

Ohio

2009

TeleFile

Tax Filing
at Your
Fingertips!

Inside:

- ✓ Instructions
- ✓ Worksheets
- ✓ Payment Options
- ✓ Voter Registration Forms



**A Message From
Ohio Tax Commissioner
Richard A. Levin**

Dear Ohio Taxpayer:

Welcome to the TeleFile booklet, which contains easy-to-follow instructions on how to use a telephone to file your 2009 Ohio individual income tax return. To use TeleFile, there are some requirements. You must:

- have a touch-tone telephone;
- have nine or fewer W-2 forms;
- be an Ohio resident for all of 2009; AND
- be under 65 as of Dec. 31, 2009.

Please complete the simple checklist on page Tel-3 to determine the best filing method for you.

As you may be aware, state law was recently revised to maintain tax rates at 2008 levels. As a result, for 2009, state income tax rates will remain 16.8 percent lower than they were five years ago – a fact that underscores the importance of paperless filing methods such as TeleFile, which help reduce the state's processing costs.

If you have any questions or wish to consider filing your return over the Internet, visit our Web site at tax.ohio.gov. It's loaded with information and always available for you. On the Web site, you can e-mail us a question, obtain Ohio tax forms and instructions, or check on the status of your refund.

Sincerely,

Richard A. Levin
Ohio Tax Commissioner

Highlights for 2009

Tax Rate Freeze. Recently, state law was revised to maintain tax rates at 2008 levels. As a result, state income tax rates will remain 16.8 percent lower than they were five years ago.

Larger Personal Exemption. The personal and dependent income tax exemption increased to \$1,550 for the 2009 taxable year, up from \$1,500 for 2008.

Low Income Tax Credit. Taxpayers whose Ohio taxable income is \$10,000 or less are entitled to a tax credit that results in zero tax liability.



The Finder

**Do you know your Ohio
public school district name
and number?**

**Do you know if your Ohio
public school district has an
income tax?**

If you need to find the name
and number of your
Ohio public school district,
use **The Finder**.
Go to tax.ohio.gov.

The Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary

Important Note: The American Recovery and Reinvestment Act of 2009 may give you the break you are looking for. To obtain information on new federal legislation concerning tax benefits, credits and other information, visit www.irs.gov/Recovery.

TeleFile Qualifications and Adjustments/Credits Checklist

Do You Qualify for TeleFile?

	<u>Yes</u>	<u>No</u>
Do you have access to a touch-tone telephone?	<input type="checkbox"/>	<input type="checkbox"/>
Were you a resident of Ohio for all of 2009?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have nine or fewer W-2 forms?	<input type="checkbox"/>	<input type="checkbox"/>
Is your name and address on the mailing label correct?	<input type="checkbox"/>	<input type="checkbox"/>
Are you and your spouse, if filing jointly, under 65 as of Dec. 31, 2009?	<input type="checkbox"/>	<input type="checkbox"/>
Are withholdings on your W-2s your only payments made toward your taxes (no credit carryover or estimated tax payments)?	<input type="checkbox"/>	<input type="checkbox"/>
Is your federal adjusted gross income \$999,999 or less?	<input type="checkbox"/>	<input type="checkbox"/>
Are you filing between Jan. 11, 2010 and Dec. 1, 2010?	<input type="checkbox"/>	<input type="checkbox"/>
Check “Yes” if you do not have any adjustments or credits shown at right. Otherwise, check “No.”	<input type="checkbox"/>	<input type="checkbox"/>

If you answered **YES** to **all** of these questions, then Ohio **TeleFile may be for you**. Please read on to see how easy it is to TeleFile your return.

If you answered **NO** to **any** of the questions, you are **NOT eligible to TeleFile**. You must use Ohio I-File, Ohio eForms or IRS e-file to file electronically, or you must file a paper Ohio form IT 1040 or IT 1040EZ income tax return.

You should not TeleFile if...

- ▶ You are eligible for any Ohio form IT 1040, Schedule A adjustments **other than** the deduction for state and local income tax refunds that you reported on your federal income tax return. See below for a list of the most common adjustments; OR
- ▶ You are eligible for any credits other than the low income credit, the joint filing credit or the exemption credit.

Here's a list of the more commonly used adjustments and credits. For a complete list, please refer to the Ohio IT 1040 booklet at tax.ohio.gov.

