



2D Schema, Test Scenarios and Instructions 2016 Ohio IT 1040, Schedules & SD100

Important Note

This document contains the schema, test scenarios and instructions needed to assist vendors with the development of the IT 1040, Schedule A, Business Income Schedule, Schedule of Credits, Schedule J and SD100.

**Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229
tax.ohio.gov**



2016 Ohio IT 1040, Associated Schedules and SD100 2D Barcode Instructions

General Information

- The Ohio 1040, associated schedules and SD100 must be enabled for 2D Barcode decoding
- A form enabled for 2D Barcode should not allow users or practitioners the option to turn off/on the 2D Barcode function
- The minimum error correction code level is 4
- Products must not print a 2D barcode prior to being approved in Ohio

2D Barcode Size and Placement on the Form

- 2D Barcode must be placed on each page of form in the designated area indicated in the grid layout
- The maximum size of the 2D Barcode is 3.5 inches wide by 1 inch in height and must fit within the designated space in the grid layout
- 2D Barcode must not be bigger than the allocated area

2D Barcode Layout

- Each field in the barcode is delimited by a single carriage return
 - <CR> equals single carriage return character
 - This separates each piece of data so it may be identified and processed.
- Data included in the 2D Barcode can be broken down into three general sections

Header

Header Version Number

- Static for all Barcodes, value is T1

Developer Code

- A four-digit vendor code identifying the software developer whose application produced the Barcode

Jurisdiction

- Static for all Barcodes, value is OH

Description

- A four-digit form identifier, specific to each form

Spec Version

- A one-digit specification version control number starting with the number zero
- This number identifies the version of the specifications used to produce the form Barcode

Form Version

- A one-digit form version control number starting with the number one (1)
- This number will only be incremented when there are changes made that would affect the content of the Barcode

Date Generated

- Included on page 1 only
- Indicates date return was generated from the product

Form Specific Data – Please see encoding schemas for form specific data

- All fields on forms are required and must be included in the 2D Barcode
- Fields with values are represented by the data followed by a carriage return
- Fields with no values are represented by a carriage return only; this results in two adjacent carriage returns
- The 2D barcode on page 1 of the 1040 also includes data for the Schedule J
- The Business Income Schedule has 18 entity lines. Generate duplicate copies of page 2 to accommodate any additional entities, however omit the 1D and 2D barcodes from the duplicate pages if possible.
- The Schedule J has 15 dependent lines. Generate duplicate copies of page 2 to accommodate any additional dependents, however omit the 1D and 2D barcodes from the duplicate pages if possible.

Trailer

- The last field in the Barcode data stream is the trailer
- The trailer is used to indicate the end of data has been reached
- A static string of *EOD* is used as the trailer value

Examples of 2D Barcode data streams

Header Version Number	T1<CR>
Developer Code	1111<CR>
Jurisdiction	OH<CR>
Description	1600<CR>
Spec Version	0<CR>
Form Version	1<CR>
Date Generated	011516<CR>
Line Item Specific Data	IN<CR>
Line Item Specific Data	IT40<CR>
Line Item Specific Data	0<CR>
Trailer	*EOD* <CR>

Submission Process

- The deadline for submitting test packets is December 16,2016
- Test packets may be submitted by email to Forms@tax.state.oh.us
- The email subject line must include the vendor number, product name, tax year and form number in that order e.g. 12_ABCTax_16_1040
- Submissions must include
 - Ohio form STF- Approval Request for Scannable Tax Forms
 - One (1) full field sample in a PDF format
 - Sixteen (16) test scenarios provided by the Ohio Department of Taxation
 - Each test scenario must be in a separate PDF using the following naming convention: vendor number, product name, tax year, form number, test number e.g.12_ABCTax_16_1040_Test 1
- An emailed confirmation is sent to the vendor indicating the packet was received
- Submissions found to be missing any of the items above are rejected

Testing Process

- Testing of packets commences on December 12, 2016
- Test packets are reviewed in two (2) content areas- Printed Forms and 2D Barcode Data
- A submission is approved in its entirety once all sample documents pass in both areas

Printed forms

- Vendor full field matches template provided in the specifications
- All fields are present, are formatted properly and align with grid layout
- Test scenarios contain values specified by Ohio Department of Taxation

2D Barcode Data

- Barcodes read as valid
- All test scenarios can be decoded
- 2D Barcode data matches data on printed forms

Notifications

- Communications from the Ohio Department of Taxation regarding submissions are sent from Forms@tax.state.oh.us to the vendor email address(es) on file for the product
- Vendor contact information is compiled from STF- Approval Request for Scannable Tax Forms but may also be submitted by email to the address above.
- If unapproved forms are released in software packages, vendors must include a visual indicator signifying the return cannot be filed.
- **If unapproved forms are released in software packages, vendors must ensure that taxpayers cannot print returns containing 2D barcodes.**
- An emailed confirmation is sent to the vendor indicating the packet was approved, at which point the product is authorized to print with a 2D barcode.
- An emailed confirmation is sent to the vendor for packets that are rejected
 - Feedback is provided regarding the errors found
 - Resubmit packets must include all test scenarios and the full field return
 - After the third submission of test materials, the department cannot guarantee timeliness of the review
- If a tax form changes before January 1, 2017 vendors will be notified and required to submit revised test packets.

**2016 Ohio 1040, Associated Schedules and SD100 Scenarios
Testing Information for Paper Returns ONLY**

If any questions, please e-mail Forms@tax.state.oh.us

Note: If there are any limitations to your software that will not allow you to follow the tests, please indicate what these are on a separate sheet of paper.

Important Notes

- The two-digit vendor number is used for the "XX" in the SSN field
- Vendors must submit a full field version and all test scenarios.
- Please proof the static text and test the 1D barcodes prior to submission
- Data values on the printed form and in the 2D barcode must match each scenario
- For the Date Generated field (new for 2016) use date the scenario was created by your staff

Updates for Tax Year 2016

Personal and Dependent Exemption amounts are indexed for tax year 2016. If Ohio Adjusted Gross Income is:

- Less than or equal to \$40,000, the exemption amount is \$2250.
- Greater than \$40,000 but less than or equal to \$80,000, the exemption amount is \$2,000.
- Greater than \$80,000, the exemption amount is \$1,750.

IT 1040

Donation for Ohio History Connection is changing names to Ohio History Fund.

Ohio Schedule A

Line Removed - Lump Sum Distribution add-back

New Line – Amounts contributed to a STABLE account, Ohio's ABLE plan, (deduction)

Ohio Schedule of Credits

- Name Change: Ohio Political Contribution credit is changing names to Campaign Contribution Credit.
- Line Removed: Credit for Certified Ethanol Plant Investments
- Line Removed: Manufacturing Equipment Grant
- New Line: Credit for Technology Investment Credit Carryforward
- New Line: Venture Capital Credit
- The refundable credit section will have individual elements for each credit

Ohio Schedule IT BUS

- Guaranteed Payments line item added as a separate entry after Schedule E, Supplemental Income and Loss.
- The business income deduction is limited to \$250,000 for a taxpayer with a filing status of single or married filing jointly and \$125,000 for a taxpayer with a filing status of married filing separately.
- Taxable business income is calculated at a rate of 3% (.03).
- Calculations changed to reflect the fact that the deduction is no longer limited to 75% of the \$250,000/\$125,000

School District Income Tax Rates - New and Changed

- Ledgemont LSD #2805, merged into Berkshire LSD #2801 on 7/1/ 2015.
- Northeastern LSD #1203 has a rate of 1.00%.
- Zane Trace LSD #7107 has a rate of .75%
- Edon-Northwest LSD #8603 has a rate of 1.00%
- Kenton CSD #3303 has a rate change of 1.00%
- Danville LSD #4202 has a rate change of 1.50%

2016
IT 1040 2D BARCODE AND SCHEDULE A SCHEMA

Sl. No	Page	Field nameLine Item	Max Chars	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	form code: 1600
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	N/A	Date_Generated	6	Numeric; MMDDYY Format
8	Page 1	year	4	2016
9	Page 1	amended_return	1	Numeric; 1 = Amended, 0 = Original
10	Page 1	NOL_Carryback	1	Alpha, Y or N, Uppercase
11	Page 1	taxpayer_ssn	9	Numeric
12	Page 1	taxpayer_deceased	1	1 = Yes, 0 = No
13	Page 1	spouse_ssn	9	Numeric
14	Page 1	spouse_deceased	1	1 = Yes, 0 = No
15	Page 1	taxpayer_school-district-number	4	Numeric
16	Page 1	taxpayer_firstname	15	Alpha
17	Page 1	taxpayer_middle_initial	1	Alpha
18	Page 1	taxpayer_lastname	22	Alpha
19	Page 1	spouse_firstname	15	Alpha
20	Page 1	spouse_middle_initial	1	Alpha
21	Page 1	spouse_lastname	22	Alpha
22	Page 1	taxpayer_address	35	Alpha-Numeric
23	Page 1	taxpayer_city	20	Alpha
24	Page 1	taxpayer_state	2	Alpha
25	Page 1	taxpayer_zip	5	Numeric
26	Page 1	taxpayer_Ohio_county	4	Alpha, First 4 characters of county name, Uppercase
27	Page 1	home_address	24	Alpha-Numeric
28	Page 1	home_zip	5	Numeric
29	Page 1	home_Ohio_county	4	Alpha, First 4 characters of county name, Uppercase
30	Page 1	foreign_country	20	Alpha, First 20 characters of foreign country, Uppercase
31	Page 1	foreign_postal_code	7	Alpha-Numeric
32	Page 1	primary_residency_status	1	Numeric, Resident = 1, Part-year Resident=2, Non-Resident=3
33	Page 1	primary_nonresident_state	2	Alpha
34	Page 1	spouse_residency_status	1	Numeric, Resident = 1, Part-year Resident=2, Non-Resident=3, Only use if married filing jointly return
35	Page 1	spouse_nonresident_state	2	Alpha
36	Page 1	taxpayer_fund_contribution	1	Alpha, Y or N, Uppercase
37	Page 1	spouse_fund_contribution	1	Alpha, Y or N, Uppercase
38	Page 1	filing_status	1	Numeric; Single=1, Jointly=2, or Separately=3
39	Page 1	Extension 4868 Filed	1	Alpha, Y or N, Uppercase
40	Page 1	being_claimed_as_dependent	1	Alpha, Y or N, Uppercase
41	Page 1	negative_indicator_for_line_item_one	1	Numeric; 1 for negative, 0 for non-negative
42	Page 1	Line Item 1	11	Numeric; Send Dollars Only; If negative amount use negative indicator field. DO NOT PUT NEGATIVE SIGN IN THIS FIELD
43	Page 1	Line Item 2a	11	Numeric; Send Dollars Only
44	Page 1	Line Item 2b	11	Numeric; Send Dollars Only
45	Page 1	negative_indicator_for_line_item_three	1	Numeric; 1 for negative, 0 for non-negative
46	Page 1	Line Item 3	11	Numeric; Send Dollars Only DO NOT PUT NEGATIVE SIGN IN THIS FIELD
47	Page 1	Line Item 4	5	Numeric; Send Dollars Only
48	Page 1	Line Item 5	11	Numeric; Send Dollars Only
49	Page 1	Line Item 6	9	Numeric; Send Dollars Only
50	Page 1	Line Item 7	11	Numeric; Send Dollars Only
51	Page 2	Line Item 7a	11	Numeric; Send Dollars Only
52	Page 2	Line Item 8a	9	Numeric; Send Dollars Only
53	Page 2	Line Item 8b	7	Numeric; Send Dollars Only
54	Page 2	Line Item 8c	9	Numeric; Send Dollars Only
55	Page 2	Line Item 9	9	Numeric; Send Dollars Only
56	Page 2	Line Item 10	9	Numeric; Send Dollars Only
57	Page 2	Line Item 11	9	Numeric; Send Dollars Only
58	Page 2	Sales/Use Tax Indicator	1	Alpha, Y or N, Uppercase
59	Page 2	Line Item 12	9	Numeric; Send Dollars Only
60	Page 2	Line Item 13	9	Numeric; Send Dollars Only
61	Page 2	Line Item 14	9	Numeric; Send Dollars Only

2016
IT 1040 2D BARCODE AND SCHEDULE A SCHEMA

Sl. No	Page	Field nameLine Item	Max Chars	Field Format
62	Page 2	Line Item 15	9	Numeric; Send Dollars Only
63	Page 2	Line Item 16	9	Numeric; Send Dollars Only
64	Page 2	Line Item 17 - Amended Only	9	Numeric; Send Dollars Only
65	Page 2	Line Item 18	9	Numeric; Send Dollars Only
66	Page 2	Line Item 19 - Amended Only	9	Numeric; Send Dollars Only
67	Page 2	negative_indicator_for_line_item_twenty	1	Numeric : 1 for negative , 0 for non-negative
68	Page 2	Line Item 20	9	Numeric; Send Dollars Only DO NOT PUT NEGATIVE SIGN IN THIS FIELD
69	Page 2	Line Item 21	9	Numeric; Send Dollars Only
70	Page 2	Line Item 22	9	Numeric; Send Dollars Only
71	Page 2	Line Item 23	9	Numeric; Send Dollars Only
72	Page 2	Line Item 24	9	Numeric; Send Dollars Only
73	Page 2	Line Item 25 - Original Only	9	Numeric; Send Dollars Only
74	Page 2	Line Item 26a	4	Numeric; Send Dollars Only
75	Page 2	Line Item 26b	4	Numeric; Send Dollars Only
76	Page 2	Line Item 26c	4	Numeric; Send Dollars Only
77	Page 2	Line Item 26d	4	Numeric; Send Dollars Only
78	Page 2	Line Item 26e	4	Numeric; Send Dollars Only
79	Page 2	Line Item 26f	4	Numeric; Send Dollars Only
80	Page 2	Line Item 26g	9	Numeric; Send Dollars Only
81	Page 2	Line Item 27	9	Numeric; Send Dollars Only
82	Page 3	Sch-A_Line 1	9	Numeric - Send Dollars Only
83	Page 3	Sch-A_Line 2	9	Numeric - Send Dollars Only
84	Page 3	Sch-A_Line 3	6	Numeric - Send Dollars Only
85	Page 3	Sch-A_Line 4	9	Numeric - Send Dollars Only
86	Page 3	Sch-A_Line 5	9	Numeric - Send Dollars Only
87	Page 3	Sch-A_Line 6	9	Numeric - Send Dollars Only
88	Page 3	Sch-A_Line 7	9	Numeric - Send Dollars Only
89	Page 3	Sch-A_Line 8	9	Numeric - Send Dollars Only
90	Page 3	Sch-A_Line 9	9	Numeric - Send Dollars Only
91	Page 3	Sch-A_Line 10	11	Numeric - Send Dollars Only
92	Page 3	Sch-A_Line 11	6	Numeric - Send Dollars Only
93	Page 3	Sch-A_Line 12	9	Numeric - Send Dollars Only
94	Page 3	Sch-A_Line 13	9	Numeric - Send Dollars Only
95	Page 3	Sch-A_Line 14	9	Numeric - Send Dollars Only
96	Page 3	Sch-A_Line 15	9	Numeric - Send Dollars Only
97	Page 3	Sch-A_Line 16	9	Numeric - Send Dollars Only
98	Page 3	Sch-A_Line 17	9	Numeric - Send Dollars Only
99	Page 3	Sch-A_Line 18	9	Numeric - Send Dollars Only
100	Page 3	Sch-A_Line 19	9	Numeric - Send Dollars Only
101	Page 3	Sch-A_Line 20	9	Numeric - Send Dollars Only
102	Page 3	Sch-A_Line 21	9	Numeric - Send Dollars Only
103	Page 3	Sch-A_Line 22	9	Numeric - Send Dollars Only
104	Page 4	Sch-A_Line 23	9	Numeric - Send Dollars Only
105	Page 4	Sch-A_Line 24	9	Numeric - Send Dollars Only
106	Page 4	Sch-A_Line 25	9	Numeric - Send Dollars Only
107	Page 4	Sch-A_Line 26	9	Numeric - Send Dollars Only
108	Page 4	Sch-A_Line 27	9	Numeric - Send Dollars Only
109	Page 4	Sch-A_Line 28	9	Numeric - Send Dollars Only
110	Page 4	Sch-A_Line 29	6	Numeric - Send Dollars Only
111	Page 4	Sch-A_Line 30	6	Numeric - Send Dollars Only
112	Page 4	Sch-A_Line 31	9	Numeric - Send Dollars Only
113	Page 4	Sch-A_Line 32	9	Numeric - Send Dollars Only
114	Page 4	Sch-A_Line 33	9	Numeric - Send Dollars Only
115	Page 4	Sch-A_Line 34	5	Numeric - Send Dollars Only
116	Page 4	Sch-A_Line 35	11	Numeric - Send Dollars Only
117	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			886	

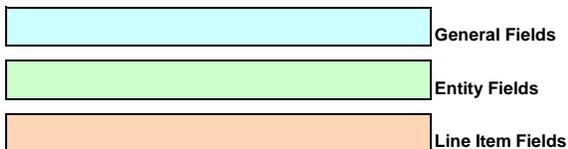
	General Fields
	Demographic Fields
	Line Item Fields

2016
OHIO BUSINESS INCOME SCHEDULE 2D BARCODE SCHEMA

Sl. No	Page	Field name\Line item	Max chars	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP Code
3	N/A	jurisdiction	2	Always OH
4	N/A	description	4	Form Code 1626
5	N/A	spec version	1	At this time 0
6	N/A	form version	1	At this time 1
7	N/A	Date_Generated	6	Numeric; MMDDYY Format
8	Page 1	year	4	2016
9	Page 1	Pri_SSN	9	Numeric
10	Page 1	Earned Income TaxPayer	1	Numeric; 1 for Primary, 2 for Spouse, 3 for Both
11	Page 1	Line 1	9	Numeric
12	Page 1	negative_indicator_for_line_item_two	1	Numeric; 1 for negative , 0 for non-negative
13	Page 1	Line 2	9	Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
14	Page 1	negative_indicator_for_line_item_three	1	Numeric; 1 for negative , 0 for non-negative
15	Page 1	Line 3	9	Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
16	Page 1	negative_indicator_for_line_item_four	1	Numeric; 1 for negative , 0 for non-negative
17	Page 1	Line 4	9	Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
18	Page 1	Line 5	9	Numeric
19	Page 1	negative_indicator_for_line_item_six	1	Numeric; 1 for negative , 0 for non-negative
20	Page 1	Line 6	9	Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
21	Page 1	negative_indicator_for_line_item_seven	1	Numeric; 1 for negative , 0 for non-negative
22	Page 1	Line 7	9	Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
23	Page 1	negative_indicator_for_line_item_eight	1	Numeric; 1 for negative , 0 for non-negative
24	Page 1	Line 8	9	Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
25	Page 1	negative_indicator_for_line_item_nine	1	Numeric; 1 for negative , 0 for non-negative
26	Page 1	Line 9	9	Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
27	Page 1	Line 10	6	Numeric
28	Page 1	Line 11	6	Numeric
29	Page 1	Line 12	9	Numeric
30	Page 1	Line 13	9	Numeric
31	Page 1	Line 14	7	Numeric
32	Page 2	Pri_SSN	9	Numeric
33	Page 2	Ent1_Name	20	Alpha
34	Page 2	Ent1_FEIN	9	Numeric
35	Page 2	Ent1_Percentage	5	Numeric; Do Not Include Decimal Point
36	Page 2	Ent2_Name	20	Alpha
37	Page 2	Ent2_FEIN	9	Numeric
38	Page 2	Ent2_Percentage	5	Numeric; Do Not Include Decimal Point
39	Page 2	Ent3_Name	20	Alpha
40	Page 2	Ent3_FEIN	9	Numeric
41	Page 2	Ent3_Percentage	5	Numeric; Do Not Include Decimal Point
42	Page 2	Ent4_Name	20	Alpha
43	Page 2	Ent4_FEIN	9	Numeric
44	Page 2	Ent4_Percentage	5	Numeric; Do Not Include Decimal Point
45	Page 2	Ent5_Name	20	Alpha
46	Page 2	Ent5_FEIN	9	Numeric

2016 OHIO BUSINESS INCOME SCHEDULE - 2D BARCODE SCHEMA

Sl. No	Page	Field name\Line item	Max chars	Field Format
47	Page 2	Ent5_Percentage	5	Numeric; Do Not Include Decimal Point
48	Page 2	Ent6_Name	20	Alpha
49	Page 2	Ent6_FEIN	9	Numeric
50	Page 2	Ent6_Percentage	5	Numeric; Do Not Include Decimal Point
51	Page 2	Ent7_Name	20	Alpha
52	Page 2	Ent7_FEIN	9	Numeric
53	Page 2	Ent7_Percentage	5	Numeric; Do Not Include Decimal Point
54	Page 2	Ent8_Name	20	Alpha
55	Page 2	Ent8_FEIN	9	Numeric
56	Page 2	Ent8_Percentage	5	Numeric; Do Not Include Decimal Point
57	Page 2	Ent9_Name	20	Alpha
58	Page 2	Ent9_FEIN	9	Numeric
59	Page 2	Ent9_Percentage	5	Numeric; Do Not Include Decimal Point
60	Page 2	Ent10_Name	20	Alpha
61	Page 2	Ent10_FEIN	9	Numeric
62	Page 2	Ent10_Percentage	5	Numeric; Do Not Include Decimal Point
63	Page 2	Ent11_Name	20	Alpha
64	Page 2	Ent11_FEIN	9	Numeric
65	Page 2	Ent11_Percentage	5	Numeric; Do Not Include Decimal Point
66	Page 2	Ent12_Name	20	Alpha
67	Page 2	Ent12_FEIN	9	Numeric
68	Page 2	Ent12_Percentage	5	Numeric; Do Not Include Decimal Point
69	Page 2	Ent13_Name	20	Alpha
70	Page 2	Ent13_FEIN	9	Numeric
71	Page 2	Ent13_Percentage	5	Numeric; Do Not Include Decimal Point
72	Page 2	Ent14_Name	20	Alpha
73	Page 2	Ent14_FEIN	9	Numeric
74	Page 2	Ent14_Percentage	5	Numeric; Do Not Include Decimal Point
75	Page 2	Ent15_Name	20	Alpha
76	Page 2	Ent15_FEIN	9	Numeric
77	Page 2	Ent15_Percentage	5	Numeric; Do Not Include Decimal Point
78	Page 2	Ent16_Name	20	Alpha
79	Page 2	Ent16_FEIN	9	Numeric
80	Page 2	Ent16_Percentage	5	Numeric; Do Not Include Decimal Point
81	Page 2	Ent17_Name	20	Alpha
82	Page 2	Ent17_FEIN	9	Numeric
83	Page 2	Ent17_Percentage	5	Numeric; Do Not Include Decimal Point
84	Page 2	Ent18_Name	20	Alpha
85	Page 2	Ent18_FEIN	9	Numeric
86	Page 2	Ent18_Percentage	5	Numeric; Do Not Include Decimal Point
87	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			785	

