

Name/SSN: _____

2004 Ohio Form IT 1040EZ Additional Instructions and Worksheets

TIP:

Line 4 and Line 7—Personal Exemption Deduction and Exemption Credit

Every taxpayer who files an Ohio income tax return is entitled to a personal exemption deduction of \$1,300 (line 4) and a \$20 exemption credit (line 7). **You are entitled to this deduction and credit even if you can be claimed on another taxpayer's tax return.** Some taxpayers (mostly working students) are not taking advantage of this deduction/credit because they are claimed on their parents' return and mistakenly believe they are not entitled to the personal exemption deduction and exemption credit provided on the Ohio return. By taking advantage of the deduction and credit, you will increase your refund or decrease the amount you owe.

Worksheet A for Line 2

If you filed a **federal Form 1040** tax return, you may be entitled to a deduction on your Ohio tax return this year for state or municipal income tax refunds you received in 2004. You are **not** entitled to a deduction this year if you filed a **federal Form 1040EZ, 1040A, or federal Form 1040TEL**. Complete this worksheet to determine if you are entitled to a deduction on line 2 of this return.

a) Did you file a 2004 federal Form 1040EZ or Did you file a 2004 federal Form 1040A or Did you file a 2004 federal Form 1040TEL by telephone ? <input type="checkbox"/> Yes. STOP and enter -0- on line 2 of this return. <input type="checkbox"/> No. Complete line b.	
b) This Ohio deduction applies if: (1) on Schedule A of your 2003 federal Form 1040 you claimed an itemized deduction for state or local income taxes paid, and (2) in 2004 you received a refund, credit or offset for state or local income taxes that you overpaid in 2003, and (3) you included the refund, credit or offset on line 10 of your 2004 federal Form 1040. If the deduction applies, enter the amount from line 10 of your 2004 federal Form 1040 here and on line 2 of this return.	\$.00

Worksheet B for Line 11

If you made any out-of-state purchase(s) during 2004 (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 on that purchase(s), you are required to complete this worksheet to determine what tax you owe on that purchase(s). Please complete the following worksheet to determine if you owe any Ohio use tax (which is the Ohio sales tax on those purchases).

a) Did you make any of the purchases described above during 2004? <input type="checkbox"/> No—STOP—You do not owe any Ohio use tax. Enter -0- on line e, below, and on line 11 of this tax return. <input type="checkbox"/> 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 on your out-of-state purchase(s)? <input type="checkbox"/> Yes—STOP—You do not owe any Ohio use tax. Enter -0- on line e, below, and on line 11 of this tax return. <input type="checkbox"/> No—You owe Ohio use tax on your purchase(s). Complete lines c, d, and e of this worksheet.	
c) Enter your total out-of-state purchases on which you paid no sales tax or Ohio use tax.	\$.00
d) Enter your county use tax rate (see page 25 in the instruction booklet if you do not know your county's sales/use tax rate). Please use the rate decimals on page 25 to calculate your 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 nearest dollar) and on line 11 of this return. This amount is part of your income tax liability.	\$.00