- ▶ You received **interest and dividend income** (included in line 1) from obligations issued by the United States government or its possessions/territories that are exempt from Ohio tax by law, such as U.S. savings bonds (Series E, EE, H or I), Treasury notes and bills, and Sallie Maes.
- ▶ You received **disability and/or survivorship benefits**.
- ▶ You received **Social Security benefits and/or railroad retirement benefits and/or military retirement income**, which are included in your federal adjusted gross income.
- ▶ You received income from a **pension, retirement or profit-sharing plan**.
- ▶ You made contributions to the Ohio Tuition Trust Authority's **CollegeAdvantage Savings Plan**.
- ▶ You made payments that qualify for the federal **child care and/or dependent care credit** and your Ohio adjusted gross income is less than \$40,000.
- ▶ You made a **political contribution** to the campaign committee of a candidate for a statewide office.
- ▶ You had **unsubsidized health insurance premiums**, unreimbursed long-term care insurance premiums or excess medical expenses.
- ▶ You made payments to an **Ohio medical savings account**.

If you do **not** TeleFile, you must use Ohio I-File, Ohio eForms or IRS e-file to file electronically, or you must file a paper Ohio form IT 1040 to take full advantage of the adjustments and credits available to you.

Welcome to Ohio TeleFile!

What Is Ohio TeleFile?

The Ohio TeleFile system allows you to file your Ohio income tax return by telephone. It's a safe, accurate, fast, free and easy-to-use filing method. The entire process is completed on the telephone with no forms mailed to the Ohio Department of Taxation.

How Ohio TeleFile Works

You simply complete the TeleFile worksheet found on pages Tel-6 and Tel-7 and call the Ohio TeleFile system. When TeleFile accepts your return, you will receive a confirmation number that you will enter on the worksheet as proof that your return was successfully filed.

Ohio TeleFile Availability

The Ohio TeleFile system is available beginning Jan. 11, 2010. You may call the system 24 hours a day, seven days a week, until midnight Dec. 1, 2010. Our peak calling period is between 6:00 p.m. and 10:00 p.m. If you receive a busy signal, please try again. In most cases, TeleFile will answer on the first try. If you wait until April 15th to file, you may experience a lengthy delay due to the increased volume of calls we receive on that day.

Ohio TeleFile Refund or Payment

During your TeleFile call, the system will automatically calculate your refund or tax due amount.

- If you are entitled to a **refund**, you may elect to have your refund check deposited directly into your checking or savings account. If you choose the direct deposit option, you most likely will receive your refund in five to seven business days. See page Tel-7 for information on direct deposit of your tax refund.
- If you have a **tax due**, you may make your payment by using any one of the payment options listed on page Tel-11.

Check Your Mailing Label

Check the mailing label found on the back cover of this booklet to make sure that your name and address are correct. You cannot TeleFile if the information is incorrect. Instead, you must either file electronically or file a paper return (see the back cover of this booklet for optional filing methods).

Rounding Off to Whole Dollars

When completing the worksheet, you must round all figures to the nearest dollar. Decrease any amount under 50 cents to .00 and increase any amount 50 cents or more to the next highest dollar.

Are You Ready to TeleFile? It's as Easy as 1, 2, 3 . . .

Follow these **3** easy steps and you will be ready to TeleFile your return:

- 1** Did you meet **all** of the qualifications for TeleFile on page Tel-3?

If you answered **"Yes,"** you can TeleFile your return. Please go to Step 2.



If you answered **"No,"** **you cannot TeleFile this year.** Please consider other quick and easy electronic options listed on the back cover of this booklet.

- 2** Complete lines 1 through 12 of the TeleFile worksheet on pages Tel-6 and Tel-7 before calling.
- 3** Call TeleFile at 1-800-697-0440. This filing option is available 24 hours a day beginning Jan. 11, 2010 and ending Dec. 1, 2010.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Frequently Asked Questions

Why Should I TeleFile?

- It's safe and free! Your chance of making an error on the return and delaying your refund or receiving a billing notice are substantially reduced because electronic filing and payment methods are more accurate.
- Your privacy and security are assured and you receive confirmation that your return has been filed.
- It's available 24 hours a day.
- TeleFile is the quickest way to a fast refund!

Note: If you wait until April 15th to TeleFile, you can expect extended delays due to the volume of calls the system receives on that date.

What Calculations Does TeleFile Automatically Compute for Me?

TeleFile will calculate all exemption amounts and exemption credits and, if applicable, your joint filing credit. TeleFile will also calculate your Ohio tax and the amount of either your refund or the amount of tax you owe.

Is There Any Reason Why TeleFile Will Not Allow Me To File My Return?

Yes. If you enter information during your TeleFile call that we cannot verify, you will not be able to TeleFile your return. If you hang up before you receive your filing confirmation number, your return will not be accepted.

Do I Send in My TeleFile Worksheet or W-2s After I TeleFile?

No. Keep your worksheet and W-2s for four years with your other tax records.

After I TeleFiled, I Received Another W-2 Form or Discovered an Error on My Return. What Do I Do Now?

You cannot use TeleFile to amend your return. You must file an amended paper return, Ohio form IT 1040X. You can get

this form by visiting our Web site at tax.ohio.gov or by calling 1-800-282-1782.

TeleFile Told Me I Owe More Tax. How Do I Make a Payment?