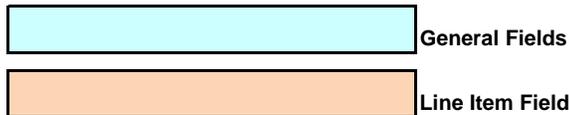


2016
SCHEDULE OF CREDITS 2D BARCODE SCHEMA

Sl. No	Page	Field name\Line item	Max Chars	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP Code
3	N/A	jurisdiction	2	Always OH
4	N/A	description	4	Form Code 1628
5	N/A	spec version	1	At this time 0
6	N/A	form version	1	At this time 1
7	N/A	Date_Generated	6	Numeric; MMDDYY Format
8	Page 1	year	4	2016
9	Page 1	Primary SSN	9	Numeric
10	Page 1	Line 1	9	Numeric - Send Dollars Only
11	Page 1	Line 2	3	Numeric - Send Dollars Only
12	Page 1	Line 3	6	Numeric - Send Dollars Only
13	Page 1	Line 4	2	Numeric - Send Dollars Only
14	Page 1	Line 5	4	Numeric - Send Dollars Only
15	Page 1	Line 6	4	Numeric - Send Dollars Only
16	Page 1	Line 7	2	Numeric - Send Dollars Only
17	Page 1	Line 8	4	Numeric - Send Dollars Only
18	Page 1	Line 9	3	Numeric - Send Dollars Only
19	Page 1	Line 10	3	Numeric - Send Dollars Only
20	Page 1	Line 11	9	Numeric - Send Dollars Only
21	Page 1	Line 12	9	Numeric - Send Dollars Only
22	Page 1	Line 13	3	Numeric - Send Dollars Only
23	Page 1	Line 14	3	Numeric - Send Dollars Only
24	Page 1	Line 15	5	Numeric - Send Dollars Only
25	Page 1	Line 16	7	Numeric - Send Dollars Only
26	Page 1	Line 17	7	Numeric - Send Dollars Only
27	Page 1	Line 18	7	Numeric - Send Dollars Only
28	Page 1	Line 19	7	Numeric - Send Dollars Only
29	Page 1	Line 20	7	Numeric - Send Dollars Only
30	Page 1	Line 21	7	Numeric - Send Dollars Only
31	Page 1	Line 22	7	Numeric - Send Dollars Only
32	Page 1	Line 23	7	Numeric - Send Dollars Only
33	Page 1	Line 24	7	Numeric - Send Dollars Only
34	Page 1	Line 25	9	Numeric - Send Dollars Only
35	Page 2	Primary SSN	9	Numeric
36	Page 2	From Date of Non-Res	6	Numeric - MMDDYY
37	Page 2	To Date of Non-Res	6	Numeric - MMDDYY
38	Page 2	State of Residency	2	Alpha

2016 SCHEDULE OF CREDITS
2D BARCODE SCHEMA

Sl. No	Page	Field name\Line item	Max Chars	Field Format
39	Page 2	Line 26	9	Numeric - Send Dollars Only
40	Page 2	Line 27	9	Numeric - Send Dollars Only
41	Page 2	Line 28	9	Numeric - Send Dollars Only
42	Page 2	Line 29	9	Numeric - Send Dollars Only
43	Page 2	Line 30	9	Numeric - Send Dollars Only
44	Page 2	Line 31	9	Numeric - Send Dollars Only
45	Page 2	Line 32	9	Numeric - Send Dollars Only
46	Page 2	Line 33	9	Numeric - Send Dollars Only
47	Page 2	Line 34	9	Numeric - Send Dollars Only
48	Page 2	Line 35	8	Numeric - Send Dollars Only
49	Page 2	Line 36	8	Numeric - Send Dollars Only
50	Page 2	Line 37	8	Numeric - Send Dollars Only
51	Page 2	Line 38	8	Numeric - Send Dollars Only
52	Page 2	Line 39	8	Numeric - Send Dollars Only
53	Page 2	Line 40	8	Numeric - Send Dollars Only
54	Page 2	Line 41	9	Numeric - Send Dollars Only
55	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			340	



2016
SCHEDULE J 2D BARCODE SCHEMA

SI. No	Page	Field name\Line Item	Max Chars	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	form code: 1623
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	N/A	Date_Generated	6	Numeric; MMDDYY Format
8	Page 1	year	4	2016
9	Page 1	taxpayer_ssn	9	Numeric
10	Page 1	Dep1_SSN	9	Numeric
11	Page 1	Dep1_BD	8	Numeric; MMDDCCYY Format
12	Page 1	Dep1_Relation	15	Alpha
13	Page 1	Dep1_First_Name	15	Alpha
14	Page 1	Dep1_Mid_Initial	1	Alpha
15	Page 1	Dep1_Last_Name	20	Alpha
16	Page 1	Dep2_SSN	9	Numeric
17	Page 1	Dep2_BD	8	Numeric; MMDDCCYY Format
18	Page 1	Dep2_Relation	15	Alpha
19	Page 1	Dep2_First_Name	15	Alpha
20	Page 1	Dep2_Mid_Initial	1	Alpha
21	Page 1	Dep2_Last_Name	20	Alpha
22	Page 1	Dep3_SSN	9	Numeric
23	Page 1	Dep3_BD	8	Numeric; MMDDCCYY Format
24	Page 1	Dep3_Relation	15	Alpha
25	Page 1	Dep3_First_Name	15	Alpha
26	Page 1	Dep3_Mid_Initial	1	Alpha
27	Page 1	Dep3_Last_Name	20	Alpha
28	Page 1	Dep4_SSN	9	Numeric
29	Page 1	Dep4_BD	8	Numeric; MMDDCCYY Format
30	Page 1	Dep4_Relation	15	Alpha
31	Page 1	Dep4_First_Name	15	Alpha
32	Page 1	Dep4_Mid_Initial	1	Alpha
33	Page 1	Dep4_Last_Name	20	Alpha
34	Page 1	Dep5_SSN	9	Numeric
35	Page 1	Dep5_BD	8	Numeric; MMDDCCYY Format
36	Page 1	Dep5_Relation	15	Alpha
37	Page 1	Dep5_First_Name	15	Alpha

2016
Schedule J 2D Barcode Schema

SI. No	Page	Field name\Line Item	Max Chars	Field Format
38	Page 1	Dep5_Mid_Initial	1	Alpha
39	Page 1	Dep5_Last_Name	20	Alpha
40	Page 1	Dep6_SSN	9	Numeric
41	Page 1	Dep6_BD	8	Numeric; MMDDCCYY Format
42	Page 1	Dep6_Relation	15	Alpha
43	Page 1	Dep6_First_Name	15	Alpha
44	Page 1	Dep6_Mid_Initial	1	Alpha
45	Page 1	Dep6_Last_Name	20	Alpha
46	Page 1	Dep7_SSN	9	Numeric
47	Page 1	Dep7_BD	8	Numeric; MMDDCCYY Format
48	Page 1	Dep7_Relation	15	Alpha
49	Page 1	Dep7_First_Name	15	Alpha
50	Page 1	Dep7_Mid_Initial	1	Alpha
51	Page 1	Dep7_Last_Name	20	Alpha
52	Page 2	taxpayer_ssn	9	Numeric
53	Page 2	Dep8_SSN	9	Numeric
54	Page 2	Dep8_BD	8	Numeric; MMDDCCYY Format
55	Page 2	Dep8_Relation	15	Alpha
56	Page 2	Dep8_First_Name	15	Alpha
57	Page 2	Dep8_Mid_Initial	1	Alpha
58	Page 2	Dep8_Last_Name	20	Alpha
59	Page 2	Dep9_SSN	9	Numeric
60	Page 2	Dep9_BD	8	Numeric; MMDDCCYY Format
61	Page 2	Dep9_Relation	15	Alpha
62	Page 2	Dep9_First_Name	15	Alpha
63	Page 2	Dep9_Mid_Initial	1	Alpha
64	Page 2	Dep9_Last_Name	20	Alpha
65	Page 2	Dep10_SSN	9	Numeric
66	Page 2	Dep10_BD	8	Numeric; MMDDCCYY Format
67	Page 2	Dep10_Relation	15	Alpha
68	Page 2	Dep10_First_Name	15	Alpha
69	Page 2	Dep10_Mid_Initial	1	Alpha
70	Page 2	Dep10_Last_Name	20	Alpha
71	Page 2	Dep11_SSN	9	Numeric
72	Page 2	Dep11_BD	8	Numeric; MMDDCCYY Format
73	Page 2	Dep11_Relation	15	Alpha
74	Page 2	Dep11_First_Name	15	Alpha

2016
Schedule J 2D Barcode Schema

SI. No	Page	Field name\Line Item	Max Chars	Field Format
75	Page 2	Dep11_Mid_Initial	1	Alpha
76	Page 2	Dep11_Last_Name	20	Alpha
77	Page 2	Dep12_SSN	9	Numeric
78	Page 2	Dep12_BD	8	Numeric; MMDDCCYY Format
79	Page 2	Dep12_Relation	15	Alpha
80	Page 2	Dep12_First_Name	15	Alpha
81	Page 2	Dep12_Mid_Initial	1	Alpha
82	Page 2	Dep12_Last_Name	20	Alpha
83	Page 2	Dep13_SSN	9	Numeric
84	Page 2	Dep13_BD	8	Numeric; MMDDCCYY Format
85	Page 2	Dep13_Relation	15	Alpha
86	Page 2	Dep13_First_Name	15	Alpha
87	Page 2	Dep13_Mid_Initial	1	Alpha
88	Page 2	Dep13_Last_Name	20	Alpha
89	Page 2	Dep14_SSN	9	Numeric
90	Page 2	Dep14_BD	8	Numeric; MMDDCCYY Format
91	Page 2	Dep14_Relation	15	Alpha
92	Page 2	Dep14_First_Name	15	Alpha
93	Page 2	Dep14_Mid_Initial	1	Alpha
94	Page 2	Dep14_Last_Name	20	Alpha
95	Page 2	Dep15_SSN	9	Numeric
96	Page 2	Dep15_BD	8	Numeric; MMDDCCYY Format
97	Page 2	Dep15_Relation	15	Alpha
98	Page 2	Dep15_First_Name	15	Alpha
99	Page 2	Dep15_Mid_Initial	1	Alpha
100	Page 2	Dep15_Last_Name	20	Alpha
101	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			1067	

Entity Fields

General Fields

2016
SD100 2D BARCODE SCHEMA

Sl. No	Page	Field name\Line Item	Max Chars	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	Form code: 1602
5	N/A	spec_version	1	At this time: 0
6	N/A	form_version	1	At this time: 1
7	N/A	Date_Generated	6	Numeric; MMDDYY Format
8	Page 1	year	4	2016
9	Page 1	amended_return	1	Numeric; 1 = Amended, 0 = Original
10	Page 1	NOL_Carryback	1	Alpha, Y or N, Uppercase
11	Page 1	taxpayer_ssn	9	Numeric
12	Page 1	taxpayer_deceased	1	Numeric; 1 = Yes, 0 = No
13	Page 1	spouse_ssn	9	Numeric
14	Page 1	spouse_deceased	1	Numeric; 1 = Yes, 0 = No
15	Page 1	school_district_number	4	Numeric; Must be valid School District (see tax instructions booklet for complete list)
16	Page 1	taxpayer_firstname	15	Alpha
17	Page 1	taxpayer_middle_initial	1	Alpha
18	Page 1	taxpayer_lastname	22	Alpha
19	Page 1	spouse_firstname	15	Alpha
20	Page 1	spouse_middle_initial	1	Alpha
21	Page 1	spouse_lastname	22	Alpha
22	Page 1	taxpayer_address	35	Alpha-Numeric
23	Page 1	taxpayer_city	20	Alpha
24	Page 1	taxpayer_state	2	Alpha
25	Page 1	taxpayer_zip	5	Numeric
26	Page 1	taxpayer_Ohio_county	4	Alpha ; First 4 characters of county name ; Uppercase
27	Page 1	home_address	24	Alpha-Numeric
28	Page 1	home_zip	5	Numeric
29	Page 1	home_Ohio_county	4	Alpha ; First 4 characters of county name ; Uppercase
30	Page 1	foreign_country	20	Alpha ; First 20 characters of foreign country ; Uppercase
31	Page 1	foreign_postalcode	7	Alpha Numeric
32	Page 1	primary_school_district_residency_status	1	Numeric ; Resident = 1, Part-year Resident=2, Non-Resident=3
33	Page 1	primary_non_residency_from_date	6	Numeric; Format MMDDYY
34	Page 1	primary_non_residency_to_date	6	Numeric; Format MMDDYY
35	Page 1	spouse_school_district_residency_status	1	Numeric ; Resident = 1, Part-year Resident=2, Non-Resident=3 ; Only use if married filing jointly return
36	Page 1	spouse_non_residency_from_date	6	Numeric; Format MMDDYY
37	Page 1	spouse_non_residency_to_date	6	Numeric; Format MMDDYY
38	Page 1	filing_status	1	Numeric; 1 = Single; 2 = Jointly; 3 = Separately
39	Page 1	Line Item One	9	Numeric; Send Dollars Only
40	Page 1	Line Item Two	8	Numeric; Send Dollars Only
41	Page 1	Line Item Three	2	Numeric; Send Dollars Only
42	Page 1	Line item Four	6	Numeric (see tax instructions booklet for school district tax rate)
43	Page 1	Line Item Five	6	Numeric; Send Dollars Only
44	Page 1	Line Item Six	6	Numeric; Send Dollars Only
45	Page 2	Line Item Six(a)	6	Numeric; Send Dollars Only
46	Page 2	Line Item Seven	6	Numeric; Send Dollars Only
47	Page 2	Line Item Eight	6	Numeric; Send Dollars Only
48	Page 2	Line Item Nine	6	Numeric; Send Dollars Only
49	Page 2	Line Item 10	6	Numeric; Send Dollars Only
50	Page 2	Line Item 11	6	Numeric; Send Dollars Only
51	Page 2	negative_indicator_for_line_item_12	1	Numeric; 1 for negative , 0 for Positive
52	Page 2	Line Item 12	6	Numeric; Send Dollars Only; Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
53	Page 2	Line Item 13	7	Numeric; Send Dollars Only
54	Page 2	Line Item 14	7	Numeric; Send Dollars Only
55	Page 2	Line Item 15	8	Numeric; Send Dollars Only
56	Page 2	Line Item 16	7	Numeric; Send Dollars Only
57	Page 2	Line Item 17	7	Numeric; Send Dollars Only

2016
SD100 2D BARCODE SCHEMA

Sl. No	Page	Field name\Line Item	Max Chars	Field Format
58	Page 2	Line Item 18	7	Numeric; Send Dollars Only
59	Page 2	negative_indicator_for_line_item_19	1	Numeric; 1 for negative , 0 for Positive
60	Page 2	Line Item 19	9	Numeric; Send Dollars Only; Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
61	Page 2	Line Item 20	6	Numeric; Send Dollars Only
62	Page 2	negative_indicator_for_line_item_21	1	Numeric; 1 for negative , 0 for Positive
63	Page 2	Line Item 21	9	Numeric; Send Dollars Only; Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
64	Page 2	Line Item 22	9	Numeric; Send Dollars Only
65	Page 2	Line Item 23	9	Numeric; Send Dollars Only
66	Page 2	Line Item 24	9	Numeric; Send Dollars Only
67	Page 2	negative_indicator_for_line_item_25	1	Numeric; 1 for negative , 0 for Negative
68	Page 2	Line Item 25	9	Numeric; Send Dollars Only; Numeric; DO NOT PUT NEGATIVE SIGN IN THIS FIELD
69	Page 2	Line Item 26	6	Numeric; Send Dollars Only
70	Page 2	Line Item 27	9	Numeric; Send Dollars Only
71	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			485	

General Fields

Demographic Fields

Line Item Fields

Taxpayer Information	Description	
	Primary Social Security Number	XX0007601
	Primary First Name	IMA
	Primary Last Name	BUCKEYE
	Date of Birth - Primary	1/1/1956
	Occupation - Primary	Clerk
	Foreign Address Line 1	1099 NUTT ST APT 2A
	Foreign City	VICTORIA
	Foreign State	BRITISH COLUMBIA
	Foreign Country	CA
	Foreign Postal Code	V8X 3X4
	Ohio County	FRANKLIN
	County Code (Ohio Public School District Number)	9999

	Address Line 1	123 BUCKEYE WAY
	City	GIBSONBURG
	State	OH
	Zip Code	43431

Income Statements

W-2 #1		
	Employers Identification Number	11-3456789
	Employer's Name	LOAFER'S SANDWICH SHOPPE
	Foreign Address Line 1	14A LOAFERS LANE
	Foreign City	VICTORIA
	Foreign State	BRITISH COLUMBIA
	Foreign Country	CA
	Foreign Postal Code	V8X 3X4
	Employee's Social Security Number	400-00-7601
	Employee's Name	IMA BUCKEYE
	Foreign Address Line 1	1099 NUTT ST APT 2A
	Foreign City	VICTORIA
	Foreign State	BRITISH COLUMBIA
	Foreign Country	CA
	Foreign Postal Code	V8X 3X4
	Box 1 Wages, Tips, etc	\$12,420.00
	Box 2 Federal Income Tax Withheld	\$300.00
	Box 3 Social Security Wages	\$12,420.00
	Box 4 Social Security Tax Withheld	\$770.00
	Box 5 Medicare Wages and Tips	\$12,420.00
	Box 6 Medicare Withheld	\$180.00
	Box 15 State	OH
	State ID Number	51-345678
	State Wages	\$12,420.00
	State Income Tax Withheld	\$70.00
	Local Wages	\$12,420.00
	Local Income Tax Withheld	\$248.00
	Name of Locality	TIPP CITY
	School District Wages	\$12,420.00
	School District Tax Withheld	\$31.00
	School District #	8706

Ohio Test #1

Federal Return Information	1040	Description
	Filing Status	Married Filing Separately
	Exemptions, Self	1
	Line 7 Total Wages	\$12,420.00
	Line 10 Taxable Refunds, credits or offsets of state and local income taxes	\$3,000.00
	Line 12 Business loss Schedule C	-\$2,500.00
	Schedule SE Section A line 2	-\$2,500.00
	Line 37 Adjusted Gross Income	\$12,920.00
State Return Information	Description	
	Is this an amended return?	No
	Paid Preparer's PTIN	P24682468
	Paid Preparer's Firm ID Number	987654321
	Paid Preparer's Business Name	TAX INC
	Paid Preparer's name	CARL BROWN
	Preparer's US Address	123 MAIN ST
	City	TIPP CITY
	State	OH
	ZIP Code	45371
	Paid Preparer's Phone Number	614-554-6789
	Paid Preparer's Email Address	CARLBROWN@TAXINC.COM
	Filing Status	Married Filing Separately
	Ohio Residency Status (Primary)	Full-Year Nonresident
	Country of Residency for Nonresident Primary Taxpayer	Canada (CA)
	Ohio Political Party Fund Contribution - Primary	No
	Is someone else claiming you or your spouse (if joint return) as a dependent?	No
	Enter the number of dependents	0
	Eligible for JFC?	No
	Certain Income Earned by Military Nonresidents and Civilian Nonresident Spouses	\$12,420.00
	Donation From Taxpayer - Wildlife species	\$15.00
	Donation From Taxpayer - Military Injury Relief Fund	\$10.00
	Donation From Taxpayer - State nature preserves	\$5.00
	Donation From Taxpayer - Wishes for sick children	\$10.00
	Preparer Authorization Check Box	Yes
	Perjury Statement Acceptance	Yes
	Taxpayer's Phone Number	614-554-1234
	Taxpayer's E-mail Address	BUCKEYE@OHIO.GOV
SD Return Information		
	Are you Filing the Ohio School District Income Tax Return Electronically	Yes
	What is the school district number for which you are filing the SD 100?	8706
	School District Residency (Primary Taxpayer)	Full-Year Nonresident
	Tax Type	Earned Income Only

Ohio Test #1

	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$12,920.00
	2a	Additions to federal adjusted gross income	\$0.00
	2b	Deductions from federal adjusted gross income	\$15,420.00
	3	Ohio Adjusted Gross Income (OAGI)	(\$2,500.00)
	4	Personal and dependent exemption deduction	\$2,250.00
	5	Ohio income tax base	\$0.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$0.00
	7a	Amount from line 7 on page 1	\$0.00
	8a	Nonbusiness income tax liability	\$0.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Income tax liability before credits (line 8a plus 8b)	\$0.00
	9	Ohio nonrefundable credits	\$108.00
	10	Tax liability after nonrefundable credits	\$0.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$0.00
	14	Ohio income tax withheld	\$70.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$70.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$70.00
	21	Tax liability	\$0.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$0.00
	24	Overpayment	\$70.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Wildlife species	\$15.00
	26b	Amount of line 24 to be donated - Military injury relief	\$10.00
	26c	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26d	Amount of line 24 to be donated - State nature preserves	\$5.00
	26e	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26f	Amount of line 24 to be donated - Wishes for sick children	\$10.00
	26g	Total	\$40.00
	27	Your Refund	\$30.00

Ohio Test #1

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by full-year residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$3,000.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$12,420.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$15,420.00

Ohio Test #1

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$0.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit)	\$88.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$20.00
	11	Total (add lines 2 through 10)	\$108.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$0.00
	13	Joint filing credit	\$0.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$0.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$0.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ * Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$108.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00

Ohio Test #1

Schedule IT BUS

Part 1			
1	Sch B - Interest and Ordinary Dividends		\$0.00
2	Sch C - Profit or Loss From Business (Sole Proprietorship)		\$0.00
3	Sch D - Capital Gains and Losses		\$0.00
4	Sch E - Supplemental Income and Loss		\$0.00
5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest		\$0.00
6	Sch F - Profit or Loss From Farming		\$0.00
7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any		\$0.00
8	Total of business income		\$0.00
Part 2			
9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.		\$0.00
10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS		\$0.00
11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11		\$0.00
Part 3			
12	Line 9 minus line 11 (if less than -0-, enter -0-)		\$0.00
13	Taxable Business Income		\$0.00
14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.		\$0.00
School District Return Information (Nonresident #8706)			
1	School district taxable income: Traditional or Earned Income tax base		\$0.00
2	School District Tax _____ times line 1.		\$0.00
3	Senior Citizen Credit		\$0.00
4	School District Income Tax liability		\$0.00
5	Interest penalty on underpayment of estimated tax		\$0.00
6	Total school district income tax liability (line 4 plus line 5)		\$0.00
6a	Amount from line 6, page 1		\$0.00
7	School district income tax withheld		\$31.00
8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return		\$0.00
9	Amended return only - amount previously paid with original/amended return		\$0.00
10	Total school district income tax payments (add lines 7, 8 and 9)		\$31.00
11	Amended return only - overpayment previously received on original/amended return		\$0.00
12	Total Payments less overpayment previously received on original/amended return		\$31.00
13	Tax Liability		\$0.00
14	Interest and penalty due on late filing or payment of tax		\$0.00
15	Total Amount Due		\$0.00
16	Overpayment		\$31.00
17	Original return only - amount of line 16 to be credited toward 2016 income tax liability		\$0.00
18	Your Refund		\$31.00
School District Schedule A "Traditional" Tax Base School District Amounts			
19	Ohio income tax base reported on line 5 of Ohio IT 1040		\$0.00
20	Business income deduction add-back		\$0.00
21	Total Traditional Tax Base School District Income (Line 19 + Line 20)		\$0.00
22	Amount of traditional tax base school district income that you earned while not a resident		\$0.00
23	School District Taxable Income (Enter here and on line 1)		\$0.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
24	Wages and other compensation as described in the instructions		\$0.00
25	Net Earnings from Self Employment		(\$2,500.00)
26	Depreciation Expense Adjustments		\$0.00
27	School District Taxable Income (Enter here and on line 1)		\$0.00

Ohio Test #1

What is Tested?

