

Please do not use staples.



Department of Taxation



Taxable year beginning in

2010

IT 1040 Rev. 9/10 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.

Your first name M.I. Last name

Spouse's first name (only if joint return) M.I. Last name

Mailing address (for faster processing, please use a street address)

City State ZIP code County (first four letters)

Home address (if different from mailing address) - please do NOT show city or state ZIP code County (first four letters)

Foreign country (please provide this information if the mailing address is outside the U.S.) Foreign postal code

Ohio Residency Status - Check applicable box Full-year resident Part-year resident Nonresident Indicate state

Check applicable box for spouse (only if married filing jointly) Full-year resident Part-year resident Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return) Single or head of household or qualifying widow(er) Married filing jointly Married filing separately (enter 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. Also place forms W-2G and 1099-R if tax was withheld. Place any other supporting documents or statements after the last page of your return.

Ohio Political Party Fund - Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund? Note: Checking "Yes" will not increase your tax or decrease your refund.

Go paperless. It's FREE! Most electronic filers receive their refunds in 5-7 business days by direct deposit!

Ohio School District Number for 2010 (see pages 42-46 of the instructions)

INCOME AND TAX INFORMATION - If amount is negative, 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, and final tax amounts.

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



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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, Amount, and Taxable Amount. Rows include Non-Ohio state or local government interest and dividends, Federal interest and dividends subject to state taxation, Reimbursement of college tuition expenses, etc.

34. Total additions (add lines 31 through 33g and enter here). You must complete the applicable line items above

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

Important: See caution on page 23 of the instructions.

Table with 3 columns: Description, Amount, and Taxable Amount. Rows include Federal interest and dividends exempt from state taxation, Employee compensation earned in Ohio, Military pay for Ohio residents, State or municipal income tax overpayments, etc.

46. Total deductions (add lines 35 through 45g). You must complete the applicable line items above

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 13 (page 2) are both -0- or blank, do not mail page 4.



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SS#

SCHEDULE B – Nonbusiness Credits

48.	(see table on page 28 of the instructions) (limit \$200 per return).....	48.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
49.	Senior citizen credit (limit \$50 per return). You must be 65 or older to claim this credit	49.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
50.	Lump sum distribution credit (you must be 65 or older to claim this credit).....	50.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
51.	Child care and dependent care credit (see on page 29 of the instructions)	51.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
52.	Lump sum retirement credit	52.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
53.	If line 5 on page 1 is \$10,000 or less, enter \$93; otherwise, enter -0- or leave blank	53.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
54.	Displaced worker training credit (see the instructions and on page 29) (limit \$500 per taxpayer)	54.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
55.	Ohio political contributions credit (limit \$50 per taxpayer).....	55.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
56.	Ohio adoption credit (\$1,500 per child adopted during the year)	56.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
57.	Total Schedule B credits (add lines 48 through 56). Enter here and on page 1, line 7	57.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

SCHEDULE C – Ohio Resident Credit

58.	Enter the portion of line 3 on page 1 subjected to tax by other states or the District of Columbia while you are an Ohio resident (limits apply – see page 30 of the instructions)	58.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
59.	Enter Ohio adjusted gross income (line 3 on page 1).....	59.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
60.	Divide line 58 by line 59 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 12 on page 2 and enter the result here	60.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
61.	Enter the 2010 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply – see page 30 of the instructions).....	61.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
62.	Enter the smaller of line 60 or line 61. This is your Ohio resident tax credit. Enter here and on line 67 below. If you filed a return for 2010 with a state(s) other than Ohio, enter the two-letter state abbreviation in the boxes below.....	62.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

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

63.	Enter the portion of Ohio adjusted gross income (line 3) that was not earned or received in Ohio. Include Ohio form IT 2023 if required (see page 30 of the instructions).....	63.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
64.	Enter the Ohio adjusted gross income (line 3).....	64.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
65.	Divide line 63 by line 64 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 12. Enter here and on line 68 below.....	65.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

SUMMARY OF CREDITS FROM SCHEDULES C, D AND E

66.	Enter the amount from line 11 of Schedule E, Nonrefundable Business Credits (see page 30 of the instructions)	66.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
67.	Enter the amount from line 62 above.....	67.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
68.	Enter the amount from line 65 above.....	68.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
69.	Add lines 66, 67 and 68. Enter here and on page 2, line 13.....	69.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

MAILING INFORMATION

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

Enclose your federal income tax return if 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 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.

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 2010?

Did your spouse have \$500 or more of qualifying Ohio adjusted gross income in 2010?

