Taxable year beginning in 2008

Please do not use staples.

IT 1040
Rev. 9/09

Individual Income Tax Return

Please use only black ink.

Taxpayer Social Security no. (required) ☐ If deceased

Use UPPERCASE letters.

Your first name M.I. Last name

Spouse’s Social Security no. (only if joint return) ☐ If deceased

Spouse’s first name (only if joint return) M.I. Last name

Mailing address (for faster processing, please use a street address)

City State ZIP code County (first four letters)

Home address (if different from mailing address) – please do NOT show city or state

Foreign country (please provide this information if the mailing address is outside the U.S.)

Foreign postal code

Ohio Residency Status – Check box for primary taxpayer

Full-year resident ☐ Part-year resident ☐ Nonresident/indicate state ☐

Check box for secondary taxpayer (spouse if married filing jointly)

Full-year resident ☐ Part-year resident ☐ Nonresident/indicate state ☐

Filing Status – Check one (as reported on federal income tax return)

☑ Single or head of household or qualifying widow(er)

☑ Married filing jointly

☑ Married filing separately

Enter spouse’s SS# ☐

Ohio Political Party Fund

Yes ☐ No ☐

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.

Ohio School District Number for 2008

(see pages 38-42 in the instructions)

INCOME AND TAX INFORMATION – If amount is negative, shade the negative sign (“–”) in the box provided.

1. Federal adjusted gross income (from IRS forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; or 1040NR, line 35)..........................................................1. 0 0 0 0

2. Adjustments from line 47 on page 3 of Ohio form IT 1040 (enclose page 3) ......2. 0 0 0 0

3. Ohio adjusted gross income (line 2 added to or subtracted from line 1).............3. 0 0 0 0

4. Personal exemption and dependent exemption deduction – multiply your personal and dependent exemptions ________times $1,500 and enter the result here ___________4. 0 0 0 0

5. Ohio taxable income (line 3 minus line 4; enter -0- if line 3 is less than line 4) .......5. 0 0 0 0

6. Tax on line 5 (see tax tables on pages 30-36 in the instructions) .........................6. 0 0 0 0

7. Credits from Schedule B from line 57 on page 4 of Ohio form IT 1040 (enclose page 4) ......7. 0 0 0 0

8. Ohio tax less Schedule B credits (line 6 minus line 7; enter -0- if line 7 is more than line 6)........8. 0 0 0 0

9. Exemption credit: Number of personal and dependent exemptions ________times $20 .__________9. 0 0 0 0

10. Ohio tax less exemption credit (line 8 minus line 9; enter -0- if line 8 is less than line 9).........10. 0 0 0 0

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Try I-File or Ohio eForms by visiting tax.ohio.gov.

Most electronic filers receive refunds in 5-7 business days by direct deposit!
10a. Amount from line 10 on page 1 .................................................................10a.
11. Joint filing credit (only for married filing jointly filers; see page 16 in the instructions and enclose documentation) \( \% \) times line 10a (limit $650) ..............................................................11.
12. Ohio tax less joint filing credit (line 10a minus line 11; if line 11 is more than line 10a, enter \(-0\)-) ..............................................................12.
13. Total credits from line 69 on page 4 of Ohio form IT 1040 (enclose page 4) ..............................................................13.
14. Ohio income tax before manufacturing equipment grant (line 12 minus line 13; if line 13 is more than line 12, enter \(-0\)-) ..............................................................14.
15. Manufacturing equipment grant. You must include the grant request form ..............................................................15.
16. Ohio income tax (line 14 minus line 15; if line 15 is more than line 14, enter \(-0\)-) ..............................................................16.
17. Interest penalty on underpayment of estimated tax. Check if Ohio form IT/SD 2210 is included (may be required; see instructions on page 17) ..............................................................INTEREST PENALTY 17.
18. Unpaid Ohio use tax (see worksheet on page 29 of instructions) ..............................................................USE TAX 18.
19. Total Ohio tax (add lines 16, 17 and 18) ..............................................................19.

