

Do not staple or paper clip.



Department of Taxation

2019 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



19000102

Sequence No. 1

Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return).

Check here if claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Primary taxpayer's SSN (required)

If deceased

Spouse's SSN (if filing jointly)

If deceased

Enter school district # for this return (see instructions).

SSN input boxes

Deceased check box

Spouse SSN input boxes

Deceased check box

SD# input boxes

First name

M.I. Last name

First name input boxes

M.I. and last name input boxes

Spouse's first name (only if married filing jointly)

M.I. Last name

Spouse's first name input boxes

Spouse's M.I. and last name input boxes

Address line 1 (number and street) or P.O. Box

Address line 1 input boxes

Address line 2 (apartment number, suite number, etc.)

Address line 2 input boxes

City

State

ZIP code

Ohio county (first four letters)

City input boxes

State input box

ZIP code input boxes

Ohio county input boxes

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

Foreign postal code

Foreign country input boxes

Foreign postal code input boxes

Residency Status - Check only one for primary

Full-year resident, Part-year resident, Nonresident Indicate state

Check only one for spouse (if married filing jointly)

Spouse's residency options: Full-year resident, Part-year resident, Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return)

Single, head of household or qualifying widow(er)

Married filing jointly

Married filing separately

Spouse's SSN

Married filing separately input boxes

Ohio Nonresident Statement - See instructions for required criteria

Primary meets the five criteria for irrefutable presumption as nonresident.

Spouse meets the five criteria for irrefutable presumption as nonresident.

Check here if you filed the federal extension form 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

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1. Federal adjusted gross income (from the federal 1040, line 8b). Include page 1 and 2 of your federal return if the amount is zero or negative. Place a "-" in the box at the right if the amount is less than zero.

Line 1 amount input boxes

2a. Additions - Ohio Schedule A, line 10 (INCLUDE SCHEDULE)

Line 2a amount input boxes

2b. Deductions - Ohio Schedule A, line 38 (INCLUDE SCHEDULE)

Line 2b amount input boxes

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero.

Line 3 amount input boxes

4. Exemption amount (if claiming dependent(s), INCLUDE SCHEDULE J). Number of exemptions claimed:

Exemption number input boxes

Line 4 amount input boxes

5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero).

Line 5 amount input boxes

6. Taxable business income - Ohio Schedule IT BUS, line 13 (INCLUDE SCHEDULE)

Line 6 amount input boxes

7. Line 5 minus line 6 (if less than zero, enter zero)

Line 7 amount input boxes

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

MM-DD-YY Code input boxes

2019 Ohio Schedule A



19000302

Income Adjustments – Additions and Deductions

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

SSN input boxes

Sequence No. 3

Additions

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

Table with 10 rows for additions, including items like Non-Ohio state interest, Ohio 529 plan funds, and Total additions.

Deductions

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

Table with 12 rows for deductions, including items like Business income deduction, State or municipal income tax overpayments, and Federal interest and dividends exempt from state taxation.

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2019 Ohio Schedule A

Income Adjustments – Additions and Deductions

Primary taxpayer's SSN



19000402

Sequence No. 4

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- | | | | | | | | |
|--|-----|--|--|--|--|---|---|
| 23. Repayment of income reported in a prior year | 23. | | | | | 0 | 0 |
| 24. Wage expense not deducted based on the federal work opportunity tax credit | 24. | | | | | 0 | 0 |
| 25. Federal conformity deductions | 25. | | | | | 0 | 0 |

Uniformed Services

- | | | | | | | | |
|---|-----|--|--|--|--|---|---|
| 26. Military pay received by Ohio residents while stationed outside Ohio..... | 26. | | | | | 0 | 0 |
| 27. Compensation earned by nonresident military servicemembers and their civilian spouses | 27. | | | | | 0 | 0 |
| 28. Uniformed services retirement income..... | 28. | | | | | 0 | 0 |
| 29. Military injury relief fund | 29. | | | | | 0 | 0 |
| 30. Certain Ohio National Guard reimbursements and benefits..... | 30. | | | | | 0 | 0 |

Education

- | | | | | | | | |
|--|-----|--|--|--|--|---|---|
| 31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan | 31. | | | | | 0 | 0 |
| 32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board | 32. | | | | | 0 | 0 |

Medical

- | | | | | | | | |
|---|-----|--|--|--|--|---|---|
| 33. Disability benefits | 33. | | | | | 0 | 0 |
| 34. Survivor benefits..... | 34. | | | | | 0 | 0 |
| 35. Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy) | 35. | | | | | 0 | 0 |
| 36. Medical savings account contributions/earnings (see instructions for worksheet; include a copy) | 36. | | | | | 0 | 0 |
| 37. Qualified organ donor expenses | 37. | | | | | 0 | 0 |
| 38. Total deductions (add lines 11 through 37 ONLY). Enter here and on Ohio IT 1040, line 2b..... | 38. | | | | | 0 | 0 |

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Department of Taxation

2019 Ohio Schedule IT BUS Business Income

Use only black ink/UPPERCASE letters.
Primary taxpayer's SSN



19260102

Sequence No. 5

Enter all business income that you (and your spouse, if filing jointly) received during the tax year, from all sources, on this schedule. Enter only those amounts that are included in your federal adjusted gross income. **Only one IT BUS should be used for each return filed.** See R.C. 5747.01(B).