See page Tel-11 for payment options.

Do I Owe Penalties and Interest?

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to file your Ohio income tax return by the due date or the extended due date.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do **not** pay the tax by April 15, 2010. However, this penalty does not apply if your total payments made by April 15, 2010 equal or exceed 90% of your total Ohio tax. Make any required payments electronically via our Web site at tax.ohio.gov or use Ohio form IT 40P on page Tel-11 in this booklet.

Interest is due on late-paid tax even if the IRS has granted you a filing extension. The year 2010 interest rate is 4%.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

What if I Need To Change an Answer While I Am Using TeleFile?

During your TeleFile call, TeleFile will ask you several questions. After you answer each question by using the numbers on your touch-tone phone, TeleFile will repeat your answer and ask you if the answer is correct. If you respond with a "No," you will have one more chance to give the correct answer. Once you respond with a "Yes" answer, you cannot go back and change the answer. However, if at anytime during the TeleFile call you realize that one of your earlier answers was wrong, just hang up and start again. Once you sign your return, your return has been filed and you must file an amended Ohio form IT 1040X to change it.

We Need YOUR Opinion!



The Ohio Department of Taxation is working hard to simplify the tax filing process for Ohio's taxpayers, but we can't do it alone. Your suggestions can make a difference and will assist us in improving our services to you, the state's taxpayers. To answer five simple questions:

- Visit our Web site at tax.ohio.gov. Click on "Contact Us" and scroll down to the Income Tax Survey; OR
- Call 1-800-925-0377.

Your suggestions will let us know what you are thinking and help us meet your needs. We appreciate your time and assistance.

2009 Ohio Income Tax TeleFile Worksheet

Retain for your records.
DO NOT MAIL!

Note: TeleFile may not be for you. Please read the information on page Tel-3.

Place label here.
(If any information on this label is incorrect, you **cannot** TeleFile.)

Fill in your Social Security number:

Your Social Security number

--	--	--	--	--	--	--	--

Spouse's SSN if filing jointly

--	--	--	--	--	--	--	--

Fill in Lines 1-6

1. Enter your **Ohio filing status**, which must be the same as your federal filing status. If you check box (2), either **both** names must be on the label or you must call 1-800-282-1780 to obtain your taxpayer identification number (TIN). If you check box (1) or (3), only **your name** needs to be on the label.

(1) <input type="checkbox"/>	Single or head of household or qualifying widow(er)
(2) <input type="checkbox"/>	Married filing jointly
(3) <input type="checkbox"/>	Married filing separately
2. Do you want \$1 of your tax to go to the **Ohio Political Party Fund**? Yes No
 If joint return, does your spouse want \$1 to go to this fund? Yes No
- Note:** Checking "Yes" will not increase your tax or decrease your refund.
3. Enter the amount of your **2009 federal adjusted gross income** from IRS form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 (cannot exceed \$999,999). _____ 00
4. **If you filed 2009 IRS form 1040A or 1040EZ, enter -0- on this line because you are not entitled to this deduction.** However, if you filed a 2009 IRS form 1040, enter here the amount from line 10 of that return. If line 10 is blank, enter -0-. _____ 00
5. Enter the number of **dependents**, other than yourself and spouse, that you claimed on your IRS income tax return. If none, enter -0-. _____
6. Enter the amount of **unpaid sales/use tax** that you owe from **line e** of the use tax worksheet on page Tel-14. If none, enter -0-. _____ 00

Provide W-2 Information

7. **Please read the W-2 instructions on page Tel-8 before completing this part.** Enter your total number of **W-2 forms**. If you have more than **nine** W-2s, you **cannot** TeleFile your return. _____

Round all dollar amounts to the nearest dollar (**do not include cents**).

	8. Employer I.D. number (box b, not box 15)	9. State wages, tips, etc. (box 16)	10. Ohio income tax withheld (box 17, not box 2)	11. Indicate whether your W-2 or spouse's W-2
1st W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
2nd W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
3rd W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
4th W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
5th W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
6th W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
7th W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
8th W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's
9th W-2	_____	_____ 00	_____ 00	<input type="checkbox"/> Yours <input type="checkbox"/> Spouse's



Be sure that you entered on line 8 the employer I.D. number appearing in box (b) of your W-2. Do not enter the I.D. number appearing in box 15. Also, be sure that you entered on line 10 the amount of your Ohio income tax withheld appearing in box 17 of your W-2. Do not enter the amount of the federal income tax withheld appearing in box 2. If box 15 on any of your W-2 forms shows a state other than OHIO or OH, you cannot TeleFile.

TeleFile Worksheet Line-by-Line Instructions

Mailing Label

Before you can TeleFile, you need to verify the information contained on your mailing label (see sample label below).

- If your name, spouse's name (if applicable) or address is incorrect, **you cannot TeleFile**. You must either file electronically or file a paper return.

