The **purpose** of this reference document is to provide an overview of an Ohio tax return after a Federal tax return has been completed.

It only covers items that are "In Scope" for the VITA program.

It does not include every opportunity. There are items, rarely seen but "In Scope", which are listed without any detail. Consult the latest Ohio IT-1040 Instructions for more guidance.

It assumes the Taxpayer (TP) and Spouse (SP) lived and worked only in Ohio the entire year.

It assumes that TaxSlayer Online (2019) is used as the preparation software. It has not been verified for TaxSlayer Desktop, nor for any other tax preparation software.

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All information in this guide is provided for educational purposes only and does not constitute legal or tax advice. The author cannot guarantee the accuracy of all the information in this document as tax laws change and it does not address various complicated issues. It is simply an attempt to provide basic tax preparation information for VITA volunteers.

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Refer to the [2019 PIT_IT1040_Booklet.pdf](https://www.tax.ohio.gov) on the www.tax.ohio.gov website.

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Please seek a tax professional for personal tax advice.

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**NOTE**

Shaded Items are items managed automatically by TaxSlayer, with no preparer intervention required. The highlighting aid is used throughout this publication.
### Income subject to Federal Income Tax, but exempt from Ohio Income Tax

<table>
<thead>
<tr>
<th>IRS 1040</th>
<th>Type of Income</th>
<th>Conditional</th>
<th>Tax Document</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 1</td>
<td>Disability Benefits</td>
<td>In some situations</td>
<td>1099-R Code 3</td>
<td>Pg 12</td>
</tr>
<tr>
<td>Line 2 b</td>
<td>Interest from US Savings Bonds</td>
<td></td>
<td>1099-INT Box 3</td>
<td>Pg 8</td>
</tr>
<tr>
<td>Sch 1 Line 1</td>
<td>State and Local Tax Refunds</td>
<td></td>
<td>W2-G</td>
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<tr>
<td>Sch 1 Line 3</td>
<td>Business Income</td>
<td>In most situations</td>
<td>1099-MISC or Cash Income</td>
<td>Pg 14</td>
</tr>
<tr>
<td>Line 4 d</td>
<td>Military Pension</td>
<td></td>
<td>1099-R from Defense and Accounting Services (DFAS)</td>
<td>Pg 10</td>
</tr>
<tr>
<td>Line 4 d</td>
<td>Railroad Pension</td>
<td></td>
<td>RRB-1099-R</td>
<td>Pg 11</td>
</tr>
<tr>
<td>Line 4 d</td>
<td>Survivor Benefits</td>
<td>In some situations</td>
<td>1099-R Code 4</td>
<td>Pg 13</td>
</tr>
<tr>
<td>Line 5 b</td>
<td>Social Security</td>
<td></td>
<td>SSA-1099</td>
<td>Pg 7</td>
</tr>
</tbody>
</table>

### Income exempt from Federal Income Tax, but taxable by Ohio

<table>
<thead>
<tr>
<th>IRS 1040</th>
<th>Type of Income</th>
<th>Conditional</th>
<th>Tax Document</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 2 a</td>
<td>Tax Exempt Interest</td>
<td>In some situations</td>
<td>1099-INT Box 8</td>
<td>Pg 15</td>
</tr>
</tbody>
</table>

### Miscellaneous other Deductions from Ohio Taxable Income

<table>
<thead>
<tr>
<th>IRS 1040</th>
<th>Item</th>
<th>Conditional</th>
<th>Tax Document</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not applicable</td>
<td>Exemptions</td>
<td>Not applicable</td>
<td>Pg 6</td>
<td></td>
</tr>
<tr>
<td>Sch A - Medical -- Line 1</td>
<td>Health Care Expenses</td>
<td>In some situations</td>
<td>Not applicable</td>
<td>Pg 16</td>
</tr>
<tr>
<td>Not applicable</td>
<td>529 Plan Contribution</td>
<td>In most situations</td>
<td>Not applicable</td>
<td>Pg 17</td>
</tr>
<tr>
<td>Line 1 or Education Credit</td>
<td>Pell Grant</td>
<td>Used for Room and Board</td>
<td>1098-T</td>
<td>Pg 18</td>
</tr>
</tbody>
</table>

