

2001 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 of \$1,150 (line 4) and a \$20.00 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 believe they are not entitled to the personal exemption deduction or exemption credit provided on the Ohio return. By taking advantage of this 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 2001. 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 **2001 federal Form 1040EZ** or
Did you file a **2001 federal Form 1040A** or
Did you file a **2001 federal form by telephone**?

Yes. STOP and enter -0- on line 2 of this return. **No. Complete line b.**

b) Did you file a **2001 federal Form 1040**?

Yes. Go to **line 10** of your **federal Form 1040** to determine if you are entitled to a deduction on your Ohio return. The deduction is for state or local income tax refunds that you claimed as an itemized deduction (Schedule A) on your 2000 federal Form 1040 and added back as income on your 2001 federal Form 1040. Enter the amount from line 10 of your 2001 federal Form 1040 here and on line 2 of this return.

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Worksheet B for Line 11

If you made any out-of-state purchase(s) during 2001 (e.g., mail order or internet purchases) 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 sales tax on those purchases).

a) Did you make any internet, mail order, or out-of-state purchases during 2001?

No—STOP—You do not owe any Ohio use tax. Enter -0- on line e, below, and on line 11 of this tax return.

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)?

Yes—STOP—You do not owe any Ohio use tax. Enter -0- on line e, below, and on line 11 of this tax return.

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.

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d) Enter your county use tax rate (see page 24 in the instruction booklet if you do not know your county's sales/use tax rate). Please use the rate decimals on page 24 to calculate your tax.

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 and on line 11 of this return. This amount is part of your income tax liability.

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