation. **You can electronically file your school district return**, or you can get Ohio form SD 100 from our Web site at [tax.ohio.gov](http://tax.ohio.gov), from your local school board office or by calling toll-free 1-800-282-1782.

## **What Is a Medical Savings Account and What Are the Qualifications?**

A medical savings account is used to pay eligible medical expenses of the account-holder or the account-holder's spouse and/or the account-holder's dependents. A medical savings account can be opened by or on behalf of a person that participates in a sickness and accident plan, a plan offered by a health maintenance organization or a self-funded, employer-sponsored health-benefit plan pursuant to the federal *Employee Retirement Income Security Act*.

You must designate an administrator for the medical savings account at the time you open the account. Account-holders are generally permitted to withdraw the funds at any time for any reason. However, **account administrators may not return any funds deposited during the year of deposit except for reimbursement of eligible medical expenses.** Any withdrawals for a nonqualifying medical purpose may result in increased Ohio taxes. An "eligible medical expense" includes any expense for a service rendered

by or for an article, device or drug prescribed by a licensed health care provider or provided by a Christian Science practitioner. See line 44 instructions on page 23 for a more detailed explanation.

## **Do Both Nonresident, Married Filing Jointly Taxpayers Have to Sign the Return?**

**General Rule:** If your filing status on your IRS income tax return is married filing jointly and the exception discussed below does not apply, then both spouses must sign the Ohio income tax return (please see "Filing Status" on page 11 of these instructions for more information about your filing status for your Ohio income tax return).

**Exception to the General Rule:** Your spouse does not have to sign a married filing jointly return only if all three of the following apply:

- Your spouse resided outside Ohio for the entire year; AND
- Your spouse did not earn any income in Ohio; AND
- Your spouse did not receive any income in Ohio.

See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is available through our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## **Does Ohio Follow the Alternative Preparer Signature Procedures?**

The Ohio Department of Taxation follows IRS Notice 2004-54, which provides for alternative preparer signature procedures for IRS income tax paper returns that paid practitioners prepare on behalf of their clients. Except as set forth below, paid preparers must follow those same procedures with respect to the following Ohio paper returns: individual income tax, school district income tax, withholding tax (employer and pass-through entity) and corporation franchise tax. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

**Exception:** The paid preparer should print (rather than write) his/her name on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

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

Yes. Just check the "Yes" box below your tax preparer's name on the bottom of page 2 on Ohio form IT 1040EZ or IT 1040. By checking the "Yes" box, you are authorizing your preparer to contact the Ohio Department of Taxation concerning questions that arise during the processing of your Ohio income tax return.

Checking "Yes" also authorizes your preparer to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of your refund or payments, and to respond to mathematical error notices, offsets and return preparation notices that you have received from the department and have shown your preparer.

## **Where Can I Find the Ohio Law References About Income Taxes?**

To see the sections of the Ohio Revised Code that relate to the line items on Ohio form IT 1040, go to [http://tax.ohio.gov/divisions/ohio\\_individual/individual/documents/2008\\_it\\_form\\_law\\_references.pdf](http://tax.ohio.gov/divisions/ohio_individual/individual/documents/2008_it_form_law_references.pdf).

# Completing the Top Portion of Ohio Form IT 1040 and IT 1040EZ

## Filling Out Your Income Tax Return

Ohio form IT 1040 and IT 1040EZ have been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY**.
2. Use this form **ONLY** for the taxable year **2008**.
3. Round numbers to the nearest dollar. Do not print over the pre-printed zeros in the boxes on the far right, which designate cents (.00).
4. Print your numbers and letters (**UPPERCASE** only) inside the boxes as shown below:

1 2 3 ANY STREET

If the boxes don't appear on your return, do **not** hand-draw the boxes.

**Name(s), Address and Social Security Number(s).** If you received a preprinted label with your Ohio form IT 1040/IT 1040EZ booklet, please read the instructions, below. If your label is lost or damaged, enter your name, address and Social Security number(s) on your return (if married filing jointly, please also enter your spouse's Social Security number).

## Your Mailing Label – What Does It Mean?

**Why Use the Label?** The mailing label on the front of the instruction booklet is designed to speed processing at our service center and prevent errors that delay refund checks. **Do not place the label on your return until you have finished completing all of the lines of your return.**

In addition to your name, address and Ohio income tax reference number, the label contains other postal information. The illustration below shows you where these items appear.

Postal service local delivery route within your ZIP code. This is not always present.

Two names indicate joint filing

Ohio income tax reference number

School district number

Sequence number (can have up to seven characters)

Your name and address

Your ZIP code and the mailbag number presort designation

CAR-RT SORT \*\*CR001

SD 2104

1234

1234-5678-9012

KENNETH L. SMITH (TIN 12)

SUSAN B. SMITH (TIN 34)

300 PARK WAY

HOMETOWN OH 45300-3253

## Did You Receive a Label With the Correct Information?

**YES...** If you are using either computer software or our electronic fill-in forms (found on our Web site at [tax.ohio.gov](http://tax.ohio.gov)) to prepare your Ohio income tax return, please **do not** use the label.

If you are manually preparing your Ohio income tax return, take the label off the back of the tax booklet and place it on the "Name" space on the return. **However, if the label shows each spouse's name but you are filing separate returns, do not use the label.**

**Note:** You must fill in your Social Security number(s) in the space(s) provided.

**NO...** If you received a label with incorrect information, do not use the label. Print your name, address and Social Security number in the spaces provided. If this is a joint return, print both names and Social Security numbers in the spaces provided.

**If you didn't receive a label,** please print your name, address and Social Security number in the spaces provided. If this is a joint return, print both names and Social Security numbers in the spaces provided.

## County

If your home address is an Ohio home address, indicate on page 1 of the return the county for that address. Otherwise, leave this line blank.

## Ohio Residency Status

If your filing status is married filing jointly, each spouse must indicate his/her residency.

- **Resident.** Mark this box if you were a resident of Ohio all year. If you were away temporarily, you were a full-year resident of Ohio.
- **Nonresident.** Mark this box if you resided outside of Ohio all year. Write the two-letter abbreviation of the state where you resided for 2008 in the space provided. For more information, please see our personal income tax information release entitled "Residency Guidelines," which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

Nonresidents who earn and receive all income outside of Ohio will not have an Ohio tax liability. Nonresidents who earn or receive some 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.

- **Part-year Resident.** Mark this box if you permanently moved into or out of Ohio during 2008, not counting being away temporarily.



**Part-year residents should use the nonresident/part-year resident credit in Schedule D for income earned while they were a resident of another state (see page 27 of these instructions).**

**What if I Am in the Military?** Military personnel who are stationed outside Ohio and who are claiming to have a home of record outside Ohio must file by June 1, 2009 the Ohio form ITDA-M, Affidavit of Non-Ohio Domicile for Taxable Year 2008 – Military. The affidavit form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov). If Ohio income tax was mistakenly withheld, you must submit form DD 2058 or its equivalent to the applicable military authorities to change your military state of residence.

## Filing Status

Your filing status must be the same as your IRS income tax filing status for 2008 with the following exception: If you marked the box labeled “qualifying widow(er) with dependent child” on your IRS income tax return, then mark the “single or head of household or qualifying widow(er)” box on your Ohio income tax return.



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

## Ohio Political Party Fund

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

If your filing status is single or head of household, married filing separately or qualifying widow(er) and your tax (line 16 of Ohio

form IT 1040 or line 12 of Ohio form IT 1040EZ) is \$1 or more, you may choose to have \$1 go to this fund by checking the “Yes” box on the return. If your filing status is married filing jointly and your tax (line 16 of Ohio form IT 1040 or line 12 of Ohio form IT 1040EZ) is \$2 or more, each of you may choose to have \$1 go to this fund by checking the “Yes” boxes on the return. Checking “Yes” will neither increase the tax due nor reduce the refund shown on your return.

## Ohio School District Number

Every Ohio public school district has an identification number. These numbers are shown on pages 38-42 of this booklet.

Look up the number for the Ohio school district in which you were domiciled for the majority the year and write it in the space provided. Nondomiciliaries should enter 9999 in the space provided.

If you are unsure of your Ohio school district, use The Finder (see page 37 of these instructions).

## What Is the Difference Between Tax Table 1 and Tax Table 2?

Income Tax Table 1, which begins on page 30, shows the tax amount for \$50 increments of income. The tax is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income tax Table 2, which is shown on page 36.

## What if I Move After Filing My Tax Return and I'm Due a Refund?

If you move after filing your tax return and you are expecting a refund, please notify the post office servicing your old address and fill out a change-of-address form.

**Sample W-2**

See “Ohio Tax Withheld” instructions on page 14 (Ohio form IT 1040EZ) and page 18 (Ohio form IT 1040)

Place all W-2 documents on top of page 1 of your Ohio income tax return. Do not use staples, tape or glue.

**Box b** – Employer identification number

**Box 16** – Your state wages, tips, etc.

**Box 17** – Your state income tax withholding

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

**Box 19** – Do **NOT** include this amount as part of your Ohio income tax withholding.

a Control number		OMB No. 1545-0008	
b Employer identification number <b>XX-XXXXXX</b>		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 Employee's social security number		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name		11 Nonqualified plans	12a
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third party sick pay <input type="checkbox"/>	12b
		14 Other	12c
			12d
f Employee's address and ZIP code		15 State Employer's state ID number	16 State wages, tips, etc.
		17 State income tax	18 Local wages, tips, etc.
		<b>OH</b>	<b>\$ xx,xxx.xx</b>
		<b>\$ xxx.xx</b>	
		19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

**2008**

Department of the Treasury—Internal Revenue Service

### 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. Your failure to supply any information requested on a tax form prescribed by the tax commissioner may result in (i) the imposition of penalties for failing to file a complete tax return or (ii) the denial of a license, if applicable.

## Ohio Form IT 1040EZ Line Instructions

**You cannot use Ohio form IT 1040EZ if (i) you made estimated income tax payments, (ii) you claim a credit carryover from last year, (iii) you were a nonresident or part-year resident during the year, (iv) your federal adjusted gross income exceeds \$999,999,999, (v) you have any income adjustments other than the adjustments for state and local income tax refunds (see page 19 of these instructions) or (vi) you claim any credits discussed on pages 25-27 of these instructions.**

**Round all numbers to the nearest whole dollar.**

### EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2008 IRS income tax return:

IRS form 1040, line 37 **OR**  
IRS form 1040A, line 21 **OR**  
IRS form 1040EZ, line 4



**In all cases, line 1 on your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.**

**Zero or Negative Federal Adjusted Gross Income.** If you have zero or a negative federal adjusted gross income, then you must include a copy of page 1 of your IRS form (1040, 1040A, 1040EZ, 1042-S or equivalent) with your Ohio form IT 1040EZ return.

### EZ Line 2 – State or Local Tax Refunds

To see if you qualify for this deduction, complete **Worksheet A** on page 15 of these instructions.

### EZ Line 4 – Personal and Dependent Exemptions

**Personal Exemption.** You can claim a personal exemption of \$1,500 for yourself and, if filing a joint return, your spouse can claim an additional \$1,500.

**Dependent Exemptions.** Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your IRS tax return. You can claim a \$1,500 deduction for each dependent exemption.

**What Personal Exemptions and Dependent Exemptions Can I Claim?** You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your IRS tax return with the following exception:

- Children being claimed as dependents on their parents' Ohio tax return may also claim the \$1,500 personal exemption on their own Ohio tax return.

Enter the number of your personal and dependent exemptions in the space provided on line 4 and multiply this number by \$1,500.

**Tip for Lines 4 and 9 –** Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of \$1,500 (line 4) and a \$20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed as a dependent on another taxpayer's tax return.**

### EZ Line 5 – Ohio Taxable Income

Subtract line 4 from line 3. If the amount on line 3 is less than line 4, enter -0- on line 5. You do not owe any Ohio income tax. If you had Ohio tax withheld, you **must** complete the rest of the return to get a refund.

**Note:** If the amount on this line is \$10,000 or less, you owe no tax. Be sure to enter a \$93 credit on line 7.

### EZ Line 6 – Tax on Line 5

Using the tax tables on pages 30-36 of these instructions, figure your tax on your Ohio taxable income (line 5).

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Tax Table 1, or you may use Tax Table 2.
- If your taxable income is \$100,000 or more, you **must** use Tax Table 2.

**Note:** Income Tax Table 1 shows the tax amount for \$50 increments of income and is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2.

### EZ Line 9 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 9. See **"TIP,"** at left.

### EZ Line 11 – Joint Filing Credit



**To qualify for this credit, you and your spouse must each have qualifying Ohio adjusted gross income of at least \$500 after you have figured your Schedule A adjustments.**

If you are a married couple filing a joint Ohio income tax return, you may qualify for a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. **Qualifying Ohio adjusted gross income** does not include income from Social Security benefits, most railroad retirement benefits, military retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of \$650.

**Example 1:** Bob and Sue file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 2 and is not included in Bob and Sue's Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Bob had another source of qualifying income of \$500

or more not deducted on line 2, he and Sue would qualify for the credit.

If you **do not** qualify for the joint filing credit, enter -0- on line 11. If you **do** qualify for the joint filing credit, figure it this way:

If your Ohio taxable income (line 5) is:	Your credit is:
\$25,000 or less .....	20% of line 10a
More than \$25,000, but not more than \$50,000 .....	15% of line 10a
More than \$50,000, but not more than \$75,000 .....	10% of line 10a
More than \$75,000 .....	5% of line 10a

**The credit is limited to a maximum of \$650.**

**Example 2:** If your Ohio taxable income (line 5) is \$20,000 and the amount on line 10a is \$332, then the joint filing credit will be \$66:

$$\begin{array}{r} \$332 - \text{from line 10a} \\ \times .20 - \text{from table above} \\ \hline \text{Joint filing credit} = \$66 \text{ (rounded)} \end{array}$$

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing \$500 or more of income, then you **must** include with the return a separate statement explaining the income that qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in Ohio adjusted gross income (line 3) in order to take the joint filing credit.

## EZ Line 13 – Interest Penalty

If the tax reported on line 12 minus the withholding shown on line 16 is more than \$500, you must complete and enclose Ohio form IT/SD 2210, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## EZ Line 14 – Unpaid Ohio Use (Sales) Tax

Use line 14 of the Ohio form IT 1040EZ income tax return to report the amount of unpaid use (sales) tax (if any) that you may owe from out-of-state purchase(s) that you made in 2008 (for example, mail order or Internet purchases). Complete **Worksheet B** on page 15 of these instructions. A detailed explanation of the Ohio use tax is on page 28 of these instructions.

**Note:** If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing form VP USE, then you do not have to report the use tax on line 14 of Ohio form IT 1040EZ.

## EZ Line 16 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G; or 1099-R). See sample W-2 on page 12.

- Place **legible state copies** of your W-2, W-2G or 1099-R on top of Ohio form IT 1040EZ. Please do not staple, tape or glue.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you may **not** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, use Ohio form IT 1040 and see line 22b instructions on page 18.

## EZ Lines 18, 19, 20 – Donations



**A donation will reduce the amount of the refund that we will send you. If you decide to donate to the Military Injury Relief Fund or to Ohio wildlife or nature preserves, 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, leave lines 18, 19 and 20 blank.**

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Please note that your donation may be tax deductible on the year 2008 IRS income tax form.

**Military Injury Relief Fund.** Use line 18 to donate all or part of your overpayment shown on line 17 to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States' armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom. If you wish to donate, write the amount on line 18.

If you do not have an overpayment on line 17, but you want to donate to provide grants to such individuals, you can do so by writing a check payable to Ohio Treasurer Richard Cordray (ODJFS) and mailing it to the Ohio Department of Job and Family Services, Military Injury Relief Fund, P.O. Box 182367, Columbus, OH 43218-2367.

**Wildlife and Natural Areas.** If you have an overpayment on line 17, you may donate part or all of it to either or both of the two programs administered by the Ohio Department of Natural Resources. The natural resources programs work to protect your natural heritage.

Use line 19 to donate to help all of Ohio's 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!

Use line 20 to donate to the preservation of Ohio's nature preserves and scenic rivers. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.

If you do not have an overpayment on line 17, but you want to donate to protect Ohio's natural heritage, you can do so by writing a check payable to either the "Nongame and Endangered Wildlife Special Account" (wildlife) or the "Natural Areas and Preserves Special Account" (nature preserves). Mail your check to the Ohio Department of Natural Resources, Deputy Directors' Office, 2045 Morse Road, Building D-3, Columbus, OH 43229-6693.

## EZ Line 22 – Amount You Owe

If line 15 is larger than line 16, you owe more tax.

- Make your personal check or money order payable to Ohio Treasurer Richard Cordray. Write your Social Security number on your personal check or money order and include Ohio form IT 40P (see pages 5 or 43 of these instructions) and your payment with Ohio form IT 1040EZ.
- You can also pay by electronic check or credit card (see pages 5 or 43 of these instructions).

If you cannot pay the amount you owe, you must file the return by April 15, 2009 to avoid the late filing penalty (but see "Military Personnel Stationed Outside of Ohio?" on page 8 of these instructions).

## 2008 Ohio Form IT 1040EZ Worksheets

### Worksheet A for Line 2 – Deductions for State and Local Income Tax Refunds

If you filed **IRS form 1040**, you may be entitled to a deduction on your Ohio tax return this year for state or local income tax refunds you received in 2008. You are **not** entitled to a deduction this year if you filed **IRS form 1040A or 1040EZ**. Complete this worksheet to determine if you are entitled to a deduction on line 2 of Ohio form IT 1040EZ.

a. Did you file **2008 IRS form 1040A or 1040EZ**?

- ☐ **Yes. STOP** and enter -0- on line 2 of Ohio form IT 1040EZ.  
☐ **No. Complete line b, below.**

b. Enter here and on line 2 of Ohio form IT 1040EZ the amount from line 10 of your **2008** IRS form 1040.

**\$ .00**

### Worksheet B for Line 14 – Ohio Use Tax

If during 2008 you made any out-of-state purchase of goods or services that you used, stored or consumed in Ohio (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax in any state on that purchase, you are required to complete this worksheet to determine the Ohio use tax you owe on that purchase. Please complete the following worksheet to determine if you owe any Ohio use tax (which is the Ohio sales tax on your out-of-state purchase). For additional information, see page 28 of these instructions.

a. During 2008 did you make any of the purchases described above?

- ☐ **No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax.** Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ.  
☐ **Yes –** Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).

b. Did the retailer charge you sales tax (Ohio or any other state) on each such out-of-state purchase?

- ☐ **Yes – STOP – You do not owe any Ohio use tax.** Enter -0- on line e below and on line 14 of Ohio form IT 1040EZ.  
☐ **No –** You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.

c. Enter the total of such out-of-state purchases on which you paid **no** sales tax and **no** Ohio use tax.

**\$ .00**

d. Enter your county use tax rate. Please use the decimal rates on page 29 of these instructions to calculate your use tax.

**X . \_ \_ \_ \_**

e. Multiply line c by line d. This is the amount of Ohio use tax that **you owe** on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 14 of Ohio form IT 1040EZ. This amount is part of your income tax liability.

**\$ .00**

# Ohio Form IT 1040 Line Instructions

*Round all numbers to the nearest whole dollar.*

## Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2008 IRS income tax return:

IRS form 1040, line 37 **OR**  
 IRS form 1040A, line 21 **OR**  
 IRS form 1040EZ, line 4 **OR**  
 IRS form 1040NR, line 35.



**In all cases, line 1 on your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.**

**Zero or Negative Federal Adjusted Gross Income.** If you have zero or a negative federal adjusted gross income, you must include a copy of page 1 of your IRS form (1040, 1040A, 1040EZ, 1040NR, 1042-S or equivalent) with your Ohio form IT 1040 return.

**Nonresident Taxpayers.** If you and/or your spouse are not residents of Ohio and your filing status for federal income tax purposes is married filing jointly, then you **must** show the same adjusted gross income as on your IRS income tax return. You must show this amount even if you or your spouse did not earn or receive any income in Ohio. See Ohio Administrative Code (Ohio Rule) 5703-7-18, which is available through our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Line 2 – Ohio Adjustments

Schedule A (lines 31-47) on page 3 of Ohio form IT 1040 lists the additions and deductions to your federal adjusted gross income. Turn to pages 19-25 of these instructions and read about the adjustments you must make.

- If you have no additions or deductions to your Ohio income, leave line 2 blank.
- You must complete the applicable line items on Schedule A, page 3 of this return if you have any additions or deductions. Then copy the net adjustments from line 47 onto line 2 of this return (enclose page 3).

**Important:** If you show any amount on this line other than -0-, you must include page 3 when you mail your return.

## Line 4 – Personal and Dependent Exemptions

**Personal Exemptions.** You can claim a personal exemption of \$1,500 for yourself and, if filing a joint return, your spouse can claim an additional \$1,500.

**Tip for Lines 4 and 9 –** Every taxpayer who files an Ohio income tax return is entitled to a personal exemption of \$1,500 (line 4) and a \$20 exemption credit (line 9). **You are entitled to this deduction and credit even if you can be claimed as a dependent on another taxpayer's tax return.**

**Dependent Exemptions.** Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your IRS tax return. You may claim a \$1,500 deduction for each dependent.

## Line 5 – Ohio Taxable Income

Subtract line 4 from line 3:

- Your exemption amount on line 4 may be more than your Ohio adjusted gross income on line 3. If so, enter -0- on lines 5 through 17. If you had Ohio tax withheld or made an estimated or extension payment, you must complete and file this return to receive any overpayment.

**Note:** If the amount on this line is \$10,000 or less, you owe no tax. Be sure to enter \$93 on line 53 and complete Schedule B. Enter on line 7 the amount you show on line 57 and enclose page 4 of Ohio form IT 1040.

## Line 6 – Tax on Line 5

Using the tax tables on pages 30-36 of these instructions, figure your tax on your Ohio taxable income (line 5).

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Tax Table 1, or you may use Tax Table 2.
- If your taxable income is \$100,000 or more, you **must** use Tax Table 2.

**Note:** Income Tax Table 1 shows the tax amount for \$50 increments of income and is calculated on the midpoint income for all of the income in that \$50 range. The tax amount listed on Income Tax Table 1 may be slightly lower or higher than the tax amount computed by using Income Tax Table 2.

## Line 7 – Nonbusiness Credits from Schedule B

Schedule B on page 4 of the Ohio form IT 1040 return has a list of the nonbusiness credits that you may be allowed to take. Turn to page 25 of these instructions to read about the credits for which you may be eligible.

If you can claim any of these credits, you will need to complete Schedule B. Enter on line 7 the total credits from line 57 and enclose page 4 of Ohio form IT 1040.

**Important:** If you show any amount on this line other than -0-, you must include page 4 when you mail your return.

## Line 11 – Joint Filing Credit



**To qualify for this credit, you and your spouse must each have qualifying Ohio adjusted gross income of at least \$500 after you have figured your Schedule A adjustments.**

If you are a married couple filing a joint Ohio income tax return, you may qualify for a joint filing credit. You can take this credit only if each spouse has qualifying Ohio adjusted gross income of \$500 or more. **Qualifying Ohio adjusted gross income** does not include income from Social Security benefits, most railroad retire-

ment benefits, military retirement income, interest, dividend and capital gain distributions, royalties, rents, capital gains, and state or local income tax refunds. This credit is limited to a maximum of \$650.

