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Federal Adjusted Gross Income To Be Reported by Same-Gender Taxpayers Filing a Joint or Married Filing Separately Federal Return

Table with 4 columns: Legal last name (Taxpayer 1), Legal first name, M.I., Social Security number. Rows for Taxpayer 1 and Taxpayer 2.



Allocation of Income

Main table with 5 columns: (a) Amount reported on federal joint return or married filing separately return for Taxpayer 1, (b) Amount reported on federal married filing separately return for Taxpayer 2, (c) Taxpayer 1 (see instructions), (d) Taxpayer 2 (see instructions). Rows 1-31 listing various income and deduction items.

IT S Instructions

Schedule IT S
Rev. 2/15

Ohio Schedule IT S is to be used by taxpayers who file a joint or married filing separately federal income tax return with a person of the same gender. Pursuant to Article XV §11 of the Ohio Constitution, Ohio does not recognize a marriage between members of the same gender.

Therefore, taxpayers who filed a joint or married filing separately federal income tax return with someone of the same gender must use Schedule IT S to determine their federal income for Ohio purposes of using a "single" or, if qualified, "head of household" filing status.

Taxable Year

Enter the taxable year for which you are filing Schedule IT S.

Lines 1 Through 30

If you and your same-gender partner filed your federal return using the status of married filing jointly, enter the corresponding amounts from the first page of your federal income tax return, form 1040, into column (a) for each item. You must leave column (b) blank.

If you and your same-gender partner filed federal returns using the status of married filing separately, enter the corresponding amounts from the first page of each federal income tax return, form 1040, into column (a) for Taxpayer 1 and column (b) for Taxpayer 2 respectively.

For all items in columns (c) and (d), enter the amounts of each same-gender partner for every item as if each had filed the federal return using a "single" or, if qualified, "head of household" filing status. For line 1, columns (c) and (d), enter the amount of "state wages, salaries, tips, etc." reported on your federal form W-2, box 16, which was provided to you by your employer.

Line 31

The amounts on line 31 of columns (a) and (b) should equal line 37 of federal form 1040, line 21 of federal form 1040A or line 4 of federal form 1040EZ.

Each amount on line 31 of columns (c) or (d) is the federal adjusted gross income that must be reported to Ohio separately by each taxpayer.

Each taxpayer must report this amount on line 1 of Ohio form IT 1040. Further, this amount must be used every-

where the taxpayer is directed to use federal adjusted gross income for purposes of compiling the taxpayer's income tax and school district income tax returns. See the personal income and school district income tax instruction booklet for more information regarding taxpayer filing status and the federal adjusted gross income amount to be reported on line 1.

How to File

Each individual taxpayer must file a separate Ohio form IT 1040 (whether a nonresident or part-year resident of Ohio). If filing Schedule IT S, you may file an Ohio form IT 1040 electronically through Ohio's electronic filing service at **tax.ohio.gov** and commercial software products or by paper. You may not file your income tax return using Ohio form IT 1040EZ. Each individual must check the box on page 1 of the IT 1040 return indicating that they are filing Schedule IT S. A copy of Schedule IT S must be submitted by each taxpayer.

If you choose to file a paper IT 1040 return, include Schedule IT S with the return and mail both to the address specified on page 2 of the return. If you choose to file electronically through a commercial software product, obtain Schedule IT S from our Web site at the address listed above and attach as a PDF to the return. If the commercial software doesn't allow for PDF attachments, please mail Schedule IT S to the address below.

If you choose to file through Ohio's electronic filing service, a link will be provided to Schedule IT S as you begin to complete your return online. Print Schedule IT S, fill it out and mail it to the following address:

Ohio Department of Taxation
P.O. Box 182847
Columbus, OH 43218-2847

Contact Us

Taxpayers may visit **tax.ohio.gov** for more information. Questions may be submitted by clicking on the "Contact" link found at the top right of the page and then choosing the "Email Us" option. Taxpayers with additional questions regarding this subject may contact Individual Income Taxpayer Services at 1-800-282-1780.