

Do not use staples.



Department of  
Taxation



Taxable year beginning in

2012

**IT 1040** Rev. 10/12  
**Individual  
Income Tax Return**

Use only black ink.

Taxpayer Social Security no. (required)

▶▶ If deceased

Spouse's Social Security no. (only if joint return)

▶▶ If deceased

Use UPPERCASE letters.

Your first name

check box

M.I.

Last name

check box

Spouse's first name (only if married filing jointly)

M.I.

Last name

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

City

State

ZIP code

Ohio county (first four letters)

Home address (if different from mailing address) – do **NOT** show city or state

ZIP code

County (first four letters)

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

Foreign postal code

E-mail address

**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#)

**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. Include 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**

Yes No

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.

**Ohio School District Number for 2012**

(see pages 43-48 of the instructions)

**Go paperless. It's FREE!**  
**Visit [tax.ohio.gov](http://tax.ohio.gov) to try Ohio I-File.**  
**Most electronic filers receive their refunds  
in 5-7 business days by direct deposit!**

**INCOME AND TAX INFORMATION**

- |  |     |    |
|--|-----|----|
| 1. Federal adjusted gross income (from IRS form 1040, line 37; 1040A, line 21;<br>1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10) .....            | 1.  | 00 |
| 2. Adjustments from line 47 on page 3 of Ohio form IT 1040 (enclose page 3) .....  | 2.  | 00 |
| 3. Ohio adjusted gross income (line 2 added to or subtracted from line 1) .....  | 3.  | 00 |
| 4. Personal exemption and dependent exemption deduction – multiply your personal<br>and dependent exemptions times \$1,700 and enter the result here ..... | 4.  | 00 |
| 5. Ohio taxable income (line 3 minus line 4; enter -0- if line 3 is less than line 4) .....  | 5.  | 00 |
| 6. Tax on line 5 (see tax tables on pages 35-41 of the instructions) .....   | 6.  | 00 |
| 7. Schedule B credits from line 57 on page 4 of Ohio form IT 1040 (enclose page 4) .....   | 7.  | 00 |
| 8. Ohio tax less Schedule B credits (line 6 minus line 7; enter -0- if line 6 is less than line 7) .....   | 8.  | 00 |
| 9. Exemption credit: Number of personal and dependent exemptions times \$20 .....  | 9.  | 00 |
| 10. Ohio tax less exemption credit (line 8 minus line 9; enter -0- if line 8 is less than line 9) .....  | 10. | 00 |



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10a. Amount from line 10 on page 1 ..... 10a. 00

11. Joint filing credit. See the instructions on page 20 for eligibility and documentation requirements  
(this credit is for married filing jointly status only). \_\_\_\_\_ % times line 10a (**limit \$650**) ..... 11. 00

12. Ohio income tax less joint filing credit (line 10a minus line 11) ..... 12. 00

13. Total credits from line 69 on page 4 of Ohio form IT 1040 (**enclose page 4**) ..... 13. 00

14. Manufacturing equipment grant. You must include the grant request form ..... 14. 00

15. Ohio income tax (line 12 minus lines 13 and 14; enter -0- if the total of lines 13 and 14 is more  
than line 12) ..... 15. 00

16. Interest penalty on underpayment of estimated tax. Enclose Ohio form IT/SD 2210 (see page  
21 of the instructions) ..... 16. 00

17. Unpaid Ohio use tax (see the worksheet on page 33 of the instructions) ..... 17. 00

18. Total Ohio tax liability (add lines 15, 16 and 17) ..... **TOTAL TAX** ▶ 18. 00

19. Ohio income tax withheld (box 17 on W-2; box 14 on W-2G; and box 12 on 1099-R). Place  
W-2(s), W-2G(s) and 1099-R(s) on top of this return ..... **AMOUNT WITHHELD** ▶ 19. 00

20. Add the 2012 Ohio form IT 1040ES payment(s), 2012 Ohio form IT 40P extension payment(s)  
and 2011 overpayment credited to 2012 ..... 20. 00

21. Refundable credits. Include certificate(s) and K-1(s):

|                                 |                                     |
|---------------------------------|-------------------------------------|
| a. Business jobs credit         | b. Pass-through entity credit       |
| 00                              | 00                                  |
| c. Historic preservation credit | d. Motion picture production credit |
| 00                              | 00                                  |

22. Add lines 19, 20 and 21a, b, c and d ..... **TOTAL PAYMENTS** ▶ 22. 00

**If line 22 is MORE THAN line 18, go to line 23. If line 22 is LESS THAN line 18, skip to line 27.**

23. If line 22 is MORE THAN line 18, subtract line 18 from line 22 ..... **AMOUNT OVERPAID** ▶ 23. 00

24. Amount of line 23 to be credited to 2013 income tax liability ..... **CREDIT TO 2013** ▶ 24. 00

25. Amount of line 23 that you wish to **donate** to the following fund(s):

|                           |                            |
|---------------------------|----------------------------|
| a. Military injury relief | b. Ohio Historical Society |
| 00                        | 00                         |
| c. Wildlife species       | d. Natural areas           |
| 00                        | 00                         |