**Example 1:** Bob and Sue file a joint return. Sue earned \$200,000 from her current employment. Bob's only source of income is \$500 from his state and municipal income tax refunds included in federal adjusted gross income. This \$500 is deducted on line 38 and is not included in Bob and Sue's Ohio adjusted gross income. Therefore, they do not qualify for Ohio's joint filing credit. However, if Bob had another source of qualifying income of \$500 or more not deducted on Schedule A, he and Sue would qualify for the credit.

If you **do not** qualify for the joint filing credit, enter -0- on line 11.

If you **do** qualify for the joint filing credit, figure it this way:

If your Ohio taxable income (line 5) is:	Your credit is:
\$25,000 or less .....	20% of line 10a
More than \$25,000, but not more than \$50,000 .....	15% of line 10a
More than \$50,000, but not more than \$75,000 .....	10% of line 10a
More than \$75,000 .....	5% of line 10a

**The credit is limited to a maximum of \$650.**

**Example 2:** If your Ohio taxable income (line 5) is \$20,000 and the amount on line 10a is \$332, then the joint filing credit will be \$66:

$$\begin{aligned} & \$332 - \text{from line 10a} \\ & \times .20 - \text{from table above} \\ \text{Joint filing credit} = & \$66 \text{ (rounded)} \end{aligned}$$

If you qualify for this credit, but you and your spouse do not each have a W-2 form showing \$500 or more of income, then you **must** include with the return a separate statement explaining the income that qualifies for this credit. You **must** show that each spouse has \$500 or more of qualifying income included in Ohio adjusted gross income (line 3) in order to take the joint filing credit.

## Line 15 – Manufacturing Equipment Grant

For taxable years ending on or after July 1, 2005, the Ohio Revised Code section 5747.31 manufacturer's credit converts to a grant administered by the Ohio Department of Development. For taxable years ending before July 1, 2005, the credit continues to apply.

The manufacturer's grant applies to each sole proprietor who purchased new manufacturing machinery and equipment during the qualifying purchase period July 1, 1995 to June 30, 2005. The manufacturer's grant also applies to each taxpayer having an interest in pass-through entities that purchased new manufacturing machinery and equipment during the qualifying purchase period July 1, 1995 to June 30, 2005. In all cases, the taxpayer or the pass-through entity must install the new manufacturing machinery and equipment in Ohio no later than June 30, 2006.

The grant is claimed as a direct reduction to the taxpayer's 2008 Ohio income tax liability and is nonrefundable. The concepts, definitions and computations that apply to the credit also apply to the grant.

If the taxpayer's taxable year ended on or after July 1, 2005, the grant applies not only to the qualifying new manufacturing machinery and equipment purchased during the period Jan. 1, 2005 to June 30, 2005, but also to qualifying equipment purchased in 2004 and earlier purchase years. Thus, for each taxpayer whose taxable year ended on or after July 1, 2005, the grant applies to (i) the 1/7 amounts from 2005 qualifying purchases, (ii) the 1/7 amounts from pre-2005 qualifying purchases for which the taxpayer claimed the manufacturer's credit on prior years' income tax returns and (iii) unused credit carryforwards (limited to a three-year carryforward period).

If a C corporation elected S corporation status and at the time of the election the C corporation would have been able to claim the manufacturing credit or grant, then those individuals who owned the stock in the corporation at the time of the election may claim the grant for "unused" manufacturing credits. For purposes of claiming the grant, unused manufacturing credits include both the (i) unused 1/7 amounts that would have been available to the C corporation in each of the next six franchise tax years had the C corporation not made the "S" election and (ii) unused carryforward amounts that would have been available to the C corporation in each of the next three franchise tax years had the C corporation not made the "S" election.

**Note:** The grant applies only if both of the following conditions are met:

- 1) The taxpayer files a grant request form with the taxpayer's 2008 individual Ohio income tax return.** The grant request form is available on both the Ohio Department of Taxation's Web site ([tax.ohio.gov](http://tax.ohio.gov)) and on the Ohio Department of Development's Web site ([www.odod.state.oh.us](http://www.odod.state.oh.us)), **AND**
- 2) The purchaser of the qualifying new manufacturing machinery and equipment filed a "notice of intent" with the Ohio Department of Development by the date of the taxpayer's timely filed Ohio tax return, including extensions, for the taxpayer's taxable year that included Sept. 30, 2005.** However, a timely filed notice of the intent to claim the credit constitutes a timely filed notice of the intent to claim the grant.

## Line 17 – Interest Penalty

If line 16 minus the sum of (i) line 20, (ii) your 2007 overpayment credited to 2008 and (iii) the amount on line 22 is \$500 or less, enter -0- on line 17. Otherwise, you may owe an interest penalty unless the sum of (i) line 20, (ii) your 2007 overpayment credited to 2008 and (iii) the amount on line 22 is equal to or greater than one of the following:

- 90% of your 2008 Ohio income tax (line 16, 2008 Ohio form IT 1040); OR
- 100% of your 2007 Ohio income tax (line 16, 2007 Ohio form IT 1040 or line 12, 2007 Ohio form IT 1040EZ).

Use Ohio form IT/SD 2210 to compute the interest penalty and enter on line 17 the total interest penalty shown on that form. Include Ohio form IT/SD 2210 with your Ohio form IT 1040.

**Note:** You can obtain Ohio form IT/SD 2210 from our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Line 18 – Unpaid Ohio Use (Sales) Tax

Use line 18 of the Ohio form IT 1040 income tax return to report the amount of unpaid use (sales) tax (if any) that you may owe from

out-of-state purchases that you made in 2008 (for example, mail order or Internet purchases). Complete the worksheet on page 29 of these instructions. A detailed explanation of the Ohio use tax is on page 28 of these instructions.

If you did not make any out-of-state purchases during 2008, enter -0- on line 18. If you did make any out-of-state purchase during 2008 and if you paid **no** sales tax on that purchase, then you are required to complete the use tax worksheet on page 29 of these instructions to determine the amount of Ohio use tax you owe (which is the sales tax on that purchase).

**Note:** If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing form VP USE, then you do not have to report the use tax on line 18 of Ohio form IT 1040.

## Line 20 – Ohio Tax Withheld

Enter the total amount of Ohio income tax withheld. This is normally shown on your tax statement form (W-2, box 17; W-2G; or 1099-R). See sample W-2 on page 12 of these instructions.

- Place **legible state copies** of your W-2, W-2G or 1099-R on top of Ohio form IT 1040. Please do not staple, tape or glue.
- You cannot claim on the Ohio return any taxes withheld for another state, a city or a school district.
- If you are a direct or indirect investor in a pass-through entity, you may **not** claim on this line taxes withheld on your behalf by a pass-through entity. For proper reporting of taxes withheld on your behalf by a pass-through entity, see line 22b instructions, below.

## Line 21 – Ohio Estimated Tax and IT 40P Extension Payments for 2008 and Amount of 2007 Overpayment Credited to 2008

Enter the total estimated income tax payments submitted with your 2008 Ohio form IT 1040ES, extension payment(s) made with Ohio form IT 40P, plus any overpayment you credited to 2008 from your 2007 Ohio form IT 1040, line 25.

- You may not claim as an estimated payment a prior year's refund that you requested but did not receive. Instead, please contact us about any refund you requested but did not receive.
- If you are a direct or indirect investor in a pass-through entity, you may **not** claim on this line estimated taxes paid by a pass-through entity. For proper reporting of the amount of tax paid on your behalf by a pass-through entity, see line 22b instructions, below.

## Line 22a – Refundable Business Jobs Credit

If the Ohio Tax Credit Authority of the Ohio Department of Development has granted you this credit for 2008, you should enter the certified amount on line 22a. This amount is considered a payment that may be refunded in whole or in part if your total payments on line 23 exceed the amount shown on line 19. For further details about this credit, call the Ohio Department of Development at 614-466-4551.

## Line 22b – Refundable Pass-Through Entity Credit

If you are a direct or indirect investor in a pass-through entity that filed and paid Ohio tax on Ohio form IT 4708 (Composite Income

Tax Return for Certain Investors in a Pass-Through Entity) or Ohio form IT 1140 (Pass-Through Entity and Withholding Tax Return), you should enter the amount of Ohio **tax** paid on your behalf by the pass-through entity or trust. Investors and trust beneficiaries who claim this credit for taxes paid on their behalf **must include IRS K-1s**, which reflect the amount of Ohio tax paid. In addition, see line 32 instructions on page 19.

The K-1 should show the amount of your distributive share of income, the amount of Ohio tax paid, the legal name of the entity and the entity's federal employer identification number (FEIN).

## Line 22c – Historical Building Rehabilitation Credit


Include a copy of the certificate that you received from the Ohio Department of Development. Enter on line 22 the total of lines 22a, 22b and 22c.

## Line 24 – Amount Overpaid

If line 23 is greater than line 19, you have overpaid. Subtract line 19 from line 23 and enter the amount of overpayment on line 24.

**Note:** The total of lines 25 through 28 cannot exceed the total overpayment shown on line 24.

## Lines 26, 27, 28 – Donations

 **A donation will reduce the amount of the refund that we will send you. If you decide to donate to the Military Injury Relief Fund or to Ohio wildlife or nature preserves, 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, leave lines 26, 27 and 28 blank.**

Because your tax return is confidential, we cannot release your name to the fund administrators, but the administrators extend appreciation to those who donate. Please note that your donation may be tax deductible on the year 2008 IRS income tax form.

**Military Injury Relief Fund.** Use line 26 to donate all or part of your overpayment shown on line 24 to the Military Injury Relief Fund. The Military Injury Relief Fund provides grants to individuals injured while in active service as a member of the United States' armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom. If you wish to donate, write the amount on line 26.

If you do not have an overpayment on line 24, but you want to donate to provide grants to such individuals, you can do so by writing a check payable to Ohio Treasurer Richard Cordray (ODJFS) and mailing it to the Ohio Department of Job and Family Services, Military Injury Relief Fund, P.O. Box 182367, Columbus, OH 43218-2367.

**Wildlife and Natural Areas.** If you have an overpayment on line 24, you may donate part or all of it to either or both of the two programs administered by the Ohio Department of Natural Resources. The natural resources programs work to protect your natural heritage.

Use line 27 to donate to help all of Ohio's 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, including peregrine falcons, bald eagles and snowshoe hares. Your generous donation will continue to help support Ohio's native wildlife – a natural treasure!

Use line 28 to donate to the preservation of Ohio's nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.

If you do not have an overpayment on line 24, but you want to donate to protect Ohio's natural heritage, you can do so by writing a check payable to either the "Nongame and Endangered Wildlife Special Account" (wildlife) or the "Natural Areas and Preserves Special Account" (nature preserves). Mail your check to the Ohio Department of Natural Resources, Deputy Directors' Office, 2045 Morse Road, Building D-3, Columbus, OH 43229-6693.

### Line 29 – Refund to Be Sent to You

Subtract the sum of the amounts on lines 25, 26, 27 and 28 from line 24. The remainder is the amount of refund that the department will send to you.



**If you move after filing your tax return and are expecting a refund, please notify the post office servicing your old address and fill out a change-of-address form.**

### Line 30 – Amount You Owe

If line 23 is less than line 19, you owe more tax. Subtract line 23 from line 19 and enter the tax you owe on line 30.

- Make your personal check or money order payable to Ohio Treasurer Richard Cordray. Write your Social Security number on your personal check or money order and include Ohio form IT 40P (see pages 5 or 43 of these instructions) and your payment with Ohio form IT 1040.
- You can also pay by electronic check or credit card (see pages 5 or 43 of these instructions).

If you cannot pay the amount you owe, you must file the return by April 15, 2009 to avoid the late filing penalty (but see "Military Personnel Stationed Outside of Ohio?" on page 8 of these instructions).

## Adjustments or Credits

**Will you claim any adjustments on line 2 or will you claim a credit on lines 7 or 13 of your Ohio income tax return, form IT 1040?**

**YES**

Please continue to read the line instructions on pages 19-27.

**NO**

**STOP!** You only have to complete and file pages 1-2 of Ohio form IT 1040.

### Schedule A – Adjustments

#### Line 31 – Non-Ohio State or Local Government Interest and Dividends

Enter the total amount of interest and/or dividends you received from non-Ohio state governments and their local governments not included in your federal adjusted gross income.

#### Line 32 – Pass-Through Entity Add-Back

Enter Ohio form IT 1140 taxes and Ohio form IT 4708 taxes, which should be shown on your IRS K-1s to the extent that those taxes were deducted in arriving at your federal adjusted gross income.

In addition, each taxpayer having an interest in a qualifying pass-through entity must also enter on this line the taxpayer's proportionate share of expenses and losses that the pass-through entity incurred with respect to the pass-through entity's direct or indirect transactions with the pass-through entity's 40% or more related members. This provision does not apply to the pass-through entity's sales of inventory to such related members to the extent that those losses are calculated in accordance with Internal Revenue Code 482. See Ohio Revised Code section 5733.40(A).

#### Line 33 – Other Additions

Enter a dollar amount for each line that applies to you.

- Enter interest or dividends on obligations of the United States government that are exempt from federal taxation but are not exempt from state taxation.

b) Enter any reimbursement received during the taxable year of any amount deducted for college tuition and fees in any previous taxable year to the extent that the amount is not otherwise included in Ohio adjusted gross income.

c) 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.

d) Enter net withdrawals made from an Ohio medical savings account (line 44) for nonmedical purposes if the amount of the withdrawal was deducted on a previous year's Ohio income tax return. See line 33d/44 worksheet on page 24 of these instructions.

Enter any lump sum distribution amount that you reported on IRS form 4972.

**Miscellaneous Federal Tax Adjustments:** Also enter on this line (i) any income or gain amount that was not included in your federal adjusted gross income (line 1) solely because of post-Dec. 21, 2007 amendments to the Internal Revenue Code and (ii) any amount you deducted in arriving at federal adjusted gross income solely because of post-Dec. 21, 2007 amendments to the Internal Revenue Code. For example, you must add back 100% of (i) total depreciation (Internal Revenue Code sections 167, 168 and 179) and allowed over (ii) the total depreciation that you would have been able to claim under the Internal Revenue Code as it existed on Dec. 21, 2007. See Ohio Revised Code 5701.11. Subsequent to the printing of these instructions, the Ohio General

Assembly may have enacted legislation repealing the requirement for you to make these adjustments. If the Ohio General Assembly has enacted such legislation, our Web site will so indicate at [tax.ohio.gov/update/](http://tax.ohio.gov/update/). However, you should make all other required adjustments for this line.

- e) Enter reimbursements received in 2008 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 2008.
- f) If you received a distribution during 2008 reported to you on a 2008 form 1099-Q from the CollegeAdvantage program and any portion of such distribution was **not** used to pay for qualified higher-education expenses and was **not** due to the beneficiary's death, disability or receipt of a scholarship, you may be required to include an adjustment on line 33f. Follow the instructions for items 1 through 3 below for such distributions.
  1. You do not have to show on this line the amount of distributions relating to the cost of tuition credits or units that you purchased before Jan. 1, 2000.
  2. If you are the CollegeAdvantage account owner or beneficiary and a portion of the distribution reported to you on your CollegeAdvantage year 2008 form 1099-Q relates to original contributions or purchases by the account owner (or beneficiary) that are not excluded under item 1, above, then the nonearnings portion (usually the original contribution or purchase price unless the account has declined in value below these amounts) related to such portion of the distribution must be included in Ohio adjusted gross income to the extent that either the account owner or the beneficiary has taken an Ohio contribution deduction for such contributions or purchases in this or a prior taxable year. Add this adjustment to the total reported for line 33f.
  3. Include on line 33f the earnings portion of the distribution reported to you on IRS form 1099-Q to the extent you have not otherwise included these earnings in Ohio adjusted gross income (line 3 on the Ohio form IT 1040) for either the current taxable year or for any previous taxable year or years.

**Contribution Carryovers:** CollegeAdvantage account owners or beneficiaries should also reduce any contribution deduction carryovers to future years to the extent that the nonearnings distributions in item 2, above (i) exceed contribution deductions taken in this and prior years and (ii) are reflected in your contribution deduction carryover to future years' returns (see "Contribution Deduction" instructions for line 41 on page 22).

- g) Add 5/6 of the Internal Revenue Code section 168(k) bonus depreciation allowed under the Internal Revenue Code in effect on Dec. 21, 2007. Also add 5/6 of the excess of the Internal Revenue Code section 179 depreciation expense allowed under the Internal Revenue Code in effect on Dec. 21, 2007 over the amount of section 179 depreciation expense that would have been allowed based upon Internal Revenue Code section 179 in effect on Dec. 31, 2002. See on our Web site at [tax.ohio.gov](http://tax.ohio.gov) the July 31, 2002 information release regarding the Ohio bonus depreciation adjustments.

**Note:** Subsequent to the printing of these instructions, the Ohio General Assembly may have enacted legislation requiring you to

compute the 5/6 add-back amounts based upon the Internal Revenue Code applicable to your taxable year, rather than based upon the Internal Revenue Code in effect on Dec. 21, 2007. If so, our Web site will so indicate at [tax.ohio.gov/update/](http://tax.ohio.gov/update/).



**Any income item amounts you deduct on lines 35-46 must be included in your federal adjusted gross income and must be included on line 1 of the Ohio income tax return.**

**You cannot deduct on Schedule A any item already deducted in arriving at the federal adjusted gross income amount you show on line 1 of the Ohio income tax return.**

## Line 35 – Federal Interest and Dividends

Enter interest and dividend income (included in line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by law, such as U.S. savings bonds (Series E, EE, H or I), Treasury notes, bills and bonds, and Sallie Maes.

Examples of interest income that are **not** deductible:

- Interest paid by the IRS on an IRS income tax refund.
- Interest income from Fannie Maes or Ginnie Maes.

For a more complete listing, see our information release entitled "Exempt Federal Interest Income" at [tax.ohio.gov](http://tax.ohio.gov).

## Line 36 – Residents of Neighboring States and Nonresident Military Personnel

Because of reciprocity agreements that Ohio has with the border states of Indiana, Kentucky, West Virginia, Michigan and Pennsylvania, you do not have to file an Ohio income tax return if the following two conditions apply:

- You were a full-year resident of one of these states; AND
- Your only source of income within Ohio was from wages, salaries, tips or other employee compensation.

If Ohio income tax was withheld on this income but you meet the two conditions set forth above, you can file an Ohio income tax return to get a full refund. Enter the amount from line 1 onto line 2 and onto line 36, Schedule A. Be sure to include page 3 of Ohio form IT 1040 when you send in your return.

**Exceptions:** Nonresidents and part-year residents must enter -0- on line 36 if either of the following circumstances applies:

1. You were a part-year resident of Ohio or you had additional sources of income from Ohio or do not meet the two conditions above. If so, you must file Ohio form IT 1040 and claim the nonresident/part-year resident credit on Schedule D.
2. The reciprocal agreements do not apply. These agreements do not apply to you if you own directly or indirectly at least 20% of a pass-through entity having nexus in Ohio. Ohio Revised Code section 5733.40(A)(7) reclassifies compensation from such pass-through entities to a distributive share of the income from the pass-through entity. You must claim the nonresident/part-year resident credit on Schedule D. Also, please see "How Should Full-Year Nonresidents and Part-Year Residents Engaged in Business in Ohio Apportion Income?" on page 7 of these instructions.

**Nonresident Military Personnel and Their Spouses.** The *Servicemembers Civil Relief Act of 2003* is a federal law enacted

to define the types of income that a military nonresident can deduct on his/her out-of-state income tax return. In addition, this federal law provides that a state cannot consider a servicemember to be a nonresident simply because he/she is absent from the state due to military orders. Withholding of Ohio income tax generally occurs if military payroll records list Ohio as your home of record.

If your home of record was Ohio for all of 2008, then you are not entitled to a deduction on line 36 for your military pay, however, you may be entitled to the deduction on line 37.

If you were a servicemember who was not an Ohio resident in 2008 and if Ohio tax was withheld in error, then you must complete U.S. Department of Defense form DD 2058 or equivalent and indicate your correct home of record. Submit this form to your military payroll office. You must also complete Ohio form ITDA-M, Affidavit of Non-Ohio Domicile for Taxable Year 2008 – Military (available on our Web site at [tax.ohio.gov](http://tax.ohio.gov)), and include the affidavit with your Ohio income tax return. If you follow this procedure, you may consider yourself to be a part-year resident or full-year nonresident of Ohio for 2008 and you should check on page 1 of your return the corresponding Ohio “part-year resident” box or “nonresident” box as your residency status.

### Line 37 – Ohio Resident Military Personnel

Ohio Revised Code section 5747.01(A)(24) provides that for taxable years beginning on and after Jan. 1, 2007 an Ohio resident servicemember can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts are **received** for active duty service while the servicemember is **stationed** outside Ohio. **Do not deduct on this line any other types of income such as civilian wages, interest, dividends and capital gains.**

The term “stationed” refers to an Ohio resident servicemember’s permanent place of military duty. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, is not included in the definition of “stationed.”

Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district – even if the servicemember did not reside in the school district at any time during the taxable year.

Examples of military pay and allowances that **do** qualify for this deduction include the following amounts, but only if the taxpayer receives the amounts while he/she is stationed outside Ohio:

- Military pay and allowances received while a member of the active component of the U.S. armed forces and assigned to a permanent duty station outside Ohio.
- Military pay and allowances received while a member of the National Guard or the Reserve components of the U.S. Armed Forces in an active duty status, other than training status not described below, outside Ohio.
- Military pay and allowances received while a member of a unit of the National Guard or the Reserve components of the U.S. Armed Forces under federal mobilization orders under which the unit mobilizes for training at a non-Ohio location followed by an operational deployment to any non-Ohio location.

- Military pay and allowances received by cadets at the U.S. service academies – the Military Academy, the Naval Academy, the Air Force Academy and the Coast Guard Academy. Cadets are serving on active duty under the provisions of 38 United States Code section 101(21) and are eligible for this deduction for the pay they receive while stationed at these facilities to the extent that this pay is included in federal adjusted gross income (line 1 on the Ohio income tax return). However, this deduction is not available for pay received for service in the Reserve Officer Training Corps.

Examples of military pay and allowances that **do not** qualify for this deduction include the following:

- Military pay and allowances received while a member of the active component of the U.S. Armed Forces who is assigned to a permanent duty station inside Ohio and who departs Ohio for a period of temporary duty for unit or individual training (e.g., training exercises, basic and advanced training courses, and additional skill training courses).
- Military pay and allowances received while a member of the National Guard or the Reserve components of the U.S. Armed Forces in an active duty for training status who departs Ohio for a period of temporary duty for unit or individual training (e.g., basic and advanced individual training, unit annual training, training exercises, basic and advanced training courses, and additional skill training courses).

**Note:** A servicemember can’t deduct pay for service in a combat zone if that pay is not included in federal adjusted gross income (line 1 on Ohio form IT 1040).

### Line 39 – Disability and Survivorship Benefits

You **may** deduct the following:

- Benefits from an employee’s disability plan paid as the result of a permanent physical or mental disability. Note that the disability must be (or presumed to be) permanent. Disability means a permanent physical or mental impairment that makes you unable to work for pay in the jobs for which you are qualified by training and experience.
- Survivorship benefits paid from a qualified survivorship plan as the result of the death of a covered employee.