If all of the information on the mailing label is **correct**, peel it off and place it in the space provided at the top of the TeleFile worksheet on page Tel-6.

Social Security Numbers

Enter your Social Security number (and your spouse's, if filing jointly) on this line. **Note:** Your Social Security number is no longer printed on your mailing label. Therefore, please make sure that you enter the correct Social Security number when TeleFiling your return.

Line 1 – Filing Status

Enter your Ohio filing status, which must be the same as your federal filing status. If you check box (2), either **both** names must be on the label or you must call 1-800-282-1780 to obtain your taxpayer identification number (TIN). Write that number after your name on your mailing label. If you check box (1) or (3), only **your name** needs to be on the mailing label.

Line 2 – Political Party Fund Donation

TeleFile will ask you if you wish to designate \$1 (if filing jointly, \$1 for your spouse, also) to the Ohio Political Party Fund. **Note:** Checking "Yes" will not increase your tax or decrease your refund.

Line 3 – Federal Adjusted Gross Income

Enter your 2009 federal adjusted gross income from IRS form 1040, line 37; 1040A, line 21; or 1040EZ, line 4.

Line 4 – State and Local Income Tax Refund Deduction

Did you file a 2009 IRS form 1040A or 1040EZ? If yes, write -0- on line 4 of the TeleFile worksheet. You do not qualify for this deduction. If you filed an IRS form 1040, then you

may be eligible for the state or local income tax refund deduction. Go to line 10 of your 2009 IRS form 1040 and enter this amount on line 4 of the TeleFile worksheet. If line 10 is blank, enter -0.

Line 5 – Dependents

Enter the number of dependents, other than yourself or your spouse, that you claimed on your federal income tax return. If none, enter -0-.

Line 6 – Unpaid Sales/Use Tax

Complete the use tax worksheet on page Tel-14 to determine if you owe any tax on your out-of-state purchases. A detailed explanation of the sales/use tax can be found on page Tel-13.

Note: If you report Ohio use tax on your income tax return, any unpaid portion of the total tax computed by TeleFile, line 13(c), is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report the use tax on line 6 of the TeleFile worksheet.

Line 7 – W-2 Forms (Wage and Tax Statements)

Enter your total number of W-2 forms. If you have more than nine, you **cannot** TeleFile. However, you can still use one of the other quick and easy electronic filing methods listed on the back cover of this booklet.

Lines 8, 9, 10 and 11 – Your W-2 Data

TeleFile will ask you to enter important tax information from each of your W-2s. To do this, you will need to refer to lines 8-11 on page Tel-6. The sample W-2 on page Tel-9 indicates the location of the information that TeleFile will ask you to enter from each of your W-2s. Please make sure you have received **all** of your W-2s before calling.

Note: If you did not receive your W-2 from your employer, you cannot use Ohio TeleFile, I-File or eForms. Instead, you will have to file a paper Ohio form IT 1040 or IT 1040EZ.

Sample Mailing Label

Ohio income tax reference number

Two names indicate you may file jointly

Your name and address

Your ZIP code and the mailbag number presort designation

Postal service local delivery route within your ZIP code. This is not always present.

School district number

Sequence number

1234-5678-9012

CAR-RT SORT **CR001

SD 2104

1234

KENNETH L. SMITH (TIN 12)

SUSAN B. SMITH (TIN 34)

300 PARK WAY

HOMETOWN OH 45300-3253

Line 12 – Tax Refund and Tax Due

We encourage you to take advantage of the direct deposit option for refunds or the electronic check option for taxes due during your TeleFile call. To do so, you must complete the banking information on line 12 on page Tel-7 before you call TeleFile. **Note:** Selecting either the refund direct deposit or electronic check payment method is optional.

- **Tax Refund (Direct Deposit)** – If TeleFile calculates a **refund**, take advantage of the direct deposit option and have your refund deposited directly into your bank account. If you choose the direct deposit option, you most likely will receive your refund in five to seven business days. Please complete line 12 on page Tel-7 if you want your refund deposited directly into your bank account. If you do not request direct deposit of your refund, we will mail a paper check to the address shown on your mailing label.



Please make sure that the address is correct. If the address is incorrect, the post office may return your paper check to us as “undeliverable.”

- **Tax Due (Electronic Check)** – If TeleFile calculates a **tax due**, you may electronically transfer money (electronic check) from your checking or savings account to pay the balance of the tax you owe. This eliminates the need to write a paper check. Payment may be delayed until the payment deadline of April 15, 2010. TeleFile will ask you to enter the date you want the electronic funds transfer to take place. Please complete line 12 on page Tel-7 if you want to pay your tax due by electronic check.
- **Tax Due (Credit Card)** – See page Tel-12.