**Shaded Items**

These are done automatically by TaxSlayer, no intervention by the preparer is required
### Various Ohio Credits (none are refundable)

<table>
<thead>
<tr>
<th>IRS 1040</th>
<th>Credit</th>
<th>Conditional</th>
<th>Tax Document</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 4 b</td>
<td>Retirement</td>
<td>In most situations</td>
<td>1099-R</td>
<td>Pg 19</td>
</tr>
<tr>
<td>Line 4 d</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schedule 3 -</td>
<td>Senior Citizen</td>
<td></td>
<td></td>
<td>Pg 20</td>
</tr>
<tr>
<td>Line 2</td>
<td>Child Care and Dependent Care</td>
<td></td>
<td></td>
<td>Pg 21</td>
</tr>
<tr>
<td></td>
<td>Exemption Credit</td>
<td></td>
<td></td>
<td>Pg 22</td>
</tr>
<tr>
<td></td>
<td>Joint Filing Credit</td>
<td></td>
<td></td>
<td>Pg 23</td>
</tr>
<tr>
<td>Line 18 a</td>
<td>Earned Income</td>
<td></td>
<td></td>
<td>Pg 24</td>
</tr>
<tr>
<td></td>
<td>Campaign Contribution Credit</td>
<td></td>
<td></td>
<td>Pg 25</td>
</tr>
</tbody>
</table>

**Ohio School District Tax - SD 100**

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**Ohio Use Tax**

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**Shaded Items**

These are done automatically by TaxSlayer, no intervention by the preparer is required
Ohio Tax Law for VITA Sites

“In Scope” Items that are rarely seen.

This is a list of other "In Scope" items that also apply to an Ohio Tax Return. These are seen very rarely, at most once or twice a season at a site. Should a site encounter any of these, kindly refer to the Ohio Dept. of Taxation Ohio IT-1040 Instruction booklet for guidance.

- Lump Sum Retirement Credit
- Lump Sum Distribution Credit
- Displaced Worker Training Credit
- Military Pension paid as part of CSA 1099-R from the Office of Personnel Management
- STABLE Plan Contribution
**Item:** Personal Exemptions

**Description:** Even though Federal has eliminated Personal Exemptions, Ohio has not.

**Details and caveats:** A personal exemption is allowed for the Taxpayer, Spouse, and any dependent claimed on the Federal return.

The exemption amount is a graduated amount based upon Ohio MAGI.

The exemption amount is shown on Ohio IT 1040, Line 4.

Ohio MAGI is Modified Adjusted Gross Income and is defined as:

- Ohio gross income (Ohio IT 1040, line 3)
- plus Ohio business income deduction (Ohio Sch. A, line 11).

**TaxSlayer:** The software handles this adjustment automatically. No intervention by the preparer is required.
Item: Social Security Benefits

Description: Ohio does not tax Social Security income.

Details and caveats: Any taxable Social Security income that is included in a TP's Federal AGI is to be entered on Ohio Schedule A – Adjustments: Line 14. This deducts it from Federal AGI.

TaxSlayer: The software handles this adjustment automatically. No intervention by the preparer is required.
**Item:** Interest from US Savings Bonds

**Description:** Ohio does not tax interest earned from US Savings Bonds.

**Details and caveats:** Any taxable US Savings Bond interest that is included in a TP’s Federal AGI is to be entered on Ohio Schedule A – Adjustments: Line 20. This deducts it from Federal AGI.

**TaxSlayer:** On the Federal Interest Income screen, the amount of taxable interest received has previously been entered on the row for "(Box 3)". Many rows below that is an entry box for "... Interest...you want subtracted from your state...": enter the same amount to subtract from state, then select Ohio.
<table>
<thead>
<tr>
<th>Item:</th>
<th>State and Local Tax Refunds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description:</td>
<td>Ohio does not tax State and Local tax refunds.</td>
</tr>
<tr>
<td>Details and caveats:</td>
<td>Any taxable refunds that are included in a TP's Federal AGI are to be entered on Ohio Schedule A – Adjustments: Line 13. This deducts them from Federal AGI.</td>
</tr>
<tr>
<td>TaxSlayer:</td>
<td>The software handles this adjustment automatically. No intervention by the preparer is required.</td>
</tr>
</tbody>
</table>
Item: Military Pensions

Description: Ohio does not tax Military (Uniformed Services) Retirement Benefits.