You **may not** deduct the following:

- Payments that otherwise qualify as retirement or pension benefits. Upon your reaching your plan’s minimum retirement age, the disability benefits you receive under that plan become retirement or pension benefits and are no longer deductible as disability or survivorship benefits. If you are uncertain of the minimum retirement age under your plan, please contact your plan administrator for this information.
- Temporary wage continuation plans.
- Payments for temporary illnesses or injuries (for example, employer-provided or third-party provided sick pay).
- Pension payments that another individual was receiving but he/she died and you are now receiving these payments (pension continuation benefits). These amounts are not deductible survivorship benefits.

See Ohio Administrative Code (Ohio Rule) 5703-7-08 for additional information about this deduction. This rule is available through the department’s Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Line 40 – Social Security and Certain Railroad Retirement Benefits

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

- Social Security benefits
- Tier I and Tier II railroad retirement benefits
- Supplemental railroad retirement benefits
- Dual railroad retirement benefits
- Railroad disability and railroad unemployment benefits

## Line 41 – Tuition Investments in CollegeAdvantage Savings Plan

**Contribution Deduction.** You may deduct purchases of tuition units and contributions to the Ohio Tuition Trust Authority's CollegeAdvantage 529 Savings Plan, up to \$2,000 per beneficiary per year if these amounts do not qualify as a deduction on page 1 of IRS form 1040. Qualifying purchases exceeding the \$2,000 limitation may be deducted on future years' returns, subject to the annual \$2,000-per-beneficiary limitation, until all unused portions are deducted. Married taxpayers may deduct up to a maximum of \$2,000 per beneficiary whether their filing status is married filing jointly or married filing separately. You may not use any contribution deduction carryover to 2008 to the extent that the carryover has been reduced due to recapture of contribution deductions (see line 33f instructions on page 20). **Note:** This deduction does not apply to investments in Internal Revenue Code (I.R.C.) section 529-qualified tuition plans offered by other states.

**Adjustment for Earnings on Certain Distributions.** The earnings portion of distributions from I.R.C. section 529 programs may generally be excluded from federal adjusted gross income if the distribution is used solely to fund qualified higher-education expenses. If the earnings portion of a 2008 distribution from Ohio's CollegeAdvantage program is excluded from federal adjusted gross income (line 1 on this return), then no further adjustment is required on line 41.

For federal income tax purposes however, there are certain situations where, due to the coordination of benefits from an I.R.C. 529 program with other federal tax benefits for higher education expenses (such as the federal Hope and Lifetime Learning Credits and Coverdell Education Savings Account distributions), the earnings on a distribution from the CollegeAdvantage program **that are actually used to pay qualified higher-education expenses** may not be excluded from federal adjusted gross income. If any portion of the earnings reported to you on your 2008 IRS form 1099-Q from the CollegeAdvantage program **are used to pay qualified higher-education expenses**, and if because of certain federal tax limitations such earnings are **not** excluded from your federal adjusted gross income, you may exclude such portion by adding it to the total included on line 41. **Note:** This special earnings exclusion only applies to distributions from the CollegeAdvantage program and not to distributions from I.R.C. 529-qualified tuition plans offered by other states.

**Adjustment for Distributions at a Loss.** If a distribution reported to you on 2008 IRS form 1099-Q reflects a loss (the earnings in box 2 is negative), you may add this loss to your total on line 41 as a positive number if this loss is not deducted in computing federal adjusted gross income (line 1 on Ohio form IT 1040).

CollegeAdvantage is an I.R.C. 529-qualified tuition program administered by the Ohio Tuition Trust Authority. For more informa-

tion, please call 1-800-AFFORD-IT (233-6734) or visit the tuition trust Web site at [www.collegeadvantage.com](http://www.collegeadvantage.com).

## Line 42 – Ohio National Guard Reimbursements and Benefits

Deduct on line 42 the following amounts, but only if (i) these amounts are in your federal adjusted gross income (line 1 on Ohio form IT 1040) and (ii) you have not already deducted these amounts elsewhere on Schedule A:

- Receipt of Ohio Adjutant General-authorized **Ohio National Guard** reimbursement for group life insurance premiums paid; AND
- Receipt of Ohio Adjutant General-authorized payment of death benefits **received as a beneficiary of an active duty member of the Ohio National Guard who died while performing active duty.**

## Line 43 – Unreimbursed Long-Term Care Insurance Premiums, Unsubsidized Health Care Insurance Premiums and Excess Health Care Expenses

There are several deductions included in this line:

- Unreimbursed premiums for subsidized and unsubsidized long-term care insurance plans and unreimbursed premiums for unsubsidized health care insurance plans; AND
- Excess medical expenses.

**Unreimbursed Health Care Expenses.** Enter on line 1a, 1b or 1c of the worksheet on page 23 the costs for qualifying health care expenses. Some examples of qualifying health care expenses include **unreimbursed** costs for the following:

- 1a: • Prescription medicine or insulin
  - Hospital costs and nursing care
  - Medical, dental and vision examinations and treatment by a certified health professional
  - Eyeglasses, hearing aids, braces, crutches and wheelchairs
- 1b: • Insurance premiums for health care insurance plans (including both unsubsidized and subsidized plans, Medicare premiums and supplemental Medicare insurance)
- 1c: • Premiums for long-term care insurance

**Note:** You must reduce the health care insurance premiums amount you enter on worksheet line 1b by the amount of the self-employed health insurance deduction that you claimed on line 29 on your IRS form 1040.

**Unreimbursed Long-Term Care Insurance Premiums and Unsubsidized Health Care Insurance Premiums.** Enter on line 2a of the worksheet on page 23 the amount you paid during 2008 for unreimbursed long-term care insurance premiums for you, your spouse and your dependents. Enter on line 2b the unreimbursed premiums you paid for unsubsidized health care insurance premiums for you, your spouse and your dependents. An **unsubsidized health care insurance plan** is a plan for which your current or former employer or your spouse's current or former employer does **not** pay for any part of the plan's costs and does **not** reimburse you or your spouse for any part of the plan's costs. Most people who receive wage or salary income from an employer participate in one or more subsidized plans; such plans are not unsubsidized health care insurance plans. If you are unsure, check with your employer.

**Example:** Sue has a health care insurance plan through her em-

## Health Care Expenses Worksheet for Line 43

**Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan or under any flexible spending plan.**

- 1a. Enter the unreimbursed health care expenses you paid ..... 1a. \_\_\_\_\_
- b. Enter the unreimbursed premiums you paid for dental, vision and health insurance (see Note #1, below). Do **not** include any amount you claimed for the self-employed health insurance deduction on line 29 of IRS form 1040. .... 1b. \_\_\_\_\_
- c. Enter the unreimbursed premiums you paid for long-term care insurance (see Note #1, below) ..... 1c. \_\_\_\_\_
- d. Add lines 1a, 1b and 1c ..... 1d. \_\_\_\_\_
- 2a. Enter the unreimbursed premiums you paid for long-term care insurance (from line 1c above) ..... 2a. \_\_\_\_\_
- b. During the year, were you eligible to participate in any subsidized health insurance plan? (see Note #2, below)
  - \_\_\_\_ Yes (enter -0- on line 2b), unless Note #3, below, applies
  - \_\_\_\_ No (enter on line 2b the unreimbursed premiums you paid for unsubsidized dental, vision and health care insurance; see Note #3, below) ..... 2b. \_\_\_\_\_
- c. Add lines 2a and 2b and enter the total on both lines 2c and 2d ..... 2c. \_\_\_\_\_ 2d. \_\_\_\_\_
3. Line 1d minus line 2c; if less than -0-, enter -0- ..... 3. \_\_\_\_\_
4. Enter your federal adjusted gross income (from line 1 of your Ohio form IT 1040) ..... 4. \_\_\_\_\_
5. Statutory factor ..... 5. x 7.5%
6. Multiply line 4 by line 5 and enter here ..... 6. \_\_\_\_\_
7. Line 3 minus line 6. If less than -0-, enter -0-. This amount is your excess medical expense ..... 7. \_\_\_\_\_
8. Line 2d plus line 7. Also enter on line 43 of Schedule A on your Ohio form IT 1040 ..... 8. \_\_\_\_\_

**Notes:** 1. Do not enter on lines 1b or 1c any amount included on line 1a.

2. A subsidized health insurance plan is a plan where your employer, your spouse's employer, a retirement plan or Medicare pays any portion of the total premium for health insurance coverage.

3. If you or, if married, your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan for only a portion of the year, you can enter on line 2b the dental, vision and health care insurance premiums you paid for that portion of the year during which you and, if married, your spouse were **not** eligible to participate in a Medicare and/or a subsidized health insurance plan.

ployer. She has \$50 deducted from her paycheck each month to pay for her portion of her health care insurance premium costs. Her employer contributes \$450 each month toward the health care insurance premium costs that total \$500 each month. This is a subsidized plan, so Sue is **not** participating in an unsubsidized health care insurance plan. Sue may not use her \$50 monthly payment on lines 2a and 2b of the worksheet, but she can include this amount on line 1b.

**Note:** If you are eligible for Medicare coverage, you may **not** use line 2b of the worksheet to report any unsubsidized health care insurance plan premiums paid while you were eligible for Medicare coverage.

**Example:** Sue is retired and qualifies for Medicare for the entire year. She pays \$50 each month for supplemental health insurance and \$20 each month for Medicare B premiums. Sue may not use her \$50 or \$20 monthly payments on line 2b of the worksheet, but she can include these amounts on line 1b of the worksheet.

### Line 44 – Ohio Medical Savings Account

You may be able to deduct the amount of funds you deposited into a medical savings account. If filing a joint return, your spouse may also be able to deduct his/her funds deposited into his/her medical savings account. For 2008 the maximum amount of deposited funds you may be able to deduct is \$4,048. If filing a joint return, each spouse can deduct up to \$4,048 of funds deposited into his/her account for a maximum joint deduction of \$8,096. Any investment income or interest earned on the funds deposited into a

medical savings account is also deductible **if the income or interest is included in your federal adjusted gross income (line 1 of your Ohio form IT 1040).** **Note:** You must reduce the amount of this deduction by any amount that you claimed on line 25 of your IRS form 1040.

To determine if you are eligible for this deduction, complete the medical savings account worksheet on page 24 of these instructions. For further information, please see the question "What Is a Medical Savings Account and What Are the Qualifications?" on page 9 of this booklet.

**Example:** Tom and Sue file a joint tax return for 2008. Tom contributed \$2,000 to his medical savings account while Sue contributed \$5,000 to hers. Tom's account earned \$120 in interest and Sue's earned \$300, which were included in their federal adjusted gross income. These amounts are not deductible in arriving at federal adjusted income. They are entitled to a medical savings account deduction of \$6,468 (\$2,000 for Tom's contribution, \$4,048 for Sue's contribution and the combined interest income of \$420).

### Line 45 – Other Deductions

Enter a dollar amount for each line that applies.

a) Deduct the amount of employer wage and salary expenses that you did not deduct for federal income tax purposes because you instead claimed the federal targeted jobs tax credit or the work opportunity tax credits.

b) Deduct interest income earned from Ohio public obligations

### Medical Savings Account Worksheet for Lines 33d and 44

1. Amount you contributed during 2008, but no more than \$4,048. Do not include on this line any amount you entered on line 25 of IRS form 1040 ..... 1. \_\_\_\_\_
2. If joint return, amount your spouse contributed to a separate account during 2008, but no more than \$4,048 ..... 2. \_\_\_\_\_
3. Amount of medical savings account earnings included on line 1 of your 2008 Ohio form IT 1040 ..... 3. \_\_\_\_\_
4. Subtotal (add lines 1, 2 and 3) ..... 4. \_\_\_\_\_
5. 2008 withdrawals from the account for non-medical purposes (see note, below) ..... 5. \_\_\_\_\_
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 44 of Schedule A of Ohio form IT 1040 ..... 6. \_\_\_\_\_
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here and on line 33d of Schedule A of Ohio form IT 1040 ..... 7. \_\_\_\_\_

**Note for lines 1 and 2:** Do not show on either line any contribution to medical savings accounts if the contribution is excluded from box #1 on your IRS form W-2, Wage and Tax Statement.

**Note for line 5:** If any prior year contribution exceeded the deductible limit for that year, please contact the Ohio Department of Taxation's Personal Income Tax Division's legal counsel at 1-800-282-1780 to help you determine the amount you should enter on line 5 of this worksheet.

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

- c) Deduct refunds or reimbursements of expenses you originally deducted on a prior year IRS income tax return if the following conditions are met:
- The refund or reimbursement was included in your federal adjusted gross income on your 2008 IRS income tax return, form 1040, line 21; AND
  - The expense for which you were refunded or reimbursed was deducted as an itemized deduction on Schedule A of a prior year IRS income tax return.

**Example:** Jane claimed an itemized deduction of \$500 for medical expenses on her 2007 IRS income tax return. In 2008 she received a medical expense reimbursement for \$200 from her insurance company, which she reported on line 21 of her 2008 IRS income tax return. Jane is entitled to deduct the \$200 reimbursement on line 45c of this return.

- d) Enter on this line any amount of income that you paid back in a subsequent year if that amount meets the following three requirements:
- For federal income tax purposes you claimed either (i) an itemized deduction on Schedule A of your 2008 IRS income tax return for the amount repaid OR (ii) a tax credit on your 2008 IRS income tax return based upon the amount repaid; AND
  - You do not deduct this amount on any other line on your Ohio tax return for this year or any other year; AND
  - In the year you received the income, the income did not qualify for either the resident or nonresident/part year resi-

dent credits on Schedules C or D on your Ohio income tax return.

**Miscellaneous Federal Tax Adjustments:** Also enter on this line (i) any income or gain amount that was included in your federal adjusted gross income (line 1) solely because of post-Dec. 21, 2007 amendments to the Internal Revenue Code and (ii) any amount you were not able to deduct in arriving at federal adjusted gross income but you would have been able to deduct under the Internal Revenue Code in effect on Dec. 21, 2007. See Ohio Revised Code section 5701.11. Subsequent to the printing of these instructions, the Ohio General Assembly may have enacted legislation repealing the requirement for you to make this adjustment. If so, our Web site will so indicate at [tax.ohio.gov/update/](http://tax.ohio.gov/update/). However, you should make all other required adjustments for this line.

- e) Deduct on this line up to \$10,000 of qualified organ donation expenses you incurred during the taxable year. If your filing status is married filing jointly, each of you can deduct on this line up to \$10,000 of qualified organ donation expenses you each incurred during the taxable year. "Qualified organ donation expenses" means unreimbursed travel and lodging expenses that you incur in connection with your donation, to another human being, of your human liver, pancreas, kidney, intestine, lung or any portion of your human bone marrow.

Please note that you can claim this deduction only once for all taxable years. If you claim the deduction for this year, you cannot claim this deduction in any subsequent year. If your filing status is married filing jointly and if you and your spouse both claim the deduction for this year, both you and your spouse cannot claim this deduction in any subsequent year. However, if your filing status is married filing jointly but only one spouse claims this deduction for this year, the other spouse can claim the deduction in a subsequent year, regardless of your spouse's filing status in that subsequent year.

You can also deduct matching contributions that you made to another person's Individual Development Account when the account has been established by a county department of human services. For further information, contact your local county department of human services.

- f) Deduct one-fifth of the Internal Revenue Code sections 168(k) and 179 depreciation adjustments you added back on each of your last five years' Ohio income tax returns. You can take this deduction even if you no longer directly or indirectly own the asset. See on our Web site at [tax.ohio.gov](http://tax.ohio.gov) the July 31, 2002 information release regarding the Ohio bonus depreciation adjustments.
- g) **Military Retirement Income and Injury Relief Fund Receipts:** Taxpayers who retired from service in the active or reserve components of the U.S. Army, Navy, Air Force, Marine Corps, Coast Guard or National Guard can deduct their military retirement income to the extent that income is not otherwise deducted or excluded in computing federal or Ohio adjusted gross income.

Taxpayers who served in the military and receive a federal civil service retirement pension are also eligible for a limited deduction if any portion of their federal retirement pay is based on credit for their military service. These retirees can

deduct only the amount of their federal retirement pay that is attributable to their military service.

If you are eligible for this limited deduction, refer to your federal civil service retirement benefit handbook to determine the number of years of your military service. Divide the number of years of military service by the total number of years of combined military service and civilian employment with the U.S. government. Take this fraction and multiply it by the amount of your federal civil service pension you have included on line 1 of this return. The resulting number is the amount of your federal civil service pension that you can deduct on line 45g.

**Example:** The taxpayer has included on line 1 of this return \$60,000 which the taxpayer received as a federal civil service pension. The taxpayer has 15 years of military service and 45 years of combined military service and civilian employment with the U. S. government. The fraction is  $15/45 = 1/3$ . The taxpayer can deduct \$20,000 on line 45g:  $1/3 \times \$60,000$ .

If you do not have your federal civil service retirement handbook, contact the U.S. Office of Personnel Management (OPM) at 1-888-767-6738 or TDD 1-800-878-5707. You may also e-mail OPM at [retire@opm.gov](mailto:retire@opm.gov) or use its Web site at [www.opm.gov/retire](http://www.opm.gov/retire) to request the booklet. Please be sure to specify that you want a **replacement** booklet (there are other types). An OPM customer service representative will tell you how much military and total service time you have in your retirement calculation and can mail you a screen print or short form letter with the information.

The military retirement income also applies to such amounts received by the surviving spouse or the former spouse of each military retiree who is receiving payments under the survivor benefit plan.

Please note that we may later ask you for a copy of the divorce agreement and IRS form 1099-R as verification for the deduction. Note that child support receipts, regardless of the source, are not included in federal adjusted gross income, so you cannot deduct these amounts.

Also enter on this line **military injury relief fund** amounts you reported on line 1 (federal adjusted gross income). You do not have to include in federal adjusted gross income, and you cannot enter on line 45g, those military injury relief fund amounts you received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if those injuries are a direct result of military action in Operation Iraqi Freedom or Operating Enduring Freedom. But you must include on lines 1 and 45g any other military injury relief fund amounts you received.

## Schedule B – Nonbusiness Credits

### Line 48 – Retirement Income Credit

To qualify for the Ohio retirement income credit, you must meet all of the following:

- You received retirement benefits, annuities or distributions that were made from a pension, retirement or profit-sharing plan.
- You received this income because you have retired.
- This income is included in your Ohio adjusted gross income on line 3. **Note:** Social Security and railroad retirement ben-

efits required to be shown on line 40 and military retirement income required to be shown on line 45g do **not** qualify for this credit.

#### The amount of the credit is as follows:

Amount of qualifying retirement income received and included in Ohio adjusted gross income (line 3) during the taxable year:	Line 48 retirement income credit for taxable year:
\$500 or less .....	\$ 0
More than \$500, but not more than \$1,500 .....	\$ 25
More than \$1,500, but not more than \$3,000 .....	\$ 50
More than \$3,000, but not more than \$5,000 .....	\$ 80
More than \$5,000, but not more than \$8,000 .....	\$130
More than \$8,000 .....	\$200

**Note:** Amounts you can deduct on lines 40 and 45g of the Ohio income tax return do not qualify for this credit.

**The maximum credit per return is \$200.** If you are filing a joint return, combine the total qualifying retirement income for both spouses to determine the credit from the table.

**Note:** Retirement buy-out amounts, attrition buy-out amounts and other similar amounts reported on IRS form W-2 qualify for this credit **only** if the amounts are paid under a retirement plan.

**Example:** Bob and Jane are retired and file a joint return. Bob has \$5,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. Jane has \$2,000 in qualifying retirement income included in Ohio adjusted gross income on line 3. The total of the two qualifying retirement incomes is \$7,000. The table shows a credit of \$130 for retirement income of more than \$5,000, but not more than \$8,000. They are entitled to claim on line 48 an Ohio retirement income credit of \$130.

### Line 49 – Senior Citizen Credit

You may claim a \$50 credit if you were 65 or older before Jan. 1, 2009. **Only one credit of \$50 is allowed for each return** even if you and your spouse are both 65 or older and are filing a joint return.

### Line 50 – Lump Sum Distribution Credit

This credit is available only to individuals 65 or older before Jan. 1, 2009. If you received a lump sum distribution from a pension, retirement or profit-sharing plan, whether on account of retirement or separation from employment, and if you are 65 or older, you may be able to take advantage of a special tax treatment that uses the \$50 senior citizen tax credit multiplied by your expected remaining life years.

**If the answers to questions 1 through 6, below, are all “Yes,” you can claim the lump sum distribution credit.**

1. Were you 65 or older before Jan. 1, 2009?
2. Was the lump sum distributed from a qualified employee benefit plan (pension, profit-sharing, stock bonus, Keogh, Internal Revenue Code 401(k), STRS, PERS, SERS, etc.)?
3. Was the distribution made from all of the employer's qualified plans of one kind in which the employee had funds?
4. Was the distribution for the full amount credited to the employee?

5. Was the distribution paid within a single taxable year?
6. Was the distribution made because the employee died, quit, retired, was laid off or was fired?

**If you answered “No” to any of the above questions, you do not qualify for this credit.**

**If you take this credit, you cannot take the \$50 senior citizen’s credit on this year’s return or on any future year’s return.** For more information, see page 2 of Ohio form LS WKS, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Note #1:** Retirement buyout amounts, attrition buyout amounts and other similar amounts reported on IRS form W-2 do not qualify for this credit.

**Note #2:** Distributions from university retirement plans and from government-sponsored deferred compensation plans do not qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

### Line 51 – Child Care and Dependent Care Credit

If your Ohio adjusted gross income (line 3) is less than \$40,000 and if you made payments that qualified for the federal child care and/or dependent care credit, you are entitled to this credit (complete the worksheet, below).

2008 Child Care and Dependent Care Worksheet for Line 51	
1. Enter the amount from line 9 of IRS form 2441, Child and Dependent Care Expenses, or from line 9 of Schedule 2 of IRS form 1040A .....	1. _____
2. If line 3 of your Ohio form IT 1040 is less than \$20,000, enter 100% on line 2 of this worksheet. If line 3 of your Ohio form IT 1040 is equal to or greater than \$20,000, but less than \$40,000, enter 25% on line 2 of this worksheet. All others enter -0- .....	2. <u>  X  </u> %
3. Multiply line 1 of this worksheet by the rate shown on line 2. Enter this amount here and on line 51 (Schedule B) on Ohio form IT 1040 .....	3. _____

**If line 3 on page 1 of the Ohio form IT 1040 is \$40,000 or more, you are not entitled to this credit.**

### Line 52 – Lump Sum Retirement Credit

Lump sum distributions that you received on account of retirement from a qualified retirement plan may qualify for the lump sum retirement credit. A lump sum distribution is one where you receive your entire balance from a qualified pension, retirement or profit-sharing plan during one taxable year. If you received income in a lump sum distribution during 2008 or are entitled to an unused retirement income exclusion from an earlier year, then you will need special instructions on how to compute your tax credit.

For more information, see page 1 of Ohio form LS WKS, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Note #1:** Retirement buyout amounts, attrition buyout amounts and other similar amounts reported on IRS form W-2 do not qualify for this credit.

