

Ohio Form IT/SD 2210

Annualized Income Worksheet for Ohio Form IT 1041 Filers – Long Method

Note: If you annualize for one period, you **must** annualize for **all** periods. The time periods listed in each column are **cumulative**. That is, the amounts in columns B, C and D include amounts for all previous periods in the taxable year. Note that the ending dates of 4/30/09 and 7/31/09 for columns B and C do not reflect quarterly ending dates. Include a copy of (i) the IRS annual income tax worksheet and (ii) this Ohio annualized income tax worksheet.

The dates below are for calendar year taxpayers. So, fiscal year filers must adjust the dates below accordingly.



1. Cumulative net Ohio taxable income (estates) or cumulative modified Ohio taxable income (trusts) for each period 1.
2. Annualization factor..... 2.
3. Annualized Ohio taxable income (estates) or annualized modified Ohio taxable income (trusts): Line 1 amount times line 2 factor 3.
4. Annualized tax on annualized Ohio taxable income (estates) or cumulative modified Ohio taxable income (trusts) for each period (see the tax table in the instruction booklet for Ohio form IT 1041)4.
- 4a. Nonrefundable credits for each period.....4a.
- 4b. Line 4 minus line 4a (if less than -0-, enter -0-).....4b.
5. Deannualization factor5.
6. Multiply line 4b by the line 5 factor6.
- 6a. Amount from page 2, line 1, (enter the same amount in all four columns).....6a.
- 6b. Applicable percentage.....6b.
- 6c. Line 6a times line 6b6c.
7. Deannualized adjustment for first \$500.....7.
8. Line 6c minus line 7. If line 7 is more than line 6c, enter -0-8.
- 8a. Enter in columns A, B, C and D, respectively, 25%, 50%, 75% and 100% of the amount shown on page 2, line 5.....8a.
9. Enter here and in the respective columns on page 3, line 1 the smallest of lines 6, 8 or 8a9.

	A 1/01/09 to 2/28/09	B 1/01/09 to 4/30/09	C 1/01/09 to 7/31/09	D 1/01/09 to 11/30/09
	6	3	1.7	1.1
	21%	42%	63%	84%
	25%	50%	75%	100%
	\$125	\$250	\$375	\$500