IT 1040 OHIO Income Tax Return 2002

For the year Jan. 1-Dec. 31, 2002 or other taxable year ending ________, 2002

Social Security Numbers must be filled in below.

Your first name Initial Last name Your social security number

Filing Status—check only one

☐ Single or Head of Household

☐ Married filing joint return

☐ Married filing separately, enter spouse's SS#________

Ohio Residency Status (see Instructions)

☐ Nonresident

☐ Resident

☐ Part-Year Resident from: _________ /02 to _________ /02

Ohio county

Ohio income tax return

Your address (including zip code)

City, town or post office, state and zip code

Place label here or print/type information

Ohio Public School District Number (See pages 33-35.)

Ohio Political Party Fund

Yes ☐ No ☐

Do you want $1 to go to this fund? ☐ ☐

If joint return, does your spouse want $1 to go to this fund? ☐ ☐

Note: Checking "Yes" will not increase your tax or decrease your refund.

INCOME

1. Federal Adjusted Gross Income (from Federal Form 1040, line 35; or 1040A, line 21; or 1040EZ, line 4; or 1040TEL) ... 1

2. Ohio Adjustments (from line 45 on back of this return) .................................................. 2

3. Ohio Adjusted Gross Income (line 2 subtracted from or added to line 1) ........................................ 3

4. Multiply your personal and dependent exemptions ☐ times $1,200 and enter the result here .............. 4

5. Ohio Taxable Income (subtract line 4 from line 3) ........................................................................... 5

6. Tax on line 5 (see tax tables, pages 26-32) ...................................................................................... 6

7. Credits from Schedule B (line 54 on back of this return) ................................................................. 7

8. Ohio Tax less Schedule B Credits (Subtract line 7 from line 6. If line 7 is more than line 6, enter zero.) .......... 8

9. Exemption Credit: Number of personal and dependent exemptions ☐ times $20 ......................... 9

10. Ohio Tax less Exemption Credit (subtract line 9 from line 8. If line 9 is more than line 8, enter zero.) ...... 10

11. Joint Filing Credit (see instructions and attach documentation) ☐ % times line 10 (limit $650) ............. 11

12. Ohio Tax less Joint Filing Credit (subtract line 11 from line 10) ....................................................... 12

13. Resident/Nonresident/Part-Year Credits (Sch. C or D) & Nonrefundable Business Credits (attach Sch. E) .. 13

14. Ohio Income Tax (Subtract line 13 from line 12. If line 13 is more than line 12, enter zero).................... 14

15. Interest Penalty on Underpayment of Estimated Tax: Check ☐ if Form IT-2210 is attached .... 15

16. Unpaid Ohio Use Tax (please see worksheet on page 24) ............................................................ 16

The amount you show on this line is part of your total income tax liability for this year.

17. Total Ohio Tax (add line 14, line 15, and line 16).............................................................................. 17

18. Ohio Tax Withheld (box 17 on your W-2) (attach W-2's to the back of this form) ...................... 18


20. Refundable Business Jobs Refundable Pass-through Entity Total of

Credit 20a Credit 20b 20a & 20b ............... 20

21. Add lines 18, 19, and 20 ........................................................................................................... 21

PAYMENTS

22. If line 21 is LESS than line 17, subtract line 21 from line 17. Attach payment made payable to Treasurer of State of Ohio. Check here ☐ if you have paid or will pay with a credit card (see instructions) .......... AMOUNT YOU OWE 22

23. If line 21 is GREATER than line 17, subtract line 17 from line 21.................. AMOUNT OVERPAID 23

24. Amount of line 23 you wish to DONATE for conservation of endangered species and wildlife diversity:

$3 ☐ $5 ☐ $10 ☐ Other ☐ Check box and enter amount on line 24 ............... 24

25. Amount of line 23 you wish to DONATE for nature preserves, scenic rivers, and endangered species protection:

$3 ☐ $5 ☐ $10 ☐ Other ☐ Check box and enter amount on line 25 ............... 25

26. Amount of line 23 to be credited to 2003 estimated tax liability ...................... CREDIT 26

27. Amount of line 23 to be refunded (subtract amounts on lines 24, 25, and 26 from line 23)..... YOUR REFUND 27

RECORD OR AMOUNT YOU OWE

Your signature Date

Spouse's signature (if filing jointly, BOTH must sign) Phone number (optional)

Preparer's signature Preparer's phone number

Preparer's address (including zip code)

FOR DEPARTMENTAL USE ONLY

18a. U

NO Payment Enclosed—Mail to: Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679