**Note #2:** Distributions from university retirement plans and from government-sponsored deferred compensation plans do not qualify for this credit because these plans are not described in Internal Revenue Code section 401(a).

### Line 54 – Displaced Worker Training Credit

Ohio law provides a credit for amounts you pay for qualified displaced worker training. Qualified displaced worker training is any training or education that improves your chances of getting a new job after you have lost your previous job. Displaced worker training includes apprenticeships, internships and educational classes. Use the worksheet on page 27.

### Line 55 – Ohio Political Contributions Credit

You can claim a credit against your tax for contributions of money you made during the year to the campaign committee of candidates for any of the following Ohio offices:

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

The amount of the credit is the lesser of the combined total cash contributions you made during the year or \$50 (\$100 for married filing joint returns).

### Line 56 – Adoption Credit

You can claim a credit against your tax if you adopted a minor child (under 18 years of age) during the taxable year. The amount of credit is \$1,500 per child adopted. **This is a one-time credit per child.** Any unused amounts can be carried forward for up to two years. The adoption must be final and recognizable under Ohio law in the year for which you first claim the credit.

## Schedule C – Resident Credit

### Line 58 – Income Taxed by Other States

If you were an Ohio resident during 2008 and you had income subject to tax by other states or the District of Columbia, you may qualify for the Ohio resident tax credit. The credit is the LESSER of lines 60 or 61.

This line amount is the portion of your Ohio adjusted gross income subjected to a tax on income in other states or the District of Columbia while you were a resident of Ohio, less related deductions allowed in computing federal adjusted gross income and increased or decreased by related adjustments on Schedule A of the Ohio form IT 1040.



**Limitation:** Do not include income for which you have directly or indirectly deducted or were entitled to deduct in computing federal adjusted gross income, any state income tax paid on that income. See the March 2006 Ohio income tax information release, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

Do not include wages, salaries, tips or commissions earned by full-year Ohio residents in Indiana, Kentucky, West Virginia, Michigan or Pennsylvania and that are shown on line 36. This income is not taxed by our neighboring states and does not qualify for the credit.

### Line 61 – Other States' Income Tax

Enter the amount of 2008 income tax, less all related nonrefundable credits other than withholding, estimated tax payments and carryforwards from previous years, paid to other states or the District of Columbia. In general, this amount will be the amount shown on the line on the other state's income tax return that is equivalent to line 16 of Ohio form IT 1040. **Limitation:** Do not include income for which you have directly or indirectly deducted or were entitled to deduct, in computing federal adjusted gross income, any state income tax paid on that income.

### Schedule D – Nonresident/Part-Year Resident Credit

Nonresidents and part-year residents of Ohio are entitled to a credit for income not earned or received in Ohio.

### Line 63 – Income Not Taxed or Received in Ohio

Enter the portion of Ohio adjusted gross income from line 3 that was not earned or received in Ohio. You must complete and include Ohio form IT 2023 (see [tax.ohio.gov](http://tax.ohio.gov)) to calculate this credit unless your only income from Ohio sources were wages reported on your W-2(s) and you and/or your family members do not directly or indirectly own the business that paid you those wages.

Do not include on this line pass-through entity distributive shares of income allocated or apportioned to Ohio. Do not include on this line any amount shown on line 46.

**Note:** Retirement buyout amounts, attrition buyout amounts and other similar amounts reported on your W-2s should not be included on this line to the extent that such amounts are based upon employment or previous employment within Ohio.

### Schedule E – Nonrefundable Business Credits

Business owners may be entitled to claim on Ohio Schedule E one or more nonrefundable business credits. **Note:** You can get Ohio Schedule E by visiting our Web site at [tax.ohio.gov](http://tax.ohio.gov) or by contacting one of the offices listed on page 45 of these instructions.

### Displaced Worker Training Credit Worksheet for Line 54

Such training qualifies for this credit only if you can check "Yes" for questions 1, 2 and 3, below. Your spouse can also claim the credit on this return if (i) your spouse can also answer "Yes" to all of the questions and (ii) you file a joint return with your spouse.

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 1. Did you lose your job because the place where you worked either permanently closed or moved, or because your employer abolished your job or shift? ( <b>Note:</b> Abolishment of job or shift does not include layoffs resulting from seasonal employment, temporary plant closings for retooling, etc.) ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. During the 12-month period beginning when you lost your job, did you pay for any displaced worker training? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. While you were receiving displaced worker training, were you either unemployed or working no more than 20 hours per week? .....  | <input type="checkbox"/> | <input type="checkbox"/> |

If you and/or your spouse checked "Yes" to all of the questions above, complete the worksheet below:

- Enter the amount of displaced worker training expense you paid during 2007 and 2008 for displaced worker training during the 12-month period beginning when you lost your job. Do not include any amount that was reimbursed to you ..... 1. \_\_\_\_\_
- Enter one-half of the amount on line 1 ..... 2. \_\_\_\_\_
- Enter the smaller of \$500 or the amount on line 2 ..... 3. \_\_\_\_\_
- Enter the amount of displaced worker training credit, if any, that you claimed on line 54, Schedule B of last year's Ohio form IT 1040 ..... 4. \_\_\_\_\_
- Subtract line 4 from line 3 (but not less than -0-). If your filing status is single, qualifying widow(er), married filing separately or head of household, stop here. Line 5 is your displaced worker training credit. Enter this amount on line 54, Schedule B of Ohio form IT 1040 ..... 5. \_\_\_\_\_

If your filing status is married filing jointly and your spouse also answered "Yes" to the three questions at the top of this worksheet, please complete the remainder of this worksheet.

- Enter the amount of displaced worker training expenses your spouse paid during 2007 and 2008 for displaced worker training during the 12-month period beginning when he/she lost his/her job. Do not include any amount that was reimbursed to him/her ..... 6. \_\_\_\_\_
- Enter one-half of the amount on line 6 ..... 7. \_\_\_\_\_
- Enter the smaller of \$500 or the amount on line 7 ..... 8. \_\_\_\_\_
- Enter the amount of displaced worker training credit, if any, that your spouse claimed on line 54, Schedule B of last year's Ohio form IT 1040 ..... 9. \_\_\_\_\_
- Subtract line 9 from line 8 (but not less than -0-) ..... 10. \_\_\_\_\_
- Add lines 5 and 10 and enter the amount here and on line 54, Schedule B of Ohio form IT 1040 ..... 11. \_\_\_\_\_

## Unpaid Sales/Use Tax Explanation and Instructions

### Line 14 of Ohio Form IT 1040EZ and Line 18 of Ohio Form IT 1040

**TIP:** Generally, this line will be -0- if you made no catalog or Internet purchases. If you do have catalog or Internet purchases, many out-of-state retailers already collect sales/use tax on your purchase. Your receipt will show it as a sales tax amount. If the retailer charges you sales tax on your purchase, you **do not** have to use the Ohio income tax return to pay additional use tax to Ohio. Use line 14 on Ohio form IT 1040EZ, line 18 on Ohio form IT 1040 or line 6 on the TeleFile worksheet to pay your Ohio sales/use tax for those purchases on which you **did not pay** any state sales tax to the out-of-state retailer at the time you made your purchase.

Use line 14 on Ohio form IT 1040EZ or line 18 on Ohio form IT 1040 to report the amount of unpaid sales/use tax (if any) on out-of-state purchases that you made if you used, stored or consumed in Ohio the item or service you purchased (for example, Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and for which you paid no sales tax on that purchase(s). **Please complete the use tax worksheet on either page 15 or page 29 of these instructions to determine if you owe this tax.**

#### Ohio's Use Tax

Ohio's use tax has been part of our tax laws since 1936. The use tax rate is equal to the sales tax rate in your county. Every state with a sales tax also has a companion use tax. The use tax laws were passed to eliminate the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect Ohio sales tax.

#### Who Benefits From the Tax?

- ✓ **You and our schools:** One-third of Ohio's sales and use tax supports our elementary and secondary schools. The remaining two-thirds pays for state services – higher education, parks, public safety, etc.
- ✓ **County governments and transit authorities:** The sales and use tax is the largest source of financing for the local criminal justice system and public transportation systems.
- ✓ **Ohio retailers:** The use tax helps Ohio retailers keep prices competitive with out-of-state merchants who don't collect sales tax and therefore protects Ohio jobs.

#### Can You Give Me an Example?

If you buy a taxable item or service from an out-of-state retailer and pay no sales tax, Ohio requires you to pay the Ohio use tax if you will use, store or consume in Ohio the item or service. The use tax frequently applies when you buy from catalog or Internet retailers. The use tax rate is equal to the sales tax rate in the Ohio county where you will use, store or consume the item or service.

**Example:** Rita lives in Dover in Tuscarawas County. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125. The catalog company collects no sales tax. Rita is liable for paying Ohio's use tax:

**Taxable purchase:** \$125

**Ohio + Tuscarawas County use tax rate = 6.5%**

**Use tax due:** \$125 x .065 = **\$8.13**

**Round this \$8.13 use tax amount  
to the nearest whole dollar: \$8**

Rita would enter this amount on line 14 of Ohio form IT 1040EZ or line 18 of Ohio form IT 1040.

#### What if I Have Already Paid Tax on My Out-of-State Purchase?

If you previously paid to another state sales tax on the purchase or if you have previously paid your Ohio use tax by filing form VP Use, then you do not have to report on line 14 of Ohio form IT 1040EZ or on line 18 of Ohio form IT 1040 any use tax on that purchase.

#### I Owe Ohio Use Tax – How Do I Pay It?

We've made it easy for you. You can pay your use tax when you file your Ohio income tax return. Just complete either the Ohio form IT 1040EZ worksheet on page 15 or the Ohio form IT 1040 worksheet on page 29 of these instructions.

If you do not have to file an Ohio income tax return (see page 7 of these instructions) but you owe Ohio use tax, file Ohio form VP Use to pay the tax. This form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Use Tax Worksheet for Line 18 of Ohio Form IT 1040

a. During 2008, did you make any out-of-state purchase(s) of goods or services that you used, stored or consumed in Ohio (for example: Internet, television/radio ads, catalog purchases or purchases at an out-of-state location)?

☐ **No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax.** Enter -0- on line e below and on line 18 of Ohio form IT 1040.

☐ **Yes** – Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).

b. Did the retailer charge you sales tax (Ohio or any other state) on each such out-of-state purchase?

☐ **Yes – STOP – You do not owe any use tax.** Enter -0- on line e below and line 18 of Ohio form IT 1040.

☐ **No** – You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.

c. Enter the total of such out-of-state purchase(s) on which you paid **no** sales tax and **no** Ohio use tax.

\$ .00

d. Enter your county use tax rate (see chart, below, if you do not know your county's sales and use tax rate). Please use the decimal rates to calculate your use tax.

X . \_ \_ \_ \_

e. Multiply line c by line d. This is the amount of tax that **you owe** on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 18 of Ohio form IT 1040. This amount is part of your income tax liability.

\$ .00

## County Sales and Use Tax Rates

State and county sales and use tax rates changed during the year. The following chart reflects sales and use tax rates in effect on Oct. 1, 2008. You can access our Web site at [tax.ohio.gov](http://tax.ohio.gov) for specific tax rates in effect at the time of your purchase.

County	Rate		County	Rate		County	Rate	
	Decimal	Percent		Decimal	Percent		Decimal	Percent
Adams	.0700	7.00%	Hamilton	.0650	6.50%	Noble	.0700	7.00%
Allen	.0650	6.50%	Hancock	.0600	6.00%	Ottawa	.0650	6.50%
Ashland	.0675	6.75%	Hardin	.0700	7.00%	Paulding	.0700	7.00%
Ashtabula	.0650	6.50%	Harrison	.0700	7.00%	Perry	.0650	6.50%
Athens	.0675	6.75%	Henry	.0700	7.00%	Pickaway	.0700	7.00%
Auglaize	.0700	7.00%	Highland	.0700	7.00%	Pike	.0700	7.00%
Belmont	.0700	7.00%	Hocking	.0675	6.75%	Portage	.0675	6.75%
Brown	.0675	6.75%	Holmes	.0650	6.50%	Preble	.0700	7.00%
Butler	.0625	6.25%	Huron	.0700	7.00%	Putnam	.0675	6.75%
Carroll	.0650	6.50%	Jackson	.0700	7.00%	Richland	.0675	6.75%
Champaign	.0700	7.00%	Jefferson	.0700	7.00%	Ross	.0700	7.00%
Clark	.0700	7.00%	Knox	.0650	6.50%	Sandusky	.0675	6.75%
Clermont	.0650	6.50%	Lake	.0625	6.25%	Scioto	.0700	7.00%
Clinton	.0700	7.00%	Lawrence	.0700	7.00%	Seneca	.0700	7.00%
Columbiana	.0700	7.00%	Licking	.0700	7.00%	Shelby	.0700	7.00%
Coshocton	.0700	7.00%	Logan	.0700	7.00%	Stark	.0600	6.00%
Crawford	.0700	7.00%	Lorain	.0625	6.25%	Summit	.0650	6.50%
Cuyahoga	.0775	7.75%	Lucas	.0675	6.75%	Trumbull	.0650	6.50%
Darke	.0700	7.00%	Madison	.0675	6.75%	Tuscarawas	.0650	6.50%
Defiance	.0650	6.50%	Mahoning	.0650	6.50%	Union	.0675	6.75%
Delaware	.0675	6.75%	Marion	.0650	6.50%	Van Wert	.0700	7.00%
Erie	.0650	6.50%	Medina	.0650	6.50%	Vinton	.0700	7.00%
Fairfield	.0625	6.25%	Meigs	.0650	6.50%	Warren	.0650	6.50%
Fayette	.0700	7.00%	Mercer	.0700	7.00%	Washington	.0700	7.00%
Franklin	.0675	6.75%	Miami	.0650	6.50%	Wayne	.0625	6.25%
Fulton	.0650	6.50%	Monroe	.0700	7.00%	Williams	.0700	7.00%
Gallia	.0675	6.75%	Montgomery	.0700	7.00%	Wood	.0650	6.50%
Geauga	.0650	6.50%	Morgan	.0700	7.00%	Wyandot	.0700	7.00%
Greene	.0650	6.50%	Morrow	.0700	7.00%			
Guernsey	.0700	7.00%	Muskingum	.0700	7.00%			

# 2008 Income Tax Table 1 for Ohio Forms IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
Up to \$1,000			\$3,000			\$6,000			\$9,000			\$12,000		
\$0	\$50	\$0	\$3,000	\$3,050	\$19	\$6,000	\$6,050	\$44	\$9,000	\$9,050	\$81	\$12,000	\$12,050	\$143
50	100	0	3,050	3,100	19	6,050	6,100	44	9,050	9,100	81	12,050	12,100	144
100	150	1	3,100	3,150	19	6,100	6,150	45	9,100	9,150	82	12,100	12,150	145
150	200	1	3,150	3,200	20	6,150	6,200	45	9,150	9,200	83	12,150	12,200	146
200	250	1	3,200	3,250	20	6,200	6,250	46	9,200	9,250	83	12,200	12,250	148
250	300	2	3,250	3,300	20	6,250	6,300	47	9,250	9,300	84	12,250	12,300	149
300	350	2	3,300	3,350	21	6,300	6,350	47	9,300	9,350	84	12,300	12,350	150
350	400	2	3,350	3,400	21	6,350	6,400	48	9,350	9,400	85	12,350	12,400	151
400	450	3	3,400	3,450	21	6,400	6,450	49	9,400	9,450	86	12,400	12,450	153
450	500	3	3,450	3,500	21	6,450	6,500	49	9,450	9,500	86	12,450	12,500	154
500	550	3	3,500	3,550	22	6,500	6,550	50	9,500	9,550	87	12,500	12,550	155
550	600	4	3,550	3,600	22	6,550	6,600	50	9,550	9,600	87	12,550	12,600	156
600	650	4	3,600	3,650	22	6,600	6,650	51	9,600	9,650	88	12,600	12,650	158
650	700	4	3,650	3,700	23	6,650	6,700	52	9,650	9,700	89	12,650	12,700	159
700	750	4	3,700	3,750	23	6,700	6,750	52	9,700	9,750	89	12,700	12,750	160
750	800	5	3,750	3,800	23	6,750	6,800	53	9,750	9,800	90	12,750	12,800	161
800	850	5	3,800	3,850	24	6,800	6,850	53	9,800	9,850	91	12,800	12,850	163
850	900	5	3,850	3,900	24	6,850	6,900	54	9,850	9,900	91	12,850	12,900	164
900	950	6	3,900	3,950	24	6,900	6,950	55	9,900	9,950	92	12,900	12,950	165
950	1,000	6	3,950	4,000	25	6,950	7,000	55	9,950	10,000	92	12,950	13,000	166
\$1,000			\$4,000			\$7,000			\$10,000			\$13,000		
\$1,000	\$1,050	\$6	\$4,000	\$4,050	\$25	\$7,000	\$7,050	\$56	\$10,000	\$10,050	\$93	\$13,000	\$13,050	\$168
1,050	1,100	7	4,050	4,100	25	7,050	7,100	57	10,050	10,100	95	13,050	13,100	169
1,100	1,150	7	4,100	4,150	25	7,100	7,150	57	10,100	10,150	96	13,100	13,150	170
1,150	1,200	7	4,150	4,200	26	7,150	7,200	58	10,150	10,200	97	13,150	13,200	171
1,200	1,250	8	4,200	4,250	26	7,200	7,250	58	10,200	10,250	98	13,200	13,250	172
1,250	1,300	8	4,250	4,300	26	7,250	7,300	59	10,250	10,300	100	13,250	13,300	174
1,300	1,350	8	4,300	4,350	27	7,300	7,350	60	10,300	10,350	101	13,300	13,350	175
1,350	1,400	8	4,350	4,400	27	7,350	7,400	60	10,350	10,400	102	13,350	13,400	176
1,400	1,450	9	4,400	4,450	27	7,400	7,450	61	10,400	10,450	103	13,400	13,450	177
1,450	1,500	9	4,450	4,500	28	7,450	7,500	61	10,450	10,500	104	13,450	13,500	179
1,500	1,550	9	4,500	4,550	28	7,500	7,550	62	10,500	10,550	106	13,500	13,550	180
1,550	1,600	10	4,550	4,600	28	7,550	7,600	63	10,550	10,600	107	13,550	13,600	181
1,600	1,650	10	4,600	4,650	29	7,600	7,650	63	10,600	10,650	108	13,600	13,650	182
1,650	1,700	10	4,650	4,700	29	7,650	7,700	64	10,650	10,700	109	13,650	13,700	184
1,700	1,750	11	4,700	4,750	29	7,700	7,750	65	10,700	10,750	111	13,700	13,750	185
1,750	1,800	11	4,750	4,800	30	7,750	7,800	65	10,750	10,800	112	13,750	13,800	186
1,800	1,850	11	4,800	4,850	30	7,800	7,850	66	10,800	10,850	113	13,800	13,850	187
1,850	1,900	12	4,850	4,900	30	7,850	7,900	66	10,850	10,900	114	13,850	13,900	189
1,900	1,950	12	4,900	4,950	30	7,900	7,950	67	10,900	10,950	116	13,900	13,950	190
1,950	2,000	12	4,950	5,000	31	7,950	8,000	68	10,950	11,000	117	13,950	14,000	191
\$2,000			\$5,000			\$8,000			\$11,000			\$14,000		
\$2,000	\$2,050	\$13	\$5,000	\$5,050	\$31	\$8,000	\$8,050	\$68	\$11,000	\$11,050	\$118	\$14,000	\$14,050	\$192
2,050	2,100	13	5,050	5,100	32	8,050	8,100	69	11,050	11,100	119	14,050	14,100	193
2,100	2,150	13	5,100	5,150	32	8,100	8,150	70	11,100	11,150	121	14,100	14,150	195
2,150	2,200	13	5,150	5,200	33	8,150	8,200	70	11,150	11,200	122	14,150	14,200	196
2,200	2,250	14	5,200	5,250	34	8,200	8,250	71	11,200	11,250	123	14,200	14,250	197
2,250	2,300	14	5,250	5,300	34	8,250	8,300	71	11,250	11,300	124	14,250	14,300	198
2,300	2,350	14	5,300	5,350	35	8,300	8,350	72	11,300	11,350	125	14,300	14,350	200
2,350	2,400	15	5,350	5,400	36	8,350	8,400	73	11,350	11,400	127	14,350	14,400	201
2,400	2,450	15	5,400	5,450	36	8,400	8,450	73	11,400	11,450	128	14,400	14,450	202
2,450	2,500	15	5,450	5,500	37	8,450	8,500	74	11,450	11,500	129	14,450	14,500	203
2,500	2,550	16	5,500	5,550	37	8,500	8,550	74	11,500	11,550	130	14,500	14,550	205
2,550	2,600	16	5,550	5,600	38	8,550	8,600	75	11,550	11,600	132	14,550	14,600	206
2,600	2,650	16	5,600	5,650	39	8,600	8,650	76	11,600	11,650	133	14,600	14,650	207
2,650	2,700	17	5,650	5,700	39	8,650	8,700	76	11,650	11,700	134	14,650	14,700	208
2,700	2,750	17	5,700	5,750	40	8,700	8,750	77	11,700	11,750	135	14,700	14,750	210
2,750	2,800	17	5,750	5,800	40	8,750	8,800	78	11,750	11,800	137	14,750	14,800	211
2,800	2,850	17	5,800	5,850	41	8,800	8,850	78	11,800	11,850	138	14,800	14,850	212
2,850	2,900	18	5,850	5,900	42	8,850	8,900	79	11,850	11,900	139	14,850	14,900	213
2,900	2,950	18	5,900	5,950	42	8,900	8,950	79	11,900	11,950	140	14,900	14,950	214
2,950	3,000	18	5,950	6,000	43	8,950	9,000	80	11,950	12,000	142	14,950	15,000	216

