

Please do not use staples.



Taxable year beginning in

2009

IT 1040 Rev. 12/09 Individual Income Tax Return

Please use only black ink.

Taxpayer Social Security no. (required) If deceased Spouse's Social Security no. (only if joint return) If deceased

Input fields for Social Security numbers and deceased checkboxes.

Use UPPERCASE letters.

Place Label Here

Input fields for Taxpayer's first name, M.I., and last name.

Input fields for Spouse's first name, M.I., and last name.

Input field for Mailing address.

Input fields for City, State, ZIP code, and County for mailing address.

Input fields for Home address, ZIP code, and County.

Input fields for Foreign country and foreign postal code.

Ohio Residency Status

Checkboxes for Full-year resident, Part-year resident, Nonresident, and state indicator.

Check applicable box for spouse (only if married filing jointly)

Checkboxes for spouse's Full-year resident, Part-year resident, Nonresident, and state indicator.

Filing Status

Checkboxes for Single, Married filing jointly, and Married filing separately with spouse's SS#.

Please do not use staples, tape or glue. Place your W-2(s), check (payable to Ohio Treasurer of State) and Ohio form IT 40P on top of your return. Place any other supporting documents or statements after the last page of your return.

Go paperless. It's FREE!

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

Ohio Political Party Fund

Yes/No checkboxes for Ohio Political Party Fund contribution.

Note: Checking "Yes" will not increase your tax or decrease your refund.

Ohio School District Number for 2009

INCOME AND TAX INFORMATION - If the amount is negative, please type a negative sign (" - ") before the figure.

Table with 10 rows for income and tax information, including Federal adjusted gross income, adjustments, Ohio adjusted gross income, exemptions, taxable income, tax, credits, and exemption credit.

If line 2 (on page 1) is -0- or blank, do not mail page 3.



Department of Taxation



09000306

Taxable year beginning in

2009

IT 1040 Rev. 12/09 Individual Income Tax Return

SS# []

SCHEDULE A – Income Adjustments (Additions and Deductions)

Additions (add income items only to the extent not included on page 1, line 1).

Table with 3 columns: Description, Line Number, and Amount. Includes rows 31-34 for additions.

Deductions (deduct income items only to the extent included on page 1, line 1).

Important: See caution on page 19 of the instructions.

Table with 3 columns: Description, Line Number, and Amount. Includes rows 35-46 for deductions.

47. Net adjustments – If line 34 is GREATER than line 46, enter the difference here and on line 2 as a positive amount. If line 34 is LESS than line 46, enter the difference here and on line 2 as a negative amount. Include this page when you file your return

If line 7 (page 1) and line 14 (page 2) are both -0- or blank, do not mail page 4.



Department of Taxation



09000406

Taxable year beginning in

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SS# []

SCHEDULE B – Nonbusiness Credits

Table with 4 columns: Line number, Description, Amount, and Two-digit entry. Includes lines 48-57 for various credits like Senior citizen, Child care, and Total Schedule B credits.

SCHEDULE C – Ohio Resident Credit

Table with 4 columns: Line number, Description, Amount, and Two-digit entry. Includes lines 58-62 for Ohio resident tax credit calculations.

SCHEDULE D – Nonresident / Part-Year Resident Credit (date of part-year residency [] to [])

Table with 4 columns: Line number, Description, Amount, and Two-digit entry. Includes lines 63-65 for nonresident/part-year resident credit.

SUMMARY OF CREDITS FROM SCHEDULES C, D AND E

Table with 4 columns: Line number, Description, Amount, and Two-digit entry. Includes lines 66-69 for summary of credits.

MAILING INFORMATION

NO Payment Enclosed – Mail to: Ohio Department of Taxation, P.O. Box 2679, Columbus, OH 43270-2679

Do not enclose your federal income tax return unless line 1 on page 1 of this return is -0- or negative.

Payment Enclosed – Mail to: Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43270-2057

Note: Please do not submit the worksheets with your paper return.

