

**Estimating Tax Liability**





10

8c

9

Notes:

* Line 8c- Income tax liability before credits-
	+ This is the amount of Ohio Income Tax owed
* Line 9- Ohio nonrefundable credits
	+ Includes amount donated to ASF
	+ Maximum amount is $750 for individuals or $1,500 for married couples filing jointly, where each spouse gives $750
	+ This amount cannot be greater than line 8c
	+ This amount is subtracted from the amount on line 8c
* Line 10- Tax liability after nonrefundable credits
	+ Ohio Income Tax owed after subtracting nonrefundable credits
	+ Cannot be less than $0 (e.g., if line 8c is $500, the maximum amount for line 9 is $500)