IT1040WithSD100

Paid Preparer
Preparer Contact - Authorized
MFS status
Ohio W-2
Foreign Address

IT1040

Nonresident
[\$0 - \$5,250] tax bracket
Sch. A - State/municipal income tax overpayments
Sch. A -Income earned by civilian nonresident spouse
Schedule of Credits - Low income credit
Donations

SD100

Nonresident
Earned income only school district

Taxpayer Information		Description	
		Primary Social Security Number	XX0-00-7602
		Primary First Name	HOSS
		Primary Last Name	SHOE
		Date of Birth - Primary	01/01/1960
		Date of Death - Primary	10/15/2016
		Occupation - Primary	CONSULTANT
		"In Care of" Addressee	JOHN DOE
		Address Line 1	8484 1/2 SOLE AVE
		City	SPRINGFIELD
		State	OH
		Zip Code	45502
		Ohio County	CLARK
		County Code (Ohio Public School District Number)	1203
Income Statements			
W-2 #1			
		Employers Identification Number	13-9876543
		Employer's Name	SWEET AROMA HEALTH AND BEAUTY AIDES
		Employer's Address	7 FRAGRANT WAY
		Employer's City	RISINGSUN
		Employer's State	Ohio
		Employer's Zip Code	43457
		Employee's Social Security Number	400-00-7602
		Employee's Name	HOSS SHOE
		Employee's Address	8484 1/2 SOLE AVE
		Employee's City	SPRINGFIELD
		Employee's State	OH
		Employee's Zip Code	45502
		Box 1 Wages, Tips, etc	\$12,500.00
		Box 2 Federal Income Tax Withheld	\$75.00
		Box 3 Social Security Wages	\$12,500.00
		Box 4 Social Security Tax Withheld	\$775.00
		Box 5 Medicare Wages and Tips	\$12,500.00
		Box 6 Medicare Withheld	\$181.00
		Box 15 State	OH
		State ID Number	52-456789
		State Wages	\$12,500.00
		State Income Tax Withheld	\$75.00
		Local Wages	\$12,500.00
		Local Income Tax Withheld	\$188.00
		Name of Locality	FREMONT
		School District Wages	\$12,500.00
		School District Tax Withheld	\$125.00
		School District #	3303

Ohio Test #2

Federal Return Information	1040	Description	
		Filing Status	Single
		Exemptions, Self	1
		Line 7 Total Wages	\$12,500.00
		Line 37 Adjusted Gross Income	\$12,500.00
		Federal Earned Income Credit	\$180.00
		Qualifying Children for Earned Income Credit	0
State Return Information		Description	
		Is this an amended return?	No
		NonPaid Preparer's name	HANNAH GREEN
		NonPaid Preparer's phone number	419-554-3456
		NonPaid Preparer's Email Address	HANNAH@GREENCO.COM
		NonPaid Preparer's PTIN	P97533579
		NonPaid Preparer's US Address	45 W 2ND ST
		City	MINSTER
		State	OH
		ZIPCode	45865
		Filing Status	Single
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Political Party Fund Contribution - Primary	No
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	0
		Eligible for JFC?	No
		Preparer Authorization Check Box	Yes
		Perjury Statement Acceptance	Yes
		Taxpayer's Phone Number	419-554-1234
		Taxpayer's E-mail Address	SHOE@SHOE.COM
SD Return Information (SD #1203)			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	1203
		School District Residency (Primary Taxpayer)	Full-Year Resident
		Tax Type	Earned Income Only
SD Return Information (SD #3303)			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	3303
		School District Residency (Primary Taxpayer)	Full-Year Nonresident
		Tax Type	Traditional

Ohio Test #2

	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$12,500.00
	2a	Additions to federal adjusted gross income	\$0.00
	2b	Deductions from federal adjusted gross income	\$0.00
	3	Ohio Adjusted Gross Income (OAGI)	\$12,500.00
	4	Personal and dependent exemption deduction	\$2,250.00
	5	Ohio income tax base	\$10,250.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$10,250.00
	7a	Amount from line 7 on page 1	\$10,250.00
	8a	Nonbusiness income tax liability	\$75.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$75.00
	9	Ohio nonrefundable credits	\$38.00
	10	Tax liability after nonrefundable credits	\$37.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$37.00
	14	Ohio income tax withheld	\$75.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$75.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$75.00
	21	Tax liability	\$0.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$0.00
	24	Overpayment	\$38.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$38.00

Ohio Test #2

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLÉ plan	
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$0.00

Ohio Test #2

Schedule of Credits		Nonrefundable credits	
1	Total tax liability (From IT1040 8c)		\$75.00
2	Retirement Income Credit		\$0.00
3	Lump sum retirement credit		\$0.00
4	Senior citizen credit		\$0.00
5	Lump sum distribution credit		\$0.00
6	Child care and dependent care credit		\$0.00
7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre		\$0.00
8	Displaced worker training credit		\$0.00
9	Campaign contribution credit for Ohio statewide office or General Assembly		\$0.00
10	Income-based exemption credit		\$20.00
11	Total (add lines 2 through 10)		\$20.00
12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)		\$55.00
13	Joint filing credit		\$0.00
14	Earned income credit		\$18.00
15	Ohio adoption credit		\$0.00
16	Job retention credit, nonrefundable portion		\$0.00
17	Credit for eligible new employees in an enterprise zone		\$0.00
18	Credit for purchases of grape production property		\$0.00
19	Credit for investing in an Ohio small business		\$0.00
20	Technology investment credit carryforward		\$0.00
21	Enterprise zone day care and training credits		\$0.00
22	Research and development credit		\$0.00
23	Ohio historic preservation credit, nonrefundable carryforward portion		\$0.00
24	Total (add lines 13 through 23)		\$18.00
25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)		\$37.00
		Nonresident Credit	
26	Enter the portion of OAGI that was not earned or received in Ohio		\$0.00
27	Enter the OAGI		\$0.00
28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit		\$0.00
		Resident Credit	
29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident		\$0.00
30	Enter OAGI		\$0.00
31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25		\$0.00
32	Enter the 2016 income tax, less all credits other than w/h and est tax prmts and CCFs		\$0.00
33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.		\$0.00
34	Total nonrefundable credits		\$38.00
		Refundable Credits	
35	Historic preservation credit		\$0.00
36	Business jobs credit		\$0.00
37	Pass-through entity credit		\$0.00
38	Motion picture production credit		\$0.00
39	Financial Institutions Tax (FIT) credit		\$0.00
40	Venture Capital credit		\$0.00
41	Total refundable credits		\$0.00

Ohio Test #2

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information (Resident #1203)			
	1	School district taxable income: Traditional or Earned Income tax base	\$12,500.00
	2	School District Tax _____ times line 1.	\$125.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$125.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$125.00
	6a	Amount from line 6	\$125.00
	7	School district income tax withheld	\$0.00
	8	SD100ES & SD40P, Extension Payments and Credit Carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$0.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$0.00
	13	Tax Liability	\$125.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$125.00
	16	Overpayment	\$0.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$0.00
School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$0.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$0.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$0.00

Ohio Test #2

School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$12,500.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$12,500.00
School District Return Information (Non-resident #3303)			
	1	School district taxable income: Traditional or Earned Income tax base	\$0.00
	2	School District Tax _____ times line 1.	\$0.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$0.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$0.00
	6a	Amount from line 6	\$0.00
	7	School district income tax withheld	\$125.00
	8	SD100ES & SD40P, Extension Payments and Credit Carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$125.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$125.00
	13	Tax Liability	\$0.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$0.00
	16	Overpayment	\$125.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$125.00
School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$10,250.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$10,250.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$10,250.00
	23	School District Taxable Income (Enter here and on line 1)	\$0.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$0.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00

Ohio Test #2

What is Tested?
IT1040WithSD100
Non-paid Preparer
Preparer Contact - Authorized
Single status
Ohio W-2
Deceased primary taxpayer
IT1040
Full year resident
[\$5,250 - \$10,500] tax bracket
Earned Income Credit - 0 qualifying children
SD100
Multiple SD100 returns
Traditional school district - Full year nonresident (Taxpayer lived in SD 1203; employer withheld for wrong school district)
Earned Income only school dist.- Full year resident

Taxpayer Information		Description	
		Primary Social Security Number	XX0-00-7603
		Primary First Name	NADA
		Primary Last Name	WOLVERINE
		Date of Birth - Primary	8/13/1995
		Occupation - Primary	Gamer
		Spouse's Social Security Number	XX0-00-7653
		spouse First Name	NORA
		Spouse Last Name	BADGER
		Date of Birth - Spouse	02/02/1996
		Date of Death - Spouse	10/15/2016
		Occupation - Spouse	Window Washer
		Address Line 1	75 S ANIMAL DR
		City	EDON
		State	OH
		Zip Code	43518
		Ohio County	WILLIAMS
		County Code (Ohio Public School District Number)	8603
Income Statements			
W-2 #1			
		Employers Identification Number	14-3456789
		Employer's Name	GMRZ INC
		Employer's Address	25 SOUTH BLVD
		Employer's City	DETROIT
		Employer's State	MI
		Employer's Zip Code	48201
		Employee's Social Security Number	400-00-7603
		Employee's Name	NADA WOLVERINE
		Employee's Address	75 S ANIMAL DR
		Employee's City	EDON
		Employee's State	OH
		Employee's Zip Code	43518
		Box 1 Wages, Tips, etc	\$23,450.00
		Box 2 Federal Income Tax Withheld	\$300.00
		Box 3 Social Security Wages	\$23,450.00
		Box 4 Social Security Tax Withheld	\$1,454.00
		Box 5 Medicare Wages and Tips	\$23,450.00
		Box 6 Medicare Withheld	\$340.00
		Box 15 State	OH
		State ID Number	51-567890
		State Wages	\$23,450.00
		State Income Tax Withheld	\$122.00
		Local Wages	\$23,450.00
		Local Income Tax Withheld	\$293.00
		Name of Locality	SPENCERVILLE

Ohio Test #3

W-2 #2 (added 10/31/2016)			
	Employers Identification Number		14-3456789
	Employer's Name		GMRZ INC
	Employer's Address		25 SOUTH BLVD
	Employer's City		DETROIT
	Employer's State		MI
	Employer's Zip Code		48201
	Employee's Social Security Number		400-00-7653
	Employee's Name		NORA BADGER
	Employee's Address		75 S ANIMAL DR
	Employee's City		EDON
	Employee's State		OH
	Employee's Zip Code		43518
	Box 1 Wages, Tips, etc		\$500.00
	Box 2 Federal Income Tax Withheld		\$40.00
	Box 3 Social Security Wages		\$500.00
	Box 4 Social Security Tax Withheld		\$31.00
	Box 5 Medicare Wages and Tips		\$500.00
	Box 6 Medicare Withheld		\$7.00
	Box 15 State		OH
	State ID Number		51-567890
	State Wages		\$500.00
	State Income Tax Withheld		\$10.00
	Local Wages		\$500.00
	Local Income Tax Withheld		\$5.00
	Name of Locality		SPENCERVILLE
1099-K			
	Filer Name		DRIVE INC.
	Filer Address		25 SOUTH BLVD
	Filer City		SAN FRANCISCO
	Filer State		CA
	Filer Zip Code		94103
	Filer Identification Number		14-2333444
	Payment Settlement Entity (PSE)		X
	Payment Card		X
	Individual Payee's Social Security Number		400-00-7653
	Individual Payee's Name		NORA BADGER
	Payee Address		75 S ANIMAL DR
	Payee City		EDON
	Payee State		OH
	Payee Zip Code		43518
	Box 1a Gross amount of payment card/third party network transactions		\$500.00
	Box 3 Number of payment transactions		10
	Box 5c March		\$500.00
	State Tax Withheld		\$5.00
	State abbreviation code		OH
	State ID Number		51-555222
	State Wages		\$500.00

Ohio Test #3

1099-OID			
		Payer's Name	FIRST BANK
		Payer's US Address	500 MONEY LN
		Payer's City	BASCOM
		Payer's State	OH
		Payer's Zip Code	44809
		Payer's Federal Identification Number	16-3456789
		Recipient's Identification Number	400-00-7653
		Recipient's Name	NORA BADGER
		Recipient's US Address	75 S ANIMAL DR
		Recipient's City	EDON
		Recipient's State	OH
		Recipient's Zip Code	43518
		Box 1 Original Issue Discount	\$1,500
		Federal Income Tax Withheld	\$100
		Box 12 State Tax Withheld	\$52
		Box 10 State	OH
		Box 11 State Identification no	51-789012
		State Distribution Amount	\$1,500
Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, Self, Spouse	2
		Line 7 Total Wages	\$23,950.00
		Line 8a Taxable Interest	\$1,500.00
		Line 10 Taxable Refunds, credits or offsets of state and local income taxes	\$125.00
		Line 12 Business loss Schedule C (1099-K income is included in loss)	-\$10,125.00
		Schedule SE Section A line 2	-\$10,125.00
		Line 37 Adjusted Gross Income	\$15,450.00
State Return Information		Description	
		Is this an amended return?	No
		Self-Prepared	X
		Filing Status	Married Filing Jointly
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Residency Status (Spouse)	Full-Year Resident
		Ohio Political Party Fund Contribution - Primary	No
		Ohio Political Party Fund Contribution - Spouse	Yes
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	0
		Eligible for JFC?	Yes
		Amount Credited to Next Year's Tax Liability	\$5.00
		Donation From Taxpayer - Ohio History Fund	\$5.00
		Preparer Authorization Check Box	No
		Perjury Statement Acceptance	x
		Taxpayer's Phone Number	330-554-1234
		Taxpayer's E-mail Address	WOLVERINE@HOTMAIL.COM

Ohio Test #3

Worksheets		Unpaid Ohio Use Tax	
	a.	Did you make any out of state purchases	Yes
	b.	Did the retailer charge you any sales tax	No
	c.	Amount of Purchases that you did not pay sales tax	\$100.00
	d.	County sales tax rate	7.25%
SD Return Information			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	8603
		School District Residency (Primary)	Full-Year Resident
		School District Residency (Spouse)	Full-Year Resident
		Tax Type	Earned Income Only
		Interest and Penalty on Late-paid and/or Late-filed Return	\$50.00
		Net Earnings from Self Employment	(\$10,125.00)
	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$15,450.00
	2a	Additions to federal adjusted gross income	\$0.00
	2b	Deductions from federal adjusted gross income	\$125.00
	3	Ohio Adjusted Gross Income (OAGI)	\$15,325.00
	4	Personal and dependent exemption deduction	\$4,500.00
	5	Ohio income tax base	\$10,825.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$10,825.00
	7a	Amount from line 7 on page 1	\$10,825.00
	8a	Nonbusiness income tax liability	\$84.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$84.00
	9	Ohio nonrefundable credits	\$49.00
	10	Tax liability after nonrefundable credits	\$35.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$7.00
	13	Total Ohio tax liability before withholding or estimated payments	\$42.00
	14	Ohio income tax withheld	\$189.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$189.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$189.00
	21	Tax liability	\$0.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$0.00
	24	Overpayment	\$147.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$5.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$5.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$5.00
	27	Your Refund	\$137.00

Ohio Test #3

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$125.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$125.00

Ohio Test #3

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$84.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$40.00
	11	Total (add lines 2 through 10)	\$40.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$44.00
	13	Joint filing credit	\$9.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$9.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$35.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$49.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00

Ohio Test #3

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information (Resident #8603)			
	1	School district taxable income: Traditional or Earned Income tax base	\$13,825.00
	2	School District Tax ____ times line 1.	\$138.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$138.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$138.00
	6a	Amount from line 6	\$138.00
	7	School district income tax withheld	\$0.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$0.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$0.00
	13	Tax Liability	\$138.00
	14	Interest and penalty due on late filing or payment of tax	\$50.00
	15	Total Amount Due	\$188.00
	16	Overpayment	\$0.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$0.00

Ohio Test #3

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$0.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$0.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$0.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$23,950.00
	25	Net Earnings from Self Employment	(\$10,125.00)
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$13,825.00

Ohio Test #3

What is Tested?
IT1040WithSD100
Self-Prepared
MFJ status
Deceased spouse
Ohio W-2
1099-K
1099-OID
IT1040
Full year resident
[\$10,500 - \$15,800] tax bracket
20% joint filing credit
Use tax
Sch. A - State/municipal income tax overpayments
Donation
Refund/credit carryforward split
SD100
Earned income only school district
Interest & Penalty - do not calculate interest for testing purposes
Tax due

Taxpayer Information		Description	
	Primary Social Security Number		XX0-00-7604
	Primary First Name		EMMA
	Primary Last Name		CHAMP
	Date of Birth - Primary		5/20/1960
	Occupation - Primary		RETIRED ARMY
	Spouse's Social Security Number		XX0-00-7654
	Spouse First Name		WILL
	Spouse Middle Initial		B
	Spouse Last Name		CHAMP
	Date of Birth - Spouse		2/21/1963
	Occupation - Spouse		MEDICAL ASSISTANT
	Address Line 1		123 TROPHY LN
	City		PAINESVILLE
	State		OH
	Zip Code		44077
	Ohio County		LOGAN
	County Code (Ohio Public School District Number)		4604
Income Statements			
W-2 #1			
	Employers Identification Number		31-9876543
	Employer's Name		NATIONAL GUARD
	Employer's Address		25 S BUNKER DR
	Employer's City		SOLOM
	Employer's State		OH
	Employer's Zip Code		44139
	Employee's Social Security Number		400-00-7604
	Employee's Name		EMMA CHAMP
	Employee's Address		123 TROPHY LN
	Employee's City		PAINESVILLE
	Employee's State		OH
	Employee's Zip Code		44077
	Box 1 Wages, Tips, etc		\$5,600.00
	Box 2 Federal Income Tax Withheld		\$50.00
	Box 3 Social Security Wages		\$5,600.00
	Box 4 Social Security Tax Withheld		\$347.00
	Box 5 Medicare Wages and Tips		\$5,600.00
	Box 6 Medicare Withheld		\$81.00
	Box 15 State		OH
	State ID Number		52-890123
	State Wages		\$5,600.00
	State Income Tax Withheld		\$36.00
	Local Wages		\$5,600.00
	Local Income Tax Withheld		\$100.00
	Name of Locality		ANSONIA

