

Do not use staples. Use only black ink and UPPERCASE letters.



Department of Taxation Rev. 9/16

2016 Ohio IT 1040 Individual Income Tax Return



16000102

Note: This form encompasses the IT 1040, IT 1040EZ and amended IT 1040X.

Is this an amended return? Yes No If yes, include Ohio IT RE (do not include a copy of the previously filed return)

Is this a Net Operating Loss (NOL) carryback? Yes No If yes, include Schedule IT NOL

Taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased Enter school district # for this return (see instructions). SD#

First name M.I. Last name

Spouse's first name (only if married filing jointly) M.I. Last name

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

City State ZIP code Ohio county (first four letters)

Home address (if different from mailing address) - do NOT include city or state ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

Ohio Residency Status - Check applicable box Full-year resident Part-year resident Nonresident Indicate state

Check applicable box for spouse (only if married filing jointly) Full-year resident Part-year resident Nonresident Indicate state

Ohio Political Party Fund Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund?

Filing Status - Check one (as reported on federal income tax return, with limited exceptions - see instructions)

Single, head of household or qualifying widow(er) Married filing jointly Married filing separately

Did you file the federal extension 4868?

Is someone else claiming you or your spouse (if joint return) as a dependent? If yes, enter "0" on line 4.

Table with 7 rows and 4 columns for tax calculations: 1. Federal adjusted gross income, 2a. Additions to federal adjusted gross income, 2b. Deductions from federal adjusted gross income, 3. Ohio adjusted gross income, 4. Personal and dependent exemption deduction, 5. Ohio income tax base, 6. Taxable business income, 7. Line 5 minus line 6.

Include your federal income tax return if line 1 of this return is -0- or negative.

Do not write in this area; for department use only.

Postmark date Code



2016 Ohio Schedule A

Income Adjustments – Additions and Deductions

SSN of primary filer



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Additions

(add income items only to the extent not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends.....	1.							0	0
2. Certain Ohio pass-through entity and financial institutions taxes paid	2.							0	0
3. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account.....	3.							0	0
4. Losses from sale or disposition of Ohio public obligations.....	4.							0	0
5. Nonmedical withdrawals from a medical savings account	5.							0	0
6. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	6.							0	0

Federal

7. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....	7.							0	0
8. Federal interest and dividends subject to state taxation	8.							0	0
9. Miscellaneous federal income tax additions.....	9.							0	0
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a	10.							0	0

Deductions

(deduct income items only to the extent included on Ohio IT 1040, line 1)

11. Business income deduction (include Ohio Schedule IT BUS, line 11)	11.							0	0
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.							0	0
13. State or municipal income tax overpayments shown on the federal 1040, line 10.....	13.							0	0
14. Qualifying Social Security benefits and certain railroad retirement benefits	14.							0	0
15. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio; or income from a transfer agreement	15.							0	0
16. Amounts contributed to an individual development account	16.							0	0
17. Amounts contributed to STABLE account: Ohio's ABLE Plan	17.							0	0

Federal

18. Federal interest and dividends exempt from state taxation.....	18.							0	0
19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....	19.							0	0
20. Refund or reimbursements shown on the federal 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	20.							0	0
21. Repayment of income reported in a prior year	21.							0	0
22. Wage expense not deducted due to claiming the federal work opportunity tax credit.....	22.							0	0
23. Miscellaneous federal income tax deductions.....	23.							0	0



2016 Ohio Schedule A

Income Adjustments – Additions and Deductions

SSN of primary filer



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Uniformed Services

24. Military pay for Ohio residents received while the military member was stationed outside Ohio	24.									0	0
25. Certain income earned by military nonresidents and civilian nonresident spouses	25.									0	0
26. Uniformed services retirement income	26.									0	0
27. Military injury relief fund	27.									0	0
28. Certain Ohio National Guard reimbursements and benefits	28.									0	0

Education

29. Ohio 529 contributions, tuition credit purchases	29.									0	0
30. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	30.									0	0

Medical

31. Disability and survivorship benefits (do not include pension continuation benefits)	31.									0	0
32. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet)	32.									0	0
33. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet)	33.									0	0
34. Qualified organ donor expenses (maximum \$10,000 per taxpayer)	34.									0	0
35. Total deductions (add lines 11 through 34 ONLY). Enter here and on Ohio IT 1040, line 2b	35.									0	0



2016 Ohio Schedule IT BUS

Business Income



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Include on this Ohio Schedule IT BUS any income included in federal adjusted gross income that constitutes business income. See Ohio Revised Code (R.C.) section 5747.01(B). On page 2 of this schedule, list the sources of business income and your ownership percentage. Include the Ohio Schedule IT BUS with Ohio IT 1040 if filing by paper (see instructions if filing electronically).

SSN of primary filer

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Check to indicate which taxpayer earned this income:

Primary Spouse

Part 1 – Business Income From IRS Schedules

Note: Do not include amounts listed on these IRS schedules that are nonbusiness income. See R.C. 5747.01(C). If the amount on a line is negative, place a negative sign (“-”) in the box provided.