# 2008 Income Tax Table 1 for Ohio Forms IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$15,000	\$15,050	\$217	\$18,000	\$18,050	\$310	\$21,000	\$21,050	\$409	\$24,000	\$24,050	\$520	\$27,000	\$27,050	\$631
15,050	15,100	219	18,050	18,100	311	21,050	21,100	411	24,050	24,100	522	27,050	27,100	633
15,100	15,150	220	18,100	18,150	313	21,100	21,150	413	24,100	24,150	524	27,100	27,150	635
15,150	15,200	222	18,150	18,200	314	21,150	21,200	414	24,150	24,200	526	27,150	27,200	637
15,200	15,250	223	18,200	18,250	316	21,200	21,250	416	24,200	24,250	528	27,200	27,250	639
15,250	15,300	225	18,250	18,300	318	21,250	21,300	418	24,250	24,300	529	27,250	27,300	641
15,300	15,350	226	18,300	18,350	319	21,300	21,350	420	24,300	24,350	531	27,300	27,350	643
15,350	15,400	228	18,350	18,400	321	21,350	21,400	422	24,350	24,400	533	27,350	27,400	644
15,400	15,450	229	18,400	18,450	322	21,400	21,450	424	24,400	24,450	535	27,400	27,450	646
15,450	15,500	231	18,450	18,500	324	21,450	21,500	426	24,450	24,500	537	27,450	27,500	648
15,500	15,550	233	18,500	18,550	325	21,500	21,550	427	24,500	24,550	539	27,500	27,550	650
15,550	15,600	234	18,550	18,600	327	21,550	21,600	429	24,550	24,600	541	27,550	27,600	652
15,600	15,650	236	18,600	18,650	328	21,600	21,650	431	24,600	24,650	542	27,600	27,650	654
15,650	15,700	237	18,650	18,700	330	21,650	21,700	433	24,650	24,700	544	27,650	27,700	655
15,700	15,750	239	18,700	18,750	331	21,700	21,750	435	24,700	24,750	546	27,700	27,750	657
15,750	15,800	240	18,750	18,800	333	21,750	21,800	437	24,750	24,800	548	27,750	27,800	659
15,800	15,850	242	18,800	18,850	335	21,800	21,850	439	24,800	24,850	550	27,800	27,850	661
15,850	15,900	243	18,850	18,900	336	21,850	21,900	440	24,850	24,900	552	27,850	27,900	663
15,900	15,950	245	18,900	18,950	338	21,900	21,950	442	24,900	24,950	554	27,900	27,950	665
15,950	16,000	246	18,950	19,000	339	21,950	22,000	444	24,950	25,000	555	27,950	28,000	667
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$16,000	\$16,050	\$248	\$19,000	\$19,050	\$341	\$22,000	\$22,050	\$446	\$25,000	\$25,050	\$557	\$28,000	\$28,050	\$668
16,050	16,100	250	19,050	19,100	342	22,050	22,100	448	25,050	25,100	559	28,050	28,100	670
16,100	16,150	251	19,100	19,150	344	22,100	22,150	450	25,100	25,150	561	28,100	28,150	672
16,150	16,200	253	19,150	19,200	345	22,150	22,200	452	25,150	25,200	563	28,150	28,200	674
16,200	16,250	254	19,200	19,250	347	22,200	22,250	453	25,200	25,250	565	28,200	28,250	676
16,250	16,300	256	19,250	19,300	348	22,250	22,300	455	25,250	25,300	566	28,250	28,300	678
16,300	16,350	257	19,300	19,350	350	22,300	22,350	457	25,300	25,350	568	28,300	28,350	680
16,350	16,400	259	19,350	19,400	352	22,350	22,400	459	25,350	25,400	570	28,350	28,400	681
16,400	16,450	260	19,400	19,450	353	22,400	22,450	461	25,400	25,450	572	28,400	28,450	683
16,450	16,500	262	19,450	19,500	355	22,450	22,500	463	25,450	25,500	574	28,450	28,500	685
16,500	16,550	263	19,500	19,550	356	22,500	22,550	465	25,500	25,550	576	28,500	28,550	687
16,550	16,600	265	19,550	19,600	358	22,550	22,600	466	25,550	25,600	578	28,550	28,600	689
16,600	16,650	267	19,600	19,650	359	22,600	22,650	468	25,600	25,650	579	28,600	28,650	691
16,650	16,700	268	19,650	19,700	361	22,650	22,700	470	25,650	25,700	581	28,650	28,700	693
16,700	16,750	270	19,700	19,750	362	22,700	22,750	472	25,700	25,750	583	28,700	28,750	694
16,750	16,800	271	19,750	19,800	364	22,750	22,800	474	25,750	25,800	585	28,750	28,800	696
16,800	16,850	273	19,800	19,850	365	22,800	22,850	476	25,800	25,850	587	28,800	28,850	698
16,850	16,900	274	19,850	19,900	367	22,850	22,900	478	25,850	25,900	589	28,850	28,900	700
16,900	16,950	276	19,900	19,950	369	22,900	22,950	479	25,900	25,950	591	28,900	28,950	702
16,950	17,000	277	19,950	20,000	370	22,950	23,000	481	25,950	26,000	592	28,950	29,000	704
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$17,000	\$17,050	\$279	\$20,000	\$20,050	\$372	\$23,000	\$23,050	\$483	\$26,000	\$26,050	\$594	\$29,000	\$29,050	\$706
17,050	17,100	280	20,050	20,100	374	23,050	23,100	485	26,050	26,100	596	29,050	29,100	707
17,100	17,150	282	20,100	20,150	376	23,100	23,150	487	26,100	26,150	598	29,100	29,150	709
17,150	17,200	284	20,150	20,200	377	23,150	23,200	489	26,150	26,200	600	29,150	29,200	711
17,200	17,250	285	20,200	20,250	379	23,200	23,250	490	26,200	26,250	602	29,200	29,250	713
17,250	17,300	287	20,250	20,300	381	23,250	23,300	492	26,250	26,300	604	29,250	29,300	715
17,300	17,350	288	20,300	20,350	383	23,300	23,350	494	26,300	26,350	605	29,300	29,350	717
17,350	17,400	290	20,350	20,400	385	23,350	23,400	496	26,350	26,400	607	29,350	29,400	719
17,400	17,450	291	20,400	20,450	387	23,400	23,450	498	26,400	26,450	609	29,400	29,450	720
17,450	17,500	293	20,450	20,500	389	23,450	23,500	500	26,450	26,500	611	29,450	29,500	722
17,500	17,550	294	20,500	20,550	390	23,500	23,550	502	26,500	26,550	613	29,500	29,550	724
17,550	17,600	296	20,550	20,600	392	23,550	23,600	503	26,550	26,600	615	29,550	29,600	726
17,600	17,650	297	20,600	20,650	394	23,600	23,650	505	26,600	26,650	617	29,600	29,650	728
17,650	17,700	299	20,650	20,700	396	23,650	23,700	507	26,650	26,700	618	29,650	29,700	730
17,700	17,750	301	20,700	20,750	398	23,700	23,750	509	26,700	26,750	620	29,700	29,750	732
17,750	17,800	302	20,750	20,800	400	23,750	23,800	511	26,750	26,800	622	29,750	29,800	733
17,800	17,850	304	20,800	20,850	401	23,800	23,850	513	26,800	26,850	624	29,800	29,850	735
17,850	17,900	305	20,850	20,900	403	23,850	23,900	515	26,850	26,900	626	29,850	29,900	737
17,900	17,950	307	20,900	20,950	405	23,900	23,950	516	26,900	26,950	628	29,900	29,950	739
17,950	18,000	308	20,950	21,000	407	23,950	24,000	518	26,950	27,000	630	29,950	30,000	741

# 2008 Income Tax Table 1 for Ohio Forms IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$30,000			\$33,000			\$36,000			\$39,000			\$42,000		
\$30,000	\$30,050	\$743	\$33,000	\$33,050	\$854	\$36,000	\$36,050	\$965	\$39,000	\$39,050	\$1,076	\$42,000	\$42,050	\$1,200
30,050	30,100	744	33,050	33,100	856	36,050	36,100	967	39,050	39,100	1,078	42,050	42,100	1,202
30,100	30,150	746	33,100	33,150	858	36,100	36,150	969	39,100	39,150	1,080	42,100	42,150	1,204
30,150	30,200	748	33,150	33,200	859	36,150	36,200	971	39,150	39,200	1,082	42,150	42,200	1,207
30,200	30,250	750	33,200	33,250	861	36,200	36,250	973	39,200	39,250	1,084	42,200	42,250	1,209
30,250	30,300	752	33,250	33,300	863	36,250	36,300	974	39,250	39,300	1,086	42,250	42,300	1,211
30,300	30,350	754	33,300	33,350	865	36,300	36,350	976	39,300	39,350	1,087	42,300	42,350	1,213
30,350	30,400	756	33,350	33,400	867	36,350	36,400	978	39,350	39,400	1,089	42,350	42,400	1,215
30,400	30,450	757	33,400	33,450	869	36,400	36,450	980	39,400	39,450	1,091	42,400	42,450	1,217
30,450	30,500	759	33,450	33,500	871	36,450	36,500	982	39,450	39,500	1,093	42,450	42,500	1,220
30,500	30,550	761	33,500	33,550	872	36,500	36,550	984	39,500	39,550	1,095	42,500	42,550	1,222
30,550	30,600	763	33,550	33,600	874	36,550	36,600	986	39,550	39,600	1,097	42,550	42,600	1,224
30,600	30,650	765	33,600	33,650	876	36,600	36,650	987	39,600	39,650	1,099	42,600	42,650	1,226
30,650	30,700	767	33,650	33,700	878	36,650	36,700	989	39,650	39,700	1,100	42,650	42,700	1,228
30,700	30,750	769	33,700	33,750	880	36,700	36,750	991	39,700	39,750	1,102	42,700	42,750	1,230
30,750	30,800	770	33,750	33,800	882	36,750	36,800	993	39,750	39,800	1,104	42,750	42,800	1,233
30,800	30,850	772	33,800	33,850	884	36,800	36,850	995	39,800	39,850	1,106	42,800	42,850	1,235
30,850	30,900	774	33,850	33,900	885	36,850	36,900	997	39,850	39,900	1,108	42,850	42,900	1,237
30,900	30,950	776	33,900	33,950	887	36,900	36,950	998	39,900	39,950	1,110	42,900	42,950	1,239
30,950	31,000	778	33,950	34,000	889	36,950	37,000	1,000	39,950	40,000	1,112	42,950	43,000	1,241
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$780	\$34,000	\$34,050	\$891	\$37,000	\$37,050	\$1,002	\$40,000	\$40,050	\$1,114	\$43,000	\$43,050	\$1,243
31,050	31,100	782	34,050	34,100	893	37,050	37,100	1,004	40,050	40,100	1,116	43,050	43,100	1,246
31,100	31,150	783	34,100	34,150	895	37,100	37,150	1,006	40,100	40,150	1,118	43,100	43,150	1,248
31,150	31,200	785	34,150	34,200	897	37,150	37,200	1,008	40,150	40,200	1,120	43,150	43,200	1,250
31,200	31,250	787	34,200	34,250	898	37,200	37,250	1,010	40,200	40,250	1,122	43,200	43,250	1,252
31,250	31,300	789	34,250	34,300	900	37,250	37,300	1,011	40,250	40,300	1,124	43,250	43,300	1,254
31,300	31,350	791	34,300	34,350	902	37,300	37,350	1,013	40,300	40,350	1,127	43,300	43,350	1,256
31,350	31,400	793	34,350	34,400	904	37,350	37,400	1,015	40,350	40,400	1,129	43,350	43,400	1,259
31,400	31,450	795	34,400	34,450	906	37,400	37,450	1,017	40,400	40,450	1,131	43,400	43,450	1,261
31,450	31,500	796	34,450	34,500	908	37,450	37,500	1,019	40,450	40,500	1,133	43,450	43,500	1,263
31,500	31,550	798	34,500	34,550	909	37,500	37,550	1,021	40,500	40,550	1,135	43,500	43,550	1,265
31,550	31,600	800	34,550	34,600	911	37,550	37,600	1,023	40,550	40,600	1,137	43,550	43,600	1,267
31,600	31,650	802	34,600	34,650	913	37,600	37,650	1,024	40,600	40,650	1,140	43,600	43,650	1,269
31,650	31,700	804	34,650	34,700	915	37,650	37,700	1,026	40,650	40,700	1,142	43,650	43,700	1,272
31,700	31,750	806	34,700	34,750	917	37,700	37,750	1,028	40,700	40,750	1,144	43,700	43,750	1,274
31,750	31,800	808	34,750	34,800	919	37,750	37,800	1,030	40,750	40,800	1,146	43,750	43,800	1,276
31,800	31,850	809	34,800	34,850	921	37,800	37,850	1,032	40,800	40,850	1,148	43,800	43,850	1,278
31,850	31,900	811	34,850	34,900	922	37,850	37,900	1,034	40,850	40,900	1,150	43,850	43,900	1,280
31,900	31,950	813	34,900	34,950	924	37,900	37,950	1,036	40,900	40,950	1,153	43,900	43,950	1,282
31,950	32,000	815	34,950	35,000	926	37,950	38,000	1,037	40,950	41,000	1,155	43,950	44,000	1,284
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$817	\$35,000	\$35,050	\$928	\$38,000	\$38,050	\$1,039	\$41,000	\$41,050	\$1,157	\$44,000	\$44,050	\$1,287
32,050	32,100	819	35,050	35,100	930	38,050	38,100	1,041	41,050	41,100	1,159	44,050	44,100	1,289
32,100	32,150	820	35,100	35,150	932	38,100	38,150	1,043	41,100	41,150	1,161	44,100	44,150	1,291
32,150	32,200	822	35,150	35,200	934	38,150	38,200	1,045	41,150	41,200	1,163	44,150	44,200	1,293
32,200	32,250	824	35,200	35,250	935	38,200	38,250	1,047	41,200	41,250	1,166	44,200	44,250	1,295
32,250	32,300	826	35,250	35,300	937	38,250	38,300	1,049	41,250	41,300	1,168	44,250	44,300	1,297
32,300	32,350	828	35,300	35,350	939	38,300	38,350	1,050	41,300	41,350	1,170	44,300	44,350	1,300
32,350	32,400	830	35,350	35,400	941	38,350	38,400	1,052	41,350	41,400	1,172	44,350	44,400	1,302
32,400	32,450	832	35,400	35,450	943	38,400	38,450	1,054	41,400	41,450	1,174	44,400	44,450	1,304
32,450	32,500	833	35,450	35,500	945	38,450	38,500	1,056	41,450	41,500	1,176	44,450	44,500	1,306
32,500	32,550	835	35,500	35,550	947	38,500	38,550	1,058	41,500	41,550	1,178	44,500	44,550	1,308
32,550	32,600	837	35,550	35,600	948	38,550	38,600	1,060	41,550	41,600	1,181	44,550	44,600	1,310
32,600	32,650	839	35,600	35,650	950	38,600	38,650	1,062	41,600	41,650	1,183	44,600	44,650	1,313
32,650	32,700	841	35,650	35,700	952	38,650	38,700	1,063	41,650	41,700	1,185	44,650	44,700	1,315
32,700	32,750	843	35,700	35,750	954	38,700	38,750	1,065	41,700	41,750	1,187	44,700	44,750	1,317
32,750	32,800	845	35,750	35,800	956	38,750	38,800	1,067	41,750	41,800	1,189	44,750	44,800	1,319
32,800	32,850	846	35,800	35,850	958	38,800	38,850	1,069	41,800	41,850	1,191	44,800	44,850	1,321
32,850	32,900	848	35,850	35,900	960	38,850	38,900	1,071	41,850	41,900	1,194	44,850	44,900	1,323
32,900	32,950	850	35,900	35,950	961	38,900	38,950	1,073	41,900	41,950	1,196	44,900	44,950	1,326
32,950	33,000	852	35,950	36,000	963	38,950	39,000	1,074	41,950	42,000	1,198	44,950	45,000	1,328

# 2008 Income Tax Table 1 for Ohio Forms IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$1,330	\$48,000	\$48,050	\$1,460	\$51,000	\$51,050	\$1,590	\$54,000	\$54,050	\$1,719	\$57,000	\$57,050	\$1,849
45,050	45,100	1,332	48,050	48,100	1,462	51,050	51,100	1,592	54,050	54,100	1,722	57,050	57,100	1,851
45,100	45,150	1,334	48,100	48,150	1,464	51,100	51,150	1,594	54,100	54,150	1,724	57,100	57,150	1,853
45,150	45,200	1,336	48,150	48,200	1,466	51,150	51,200	1,596	54,150	54,200	1,726	57,150	57,200	1,856
45,200	45,250	1,339	48,200	48,250	1,468	51,200	51,250	1,598	54,200	54,250	1,728	57,200	57,250	1,858
45,250	45,300	1,341	48,250	48,300	1,471	51,250	51,300	1,600	54,250	54,300	1,730	57,250	57,300	1,860
45,300	45,350	1,343	48,300	48,350	1,473	51,300	51,350	1,603	54,300	54,350	1,732	57,300	57,350	1,862
45,350	45,400	1,345	48,350	48,400	1,475	51,350	51,400	1,605	54,350	54,400	1,735	57,350	57,400	1,864
45,400	45,450	1,347	48,400	48,450	1,477	51,400	51,450	1,607	54,400	54,450	1,737	57,400	57,450	1,866
45,450	45,500	1,349	48,450	48,500	1,479	51,450	51,500	1,609	54,450	54,500	1,739	57,450	57,500	1,869
45,500	45,550	1,352	48,500	48,550	1,481	51,500	51,550	1,611	54,500	54,550	1,741	57,500	57,550	1,871
45,550	45,600	1,354	48,550	48,600	1,484	51,550	51,600	1,613	54,550	54,600	1,743	57,550	57,600	1,873
45,600	45,650	1,356	48,600	48,650	1,486	51,600	51,650	1,616	54,600	54,650	1,745	57,600	57,650	1,875
45,650	45,700	1,358	48,650	48,700	1,488	51,650	51,700	1,618	54,650	54,700	1,747	57,650	57,700	1,877
45,700	45,750	1,360	48,700	48,750	1,490	51,700	51,750	1,620	54,700	54,750	1,750	57,700	57,750	1,879
45,750	45,800	1,362	48,750	48,800	1,492	51,750	51,800	1,622	54,750	54,800	1,752	57,750	57,800	1,882
45,800	45,850	1,365	48,800	48,850	1,494	51,800	51,850	1,624	54,800	54,850	1,754	57,800	57,850	1,884
45,850	45,900	1,367	48,850	48,900	1,497	51,850	51,900	1,626	54,850	54,900	1,756	57,850	57,900	1,886
45,900	45,950	1,369	48,900	48,950	1,499	51,900	51,950	1,628	54,900	54,950	1,758	57,900	57,950	1,888
45,950	46,000	1,371	48,950	49,000	1,501	51,950	52,000	1,631	54,950	55,000	1,760	57,950	58,000	1,890
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$1,373	\$49,000	\$49,050	\$1,503	\$52,000	\$52,050	\$1,633	\$55,000	\$55,050	\$1,763	\$58,000	\$58,050	\$1,892
46,050	46,100	1,375	49,050	49,100	1,505	52,050	52,100	1,635	55,050	55,100	1,765	58,050	58,100	1,895
46,100	46,150	1,378	49,100	49,150	1,507	52,100	52,150	1,637	55,100	55,150	1,767	58,100	58,150	1,897
46,150	46,200	1,380	49,150	49,200	1,510	52,150	52,200	1,639	55,150	55,200	1,769	58,150	58,200	1,899
46,200	46,250	1,382	49,200	49,250	1,512	52,200	52,250	1,641	55,200	55,250	1,771	58,200	58,250	1,901
46,250	46,300	1,384	49,250	49,300	1,514	52,250	52,300	1,644	55,250	55,300	1,773	58,250	58,300	1,903
46,300	46,350	1,386	49,300	49,350	1,516	52,300	52,350	1,646	55,300	55,350	1,776	58,300	58,350	1,905
46,350	46,400	1,388	49,350	49,400	1,518	52,350	52,400	1,648	55,350	55,400	1,778	58,350	58,400	1,908
46,400	46,450	1,391	49,400	49,450	1,520	52,400	52,450	1,650	55,400	55,450	1,780	58,400	58,450	1,910
46,450	46,500	1,393	49,450	49,500	1,522	52,450	52,500	1,652	55,450	55,500	1,782	58,450	58,500	1,912
46,500	46,550	1,395	49,500	49,550	1,525	52,500	52,550	1,654	55,500	55,550	1,784	58,500	58,550	1,914
46,550	46,600	1,397	49,550	49,600	1,527	52,550	52,600	1,657	55,550	55,600	1,786	58,550	58,600	1,916
46,600	46,650	1,399	49,600	49,650	1,529	52,600	52,650	1,659	55,600	55,650	1,789	58,600	58,650	1,918
46,650	46,700	1,401	49,650	49,700	1,531	52,650	52,700	1,661	55,650	55,700	1,791	58,650	58,700	1,921
46,700	46,750	1,403	49,700	49,750	1,533	52,700	52,750	1,663	55,700	55,750	1,793	58,700	58,750	1,923
46,750	46,800	1,406	49,750	49,800	1,535	52,750	52,800	1,665	55,750	55,800	1,795	58,750	58,800	1,925
46,800	46,850	1,408	49,800	49,850	1,538	52,800	52,850	1,667	55,800	55,850	1,797	58,800	58,850	1,927
46,850	46,900	1,410	49,850	49,900	1,540	52,850	52,900	1,670	55,850	55,900	1,799	58,850	58,900	1,929
46,900	46,950	1,412	49,900	49,950	1,542	52,900	52,950	1,672	55,900	55,950	1,802	58,900	58,950	1,931
46,950	47,000	1,414	49,950	50,000	1,544	52,950	53,000	1,674	55,950	56,000	1,804	58,950	59,000	1,934
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$1,416	\$50,000	\$50,050	\$1,546	\$53,000	\$53,050	\$1,676	\$56,000	\$56,050	\$1,806	\$59,000	\$59,050	\$1,936
47,050	47,100	1,419	50,050	50,100	1,548	53,050	53,100	1,678	56,050	56,100	1,808	59,050	59,100	1,938
47,100	47,150	1,421	50,100	50,150	1,551	53,100	53,150	1,680	56,100	56,150	1,810	59,100	59,150	1,940
47,150	47,200	1,423	50,150	50,200	1,553	53,150	53,200	1,683	56,150	56,200	1,812	59,150	59,200	1,942
47,200	47,250	1,425	50,200	50,250	1,555	53,200	53,250	1,685	56,200	56,250	1,815	59,200	59,250	1,944
47,250	47,300	1,427	50,250	50,300	1,557	53,250	53,300	1,687	56,250	56,300	1,817	59,250	59,300	1,947
47,300	47,350	1,429	50,300	50,350	1,559	53,300	53,350	1,689	56,300	56,350	1,819	59,300	59,350	1,949
47,350	47,400	1,432	50,350	50,400	1,561	53,350	53,400	1,691	56,350	56,400	1,821	59,350	59,400	1,951
47,400	47,450	1,434	50,400	50,450	1,564	53,400	53,450	1,693	56,400	56,450	1,823	59,400	59,450	1,953
47,450	47,500	1,436	50,450	50,500	1,566	53,450	53,500	1,696	56,450	56,500	1,825	59,450	59,500	1,955
47,500	47,550	1,438	50,500	50,550	1,568	53,500	53,550	1,698	56,500	56,550	1,828	59,500	59,550	1,957
47,550	47,600	1,440	50,550	50,600	1,570	53,550	53,600	1,700	56,550	56,600	1,830	59,550	59,600	1,960
47,600	47,650	1,442	50,600	50,650	1,572	53,600	53,650	1,702	56,600	56,650	1,832	59,600	59,650	1,962
47,650	47,700	1,445	50,650	50,700	1,574	53,650	53,700	1,704	56,650	56,700	1,834	59,650	59,700	1,964
47,700	47,750	1,447	50,700	50,750	1,577	53,700	53,750	1,706	56,700	56,750	1,836	59,700	59,750	1,966
47,750	47,800	1,449	50,750	50,800	1,579	53,750	53,800	1,709	56,750	56,800	1,838	59,750	59,800	1,968
47,800	47,850	1,451	50,800	50,850	1,581	53,800	53,850	1,711	56,800	56,850	1,841	59,800	59,850	1,970
47,850	47,900	1,453	50,850	50,900	1,583	53,850	53,900	1,713	56,850	56,900	1,843	59,850	59,900	1,972
47,900	47,950	1,455	50,900	50,950	1,585	53,900	53,950	1,715	56,900	56,950	1,845	59,900	59,950	1,975
47,950	48,000	1,458	50,950	51,000	1,587	53,950	54,000	1,717	56,950	57,000	1,847	59,950	60,000	1,977