Ohio Test #4

W-2 #2			
	Employers Identification Number		38-3838196
	Employer's Name		DOCTORS AND ASSOCIATES
	Employer's Address		75 LIBERTY ST
	Employer's City		OBERLIN
	Employer's State		OH
	Employer's Zip Code		44074
	Employee's Social Security Number		400-00-7654
	Employee's Name		WILL B CHAMP
	Employee's Address		123 TROPHY LN
	Employee's City		PAINESVILLE
	Employee's State		OH
	Employee's Zip Code		44077
	Box 1 Wages, Tips, etc		\$10,777.00
	Box 2 Federal Income Tax Withheld		\$64.00
	Box 3 Social Security Wages		\$10,777.00
	Box 4 Social Security Tax Withheld		\$668.00
	Box 5 Medicare Wages and Tips		\$10,777.00
	Box 6 Medicare Withheld		\$156.00
	Box 15 State		OH
	State ID Number		51-901234
	State Wages		\$10,777.00
	State Income Tax Withheld		\$488.00
	Local Wages		\$10,777.00
	Local Income Tax Withheld		\$189.00
	Name of Locality		ANSONIA
	School District Wages		\$10,777.00
	School District Tax Withheld		\$189.00
	School District #		4604

W-2 #3			
	Employers Identification Number		20-9876543
	Employer's Name		LITTLE LULU'S CAFÉ
	Employer's Address		6 S HIGH ST
	Employer's City		TULSA
	Employer's State		OK
	Employer's Zip Code		74103
	Employee's Social Security Number		400-00-7654
	Employee's Name		WILL B CHAMP
	Employee's Address		123 TROPHY LN
	Employee's City		PAINESVILLE
	Employee's State		OH
	Employee's Zip Code		44077
	Box 1 Wages, Tips, etc		\$6,000.00
	Box 2 Federal Income Tax Withheld		\$300.00
	Box 3 Social Security Wages		\$6,000.00
	Box 4 Social Security Tax Withheld		\$372.00
	Box 5 Medicare Wages and Tips		\$6,000.00
	Box 6 Medicare Withheld		\$87.00
	Box 15 State		SC
	State ID Number		118A46C
	State Wages		\$6,000.00
	State Income Tax Withheld		\$150.00
	Local Wages		\$6,000.00
	Local Income Tax Withheld		\$75.00
	Name of Locality		SPRINGVILLE

Ohio Test #4

1099R #1			
	Payer's Identification Number		20-3456789
	Payer's Name		US ARMY
	Payer's Address		100 N BUNKER DR
	Payer's City		OLON
	Payer's State		OHIO
	Payer's Zip Code		44139
	Recipient's Social Security Number		400-00-7604
	Recipient's Name		EMMA CHAMP
	Recipient's Address		123 TROPHY LN
	Recipient's City		PAINESVILLE
	Recipient's State		OH
	Recipient's Zip Code		44077
	Gross Distribution Amount		\$2,100.00
	Taxable Amount		\$2,100.00
	Distribution Code		7
	Box 15 State		OH
	State Payer ID		51-123456
	State Distribution		\$2,100.00
	State Income Tax Withheld		\$17.00
1099R #2			
	Payer's Identification Number		21-9876543
	Payer's Name		SUNSET INC
	Payer's Address		98 N OBERLIN DR
	Payer's City		OBERLIN
	Payer's State		OH
	Payer's Zip Code		44074
	Recipient's Social Security Number		400-00-7654
	Recipient's Name		WILL B CHAMP
	Recipient's Address		123 TROPHY LN
	Recipient's City		PAINESVILLE
	Recipient's State		OH
	Recipient's Zip Code		44077
	Gross Distribution Amount		\$5,900.00
	Taxable Amount		\$5,900.00
	Distribution Code		7
	Box 15 State		OH
	State Payer ID		52-234567
	State Distribution		\$5,900.00
	State Income Tax Withheld		\$160.00

Ohio Test #4

Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, Self, Spouse	2
		Line 7 Total Wages (Includes \$400 of the taxable portion of a Pell Grant and \$500 for Military Injury Relief Fund)	\$23,277.00
		Line 16b Pensions and Annuities	\$8,000.00
		Line 37 Adjusted Gross Income	\$31,277.00
State Return Information		Description	
		Is this an amended return?	No
		Paid Preparer's PTIN	P13579135
		Paid Preparer's Firm ID Number	123456789
		Paid Preparer's Business Name	WE FILE TAXES
		Paid Preparer's name	JAKE HOWARD
		Preparer's US Address	500 NORTH ST
		City	ANSONIA
		State	OH
		ZIP Code	45303
		Paid Preparer's Phone Number	937-554-6789
		Paid Preparer's Email Address	JAKEH@WEFILETAXES.COM
		Filing Status	Married Filing Jointly
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Residency Status (Spouse)	Full-Year Resident
		Ohio Political Party Fund Contribution - Primary	No
		Ohio Political Party Fund Contribution - Spouse	No
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	0
		Military pay for Ohio Residents Stationed Outside Ohio	\$5,600.00
		Uniformed Services Retirement and Military Injury Relief Fund	\$2,100.00
		Military Injury Relief Fund	\$500.00
		Ohio National Guard Reimbursements and Benefits	\$279.00
		Eligible for Retirement Income Credit?	Yes
		Eligible for JFC?	No
		Enter the Portion of Line 3 Subjected to tax by Other States or the District of Columbia While an Ohio Resident	\$6,000.00
		2016 income tax less all credits other than withholding and estimated payment and overpayment credit carryforward from previous year paid to the other state(s) or the District of Columbia	\$150.00
		Amount Credited to Next Year's Tax Liability	\$500.00
		Taxpayer's E-mail Address	EMMA@EMMA.NET
		Taxpayer's Phone Number	937-554-2345
		Perjury Statement Acceptance	Yes
		Preparer Authorization Check Box	No
Worksheets		Pell Grant Worksheet	
		Line 1 Amount of Pell Grant	\$5,000.00
		Line 2 Portion used to pay qualified expenses	\$4,600.00
		Line 4 Portion of line 3 reported as a taxable amount on IRS form 1040	\$400.00
		Line 5 Portion of line 4 applied to room and board expenses	\$400.00
SD Return Information			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	4604
		School District Residency (Primary)	Full-Year Resident
		School District Residency (Spouse)	Full-Year Resident
		Tax Type	Traditional
		SD100ES & SD40P, Extension Payments and Credit Carryover	\$50.00

Ohio Test #4

OH Line #	Line Item	Amount
1	Federal Adjusted Gross Income	\$31,277.00
2a	Additions to federal adjusted gross income	\$0.00
2b	Deductions from federal adjusted gross income	\$8,879.00
3	Ohio Adjusted Gross Income (OAGI)	\$22,398.00
4	Personal and dependent exemption deduction	\$4,500.00
5	Ohio income tax base	\$17,898.00
6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
7	Line 5 minus line 6 (if less than 0, enter 0)	\$17,898.00
7a	Amount from line 7 on page 1	\$17,898.00
8a	Nonbusiness income tax liability	\$235.00
8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
8c	Tax liability (line 8a plus 8b)	\$235.00
9	Ohio nonrefundable credits	\$187.00
10	Tax liability after nonrefundable credits	\$48.00
11	Interest penalty on underpayment of estimated tax	\$0.00
12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
13	Total Ohio tax liability before withholding or estimated payments	\$48.00
14	Ohio income tax withheld	\$701.00
15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
16	Refundable credits	\$0.00
17	Amended return only - amount previously paid with original/amended return	\$0.00
18	Total Ohio Tax Payments	\$701.00
19	Amended return only - overpayment previously received on original/amended return	\$0.00
20	Line 18 minus line 19	\$701.00
21	Tax liability	\$0.00
22	Interest and penalty due on late filing or payment of tax	\$0.00
23	Total Amount Due	\$0.00
24	Overpayment	\$653.00
25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$500.00
26a	Amount of line 24 to be donated - Military injury relief	\$0.00
26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
26c	Amount of line 24 to be donated - State nature preserves	\$0.00
26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
26f	Amount of line 24 to be donated - Wildlife species	\$0.00
26g	Total	\$0.00
27	Your Refund	\$153.00

Ohio Test #4

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$5,600.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$2,100.00
	27	Military injury relief fund	\$500.00
	28	Certain Ohio National Guard reimbursements and benefits	\$279.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$400.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$8,879.00

Ohio Test #4

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$235.00
	2	Retirement Income Credit	\$130.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$40.00
	11	Total (add lines 2 through 10)	\$170.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$65.00
	13	Joint filing credit	\$0.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$0.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$65.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$6,000.00
	30	Enter OAGI	\$22,398.00
	31	Divide line 29 by line 30 _____ * Multiply this factor by the amount on line 25	\$17.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$150.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$17.00
	34	Total nonrefundable credits	\$187.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00

Ohio Test #4

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information (Resident #4604)			
	1	School district taxable income: Traditional or Earned Income tax base	\$17,898.00
	2	School District Tax _____ times line 1.	\$313.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$313.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$313.00
	6a	Amount from line 6	\$313.00
	7	School district income tax withheld	\$189.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$50.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$239.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$239.00
	13	Tax Liability	\$74.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$74.00
	16	Overpayment	\$0.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$0.00

Ohio Test #4

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$17,898.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$17,898.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$17,898.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$0.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00

What is Tested?
<p>IT1040WithSD100</p> <p>Paid Preparer Preparer Contact - Declined MFJ status Ohio W-2; Ohio 1099-R; Non-Ohio W-2</p> <p>IT1040</p> <p>Full year resident [\$15,800 - \$21,100] tax bracket Sch. A Military pay outside Ohio Sch. A Uniformed services retirement income Sch. A Military injury relief fund Sch. A Ohio Nat Guard reimbursement/benefit Sch. A Pell/Ohio college opportunity taxable grant Sch of Credits - Retirement income credit Sch of Credits - Ohio resident credit Refund/credit carryforward split</p> <p>SD100</p> <p>Traditional school district Full year resident School district installment payments Tax due</p>

Taxpayer Information		Description	
		Primary Social Security Number	XX0-00-7605
		Primary First Name	JAMES
		Primary Middle Initial	T
		Primary Last Name	PRIDE
		Date of Birth - Primary	6/30/1979
		Occupation - Primary	COOK
		Spouse's Social Security Number	XX0-00-7655
		Spouse First Name	AUTUMN
		Spouse Middle Initial	C
		Spouse Last Name	PRIDE
		Date of Birth - Spouse	8/8/1987
		Occupation - Spouse	COOK
		Address Line 1	78 PUMPKIN DR
		City	CHILLICOTHE
		State	OH
		Zip Code	45601
		Ohio County	ROSS
		County Code (Ohio Public School District Number)	7107
Income Statements			
W-2 #1			
		Employers Identification Number	22-3456789
		Employer's Name	PRIDE CONSTRUCTION
		Employer's Address	30 NORTH AVE
		Employer's City	CIRCLEVILLE
		Employer's State	OH
		Employer's Zip Code	43113
		Employee's Social Security Number	400-00-7605
		Employee's Name	JAMES T PRIDE
		Employee's Address	78 PUMPKIN DR
		Employee's City	CHILLICOTHE
		Employee's State	OH
		Employee's Zip Code	45601
		Box 1 Wages, Tips, etc	\$21,720.00
		Box 2 Federal Income Tax Withheld	\$2,072.00
		Box 3 Social Security Wages	\$21,720.00
		Box 4 Social Security Tax Withheld	\$1,347.00
		Box 5 Medicare Wages and Tips	\$21,720.00
		Box 6 Medicare Withheld	\$315.00
		Box 15 State	OH
		State ID Number	51-876543
		State Wages	\$16,720.00
		State Income Tax Withheld	\$40.00
		Local Wages	\$16,720.00
		Local Income Tax Withheld	\$197.00
		Name of Locality	CIRCLEVILLE
		Local Wages	\$5,000.00
		Local Income Tax Withheld	\$125.00
		Name of Locality	COLUMBUS
		School District Wages	\$11,405.00
		School District Tax Withheld	\$0.00
		School District #	7107

Ohio Test #5

W-2 #2			
		Employers Identification Number	23-9876543
		Employer's Name	BUCKEYE CANDY
		Employer's Address	270 STRING ST
		Employer's City	CIRCLEVILLE
		Employer's State	OH
		Employer's Zip Code	43113
		Employee's Social Security Number	400-00-7655
		Employee's Name	AUTUMN C PRIDE
		Employee's Address	78 PUMPKIN DR
		Employee's City	CHILLICOTHE
		Employee's State	OH
		Employee's Zip Code	45601
		Box 1 Wages, Tips, etc	\$16,280.00
		Box 2 Federal Income Tax Withheld	\$1,309.00
		Box 3 Social Security Wages	\$16,280.00
		Box 4 Social Security Tax Withheld	\$1,009.00
		Box 5 Medicare Wages and Tips	\$16,280.00
		Box 6 Medicare Withheld	\$236.00
		Box 15 State	OH
		State ID Number	52-765432
		State Wages	\$16,280.00
		State Income Tax Withheld	\$37.00
		Local Wages	\$16,280.00
		Local Income Tax Withheld	\$204.00
		Name of Locality	CIRCLEVILLE
		School District Wages	\$8,995.00
		School District Tax Withheld	\$0.00
		School District #	7107

Ohio Test #5

W-2 #3			
		Employers Identification Number	24-3456789
		Employer's Name	BUCK'S PRIDE
		Employer's Address	15 S MAIN ST
		Employer's City	CIRCLEVILLE
		Employer's State	OH
		Employer's Zip Code	43113
		Employee's Social Security Number	400-00-7655
		Employee's Name	AUTUMN C PRIDE
		Employee's Address	78 PUMPKIN DR
		Employee's City	CHILLICOTHE
		Employee's State	OH
		Employee's Zip Code	45601
		Box 1 Wages, Tips, etc	\$25,000.00
		Box 2 Federal Income Tax Withheld	\$2,400.00
		Box 3 Social Security Wages	\$25,000.00
		Box 4 Social Security Tax Withheld	\$1,550.00
		Box 5 Medicare Wages and Tips	\$25,000.00
		Box 6 Medicare Withheld	\$363.00
		Box 15 State	OH
		State ID Number	51-654321
		State Wages	\$25,000.00
		State Income Tax Withheld	\$100.00
		Local Wages	\$25,000.00
		Local Income Tax Withheld	\$250.00
		Name of Locality	CIRCLEVILLE
		School District Wages	\$25,000.00
		School District Tax Withheld	\$0.00
		School District #	7107

Ohio Test #5

1099-G			
		Payer's Name	STATE OF OHIO
		Payer's US Address	1030 E BROAD ST
		Payer's City	COLUMBUS
		Payer's State	OH
		Payer's Zip Code	43229
		Payer's Federal Identification Number	35-9876543
		Recipient's SSN	400-00-7655
		Recipient's Name	AUTUMN C PRIDE
		Recipient's Address	78 PUMPKIN DR
		Recipient's City	CHILLICOTHE
		Recipient's State	OH
		Recipient's Zip Code	45601
		Box 1 Unemployment compensation	\$5,000.00
		Federal Income Tax Withheld	\$500.00
		Box 11 State income tax withheld	\$16.00
		Box 10a State	OH
		Box 10b State identification no.	51-234999
		State Distribution Amount	\$5,000.00
1099-INT			
		Payer's Identification Number	25-9876543
		Payer's Name	INVESTMENT LTD
		Payer's Address	123 MAIN ST
		Payer's City	SOLOM
		Payer's State	OHIO
		Payer's Zip Code	44139
		Recipient's Social Security Number	400-00-7605
		Recipient's Name	JAMES T PRIDE
		Recipient's Address	78 PUMPKIN DR
		Recipient's City	CHILLICOTHE
		Recipient's State	OH
		Recipient's Zip Code	45601
		Interest Income	\$1,000.00
		Box 13 State income tax withheld	\$10.00
		Box 11 State	OH
		Box 12 State identification no.	51-237777
		Interest Income	\$1,000.00

Ohio Test #5

Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, Self, spouse , 2 children	4
		Dependent 1 SSN	400-00-7680
		Dependent 1 Date of Birth	12/14/2010
		Dependent 1 First Name	DAUGHTER
		Dependent 1 Middle Initial	J
		Dependent 1 Last Name	PRIDE
		Dependent 1 Relationship	DAUGHTER
		Dependent 2 SSN	400-00-7681
		Dependent 2 Date of Birth	2/15/2013
		Dependent 2 First Name	SON
		Dependent 2 Last Name	PRIDE
		Dependent 2 Relationship	SON
		Line 7 Total Wages	\$63,000.00
		Line 8a Taxable Interest	\$2,500.00
		Line 12 Business Loss Schedule C	-\$31,000.00
		Schedule SE Section A line 2	-\$31,000.00
		Line 19 Unemployment compensation	\$5,000.00
		Line 21 Other Income (Refund or Reimbursement for itemized deduction)	\$250.00
		Line 37 Adjusted Gross Income	\$39,750.00
Federal Schedule A			
		Repayment of income Reported in a prior year	\$750.00
Federal Schedule B			
		Interest - H bond	\$1,500.00
		Interest - Interest from Ohio Public Obligations	\$1,000.00
Form 2441 - Child & Dependent Care Expenses			
	Part 1		
	a	Providers Name	CARING PLACE
	b	Address	16 STRAIGHT ST CIRCLEVILLE, OH 43113
	c	Identifying Number	32-4567893
	d	Amount Paid	\$3,110.00
	Part 2		
	a.	Qualifying Person's Name	DAUGHTER J PRIDE
	b.	Qualifying Person's SSN	400-00-7680
	c.	Qualified Expenses	\$1,555.00
	a.	Qualifying Person's Name	SON PRIDE
	b.	Qualifying Person's SSN	400-00-7681
	c.	Qualified Expenses	\$1,555.00
		Line 6	\$3,110.00
		Line 9	\$684.00

Ohio Test #5

State Return Information	Description	
	Is this an amended return?	No
	Self-Prepared	x
	Filing Status	Married Filing Jointly
	Ohio Residency Status (Primary)	Full-Year Resident
	Ohio Residency Status (Spouse)	Full-Year Resident
	Ohio Political Party Fund Contribution - Primary	Yes
	Ohio Political Party Fund Contribution - Spouse	No
	Did you file the federal extension 4868?	No
	Is someone else claiming you or your spouse (if joint return) as a dependent?	No
	Enter the number of dependents	2
	Losses from the Sale or disposition of Ohio Public Obligations	\$1,950.00
	Non-Medical Withdrawals from a Medical Savings Account	\$4,863.00
	Add back 5/6ths of the Depreciation Expense Adjustment for IRC Section 168 (k) 179 Bonus Depreciation	\$1,000.00
	Interest income from Ohio public obligations and from Ohio purchase obligations	\$1,000.00
	Amounts Contributed to an Individual Development Account	\$300.00
	Amounts contributed to STABLE account; Ohio's ABLÉ plan	\$1,000.00
	Federal Interest and Dividends Exempt from State Taxation	\$1,500.00
	Adjustment for IRC section 168 (k) 179 Depreciation Expense	\$400.00
	Refund or Reimbursements of Prior Year Federal Itemized Deductions	\$250.00
	Repayment of income Reported in a prior year	\$750.00
	Wage/Salary Expense not Deducted Due to the Work Opportunity Tax Credits	\$350.00
	Contributions to a College Advantage 529 Savings Account and/or purchases of tuition credits	\$2,800.00
	Qualified Organ Donor Expenses	\$250.00
	Eligible for JFC?	Yes
	Taxpayer's E-mail Address	PRIDE@GMAIL.COM
	Taxpayer's Phone Number	937-554-3456
	Perjury Statement Acceptance	Yes
	Preparer Authorization Check Box	No
Worksheets	Child and Dependent Care Worksheet	
	Line 9 Federal Form 2441	\$684.00
Worksheets	Medical Savings Account Worksheet	
	Line 1 Amount you contributed during 2016	\$4,636.00
	Line 2 Amount your spouse contributed during 2016	\$501.00
	Line 5 2016 withdrawals from the account for nonmedical purposes	\$10,000.00
SD Return Information		
	Are you Filing the Ohio School District Income Tax Return Electronically	Yes
	What is the school district number for which you are filing the SD 100?	7107
	School District Residency (Primary)	Part-Year Resident
	School District Residency (Spouse)	Part-Year Resident
	School District Non-Residency Begin Date	01/01/2016
	School District Non-Residency End Date	04/30/2016
	Tax Type	Earned Income Only

Ohio Test #5

	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$39,750.00
	2a	Additions to federal adjusted gross income	\$7,813.00
	2b	Deductions from federal adjusted gross income	\$8,350.00
	3	Ohio Adjusted Gross Income (OAGI)	\$38,963.00
	4	Personal and dependent exemption deduction	\$9,000.00
	5	Ohio income tax base	\$29,963.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$29,963.00
	7a	Amount from line 7 on page 1	\$29,963.00
	8a	Nonbusiness income tax liability	\$577.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$577.00
	9	Ohio nonrefundable credits	\$300.00
	10	Tax liability after nonrefundable credits	\$277.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$277.00
	14	Ohio income tax withheld	\$203.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$203.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$203.00
	21	Tax liability	\$74.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$74.00
	24	Overpayment	\$0.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$0.00

Ohio Test #5

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$1,950.00
	5	Nonmedical withdrawals from a medical savings account	\$4,863.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$1,000.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$7,813.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$1,000.00
	16	Amounts contributed to an individual development account	\$300.00
	17	Amounts contributed to STABLE account; Ohio's ABLÉ plan	\$1,000.00
	18	Federal interest and dividends exempt from state taxation	\$1,500.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$400.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$250.00
	21	Repayment of income reported in a prior year	\$750.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$350.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$2,800.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$250.00
	35	Total deductions	\$8,350.00

Ohio Test #5

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$577.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$171.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$80.00
	11	Total (add lines 2 through 10)	\$251.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$326.00
	13	Joint filing credit	\$49.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$49.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$277.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ * Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$300.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00

Ohio Test #5

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information			
	1	School district taxable income: Traditional or Earned Income tax base	\$0.00
	2	School District Tax . ____ times line 1.	\$0.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$0.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$0.00
	6a	Amount from line 6	\$0.00
	7	School district income tax withheld	\$0.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$0.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$0.00
	13	Tax Liability	\$0.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$0.00
	16	Overpayment	\$0.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$0.00

Ohio Test #5

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$0.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$0.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$0.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$20,400.00
	25	Net Earnings from Self Employment	(\$31,000.00)
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00