Details and caveats: Military Pensions are normally paid from the Defense Finance and Accounting Service (DFAS) on a 1099-R code 7. If this is part of Federal 1040 line 4d, then this income is to be entered on Ohio Schedule A - Adjustments: Line 28. This deducts it from Federal AGI.

Note: Because this income is not Ohio taxable, it is not eligible for either the Ohio Retirement Credit, nor the Joint Filing Credit.

TaxSlayer: On the "Ohio Subtractions from Income" screen, enter the amount of Uniformed Services (Military) Retirement Income.
**Item:** Railroad Pensions

**Description:** Ohio does not tax Railroad Retirement Benefits.

**Details and caveats:** If railroad retirement benefits (RRB-1099-R) (Green Form) are included on Federal 1040 line 4d, then this income is to be included on Ohio Schedule A - Adjustments: Line 15. This deducts it from Federal AGI.

Note: Because this income is not Ohio taxable, it is not eligible for either the Ohio Retirement Credit, nor the Joint Filing Credit.

**TaxSlayer:** The software handles this adjustment automatically. No intervention by the preparer is required.
Item: **Disability Benefits**

Description: In certain situations, Ohio does not tax Disability Benefits.

Details and caveats: If disability benefits (1099-R code 3) have been shown on Federal 1040 line 1, then this income is to be entered on Ohio Schedule A - Adjustments: Line 33. This deducts it from Federal AGI.

This situation occurs if the TP is disabled **and** is under the minimum retirement age of the employer's plan.

Note: Because this income is not Ohio taxable, it is not eligible for either the Ohio Retirement Credit, nor the Joint Filing Credit.

TaxSlayer: On the "Ohio Subtractions from Income" screen, enter the amount of **Disability Benefits** income, if applicable.
<table>
<thead>
<tr>
<th>Item:</th>
<th>Survivor Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description:</td>
<td>In certain situations, Ohio does not tax Survivor Benefits.</td>
</tr>
<tr>
<td>Details and caveats:</td>
<td>If survivor benefits (1099-R code 4) are included on Federal 1040 line 4d, <strong>and</strong> the employee died while still an active employee (not retired), then this income is to be entered on Ohio Schedule A - Adjustments: Line 34. This deducts it from Federal AGI. This situation occurs <strong>only if</strong> the employee was still working when (s)he died. (The more common situation is that the benefit is being paid on behalf of a retiree and is taxable.) Note: Because this income is not Ohio taxable, it is not eligible for either the Ohio Retirement Credit, nor the Joint Filing Credit.</td>
</tr>
<tr>
<td>TaxSlayer:</td>
<td>On the &quot;Ohio Subtractions from Income&quot; screen, enter the amount of <strong>Survivors Benefit</strong> income, if applicable.</td>
</tr>
</tbody>
</table>
Item: Business Income

Description: Within VITA's scope, Ohio does not tax Business Income reported on Fed Sch C.

Details and caveats: If Business Income is included on Federal 1040 Schedule1: Line3, then this income is to be included on Ohio Schedule IT-BUS: Line 2. If the amount is less than $250,000 (MFJ/Single), this income is not taxed by Ohio.

TaxSlayer: On the "Ohio Return" screen, select: Miscellneous Forms.
On the "Miscellaneous Forms" screen, select: Form OH-IT-BUS (Business Income Schedule)
On the "OH IT_BUS Menu" screen, select Add New
On the "IT-BUS Edit Menu" screen, for each Schedule C enter:

- **Business Name** (use the name used on Federal Sch C)
- **Ownership Percentage** (normally 100%)
- **Business is for:** (select TP or SP)
- **Profit or Loss from Business** (enter Sch C net profit)
Repeat for each Schedule C.

Note: While this income is not taxable, it is still included in the Ohio Modified AGI (MAGI) calculation.
Ohio Tax Law for VITA Sites

Item: Tax Exempt Interest

Description: Interest that is Tax Exempt at the Federal level, may or may not be exempt by Ohio.