26. Line 23 minus the sum of lines 24 and 25a, b, c and d. Enter here, then skip to line 28 ..... 26. 00

27. If line 22 is LESS THAN line 18, subtract line 22 from line 18 ..... **AMOUNT DUE** ▶ 27. 00

28. Interest and penalty due on late-paid tax and/or late-filed return (see page 22 of the  
instructions) ..... **INTEREST AND PENALTY** ▶ 28. 00

**If you entered an amount on line 26, skip to line 30. If you entered an amount on line 27, go to line 29.**

29. Amount due plus interest and penalty (add lines 27 and 28). If payment is enclosed, make  
check payable to Ohio Treasurer of State and include Ohio form IT 40P (see our Web site at  
**tax.ohio.gov**) ..... **AMOUNT DUE PLUS INTEREST AND PENALTY** ▶ 29. 00

30. Refund less interest and penalty (line 26 minus line 28). Enter the amount here.  
(If line 28 is more than line 26, you have an amount due. Subtract line 26 from  
line 28 and enter this amount on line 29.) ..... **YOUR REFUND** ▶ 30. 00

**SIGN HERE (required)**

I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and  
belief, the return and all enclosures are true, correct and complete.

If your refund is less than \$1.01, no refund will be issued.  
If you owe less than \$1.01, no payment is necessary.

**For Department Use Only**

▶ Your signature \_\_\_\_\_ Date \_\_\_\_\_

▶ Spouse's signature (see page 10 of the instructions) \_\_\_\_\_ Phone number (optional) \_\_\_\_\_

Preparer's printed name (see page 11 of the instructions) \_\_\_\_\_ Phone number \_\_\_\_\_

Do you authorize your preparer to contact us regarding this return? Yes No Code \_\_\_\_\_

**MAILING INFORMATION:**

**NO Payment Enclosed – Mail to:** Ohio Department of Taxation, P.O. Box 2679, Columbus, OH 43218-2679  
**Payment Enclosed – Mail to:** Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43218-2057

2012 IT 1040

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2012 IT 1040



— IF LINE 2 (ON PAGE 1) IS -0- OR BLANK, DO NOT MAIL PAGE 3. —

**SCHEDULE A – Income Adjustments (Additions and Deductions)**

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

|   |      |    |
|---|------|----|
| 31. Non-Ohio state or local government interest and dividends.....  | 31.  | 00 |
| 32. Certain pass-through entity Ohio taxes paid and Ohio Revised Code section 5733.40(A)<br>pass-through entity adjustment .....                              | 32.  | 00 |
| 33a. Federal interest and dividends subject to state taxation.....  | 33a. | 00 |
| b. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and<br>noneducation expenditures from a college savings account .....  | b.   | 00 |
| c. Losses from sale or disposition of Ohio public obligations .....   | c.   | 00 |
| d. Nonmedical withdrawals from a medical savings account .....  | d.   | 00 |
| e. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if<br>the reimbursement is not in federal adjusted gross income ..... | e.   | 00 |
| f. Lump sum distribution add-back and miscellaneous federal income tax adjustments .....  | f.   | 00 |
| g. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....   | g.   | 00 |
| 34. <b>Total additions</b> (add lines 31 through 33g and enter here). You must complete the<br>applicable line items above .....                              | 34.  | 00 |