Line 13 – Now You’re Ready To TeleFile

Once you have completed lines 1-12 on pages Tel-6 and Tel-7, you are ready to TeleFile your return. **Call 1-800-697-0440** (phone lines are busiest between 6:00 p.m. and 10:00 p.m.). TeleFile will ask you to enter the information from lines 1-12 from the TeleFile worksheet on pages Tel-6 and Tel-7.

Based on the information you provided on lines 1-11, TeleFile will compute your tax and determine if you have a refund or tax due. During your TeleFile call, TeleFile will tell you the information to enter on lines 13a-g on page Tel-7.

Line 13d – Donations

If TeleFile calculated a refund for you, TeleFile will ask if you want to donate any of your refund to any of the funds described on this page and Tel-10. If you elect to make a donation, TeleFile will automatically reduce your refund by the amount of the donation(s). If you decide to donate, this decision is **final**. You cannot change your mind and ask for your donation(s) to be refunded once you have TeleFiled your return.

- **d (1) – Military Injury Relief Fund** – A donation to this fund will be used to provide grants to individuals injured while in active service as a member of the United States armed forces while serving under Operation Iraqi Freedom or Operation Enduring Freedom.
- **d (2) – Nature Preserves/Scenic Rivers** – A donation to this fund will be used for the preservation of Ohio’s nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio’s endangered

Sample W-2 for Worksheet Lines 8-11

Box b – Enter the federal employer identification number in column 8 of the worksheet.

Box e – Verify name and check appropriate box in column 11 of the worksheet.

Box 16 – Enter your state wages, tips, etc., in column 9 of the worksheet.

Box 17 – Enter your state income tax withholding in column 10 of the worksheet.

Box 15 – If this shows a state other than OHIO or OH, **you cannot TeleFile.**

a Control number		OMB No. 1545-0008	
b Employer identification number XX-XXXXXX		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
d Employee's social security number		7 Social security tips	8 Allocated tips
		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name		11 Nonqualified plans	12a
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third party sick pay <input type="checkbox"/>	12b
f Employee's address and ZIP code		14 Other	12c
			12d
15 State Employer's state ID number OH	16 State wages, tips, etc. \$ XX,XXX.XX	17 State income tax \$ XXX.XX	18 Local wages, tips, etc.
			19 Local income tax
			20 Locality name

Form **W-2** Wage and Tax Statement

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

2009

Department of the Treasury—Internal Revenue Service

species, as well as preserves high-quality natural areas and streams.

- **d (3) – Wildlife Species/Endangered Wildlife** – A donation to this fund will help all of Ohio’s wildlife. The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species, including peregrine falcons, bald eagles and snowshoe hares. Your generous donation will continue to help support Ohio’s native wildlife, a natural treasure!

If you do not have an overpayment but you still want to donate, you may do so by writing a check.

If you want to donate to the Military Injury Relief Fund, make your check payable to Ohio Treasurer of State (ODJFS) and mail to:

Ohio Department of Job and Family Services
Military Injury Relief Fund
P.O. Box 182367
Columbus, OH 43218-2367

If you want to donate to natural areas or wildlife conservation, make your check payable to either the “Natural Areas and Preserves Special Account” (nature preserves) or the “Nongame and Endangered Wildlife Special Account” (wildlife conservation) and mail it to:

Ohio Department of Natural Resources
Deputy Directors’ Office
2045 Morse Road, Building D-3
Columbus, OH 43229-6693

Line 13e – Amount of Your Tax Refund After Donations

If TeleFile calculates a refund for you on line 13e, you have the option of either receiving a paper check or requesting that the refund be deposited directly into your checking or savings account. If you choose the direct deposit option, you most likely will receive your refund in five to seven business days.

Please complete line 12 of the TeleFile worksheet if you wish to use the direct deposit option. If you do not use direct

deposit, a paper check will be mailed to the address printed on your mailing label. Please make sure that this address is correct or the post office will return your paper check to us as “undeliverable.”

Line 13f – Amount You Owe

If TeleFile calculates a tax due for you on line 13f, you may make a payment by check or money order, credit card or electronic check. You are not required to submit your payment on the same date as your TeleFile call, however, your payment must be postmarked by April 15, 2010 to avoid penalty and interest charges.

- **Paper Check or Money Order.** If you elect to pay by paper check or money order, you must complete and enclose Ohio form IT 40P, Income Tax Payment Voucher (see page Tel-11). **Do not send cash.** Make your check payable to Ohio Treasurer of State and write your Social Security number and taxable year on the check. Then place the check on top of the payment voucher (do **not** staple).
- **Credit Card.** See page Tel-12 for credit card payment instructions.
- **Electronic Check.** You may electronically transfer money from your checking or savings account to pay the balance of the tax you owe. If you pay your tax due with an electronic check, TeleFile will provide you with a 15-digit electronic check confirmation number. Please see page Tel-11 for more information on this payment option.