Details and caveats: Per guidance from the brokerage statement or the Taxpayer, determine whether the (Federal) Tax Exempt Interest showing on Federal 1040 line 2a is subject to Ohio Income Tax. The usual situation relates to Municipal Bonds or Bond Funds - if the Bond is for an Ohio Municipality, then it is also exempt for Ohio; if not an Ohio Municipality, then it is taxable by Ohio. The Ohio Taxable amount is entered on OH Sch A, line 8. This adds it to Federal AGI.

TaxSlayer: On the Federal "Interest Income" screen, select the Edit Interest Items box, then on the "Taxable State Interest Item" screen: select State (Ohio); enter Owner; and enter Amount of interest taxable by Ohio.

Skip this action if none of the interest is taxable by Ohio.
Item: Health Care Expenses

Description: Several types of unreimbursed medical expenses are deductible.

Details and caveats: If the sum of unreimbursed medical expenses plus subsidized insurance premiums for Health, Dental and Vision exceeds 7.5% of Federal AGI, the excess portion is deductible. In addition, the cost of unsubsidized medical care insurance and long term care insurance is also deductible.

This deduction is entered on Ohio Schedule A - Adjustments line 35. The preparer needs to determine, with the Taxpayer's help, which of their insurance premiums are subsidized and which are unsubsidized.

Medicare insurance is considered subsidized. Medical insurance bought from the ACA exchange is considered unsubsidized, even if the TP received a subsidy. On a joint return, the TP and SP are to determine subsidized eligibility separately.

TaxSlayer: Fill in the Federal "Schedule A - Medical Deductions" screen, even if the Taxpayer will not itemize deductions on Federal Sch A.

TaxSlayer asks a prompt question about activating the Ohio Medical worksheet; select Yes. Then, select Yes to the initial question about completing the worksheet.

TaxSlayer carries all medical insurance premiums to the Ohio Unreimbursed Health Care Expenses Worksheet as unsubsidized (line 1).

-Edit "Line 1" by selecting Begin to remove any subsidized insurance premiums (e.g. Medicare) by entering a negative number in the Enter any NET adjustments box. The default amount is shown in the yellow box. Select Save.

-Edit "Line 4" by entering the amount of subsidized insurance premiums in the Enter...health insurance premiums... box. This is normally the same (now positive) amount just entered as a negative for Line 1.
Item: 529 Plan Contributions

Description: Ohio does not tax most contributions to Ohio's College Advantage 529 Savings Plan.

Details and caveats: Up to $4,000 per beneficiary per year can be used to reduce the Ohio Income Tax Base. Amounts exceeding $4,000 per beneficiary per year can be carried over to a future year.

This only applies to the Ohio 529 plan, not those for other states.

Adjustments may need to be made if a distribution is made from the plan and a 1099Q is received.

The qualified contribution amount is entered on Ohio Schedule A - Adjustments: Line 31. This subtracts it from Federal AGI.

TaxSlayer: On the "Ohio Subtractions from Income" screen, select Contributions to College Advantage 529 Savings, then, enter the amount of qualified contributions.
Item: Pell Grants

Description: Ohio does not tax some Pell Grants used to pay room and board.

Details and caveats: If part of the Pell Grant was used for room and board, and if it was federally taxable, then, that portion can be used to reduce the Ohio Income Tax Base. The qualified amount is entered on Ohio Schedule A - Adjustments: Line 32. This subtracts it from Federal AGI.

TaxSlayer: On the "Ohio Subtractions from Income" screen, select Pell/Ohio College Opportunity ... used to pay room and board then, enter the qualified amount that was federally taxed.
Item: Retirement Credit

Description: Many retirees qualify for the Ohio Retirement Income Credit.

Details and caveats: If retirement income has been shown on either Federal 1040 lines 4b or 4d and the income was due to retirement, and the income is part of the Ohio Income Tax base, and the MAGI less exemptions is less than $100,000, and there was no prior or current Lump Sum retirement credit taken, then, the Retirement Credit applies and is shown on Ohio Credits line 2. The amount of the Credit is based upon Ohio MAGI.