What is Tested?
<p>IT1040WithSD100 Self-Prepared Contact Preparer - Declined MFJ status Ohio W-2 1099-INT 1099-G</p> <p>IT1040 Full year resident FiledFedExtForm4868 Schedule J dependents [\$21,100 - \$42,100] tax bracket 15% joint filing credit Sch. A - Losses from sale & disp of OH pub oblig. Sch. A - Non-medical withdrawal Sch. A - Adjust IRC for 168(k) and 179 depr exp Sch. A - Ohio oblig. int/gains & pub svc pymt Sch. A - Contributions to indiv. development account Sch. A - Contributions to STABLE account Sch. A - Federal interest/dividends Sch. A - Adjustment for depreciation expense Sch. A - Refund or reimbursements Sch. A - Repayment of income Sch. A - Wage expense Sch. A - Ohio 529 plan contributions Sch. A - Organ donor expense Sch of Credits - Child care and dependent care MSA worksheet Dependent care worksheet Tax due</p> <p>SD100 Earned income only school district Part-year resident School district Sch B - Negative taxable income Zero return</p>

Taxpayer Information		Description	
		Primary Social Security Number	XX0-00-7606
		Primary First Name	MELVIN
		Primary Last Name	MERMAID
		Date of Birth - Primary	12/02/1947
		Occupation - Primary	WAITER
		Spouse's Social Security Number	XX0-00-7656
		Spouse First Name	MARTHA
		Spouse Last Name	MERMAID-UNDERTHESEAS
		Date of Birth - Spouse	11/01/1947
		Occupation - Spouse	RETIRED
		Foreign Address Line 1	123 SLIPPERY ROCK DR UNIT 234567 SW
		Foreign City	PUNTA GORDA
		Foreign Province Or State	TOLEDO
		Foreign Zip Code	AB78583
		Foreign Country	BELIZE
		Ohio County	KNOX
		County Code (Ohio Public School District Number)	4202
		Address Line 1	123 BUCKEYE WAY
		City	COLUMBUS
		State	OH
		Zip Code	43201
		US Home Address	25 S HIGH ST APT 1 DOWN
		Home City	DANVILLE
		Home State	OH
		Home Zip Code	43014
		Home County	KNOX
Income Statements			
W-2 #1			
		Employers Identification Number	26-3456789
		Employer's Name	RON'S RIB BACK ON THE RIVER
		Employer's Foreign Address	15 RIVERFRONT RD
		Employer's Foreign City	PUNTA GORDA
		Employer's Foreign Province Or State	TOLEDO
		Employer's Foreign Country	BELIZE
		Employer's Foreign Postal Code	AB78583
		Employee's Social Security Number	400-00-7606
		Employee's Name	MELVIN MERMAID
		Employee's Foreign Address	123 SLIPPERY ROCK DR UNIT 234567 SW
		Employee's Foreign City	PUNTA GORDA
		Employee's Foreign Province Or State	TOLEDO
		Employee's Foreign Country	BELIZE
		Employee's Postal Code	AB78583
		Box 1 Wages, Tips, etc	\$18,148.00
		Box 2 Federal Income Tax Withheld	\$0.00
		Box 3 Social Security Wages	\$0.00
		Box 4 Social Security Tax Withheld	\$0.00
		Box 5 Medicare Wages and Tips	\$0.00
		Box 6 Medicare Withheld	\$0.00
		Box 15 State	
		State ID Number	
		State Wages	
		State Income Tax Withheld	

Ohio Test #6

1099R #1			
		Employers Identification Number	27-9876543
		Employer's Name	ASSOCIATED RETIREMENT
		Employer's US Address	1402 RESTFUL PLACE
		Employer's City	ANSONIA
		Employer's State	OH
		Employer's Zip Code	45303
		Employee's Social Security Number	400-00-7656
		Employee's Name	MARTHA MERMAID- UNDERTHESEAS
		Employee's Foreign Address	123 SLIPPERY ROCK DR UNIT 234567 SW
		Employee's Foreign City	PUNTA GORDA
		Employee's Foreign Province or State	TOLEDO
		Employee's Foreign Country	BELIZE
		Employee's Foreign Postal Code	AB78583
		Gross Distribution Amount	\$46,852.00
		Taxable Amount	\$46,852.00
		Distribution Code	7
		Box 15 State	OH
		State Payer ID	52-321065
		State Distribution	\$46,852.00
		State Income Tax Withheld	\$300.00
Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, Self, Spouse	2
		Line 7 Total Wages	\$18,148.00
		Line 16b Taxable Pensions and Annuities	\$46,852.00
		Line 12 Schedule C	-\$121,852.00
		Line 37 Adjusted Gross Income	-\$56,852.00

Ohio Test #6

State Return Information	Description	
	Is this an amended return?	No
	Paid Preparer's PTIN	P12457812
	Paid Preparer's Firm ID Number	123789456
	Paid Preparer's Business Name	GRAY TAXES
	Paid Preparer's name	LYDIANN GRAY
	Paid Preparer's Foreign Address	500 MAIN ST
	Paid Preparer's Foreign City	PUNTA GORDA
	Paid Preparer's Foreign Province or State	TOLEDO
	Paid Preparer's Foreign Country	BELIZE
	Paid Preparer's Foreign Postal Code	AB78583
	Paid Preparer's Phone Number	501-7-554-5545
	Paid Preparer's Phone Number	614-554-1234
	Paid Preparer's Email Address	LGRAY@GRAYTAXES.COM
	Filing Status	Married Filing Jointly
	Ohio Residency Status (Primary)	Full-Year Resident
	Ohio Residency Status (Spouse)	Full-Year Resident
	Ohio Political Party Fund Contribution - Primary	No
	Ohio Political Party Fund Contribution - Spouse	Yes
	Is someone else claiming you or your spouse (if joint return) as a dependent?	No
	Enter the number of dependents	0
	Non-Ohio State or Local Government Interest & Dividends	\$100,000.00
	Pass-Through Entity Addback and ORC section 5733.40 (A) PTE Adjustment	\$11,000.00
	Reimbursement of College Tuition Expenses and Fees Deducted in any Previous Year(s)	\$15,017.00
	Federal interest and dividends subject to state taxation	\$9,000.00
	Disability and Survivorship Benefits	\$20,000.00
	Funds deposited into, and earnings of, a medical savings account for eligible medical exp	\$3,100.00
	Retirement Income Credit	\$200.00
	Lump Sum Distribution Credit	\$840.00
	Ohio Campaign Contributions Credit	\$70.00
	Eligible for JFC?	No
	OH Estimated Tax, IT 40P Extension Payments, and Overpayments Credited to Current Tax Year	\$2,000.00
	Taxpayer's E-mail Address	MERMAID@MAIL.NET
	Perjury Statement Acceptance	Yes
	Preparer Authorization Check Box	Yes

Ohio Test #6

Worksheets		Unpaid Ohio Use Tax	
	a.	Did you make any out of state purchases	Yes
	b.	Did the retailer charge you any sales tax	No
	c.	Amount of Purchases that you did not pay sales tax	\$4,286.00
	d.	County sales tax rate	6.75%
Worksheets		Medical Savings Account Worksheet	
		Line 1 Amount you contributed during 2016	\$2,100.00
		Line 2 Amount your spouse contributed during 2016	\$1,500.00
		Line 5 2016 withdrawals from the account for nonmedical purposes	\$500.00
		Lump Sum Distribution Credit Worksheet	
	1	Lump sum distribution recipient's age	69
	2	Life expectancy	16.8
	3	Lump sum distribution credit (line 2 times \$50)	\$840.00
SD Return Information			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	4202
		School District Residency (Primary)	Full-Year Resident
		School District Residency (Spouse)	Full-Year Resident
		Tax Type	Traditional
		SD100ES & SD40P, Extension Payments and Credit Carryover	\$769.00
		Amount Credited to Next Year's Tax Liability	\$20.00
	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	(\$56,852.00)
	2a	Additions to federal adjusted gross income	\$135,017.00
	2b	Deductions from federal adjusted gross income	\$23,100.00
	3	Ohio Adjusted Gross Income (OAGI)	\$55,065.00
	4	Personal and dependent exemption deduction	\$4,000.00
	5	Ohio income tax base	\$51,065.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$51,065.00
	7a	Amount from line 7 on page 1	\$51,065.00
	8a	Nonbusiness income tax liability	\$1,248.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$1,248.00
	9	Ohio nonrefundable credits	\$1,110.00
	10	Tax liability after nonrefundable credits	\$138.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$289.00
	13	Total Ohio tax liability before withholding or estimated payments	\$427.00
	14	Ohio income tax withheld	\$300.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$2,000.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$2,300.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$2,300.00
	21	Tax liability	\$0.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$0.00
	24	Overpayment	\$1,873.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$1,873.00

Ohio Test #6

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$100,000.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$11,000.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$15,017.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$9,000.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$135,017.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$20,000.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$3,100.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$23,100.00

Ohio Test #6

Schedule of Credits		Nonrefundable credits	
1	Total tax liability (From IT 1040 8c)		\$1,248.00
2	Retirement Income Credit		\$200.00
3	Lump sum retirement credit		\$0.00
4	Senior citizen credit		\$0.00
5	Lump sum distribution credit		\$840.00
6	Child care and dependent care credit		\$0.00
7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit)		\$0.00
8	Displaced worker training credit		\$0.00
9	Campaign contribution credit for Ohio statewide office or General Assembly		\$70.00
10	Income-based exemption credit		\$0.00
11	Total (add lines 2 through 10)		\$1,110.00
12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)		\$138.00
13	Joint filing credit		\$0.00
14	Earned income credit		\$0.00
15	Ohio adoption credit		\$0.00
16	Job retention credit, nonrefundable portion		\$0.00
17	Credit for eligible new employees in an enterprise zone		\$0.00
18	Credit for purchases of grape production property		\$0.00
19	Credit for investing in an Ohio small business		\$0.00
20	Technology investment credit carryforward		\$0.00
21	Enterprise zone day care and training credits		\$0.00
22	Research and development credit		\$0.00
23	Ohio historic preservation credit, nonrefundable carryforward portion		\$0.00
24	Total (add lines 13 through 23)		\$0.00
25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)		\$138.00
		Nonresident Credit	
26	Enter the portion of OAGI that was not earned or received in Ohio		\$0.00
27	Enter the OAGI		\$0.00
28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit		\$0.00
		Resident Credit	
29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident		\$0.00
30	Enter OAGI		\$0.00
31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25		\$0.00
32	Enter the 2016 income tax, less all credits other than w/h and est tax prmts and CCFs		\$0.00
33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.		\$0.00
34	Total nonrefundable credits		\$1,110.00
		Refundable Credits	
35	Historic preservation credit		\$0.00
36	Business jobs credit		\$0.00
37	Pass-through entity credit		\$0.00
38	Motion picture production credit		\$0.00
39	Financial Institutions Tax (FIT) credit		\$0.00
40	Venture Capital credit		\$0.00
41	Total refundable credits		\$0.00

Ohio Test #6

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information			
	1	School district taxable income: Traditional or Earned Income tax base	\$51,065.00
	2	School District Tax ____ times line 1.	\$766.00
	3	Senior Citizen Credit	\$50.00
	4	School District Income Tax liability	\$716.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$716.00
	6a	Amount from line 6	\$716.00
	7	School district income tax withheld	\$0.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$769.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$769.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$769.00
	13	Tax Liability	\$0.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$0.00
	16	Overpayment	\$53.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$20.00
	18	Your Refund	\$33.00

Ohio Test #6

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$51,065.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$51,065.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$51,065.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$0.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00

What is Tested?
<p>IT1040WithSD100</p> <p>Paid Preparer Preparer Contact - Authorized MFJ status Foreign address Foreign W-2; Ohio 1099-R</p> <p>IT1040</p> <p>Full year resident Negative Federal adjusted gross income [\$42,100 - \$84,200] tax bracket Sch. A - Non-Ohio state or local int/div Sch. A - PTE addback Sch. A - Reimbursement of college tuition expenses Sch. A - Fed interest subject to state taxation Sch. A - Non-Education Expenditures Sch. A - Disability and survivorship benefit Sch. A - Medical savings account Sch of Credits - Retirement income credit Sch of Credits - Lump sum distribution Sch of Credits - Campaign Contributions Credit Use tax worksheet MSA account worksheet Installment payments</p> <p>SD100</p> <p>Traditional school district School district installment payments Refund</p>

Taxpayer Information	Description	
	Primary Social Security Number	XX0-00-7607
	Primary First Name	TOM
	Primary Middle Initial	A
	Primary Last name	TOE
	Date of Birth - Primary	05/05/1961
	Occupation - Primary	NATURALIST
	Spouse's Social Security Number	XX0-00-7657
	Spouse First Name	ANGELINA MARIAS
	Spouse Middle Initial	N
	Spouse Last Name	TOE
	Date of Birth - Spouse	06/06/1961
	Occupation - Spouse	SALES
	Address Line 1	100 WEST ST
	City	WEST JEFFERSON
	State	OH
	Zip Code	43162
	Ohio County	MADISON
	County Code (Ohio Public School District Number)	4901
Income Statements		
W-2 #1		
	Employers Identification Number	64-3456789
	Employer's Name	TOMATOES TO GROW
	Employer's Address	17 E MAIN ST
	Employer's City	REYNOLDSBURG
	Employer's State	OH
	Employer's Zip Code	43068
	Employee's Social Security Number	400-00-7607
	Employee's Name	TOM A TOE
	Employee's Address	100 WEST ST
	Employee's City	WEST JEFFERSON
	Employee's State	OH
	Employee's Zip Code	43162
	Box 1 Wages, Tips, etc	\$11,200.00
	Box 2 Federal Income Tax Withheld	\$336.00
	Box 3 Social Security Wages	\$11,200.00
	Box 4 Social Security Tax Withheld	\$694.00
	Box 5 Medicare Wages and Tips	\$11,200.00
	Box 6 Medicare Withheld	\$162.00
	Box 15 State	OH
	State ID Number	51-210654
	State Wages	\$11,200.00
	State Income Tax Withheld	\$200.00
	Local Wages	\$6,700.00
	Local Income Tax Withheld	\$151.00
	Name of Locality	DAYTON
	Local Wages	\$4,500.00
	Local Income Tax Withheld	\$35.00
	Name of Locality	TROY
	School District Wages	\$11,200.00
	School District Tax Withheld	\$112.00
	School District #	4901

Ohio Test #7

W-2 #2			
		Employers Identification Number	64-3456789
		Employer's Name	TOMATOES TO GROW
		Employer's Address	17 E MAIN ST
		Employer's City	REYNOLDSBURG
		Employer's State	OH
		Employer's Zip Code	43068
		Employee's Social Security Number	400-00-7657
		Employee's Name	ANGELINA MARIAS N TOE
		Employee's Address	100 WEST ST
		Employee's City	WEST JEFFERSON
		Employee's State	OH
		Employee's Zip Code	43162
		Box 1 Wages, Tips, etc	\$84,455.00
		Box 2 Federal Income Tax Withheld	\$5,000.00
		Box 3 Social Security Wages	\$84,455.00
		Box 4 Social Security Tax Withheld	\$5,236.00
		Box 5 Medicare Wages and Tips	\$84,455.00
		Box 6 Medicare Withheld	\$1,225.00
		Box 15 State	OH
		State ID Number	51-210654
		State Wages	\$66,670.00
		State Income Tax Withheld	\$2,800.00
		Local Wages	\$31,670.00
		Local Income Tax Withheld	\$554.00
		Name of Locality	TROY
		Local Wages	\$35,000.00
		Local Income Tax Withheld	\$788.00
		Name of Locality	DAYTON
		Box 15 State	IL
		State ID Number	52687
		State Wages	\$17,785.00
		State Income Tax Withheld	\$0.00
		School District Wages	\$66,670.00
		School District Tax Withheld	\$1,288.00
		School District #	4901

Ohio Test #7

1099-B			
	Payer's Name	MAIN STREET BANK	
	Payer's US Address	1 MAIN ST	
	Payer's City	MONTPELIER	
	Payer's State	OH	
	Payer's Zip Code	43543	
	Payer's Federal Identification Number	30-3456789	
	Recipient's Identification Number	400-00-7657	
	Recipient's Name	ANGELINA MARIAS N TOE	
	Recipient's US Address	100 WEST ST	
	Recipient's City	WEST JEFFERSON	
	Recipient's State	OH	
	Recipient's Zip Code	43162	
	Box 1d Proceeds	\$10.00	
	Box 14 State Tax Withheld	\$1.00	
	Box 12 State	OH	
	Box 13 State identification no	52-065432	
	Proceeds	\$10.00	
1099-DIV			
	Payer's Name	MAIN STREET BANK	
	Payer's US Address	1 MAIN ST	
	Payer's City	MONTPELIER	
	Payer's State	OH	
	Payer's Zip Code	43543	
	Payer's Federal Identification Number	30-3456789	
	Recipient's Identification Number	400-00-7657	
	Recipient's Name	ANGELINA MARIAS N TOE	
	Recipient's US Address	100 WEST ST	
	Recipient's City	WEST JEFFERSON	
	Recipient's State	OH	
	Recipient's Zip Code	43162	
	Box 1a Total Ordinary Dividends	\$1,240.00	
	Box 14 State Tax Withheld	\$74.00	
	Box 12 State	OH	
	Box 13 State identification no	52-065432	
	Total Ordinary Dividends	\$1,240.00	

Ohio Test #7

Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, self, spouse, 2 Children	4
		Dependent 1 SSN	400-00-7682
		Dependent 1 Date of Birth	8/11/1987
		Dependent 1 First Name	SON
		Dependent 1 Last Name	TOE
		Dependent 1 Relationship	SON
		Dependent 2 SSN	400-00-7683
		Dependent 2 Date of Birth	2/15/1997
		Dependent 2 First Name	DAUGHTER
		Dependent 2 Last Name	TOE
		Dependent 2 Relationship	DAUGHTER
		Line 7 Total Wages	\$95,655.00
		Line 9a Ordinary Dividends	\$1,240.00
		Line 13, Capital gain or (loss)	\$10.00
		Line 32 Adjusted Gross Income	\$96,905.00
State Return Information		Description	
		Is this an amended return?	No
		Self-Prepared	X
		Filing Status	Married Filing Jointly
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Residency Status (Spouse)	Part-Year Resident
		Part-Year Resident - Begin Date	6/1/2016
		Part-Year Resident - End Date	12/31/2016
		Ohio Political Party Fund Contribution - Primary	No
		Ohio Political Party Fund Contribution - Spouse	No
		Did you file the federal extension 4868?	Yes
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	2
		Ohio Adoption Credit	\$1,500.00
		Eligible for JFC?	Yes
		Job retention credit, nonrefundable portion	\$4.00
		Credit for eligible new employees in an enterprise zone	\$5.00
		Credit for purchases of grape production property	\$7.00
		Credit for investing in an Ohio small business	\$8.00
		Technology investment credit carryforward	\$6.00
		Enterprise zone day care and training credits	\$9.00
		Research and development credit	\$10.00
		Ohio historic preservation credit, nonrefundable carryforward portion	\$1.00
		Enter the Portion of OAGI that was not Earned or Received in Ohio	\$17,785.00
		Ohio Estimated Tax, IT-40P Extension Payments, and Overpayments Credited to Current Tax Year	\$100.00
		Amount Credited to Next Year's Tax Liability	\$100.00
		Donation From Taxpayer - Ohio History Fund	\$80.00
		Donation From Taxpayer - Breast/cervical cancer	\$60.00
		Taxpayer's Phone Number	740-554-3456
		Taxpayer's E-mail Address	TOE@YAHOO.COM
		Perjury Statement Acceptance	Yes
		Preparer Authorization Check Box	Yes

Ohio Test #7

Worksheets		Health Care Expenses	
	1	During the year, were you eligible to participate in any subsidized health insurance plan or Medicare?	No
	2	Unreimbursed Health Care Expenses	\$5,000.00
	7	Unreimbursed Premiums for Long Term Care Insurance	\$200.00
	8	Unreimbursed Premiums for Dental, Vision, and Health Insurance	\$4,300.00
	9	Health Insurance Coverage for Certain Dependent Relatives - 26 year old son	\$1,000.00
Worksheets		Displaced Worker Training Credit	
	1	Did you lose your job because the place you worked either permanently closed or moved, or because your employer abolished your job or shift	Yes
	2	During the 12-month period beginning when you lost your job, did you pay for any displaced worker training?	Yes
	3	While you were receiving displaced worker training, were you either unemployed or working no more than 20 hours per week?	Yes
	1	Amount of displaced worker training expense you paid	\$120.00
	6	Amount of displaced worker training expense your spouse paid	\$80.00
SD Return Information			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	4901
		School District Residency (Primary)	Full-Year Resident
		School District Residency (Spouse)	Part-Year Resident
		School District Non-Residency Begin Date	1/1/2016
		School District Non-Residency End Date	5/31/2016
		Tax Type	Earned Income Only

Ohio Test #7

	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$96,905.00
	2a	Additions to federal adjusted gross income	\$0.00
	2b	Deductions from federal adjusted gross income	\$5,500.00
	3	Ohio Adjusted Gross Income (OAGI)	\$91,405.00
	4	Personal and dependent exemption deduction	\$7,000.00
	5	Ohio income tax base	\$84,405.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$84,405.00
	7a	Amount from line 7 on page 1	\$84,405.00
	8a	Nonbusiness income tax liability	\$2,405.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$2,405.00
	9	Ohio nonrefundable credits	\$1,889.00
	10	Tax liability after nonrefundable credits	\$516.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$516.00
	14	Ohio income tax withheld	\$3,075.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$100.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$3,175.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$3,175.00
	21	Tax liability	\$0.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$0.00
	24	Overpayment	\$2,659.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$100.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$80.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$60.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$140.00
	27	Your Refund	\$2,419.00

Ohio Test #7

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$5,500.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$5,500.00

Ohio Test #7

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$2,405.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$100.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$0.00
	11	Total (add lines 2 through 10)	\$100.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$2,305.00
	13	Joint filing credit	\$115.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$1,500.00
	16	Job retention credit, nonrefundable portion	\$4.00
	17	Credit for eligible new employees in an enterprise zone	\$5.00
	18	Credit for purchases of grape production property	\$7.00
	19	Credit for investing in an Ohio small business	\$8.00
	20	Technology investment credit carryforward	\$6.00
	21	Enterprise zone day care and training credits	\$9.00
	22	Research and development credit	\$10.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$1.00
	24	Total (add lines 13 through 23)	\$1,665.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$640.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$17,785.00
	27	Enter the OAGI	\$91,405.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$124.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$1,889.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00

Ohio Test #7

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information			
	1	School district taxable income: Traditional or Earned Income tax base	\$77,870.00
	2	School District Tax ____ times line 1.	\$779.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$779.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$779.00
	6a	Amount from line 6	\$779.00
	7	School district income tax withheld	\$1,400.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$1,400.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$1,400.00
	13	Tax Liability	\$0.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$0.00
	16	Overpayment	\$621.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$621.00

Ohio Test #7

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$0.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$0.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$0.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$77,870.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$77,870.00

What is Tested?