PAYMENTS
20. Ohio Tax Withheld (box 17 on your W-2). Place W-2(s) on top of this return ..............................................................AMOUNT WITHHELD 20.
22. a. Refundable business jobs credit; you must include certificate(s) ..............................................................00
22. b. Refundable pass-through entity credit; you must include K-1(s) ..............................................................00
22. c. Historic preservation credit; you must include certificate(s) ..............................................................00
23. Add lines 20, 21 and 22 ..............................................................00

REFUND OR AMOUNT YOU OWE If your refund is less than $1.01, no refund will be issued. If you owe less than $1.01, no payment is necessary.
24. If line 23 is GREATER than line 19, subtract line 19 from line 23 ..............................................................AMOUNT OVERPAID 24.
25. Amount of line 24 to be credited to 2009 estimated income tax liability ..............................................................CREDIT 25.
26. Amount of line 24 that you wish to donate to the Military Injury Relief Fund ..............................................................26.
27. Amount of line 24 that you wish to donate for Ohio’s wildlife species and conservation of endangered wildlife ..............................................................27.
28. Amount of line 24 that you wish to donate for nature preserves, scenic rivers and protection of endangered species ..............................................................28.
29. Amount of line 24 to be refunded (subtract amounts on lines 25, 26, 27 and 28 from line 24) ..............................................................YOUR REFUND 29.
30. Amount You Owe (if line 23 is less than line 19, subtract line 23 from line 19). If payment is enclosed, make check payable to Ohio Treasurer of State and include Ohio form IT 40P (see pages 5 or 43 of the instructions) ..............................................................AMOUNT YOU OWE 30.

SIGN HERE (required) — See page 4 of this return for mailing information.
I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Your signature
Date

Spouse’s signature (see instructions on page 9)
Phone number

Preparer’s name (please print; see instructions on page 9)
Phone number

Do you authorize your preparer to contact us regarding this return? Yes No
**SCHEDULE A – Income Adjustments (Additions and Deductions)**

**Additions (add income items only to the extent not included on page 1, line 1).**

- 31. Non-Ohio state or local government interest and dividends ........................................ 31.
- 32. Certain pass-through entity Ohio taxes paid and Ohio Revised Code section 5733.40(A) pass-through entity adjustment ................................................................. 32.
- 33a. Federal interest and dividends subject to state taxation ................................................. 33a.
  - b. Reimbursement of college tuition expenses and fees deducted in any previous year(s) .... 33b.
  - c. Losses from sale or disposition of Ohio public obligations ........................................... 33c.
  - d. Nonmedical withdrawals from an Ohio medical savings account, lump sum distribution add-back and miscellaneous federal income tax adjustments ....................................................... 33d.
  - e. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income .................................................................... 33e.
  - f. Noneducation expenditures from college savings account .......................................... 33f.
  - g. 5/6 adjustment for IRC sections 168(k) and 179 depreciation expense ............................ 33g.

**Deductions (deduct income items only to the extent included on page 1, line 1).**

**Important:** See caution on page 20 of the instructions.

- 35. Federal interest and dividends exempt from state taxation ........................................... 35.
- 36. Employee compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents ......................................................... 36.
- 37. Military pay for Ohio residents, but only if the military pay is included on line 1 of this return and is received while the military member was stationed outside Ohio .............................. 37.
- 38. State or municipal income tax overpayments shown on IRS form 1040, line 10 ............ 38.
- 39. Disability and survivorship benefits (do not include pension continuation benefits) ...... 39.
- 41. Contributions to CollegeAdvantage 529 savings plan and/or purchases of tuition credits .... 41.
- 42. Certain Ohio National Guard reimbursements and benefits (see page 22 of the instructions) ..... 42.
- 43. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see worksheet on page 23 of the instructions) .. 43.
- 44. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see worksheet on page 24 of the instructions) .................................................. 44.
- 45a. Wage expense not deducted due to the targeted jobs or the work opportunity tax credits .. 45a.
  - b. Interest income from Ohio public obligations and from Ohio purchase obligations and gains from the sale or disposition of Ohio public obligations .......................................................... 45b.
  - c. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year IRS income tax return ................................................................. 45c.
  - d. Repayment of income reported in a prior year and miscellaneous federal tax adjustments . 45d.
  - e. Qualified organ donor expenses (maximum $10,000 per taxpayer) and amounts contributed to an individual development account ................................................................. 45e.
  - f. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense .......... 45f.
  - g. **NEW** Military retirement income included in federal adjusted gross income (line 1) and military injury relief fund amounts included in line 1 ...................................... 45g.

**Total additions** (add lines 31 through 33g and enter here). You must complete the applicable line items, above ................................................................. 34.

- **Total deductions** (add lines 35 through 45g). You must complete the applicable line items, above ................................................................. 46.