MAGI is Modified Adjusted Gross Income and is defined as:

Ohio gross income (Ohio IT 1040, line 3) plus Ohio business income deduction (Ohio Sch. A, line 11).

Note: Social Security, Railroad pensions, Military pensions, Survivor Benefits and Disability Benefits excluded from the Ohio Income Tax Base (see above items) do not apply to this Credit.

TaxSlayer: If retirement income (from pensions, annuities or IRAs) are contained on the Federal return, TaxSlayer asks a prompt question about the Retirement Credit. If appropriate, (see caveats above) answer Yes, then, in the total qualifying Retirement Income... box, enter the appropriate amount. (It may be all, or only a portion of, the amount shown in the yellow boxes as Federal Taxable Pension or IRA Income.)
Ohio Tax Law for VITA Sites

Item: Senior Citizen Credit

Description: Many seniors qualify for the Ohio Senior Citizen Credit

Details and caveats: If Taxpayer or Spouse is 65 or older,

and the MAGI less exemptions is less than $100,000,

and there was no prior or current lump sum distribution credit,

then, the Senior Citizen Credit applies and is shown on Ohio Credits line 4.

MAGI is Modified Adjusted Gross Income and is defined as:

Ohio gross income (Ohio IT 1040, line 3)

plus Ohio business income deduction (Ohio Sch. A, line 11).

Note: On a joint return, only one credit is allowed,
even if both TP and SP qualify.

TaxSlayer: The software handles this adjustment automatically.

No intervention by the preparer is needed; unless there was
a prior lump sum distribution credit.

If there was a prior lump sum credit, on the Ohio" Credits" screen:

select Nonrefundable Credits

then, on the "Nonbusiness Credits" screen, select "Yes" to the

Lump Sum Credit claimed in a Previous Year question.
Item: Child Care and Dependent Care Credit

Description: If Federal return includes Form 2441, Child Care and/or Dependent Care Credit, a similar Ohio Credit may apply.

Details and caveats: If the Federal credit was claimed, and the MAGI is less than $40,000, then, the Child Care and Dependent Care Credit applies.

Note: the income test is versus Ohio MAGI, not Ohio MAGI less exemptions. This is different than the income test for many other Ohio Credits.

MAGI is Modified Adjusted Gross Income and is defined as:

Ohio gross income (Ohio IT 1040, line 3)
plus Ohio business income deduction (Ohio Sch. A, line 11).

TaxSlayer: The software handles this adjustment automatically. No intervention by the preparer is needed.
Item: Exemption Credit

Description: A $20 Exemption Credit applies to many taxpayers.

Details and caveats: If the MAGI less exemptions is less than $30,000, then, the Exemption Credit applies for each person on the Tax Return.

MAGI is Modified Adjusted Gross Income and is defined as:
- Ohio gross income (Ohio IT 1040, line 3)
- plus Ohio business income deduction (Ohio Sch. A, line 11).

TaxSlayer: The software handles this credit automatically. No intervention by the preparer is needed.
Item: Joint Filing Credit

Description: If filing an MFJ return, a Joint Filing Credit may apply.

Details and caveats: If both the TP and SP have qualifying Ohio income, after Schedule A adjustments, then, the Joint Filing Credit applies.

Part 1: Qualifying income excludes: Social Security, RR pensions, Military pensions, interest, dividends, capital gains, royalties, rents and state and local refunds. Part 2: It also excludes Disability or Survivor benefits, or Medical expenses, that were excluded via an Ohio Schedule A – Adjustment, and excluded business income (Sch A, line 11).

TP and SP must each have at least $500 of qualifying income.

The amount of the credit is a graduated percentage based on "MAGI less exemptions". The higher the income, the lower the percentage. The maximum credit is $650 per return.

MAGI is Modified Adjusted Gross Income and is defined as:

Ohio gross income (Ohio IT 1040, line 3) plus Ohio business income deduction (Ohio Sch. A, line 11).