Line 13g – Signature and Confirmation Number

TeleFile will tell you how to sign your return. TeleFile will then assign you a 10-digit confirmation number. This filing confirmation number is different from the 15-digit electronic check confirmation number discussed above. Do not hang up before signing your return or your return will not be filed. Enter the confirmation number in the space provided **and keep the TeleFile worksheet for your records.**

IMPORTANT: Do not mail the TeleFile worksheet or W-2s to the Ohio Department of Taxation.

Pay Your Taxes by Credit Card



You may use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your personal income taxes. You may make the credit card payments either by visiting tax.ohio.gov and clicking on the “**Make a Payment**” link or by calling **1-800-2PAY-TAX** (1-800-272-9829).

Whether you visit our Web site or pay by telephone, Official Payments Corporation will provide the credit card services. Official Payments Corporation charges a convenience fee equal to 2.5% (or \$1, whichever is greater) of the amount of the transaction. Official Payments Corporation will bill your credit card account for this convenience fee. **The state of Ohio does not receive any portion of this fee.**

When will my payment be posted? Your payment will be effective the date you charge it.

What happens if I change my mind? If you pay your tax liability by credit card and you subsequently reverse the credit card transaction, you may be subject to penalties, interest and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

Whom should I call if I have a problem with my credit card payment? Call Official Payments Corporation toll-free at 1-866-621-4109.

How do I use my credit card and my telephone to pay my Ohio income tax? Once you have determined how much you owe (see Tel-7, line 13f), follow the steps below:

- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829. When prompted, enter the Ohio jurisdiction code, 6446.

How do I use my credit card and the Internet to pay my Ohio income tax? Once you have determined how much you owe (see Tel-7, line 13f), follow the steps below:

- ✓ Complete lines 1 through 10 on this page (optional);
- ✓ Go to www.officialpayments.com. Select “**State Payments**” and enter the Ohio jurisdiction code, 6446. Or you may visit our Web site at tax.ohio.gov. Select “**Make a Payment**” and click on ePayments.

Note: If you did not previously register to pay electronically through the department’s Web site, click on the “**Register Now**” link and follow the instructions.

When paying by credit card, please complete the following worksheet before contacting Official Payments Corporation.

1. Amount you are paying (round to the nearest whole dollar)

\$, .

2. Your Social Security number

3. The first three letters of your last name

4. Your spouse’s Social Security number (only if joint return)

5. The first three letters of your spouse’s last name (only if joint return)

6. The taxable year for which you are paying

7. Telephone number

() -

8. Your credit card number

9. Credit card expiration date (MM/YY)

/

10. ZIP code for the address where your credit card bills are sent

11. At the end of your call or Internet visit, you will be given a payment confirmation number. Write it here and keep it for your records.

Keep this page for your records.

Unpaid Sales/Use Tax Explanation and Instructions

TIP: Line 6 of the TeleFile worksheet on page Tel-6 will be -0- if you made no catalog, Internet or out-of-state purchases. If you do have catalog, Internet or out-of-state purchases, many out-of-state retailers already collect sales/use tax on your purchase. Your receipt will show it as a sales tax amount. If the retailer charges you sales tax on your purchase, you do **not** have to use the Ohio income tax return to pay additional use tax to Ohio. Use line 6 on page Tel-6 to report your Ohio sales/use tax for those purchases on which you did **not** pay any state sales tax to the out-of-state retailer at the time you made your purchase.

Use line 6 on page Tel-6 to report the amount of unpaid sales/use tax (if any) on out-of-state or out-of-country purchases that you may have made (for example, Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and for which you paid **no** sales tax on that purchase(s). **Please complete the use tax worksheet on page Tel-14 of these instructions to determine if you owe this tax.**

Ohio's Use Tax

Ohio's use tax has been part of our tax laws since 1936. The use tax rate is equal to the sales tax rate in your county. Every state with a sales tax also has a companion use tax. The use tax laws were passed to eliminate the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect Ohio sales tax.

Who Benefits From the Tax?

- ✓ **You and Our Schools:** One-third of Ohio's sales and use tax supports our elementary and secondary schools. The remaining two-thirds pays for state services – higher education, parks, public safety, etc.
- ✓ **County Governments and Transit Authorities:** The sales and use tax is the largest source of financing for the local criminal justice system and public transportation systems.
- ✓ **Ohio Retailers:** The use tax protects Ohio jobs and helps Ohio retailers by keeping prices competitive with out-of-state merchants who don't collect sales tax.

Can You Give Me an Example?

If, while you are an Ohio resident, you buy a taxable item or service from an out-of-state retailer and pay no sales tax, Ohio requires you to pay the Ohio use tax. The use tax applies when you buy from catalog or Internet retailers. The use tax rate is equal to the sales tax rate in your county.