# 2008 Income Tax Table 1 for Ohio Forms IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$1,979	\$63,000	\$63,050	\$2,109	\$66,000	\$66,050	\$2,239	\$69,000	\$69,050	\$2,368	\$72,000	\$72,050	\$2,498
60,050	60,100	1,981	63,050	63,100	2,111	66,050	66,100	2,241	69,050	69,100	2,371	72,050	72,100	2,500
60,100	60,150	1,983	63,100	63,150	2,113	66,100	66,150	2,243	69,100	69,150	2,373	72,100	72,150	2,503
60,150	60,200	1,985	63,150	63,200	2,115	66,150	66,200	2,245	69,150	69,200	2,375	72,150	72,200	2,505
60,200	60,250	1,988	63,200	63,250	2,117	66,200	66,250	2,247	69,200	69,250	2,377	72,200	72,250	2,507
60,250	60,300	1,990	63,250	63,300	2,120	66,250	66,300	2,249	69,250	69,300	2,379	72,250	72,300	2,509
60,300	60,350	1,992	63,300	63,350	2,122	66,300	66,350	2,252	69,300	69,350	2,381	72,300	72,350	2,511
60,350	60,400	1,994	63,350	63,400	2,124	66,350	66,400	2,254	69,350	69,400	2,384	72,350	72,400	2,513
60,400	60,450	1,996	63,400	63,450	2,126	66,400	66,450	2,256	69,400	69,450	2,386	72,400	72,450	2,516
60,450	60,500	1,998	63,450	63,500	2,128	66,450	66,500	2,258	69,450	69,500	2,388	72,450	72,500	2,518
60,500	60,550	2,001	63,500	63,550	2,130	66,500	66,550	2,260	69,500	69,550	2,390	72,500	72,550	2,520
60,550	60,600	2,003	63,550	63,600	2,133	66,550	66,600	2,262	69,550	69,600	2,392	72,550	72,600	2,522
60,600	60,650	2,005	63,600	63,650	2,135	66,600	66,650	2,265	69,600	69,650	2,394	72,600	72,650	2,524
60,650	60,700	2,007	63,650	63,700	2,137	66,650	66,700	2,267	69,650	69,700	2,397	72,650	72,700	2,526
60,700	60,750	2,009	63,700	63,750	2,139	66,700	66,750	2,269	69,700	69,750	2,399	72,700	72,750	2,529
60,750	60,800	2,011	63,750	63,800	2,141	66,750	66,800	2,271	69,750	69,800	2,401	72,750	72,800	2,531
60,800	60,850	2,014	63,800	63,850	2,143	66,800	66,850	2,273	69,800	69,850	2,403	72,800	72,850	2,533
60,850	60,900	2,016	63,850	63,900	2,146	66,850	66,900	2,275	69,850	69,900	2,405	72,850	72,900	2,535
60,900	60,950	2,018	63,900	63,950	2,148	66,900	66,950	2,278	69,900	69,950	2,407	72,900	72,950	2,537
60,950	61,000	2,020	63,950	64,000	2,150	66,950	67,000	2,280	69,950	70,000	2,410	72,950	73,000	2,539
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$2,022	\$64,000	\$64,050	\$2,152	\$67,000	\$67,050	\$2,282	\$70,000	\$70,050	\$2,412	\$73,000	\$73,050	\$2,541
61,050	61,100	2,024	64,050	64,100	2,154	67,050	67,100	2,284	70,050	70,100	2,414	73,050	73,100	2,544
61,100	61,150	2,027	64,100	64,150	2,156	67,100	67,150	2,286	70,100	70,150	2,416	73,100	73,150	2,546
61,150	61,200	2,029	64,150	64,200	2,159	67,150	67,200	2,288	70,150	70,200	2,418	73,150	73,200	2,548
61,200	61,250	2,031	64,200	64,250	2,161	67,200	67,250	2,291	70,200	70,250	2,420	73,200	73,250	2,550
61,250	61,300	2,033	64,250	64,300	2,163	67,250	67,300	2,293	70,250	70,300	2,422	73,250	73,300	2,552
61,300	61,350	2,035	64,300	64,350	2,165	67,300	67,350	2,295	70,300	70,350	2,425	73,300	73,350	2,554
61,350	61,400	2,037	64,350	64,400	2,167	67,350	67,400	2,297	70,350	70,400	2,427	73,350	73,400	2,557
61,400	61,450	2,040	64,400	64,450	2,169	67,400	67,450	2,299	70,400	70,450	2,429	73,400	73,450	2,559
61,450	61,500	2,042	64,450	64,500	2,172	67,450	67,500	2,301	70,450	70,500	2,431	73,450	73,500	2,561
61,500	61,550	2,044	64,500	64,550	2,174	67,500	67,550	2,304	70,500	70,550	2,433	73,500	73,550	2,563
61,550	61,600	2,046	64,550	64,600	2,176	67,550	67,600	2,306	70,550	70,600	2,435	73,550	73,600	2,565
61,600	61,650	2,048	64,600	64,650	2,178	67,600	67,650	2,308	70,600	70,650	2,438	73,600	73,650	2,567
61,650	61,700	2,050	64,650	64,700	2,180	67,650	67,700	2,310	70,650	70,700	2,440	73,650	73,700	2,570
61,700	61,750	2,053	64,700	64,750	2,182	67,700	67,750	2,312	70,700	70,750	2,442	73,700	73,750	2,572
61,750	61,800	2,055	64,750	64,800	2,185	67,750	67,800	2,314	70,750	70,800	2,444	73,750	73,800	2,574
61,800	61,850	2,057	64,800	64,850	2,187	67,800	67,850	2,316	70,800	70,850	2,446	73,800	73,850	2,576
61,850	61,900	2,059	64,850	64,900	2,189	67,850	67,900	2,319	70,850	70,900	2,448	73,850	73,900	2,578
61,900	61,950	2,061	64,900	64,950	2,191	67,900	67,950	2,321	70,900	70,950	2,451	73,900	73,950	2,580
61,950	62,000	2,063	64,950	65,000	2,193	67,950	68,000	2,323	70,950	71,000	2,453	73,950	74,000	2,583
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$2,066	\$65,000	\$65,050	\$2,195	\$68,000	\$68,050	\$2,325	\$71,000	\$71,050	\$2,455	\$74,000	\$74,050	\$2,585
62,050	62,100	2,068	65,050	65,100	2,197	68,050	68,100	2,327	71,050	71,100	2,457	74,050	74,100	2,587
62,100	62,150	2,070	65,100	65,150	2,200	68,100	68,150	2,329	71,100	71,150	2,459	74,100	74,150	2,589
62,150	62,200	2,072	65,150	65,200	2,202	68,150	68,200	2,332	71,150	71,200	2,461	74,150	74,200	2,591
62,200	62,250	2,074	65,200	65,250	2,204	68,200	68,250	2,334	71,200	71,250	2,464	74,200	74,250	2,593
62,250	62,300	2,076	65,250	65,300	2,206	68,250	68,300	2,336	71,250	71,300	2,466	74,250	74,300	2,596
62,300	62,350	2,079	65,300	65,350	2,208	68,300	68,350	2,338	71,300	71,350	2,468	74,300	74,350	2,598
62,350	62,400	2,081	65,350	65,400	2,210	68,350	68,400	2,340	71,350	71,400	2,470	74,350	74,400	2,600
62,400	62,450	2,083	65,400	65,450	2,213	68,400	68,450	2,342	71,400	71,450	2,472	74,400	74,450	2,602
62,450	62,500	2,085	65,450	65,500	2,215	68,450	68,500	2,345	71,450	71,500	2,474	74,450	74,500	2,604
62,500	62,550	2,087	65,500	65,550	2,217	68,500	68,550	2,347	71,500	71,550	2,477	74,500	74,550	2,606
62,550	62,600	2,089	65,550	65,600	2,219	68,550	68,600	2,349	71,550	71,600	2,479	74,550	74,600	2,609
62,600	62,650	2,091	65,600	65,650	2,221	68,600	68,650	2,351	71,600	71,650	2,481	74,600	74,650	2,611
62,650	62,700	2,094	65,650	65,700	2,223	68,650	68,700	2,353	71,650	71,700	2,483	74,650	74,700	2,613
62,700	62,750	2,096	65,700	65,750	2,226	68,700	68,750	2,355	71,700	71,750	2,485	74,700	74,750	2,615
62,750	62,800	2,098	65,750	65,800	2,228	68,750	68,800	2,358	71,750	71,800	2,487	74,750	74,800	2,617
62,800	62,850	2,100	65,800	65,850	2,230	68,800	68,850	2,360	71,800	71,850	2,490	74,800	74,850	2,619
62,850	62,900	2,102	65,850	65,900	2,232	68,850	68,900	2,362	71,850	71,900	2,492	74,850	74,900	2,622
62,900	62,950	2,104	65,900	65,950	2,234	68,900	68,950	2,364	71,900	71,950	2,494	74,900	74,950	2,624
62,950	63,000	2,107	65,950	66,000	2,236	68,950	69,000	2,366	71,950	72,000	2,496	74,950	75,000	2,626

# 2008 Income Tax Table 1 for Ohio Forms IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$2,628	\$78,000	\$78,050	\$2,758	\$81,000	\$81,050	\$2,894	\$84,000	\$84,050	\$3,042	\$87,000	\$87,050	\$3,191
75,050	75,100	2,630	78,050	78,100	2,760	81,050	81,100	2,896	84,050	84,100	3,045	87,050	87,100	3,193
75,100	75,150	2,632	78,100	78,150	2,762	81,100	81,150	2,899	84,100	84,150	3,047	87,100	87,150	3,196
75,150	75,200	2,635	78,150	78,200	2,764	81,150	81,200	2,901	84,150	84,200	3,050	87,150	87,200	3,198
75,200	75,250	2,637	78,200	78,250	2,766	81,200	81,250	2,904	84,200	84,250	3,052	87,200	87,250	3,201
75,250	75,300	2,639	78,250	78,300	2,769	81,250	81,300	2,906	84,250	84,300	3,055	87,250	87,300	3,203
75,300	75,350	2,641	78,300	78,350	2,771	81,300	81,350	2,909	84,300	84,350	3,057	87,300	87,350	3,206
75,350	75,400	2,643	78,350	78,400	2,773	81,350	81,400	2,911	84,350	84,400	3,060	87,350	87,400	3,208
75,400	75,450	2,645	78,400	78,450	2,775	81,400	81,450	2,914	84,400	84,450	3,062	87,400	87,450	3,210
75,450	75,500	2,648	78,450	78,500	2,777	81,450	81,500	2,916	84,450	84,500	3,065	87,450	87,500	3,213
75,500	75,550	2,650	78,500	78,550	2,779	81,500	81,550	2,919	84,500	84,550	3,067	87,500	87,550	3,215
75,550	75,600	2,652	78,550	78,600	2,782	81,550	81,600	2,921	84,550	84,600	3,070	87,550	87,600	3,218
75,600	75,650	2,654	78,600	78,650	2,784	81,600	81,650	2,924	84,600	84,650	3,072	87,600	87,650	3,220
75,650	75,700	2,656	78,650	78,700	2,786	81,650	81,700	2,926	84,650	84,700	3,074	87,650	87,700	3,223
75,700	75,750	2,658	78,700	78,750	2,788	81,700	81,750	2,929	84,700	84,750	3,077	87,700	87,750	3,225
75,750	75,800	2,660	78,750	78,800	2,790	81,750	81,800	2,931	84,750	84,800	3,079	87,750	87,800	3,228
75,800	75,850	2,663	78,800	78,850	2,792	81,800	81,850	2,934	84,800	84,850	3,082	87,800	87,850	3,230
75,850	75,900	2,665	78,850	78,900	2,795	81,850	81,900	2,936	84,850	84,900	3,084	87,850	87,900	3,233
75,900	75,950	2,667	78,900	78,950	2,797	81,900	81,950	2,938	84,900	84,950	3,087	87,900	87,950	3,235
75,950	76,000	2,669	78,950	79,000	2,799	81,950	82,000	2,941	84,950	85,000	3,089	87,950	88,000	3,238
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$2,671	\$79,000	\$79,050	\$2,801	\$82,000	\$82,050	\$2,943	\$85,000	\$85,050	\$3,092	\$88,000	\$88,050	\$3,240
76,050	76,100	2,673	79,050	79,100	2,803	82,050	82,100	2,946	85,050	85,100	3,094	88,050	88,100	3,243
76,100	76,150	2,676	79,100	79,150	2,805	82,100	82,150	2,948	85,100	85,150	3,097	88,100	88,150	3,245
76,150	76,200	2,678	79,150	79,200	2,808	82,150	82,200	2,951	85,150	85,200	3,099	88,150	88,200	3,248
76,200	76,250	2,680	79,200	79,250	2,810	82,200	82,250	2,953	85,200	85,250	3,102	88,200	88,250	3,250
76,250	76,300	2,682	79,250	79,300	2,812	82,250	82,300	2,956	85,250	85,300	3,104	88,250	88,300	3,252
76,300	76,350	2,684	79,300	79,350	2,814	82,300	82,350	2,958	85,300	85,350	3,107	88,300	88,350	3,255
76,350	76,400	2,686	79,350	79,400	2,816	82,350	82,400	2,961	85,350	85,400	3,109	88,350	88,400	3,257
76,400	76,450	2,689	79,400	79,450	2,818	82,400	82,450	2,963	85,400	85,450	3,112	88,400	88,450	3,260
76,450	76,500	2,691	79,450	79,500	2,821	82,450	82,500	2,966	85,450	85,500	3,114	88,450	88,500	3,262
76,500	76,550	2,693	79,500	79,550	2,823	82,500	82,550	2,968	85,500	85,550	3,117	88,500	88,550	3,265
76,550	76,600	2,695	79,550	79,600	2,825	82,550	82,600	2,971	85,550	85,600	3,119	88,550	88,600	3,267
76,600	76,650	2,697	79,600	79,650	2,827	82,600	82,650	2,973	85,600	85,650	3,121	88,600	88,650	3,270
76,650	76,700	2,699	79,650	79,700	2,829	82,650	82,700	2,976	85,650	85,700	3,124	88,650	88,700	3,272
76,700	76,750	2,702	79,700	79,750	2,831	82,700	82,750	2,978	85,700	85,750	3,126	88,700	88,750	3,275
76,750	76,800	2,704	79,750	79,800	2,834	82,750	82,800	2,981	85,750	85,800	3,129	88,750	88,800	3,277
76,800	76,850	2,706	79,800	79,850	2,836	82,800	82,850	2,983	85,800	85,850	3,131	88,800	88,850	3,280
76,850	76,900	2,708	79,850	79,900	2,838	82,850	82,900	2,985	85,850	85,900	3,134	88,850	88,900	3,282
76,900	76,950	2,710	79,900	79,950	2,840	82,900	82,950	2,988	85,900	85,950	3,136	88,900	88,950	3,285
76,950	77,000	2,712	79,950	80,000	2,842	82,950	83,000	2,990	85,950	86,000	3,139	88,950	89,000	3,287
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$2,715	\$80,000	\$80,050	\$2,845	\$83,000	\$83,050	\$2,993	\$86,000	\$86,050	\$3,141	\$89,000	\$89,050	\$3,290
77,050	77,100	2,717	80,050	80,100	2,847	83,050	83,100	2,995	86,050	86,100	3,144	89,050	89,100	3,292
77,100	77,150	2,719	80,100	80,150	2,849	83,100	83,150	2,998	86,100	86,150	3,146	89,100	89,150	3,295
77,150	77,200	2,721	80,150	80,200	2,852	83,150	83,200	3,000	86,150	86,200	3,149	89,150	89,200	3,297
77,200	77,250	2,723	80,200	80,250	2,854	83,200	83,250	3,003	86,200	86,250	3,151	89,200	89,250	3,299
77,250	77,300	2,725	80,250	80,300	2,857	83,250	83,300	3,005	86,250	86,300	3,154	89,250	89,300	3,302
77,300	77,350	2,728	80,300	80,350	2,859	83,300	83,350	3,008	86,300	86,350	3,156	89,300	89,350	3,304
77,350	77,400	2,730	80,350	80,400	2,862	83,350	83,400	3,010	86,350	86,400	3,159	89,350	89,400	3,307
77,400	77,450	2,732	80,400	80,450	2,864	83,400	83,450	3,013	86,400	86,450	3,161	89,400	89,450	3,309
77,450	77,500	2,734	80,450	80,500	2,867	83,450	83,500	3,015	86,450	86,500	3,163	89,450	89,500	3,312
77,500	77,550	2,736	80,500	80,550	2,869	83,500	83,550	3,018	86,500	86,550	3,166	89,500	89,550	3,314
77,550	77,600	2,738	80,550	80,600	2,872	83,550	83,600	3,020	86,550	86,600	3,168	89,550	89,600	3,317
77,600	77,650	2,741	80,600	80,650	2,874	83,600	83,650	3,023	86,600	86,650	3,171	89,600	89,650	3,319
77,650	77,700	2,743	80,650	80,700	2,877	83,650	83,700	3,025	86,650	86,700	3,173	89,650	89,700	3,322
77,700	77,750	2,745	80,700	80,750	2,879	83,700	83,750	3,028	86,700	86,750	3,176	89,700	89,750	3,324
77,750	77,800	2,747	80,750	80,800	2,882	83,750	83,800	3,030	86,750	86,800	3,178	89,750	89,800	3,327
77,800	77,850	2,749	80,800	80,850	2,884	83,800	83,850	3,032	86,800	86,850	3,181	89,800	89,850	3,329
77,850	77,900	2,751	80,850	80,900	2,887	83,850	83,900	3,035	86,850	86,900	3,183	89,850	89,900	3,332
77,900	77,950	2,754	80,900	80,950	2,889	83,900	83,950	3,037	86,900	86,950	3,186	89,900	89,950	3,334
77,950	78,000	2,756	80,950	81,000	2,892	83,950	84,000	3,040	86,950	87,000	3,188	89,950	90,000	3,337

# 2008 Income Tax Table 1 for Ohio Forms IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$3,339	\$92,000	\$92,050	\$3,438	\$94,000	\$94,050	\$3,537	\$96,000	\$96,050	\$3,636	\$98,000	\$98,050	\$3,735
90,050	90,100	3,342	92,050	92,100	3,440	94,050	94,100	3,539	96,050	96,100	3,638	98,050	98,100	3,737
90,100	90,150	3,344	92,100	92,150	3,443	94,100	94,150	3,542	96,100	96,150	3,641	98,100	98,150	3,740
90,150	90,200	3,346	92,150	92,200	3,445	94,150	94,200	3,544	96,150	96,200	3,643	98,150	98,200	3,742
90,200	90,250	3,349	92,200	92,250	3,448	94,200	94,250	3,547	96,200	96,250	3,646	98,200	98,250	3,745
90,250	90,300	3,351	92,250	92,300	3,450	94,250	94,300	3,549	96,250	96,300	3,648	98,250	98,300	3,747
90,300	90,350	3,354	92,300	92,350	3,453	94,300	94,350	3,552	96,300	96,350	3,651	98,300	98,350	3,749
90,350	90,400	3,356	92,350	92,400	3,455	94,350	94,400	3,554	96,350	96,400	3,653	98,350	98,400	3,752
90,400	90,450	3,359	92,400	92,450	3,458	94,400	94,450	3,557	96,400	96,450	3,656	98,400	98,450	3,754
90,450	90,500	3,361	92,450	92,500	3,460	94,450	94,500	3,559	96,450	96,500	3,658	98,450	98,500	3,757
90,500	90,550	3,364	92,500	92,550	3,463	94,500	94,550	3,562	96,500	96,550	3,660	98,500	98,550	3,759
90,550	90,600	3,366	92,550	92,600	3,465	94,550	94,600	3,564	96,550	96,600	3,663	98,550	98,600	3,762
90,600	90,650	3,369	92,600	92,650	3,468	94,600	94,650	3,567	96,600	96,650	3,665	98,600	98,650	3,764
90,650	90,700	3,371	92,650	92,700	3,470	94,650	94,700	3,569	96,650	96,700	3,668	98,650	98,700	3,767
90,700	90,750	3,374	92,700	92,750	3,473	94,700	94,750	3,571	96,700	96,750	3,670	98,700	98,750	3,769
90,750	90,800	3,376	92,750	92,800	3,475	94,750	94,800	3,574	96,750	96,800	3,673	98,750	98,800	3,772
90,800	90,850	3,379	92,800	92,850	3,477	94,800	94,850	3,576	96,800	96,850	3,675	98,800	98,850	3,774
90,850	90,900	3,381	92,850	92,900	3,480	94,850	94,900	3,579	96,850	96,900	3,678	98,850	98,900	3,777
90,900	90,950	3,384	92,900	92,950	3,482	94,900	94,950	3,581	96,900	96,950	3,680	98,900	98,950	3,779
90,950	91,000	3,386	92,950	93,000	3,485	94,950	95,000	3,584	96,950	97,000	3,683	98,950	99,000	3,782
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$3,388	\$93,000	\$93,050	\$3,487	\$95,000	\$95,050	\$3,586	\$97,000	\$97,050	\$3,685	\$99,000	\$99,050	\$3,784
91,050	91,100	3,391	93,050	93,100	3,490	95,050	95,100	3,589	97,050	97,100	3,688	99,050	99,100	3,787
91,100	91,150	3,393	93,100	93,150	3,492	95,100	95,150	3,591	97,100	97,150	3,690	99,100	99,150	3,789
91,150	91,200	3,396	93,150	93,200	3,495	95,150	95,200	3,594	97,150	97,200	3,693	99,150	99,200	3,792
91,200	91,250	3,398	93,200	93,250	3,497	95,200	95,250	3,596	97,200	97,250	3,695	99,200	99,250	3,794
91,250	91,300	3,401	93,250	93,300	3,500	95,250	95,300	3,599	97,250	97,300	3,698	99,250	99,300	3,796
91,300	91,350	3,403	93,300	93,350	3,502	95,300	95,350	3,601	97,300	97,350	3,700	99,300	99,350	3,799
91,350	91,400	3,406	93,350	93,400	3,505	95,350	95,400	3,604	97,350	97,400	3,702	99,350	99,400	3,801
91,400	91,450	3,408	93,400	93,450	3,507	95,400	95,450	3,606	97,400	97,450	3,705	99,400	99,450	3,804
91,450	91,500	3,411	93,450	93,500	3,510	95,450	95,500	3,609	97,450	97,500	3,707	99,450	99,500	3,806
91,500	91,550	3,413	93,500	93,550	3,512	95,500	95,550	3,611	97,500	97,550	3,710	99,500	99,550	3,809
91,550	91,600	3,416	93,550	93,600	3,515	95,550	95,600	3,613	97,550	97,600	3,712	99,550	99,600	3,811
91,600	91,650	3,418	93,600	93,650	3,517	95,600	95,650	3,616	97,600	97,650	3,715	99,600	99,650	3,814
91,650	91,700	3,421	93,650	93,700	3,520	95,650	95,700	3,618	97,650	97,700	3,717	99,650	99,700	3,816
91,700	91,750	3,423	93,700	93,750	3,522	95,700	95,750	3,621	97,700	97,750	3,720	99,700	99,750	3,819
91,750	91,800	3,426	93,750	93,800	3,524	95,750	95,800	3,623	97,750	97,800	3,722	99,750	99,800	3,821
91,800	91,850	3,428	93,800	93,850	3,527	95,800	95,850	3,626	97,800	97,850	3,725	99,800	99,850	3,824
91,850	91,900	3,431	93,850	93,900	3,529	95,850	95,900	3,628	97,850	97,900	3,727	99,850	99,900	3,826
91,900	91,950	3,433	93,900	93,950	3,532	95,900	95,950	3,631	97,900	97,950	3,730	99,900	99,950	3,829
91,950	92,000	3,435	93,950	94,000	3,534	95,950	96,000	3,633	97,950	98,000	3,732	99,950	100,000	3,831

## 2008 Income Tax Table 2 for Ohio Forms IT 1040 and IT 1040EZ

Taxpayers with Ohio taxable income of \$100,000 or more must use this table.