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 2010 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 31 of the instructions.

a. During 2010 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 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 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 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, 2010. 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%	Ottawa	.0675	6.75%
Allen	.0650	6.50%	Hancock	.0650	6.50%	Paulding	.0700	7.00%
Ashland	.0675	6.75%	Hardin	.0700	7.00%	Perry	.0700	7.00%
Ashtabula	.0650	6.50%	Harrison	.0700	7.00%	Pickaway	.0700	7.00%
Athens	.0675	6.75%	Henry	.0700	7.00%	Pike	.0700	7.00%
Auglaize	.0700	7.00%	Highland	.0700	7.00%	Portage	.0675	6.75%
Belmont	.0700	7.00%	Hocking	.0675	6.75%	Preble	.0700	7.00%
Brown	.0700	7.00%	Holmes	.0650	6.50%	Putnam	.0700	7.00%
Butler	.0625	6.25%	Huron	.0700	7.00%	Richland	.0675	6.75%
Carroll	.0650	6.50%	Jackson	.0700	7.00%	Ross	.0700	7.00%
Champaign	.0700	7.00%	Jefferson	.0700	7.00%	Sandusky	.0700	7.00%
Clark	.0700	7.00%	Knox	.0650	6.50%	Scioto	.0700	7.00%
Clermont	.0650	6.50%	Lake	.0625	6.25%	Seneca	.0700	7.00%
Clinton	.0700	7.00%	Lawrence	.0700	7.00%	Shelby	.0700	7.00%
Columbiana	.0700	7.00%	Licking	.0700	7.00%	Stark	.0600	6.00%
Coshocton	.0700	7.00%	Licking (COTA)	.0750	7.50%	Summit	.0650	6.50%
Crawford	.0700	7.00%	Logan	.0700	7.00%	Trumbull	.0650	6.50%
Cuyahoga	.0775	7.75%	Lorain	.0625	6.25%	Tuscarawas	.0650	6.50%
Darke	.0700	7.00%	Lucas	.0675	6.75%	Union	.0675	6.75%
Defiance	.0650	6.50%	Madison	.0675	6.75%	Union (COTA)	.0725	7.25%
Delaware	.0675	6.75%	Mahoning	.0675	6.75%	Van Wert	.0700	7.00%
Delaware (COTA)	.0725	7.25%	Marion	.0650	6.50%	Vinton	.0700	7.00%
Erie	.0650	6.50%	Medina	.0650	6.50%	Warren	.0650	6.50%
Fairfield	.0650	6.50%	Meigs	.0650	6.50%	Washington	.0700	7.00%
Fairfield (COTA)	.0700	7.00%	Mercer	.0700	7.00%	Wayne	.0625	6.25%
Fayette	.0700	7.00%	Miami	.0675	6.75%	Williams	.0700	7.00%
Franklin	.0675	6.75%	Monroe	.0700	7.00%	Wood	.0650	6.50%
Fulton	.0700	7.00%	Montgomery	.0700	7.00%	Wyandot	.0700	7.00%
Gallia	.0675	6.75%	Morgan	.0700	7.00%			
Geauga	.0650	6.50%	Morrow	.0700	7.00%			
Greene	.0650	6.50%	Muskingum	.0700	7.00%			
Guernsey	.0700	7.00%	Noble	.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- 7. _____
8. Enter the amount paid for health insurance coverage for certain dependent relatives (see Note 4 below)..... 8. _____
9. Line 2d plus line 7 plus line 8. Enter this amount on line 43 of Schedule A on Ohio form IT 1040 9. _____

- 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.
 4. Amount entered on line 8 must be included in federal adjusted gross income, line 37, and not previously excluded by adjustments on the federal 1040 return that occur prior to the federal adjusted gross income.

Medical Savings Account Worksheet for Lines 33d and 44

1. Amount you contributed during 2010, but no more than \$4,197. Do not include on this line any amount you entered on line 25 of IRS form 10401. _____
2. If joint return, amount your spouse contributed to a separate account during 2010, but no more than \$4,1972. _____
3. Amount of medical savings account earnings included on line 1 of your 2010 Ohio form IT 10403. _____
4. Subtotal (add lines 1, 2 and 3)4. _____
5. 2010 withdrawals from the account for non-medical purposes5. _____
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 10406. _____
7. If line 4 is less than line 5, subtract line 4 from line 5 and enter here7. _____

Lump sum distribution addback _____

Misc. federal income tax adjustments _____

Notes for Medical Savings Account Worksheet

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.

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

2010 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 1. _____
2. If line 3 of your Ohio form IT 1040 is less than \$20,000, enter 100% on this line. If line 3 of your Ohio IT 1040 is equal to or greater than \$20,000, but less than \$40,000, enter 25% on this line. All others enter -0- on this line..... 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.

- | | | |
|---|--------------------------|--------------------------|
| 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.) | Yes | No |
| | <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 2009 and 2010 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 2009 and 2010 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. _____