**47. Net adjustments** – If line 34 is GREATER than line 46, enter the difference here and on line 2 as a positive amount. If line 34 is LESS than line 46, enter the difference here and on line 2 as a negative amount. Include this page when you file your return ................................................................. 47.
### SCHEDULE B – Nonbusiness Credits

<table>
<thead>
<tr>
<th>Credit Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>48. Retirement income credit (limit $200 per return)</td>
<td>0 0</td>
</tr>
<tr>
<td>49. Senior citizen credit (limit $50 per return)</td>
<td>0 0</td>
</tr>
<tr>
<td>50. Lump sum distribution credit (you must be 65 or older to claim this credit)</td>
<td>0 0</td>
</tr>
<tr>
<td>51. Child care and dependent care credit (see worksheet on page 26 of the instructions)</td>
<td>0 0</td>
</tr>
<tr>
<td>52. Lump sum retirement credit</td>
<td>0 0</td>
</tr>
<tr>
<td>53. If line 5 on page 1 is $10,000 or less, enter $93; otherwise, enter -0- or leave blank</td>
<td>0 0</td>
</tr>
<tr>
<td>54. Displaced worker training credit (see the instructions and worksheet on pages 26-27) (limit $500 per taxpayer)</td>
<td>0 0</td>
</tr>
<tr>
<td>55. Ohio political contributions credit (limit $50 per taxpayer)</td>
<td>0 0</td>
</tr>
<tr>
<td>56. Ohio adoption credit ($1,500 per child adopted during the year)</td>
<td>0 0</td>
</tr>
<tr>
<td>57. Total Schedule B credits (add lines 48-56) – enter here and on page 1, line 7</td>
<td>0 0</td>
</tr>
</tbody>
</table>

### SCHEDULE C – Ohio Resident Credit

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>58. Enter the portion of line 3 on page 1 subjected to tax by other states or the District of Columbia while you are an Ohio resident (limits apply – see page 26 of the instructions)</td>
<td>0 0</td>
</tr>
<tr>
<td>59. Enter Ohio adjusted gross income (line 3 on page 1)</td>
<td>0 0</td>
</tr>
<tr>
<td>60. Divide line 58 by line 59 and enter the result here.</td>
<td>0 0</td>
</tr>
<tr>
<td>61. Enter the 2008 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply – see page 26 of the instructions)</td>
<td>0 0</td>
</tr>
<tr>
<td>62. Enter the smaller of line 60 or line 61. If you filed a return for 2008 with a state(s) other than Ohio, list the two-letter state abbreviation in the boxes below.</td>
<td>0 0</td>
</tr>
</tbody>
</table>

### SCHEDULE D – Nonresident / Part-Year Resident Credit (date of part-year residency): to

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>63. Enter the portion of Ohio adjusted gross income (line 3) that was not earned or received in Ohio. Include Ohio form IT 2023 if required (see page 27 of the instructions)</td>
<td>0 0</td>
</tr>
<tr>
<td>64. Enter the Ohio adjusted gross income (line 3)</td>
<td>0 0</td>
</tr>
<tr>
<td>65. Divide line 63 by line 64 and enter the result here.</td>
<td>0 0</td>
</tr>
</tbody>
</table>

### SUMMARY OF CREDITS FROM SCHEDULES C, D AND E

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>66. Enter the amount from line 11 of Schedule E, Nonrefundable Business Credits. This form is available on our Web site at <a href="http://tax.ohio.gov">tax.ohio.gov</a></td>
<td>0 0</td>
</tr>
<tr>
<td>67. Enter the amount from line 62, above.</td>
<td>0 0</td>
</tr>
<tr>
<td>68. Enter the amount from line 65, above.</td>
<td>0 0</td>
</tr>
<tr>
<td>69. Add lines 66, 67 and 68. Enter here and on line 13 on page 2.</td>
<td>0 0</td>
</tr>
</tbody>
</table>

### MAILING INFORMATION

<table>
<thead>
<tr>
<th>Description</th>
<th>Address</th>
</tr>
</thead>
</table>
| NO Payment Enclosed – Mail to:                                               | Ohio Department of Taxation  
P.O. Box 2679  
Columbus, OH 43270-2679 |
| Do not enclose your federal income tax return unless line 1 on page 1 is -0- or negative. | Payment Enclosed – Mail to:  
Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057 |