1. Schedule B – Interest and Ordinary Dividends	1.									0	0
2. Schedule C – Profit or Loss From Business (Sole Proprietorship)	<input type="checkbox"/> ... 2.									0	0
3. Schedule D – Capital Gains and Losses.....	<input type="checkbox"/> ... 3.									0	0
4. Schedule E – Supplemental Income and Loss	<input type="checkbox"/> ... 4.									0	0
5. Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest. Note: Reciprocity agreements do not apply.....	5.									0	0
6. Schedule F – Profit or Loss From Farming	<input type="checkbox"/> ... 6.									0	0
7. Other items of income and gain separately stated on the federal Schedule K-1, gains and/or losses reported on the federal 4797 and miscellaneous federal income tax adjustments, if any	<input type="checkbox"/> ... 7.									0	0
8. Total of business income (add lines 1 through 7).....	<input type="checkbox"/> ... 8.									0	0

Part 2 – Business Income Deduction

9. All business income (enter the lesser of line 8 above or Ohio IT 1040, line 1). If -0- or negative, stop here and do not complete Part 3	<input type="checkbox"/> ... 9.									0	0
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately	10.									0	0
11. Enter lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.									0	0

Part 3 – Taxable Business Income

Note: If Ohio IT 1040, line 5 equals -0-, do **not** complete Part 3.

12. Line 9 minus line 11	12.									0	0
13. Taxable business income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6	13.									0	0
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.									0	0

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Department of Taxation
Rev. 9/16

2016 Ohio Schedule of Credits



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Nonrefundable and Refundable

SSN of primary filer

SSN input boxes

Nonresident Credit

Date of nonresidency / / to / / State of residency

26. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include Ohio IT NRC if required..... 26. 0 0

27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) 27. 0 0

28. Divide line 26 by line 27 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 to calculate your nonresident credit 28. 0 0

Resident Credit

29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply) 29. 0 0

30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) 30. 0 0

31. Divide line 29 by line 30 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 and enter the result here 31. 0 0

32. Enter the 2016 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) 32. 0 0

33. Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit. If you filed a return for 2016 with a state(s) other than Ohio, enter the two-letter state abbreviation in the box(es) below 33. 0 0

State abbreviation input boxes

34. Total nonrefundable credits (add lines 11, 24, 28 and 33; enter here and on Ohio IT 1040, line 9).... 34. 0 0

Refundable Credits

35. Historic preservation credit (include a copy of the credit certificate)..... 35. 0 0

36. Business jobs credit (include a copy of the credit certificate)..... 36. 0 0

37. Pass-through entity credit (include a copy of the federal K-1s) 37. 0 0

38. Motion picture production credit (include a copy of the credit certificate) 38. 0 0

39. Financial Institutions Tax (FIT) credit (include a copy of the federal K-1s)..... 39. 0 0

40. Venture capital credit (include a copy of the credit certificate)..... 40. 0 0

41. Total refundable credits (add lines 35 through 40; enter here and on Ohio IT 1040, line 16)..... 41. 0 0



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2016 Ohio Schedule J

Dependents Claimed on the Ohio IT 1040 Return



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SSN of primary filer

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Do not list below the primary filer and/or spouse reported on Ohio IT 1040. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" below if there are not enough boxes to spell it out completely.

1. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)																																
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Dependent's first name (required)

M.I. Last name (required)

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2. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)																																
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Dependent's first name (required)

M.I. Last name (required)

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3. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)																																
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4. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)																																
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Dependent's first name (required)

M.I. Last name (required)

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5. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)																																
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Dependent's first name (required)

M.I. Last name (required)

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6. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)																																
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Dependent's first name (required)

M.I. Last name (required)

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7. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)																																
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Dependent's first name (required)

M.I. Last name (required)

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Do not write in this area: for department use only.



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2016 Ohio IT RE – Reason and Explanation of Corrections

Note: For amended individual return only

Complete the Ohio IT 1040 (checking the amended return box) and include this form with documentation to support any adjustments to line items on the return.

Taxpayer's SSN (required)

First name

M.I. Last name

Reason(s):

- Net operating loss carryback (**IMPORTANT:** Be sure to complete and include Ohio IT NOL, Net Operating Loss Carryback Schedule [available at tax.ohio.gov] and check the box on the front of the Ohio IT 1040 indicating that you are amending for a NOL.)
- Federal adjusted gross income increased
- Federal adjusted gross income decreased*
- Filing status changed*
- Residency status changed
- Exemptions increased (include Schedule J)*
- Exemptions decreased (include Schedule J)
- Ohio Schedule A, additions to income
- Ohio Schedule A, deductions from income
- Ohio Schedule of Credits, nonrefundable credit(s) increased
- Ohio Schedule of Credits, nonrefundable credit(s) decreased
- Ohio Schedule of Credits, nonresident credit increased
- Ohio Schedule of Credits, nonresident credit decreased
- Ohio Schedule of Credits, resident credit increased
- Ohio Schedule of Credits, resident credit decreased
- Ohio Schedule of Credits, refundable credit(s) increased
- Ohio Schedule of Credits, refundable credit(s) decreased
- Ohio IT/SD 2210 interest penalty amount increased
- Ohio IT/SD 2210 interest penalty amount decreased
- Ohio sales and use tax increased
- Ohio sales and use tax decreased
- Ohio withholding increased
- Ohio withholding decreased
- Estimated and/or Ohio IT 40P amount or previous year carryforward overpayment increased
- Estimated and/or Ohio IT 40P amount or previous year carryforward overpayment decreased
- Amount paid with original filing did not equal amount reported as paid with the original filing

*To avoid delays you must include a copy of your federal account transcript **OR** a copy of your federal amended income tax return with a copy of the federal acceptance letter or refund check.

Detailed explanation of adjusted items (include additional sheet(s) if necessary):

E-mail address _____ Telephone number _____

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 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.



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