IT1040WithSD100

Self-Prepared
 MFJ status
 W-2 with Ohio & non-Ohio state information
 1099-B
 1099-DIV

IT1040

Primary - Full year resident
 Spouse - Part-year resident
 FiledFedExtForm4868
 Schedule J dependents
 [\$84,200 - \$105,300] tax bracket
 5% joint filing credit
 Sch. A - Health/medical expenses
 Sch of Credits - DWC
 Sch of Credits - Adoption credit
 Sch of Credits - Job retention
 Sch of Credits - Eligible new employees in enterprise zone
 Sch of Credits - Purchase of grape production
 Sch of Credits - Investing in Ohio small business
 Sch of Credits - Technology investment credit carryforward
 Sch of Credits - Enterprise zone day care training
 Sch of Credits - Research and development
 Sch of Credits - Ohio historic preservation
 Sch of Credits - Non-resident credit
 Installment payments
 Donations
 Credit carryforward/Refund split

SD100

Earned income only school district
 Primary - Full year resident
 Spouse - Part-year resident

Taxpayer Information		Description	
		Primary Social Security Number	XX0-00-7608
		Primary First Name	BRUTUS
		Primary Last Name	BUCKEYE
		Date of Birth - Primary	02/01/1997
		Occupation - Primary	INVESTOR
		Address Line 1	123 S MAIN ST
		City	COLUMBUS
		State	OH
		Zip Code	43229
		Ohio County	FRANKLIN
		County Code (Ohio Public School District Number)	2503
Federal Return Information		Description	
	1040	Filing Status	Single
		Exemptions, None - claimed on parent's return	0
		Line 7 Total Wages	\$0.00
		Line 37 Adjusted Gross Income	\$0.00
State Return Information		Description	
		Is this an amended return?	No
		NonPaid Preparer's name	AVA WHITE
		NonPaid Preparer's phone number	513-554-5545
		NonPaid Preparer's Email Address	AVA@AVA.COM
		NonPaid Preparer's PTIN	P23568921
		NonPaid Preparer's US Address	200 SOUTH ST
		City	COLUMBUS
		State	OH
		ZIP Code	43229
		Filing Status	Single
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Political Party Fund Contribution - Primary	Yes
		Is someone else claiming you or your spouse (if joint return) as a dependent?	Yes
		Enter the number of dependents	0
		Eligible for JFC?	No
		Historic Preservation Credit	\$145,000.00
		Business Jobs Credit	\$25,000.00
		Please print the certificate on the next tab and submit as a PDF attachment.	
		Motion Picture Production Credit	\$10,000.00
		Financial Institutions Tax (FIT) Credit	\$8,000.00
		Venture Capital Credit	\$2,000.00
		Taxpayer's Phone Number	513-554-1234
		Taxpayer's E-mail Address	BRUTUS@MSN.COM
		Perjury Statement Acceptance	Yes
		Preparer Authorization Check Box	Yes

Ohio Test #8

		Financial Institutions Tax (FIT) Credit Info	
		Shareholder's SSN	400-00-7608
		Corporation's EIN	32-3456789
		Corporation's Name	SMITH INC
		Percentage of Stock Ownership	20%
		Financial Institutions Tax (FIT) Credit	\$5,000.00
		Total Indirect Pass Through Credit	\$3,000.00
		Total Indirect Pass Through FEIN	32-4567890
Worksheets		Unpaid Use Tax	
a.		Did you make any out of state purchases	Yes
b.		Did the retailer charge you any sales tax	No
c.		Amount of Purchases that you did not pay sales tax	\$75,000.00
d.		County sales tax rate	7.50%
SD Return Information			
		Are you Filing the Ohio School District Income Tax Return Electronically	No
	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$0.00
	2a	Additions to federal adjusted gross income	\$0.00
	2b	Deductions from federal adjusted gross income	\$0.00
	3	Ohio Adjusted Gross Income (OAGI)	\$0.00
	4	Personal and dependent exemption deduction	\$0.00
	5	Ohio income tax base	\$0.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$0.00
	7a	Amount from line 7 on page 1	\$0.00
	8a	Nonbusiness income tax liability	\$0.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Total tax liability (line 8a plus 8b)	\$0.00
	9	Ohio nonrefundable credits	\$88.00
	10	Tax liability after nonrefundable credits	\$0.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$5,625.00
	13	Total Ohio tax liability before withholding or estimated payments	\$5,625.00
	14	Ohio income tax withheld	\$0.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$190,000.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$190,000.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$190,000.00
	21	Tax liability	\$0.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$0.00
	24	Overpayment	\$184,375.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$184,375.00

Ohio Test #8

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$0.00

Ohio Test #8

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$0.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cr	\$88.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$0.00
	11	Total (add lines 2 through 10)	\$88.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$0.00
	13	Joint filing credit	\$0.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$0.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$0.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 ____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 ____ * Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$88.00
		Refundable Credits	
	35	Historic preservation credit	\$145,000.00
	36	Business jobs credit	\$25,000.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$10,000.00
	39	Financial Institutions Tax (FIT) credit	\$8,000.00
	40	Venture Capital credit	\$2,000.00
	41	Total refundable credits	\$190,000.00

Ohio Test #8

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00

What is Tested?

IT1040

Non-paid preparer

Preparer Contact - Authorized

Single status

No W-2/1099 information

IT1040

Full year resident

Taxpayer claimed as a dependent on parent's return

[\$0 - \$5,250] tax bracket

\$0 FAGI

Use tax

Sch of Credits - Low income credit

Sch of Credits - Historic preservation credit

Sch of Credits - Business jobs credit

Sch of Credits - Motion picture production credit

Sch of Credits - Financial Institutions Tax (FIT) Credit

Sch of Credits - Venture Capital credit

No school district return

Taxpayer Information	Description		
	Primary Social Security Number		XX0-00-7609
	Primary First Name		PAQUITA SUNITA
	Primary Last Name		JEFFERSON-WILLOUGHBY
	Date of Birth - Primary		6/30/1965
	Occupation - Primary		DRIVER
	Spouse's Social Security Number		XX0-00-7659
	Spouse First Name		JEFFREY
	Spouse Last Name		JEFFERSON
	Date of Birth - Spouse		10/10/1968
	Occupation - Spouse		MERCHANDISER
	Address Line 1		12345 REFUGEE RD
	City		WEEHAWKEN
	State		NJ
	Zip Code		07086
	Ohio County		FRANKLIN
	County Code (Ohio Public School District Number)		9999
Income Statements			
W-2 #1			
	Employers Identification Number		31-9876543
	Employer's Name		WEARABLE GARMENTS MFG
	Employer's Address		2 WASHINGTON CIR
	Employer's City		WEST LIBERTY
	Employer's State		OH
	Employer's Zip Code		43357
	Employee's Social Security Number		400-00-7609
	Employee's Name		PAQUITA SUNITA JEFFERSON-WILLOUGHBY
	Employee's Address		12345 REFUGEE RD
	Employee's City		WEEHAWKEN
	Employee's State		NJ
	Employee's Zip Code		07086
	Box 1 Wages, Tips, etc		\$106,963.00
	Box 2 Federal Income Tax Withheld		\$38,000.00
	Box 3 Social Security Wages		\$106,963.00
	Box 4 Social Security Tax Withheld		\$6,632.00
	Box 5 Medicare Wages and Tips		\$106,963.00
	Box 6 Medicare Withheld		\$1,551.00
	Box 15 State		NJ
	State ID Number		123-456-789/123
	State Wages		\$106,963.00
	State Income Tax Withheld		\$6,700.00

Ohio Test #9

W-2 #2			
		Employers Identification Number	31-9876543
		Employer's Name	WEARABLE GARMENTS MFG
		Employer's Address	2 WASHINGTON CIR
		Employer's City	WEST LIBERTY
		Employer's State	OH
		Employer's Zip Code	43357
		Employee's Social Security Number	400-00-7659
		Employee's Name	JEFFREY JEFFERSON
		Employee's Address	12345 REFUGEE RD
		Employee's City	WEEHAWKEN
		Employee's State	NJ
		Employee's Zip Code	07086
		Box 1 Wages, Tips, etc	\$50,000.00
		Box 2 Federal Income Tax Withheld	\$5,000.00
		Box 3 Social Security Wages	\$50,000.00
		Box 4 Social Security Tax Withheld	\$3,100.00
		Box 5 Medicare Wages and Tips	\$50,000.00
		Box 6 Medicare Withheld	\$725.00
		Box 15 State	OH
		State ID Number	54-6565657
		State Wages	\$50,000.00
		State Income Tax Withheld	\$1,500.00
		Ohio School District Wages	\$50,000.00
		School District Tax Withheld	\$875.00
		School District #	1105
Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, Self, Spouse	2
		Line 7 Total Wages	\$156,963.00
		Line 37 Adjusted Gross Income	\$156,963.00
State Return Information		Description	
		Is this an amended return?	No
		Self-Prepared	X
		Filing Status	Married Filing Jointly
		Ohio Residency Status (Primary)	Full-Year Nonresident
		Ohio Residency Status (Spouse)	Full-Year Nonresident
		State of Residency for Nonresident Primary Taxpayer	NJ
		State of Residency for Nonresident Spouse	NJ
		Ohio Political Party Fund Contribution - Primary	Yes
		Ohio Political Party Fund Contribution - Spouse	Yes
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	0
		Eligible for JFC?	Yes
		Non-Education Expenditures from College Savings Account	\$6,150.00
		Enter the Portion of OAGI that was not Earned or Received in Ohio	\$106,963.00
		Taxpayer's Phone Number	201-554-1234
		Taxpayer's E-mail Address	JEFFERSON@TAX.GOV
		Perjury Statement Acceptance	Yes
		Preparer Authorization Check Box	Yes

Ohio Test #9

SD Return Information			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	1105
		School District Residency (Primary)	Full-Year Nonresident
		School District Residency (Spouse)	Full-Year Nonresident
		Tax Type	Traditional
	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$156,963.00
	2a	Additions to federal adjusted gross income	\$6,150.00
	2b	Deductions from federal adjusted gross income	\$0.00
	3	Ohio Adjusted Gross Income (OAGI)	\$163,113.00
	4	Personal and dependent exemption deduction	\$3,500.00
	5	Ohio income tax base	\$159,613.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$159,613.00
	7a	Amount from line 7 on page 1	\$159,613.00
	8a	Nonbusiness income tax liability	\$5,729.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$5,729.00
	9	Ohio nonrefundable credits	\$3,855.00
	10	Tax liability after nonrefundable credits	\$1,874.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$1,874.00
	14	Ohio income tax withheld	\$1,500.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$1,500.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$1,500.00
	21	Tax liability	\$374.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$374.00
	24	Overpayment	\$0.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$0.00

Ohio Test #9

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$6,150.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$6,150.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$0.00

Ohio Test #9

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$5,729.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$0.00
	11	Total (add lines 2 through 10)	\$0.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$5,729.00
	13	Joint filing credit	\$286.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$286.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$5,443.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$106,963.00
	27	Enter the OAGI	\$163,113.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$3,569.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$3,855.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00

Ohio Test #9

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information			
	1	School district taxable income: Traditional or Earned Income tax base	\$0.00
	2	School District Tax _____ times line 1.	\$0.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$0.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$0.00
	6a	Amount from line 6	\$0.00
	7	School district income tax withheld	\$875.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$875.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$875.00
	13	Tax Liability	\$0.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$0.00
	16	Overpayment	\$875.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$875.00

Ohio Test #9

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$159,613.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$159,613.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$159,613.00
	23	School District Taxable Income (Enter here and on line 1)	\$0.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$0.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00

What is Tested?	
IT1040WithSD100	
Self-Prepared	
MFJ status	
Non-Ohio W-2; Ohio W-2	
IT1040	
Nonresident	
[\$105,300 - \$210,600] tax bracket	
5% joint filing credit	
Sch A. - Reimbursement college tuition expenses	
Sch of Credits - Nonresident credit	
Tax due	
SD100	
Traditional school district	
Nonresident	

Taxpayer Information		Description	
		Primary Social Security Number	XX0-00-7610
		Primary First Name	CALEB
		Primary Last Name	CARDINAL
		Date of Birth - Primary	4/15/1945
		Occupation - Primary	ORNOThOLOGIST
		Spouse's Social Security Number	XX0-00-7660
		Spouse First Name	CAITLYN
		Spouse Last Name	CARDINAL
		Date of Birth - Spouse	11/25/1956
		Occupation - Spouse	DOMESTIC ENGINEER
		Address Line 1	30 WOODLAWN AVE
		City	PLAIN CITY
		State	OH
		Zip Code	43064
		Ohio County	MADISON
		County Code (Ohio Public School District Number)	4902
Income Statements			
W-2 #1			
		Employers Identification Number	33-9876543
		Employer's Name	BIRDS UNLMTD
		Employer's Address	25 E 5TH ST APT 2
		Employer's City	CANARY
		Employer's State	NE
		Employer's Zip	68792
		Employees Social Security Number	400-00-7610
		Employee's Name	CALEB CARDINAL
		Employee's Address	30 WOODLAWN AVE
		Employee's City	PLAIN CITY
		Employee's State	OH
		Employee's Zip Code	43064
		Box 1 Wages, Tips, etc	\$24,500.00
		Box 2 Federal Income Tax Withheld	\$2,125.00
		Box 3 Social Security Wages	\$24,500.00
		Box 4 Social Security Tax Withheld	\$1,519.00
		Box 5 Medicare Wages and Tips	\$24,500.00
		Box 6 Medicare Tax Withheld	\$355
		Box 15 State	NE
		State ID Number	479623
		State Wages	\$24,500.00
		State Income Tax Withheld	\$750.00

Ohio Test #10			
W-2 #2			
		Employers Identification Number	34-3456789
		Employer's Name	AAA CORP
		Employer's Address	500 OTTAWA ST
		Employer's City	DAYTON
		Employer's State	OH
		Employer's Zip Code	45402
		Employee's Social Security Number	400-00-7660
		Employee's Name	CAITLYN CARDINAL
		Employee's Address	30 WOODLAWN AVE
		Employee's City	PLAIN CITY
		Employee's State	OH
		Employee's Zip Code	43064
		Box 1 Wages, Tips, etc	\$105,000.00
		Box 2 Federal Income Tax Withheld	\$1,050.00
		Box 3 Social Security Wages	\$105,000.00
		Box 4 Social Security Tax Withheld	\$6,510.00
		Box 5 Medicare Wages and Tips	\$105,000.00
		Box 6 Medicare Withheld	\$1,746.00
		Box 15 State	OH
		State ID Number	51-065432
		State Wages	\$105,000.00
		State Income Tax Withheld	\$372.00
		Local Wages	\$105,000.00
		Local Income Tax Withheld	\$1,411.00
		Name of Locality	WILLARD
1099R #1			
		Payer's Identification Number	21-9876543
		Payer's Name	SUNSET INC
		Payer's Address	98 N OBERLIN DR
		Payer's City	OBERLIN
		Payer's State	OH
		Payer's Zip Code	44074
		Recipient's Social Security Number	400-00-7610
		Recipient's Name	CALEB CARDINAL
		Recipient's Address	30 WOODLAWN AVE
		Recipient's City	PLAIN CITY
		Recipient's State	OH
		Recipient's Zip Code	43064
		Gross Distribution Amount	\$5,900.00
		Taxable Amount	\$5,900.00
		Distribution Code	7
		Box 15 State	OH
		State Payer ID	52-234567
		State Distribution	\$5,900.00
		State Income Tax Withheld	\$10.00

Ohio Test #10			
W-2G			
		Payer's Name	STATE OF OHIO
		Payer's Address	1030 E BROAD ST
		Payer's City	COLUMBUS
		Payer's State	OH
		Payer's Zip Code	43229
		Payer's Identification Number	35-9876543
		Box 1 Gross Winnings	\$25,376,355.00
		Box 2 Date Won	2016-05-30
		Box 3 Type of Wager	LOTTERY
		Box 4 Federal Income Tax Withheld	\$6,344,089
		Recipient's Name	CAITLYN CARDINAL
		Recipient's Address	30 WOODLAWN AVE
		Recipient's City	PLAIN CITY
		Recipient's State	OH
		Recipient's Zip Code	43064
		Recipient ID Number	400-00-7660
		Box 13 State	OH
		Box 13 State ID Number	52-345678
		Box 14 State Winnings	\$25,376,355.00
		Box 15 State Income Tax Withheld	\$761,291.00
Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, Self, Spouse	2
		Line 7 Total Wages	\$129,500.00
		Line 16b Pensions and Annuities	\$5,900.00
		Line 20b Social Security Benefits, Taxable amount	\$500.00
		Line 21 Other Income	\$25,376,355.00
		Line 37 Adjusted Gross Income	\$25,512,255.00

Ohio Test #10

State Return Information	Description	
	Is this an amended return?	No
	Self-Prepared	x
	Filing Status	Married Filing Jointly
	Ohio Residency Status (Primary)	Part-Year Resident
	Ohio Residency Status (Spouse)	Full-Year Resident
	Part-Year Resident - Begin Date	8/30/2016
	Part-Year Resident - End Date	12/31/2016
	Ohio Political Party Fund Contribution - Primary	No
	Ohio Political Party Fund Contribution - Spouse	Yes
	Is someone else claiming you or your spouse (if joint return) as a dependent?	No
	Enter the number of dependents	0
	Reimbursements Previously Deducted but not Included In FAGI	\$650.00
	Qualifying Social Security Benefits & Some Railroad Benefits	\$500.00
	Eligible for JFC?	Yes
	Enter the Portion of OAGI that was not Earned or Received in Ohio	\$24,500.00
	Taxpayer's Phone Number	419-554-4567
	Taxpayer's E-mail Address	CARDINAL@MSN.COM
	Perjury Statement Acceptance	Yes
	Preparer Authorization Check Box	Yes
	IT 2210 Interest Penalty Calculation (for line 18)	
	Short Method Ratio = .022907, T/P did not meet safe harbor, T/P did not make Estimated Payments in TY 2016, Ohio Income Tax in 2015 = \$800,000	
SD Return Information		
	Are you Filing the Ohio School District Income Tax Return Electronically	Yes
	What is the school district number for which you are filing the SD 100?	4902
	School District Residency (Primary)	Part-Year Resident
	School District Residency (Spouse)	Full-Year Resident
	School District Non-Residency Begin Date	1/1/2016
	School District Non-Residency End Date	8/29/2016
	Tax Type	Earned Income Only
	SD2210 Interest Penalty Calculation (for line 9)	
	Short Method Ratio = .022907, T/P did not meet safe harbor, T/P did not make Estimated Payments in TY 2016, Ohio School District Income Tax in 2015 = \$900	

Ohio Test #10

	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$25,512,255.00
	2a	Additions to federal adjusted gross income	\$650.00
	2b	Deductions from federal adjusted gross income	\$500.00
	3	Ohio Adjusted Gross Income (OAGI)	\$25,512,405.00
	4	Personal and dependent exemption deduction	\$3,500.00
	5	Ohio income tax base	\$25,508,905.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$25,508,905.00
	7a	Amount from line 7 on page 1	\$25,508,905.00
	8a	Nonbusiness income tax liability	\$1,272,229.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$1,272,229.00
	9	Ohio nonrefundable credits	\$1,794.00
	10	Tax liability after nonrefundable credits	\$1,270,435.00
	11	Interest penalty on underpayment of estimated tax	\$878.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$1,271,313.00
	14	Ohio income tax withheld	\$761,673.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$761,673.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$761,673.00
	21	Tax liability	\$509,640.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$509,640.00
	24	Overpayment	\$0.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$0.00
Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$650.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$650.00

Ohio Test #10

Schedule A	Deductions	
11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
14	Qualifying Social Security benefits and certain railroad retirement benefits	\$500.00
15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
16	Amounts contributed to an individual development account	\$0.00
17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
18	Federal interest and dividends exempt from state taxation	\$0.00
19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
21	Repayment of income reported in a prior year	\$0.00
22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
23	Miscellaneous federal income tax deductions	\$0.00
24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
26	Uniformed services retirement income	\$0.00
27	Military injury relief fund	\$0.00
28	Certain Ohio National Guard reimbursements and benefits	\$0.00
29	Ohio 529 contributions, tuition credit purchases	\$0.00
30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
34	Qualified organ donor expenses	\$0.00
35	Total deductions	\$500.00
Schedule of Credits	Nonrefundable credits	
1	Total tax liability (From IT1040 8c)	\$1,272,229.00
2	Retirement Income Credit	\$0.00
3	Lump sum retirement credit	\$0.00
4	Senior citizen credit	\$0.00
5	Lump sum distribution credit	\$0.00
6	Child care and dependent care credit	\$0.00
7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit)	\$0.00
8	Displaced worker training credit	\$0.00
9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
10	Income-based exemption credit	\$0.00
11	Total (add lines 2 through 10)	\$0.00
12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$1,272,229.00
13	Joint filing credit	\$650.00
14	Earned income credit	\$0.00
15	Ohio adoption credit	\$0.00
16	Job retention credit, nonrefundable portion	\$0.00
17	Credit for eligible new employees in an enterprise zone	\$0.00
18	Credit for purchases of grape production property	\$0.00
19	Credit for investing in an Ohio small business	\$0.00
20	Technology investment credit carryforward	\$0.00
21	Enterprise zone day care and training credits	\$0.00
22	Research and development credit	\$0.00
23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
24	Total (add lines 13 through 23)	\$650.00
25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$1,271,579.00