Worksheet for Line 12 – 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.

Note: 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.

Yes No

Did you have \$500 or more of qualifying Ohio adjusted gross income in 2009?

Did your spouse have \$500 or more of qualifying Ohio adjusted gross income in 2009?

If you answer "no" to either of these questions, you do not qualify for the joint filing credit.

If your Ohio taxable income (line 5) is:

Your percentage is:

\$25,000 or less

20%

More than \$25,000, but not more than \$50,000

15%

More than \$50,000, but not more than \$75,000

10%

More than \$75,000

5%

Note: Please do not submit the worksheets with your paper return.

Worksheet to Calculate Use Tax for Ohio Form IT 1040, Line 17	
If during 2009 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 that 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 27 of the instructions.	
a. During 2009 did you make any of the purchases described above? <input type="checkbox"/> 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 17 of Ohio form IT 1040. <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 (Ohio or any other state) 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 17 of Ohio form IT 1040. <input type="checkbox"/> No – You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter the total of your 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 below 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 17 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, 2009. You can access our Web site at 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 .....	.0675	6.75%	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 .....	.0700	7.00%
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 .....	.0650	6.50%
Crawford .....	.0700	7.00%	Lorain .....	.0675	6.75%	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 .....	.0675	6.75%	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 .....	.0675	6.75%	Wayne .....	.0625	6.25%
Fulton .....	.0650	6.50%	Monroe .....	.0650	6.50%	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%			

Note: Please do not submit the worksheets with your paper return.

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 amount from line 1c above 2a. _____
- b. During the year, were you eligible to participate in any subsidized health insurance plan or Medicare? 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- on this line 3. _____
4. Enter your federal adjusted gross income (from line 1 of your Ohio form IT 1040). If less than -0-, enter -0- on this line 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. Enter this amount on line 43 of Schedule A on 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 your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan for only a portion of the year, you may enter on line 2b the dental, vision and health care insurance premiums that you paid for that portion of the year during which you and your spouse were **not** eligible to participate in a Medicare and/or a subsidized health insurance plan.

Medical Savings Account Worksheet for Lines 33d and 44

1. Amount you contributed during 2009, but no more than \$4,197. 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 2009, but no more than \$4,197 2. _____
3. Amount of medical savings account earnings included on line 1 of your 2009 Ohio form IT 1040 3. _____
4. Subtotal (add lines 1, 2 and 3) 4. _____
5. 2009 withdrawals from the account for non-medical purposes 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 7. _____

Lump Sum Distribution Addback _____

Misc. Federal Income Tax Adjustments..... _____

Notes for Medical Savings Account Worksheet

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.

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.

Note for line 7: Add the amount you show on this line, plus any lump sum distribution add-backs and miscellaneous income tax adjustments. Enter this amount on line 33d of Schedule A of Ohio form IT 1040.

Note: Please do not submit the worksheets with your paper return.

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

2009 Child Care and Dependent Care Worksheet for Line 51

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

1. Enter the amount from line 9 of IRS form 2441, Child and Dependent Care Expenses 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 is equal to or greater than \$20,000, but less than \$40,000, enter 25%. All others enter -0- 2. X %
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. _____

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? (Note: 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:

1. Enter the amount of displaced worker training expense you paid during 2008 and 2009 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. _____
2. Enter one-half of the amount on line 1 2. _____
3. Enter the smaller of \$500 or the amount on line 2 3. _____
4. 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. _____
5. 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.

6. Enter the amount of displaced worker training expenses your spouse paid during 2008 and 2009 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. _____
7. Enter one-half of the amount on line 6 7. _____
8. Enter the smaller of \$500 or the amount on line 7 8. _____
9. 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. _____
10. Subtract line 9 from line 8 (but not less than -0-) 10. _____
11. Add lines 5 and 10 and enter the amount here and on line 54, Schedule B of Ohio form IT 1040 11. _____