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

|  |      |    |
|--|------|----|
| 35a. Federal interest and dividends exempt from state taxation .....   | 35a. | 00 |
| b. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....  | b.   | 00 |
| 36. Employee compensation earned in Ohio by full-year residents of neighboring states and certain<br>income earned by military nonresidents and civilian nonresident spouses .....   | 36.  | 00 |
| 37a. Military pay for Ohio residents, but only if the military pay is included on line 1 of this return<br>and is received while the military member was stationed outside Ohio .....  | 37a. | 00 |
| b. Military retirement income and military injury relief fund amounts included in federal adjusted<br>gross income (line 1 on page 1) .....  | b.   | 00 |
| 38a. State or municipal income tax overpayments shown on IRS form 1040, line 10.....   | 38a. | 00 |
| b. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed<br>on a prior year federal income tax return.....  | b.   | 00 |
| c. Repayment of income reported in a prior year and miscellaneous federal tax adjustments .....  | c.   | 00 |
| 39. Disability and survivorship benefits (do not include pension continuation benefits).....   | 39.  | 00 |
| 40. Qualifying Social Security benefits and certain railroad retirement benefits.....  | 40.  | 00 |
| 41a. Education: Ohio 529 contributions; tuition credit purchases .....   | 41a. | 00 |
| b. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....  | b.   | 00 |
| 42. Certain Ohio National Guard reimbursements and benefits.....   | 42.  | 00 |
| 43a. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance<br>premiums and excess health care expenses (see worksheet on page 27 of the instructions) ...   | 43a. | 00 |
| b. Funds deposited into, and earnings of, a medical savings account for eligible health care<br>expenses (see worksheet on page 28 of the instructions) .....  | b.   | 00 |
| c. Qualified organ donor expenses ( <b>maximum \$10,000 per taxpayer</b> ) and amounts contributed<br>to an individual development account .....   | c.   | 00 |
| 44. Wage expense not deducted due to the targeted jobs or the work opportunity tax credits .....   | 44.  | 00 |
| 45. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from<br>the sale or disposition of Ohio public obligations; public service payments received from the<br>state of Ohio or income from a transfer agreement..... | 45.  | 00 |
| 46. <b>Total deductions</b> (add lines 35a through 45 only). You must complete the applicable line<br>items above .....  | 46.  | 00 |
| 47. Net adjustments – If line 34 is MORE THAN line 46, <b>enter the difference here<br/>and on line 2 as a positive amount.</b> If line 34 is LESS THAN line 46, <b>enter<br/>the difference here and on line 2 as a negative amount</b> .....             | 47.  | 00 |



Department of  
Taxation



12000406

Taxable year beginning in

**2012**

**IT 1040** Rev. 10/12  
**Individual  
Income Tax Return**

SS#

IF LINE 7 (PAGE 1) AND LINE 13 (PAGE 2) ARE BOTH -0- OR BLANK, DO NOT MAIL PAGE 4.

**SCHEDULE B – Nonbusiness Credits**

|  |     |    |
|--|-----|----|
| 48. Retirement income credit (limit \$200 per return). See the table on page 29 of the instructions.....                         | 48. | 00 |
| 49. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return).....                             | 49. | 00 |
| 50. Lump sum distribution credit (you must be 65 or older to claim this credit).....   | 50. | 00 |
| 51. Child care and dependent care credit (see the worksheet on page 30 of the instructions).....                                 | 51. | 00 |
| 52. Lump sum retirement credit.....  | 52. | 00 |
| 53. If line 5 on page 1 is \$10,000 or less, enter \$88; otherwise, enter -0- or leave blank .....                               | 53. | 00 |
| 54. Displaced worker training credit (see the worksheet and instructions on pages 30 and 31)<br>(limit \$500 per taxpayer) ..... | 54. | 00 |
| 55. Ohio political contributions credit (limit \$50 per taxpayer).....   | 55. | 00 |
| 56. Ohio adoption credit (\$1,500 per child adopted during the year) .....   | 56. | 00 |
| 57. Total Schedule B credits (add lines 48 through 56). Enter here and on page 1, line 7.....                                    | 57. | 00 |

**SCHEDULE C – Full-Year Ohio Resident Credit**

|  |     |    |
|--|-----|----|
| 58. Enter the portion of line 3 on page 1 subjected to tax by other states or the District of<br>Columbia while you are an Ohio resident (limits apply – see page 31 of the instructions) .....  | 58. | 00 |
| 59. Enter Ohio adjusted gross income (line 3 on page 1) .....  | 59. | 00 |
| 60. Divide line 58 by line 59 and enter the result here (four digits; do not round).<br>Multiply this factor by the amount on line 12 on page 2 and enter the result here .....  | 60. | 00 |
| 61. Enter the 2012 income tax, less all credits other than withholding and estimated tax payments and<br>overpayment carryforwards from previous years, paid to other states or the District of Columbia<br>(limits apply – see page 31 of the instructions) ..... | 61. | 00 |
| 62. Enter the smaller of line 60 or line 61. This is your Ohio resident tax credit. Enter here and on<br>line 67 below. If you filed a return for 2012 with a state(s) other than Ohio, enter the two-letter<br>state abbreviation in the box(es) below .....      | 62. | 00 |

**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<br>in Ohio. Include Ohio form IT 2023 if required (see page 31 of the instructions) ..... | 63. | 00 |
| 64. Enter the Ohio adjusted gross income (line 3 on page 1) .....  | 64. | 00 |
| 65. Divide line 63 by line 64 and enter the result here (four digits; do not round).<br>Multiply this factor by the amount on line 12. Enter here and on line 68 below .....           | 65. | 00 |

**SUMMARY OF CREDITS FROM SCHEDULES C, D AND E**

|  |     |    |
|--|-----|----|
| 66. Enter the amount from line 10 of Schedule E, Nonrefundable Business Credits (see page 32 of<br>the instructions) ..... | 66. | 00 |
| 67. Enter the amount from line 62 above .....  | 67. | 00 |
| 68. Enter the amount from line 65 above .....  | 68. | 00 |
| 69. Add lines 66, 67 and 68. Enter here and on page 2, line 13.....  | 69. | 00 |

**MAILING INFORMATION**

**NO Payment Enclosed – Mail to:**  
Ohio Department of Taxation  
P.O. Box 2679  
Columbus, OH 43218-2679

**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 43218-2057

**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, gambling income, 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 2012?

