



2012 IT/SD 2210 – Short Method Interest Penalty on Underpayment of Ohio or School District Income Tax

Include with your 2012 income tax return (see listing below).

Use this form in conjunction with the following income	e tax return (cneck <u>only one</u> appropriate box):
☐ IT 1040EZ or IT 1040, Individual Income Tax Ret	urn
IT 1040X, Amended Individual Income Tax Return	n
SD 100, School District Income Tax Return	
SD 100X, Amended School District Income Tax F	Return
Section 1	Use UPPERCASE letters.
Taxpayer's first name	M.I. Last name
Spouse's first name (only if married filing jointly)	M.I. Last name
Taxpayer's Social Security no. (required) Spouse's Social	I Security no. (only if married filing jointly)
Total interest penalty due (from page 2, line 14)	, 00
When you file your inco	me tax return, please include both pages of this form.

Notes: Most individuals can use this form to compute the interest penalty due. However, some individuals may be able to compute a lower interest penalty if they complete the long method version of Ohio form IT/SD 2210. Use Ohio form IT/SD 2210 Long if any of the following circumstances apply to you:

- You made married filing jointly estimated income tax payments, but you don't file your income tax return as married filing jointly.
- You earned more than 75% of your income in the last nine months of the year.
- You made estimated tax payments after a required due date but before the next required due date.
- Your combined state income tax withholding and school district income tax withholding is either equal to or greater than (i) 100% of your year 2011 combined state and school district income tax or (ii) the sum of 90% of your year 2012 state income tax and 90% of your year 2012 school district income tax or (iii) your year 2012 combined state and school district income tax reduced by \$500.
- At least two-thirds of your gross income was from farming or fishing.

Federal Privacy Act Notice

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

Taxpayer's name	Taxpayer's SSN	IT/SD 2210 Short Rev. 8/12				
Calculating the Ohio Form IT/SD 2210 Interest Penalty – Short Method						
Use this form to calculate interest penalty on und due.	erpayment of taxes and to show the e	xceptions where no interest penalty is				

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1.	2012 tax after all nonrefundable credits (from 2012 Ohio forms IT 1040EZ, line 12; IT 1040, line 15; IT 1040X, line 14, as amended; SD 100, line 6; and SD 100X, line 6, as amended)	1.		_
2.	2012 taxes withheld by others, refundable credits and overpayment credit carryover from 2011¹ (do <u>not</u> include estimated tax payments on this line)	2.		_
3.	Line 1 minus the amount on line 2 (if less than zero, enter -0-)	3.		_
	Is line 3 less than or equal to \$500? ☐ Yes ☐ No			
	If the answer is yes, STOP. You have no interest penalty.			
	If the answer is no, continue to line 4.			
4.	Multiply line 1 by 90% (.90)	4.		_
	Is line 2 greater than or equal to the amount on line 4? Yes No			
	If the answer is yes, STOP; you have no interest penalty.			
	If the answer is no, continue to line 5.			
5.	2011 income tax after all nonrefundable credits (from 2011 Ohio forms IT 1040EZ, line 12; IT 1040, line 15; IT 1040X, line 14, as amended; SD 100, line 6; and SD 100X, line 6, as amended)	5.		_
	Is line 2 greater than or equal to the amount on line 5? Yes No			
	If the answer is yes, STOP; you have no interest penalty.			
	If the answer is no, continue to line 6			
6.	Amount shown on line 1 above6.	_		
7.	Statutory amount	_		
8.	Line 6 minus line 7	8.		_
9.	Required annual payment. Enter the smallest of line 4, line 5 or line 8	9.		_
You	prt method may use the short method only if you paid no estimated tax payments or if (i) you paid estimated tax in equal due dates and (ii) you claim any overpayment credit carryover amount in equal amounts on the due dates.	al ar	mounts on or befor	е
10.	2012 estimated payments	10.		_
11.	Add lines 2 and 10	11.		_
12.	Subtract line 11 from line 9	12.		_
13.	Factor	13.	.019838	_
	Multiply line 12 by the factor on line 13. Enter the result here, on page 1 of this form and on the interest penalty line on the corresponding Ohio forms IT 1040EZ, IT 1040, IT 1040X, SD 100 or SD 100X			

¹ Do not include on this line any portion of the overpayment credit carryforward from 2011 to the extent that the overpayment is attributable to year 2011 income tax that you paid after April 17, 2012. Rather, include that portion on line 10.