Ohio Test #10

		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$24,500.00
	27	Enter the OAGI	\$25,512,405.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$1,144.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax prmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$1,794.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00
Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00

Ohio Test #10

School District Return Information			
	1	School district taxable income: Traditional or Earned Income tax base	\$105,000.00
	2	School District Tax _____ times line 1.	\$1,313.00
	3	Senior Citizen Credit	\$50.00
	4	School District Income Tax liability	\$1,263.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$17.00
	6	Total school district income tax liability (line 4 plus line 5)	\$1,280.00
	6a	Amount from line 6	\$1,280.00
	7	School district income tax withheld	\$0.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$0.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$0.00
	13	Tax Liability	\$1,280.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$1,280.00
	16	Overpayment	\$0.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$0.00
School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$0.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$0.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$0.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$105,000.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$105,000.00

Ohio Test #10

What is Tested?
<p>IT1040WithSD100 Self Prepared Preparer Contact - Authorized MFJ status Ohio W-2, Non-Ohio W-2 Ohio W-2G 1099-R</p> <p>IT1040 Primary - Part-year resident Spouse - Full year resident [\$210,600 - higher] tax bracket 5% joint filing credit Sch. A - Reimbursement of expenses Sch. A - Qualifying social security benefits OTI is over limit for RIC and Senior Citizen Credit Sch of Credits - Nonresident credit Interest penalty Tax due</p> <p>SD100 Earned income only school district Primary - Part-year resident Spouse - Full year resident Tax due</p>

Taxpayer Information		Description	
		Primary Social Security Number	XX0007611
		Primary First Name	JOHN
		Primary Middle Initial	A
		Primary Last Name	FLOWERS
		Date of Birth - Primary	08/07/1937
		Occupation - Primary	PROGRAMMER
		Spouse's Social Security Number	XX0-00-7661
		Spouse First Name	PATRICIA
		Spouse Middle Initial	B
		Spouse Last Name	FLOWERS
		Date of Birth - Spouse	2/21/1954
		Occupation - Spouse	PROGRAMMER
		Address Line 1	40 S LINWOOD ST
		City	WEST ALEXANDRIA
		State	OH
		Zip Code	45381
		Ohio County	PREBLE
		County Code (Ohio Public School District Number)	6805
Income Statements			
W-2 #1			
		Employers Identification Number	36-3456789
		Employer's Name	ON-TECH CONSULTING
		Employer's Address	4821 VIOLET BLVD
		Employer's City	PICKERINGTON
		Employer's State	OH
		Employer's Zip	43147
		Employees Social Security Number	400-00-7611
		Employee's Name	JOHN A FLOWERS
		Employee's Address	40 S LINWOOD ST
		Employee's City	WEST ALEXANDRIA
		Employee's State	OH
		Employee's Zip Code	45381
		Box 1 Wages, Tips, etc	\$21,856.00
		Box 2 Federal Income Tax Withheld	\$2,623.00
		Box 3 Social Security Wages	\$21,856.00
		Box 4 Social Security Tax Withheld	\$1,355.00
		Box 5 Medicare Wages and Tips	\$21,856.00
		Box 6 Medicare Tax Withheld	\$317.00
		Box 15 State	OH
		State ID Number	52-567890
		State Wages	\$21,856.00
		State Income Tax Withheld	\$657.00
		Local Wages	\$21,856.00
		Local Income Tax Withheld	\$225.00
		Name of Locality	DANVILLE
		School District Wages	\$20,000.00
		School District Tax Withheld	\$450.00
		School District #	6805
		School District Wages	\$1,856.00
		School District Tax Withheld	\$37.00
		School District #	2302

Ohio Test #11

W-2 #2			
		Employers Identification Number	37-9876543
		Employer's Name	CC SOFTWARE SERVICES LLC
		Employer's Address	100 WASHINGTON ST
		Employer's City	LANCASTER
		Employer's State	OH
		Employer's Zip Code	43130
		Employee's Social Security Number	400-00-7661
		Employee's Name	PATRICIA B FLOWERS
		Employee's Address	40 S LINWOOD ST
		Employee's City	WEST ALEXANDRIA
		Employee's State	OH
		Employee's Zip Code	45381
		Box 1 Wages, Tips, etc	\$28,643.00
		Box 2 Federal Income Tax Withheld	\$3,437.00
		Box 3 Social Security Wages	\$28,643.00
		Box 4 Social Security Tax Withheld	\$1,776.00
		Box 5 Medicare Wages and Tips	\$28,643.00
		Box 6 Medicare Withheld	\$415.00
		Box 15 State	OH
		State ID Number	51-678901
		State Wages	\$28,643.00
		State Income Tax Withheld	\$350.00
		Local Wages	\$28,643.00
		Local Income Tax Withheld	\$245.00
		Name of Locality	NORTH BALTIMORE
		School District Wages	\$28,643.00
		School District Tax Withheld	\$573.00
		School District #	2302
1099R			
		Payer's Name	FIDELITY INSURANCE
		Payer's Address	123 MAIN ST
		City	DANVILLE
		State	OH
		Zip Code	43014
		Payer Federal ID Number	38-3456789
		Recipient ID Number	400-00-7611
		Recipient Name	JOHN A FLOWERS
		Recipient Address	40 S LINWOOD ST
		City	WEST ALEXANDRIA
		State	OH
		Zip Code	45381
		Gross Distribution Amount	\$25,000.00
		Taxable Amount	\$25,000.00
		Federal Income Tax Withheld Amount	\$5,000.00
		State Tax Withheld Amount	\$100.00
		State	OH
		Payers State ID Number	52-789012
		State Distribution Amount	\$25,000.00

Ohio Test #11

Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, Self, Spouse, 1 Dependent	3
		Dependent 1 SSN (Qualifying Relative)	400-00-7684
		Dependent 1 Date of Birth	9/7/2001
		Dependent 1 First Name	GRANDBABY
		Dependent 1 Last Name	FLOWERS
		Dependent 1 Relationship	GRANDCHILD
		Line 7 Total Wages	\$50,499.00
		Line 16b Taxable Pensions and Annuities	\$25,000.00
		Line 10 Taxable Refunds, credits or offsets of state and local income taxes	\$283.00
		Line 37 Adjusted Gross Income	\$75,782.00
State Return Information		Description	
		Is this an amended return?	No
		Self Prepared	x
		Filing Status	Married Filing Jointly
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Residency Status (Spouse)	Full-Year Resident
		Ohio Political Party Fund Contribution - Primary	No
		Ohio Political Party Fund Contribution - Spouse	No
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	1
		Contributions to a College Advantage 529 Savings Account and/or purchases of tuition credits	\$2,000.00
		Eligible for JFC?	Yes
		Late filed interest and penalty	\$50.00
		Taxpayer's Phone Number	937-554-5678
		Taxpayer's E-mail Address	FLOWERS@FLOWERS.COM
		Perjury Statement Acceptance	Yes
		Preparer Authorization Check Box	No
		Lump Sum Retirement Credit Worksheet	
	1	Amount of Retirement Income	\$25,000
	2	Lump Sum distribution recipient's age	79
	3	Life expectancy from Table 2	10
	4	Divide line 1 by line 3	\$2,500
	5	Retirement income credit from Table 1	\$50
	6	Lump sum retirement credit (line 3 times line 5)	\$500
SD Return Information (SD #6805)			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	6805
		School District Residency (Primary)	Part-Year Resident
		School District Non-Residency Begin Date	9/1/2016
		School District Non-Residency End Date	12/31/2016
		School District Residency (Spouse)	Part-Year Resident
		School District Non-Residency Begin Date (Spouse)	9/1/2016
		School District Non-Residency End Date (Spouse)	12/31/2016
		Tax Type	Traditional
		Contribution to College Advantage 529 plan made and taxable refund received while resident of traditional school district 6805	

Ohio Test #11

SD Return Information (SD #2302)			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	2302
		School District Residency (Primary)	Part-Year Resident
		School District Non-Residency Begin Date (Primary)	1/1/2016
		School District Non-Residency End Date (Primary)	8/31/2016
		School District Residency (Spouse)	Part-Year Resident
		School District Non-Residency Begin Date (Spouse)	1/1/2016
		School District Non-Residency End Date (Spouse)	8/31/2016
		Tax Type	Earned Income Only
		1099R Income received while resident of earned income school district 2302	\$25,000.00
	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$75,782.00
	2a	Additions to federal adjusted gross income	\$0.00
	2b	Deductions from federal adjusted gross income	\$2,283.00
	3	Ohio Adjusted Gross Income (OAGI)	\$73,499.00
	4	Personal and dependent exemption deduction	\$6,000.00
	5	Ohio income tax base	\$67,499.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$67,499.00
	7a	Amount from line 7 on page 1	\$67,499.00
	8a	Nonbusiness income tax liability	\$1,818.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$1,818.00
	9	Ohio nonrefundable credits	\$677.00
	10	Tax liability after nonrefundable credits	\$1,141.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$1,141.00
	14	Ohio income tax withheld	\$1,107.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$1,107.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$1,107.00
	21	Tax liability	\$34.00
	22	Interest and penalty due on late filing or payment of tax	\$50.00
	23	Total Amount Due	\$84.00
	24	Overpayment	\$0.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$0.00

Ohio Test #11

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$283.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$2,000.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$2,283.00

Ohio Test #11

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$1,818.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$500.00
	4	Senior citizen credit	\$50.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit)	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$0.00
	11	Total (add lines 2 through 10)	\$550.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$1,268.00
	13	Joint filing credit	\$127.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$127.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$1,141.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$677.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00

Ohio Test #11

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00

School District Return Information (6805)			
	1	School district taxable income: Traditional or Earned Income tax base	\$12,000.00
	2	School District Tax ____ times line 1.	\$180.00
	3	Senior Citizen Credit	\$50.00
	4	School District Income Tax liability	\$130.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$130.00
	6a	Amount from line 6	\$130.00
	7	School district income tax withheld	\$450.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$450.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$450.00
	13	Tax Liability	\$0.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$0.00
	16	Overpayment	\$320.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$320.00

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$67,499.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$67,499.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$55,499.00
	23	School District Taxable Income (Enter here and on line 1)	\$12,000.00

Ohio Test #11

School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$0.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00
School District Return Information (2302)			
	1	School district taxable income: Traditional or Earned Income tax base	\$30,499.00
	2	School District Tax _____ times line 1.	\$610.00
	3	Senior Citizen Credit	\$50.00
	4	School District Income Tax liability	\$560.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$560.00
	6a	Amount from line 6	\$560.00
	7	School district income tax withheld	\$610.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$610.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$610.00
	13	Tax Liability	\$0.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$0.00
	16	Overpayment	\$50.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$50.00
School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$0.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$0.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$0.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$30,499.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$30,499.00

Ohio Test #11

What is Tested?	
IT1040WithSD100	
Self-Prepared	
Preparer Contact - Declined	
MFJ status	
Ohio W-2; 1099R	
IT1040	
Full year resident	
Sch A - Taxable refund	
Sch A - 529 Contribution	
Sch of Credits - Senior Citizen Credit	
Sch of Credits - Lump Sum Retirement Credit	
Interest and late payment penalty - do not calculate interest for testing purposes	
Tax Due	
SD100	
Multiple SD100s	
Part-year resident	

Taxpayer Information	Description		
	Primary Social Security Number		XX0007614
	Primary First Name		LOIS
	Primary Last Name		LANE
	Date of Birth - Primary		11/14/1985
	Occupation - Primary		REPORTER
	Address Line 1		1234 METROPOLIS LANE
	City		OXFORD
	State		OHIO
	Zip Code		45056
	Ohio County		MIAMI
	County Code (Ohio Public School District Number)		5506
K-1	Description		
	Shareholder's SSN		400-00-7614
	Corporation's EIN		34-5678909
	Corporation's Name		THE DAILY PLANET
	Percentage of Stock Ownership		25%
	Ohio PTE Credit Amount		\$600.00
	Total Indirect Pass Through Credit		\$400.00
	Total Indirect Pass Through FEIN		34-3456789
	Partner's Name		LOIS LANE
	Ordinary business income		\$80,000.00
	Guaranteed Payments		\$5,000.00
	Interest Income		\$10,000.00
	Ordinary dividends		\$10,000.00
	Net long-term capital gain (loss)		-\$3,000.00
	Other income (loss)		\$15,000.00

Federal Return Information		Description	
		Filing Status	Single
		Exemption, Self	1
		Lines 8a and 9a Schedule B	\$20,000.00
		Line 12 Schedule C	\$250,000.00
		Line 13 Schedule D	-\$3,000.00
		Line 17 Schedule E (includes \$5000 of guaranteed payments separately stated on federal Schedule K-1)	\$85,000.00
		Line 18 Schedule F	-\$50,000.00
		Line 21 Other income (loss)	\$15,000.00
		Line 27 Self Employment Tax Deduction	\$10,025.00
		Line 37 Adjusted Gross Income	\$306,975.00
State Return Information		Description	
		Is this an amended return?	No
		Self-Prepared	X
		Filing Status	Single
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Political Party Fund Contribution - Primary	Yes
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	0
		Taxpayer's Phone Number	614-554-9238
		Taxpayer's E-mail Address	LANE@MSN.COM
		Perjury Statement Acceptance	Yes
		Preparer Authorization Check Box	Yes
SD Return Information			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		What is the school district number for which you are filing the SD 100?	5506
		School District Residency (Primary)	Full-Year Resident
		Tax Type	Traditional

Ohio Test #12

OH Line #	Line Item	Amount
1	Federal Adjusted Gross Income	\$306,975.00
2a	Additions to federal adjusted gross income	\$0.00
2b	Deductions from federal adjusted gross income	\$250,000.00
3	Ohio Adjusted Gross Income (OAGI)	\$56,975.00
4	Personal and dependent exemption deduction	\$2,000.00
5	Ohio income tax base	\$54,975.00
6	Taxable business income (Ohio IT BUS, line 13)	\$54,975.00
7	Line 5 minus line 6 (if less than 0, enter 0)	\$0.00
7a	Amount from line 7 on page 1	\$0.00
8a	Nonbusiness income tax liability	\$0.00
8b	Business income tax liability (Ohio IT BUS, line 14)	\$1,649.00
8c	Tax liability (line 8a plus 8b)	\$1,649.00
9	Ohio nonrefundable credits	\$0.00
10	Tax liability after nonrefundable credits	\$1,649.00
11	Interest penalty on underpayment of estimated tax	\$0.00
12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
13	Total Ohio tax liability before withholding or estimated payments	\$1,649.00
14	Ohio income tax withheld	\$0.00
15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
16	Refundable credits	\$1,000.00
17	Amended return only - amount previously paid with original/amended return	\$0.00
18	Total Ohio Tax Payments	\$1,000.00
19	Amended return only - overpayment previously received on original/amended return	\$0.00
20	Line 18 minus line 19	\$1,000.00
21	Tax liability	\$649.00
22	Interest and penalty due on late filing or payment of tax	\$0.00
23	Total Amount Due	\$649.00
24	Overpayment	\$0.00
25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
26a	Amount of line 24 to be donated - Military injury relief	\$0.00
26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
26c	Amount of line 24 to be donated - State nature preserves	\$0.00
26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
26f	Amount of line 24 to be donated - Wildlife species	\$0.00
26g	Total	\$0.00
27	Your Refund	\$0.00

Ohio Test #12

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$250,000.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$250,000.00

Ohio Test #12

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$1,649.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$0.00
	11	Total (add lines 2 through 10)	\$0.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$1,649.00
	13	Joint filing credit	\$0.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$0.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$1,649.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$0.00

Ohio Test #12

		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$1,000.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$1,000.00
Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$20,000.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$250,000.00
	3	Sch D - Capital Gains and Losses	(\$3,000.00)
	4	Sch E - Supplemental Income and Loss	\$80,000.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$5,000.00
	6	Sch F - Profit or Loss From Farming	(\$50,000.00)
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$15,000.00
	8	Total of business income	\$317,000.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$306,975.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$250,000.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$250,000.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$56,975.00
	13	Taxable Business Income	\$54,975.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$1,649.00
		Part 4	
	1	Name of Entity	The Daily Planet
	1	FEIN/SS#	34-5678909
	1	Percentage of Ownership	25%

Ohio Test #12

School District Return Information			
	1	School district taxable income: Traditional or Earned Income tax base	\$304,975.00
	2	School District Tax _____ times line 1.	\$5,337.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$5,337.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$5,337.00
	6a	Amount from line 6	\$5,337.00
	7	School district income tax withheld	\$0.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$0.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$0.00
	13	Tax Liability	\$5,337.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$5,337.00
	16	Overpayment	\$0.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$0.00
School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$54,975.00
	20	Business income deduction add-back	\$250,000.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$304,975.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$304,975.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$0.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00
What is Tested?			
IT1040WithSD100			
K-1			
IT1040			
Sch. A - Business income deduction			
Sch of Credits - Refundable PTE credit			
IT BUS - Business Income schedule			
SD100			
Business Income deduction add-back			

Taxpayer Information		Description	
		Primary Social Security Number	XX0007615
		Primary First Name	MICKEY
		Primary Last Name	MOUSE
		Date of Birth - Primary	12-14-1943
		Occupation - Primary	ACTOR
		Spouse's Social Security Number	XX0007665
		Spouse First Name	DAISY
		Spouse Last Name	DUCK
		Date of Birth - Spouse	07/18/1975
		Occupation - Spouse	ACTRESS
		Address Line 1	455 CLUBHOUSE CIR
		City	COLUMBUS
		State	OH
		Zip Code	43229
		Ohio County	FRANKLIN
		County Code (Ohio Public School District Number)	2503

Income Statements			
W-2			
		Employers Identification Number	36-3456789
		Employer's Name	ON-TECH CONSULTING
		Employer's Address	4821 VIOLET BLVD
		Employer's City	COLUMBUS
		Employer's State	OH
		Employer's Zip	43229
		Employees Social Security Number	400-00-7665
		Employee's Name	DAISY DUCK
		Employee's Address	455 CLUBHOUSE CIR
		Employee's City	COLUMBUS
		Employee's State	OH
		Employee's Zip Code	43229
		Box 1 Wages, Tips, etc	\$21,856.00
		Box 2 Federal Income Tax Withheld	\$2,623.00
		Box 3 Social Security Wages	\$21,856.00
		Box 4 Social Security Tax Withheld	\$1,355.00
		Box 5 Medicare Wages and Tips	\$21,856.00
		Box 6 Medicare Tax Withheld	\$317.00
		Box 15 State	OH
		State ID Number	52-567890
		State Wages	\$21,856.00
		State Income Tax Withheld	\$657.00

1099R			
		Payer's Identification Number	21-9876543
		Payer's Name	SUNSET INC
		Payer's Address	98 N OBERLIN DR
		Payer's City	OBERLIN
		Payer's State	OH
		Payer's Zip Code	44074
		Recipient's Social Security Number	400-00-7615
		Recipient's Name	MICKEY MOUSE
		Recipient's Address	455 CLUBHOUSE CIR
		Recipient's City	COLUMBUS
		Recipient's State	OH
		Recipient's Zip Code	43229
		Gross Distribution Amount	\$58,000.00
		Taxable Amount	\$58,000.00
		Distribution Code	7
		Box 15 State	OH
		State Payer ID	52-234567
		State Distribution	\$58,000.00
		State Income Tax Withheld	\$100.00
1099-Misc			
		Payer's Name	MICE UNLIMITED
		Payer's US Address	123 MICKEY LN
		Payer's City	COLUMBUS
		Payer's State	OH
		Payer's Zip Code	43229
		Payer's Identification Number	40-3456789
		Recipient's SSN	400-00-7615
		Recipient's Name	MICKEY MOUSE
		Recipient's US Address	455 CLUBHOUSE CIR
		Recipient's City	COLUMBUS
		Recipient's State	OH
		Recipient's Zip Code	43229
		Box 3 Other Income	\$52,000.00
		Box 16 State tax withheld	\$1,400.00
		Box 17 State	OH
		Box 17 Payer's state no.	52-801923
		State Distribution Amount	\$52,000.00

Federal Return Information	1040	Description	
		Filing Status	Married Filing Jointly
		Exemptions, Self & Spouse	2
		Line 7 Wages	\$21,856.00
		Line 16b Pensions and Annuities	\$58,000.00
		Line 21 Other Income	\$52,000.00
		Line 37 Adjusted Gross Income	\$131,856.00
State Return Information		Description	
		Is this an amended return?	No
		Self-Prepared	x
		Filing Status	Married Filing Jointly
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Residency Status (Spouse)	Full-Year Nonresident
		State of Residency for Nonresident Spouse	Indiana
		Ohio Political Party Fund Contribution - Primary	No
		Ohio Political Party Fund Contribution - Spouse	No
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	0
		Eligible for JFC?	No
		Preparer Authorization Check Box	Yes
		Perjury Statement Acceptance	Yes
		Taxpayer's Phone Number	614-554-3456
		Taxpayer's E-mail Address	MOUSE@GMAIL.COM
Lump Sum Distribution Credit Worksheet			
Section 2	1	Is your Adjusted Gross Income less exemptions (Line 5 on Ohio form IT 1040) less than \$100,000?	No

