

### Ohio Form IT/SD 2210

### Annualized Income Worksheet for Ohio Form SD 100E 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 Ohio taxable income for each period .....1.
2. Annualization factor.....2.
3. Annualized Ohio taxable income (line 1 amount times line 2 factor) ..3.
- 4a. Tax decimal rate for the school district (see Ohio form SD 100E) .....4a.
- 4b. Annualized tax on annualized school district taxable income for each period. Multiply the amount on line 3 above by the decimal rate on line 4a .....4b.
5. Deannualization factor .....5.
6. Multiply line 4b by the line 5 factor .....6.
7. Amount from page 2, line 1 (enter the same amount in all four columns).....7.
- 7a. Applicable percentage.....7a.
- 7b. Line 7 times line 7a .....7b.
- 7c. Deannualized adjustment for first \$500.....7c.
8. Line 7b minus line 7c. If line 7c is more than line 7b, 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 8a .....9.

	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
	▪	▪	▪	▪
	22.5%	45%	67.5%	90%
	25%	50%	75%	100%
	\$125	\$250	\$375	\$500