

# General Information



## Do I have to **File** an Ohio Income Tax Return?

Every Ohio resident and part-year resident is subject to the Ohio income tax. Nonresidents not residing in a border state who earn wages in Ohio are also subject to Ohio tax. So is every nonresident who directly as a sole proprietor, or through a partnership, S corporation or a limited liability company earns or receives income from Ohio sources. There are some people who do not have to file an Ohio income tax return.

Generally, you **do not** have to file an Ohio return if . . .

- you are single, under age 65, AND your federal adjusted gross income is less than \$4,200 and you have no schedule A adjustments.
- you are single, age 65 or older, AND your federal adjusted gross income is less than \$8,600 and you have no schedule A adjustments.
- you are married, filing jointly, under age 65, AND your federal adjusted gross income is less than \$7,900 and you have no schedule A adjustments.
- you are married, filing jointly, age 65 or older, AND your federal adjusted gross income is less than \$11,250 and you have no schedule A adjustments.
- your only source of income is retirement income which is eligible for the Retirement Income Credit (line 46) AND the credit is the same or larger than your tax before credits (line 6).
- you are eligible for the senior citizen credit and your tax before credits (line 6) is \$50 or less.
- your exemption amount on line 4 is the same as or more than your Ohio adjusted gross income (line 3).



## Where and When do I file?

File on or before April 15, 2005 for calendar year 2004. Returns for other tax periods are due on the 15th day of the fourth month following the close of your taxable year. Mail your return to the address noted below.

If you are filing Form <b>IT 1040</b> and you are <b>including a payment</b> with your return, then please mail your return and payment <b>along with the Income Tax Payment Voucher</b> (Ohio Form IT 40P on page 37) to:	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
If you are filing Form <b>IT 1040</b> and you are <b>not including a payment</b> with your return, then please mail you return to:	Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
If you are filing Form <b>IT 1040EZ</b> and you are <b>including a payment</b> with your return, then please mail your return and payment along with the <b>Income Tax Payment Voucher</b> (Ohio Form IT 40P on page 37) to:	Ohio Department of Taxation P.O. Box 182850 Columbus, OH 43218-2850
If you are filing Form <b>IT 1040EZ</b> and you are <b>not including a payment</b> with your return, then please mail your return to:	Ohio Department of Taxation P.O. Box 182294 Columbus, OH 43218-2294
Any payment that is not made with your tax return should be accompanied by the <b>Income Tax Payment Voucher</b> (Ohio Form IT 40P on page 37) and mailed to:	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131



## What **Tax Records** do I need to keep?

Keep a copy of your completed income tax return. Also keep copies of any papers you used to prepare your return. Keep these records for at least 4 years from the later of the filing due date or the date you filed the return. Your tax return may be audited by the Ohio Department of Taxation. If your return is audited, you must be able to prove all claims and items listed on your return.



## Can **Dependent Children** claim themselves if they file their own tax return?

Yes! Ohio law differs from federal law. Ohio law permits dependents who are claimed on their parent's tax return to claim themselves on their own tax return.



## What if I want a **Receipt** to prove that I paid?

Your cancelled check or credit card statement may be used as proof of receipt of your tax payment. If you make payment with a money order, be sure to keep your copy for your records.