Part 1 – Business Income From IRS Schedules

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

1. Schedule B – Interest and Ordinary Dividends	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
3. Schedule D – Capital Gains and Losses.....	3.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
4. Schedule E – Supplemental Income and Loss.....	4.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
6. Schedule F – Profit or Loss From Farming	6.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
7. Other business income or loss not reported above (i.e. form 4797 amounts).....	7.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
8. Total business income (add lines 1 through 7).....	8.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

Part 2 – Business Income Deduction

9. Enter the lesser of line 8 above or Ohio IT 1040, line 1. If less than zero, enter zero; stop here and do not complete Part 3.....	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

Part 3 – Taxable Business Income

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

12. Line 9 minus line 11	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

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2019 Ohio Schedule IT BUS

Business Income



19260202

Primary taxpayer's SSN

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Sequence No. 6

Part 4 – Business Sources

List all sources of business income. If you are filing a joint return and you are listing a business owned by your spouse, check the "Spouse's ownership" box. If you and your spouse both have ownership in a business, list the business twice to report each of your ownership percentages separately. List any Ohio sources of business income first. If necessary, complete additional copies of this page and include with your income tax return.

1. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
2. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
3. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
4. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
5. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
6. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
7. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
8. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
9. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
10. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
11. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
12. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
13. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
14. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
15. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>

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Department of Taxation

2019 Ohio Schedule of Credits

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

SSN input boxes



19280102

Sequence No. 7

Nonrefundable Credits

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1. Tax liability before credits (from Ohio IT 1040, line 8c).....	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
2. Retirement income credit (see instructions for table; include 1099-R forms).....	2.							0	0
3. Lump sum retirement credit (see instructions for worksheet; include a copy).....	3.							0	0
4. Senior citizen credit (must be 65 or older to claim this credit).....	4.							0	0
5. Lump sum distribution credit (see instructions for worksheet; include a copy).....	5.							0	0
6. Child care & dependent care credit (see instructions for worksheet; include a copy).....	6.							0	0
7. Displaced worker training credit (see instructions for all required documentation; include copies).....	7.							0	0
8. Campaign contribution credit for Ohio statewide office or General Assembly.....	8.							0	0
9. Income-based exemption credit (\$20 times the number of exemptions).....	9.							0	0
10. Total (add lines 2 through 9).....	10.							0	0
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero).....	11.							0	0
12. Joint filing credit (see instructions for table). <input type="text"/> % times the amount on line 11.....	12.							0	0
13. Earned income credit.....	13.							0	0
14. Ohio adoption credit.....	14.							0	0
15. Nonrefundable job retention credit (include a copy of the credit certificate).....	15.							0	0
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ...	16.							0	0
17. Credit for purchases of grape production property.....	17.							0	0
18. InvestOhio credit (include a copy of the credit certificate).....	18.							0	0
19. Opportunity zone investment credit (include a copy of the credit certificate).....	19.							0	0
20. Technology investment credit carryforward (include a copy of the credit certificate).....	20.							0	0
21. Enterprise zone day care & training credits (include a copy of the credit certificate).....	21.							0	0
22. Research & development credit (include a copy of the credit certificate).....	22.							0	0
23. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate).....	23.							0	0
24. Total (add lines 12 through 23).....	24.							0	0
25. Tax less additional credits (line 11 minus line 24; if less than zero, enter zero).....	25.							0	0

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2019 Ohio Schedule of Credits



19280202

Primary taxpayer's SSN

Sequence No. 8

Nonresident Credit

Date of nonresidency to State of residency

- 26. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy) 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 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 2019 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 32. 0 0
- 33. Enter the lesser of line 31 or line 32. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax 33. 0 0
-
- 34. **Total nonrefundable credits** (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) .. 34. 0 0

Refundable Credits

- 35. Refundable Ohio historic preservation credit (include a copy of the credit certificate) 35. 0 0
- 36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) 36. 0 0
- 37. Pass-through entity credit (include a copy of the Ohio IT K-1s) 37. 0 0
- 38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate) 38. 0 0
- 39. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT 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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Department of Taxation

Ohio Schedule J

Dependents Claimed on the Ohio IT 1040 Return

Use only black ink/UPPERCASE letters.



19230102

Tax Year

Primary taxpayer's SSN (required)

2019

SSN input boxes

Sequence No. 9

Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule. 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" if there are not enough boxes to spell it out completely.

1. Dependent's SSN (required) Dependent's date of birth (MM-DD-YYYY – required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

2. Dependent's SSN (required) Dependent's date of birth (MM-DD-YYYY – required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

3. Dependent's SSN (required) Dependent's date of birth (MM-DD-YYYY – required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

4. Dependent's SSN (required) Dependent's date of birth (MM-DD-YYYY – required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

5. Dependent's SSN (required) Dependent's date of birth (MM-DD-YYYY – required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

6. Dependent's SSN (required) Dependent's date of birth (MM-DD-YYYY – required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

7. Dependent's SSN (required) Dependent's date of birth (MM-DD-YYYY – required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

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Ohio Schedule J
Dependents Claimed on the Ohio IT 1040 Return



Tax Year **2019** Primary taxpayer's SSN (required)

Sequence No. **10**

8. Dependent's SSN (required)	Dependent's date of birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name (required)	M.I.	Dependent's last name (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Dependent's SSN (required)	Dependent's date of birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name (required)	M.I.	Dependent's last name (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Dependent's SSN (required)	Dependent's date of birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name (required)	M.I.	Dependent's last name (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Dependent's SSN (required)	Dependent's date of birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name (required)	M.I.	Dependent's last name (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Dependent's SSN (required)	Dependent's date of birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name (required)	M.I.	Dependent's last name (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Dependent's SSN (required)	Dependent's date of birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name (required)	M.I.	Dependent's last name (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Dependent's SSN (required)	Dependent's date of birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name (required)	M.I.	Dependent's last name (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Dependent's SSN (required)	Dependent's date of birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name (required)	M.I.	Dependent's last name (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