You must round your tax to the nearest dollar.

Ohio Taxable Income (from line 5 on form IT 1040 or line 5 on form IT 1040EZ)			2008 Ohio Tax (enter on line 6 on form IT 1040 or line 6 on form IT 1040EZ)		
0	–	\$ 5,000	0.618%	of Ohio taxable income	
\$ 5,000	–	\$ 10,000	\$ 30.90	plus	1.236% of the amount in excess of \$ 5,000
\$ 10,000	–	\$ 15,000	\$ 92.70	plus	2.473% of the amount in excess of \$ 10,000
\$ 15,000	–	\$ 20,000	\$ 216.35	plus	3.091% of the amount in excess of \$ 15,000
\$ 20,000	–	\$ 40,000	\$ 370.90	plus	3.708% of the amount in excess of \$ 20,000
\$ 40,000	–	\$ 80,000	\$ 1,112.50	plus	4.327% of the amount in excess of \$ 40,000
\$ 80,000	–	\$100,000	\$ 2,843.30	plus	4.945% of the amount in excess of \$ 80,000
\$100,000	–	\$200,000	\$ 3,832.30	plus	5.741% of the amount in excess of \$100,000
more than	–	\$200,000	\$ 9,573.30	plus	6.240% of the amount in excess of \$200,000



**Do you know your Ohio public school district name?**

**Do you know if your Ohio public school district has an income tax?**

**If you need to find the name of your Ohio public school district, use The Finder.**

## **The Finder**

*Municipal Tax*

*School District Income Tax*

*Sales and Use Tax*

*Tax District Summary*

**Step 1** → Go to our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Step 2** → Click on **The Finder**.

**Step 3** → Click on School District Income Tax. Follow the directions to look up your school district.

**Step 4** → We will validate the street address and city.

**Step 5** → The Ohio public school district name and number will appear on the screen with the applicable tax rate if

the school district has an income tax in effect. You will also see a reference number for each look-up inquiry.

**Step 6** → Enter the Ohio public school district number in the space provided on the front of your income tax return.

If you think the school district information we provide is incorrect, e-mail your inquiry to us by scrolling to the bottom of the screen page and clicking on "Contact Us."

### **Don't Have Access to the Internet?**

If you don't have access to the Internet, contact your county auditor or county board of elections to verify your Ohio public school district.

# Ohio Public School District Numbers

Below is a list of the identification numbers of all public school districts in Ohio. Enter on the front of Ohio form IT 1040 or IT 1040EZ the number of the school district where you lived (resided) or where you were domiciled for the majority of 2008. Each district is listed under the county or counties in which the school district is located. Do not use nonpublic or joint vocational school districts. **Full-year non-Ohio domiciliaries should use 9999.**

An asterisk (\*) and red print indicate a school district with an income tax in effect for 2008. If you lived in (resided) or were domiciled in one of these school districts for all or part of the year, **you are required to file** a school district income tax return, Ohio form SD 100.

If you do not know the public school district in which you live, please see **The Finder** on page 37 of these instructions.

## ADAMS COUNTY

Adams County/Ohio Valley LSD	0101
Bright LSD	3601
Eastern LSD	0801
Manchester LSD	0102

## ALLEN COUNTY

Allen East LSD	0201
Bath LSD	0202
* Bluffton EVSD	0203
* Columbus Grove LSD	6901
Delphos CSD	0204
Elida LSD	0205
Lima CSD	0206
* Pandora-Gilboa LSD	6909
Perry LSD	0207
Shawnee LSD	0208
* Spencerville LSD	0209
* Waynesfield-Goshen LSD	0606

## ASHLAND COUNTY

Ashland CSD	0301
Black River LSD	5201
Crestview LSD	7002
Hillsdale LSD	0302
* Loudonville-Perrysville EVSD	0303
Lucas LSD	7004
Mapleton LSD	0304
* New London LSD	3903
* Northwestern LSD	8505
West Holmes LSD	3802

## ASHTABULA COUNTY

Ashtabula Area CSD	0401
Buckeye LSD	0402
Conneaut Area CSD	0403
Geneva Area CSD	0404
Grand Valley LSD	0405
Jefferson Area LSD	0406
* Ledgemont LSD	2805
Pymatuning Valley LSD	0407

## ATHENS COUNTY

Alexander LSD	0501
* Athens CSD	0502
Federal Hocking LSD	0503
Nelsonville-York CSD	0504
Trimble LSD	0505
Warren LSD	8405

## AUGLAIZE COUNTY

Botkins LSD	7502
Indian Lake LSD	4603
Jackson Center LSD	7506
Marion LSD	5403
* Minster LSD	0601
* New Bremen LSD	0602
* New Knoxville LSD	0603
* Parkway LSD	5405
Shawnee LSD	0208
* Spencerville LSD	0209
St. Marys CSD	0604
* Upper Scioto Valley LSD	3306
* Wapakoneta CSD	0605
* Waynesfield-Goshen LSD	0606

## BELMONT COUNTY

Barnesville EVSD	0701
Bellaire CSD	0702
Bridgeport EVSD	0703
Buckeye LSD	4101
Harrison Hills CSD	3402
Martins Ferry CSD	0704

## BELMONT COUNTY (cont.)

Shadyside LSD	0705
St. Clairsville-Richland CSD	0706
Switzerland of Ohio LSD	5601
Union LSD	0707

## BROWN COUNTY

Bethel-Tate LSD	1302
Blanchester LSD	1401
* Clermont-Northeastern LSD	1303
Eastern LSD	0801
Fayetteville-Perry LSD	0802
Georgetown EVSD	0803
Lynchburg-Clay LSD	3605
Ripley Union Lewis Huntington LSD	0804
Western Brown LSD	0805
Williamsburg LSD	1309

## BUTLER COUNTY

College Corner LSD	6801
Edgewood CSD	0901
Fairfield CSD	0902
Hamilton CSD	0903
Lakota LSD	0904
* Madison LSD	0905
Mason CSD	8307
Middletown CSD	0906
Monroe LSD	0910
* New Miami LSD	0907
Northwest LSD	3113
* Preble Shawnee LSD	6804
Princeton CSD	3116
* Ross LSD	0908
* Southwest LSD	3118
* Talawanda CSD	0909

## CARROLL COUNTY

Brown LSD	1001
Carrollton EVSD	1002
Conotton Valley Union LSD	3401
Edison LSD	4102
Harrison Hills CSD	3402
Minerva LSD	7610
Osnaburg LSD	7613
Sandy Valley LSD	7616
Southern LSD	1509

## CHAMPAIGN COUNTY

Graham LSD	1101
* Mechanicsburg EVSD	1102
* Miami East LSD	5504
Northeastern LSD	1203
Northwestern LSD	1204
* Triad LSD	1103
Urbana CSD	1104
* West Liberty-Salem LSD	1105

## CLARK COUNTY

* Cedar Cliff LSD	2902
Clark-Shawnee LSD	1207
* Fairborn CSD	2903
Greenon LSD	1201
Northeastern LSD	1203
Northwestern LSD	1204
* Southeastern LSD	1205
Springfield CSD	1206
Tecumseh LSD	1202
* Yellow Springs EVSD	2907

## CLERMONT COUNTY

Batavia LSD	1301
Bethel-Tate LSD	1302
Blanchester LSD	1401

## CLERMONT COUNTY (cont.)

* Clermont-Northeastern LSD	1303
Felicity-Franklin LSD	1304
Forest Hills LSD	3104
* Goshen LSD	1305
Little Miami LSD	8306
Loveland CSD	3108
Milford EVSD	1306
New Richmond EVSD	1307
Western Brown LSD	0805
West Clermont LSD	1308
Williamsburg LSD	1309

## CLINTON COUNTY

Blanchester LSD	1401
Clinton-Massie LSD	1402
East Clinton LSD	1403
Fairfield LSD	3602
Fayetteville-Perry LSD	0802
* Greeneview LSD	2904
Lynchburg-Clay LSD	3605
Miami Trace LSD	2401
* Wilmington CSD	1404

## COLUMBIANA COUNTY

Alliance CSD	7601
Beaver LSD	1501
* Columbiana EVSD	1502
* Crestview LSD	1503
East Liverpool CSD	1504
East Palestine CSD	1505
Leetonia EVSD	1506
Lisbon EVSD	1507
Minerva LSD	7610
Salem CSD	1508
Southern LSD	1509
* United LSD	1510
Wellsville LSD	1511
West Branch LSD	5012

## COSHOCOTON COUNTY

Coshocoton CSD	1601
East Knox LSD	4203
Garaway LSD	7903
Newcomerstown EVSD	7905
Ridgewood LSD	1602
River View LSD	1603
Tri-Valley LSD	6004
West Holmes LSD	3802

## CRAWFORD COUNTY

* Buckeye Central LSD	1701
Bucyrus CSD	1702
* Colonel Crawford LSD	1703
Crestline EVSD	1704
Galion CSD	1705
* Mohawk LSD	8802
* Plymouth-Shiloh LSD	7007
Ridgedale LSD	5104
* Upper Sandusky EVSD	8803
Willard CSD	3907
Wynford LSD	1706

## CUYAHOGA COUNTY

Bay Village CSD	1801
Beachwood CSD	1802
Bedford CSD	1803
Berea CSD	1804
Brecksville-Broadview Heights CSD	1806
Brooklyn CSD	1807
Chagrin Falls EVSD	1808
Cleveland Municipal CSD	1809
Cleveland Hts.-University Hts. CSD	1810

**CUYAHOGA COUNTY (cont.)**

Cuyahoga Heights LSD .....	1811
East Cleveland CSD .....	1812
Euclid CSD .....	1813
Fairview Park CSD .....	1814
Garfield Heights CSD .....	1815
Independence LSD .....	1816
Lakewood CSD .....	1817
Maple Heights CSD .....	1818
Mayfield CSD .....	1819
North Olmsted CSD .....	1820
North Royalton CSD .....	1821
Olmsted Falls CSD .....	1822
Orange CSD .....	1823
Parma CSD .....	1824
Richmond Heights LSD .....	1825
Rocky River CSD .....	1826
Shaker Heights CSD .....	1827
Solon CSD .....	1828
South Euclid-Lyndhurst CSD .....	1829
Strongsville CSD .....	1830
Warrensville Heights CSD .....	1831
Westlake CSD .....	1832

**DARKE COUNTY**

* Ansonia LSD .....	1901
* Arcanum-Butler LSD .....	1902
* Bradford EVSD .....	5502
* Fort Loramie LSD .....	7504
* Fort Recovery LSD .....	5406
* Franklin Monroe LSD .....	1903
* Greenville CSD .....	1904
Marion LSD .....	5403
* Minster LSD .....	0601
* Mississinawa Valley LSD .....	1905
* National Trail LSD .....	6802
* Newton LSD .....	5506
Northmont CSD .....	5709
* Russia LSD .....	7507
St. Henry Consolidated LSD .....	5407
Tri-County North LSD .....	6806
* Tri-Village LSD .....	1906
* Versailles EVSD .....	1907

**DEFIANCE COUNTY**

* Ayersville LSD .....	2001
* Central LSD .....	2002
* Defiance CSD .....	2003
* Edgerton LSD .....	8602
* Hicksville EVSD .....	2004
Northeastern LSD .....	2005

**DELAWARE COUNTY**

* Big Walnut LSD .....	2101
* Buckeye Valley LSD .....	2102
* Centerburg LSD .....	4201
Delaware CSD .....	2103
Dublin CSD .....	2513
Elgin LSD .....	5101
* Highland LSD .....	5902
* Johnstown-Monroe LSD .....	4503
* Northridge LSD .....	4509
* North Union LSD .....	8003
Olentangy LSD .....	2104
Westerville CSD .....	2514

**ERIE COUNTY**

* Bellevue CSD .....	3901
Berlin-Milan LSD .....	2201
Firelands LSD .....	4707
Huron CSD .....	2202
Kelleys Island LSD .....	2203
Margaretta LSD .....	2204
Monroeville LSD .....	3902
Perkins LSD .....	2205
Sandusky CSD .....	2206
Vermilion LSD .....	2207
* Western Reserve LSD .....	3906

**FAIRFIELD COUNTY**

Amanda-Clearcreek LSD .....	2301
* Berne Union LSD .....	2302
* Bloom-Carroll LSD .....	2303
* Canal Winchester LSD .....	2502
* Fairfield Union LSD .....	2304
* Lancaster CSD .....	2305
* Liberty Union-Thurston LSD .....	2306
Northern LSD .....	6403

**FAIRFIELD COUNTY (cont.)**

* Pickerington LSD .....	2307
* Reynoldsburg CSD .....	2509
* Southwest Licking LSD .....	4510
* Teays Valley LSD .....	6503
* Walnut Township LSD .....	2308

**FAYETTE COUNTY**

East Clinton LSD .....	1403
* Greeneview LSD .....	2904
* Greenfield EVSD .....	3603
Madison-Plains LSD .....	4904
Miami Trace LSD .....	2401
Washington Court House CSD .....	2402

**FRANKLIN COUNTY**

* Bexley CSD .....	2501
* Canal Winchester LSD .....	2502
Columbus CSD .....	2503
Dublin CSD .....	2513
Gahanna-Jefferson CSD .....	2506
Grandview Heights CSD .....	2504
Groveport Madison LSD .....	2507
Hamilton LSD .....	2505
Hilliard CSD .....	2510
* Jonathan Alder LSD .....	4902
Licking Heights LSD .....	4505
Madison-Plains LSD .....	4904
New Albany-Plain LSD .....	2508
Olentangy LSD .....	2104
* Pickerington LSD .....	2307
* Reynoldsburg CSD .....	2509
South-Western CSD .....	2511
* Teays Valley LSD .....	6503
Upper Arlington CSD .....	2512
Westerville CSD .....	2514
Whitehall CSD .....	2515
Worthington CSD .....	2516

**FULTON COUNTY**

Anthony Wayne LSD .....	4801
Archbold-Area LSD .....	2601
* Evergreen LSD .....	2602
* Gorham Fayette LSD .....	2603
* Liberty Center LSD .....	3502
* Pettisville LSD .....	2604
Pike-Delta-York LSD .....	2605
* Swanton LSD .....	2606
Wauseon EVSD .....	2607

**GALLIA COUNTY**

Fairland LSD .....	4403
Gallia County LSD .....	2701
Gallipolis CSD .....	2702
Symmes Valley LSD .....	4407
Vinton County LSD .....	8201

**GEAUGA COUNTY**

* Berkshire LSD .....	2801
Cardinal LSD .....	2802
Chagrin Falls EVSD .....	1808
Chardon LSD .....	2803
Kenston LSD .....	2804
Kirtland LSD .....	4302
* Ledgemont LSD .....	2805
Madison LSD .....	4303
Mentor EVSD .....	4304
Newbury LSD .....	2806
Riverside LSD .....	4306
West Geauga LSD .....	2807

**GREENE COUNTY**

Beavercreek LSD .....	2901
* Cedar Cliff LSD .....	2902
Clinton-Massie LSD .....	1402
* Fairborn CSD .....	2903
* Greeneview LSD .....	2904
* Southeastern LSD .....	1205
Sugarcreek LSD .....	2905
Wayne LSD .....	8308
* Wilmington CSD .....	1404
* Xenia Community CSD .....	2906
* Yellow Springs EVSD .....	2907

**GUERNSEY COUNTY**

Cambridge CSD .....	3001
East Guernsey LSD .....	3002
East Muskingum LSD .....	6001

**GUERNSEY COUNTY (cont.)**

Newcomerstown EVSD .....	7905
Noble LSD .....	6102
Ridgewood LSD .....	1602
Rolling Hills LSD .....	3003

**HAMILTON COUNTY**

Cincinnati CSD .....	3101
Deer Park Community CSD .....	3102
Finnestown LSD .....	3103
Forest Hills LSD .....	3104
Indian Hill EVSD .....	3106
Lockland CSD .....	3107
Loveland CSD .....	3108
Madeira CSD .....	3109
Marion CSD .....	3110
Milford EVSD .....	1306
Mount Healthy CSD .....	3111
North College Hill CSD .....	3112
Northwest LSD .....	3113
Norwood CSD .....	3114
Oak Hills LSD .....	3115
Princeton CSD .....	3116
Reading Community CSD .....	3117
* Southwest LSD .....	3118
St. Bernard-Elmwood Place CSD .....	3119
Sycamore Community CSD .....	3120
Three Rivers LSD .....	3121
Winton Woods CSD .....	3105
* Wyoming CSD .....	3122

**HANCOCK COUNTY**

* Ada EVSD .....	3301
* Arcadia LSD .....	3201
* Arlington LSD .....	3202
Bluffton EVSD .....	0203
* Cory-Rawson LSD .....	3203
* Elmwood LSD .....	8703
Findlay CSD .....	3204
Fostoria CSD .....	7402
* Hardin Northern LSD .....	3302
* Liberty-Benton LSD .....	3205
* McComb LSD .....	3206
North Baltimore LSD .....	8705
* Riverdale LSD .....	3305
Van Buren LSD .....	3207
* Vanlue LSD .....	3208

**HARDIN COUNTY**

* Ada EVSD .....	3301
Benjamin Logan LSD .....	4602
Elgin LSD .....	5101
* Hardin Northern LSD .....	3302
* Kenton CSD .....	3303
* Ridgmont LSD .....	3304
* Riverdale LSD .....	3305
* Upper Scioto Valley LSD .....	3306

**HARRISON COUNTY**

Buckeye LSD .....	4101
Conotton Valley Union LSD .....	3401
Edison LSD .....	4102
Harrison Hills CSD .....	3402
Union LSD .....	0707

**HENRY COUNTY**

Archbold-Area LSD .....	2601
* Bowling Green CSD .....	8701
* Holgate LSD .....	3501
* Liberty Center LSD .....	3502
Napoleon Area CSD .....	3503
* Otsego LSD .....	8707
* Patrick Henry LSD .....	3504
* Pettisville LSD .....	2604

**HIGHLAND COUNTY**

Adams County/Ohio Valley LSD .....	0101
Bright LSD .....	3601
East Clinton LSD .....	1403
Eastern LSD .....	0801
Fairfield LSD .....	3602
Fayetteville-Perry LSD .....	0802
* Greenfield EVSD .....	3603
* Hillsboro CSD .....	3604
Lynchburg-Clay LSD .....	3605
Miami Trace LSD .....	2401

**HOCKING COUNTY**

* Berne Union LSD	2302
* Fairfield Union LSD	2304
* Logan Elm LSD	6502
Logan-Hocking LSD	3701
Nelsonville-York CSD	0504
Southern LSD	6404
Vinton County LSD	8201

**HOLMES COUNTY**

* Danville LSD	4202
East Holmes LSD	3801
Garaway LSD	7903
* Loudonville-Perrysville EVSD	0303
Southeast LSD	8508
Triway LSD	8509
West Holmes LSD	3802

**HURON COUNTY**

* Bellevue CSD	3901
Berlin-Milan LSD	2201
* Buckeye Central LSD	1701
Monroeville LSD	3902
* New London LSD	3903
* Norwalk CSD	3904
* Plymouth-Shiloh LSD	7007
* Seneca East LSD	7406
* South Central LSD	3905
* Wellington EVSD	4715
* Western Reserve LSD	3906
Willard CSD	3907

**JACKSON COUNTY**

Eastern LSD	6601
Gallia County LSD	2701
Jackson CSD	4001
Oak Hill Union LSD	4002
Vinton County LSD	8201
Wellston CSD	4003

**JEFFERSON COUNTY**

Buckeye LSD	4101
Edison LSD	4102
Harrison Hills CSD	3402
Indian Creek LSD	4103
Southern LSD	1509
Staubenville CSD	4104
Toronto CSD	4105

**KNOX COUNTY**

* Centerburg LSD	4201
Clear Fork Valley LSD	7001
* Danville LSD	4202
East Knox LSD	4203
Fredericktown LSD	4204
* Loudonville-Perrysville EVSD	0303
Mount Vernon CSD	4205
* North Fork LSD	4508
* Northridge LSD	4509

**LAKE COUNTY**

Chardon LSD	2803
Fairport Harbor EVSD	4301
Kirtland LSD	4302
Madison LSD	4303
Mentor EVSD	4304
Painesville City LSD	4305
Riverside LSD	4306
Perry LSD	4307
Wickliffe CSD	4308
Willoughby-Eastlake CSD	4309

**LAWRENCE COUNTY**

Chesapeake Union EVSD	4401
Dawson-Bryant LSD	4402
Fairland LSD	4403
Ironton CSD	4404
Oak Hill Union LSD	4002
Rock Hill LSD	4405
South Point LSD	4406
Symmes Valley LSD	4407

**LICKING COUNTY**

* Centerburg LSD	4201
East Knox LSD	4203
Granville EVSD	4501
Heath CSD	4502
* Johnstown-Monroe LSD	4503

**LICKING COUNTY (cont.)**

Lakewood LSD	4504
Licking Heights LSD	4505
* Licking Valley LSD	4506
New Albany-Plain LSD	2508
* Newark CSD	4507
* North Fork LSD	4508
Northern LSD	6403
* Northridge LSD	4509
* Reynoldsburg CSD	2509
River View LSD	1603
* Southwest Licking LSD	4510
West Muskingum LSD	6005

**LOGAN COUNTY**

Bellefontaine CSD	4601
Benjamin Logan LSD	4602
Indian Lake LSD	4603
Jackson Center LSD	7506
* Ridgmont LSD	3304
* Riverside LSD	4604
Sidney CSD	7508
* Triad LSD	1103
* Upper Scioto Valley LSD	3306
* Waynesfield-Goshen LSD	0606
* West Liberty-Salem LSD	1105

**LORAIN COUNTY**

Amherst EVSD	4701
Avon Lake CSD	4702
Avon LSD	4703
Black River LSD	5201
Clearview LSD	4704
Columbia LSD	4705
Elyria CSD	4706
Firelands LSD	4707
Keystone LSD	4708
Lorain CSD	4709
Mapleton LSD	0304
Midview LSD	4710
* New London LSD	3903
North Ridgeville CSD	4711
* Oberlin CSD	4712
Olsted Falls CSD	1822
Sheffield-Sheffield Lake CSD	4713
Strongsville CSD	1830
Vermilion LSD	2207
* Wellington EVSD	4715

