Taxpayer's name _____ Taxpayer's SSN or FEIN _____

IT/SD 2210 Long
Rev. 12/09

Ohio Form IT/SD 2210

Annualized Income Worksheet for Ohio Form IT 4708 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 5/31/09 and 8/31/09 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.

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	A 1/01/09 to 3/31/09	B 1/01/09 to 5/31/09	C 1/01/09 to 8/31/09	D 1/01/09 to 12/31/09
1. Cumulative net income and gain for each period ....1.				N/A
2. Additions to federal adjusted gross income ....2.				
3. Deductions ....3.				
4. Income to be allocated and apportioned for each period: each column's line 1 plus line 2 minus line 3. If less than zero, enter -0- ....4.				
5. Annualization factor ....5.	4	2.4	1.5	
6. Annualized income to be allocated and apportioned (line 4 times line 5 factor) ....6.				
7. Less: Annualized allocable income everywhere (attach explanation and supporting schedules; all income is presumed to be business income) ....7.				
8. Annualized apportionable income (line 6 minus line 7). If line 7 is more than line 6, enter -0- ....8.				
9. Apportionment ratio for each period (see instructions for Ohio form IT 4708) ....9.	.	.	.	
10. Annualized income apportioned to Ohio (line 8 times line 9 ratio) ....10.				
11. Nonbusiness income allocated to Ohio (attach explanation and supporting schedules; all income is presumed to be business income) ....11.				
12. Annualized Ohio taxable income (line 10 plus line 11) ....12.				
13. Tax rate ....13.	6.24%	6.24%	6.24%	
14. Annualized tax before credits (line 12 times line 13 tax rate) ....14.				
15. Nonrefundable business credits for each period ....15.				
16. Annualized Ohio tax after credits (line 14 minus line 15). If less than zero, enter -0- ....16.				
17. Deannualization factor ....17.	21%	42%	63%	
18. For columns A through C, multiply line 16 by the line 17 factor. For column D, enter the amount from page 2, line 4 ....18.				
18a. Amount from page 2, line 1 (enter the same amount in all four columns ....18a.				
18b. Applicable percentage ....18b.	25%	50%	75%	100%
18c. Line 18a times line 18b ....18c.				
19. Deannualized adjustment for first $500 ....19.	$125	$250	$375	$500
20. Line 18c minus line 19. If line 19 is more than line 18c, enter -0- ....20.				
20a. Enter in columns A, B, C and D, respectively, 25%, 50%, 75% and 100% of the amount shown on page 2, line 5 ....20a.				
21. Enter here and in the respective columns on page 3, line 1 the smallest of lines 18, 20 or 20a ....21.				