Payment Enclosed—Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057

Electronic Filing can speed up your refund by 6 weeks!
Additions — Add to the extent not included in federal adjusted gross income (Line 1)

28. Add non-Ohio state or local government interest and dividends .......................................................... 28
29. Add Pass-through Entity addback ........................................................................................................... 29
30. Add income from an Electing Small Business Trust (ESBT—see instructions) ........................................... 30
31. Other. Check if from:
   a. Federal interest and dividends subject to state taxation
   b. Reimbursement of college tuition expenses and fees deducted in any previous year(s) NEW
   c. Losses from sale or disposition of Ohio Public Obligations
   d. Non-medical withdrawals from an Ohio Medical Savings Account
   e. Reimbursements previously deducted but not included in federal adjusted gross income
   f. Non-education expenditures from College Savings Account
   g. Add back 5/6ths of the depreciation expense adjustment for IRC section 168(k) bonus depreciation NEW
   Total .................................................................................................................................................... 31

32. Total Additions (add lines 28, 29, 30, and 31) .................................................................................... 32

Deductions — See Limitations in Instructions

33. Deduct federal interest and dividends exempt from state taxation ...................................................... 33
34. Deduct compensation earned in Ohio by full-year residents of neighboring states .................................. 34
35. Deduct state or municipal income tax overpayments (see instructions) ................................................... 35
36. Deduct disability and survivorship benefits (does not include pension continuations) ......................... 36
37. Deduct qualifying social security benefits and some railroad benefits .................................................... 37
38. Deduct contributions to a variable college savings account and/or purchases of tuition credits ............. 38
39. Deduct tuition expenses paid to a qualified Ohio educational institution ............................................... 39
40. Deduct unsubsidized health insurance/long term care insurance and excess medical expenses (see worksheet) .... 40
41. Deduct funds deposited into & earnings of a Medical Savings Account for eligible medical expenses (see worksheet) .... 41
42. Deduct losses from an Electing Small Business Trust (ESBT—see instructions) ...................................... 42
43. Other. Check if:
   a. Wage & salary expense not deducted due to the federal targeted jobs or the work opportunity tax credits
   b. Interest income from Ohio Public Obligations and Ohio Purchase Obligations and gains from the sale or disposition of Ohio Public Obligations
   c. Refund or reimbursements of prior-year federal itemized deductions (from line 21 of Federal 1040)
   d. Repayment of income reported in a prior year
   e. Amount contributed to an Individual Development Account
   f. Deduct 1/5th of the depreciation expense adjustment for IRC section 168(k) bonus depreciation NEW
   Total .................................................................................................................................................... 43
44. Total Deductions (add lines 33 through 43) ......................................................................................... 44

45. Net Adjustments — If line 32 is GREATER than line 44, enter the difference here & on line 2 as a positive amount.
    If line 32 is LESS than line 44, enter the difference here & on line 2 as a negative amount ..................... 45

46. Retirement Income Credit (see instructions for credit table) (Limit—$200) .................................................. 46
47. Senior Citizen Credit (Limit—$50 per return) ......................................................................................... 47
48. Lump Sum Distribution Credit (you must be 65 years of age or older to claim this credit) ......................... 48
49. Child and Dependent Care Credit (see instructions and worksheet) ....................................................... 49
50. Lump Sum Retirement Credit .................................................................................................................. 50
51. Job Training Credit (see instructions & worksheet) (Limit—$500 single; $1,000 joint, if both spouses qualify) 51
52. Ohio Political Contributions Credit .......................................................................................................... 52
53. Ohio Adoption Credit (Limit—$500 per adoption) .................................................................................. 53
54. Total Credits (add lines 46 through 53) — enter here and on line 7 ............................................................ 54

55. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident .... 55
56. Enter Ohio Adjusted Gross Income (line 3) ............................................................................................... 56
57. Divide line 55 by line 56 [%] Multiply by the amount on line 12 .............................................................. 57
58. Enter the 2002 income tax less all related credits other than withholding and estimated tax payments and carry-forwards from previous years paid to other states or the District of Columbia .................................... 58
59. Enter the smaller of line 57 or line 58. This is your Ohio Resident Tax Credit. Enter here and on line 13 ......... 59
   List the state(s) other than Ohio with which you filed 2002 Income Tax Returns

60. Enter the portion of Ohio Adjusted Gross Income (line 3) that was not earned or received in Ohio .......... 60
61. Enter the Ohio Adjusted Gross Income (line 3) .......................................................................................... 61
62. Divide line 60 by line 61 [%] Multiply by the amount on line 12. Enter here and on line 13 ......................... 62