TaxSlayer: The software handles the "Part 1" calculation automatically. The "Part 2" adjustments need to be manually entered on On the Ohio "Credits" screen, select Joint Filing Credit then, enter the amount of "part 2" income that was excluded for each TP and SP in the additional Qualifying Income boxes by entering negative numbers.
<table>
<thead>
<tr>
<th>Item:</th>
<th>Earned Income Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description:</td>
<td>If Federal return includes the Earned Income Credit, a similar Ohio Credit may apply.</td>
</tr>
<tr>
<td>Details and caveats:</td>
<td>The Ohio Credit amount is 30% of the Federal Credit.</td>
</tr>
</tbody>
</table>

Unlike the Federal Credit, the Ohio credit is **not** refundable.

<table>
<thead>
<tr>
<th>TaxSlayer:</th>
<th>The software handles this credit automatically.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No intervention by the preparer is needed.</td>
</tr>
</tbody>
</table>
**Item:** Campaign Contribution Credit

**Description:**
If the TP or SP contributed money to an Ohio political campaign, a credit for that amount may be allowed.

**Details and caveats:**
A credit for the amount contributed, up to a maximum of $50/return ($100 Joint return) is allowed on Credits Line 8.

Note: this is only allowed for contributions to a State of Ohio office. It does not apply to national, nor county, nor local campaigns.

There are no MAGI limitations to receive this credit.

**TaxSlayer:**
On the Ohio "Credits" screen, select Nonrefundable Credits; then on the "Nonbusiness Credits" screen enter the amount of qualified contributions in the State Political Contributions Credit box.
Item: Ohio School District (SD) Income Tax - Pg 1

Description: If a TP lives in a School District which has a School District Income Tax, a School District tax return (SD-100) is filed at the same time as the TP’s Personal Ohio Income Tax return.

Details and caveats: Determine with the TP if they live in a School District that has a SD income tax. (Official list is in the OH 1040 Instructions booklet.)

If yes, further determine if it is:
- Traditional Tax Base SD filer; or
- Earned Income Tax Base SD filer.

(Again, official list is in the OH 1040 Instructions booklet.)

TaxSlayer: TaxSlayer asks a prompt question about taxable Ohio School Districts as soon as an Ohio address is entered in Basic Information.

If the Taxpayer or Spouse reside in a taxable district, select YES then select Complete SD-100 then select Add New then select County and School District Information then in "Select your County" box, select county of residence then in "Select your school district based on county selected" box, select school district name now, on the "Form SD-100 Edit Menu" screen, enter appropriate status in the "...filing status for SD-100" box confirm that all SD withholding appears on the "second state line" of each W-2; not on the "first state line"; and that only the 4-digit SD code is entered even if a name or abbreviation is shown on the W-2.

Return is now complete unless the TP or Spouse had self-employment income. If either did; continue to next page.
Ohio School District (SD) Income Tax - Pg 2

Those with SE income

If the Taxpayer or Spouse had self-employment (SE) income reported on their Federal return (Schedule 1, Line 3) then a manual entry may be needed to include this SE income on the School District return.

edit SD-100 by:

on the "Ohio Return" screen, select File Form SD-100,
on the "File Form SD 100" screen, select Complete SD-100,
on "Form SD-100" screen, select Edit for the school district

Traditional Income SD

TaxSlayer handles the addition of excluded Self Employment earnings automatically onto the SD-100.

But, it is best to confirm that SD-100 line 20 is equal to Fed 1040 Sch 1 line 3 on the printed forms.

Earned Income SD

on the "Form SD-100 Edit Menu" screen,
select Earned Income District (Schedule B)
on the "Earned Income District Schedule B" screen,
enter Federal Sch C income (Fed 1040 Sch 1: Line 3)
in the Enter net earnings from Self Employment box.
Confirm that SD-100 line 24 is equal to Fed 1040 line1
and that SD-100 line 25 is equal to Fed 1040 Sch 1 line 3 on the printed forms.
**Item:** Unpaid Use (Sales) Tax

**Description:** Any unpaid Ohio Sales tax (such as on some internet purchases) are to be paid with the TP's Ohio Income Tax.

**Details and caveats:** Determine with the TP the amount of such unpaid taxes.

The Ohio 1040 instruction booklet provides a worksheet to assist in the calculation.

This is shown on Ohio 1040 line 12.

**TaxSlayer:** On the "Ohio Return" page, select **Use Tax**.

On the "Use Tax" page, enter the appropriate amount.