Ohio Test #13

OH Line #	Line Item	Amount
1	Federal Adjusted Gross Income	\$131,856.00
2a	Additions to federal adjusted gross income	\$0.00
2b	Deductions from federal adjusted gross income	\$21,856.00
3	Ohio Adjusted Gross Income (OAGI)	\$110,000.00
4	Personal and dependent exemption deduction	\$3,500.00
5	Ohio income tax base	\$106,500.00
6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
7	Line 5 minus line 6 (if less than 0, enter 0)	\$106,500.00
7a	Amount from line 7 on page 1	\$106,500.00
8a	Nonbusiness income tax liability	\$3,287.00
8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
8c	Tax liability (line 8a plus 8b)	\$3,287.00
9	Ohio nonrefundable credits	\$0.00
10	Tax liability after nonrefundable credits	\$3,287.00
11	Interest penalty on underpayment of estimated tax	\$0.00
12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
13	Total Ohio tax liability before withholding or estimated payments	\$3,287.00
14	Ohio income tax withheld	\$2,157.00
15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
16	Refundable credits	\$0.00
17	Amended return only - amount previously paid with original/amended return	\$0.00
18	Total Ohio Tax Payments	\$2,157.00
19	Amended return only - overpayment previously received on original/amended return	\$0.00
20	Line 18 minus line 19	\$2,157.00
21	Tax liability	\$1,130.00
22	Interest and penalty due on late filing or payment of tax	\$0.00
23	Total Amount Due	\$1,130.00
24	Overpayment	\$0.00
25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
26a	Amount of line 24 to be donated - Military injury relief	\$0.00
26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
26c	Amount of line 24 to be donated - State nature preserves	\$0.00
26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
26f	Amount of line 24 to be donated - Wildlife species	\$0.00
26g	Total	\$0.00
27	Your Refund	\$0.00

Ohio Test #13

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$21,856.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$21,856.00

Ohio Test #13

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$3,287.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$0.00
	11	Total (add lines 2 through 10)	\$0.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$3,287.00
	13	Joint filing credit	\$0.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$0.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$3,287.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$0.00

Ohio Test #13

		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00
Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
What is Tested?			
IT1040			
Self-Prepared			
MFJ status			
Sch. A Neighboring state deduction			
Ohio W-2			
Ohio 1099-MISC			
Ohio 1099-R			
IT1040			
OTI is over limit for lump sum retirement			
Full year resident			
Tax due			
No school district return			

Taxpayer Information		Description	
		Primary Social Security Number	XX0-00-7617
		Primary First Name	CLARK
		Primary Middle Initial	S
		Primary Last Name	KENT
		Date of Birth - Primary	2/21/1953
		Address Line 1	123 INDIANA WAY
		City	COLUMBUS
		State	OH
		Zip Code	43229
		Ohio County	FRANKLIN
		County Code (Ohio Public School District Number)	9999
State Return Information		Description	
		Self-Prepared	x
		Filing Status	Single
		Ohio Residency Status (Primary)	Full-Year Nonresident
		Taxpayer's E-mail Address	CLARK@AOL.COM
		Taxpayer's Phone Number	937-554-3456
		Perjury Statement	Yes
		Preparer Authorization Check Box	Yes
IT 10		Description	
	2	Neighbor State	IN
	4	Military stationed in Ohio	X
		State of Residency for Military Nonresident Primary Taxpayer	IN
	5	Using an Ohio address for mailing purposes only	X
What is Tested?			
IT10			

Taxpayer Information		Description	
		Primary Social Security Number	XX0007619
		Primary First Name	HARMONY
		Primary Last Name	CAREBEAR
		Date of Birth - Primary	01/01/1980
		Occupation - Primary	FACTORY WORKER
		Address Line 1	10 STUFFED ANIMAL LN
		City	BEXLEY
		State	OH
		Zip Code	43209
		Ohio County	FRANKLIN
		County Code (Ohio Public School District Number)	2501
Income Statements			
W-2 #1			
		Employers Identification Number	33-9876543
		Employer's Name	BIRDS UNLMTD
		Employer's Address	25 E 5TH ST APT 2
		Employer's City	CANARY
		Employer's State	NE
		Employer's Zip	68792
		Employees Social Security Number	400-00-7619
		Employee's Name	HARMONY CAREBEAR
		Employee's Address	10 STUFFED ANIMAL LN
		Employee's City	BEXLEY
		Employee's State	OH
		Employee's Zip Code	43209
		Box 1 Wages, Tips, etc	\$15,000.00
		Box 2 Federal Income Tax Withheld	\$1,500.00
		Box 3 Social Security Wages	\$15,000.00
		Box 4 Social Security Tax Withheld	\$930.00
		Box 5 Medicare Wages and Tips	\$15,000.00
		Box 6 Medicare Tax Withheld	\$218.00
		Box 15 State	OH
		State ID Number	52-789456
		State Wages	\$15,000.00
		State Income Tax Withheld	\$200.00
		School District Wages	\$15,000.00
		School District Tax Withheld	\$113.00
		School District #	2501

Federal Return Information	1040	Description	
		Filing Status	Single
		Exemptions, Self	1
		Line 7 Total Wages	\$15,000.00
		Line 33 Student Loan Interest Deduction	\$1,000.00
		Line 37 Adjusted Gross Income	\$14,000.00
State Return Information		Description	
		Is this an amended return?	Yes
		Is this a net operating loss (NOL) carryback?	No
		Self-Prepared	x
		Filing Status	Single
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Political Party Fund Contribution - Primary	Yes
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	0
		Eligible for JFC?	No
		Amount previously paid with original/amended return	\$83.00
		Taxpayer's Phone Number	614-223-1234
		Taxpayer's E-mail Address	CARE@BEAR.COM
		Perjury Statement Acceptance	Yes
		Preparer Authorization Check Box	Yes
		Reason for Corrections	Ohio withholding increased
		Explanation of Corrections	Added W-2
SD Return Information (SD #2501)			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		Is this an amended return?	Yes
		Is this a net operating loss (NOL) carryback?	No
		What is the school district number for which you are filing the SD 100?	2501
		School District Residency (Primary)	Full-Year Resident
		Tax Type	Traditional
		Amount previously paid with original/amended return	\$88
		Reason for Corrections	School district withholding increased
		Explanation of Corrections	Added W-2

Ohio Test #15

	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$14,000.00
	2a	Additions to federal adjusted gross income	\$0.00
	2b	Deductions from federal adjusted gross income	\$0.00
	3	Ohio Adjusted Gross Income (OAGI)	\$14,000.00
	4	Personal and dependent exemption deduction	\$2,250.00
	5	Ohio income tax base	\$11,750.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$11,750.00
	7a	Amount from line 7 on page 1	\$11,750.00
	8a	Nonbusiness income tax liability	\$103.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$103.00
	9	Ohio nonrefundable credits	\$20.00
	10	Tax liability after nonrefundable credits	\$83.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$83.00
	14	Ohio income tax withheld	\$200.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$83.00
	18	Total Ohio Tax Payments	\$283.00
	19	Amended return only - overpayment previously received on original/amended return	\$0.00
	20	Line 18 minus line 19	\$283.00
	21	Tax liability	\$0.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$0.00
	24	Overpayment	\$200.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$200.00

Ohio Test #15

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$0.00

Ohio Test #15

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$103.00
	2	Retirement Income Credit	\$0.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$20.00
	11	Total (add lines 2 through 10)	\$20.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$83.00
	13	Joint filing credit	\$0.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$0.00
	25	Tax less additional credits (line 12 minus Line 24; if less than -0-, enter -0-)	\$83.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$20.00
		Refundable Credits	
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00

Ohio Test #15

Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information (SD#2501)			
	1	School district taxable income: Traditional or Earned Income tax base	\$11,750.00
	2	School District Tax ____ times line 1.	\$88.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$88.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$88.00
	6a	Amount from line 6	\$88.00
	7	School district income tax withheld	\$113.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$88.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$201.00
	11	Amended return only - overpayment previously received on original/amended return	\$0.00
	12	Total Payments less overpayment previously received on original/amended return	\$201.00
	13	Tax Liability	\$0.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$0.00
	16	Overpayment	\$113.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$113.00

Ohio Test #15

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$11,750.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$11,750.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$11,750.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$0.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00

What is Tested?	
IT1040X	
NOL Indicator	
Amount previously paid with original/amended return	
Reason and explanation of corrections	
SD100X	
NOL Indicator	
Amount previously paid with original/amended return	
Reason and explanation of corrections	

Taxpayer Information		Description	
		Primary Social Security Number	XX0007620
		Primary First Name	PETER
		Primary Last Name	PARKER
		Date of Birth - Primary	01/01/1959
		Occupation - Primary	RETIRED
		Address Line 1	1 SPIDER LN
		City	BEXLEY
		State	OH
		Zip Code	43209
		Ohio County	FRANKLIN
		County Code (Ohio Public School District Number)	2501
Income Statements			
1099R			
		Payer's Name	FIDELITY INSURANCE
		Payer's Address	123 MAIN ST
		City	DANVILLE
		State	OH
		Zip Code	43014
		Payer Federal ID Number	38-3456789
		Recipient ID Number	400-00-7620
		Recipient Name	PETER PARKER
		Recipient Address	1 SPIDER LN
		City	BEXLEY
		State	OH
		Zip Code	43209
		Gross Distribution Amount	\$30,000
		Taxable Amount	\$30,000
		Federal Income Tax Withheld Amount	\$5,000
		Distribution Code	7
		State	OH
		Payers State ID Number	52-789012
		State Distribution Amount	\$30,000
		State Income Tax Withheld	\$700.00

Federal Return Information	1040	Description	
		Filing Status	Single
		Exemptions, Self, 1 Dependent	2
		Dependent 1 SSN	400-00-7690
		Dependent 1 Date of Birth	5/13/1996
		Dependent 1 First Name	BENJAMIN RICHARD
		Dependent 1 Last Name	PARKER
		Dependent 1 Relationship	SON
		Line 16b Pension and Annuities	\$30,000.00
		Line 37 Adjusted Gross Income	\$30,000.00
State Return Information		Description	
		Is this an amended return?	Yes
		Is this a net operating loss (NOL) carryback?	No
		Self-Prepared	x
		Filing Status	Single
		Ohio Residency Status (Primary)	Full-Year Resident
		Ohio Political Party Fund Contribution - Primary	Yes
		Is someone else claiming you or your spouse (if joint return) as a dependent?	No
		Enter the number of dependents	1
		Eligible for JFC?	No
		Overpayment previously received on original/amended return	\$800
		Taxpayer's Phone Number	614-222-1234
		Taxpayer's E-mail Address	SPIDERMAN@GMAIL.COM
		Perjury Statement Acceptance	Yes
		Preparer Authorization Check Box	Yes
		Reason for Corrections	Exemptions decreased
		Explanation of Corrections	Removed dependent
SD Return Information (SD #2501)			
		Are you Filing the Ohio School District Income Tax Return Electronically	Yes
		Is this an amended return?	Yes
		Is this a net operating loss (NOL) carryback?	No
		What is the school district number for which you are filing the SD 100?	2501
		School District Residency (Primary)	Full-Year Resident
		Tax Type	Traditional
		Overpayment previously received on original/amended return	\$16
		Reason for Corrections	Exemptions decreased
		Explanation of Corrections	Removed dependent

Ohio Test #16

	OH Line #	Line Item	Amount
	1	Federal Adjusted Gross Income	\$30,000.00
	2a	Additions to federal adjusted gross income	\$0.00
	2b	Deductions from federal adjusted gross income	\$0.00
	3	Ohio Adjusted Gross Income (OAGI)	\$30,000.00
	4	Personal and dependent exemption deduction	\$4,500.00
	5	Ohio income tax base	\$25,500.00
	6	Taxable business income (Ohio IT BUS, line 13)	\$0.00
	7	Line 5 minus line 6 (if less than 0, enter 0)	\$25,500.00
	7a	Amount from line 7 on page 1	\$25,500.00
	8a	Nonbusiness income tax liability	\$445.00
	8b	Business income tax liability (Ohio IT BUS, line 14)	\$0.00
	8c	Tax liability (line 8a plus 8b)	\$445.00
	9	Ohio nonrefundable credits	\$240.00
	10	Tax liability after nonrefundable credits	\$205.00
	11	Interest penalty on underpayment of estimated tax	\$0.00
	12	Sales and use tax due on Internet, mail order or other out-of-state purchases	\$0.00
	13	Total Ohio tax liability before withholding or estimated payments	\$205.00
	14	Ohio income tax withheld	\$700.00
	15	Add the Ohio estimated & extension payments & credit carryforward from previous year return	\$0.00
	16	Refundable credits	\$0.00
	17	Amended return only - amount previously paid with original/amended return	\$0.00
	18	Total Ohio Tax Payments	\$700.00
	19	Amended return only - overpayment previously received on original/amended return	\$800.00
	20	Line 18 minus line 19	(\$100.00)
	21	Tax liability	\$305.00
	22	Interest and penalty due on late filing or payment of tax	\$0.00
	23	Total Amount Due	\$305.00
	24	Overpayment	\$0.00
	25	Original return only - amount of line 24 to be credited toward 2016 income tax liability	\$0.00
	26a	Amount of line 24 to be donated - Military injury relief	\$0.00
	26b	Amount of line 24 to be donated - Ohio History Fund	\$0.00
	26c	Amount of line 24 to be donated - State nature preserves	\$0.00
	26d	Amount of line 24 to be donated - Breast/cervical cancer	\$0.00
	26e	Amount of line 24 to be donated - Wishes for sick children	\$0.00
	26f	Amount of line 24 to be donated - Wildlife species	\$0.00
	26g	Total	\$0.00
	27	Your Refund	\$0.00

Ohio Test #16

Schedule A		Additions	
	1	Non-Ohio state or local government interest and dividends	\$0.00
	2	Certain Ohio pass-through entity and financial institutions taxes paid	\$0.00
	3	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	\$0.00
	4	Losses from sale or disposition of Ohio public obligations	\$0.00
	5	Nonmedical withdrawals from a medical savings account	\$0.00
	6	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	\$0.00
	7	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	8	Federal interest and dividends subject to state taxation	\$0.00
	9	Miscellaneous federal income tax additions	\$0.00
	10	Total additions	\$0.00
Schedule A		Deductions	
	11	Business income deduction (attach Ohio Schedule IT BUS, line 11)	\$0.00
	12	Employee compensation earned in Ohio by residents of neighboring states	\$0.00
	13	State or municipal income tax overpayments shown on IRS form 1040, line 10	\$0.00
	14	Qualifying Social Security benefits and certain railroad retirement benefits	\$0.00
	15	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement	\$0.00
	16	Amounts contributed to an individual development account	\$0.00
	17	Amounts contributed to STABLE account; Ohio's ABLE plan	\$0.00
	18	Federal interest and dividends exempt from state taxation	\$0.00
	19	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	\$0.00
	20	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	\$0.00
	21	Repayment of income reported in a prior year	\$0.00
	22	Wage expense not deducted due to claiming the federal work opportunity credit	\$0.00
	23	Miscellaneous federal income tax deductions	\$0.00
	24	Military pay for Ohio residents received while the military member was stationed outside Ohio	\$0.00
	25	Certain income earned by military nonresidents and civilian nonresident spouses	\$0.00
	26	Uniformed services retirement income	\$0.00
	27	Military injury relief fund	\$0.00
	28	Certain Ohio National Guard reimbursements and benefits	\$0.00
	29	Ohio 529 contributions, tuition credit purchases	\$0.00
	30	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	\$0.00
	31	Disability and survivorship benefits (do not include pension continuation benefits)	\$0.00
	32	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses	\$0.00
	33	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses	\$0.00
	34	Qualified organ donor expenses	\$0.00
	35	Total deductions	\$0.00

Ohio Test #16

Schedule of Credits		Nonrefundable credits	
	1	Total tax liability (From IT1040 8c)	\$445.00
	2	Retirement Income Credit	\$200.00
	3	Lump sum retirement credit	\$0.00
	4	Senior citizen credit	\$0.00
	5	Lump sum distribution credit	\$0.00
	6	Child care and dependent care credit	\$0.00
	7	If Ohio form IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income cre	\$0.00
	8	Displaced worker training credit	\$0.00
	9	Campaign contribution credit for Ohio statewide office or General Assembly	\$0.00
	10	Income-based exemption credit	\$40.00
	11	Total (add lines 2 through 10)	\$240.00
	12	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	\$205.00
	13	Joint filing credit	\$0.00
	14	Earned income credit	\$0.00
	15	Ohio adoption credit	\$0.00
	16	Job retention credit, nonrefundable portion	\$0.00
	17	Credit for eligible new employees in an enterprise zone	\$0.00
	18	Credit for purchases of grape production property	\$0.00
	19	Credit for investing in an Ohio small business	\$0.00
	20	Technology investment credit carryforward	\$0.00
	21	Enterprise zone day care and training credits	\$0.00
	22	Research and development credit	\$0.00
	23	Ohio historic preservation credit, nonrefundable carryforward portion	\$0.00
	24	Total (add lines 13 through 23)	\$0.00
	25	Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	\$205.00
		Nonresident Credit	
	26	Enter the portion of OAGI that was not earned or received in Ohio	\$0.00
	27	Enter the OAGI	\$0.00
	28	Line 26/27 _____ * Multiply this factor by the amount on line 25 to calculate your nonresident credit	\$0.00
		Resident Credit	
	29	Enter the portion of OAGI subjected to tax by other states or DC while an OH resident	\$0.00
	30	Enter OAGI	\$0.00
	31	Divide line 29 by line 30 _____ *Multiply this factor by the amount on line 25	\$0.00
	32	Enter the 2016 income tax, less all credits other than w/h and est tax pmts and CCFs	\$0.00
	33	Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit.	\$0.00
	34	Total nonrefundable credits	\$240.00

Ohio Test #16

Refundable Credits			
	35	Historic preservation credit	\$0.00
	36	Business jobs credit	\$0.00
	37	Pass-through entity credit	\$0.00
	38	Motion picture production credit	\$0.00
	39	Financial Institutions Tax (FIT) credit	\$0.00
	40	Venture Capital credit	\$0.00
	41	Total refundable credits	\$0.00
Sch IT BUS			
		Part 1	
	1	Sch B - Interest and Ordinary Dividends	\$0.00
	2	Sch C - Profit or Loss From Business (Sole Proprietorship)	\$0.00
	3	Sch D - Capital Gains and Losses	\$0.00
	4	Sch E - Supplemental Income and Loss	\$0.00
	5	Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	\$0.00
	6	Sch F - Profit or Loss From Farming	\$0.00
	7	Other items of income and gain separately stated on federal Schedule K-1, federal 4787 gains and/or losses reported on federal 4787 and miscellaneous federal income tax adjustments, if any	\$0.00
	8	Total of business income	\$0.00
		Part 2	
	9	All business income. Enter here & on IT 1040, line 6. If 0 or negative, stop here & don't complete Part 3.	\$0.00
	10	Enter \$250,000 if single or MFJ, enter \$125,000 if MFS	\$0.00
	11	Lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	\$0.00
		Part 3	
	12	Line 9 minus line 11 (if less than -0-, enter -0-)	\$0.00
	13	Taxable Business Income	\$0.00
	14	Business income tax liability. Enter here and on Ohio IT 1040, line 8b.	\$0.00
School District Return Information (2501)			
	1	School district taxable income: Traditional or Earned Income tax base	\$25,500.00
	2	School District Tax _____ times line 1.	\$191.00
	3	Senior Citizen Credit	\$0.00
	4	School District Income Tax liability	\$191.00
	5	Interest Penalty on Underpayment of School District Estimated Tax	\$0.00
	6	Total school district income tax liability (line 4 plus line 5)	\$191.00
	6a	Amount from line 6	\$191.00
	7	School district income tax withheld	\$0.00
	8	SD100ES & SD40P, Extension Payments and Credit carryforward from previous year return	\$0.00
	9	Amended return only - amount previously paid with original/amended return	\$0.00
	10	Total school district income tax payments (add lines 7, 8 and 9)	\$0.00
	11	Amended return only - overpayment previously received on original/amended return	\$16.00
	12	Total Payments less overpayment previously received on original/amended return	(\$16.00)
	13	Tax Liability	\$207.00
	14	Interest and penalty due on late filing or payment of tax	\$0.00
	15	Total Amount Due	\$207.00
	16	Overpayment	\$0.00
	17	Original return only - amount of line 16 to be credited toward 2016 income tax liability	\$0.00
	18	Your Refund	\$0.00

Ohio Test #16

School District Schedule A "Traditional" Tax Base School District Amounts			
	19	Ohio income tax base reported on line 5 of Ohio IT 1040	\$25,500.00
	20	Business income deduction add-back	\$0.00
	21	Total Traditional Tax Base School District Income (Line 19 + Line 20)	\$25,500.00
	22	Amount of traditional tax base school district income that you earned while not a resident	\$0.00
	23	School District Taxable Income (Enter here and on line 1)	\$25,500.00
School District Schedule B "Earned Income Only" Tax Base School District Amounts			
	24	Wages and other compensation as described in the instructions	\$0.00
	25	Net Earnings from Self Employment	\$0.00
	26	Depreciation Expense Adjustments	\$0.00
	27	School District Taxable Income (Enter here and on line 1)	\$0.00

What is Tested?	
IT1040X	
NOL Indicator	
Overpayment previously recvd. on original/amended	
Reason and explanation of corrections	
SD100X	
NOL Indicator	
Overpayment previously recvd. on original/amended	
Reason and explanation of corrections	



Department of
Taxation

2016 Ohio IT 1040, Schedules and SD100

Recent Updates

12/15/16

1040 Schema, Primary and Spouse Deceased checkboxes updated:
Yes=1 and No=0

Test Scenario 5 values updated:

FAGI= \$37,500.00

Federal Schedule A Repayment of Income Reported= \$750.00

Ohio Department of Taxation
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