Example: Rita lives in Tuscarawas County. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125. The catalog company collects no sales tax. Rita is liable for paying Ohio's use tax:

Taxable purchase: \$125

Ohio + Tuscarawas County use tax rate = 6.5%

Use tax: $\$125 \times .065 = \8.13

Round this \$8.13 use tax amount to the nearest whole dollar: \$8

Rita would enter **\$8** on line 6 of the TeleFile worksheet on page Tel-6.

What if I Have Already Paid Tax on My Out-of-State Purchase?

If you previously paid to another state sales tax on the purchase or if you have previously paid your Ohio use tax by filing Ohio form VP USE, then you do not have to report on line 6 of the TeleFile worksheet any use tax on that purchase.

I Owe Ohio Use Tax – How Do I Pay It?

You may pay your use tax when you file your Ohio income tax return. Complete the worksheet on page Tel-14 of these instructions and carry the amount reported on **line e** of the use tax worksheet to line 6 of the TeleFile worksheet on page Tel-6.

If you do not have to file an Ohio income tax return, but you owe Ohio use tax, file Ohio form VP USE to pay the tax. This form is available on our Web site at **tax.ohio.gov**.

Worksheet to Calculate Use Tax for Ohio TeleFile, Line 6

If during 2009 you made any out-of-state purchase of goods or services that you used, stored or consumed in Ohio (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax in any state on that purchase, you are required to complete this worksheet to determine the Ohio use tax that you owe on that purchase. Please complete the following worksheet to determine if you owe any Ohio use tax (which is the Ohio sales tax on your out-of-state purchase). For additional information, see page Tel-13 of these instructions.

a. During 2009 did you make any of the purchases described above? <input type="checkbox"/> No – STOP – You do not need to report on your Ohio income tax return any Ohio use tax. Enter -0- on line e below and on line 6 of the TeleFile worksheet on page Tel-6. <input type="checkbox"/> Yes – Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).	
b. Did the retailer charge you sales tax (Ohio or any other state) on your out-of-state purchase(s)? <input type="checkbox"/> Yes – STOP – You do not owe any Ohio use tax. Enter -0- on line e below and on line 6 of the TeleFile worksheet on page Tel-6. <input type="checkbox"/> No – You owe Ohio use tax on your purchase(s). Complete lines c, d and e of this worksheet.	
c. Enter the total of your out-of-state purchases on which you paid no sales tax and no Ohio use tax.	\$.00
d. Enter your county use tax rate. Please use the decimal rates below to calculate your use tax.	X . _ _ _ _
e. Multiply line c by line d. This is the amount of Ohio use tax that you owe on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 6 of the TeleFile worksheet on page Tel-6. This amount is part of your income tax liability.	\$.00

County Sales and Use Tax Rates

State and county sales and use tax rates changed during the year. The following chart reflects sales and use tax rates in effect on Oct. 1, 2009. You may visit our Web site at tax.ohio.gov for specific tax rates in effect at the time of your purchase.

County	Rate		County	Rate		County	Rate	
	Decimal	Percent		Decimal	Percent		Decimal	Percent
Adams	.0700	7.00%	Hamilton	.0650	6.50%	Noble	.0700	7.00%
Allen	.0650	6.50%	Hancock	.0675	6.75%	Ottawa	.0650	6.50%
Ashland	.0675	6.75%	Hardin	.0700	7.00%	Paulding	.0700	7.00%
Ashtabula	.0650	6.50%	Harrison	.0700	7.00%	Perry	.0650	6.50%
Athens	.0675	6.75%	Henry	.0700	7.00%	Pickaway	.0700	7.00%
Auglaize	.0700	7.00%	Highland	.0700	7.00%	Pike	.0700	7.00%
Belmont	.0700	7.00%	Hocking	.0675	6.75%	Portage	.0675	6.75%
Brown	.0675	6.75%	Holmes	.0650	6.50%	Preble	.0700	7.00%
Butler	.0625	6.25%	Huron	.0700	7.00%	Putnam	.0700	7.00%
Carroll	.0650	6.50%	Jackson	.0700	7.00%	Richland	.0675	6.75%
Champaign	.0700	7.00%	Jefferson	.0700	7.00%	Ross	.0700	7.00%
Clark	.0700	7.00%	Knox	.0650	6.50%	Sandusky	.0675	6.75%
Clermont	.0650	6.50%	Lake	.0625	6.25%	Scioto	.0700	7.00%
Clinton	.0700	7.00%	Lawrence	.0700	7.00%	Seneca	.0700	7.00%
Columbiana	.0700	7.00%	Licking	.0700	7.00%	Shelby	.0700	7.00%
Coshocton	.0700	7.00%	Logan	.0700	7.00%	Stark	.0650	6.50%
Crawford	.0700	7.00%	Lorain	.0675	6.75%	Summit	.0650	6.50%
Cuyahoga	.0775	7.75%	Lucas	.0675	6.75%	Trumbull	.0650	6.50%
Darke	.0700	7.00%	Madison	.0675	6.75%	Tuscarawas	.0650	6.50%
Defiance	.0650	6.50%	Mahoning	.0675	6.75%	Union	.0675	6.75%
Delaware	.0675	6.75%	Marion	.0650	6.50%	Van Wert	.0700	7.00%
Erie	.0650	6.50%	Medina	.0650	6.50%	Vinton	.0700	7.00%
Fairfield	.0625	6.25%	Meigs	.0650	6.50%	Warren	.0650	6.50%
Fayette	.0700	7.00%	Mercer	.0700	7.00%	Washington	.0700	7.00%
Franklin	.0675	6.75%	Miami	.0675	6.75%	Wayne	.0625	6.25%
Fulton	.0650	6.50%	Monroe	.0650	6.50%	Williams	.0700	7.00%
Gallia	.0675	6.75%	Montgomery	.0700	7.00%	Wood	.0650	6.50%
Geauga	.0650	6.50%	Morgan	.0700	7.00%	Wyandot	.0700	7.00%
Greene	.0650	6.50%	Morrow	.0700	7.00%			
Guernsey	.0700	7.00%	Muskingum	.0700	7.00%			