☐ ☐ Did your spouse have \$500 or more of qualifying Ohio adjusted gross income in 2012?

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 2012 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. 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 32 of the instructions.

|   |    |            |
|---|----|------------|
| a. During 2012 did you make any of the purchases described above?   |    |            |
| <input type="checkbox"/> <b>No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax.</b><br>Enter -0- on line e below and on line 17 of Ohio form IT 1040.  |    |            |
| <input type="checkbox"/> <b>Yes – Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).</b>   |    |            |
| b. Did the retailer charge you sales tax (Ohio or any other state) on your out-of-state purchase(s)?  |    |            |
| <input type="checkbox"/> <b>Yes – STOP – You do not owe any Ohio use tax.</b> Enter -0- on line e below and on line 17 of Ohio form IT 1040.  |    |            |
| <input type="checkbox"/> <b>No – You owe Ohio use tax on your purchase(s).</b> Complete lines c, d and e of this worksheet.   |    |            |
| c. Enter the total of your out-of-state purchases on which you paid <b>no</b> sales tax and <b>no</b> Ohio use tax.   | \$ | <b>.00</b> |
| d. Enter your county use tax rate. 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 <b>you owe</b> 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. | \$ | <b>.00</b> |

### 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, 2012. 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%   | 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 .....     | .0700   | 7.00%   |
| 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 .....           | .0675   | 6.75%   | 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 .....        | .0625   | 6.25%   |
| 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 .....          | .0700   | 7.00%   | 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.**

**Portion of Certain College Grants  
Used To Pay Room and Board for Line 41b**

1. Enter the amount of Pell Grant(s) and/or Ohio College Opportunity Grant(s) that you received in 2012. This is reported on a letter received from your educational institution ..... 1. \_\_\_\_\_
2. Enter the portion of line 1 used to pay qualified education expenses, including tuition and fees, course-related expenses such as books, supplies, equipment and any special fees required for a course..... 2. \_\_\_\_\_
3. Enter here line 1 minus line 2. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 4..... 3. \_\_\_\_\_
4. Enter here the portion of line 3 that you reported as a taxable amount on line 7 of IRS form 1040; line 1 of IRS form 1040EZ; or line 7 of IRS form 1040A. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than -0-, go to line 5..... 4. \_\_\_\_\_
5. Enter here the portion of line 4 applied to room and board expenses only. Also enter this amount on line 41b of Schedule A on Ohio form IT 1040..... 5. \_\_\_\_\_

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

### Health Care Expenses Worksheet for Line 43a

**Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan (see I.R.C. 125) 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 43a 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 on the federal 1040 return – and not previously excluded by adjustments on the federal 1040 return that occur prior to the federal adjusted gross income.

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

**Medical Savings Account Worksheet for Lines 33d and 43b**

1. Amount you contributed during 2012, but no more than \$4,416. 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 2012, but no more than \$4,416 ..... 2. \_\_\_\_\_
3. Amount of medical savings account earnings included on line 1 of your 2012 Ohio form IT 1040 ..... 3. \_\_\_\_\_
4. Subtotal (add lines 1, 2 and 3) ..... 4. \_\_\_\_\_
5. 2012 withdrawals from the account for nonmedical purposes ..... 5. \_\_\_\_\_
6. If line 5 is less than line 4, subtract line 5 from line 4 and enter here and on line 43b 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, 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: Please do not submit the worksheets with your paper return.**

**The Amount of the Credit is as Follows:**

| <b>Amount of qualifying retirement<br/>income received and included in<br/>Ohio adjusted gross income (line 3)<br/>during the taxable year:</b> | <b>Line 48<br/>retirement<br/>income credit for<br/>taxable year:</b> |
|---|---|
| \$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: Please do not submit the worksheets with your paper return.**

**2012 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 form 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) of Ohio form IT 1040... 3. \_\_\_\_\_

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

### 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.**

- |   | <u>Yes</u>               | <u>No</u>                |
|---|--------------------------|--------------------------|
| 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:**

- |   |          |
|---|----------|
| 1. Enter the amount of displaced worker training expense you paid during 2011 and 2012 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-). <b>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</b> ..... | 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, complete the remainder of this worksheet.**

- |   |           |
|---|-----------|
| 6. Enter the amount of displaced worker training expenses your spouse paid during 2011 and 2012 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. _____ |