**LUCAS COUNTY**

Anthony Wayne LSD	4801
* Evergreen LSD	2602
Maumee CSD	4802
Oregon CSD	4803
* Otsego LSD	8707
Ottawa Hills LSD	4804
Springfield LSD	4805
* Swanton LSD	2606
Sylvania CSD	4806
Toledo CSD	4807
Washington LSD	4808

**MADISON COUNTY**

* Fairbanks LSD	8001
* Jefferson LSD	4901
* Jonathan Alder LSD	4902
* London CSD	4903
Madison-Plains LSD	4904
* Mechanicsburg EVSD	1102
Miami Trace LSD	2401
Westfall LSD	6504

**MAHONING COUNTY**

Alliance CSD	7601
Austintown LSD	5001
Boardman LSD	5002
Campbell CSD	5003
Canfield LSD	5004
* Columbiana EVSD	1502
Hubbard EVSD	7809
Jackson-Milton LSD	5005
Leetonia EVSD	1506
Lowellville LSD	5006
Poland LSD	5007
* Sebring LSD	5008
South Range LSD	5009
* Springfield LSD	5010
Struthers CSD	5011

**MAHONING COUNTY (cont.)**

Weathersfield LSD	7821
West Branch LSD	5012
Western Reserve LSD	5013
Youngstown CSD	5014

**MARION COUNTY**

* Buckeye Valley LSD	2102
Cardington-Lincoln LSD	5901
Elgin LSD	5101
Marion CSD	5102
* Northmor LSD	5904
Pleasant LSD	5103
Ridgedale LSD	5104
River Valley LSD	5105
* Upper Sandusky EVSD	8803

**MEDINA COUNTY**

Black River LSD	5201
Brunswick CSD	5202
Buckeye LSD	5203
* Cloverleaf LSD	5204
Highland LSD	5205
Medina CSD	5206
North Central LSD	8504
Rittman EVSD	8507
Wadsworth CSD	5207

**MEIGS COUNTY**

Alexander LSD	0501
Eastern LSD	5301
Meigs LSD	5302
Southern LSD	5303

**MERCER COUNTY**

* Celina CSD	5401
* Coldwater EVSD	5402
* Fort Recovery LSD	5406
Marion LSD	5403
* Minster LSD	0601
* New Bremen LSD	0602
* Parkway LSD	5405
St. Henry Consolidated LSD	5407

**MIAMI COUNTY**

Bethel LSD	5501
* Bradford EVSD	5502
* Covington EVSD	5503
* Franklin Monroe LSD	1903
* Miami East LSD	5504
Milton-Union EVSD	5505
* Newton LSD	5506
Northmont CSD	5709
* Piqua CSD	5507
Tecumseh LSD	1202
Tipp City EVSD	5508
* Troy CSD	5509

**MONROE COUNTY**

Noble LSD	6102
Switzerland of Ohio LSD	5601

**MONTGOMERY COUNTY**

Beavercreek LSD	2901
Brookville LSD	5701
* Carlisle LSD	8301
Centerville CSD	5702
Dayton CSD	5703
* Fairborn CSD	2903
Huber Heights CSD	5715
Jefferson Township LSD	5704
Kettering CSD	5705
Mad River LSD	5706
Miamisburg CSD	5707
* New Lebanon LSD	5708
Northmont CSD	5709
Northridge LSD	5710
Oakwood CSD	5711
* Preble Shawnee LSD	6804
Tri-County North LSD	6806
Trotwood-Madison CSD	5712
* Valley View LSD	5713
Vandalia-Butler CSD	5714
West Carrollton CSD	5716

**MORGAN COUNTY**

Federal Hocking LSD	0503
Fort Frye LSD	8402

**MORGAN COUNTY (cont.)**

Morgan LSD .....	5801
Trimble LSD .....	0505

**MORROW COUNTY**

* Buckeye Valley LSD .....	2102
Cardington-Lincoln LSD .....	5901
Fredericktown LSD .....	4204
Galion CSD .....	1705
* Highland LSD .....	5902
Lexington LSD .....	7003
* Mount Gilead EVSD .....	5903
* Northmor LSD .....	5904
River Valley LSD .....	5105

**MUSKINGUM COUNTY**

East Muskingum LSD .....	6001
Franklin LSD .....	6002
* Licking Valley LSD .....	4506
Maysville LSD .....	6003
Morgan LSD .....	5801
River View LSD .....	1603
Rolling Hills LSD .....	3003
Tri-Valley LSD .....	6004
West Muskingum LSD .....	6005
Zanesville CSD .....	6006

**NOBLE COUNTY**

Caldwell EVSD .....	6101
Fort Frye LSD .....	8402
Noble LSD .....	6102
Rolling Hills LSD .....	3003
Switzerland of Ohio LSD .....	5601

**OTTAWA COUNTY**

Benton-Carroll-Salem LSD .....	6201
Danbury LSD .....	6202
Genoa Area LSD .....	6203
Lake LSD .....	8704
Middle Bass LSD .....	6204
North Bass LSD .....	6205
Port Clinton CSD .....	6206
Put-In-Bay LSD .....	6207
Woodmore LSD .....	7205

**PAULDING COUNTY**

* Antwerp LSD .....	6301
* Defiance CSD .....	2003
Ottoville LSD .....	6908
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

**PERRY COUNTY**

Crooksville EVSD .....	6401
* Fairfield Union LSD .....	2304
Franklin LSD .....	6002
Logan-Hocking LSD .....	3701
New Lexington CSD .....	6402
Northern LSD .....	6403
Southern LSD .....	6404

**PICKAWAY COUNTY**

* Adena LSD .....	7101
* Circleville CSD .....	6501
* Logan Elm LSD .....	6502
Miami Trace LSD .....	2401
South-Western CSD .....	2511
* Teays Valley LSD .....	6503
Westfall LSD .....	6504

**PIKE COUNTY**

Eastern LSD .....	6601
Scioto Valley LSD .....	6602
Waverly CSD .....	6603
Western LSD .....	6604

**PORTAGE COUNTY**

Aurora CSD .....	6701
Crestwood LSD .....	6702
Field LSD .....	6703
James A. Garfield LSD .....	6704
Kent CSD .....	6705
Lake LSD .....	7606
Mogadore LSD .....	7709
Ravenna CSD .....	6706
Rootstown LSD .....	6707
Southeast LSD .....	6708
Springfield LSD .....	7713

**PORTAGE COUNTY (cont.)**

Stow-Munroe Falls CSD .....	7714
Streetsboro CSD .....	6709
Tallmadge CSD .....	7715
Waterloo LSD .....	6710
West Branch LSD .....	5012
Windham EVSD .....	6711

**PREBLE COUNTY**

Brookville LSD .....	5701
College Corner LSD .....	6801
* Eaton CSD .....	6803
Edgewood CSD .....	0901
* National Trail LSD .....	6802
* Preble Shawnee LSD .....	6804
* Talawanda CSD .....	0909
Tri-County North LSD .....	6806
* Twin Valley Community LSD .....	6805
* Valley View LSD .....	5713

**PUTNAM COUNTY**

* Columbus Grove LSD .....	6901
* Continental LSD .....	6902
* Jennings LSD .....	6903
* Kalida LSD .....	6904
* Leipsic LSD .....	6905
* McComb LSD .....	3206
* Miller City-New Cleveland LSD .....	6906
* Ottawa-Glandorf LSD .....	6907
Ottoville LSD .....	6908
* Pandora-Gilboa LSD .....	6909
* Patrick Henry LSD .....	3504
* Paulding EVSD .....	6302
* Wayne Trace LSD .....	6303

**RICHLAND COUNTY**

Ashland CSD .....	0301
* Buckeye Central LSD .....	1701
Clear Fork Valley LSD .....	7001
Crestline EVSD .....	1704
Crestview LSD .....	7002
Galion CSD .....	1705
Lexington LSD .....	7003
* Loudonville-Perrysville EVSD .....	0303
Lucas LSD .....	7004
Madison LSD .....	7005
Mansfield CSD .....	7006
* Northmor LSD .....	5904
Ontario LSD .....	7009
* Plymouth-Shiloh LSD .....	7007
* Shelby CSD .....	7008
* South Central LSD .....	3905

**ROSS COUNTY**

* Adena LSD .....	7101
Chillicothe CSD .....	7102
* Greenfield EVSD .....	3603
Huntington LSD .....	7103
Miami Trace LSD .....	2401
Paint Valley LSD .....	7104
Southeastern LSD .....	7105
* Union-Scioto LSD .....	7106
Waverly CSD .....	6603
Zane Trace LSD .....	7107

**SANDUSKY COUNTY**

* Bellevue CSD .....	3901
Clyde-Green Springs EVSD .....	7201
* Fremont CSD .....	7202
Gibsonburg EVSD .....	7203
* Lakota LSD .....	7204
Margaretta LSD .....	2204
* Old Fort LSD .....	7405
Woodmore LSD .....	7205

**SCIOTO COUNTY**

Bloom-Vernon LSD .....	7301
Clay LSD .....	7302
Eastern LSD .....	6601
Green LSD .....	7303
Minford LSD .....	7304
New Boston LSD .....	7305
Northwest LSD .....	7306
Portsmouth CSD .....	7307
Scioto Valley LSD .....	6602
Valley LSD .....	7308
Washington-Nile LSD .....	7309
Wheelerburg LSD .....	7310

**SENECA COUNTY**

* Arcadia LSD .....	3201
* Bellevue CSD .....	3901
* Bettsville LSD .....	7401
* Buckeye Central LSD .....	1701
* Carey EVSD .....	8801
Clyde-Green Springs EVSD .....	7201
Fostoria CSD .....	7402
Hopewell-Loudon LSD .....	7403
* Lakota LSD .....	7204
* Mohawk LSD .....	8802
* New Riegel LSD .....	7404
* Old Fort LSD .....	7405
* Seneca East LSD .....	7406
Tiffin CSD .....	7407
* Vanlue LSD .....	3208

**SHELBY COUNTY**

* Anna LSD .....	7501
* Bradford EVSD .....	5502
Botkins LSD .....	7502
* Fairlawn LSD .....	7503
* Fort Laramie LSD .....	7504
Graham LSD .....	1101
* Hardin-Houston LSD .....	7505
Jackson Center LSD .....	7506
* Minster LSD .....	0601
* New Bremen LSD .....	0602
* New Knoxville LSD .....	0603
* Riverside LSD .....	4604
* Russia LSD .....	7507
Sidney CSD .....	7508
* Versailles EVSD .....	1907

**STARK COUNTY**

Alliance CSD .....	7601
Brown LSD .....	1001
Canton CSD .....	7602
Canton LSD .....	7603
Fairless LSD .....	7604
Jackson LSD .....	7605
Lake LSD .....	7606
Louisville CSD .....	7607
Marlington LSD .....	7608
Massillon CSD .....	7609
Minerva LSD .....	7610
North Canton CSD .....	7611
Northwest LSD .....	7612
Osnaburg LSD .....	7613
Perry LSD .....	7614
Plain LSD .....	7615
Sandy Valley LSD .....	7616
Southeast LSD .....	8508
Tuscarawas Valley LSD .....	7908
Tuslaw LSD .....	7617

**SUMMIT COUNTY**

Akron CSD .....	7701
Aurora CSD .....	6701
Barberton CSD .....	7702
Copley-Fairlawn CSD .....	7703
Coventry LSD .....	7704
Cuyahoga Falls CSD .....	7705
Green LSD .....	7707
Highland LSD .....	5205
Hudson CSD .....	7708
Jackson LSD .....	7605
Manchester LSD .....	7706
Mogadore LSD .....	7709
Nordonia Hills CSD .....	7710
Northwest LSD .....	7612
Norton CSD .....	7711
Revere LSD .....	7712
Springfield LSD .....	7713
Stow-Munroe Falls CSD .....	7714
Tallmadge CSD .....	7715
Twinsburg CSD .....	7716
Woodridge LSD .....	7717

**TRUMBULL COUNTY**

Bloomfield-Mespo LSD .....	7801
Bristol LSD .....	7802
Brookfield LSD .....	7803
Cardinal LSD .....	2802
Champion LSD .....	7804
Girard CSD .....	7807
Howland LSD .....	7808
Hubbard EVSD .....	7809

**TRUMBULL COUNTY (cont.)**

Jackson-Milton LSD	5005
Joseph Badger LSD	7810
LaBrae LSD	7811
Lakeview LSD	7812
Liberty LSD	7813
Lordstown LSD	7814
Maplewood LSD	7815
Mathews LSD	7806
McDonald LSD	7816
Newton Falls EVSD	7817
Niles CSD	7818
Southington LSD	7819
Warren CSD	7820
Weathersfield LSD	7821

**TUSCARAWAS COUNTY**

Claymont CSD	7901
Dover CSD	7902
Fairless LSD	7604
Garaway LSD	7903
Harrison Hills CSD	3402
Indian Valley LSD	7904
Newcomerstown EVSD	7905
New Philadelphia CSD	7906
Ridgewood LSD	1602
Sandy Valley LSD	7616
Strasburg-Franklin LSD	7907
Tuscarawas Valley LSD	7908

**UNION COUNTY**

Benjamin Logan LSD	4602
* Buckeye Valley LSD	2102
Dublin CSD	2513
* Fairbanks LSD	8001
Hilliard CSD	2510
* Jonathan Alder LSD	4902
Marysville EVSD	8002
* North Union LSD	8003
* Triad LSD	1103

**VAN WERT**

* Crestview LSD	8101
Delphos CSD	0204
Lincolnview LSD	8102
* Parkway LSD	5405
* Spencerville LSD	0209

**VAN WERT COUNTY (cont.)**

* Van Wert CSD	8104
* Wayne Trace LSD	6303

**VINTON COUNTY**

Alexander LSD	0501
Logan-Hocking LSD	3701
Vinton County LSD	8201

**WARREN COUNTY**

Blanchester LSD	1401
* Carlisle LSD	8301
Clinton-Massie LSD	1402
Franklin CSD	8304
* Goshen LSD	1305
Kings LSD	8303
Lebanon CSD	8305
Little Miami LSD	8306
Loveland CSD	3108
Mason CSD	8307
Miamisburg CSD	5707
Middletown CSD	0906
Monroe LSD	0910
Princeton CSD	3116
Springboro Community CSD	8302
Sugarcreek LSD	2905
Wayne LSD	8308
* Xenia Community CSD	2906

**WASHINGTON COUNTY**

Belpre CSD	8401
Caldwell EVSD	6101
Fort Frye LSD	8402
Frontier LSD	8403
Marietta CSD	8404
Morgan LSD	5801
Warren LSD	8405
Wolf Creek LSD	8406

**WAYNE COUNTY**

* Chippewa LSD	8501
* Dalton LSD	8502
East Holmes LSD	3801
Green LSD	8503
Hillsdale LSD	0302
North Central LSD	8504
Northwest LSD	7612

**WAYNE COUNTY (cont.)**

* Northwestern LSD	8505
Orrville CSD	8506
Rittman EVSD	8507
Southeast LSD	8508
Triway LSD	8509
Tuslaw LSD	7617
West Holmes LSD	3802
Wooster CSD	8510

**WILLIAMS COUNTY**

* Bryan CSD	8601
* Central LSD	2002
* Edgerton LSD	8602
Edon-Northwest LSD	8603
* Millcreek-West Unity LSD	8604
* Montpelier EVSD	8605
North Central LSD	8606
* Stryker LSD	8607

**WOOD COUNTY**

Anthony Wayne LSD	4801
* Bowling Green CSD	8701
* Eastwood LSD	8702
* Elmwood LSD	8703
Fostoria CSD	7402
Gibsonburg EVSD	7203
Lake LSD	8704
* Lakota LSD	7204
* McComb LSD	3206
* North Baltimore LSD	8705
Northwood LSD	8706
* Otsego LSD	8707
* Patrick Henry LSD	3504
* Perrysburg EVSD	8708
Rossford EVSD	8709

**WYANDOT COUNTY**

* Carey EVSD	8801
* Kenton CSD	3303
* Mohawk LSD	8802
Ridgedale LSD	5104
* Riverdale LSD	3305
* Upper Sandusky EVSD	8803
* Vanlue LSD	3208
Wynford LSD	1706

## Payment Options

Several options are available for paying your Ohio income tax. Use any one of the following three methods:

**➡ Credit Card** (see pages 6 or 44 of these instructions)

## ➡ Electronic Check

By using the expanded electronic check payment option that is available to all taxpayers, you can eliminate writing a check for your 2008 Ohio individual income tax due amount. If you choose to make payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account to pay the balance of the tax you owe.

The authorized amount will be withdrawn from your account within 24 hours unless you elect to delay payment. You can delay payment up until the payment deadline of April 15, 2009. Regardless of the date you choose, you must make sure that the money is in your account and available at that time.

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

- ✓ **TeleFile** – Follow the payment instruction prompts that you receive during TeleFile (see line 12, page Tel-7 of the TeleFile worksheet).
- ✓ **Ohio I-File and eForms** – Follow the payment instruction prompts that you receive during Ohio I-File and Ohio eForms.
- ✓ **IRS e-file** – If you are electronically filing your Ohio individual income tax return using an approved software program, just follow the payment prompts for making payments by electronic check. If you are using a tax preparer to file your return electronically, the preparer will tell you how to pay using an electronic check.

- ✓ Paper Filing** – If you're filing by paper (Ohio form IT 1040 or IT 1040EZ) you can still use the electronic check payment option. Go to our Web site at [tax.ohio.gov](http://tax.ohio.gov) and click on the **"Make a Payment"** link in the left-hand column.

You may also use the electronic check payment option to **file** and **pay** your quarterly **2009 estimated income tax**. Go to our Web site at **tax.ohio.gov** and click on the “**Make a Payment**” link in the left-hand column. Using this method of payment for your quarterly estimate eliminates the need to file a paper copy of Ohio form IT 1040ES.

**➡ Paper Check or Money Order**

If you do not want to use a credit card or electronic check to make your payment, you may send in a personal check or money order with payment voucher IT 40P, below. Please provide the following:

- a) Print your full name and address on the lines provided and write the first three letters of your last name in the boxes to the right of your name;
- b) Write your Social Security number(s) in the boxes provided on the right side of form IT 40P;
- c) Write the dollar amount of your personal check or money order in the appropriate box;
- d) Make your personal check or money order payable to Ohio Treasurer Richard Cordray;
- e) Write your Social Security number(s) and taxable year on your personal check or money order;
- f) Do **not** attach your payment to Ohio form IT 40P. Instead, put them loose in an envelope.

Mail **only** your paper check and Ohio form IT 40P, below, on or before April 15, 2009 to: Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131.

**We strongly encourage you to file and pay electronically. However, if you pay by paper check or money order you must complete and mail in Ohio form IT 40P with your payment.**

Please detach here. You must use the Ohio IT 40P payment voucher if you use a paper check or money order to pay your tax due.

# OHIO IT 40P

## Income Tax Payment Voucher



**DO NOT STAPLE  
YOUR PAYMENT TO  
THIS VOUCHER.  
DO NOT SEND CASH.**

Taxable Year

# 2008

**Do NOT fold check or voucher.**

Please use UPPERCASE letters  
to print the first three letters of

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Please check if extension payment	Taxpayer's last name	Spouse's last name (only if joint filing)
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
Your Social Security number	<input type="text"/>	
Spouse's Social Security number (only if joint filing)	<input type="text"/>	

Include this voucher and paper check or money order (payable to Ohio Treasurer Richard Cordray) with your Ohio income tax return and mail to the address shown on page 4 of Ohio form IT 1040. If you are not enclosing this voucher and payment with your Ohio income tax return, then mail this voucher and payment to Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131.

[illegible]

CREDIT CARDS PROUDLY ACCEPTED:



# Taxpayer Assistance

## By Internet



### Ohio Department of Taxation Web Site – [tax.ohio.gov](http://tax.ohio.gov)

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

## By Phone



### Toll-Free Telephone Numbers

Toll-Free 24-Hour <b>Refund Hotline</b>	1-800-282-1784
Toll-Free <b>Form Requests</b>	1-800-282-1782
Toll-Free <b>Tax Questions</b>	1-800-282-1780

## Written



### Ohio Department of Taxation Taxpayer Services Mailing Address

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

## Walk-in



### Ohio Department of Taxation Taxpayer Service Locations

**Taxpayer Service Center Hours**  
Office hours: 8:00 a.m. – 5:00 p.m.  
Monday through Friday  
*See location listing at right.*

### Ohio Department of Taxation Taxpayer Service Centers

**Akron Taxpayer Service Center**  
161 S. High St., Suite 501  
Akron, OH 44308-1600

**Cincinnati Taxpayer Service Center**  
900 Dalton Ave. at W. 8th St.  
Cincinnati, OH 45203-1171

**Cleveland Taxpayer Service Center**  
615 W. Superior Ave.  
Fifth Floor, Suite 570  
Cleveland, OH 44113-1891

**Columbus Taxpayer Service Center**  
4485 Northland Ridge Blvd., 1st Floor  
Columbus, OH 43229

**Dayton Taxpayer Service Center**  
Centre City Offices  
40 S. Main St., 5th Floor  
Dayton, OH 45402-2089

**Toledo Taxpayer Service Center**  
One Government Center, Suite 1400  
Toledo, OH 43604-2232

**Youngstown Taxpayer Service Center**  
242 Federal Plaza West, Suite 402  
Youngstown, OH 44503-1294

**Zanesville Taxpayer Service Center**  
601 Underwood St.  
Zanesville, OH 43701-3786

## Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents will be available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended in the evenings until 7 p.m. between April 1, 2009 and April 15, 2009.

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

**Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE):** These programs help older, disabled, low-income and non-English-speaking people fill in their state and federal returns. For locations in your area, call the IRS at 1-800-829-1040. If you received an Ohio and/or federal income tax package in the mail, take them with you when you go for assistance.



## Department of Taxation

P.O. Box 2679  
Columbus, Ohio 43270-2679

PRSRT-STD  
U.S. POSTAGE  
**PAID**  
OHIO DEPT.  
OF TAXATION

# Go paperless this year!

**File Electronically → Pay Electronically → Receive Your Refund Electronically**

## Ohio I-File

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

Ohio I-File guides you through a series of questions and information requests. I-File computes your refund or balance due and electronically submits the tax information. **Using this service is free.**

Most electronic  
filers receive their  
refunds in 5-7  
business days  
by direct  
deposit!

## Ohio eForms

**Use your computer to fill out your return electronically.**

Ohio eForms will display on your computer screen an Ohio income tax return form. You fill in the lines on the return that apply to you. eForms does most of the math calculations and figures the tax for you. **Use Ohio eForms – it's free!**

## IRS e-file

**Use your tax software or ask your tax preparer.**

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program that you purchased or you can have your return prepared and transmitted by an authorized tax professional. More information is available at **[www.irs.gov](http://www.irs.gov)**.

## Ohio TeleFile

If you received an Ohio TeleFile booklet in the mail, you may qualify to TeleFile your return. Fill out the simple TeleFile worksheet, then use a touch-tone phone to file your return.

### ☒ **Pay by Electronic Check or Credit Card**

Pay your tax due for your 2008 Ohio income tax return by using an **electronic check or credit card**. Find out how on pages 5 or 43.

### ☒ **Direct Deposit Your Refund**

Speed up your refund by taking advantage of the **direct deposit refund** option this year. This option is available only to taxpayers who file using one of the four electronic filing options listed above.