Taxpayer Assistance

By Internet



Ohio Department of Taxation Web Site – tax.ohio.gov

Tax Forms Frequently Asked Questions
Instructions Refund Status
Information Releases E-mail Us

By Phone



Toll-Free Telephone Numbers

Toll-Free 24-Hour Refund Hotline 1-800-282-1784
Toll-Free Form Requests 1-800-282-1782
Toll-Free Tax Questions 1-800-282-1780

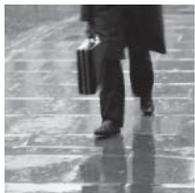
Written



Ohio Department of Taxation Taxpayer Services Mailing Address

Ohio Department of Taxation
Taxpayer Services Division
P.O. Box 182382
Columbus, Ohio 43218-2382

Walk-in



Ohio Department of Taxation Taxpayer Service Locations

Taxpayer Service Center Hours
Office hours: 8:00 a.m. – 5:00 p.m.
Monday through Friday
See location listing at right.

Ohio Department of Taxation Taxpayer Service Centers

Akron Taxpayer Service Center
161 S. High St., Suite 501
Akron, OH 44308-1600

Cincinnati Taxpayer Service Center
900 Dalton Ave. at W. 8th St.
Cincinnati, OH 45203-1171

Cleveland Taxpayer Service Center
615 W. Superior Ave.
Fifth Floor, Suite 570
Cleveland, OH 44113-1891

Columbus Taxpayer Service Center
4485 Northland Ridge Blvd., 1st Floor
Columbus, OH 43229

Dayton Taxpayer Service Center
Centre City Offices
40 S. Main St., Suite 500
Dayton, OH 45402-2068

Toledo Taxpayer Service Center
One Government Center, Suite 1400
Toledo, OH 43604-2232

Youngstown Taxpayer Service Center
242 Federal Plaza West, Suite 402
Youngstown, OH 44503-1294

Zanesville Taxpayer Service Center
601 Underwood St.
Zanesville, OH 43701-3786

Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents will be available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended until 7 p.m. between April 5, 2010 and April 15, 2010.

For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only: Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help older, disabled, low-income and non-English-speaking people fill in their state and federal returns. For locations in your area, call the IRS at 1-800-829-1040. If you received an Ohio and/or federal income tax package in the mail, take them with you when you go for assistance.

Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically

Ohio I-File

Use your computer to file your Ohio individual and school district income tax returns.

Ohio I-File guides you through a series of questions and information requests. I-File computes your refund or balance due and electronically submits the tax information. **Using this service is free.** See tax.ohio.gov.



Ohio eForms

Use your computer to fill out your return electronically.

Ohio eForms will display an Ohio income tax return form on your computer screen. You fill in the lines on the return that apply to you. eForms does most of the math calculations and figures the tax for you. **Use Ohio eForms – it's free!** See tax.ohio.gov.

IRS e-file

Use your tax software to file your tax returns or ask your tax preparer for assistance.

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program that you purchased or you can have your return prepared and transmitted by an authorized tax professional. More information is available at www.irs.gov.

Ohio TeleFile

If you received an Ohio TeleFile booklet in the mail, you may qualify to TeleFile your return. Fill out the simple TeleFile worksheet, then use a touch-tone phone to file your return.

Pay by Electronic Check or Credit Card

Pay your tax due for your 2009 Ohio income tax return by using an **electronic check or credit card**. Find out how on page Tel-11.

Direct Deposit Your Refund

Speed up your refund by taking advantage of the **direct deposit refund** option. This is available only to taxpayers who file using one of the four electronic filing options listed above.