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

Ohio Form IT/SD 2210

Annualized Income Worksheet for Ohio Form SD 100 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.

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	A 1/01/09 3/31/09	B 1/01/09 5/31/09	C 1/01/09 8/31/09	D 1/01/09 12/31/09
1. Cumulative Ohio taxable income for each period. If you reside in an earned income only school district, enter on this line your cumulative school district taxable earned income for each period ..... 1.				N/A
2. Part-year resident adjustment (see line 2 instructions for Ohio form SD 100). Earned income only taxpayers must leave this line blank ... 2.				
3. School district taxable income for each period: each column's line 1 plus or minus line 2. If less than zero, enter -0- ..... 3.				
4. Annualization factor..... 4.	4	2.4	1.5	
5. Annualized school district taxable income (line 3 times line 4 factor) ..... 5.				
5a. The decimal rate for the school district (see the 2009 Ohio SD 100 booklet) .....5a.	.	.	.	
6. Gross tax on annualized school district taxable income for each period. Multiply the amount on line 5, above, by the decimal rate on line 5a..... 6.				
7. If you (or your spouse if filing a joint return) reached age 65 before Jan. 1, 2010, enter the $50 senior citizen credit in the column(s) for the period(s) in which you (or your spouse) were 65 or older .....7.				
8. Annualized Ohio school district income tax after credits (line 6 minus line 7). If less than zero, enter -0- .....8.				
9. Deannualization factor .....9.	22.5%	45%	67.5%	
10. For columns A through C, multiply line 8 by line 9. For column D, enter the amount from page 2, line 4 .....10.				
10a. Amount from page 2, line 1, (enter the same amount in all four columns).....10a.				
10b. Applicable percentage.....10b.	25%	50%	75%	100%
10c. Line 10a times line10b .....10c.				
11. Deannualized adjustment for first $500.....11.	$125	$250	$375	$500
12. Line 10c minus line 11. If line 11 is more than line 10c, enter -0- .....12.				
12a. Enter in columns A, B, C and D, respectively, 25%, 50%, 75% and 100% of the amount shown on page 2, line 5 .....12a.				
13. Enter here and in the respective columns on page 3, line 1 the smallest of lines 10, 12 or 12a .....13.				