

Do not staple or paper clip.



2020 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



20000102

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 an NOL carryback. Include Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased School district # (see instructions). SD#

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

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

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

City State ZIP code Ohio county (first four letters)

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

Residency Status - Check only one for primary Resident Part-year resident Nonresident Indicate state. Check only one for spouse (if married filing jointly) 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 Spouse's SSN Married filing separately

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.

Do not staple or paper clip.

1. Federal adjusted gross income (federal 1040 and 1040-SR, line 11). Include page 1 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. 2a. Additions - Ohio Schedule A, line 10 (INCLUDE SCHEDULE). 2b. Deductions - Ohio Schedule A, line 39 (INCLUDE SCHEDULE). 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. 4. Exemption amount (INCLUDE SCHEDULE J if claiming dependents). Number of exemptions including you and your spouse/dependents, if applicable. 5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero). 6. Taxable business income - Ohio Schedule IT BUS, line 13 (INCLUDE SCHEDULE). 7. Line 5 minus line 6 (if less than zero, enter zero).

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

MM-DD-YY Code





Primary taxpayer's SSN

SSN input boxes

Sequence No. 3

Additions

(Add the following if not included on Ohio IT 1040, line 1)

- 1. Non-Ohio state or local government interest and dividends
2. Certain Ohio pass-through entity taxes paid
3. Ohio 529 plan funds used for non-qualified expenses
4. Losses from sale or disposition of Ohio public obligations
5. Nonmedical withdrawals from a medical savings account
6. Reimbursement of expenses previously deducted on an Ohio income tax return

Federal

- 7. Internal Revenue Code 168(k) and 179 depreciation expense addback
8. Exempt federal interest and dividends subject to state taxation
9. Federal conformity additions
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a

Deductions

(Deduct the following if included on Ohio IT 1040, line 1)

- 11. Business income deduction - Ohio Schedule IT BUS, line 11
12. Employee compensation earned in Ohio by residents of neighboring states
13. Taxable refunds, credits, or offsets of state and local income taxes
14. Taxable Social Security benefits
15. Certain railroad retirement benefits
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement
17. Amounts contributed to an Ohio county's individual development account program
18. Amounts contributed to STABLE account: Ohio's ABLE plan
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period

Federal

- 20. Federal interest and dividends exempt from state taxation
21. Deduction of prior year 168(k) and 179 depreciation addbacks
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return

# 2020 Ohio Schedule A

## Income Adjustments

Primary taxpayer's SSN



20000402

Sequence No. 4

- 23. Repayment of income reported in a prior year ..... 23.       .00
- 24. Wage expense not deducted based on the federal work opportunity tax credit ..... 24.       .00
- 25. Federal conformity deductions ..... 25.       .00

**Uniformed Services**

- 26. Military pay received by Ohio residents while stationed outside Ohio..... 26.       .00
- 27. Compensation earned by nonresident military servicemembers and their civilian spouses ..... 27.       .00
- 28. Uniformed services retirement income ..... 28.       .00
- 29. Military injury relief fund grants and veteran's disability severance payments ..... 29.       .00
- 30. Certain Ohio National Guard reimbursements and benefits..... 30.       .00

**Education**

- 31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan ..... 31.       .00
- 32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... 32.       .00
- 33. Ohio educator expenses in excess of federal deduction ..... 33.       .00

**Medical**

- 34. Disability benefits ..... 34.       .00
- 35. Survivor benefits..... 35.       .00
- 36. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) ..... 36.       .00
- 37. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) ..... 37.       .00
- 38. Qualified organ donor expenses ..... 38.       .00
- 39. **Total deductions** (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b.....39.       .00



Department of Taxation

# 2020 Ohio Schedule IT BUS Business Income

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



20260102

Sequence No. 5

Enter all business income that you (and your spouse, if filing jointly) received during the tax year 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.
- 2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....2.
- 3. Schedule D – Capital Gains and Losses.....3.
- 4. Schedule E – Supplemental Income and Loss.....4.
- 5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....5.
- 6. Schedule F – Profit or Loss From Farming .....6.
- 7. Other business income or loss not reported above (e.g. form 4797 amounts) .....7.
- 8. Total business income (add lines 1 through 7).....8.

## 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.
- 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.
- 11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11..... 11.

## Part 3 – Taxable Business Income

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

- 12. Line 9 minus line 11 .....12.
- 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.
- 14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....14.

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

# 2020 Ohio Schedule IT BUS Business Income



20260202

Primary taxpayer's SSN

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Sequence No. 6

## Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your, and your spouse's if filing jointly, ownership percentage (if any) in the spaces provided. You **must** enter the 6-digit NAICS code of the business, found at [naics.com/search](https://naics.com/search). If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

2. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

3. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

4. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

5. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

6. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

7. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

8. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			



SSN input boxes

Nonrefundable Credits

Table with 25 rows of tax credit items and their corresponding input boxes.

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

2020 Ohio Schedule of Credits



20280202

Primary taxpayer's SSN

SSN input boxes

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)
27. Ohio adjusted gross income (Ohio IT 1040, line 3)
28. Divide line 26 by line 27 and enter the result here (four digits; do not round). Multiply this factor by line 25 to calculate your nonresident credit

Resident Credit

- 29. Portion of Ohio adjusted gross income taxed by another state or the District of Columbia while an Ohio resident- Ohio IT RC, line 1a (include a copy)
30. Ohio adjusted gross income (Ohio IT 1040, line 3)
31. Divide line 29 by line 30 and enter the result here (four digits; do not round). Multiply this factor by line 25 and enter the result here
32. 2020 income tax liability after credits paid to another state or the District of Columbia Ohio IT RC, line 1b (include a copy)
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
34. Total nonrefundable credits (add lines 9, 24, 28 and 33; enter here and on Ohio IT 1040, line 9)

Refundable Credits

- 35. Refundable Ohio historic preservation credit (include a copy of the credit certificate)
36. Refundable job creation credit & job retention credit (include a copy of the credit certificate)
37. Pass-through entity credit (include a copy of the Ohio IT K-1s)
38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)
39. Venture capital credit (include a copy of the credit certificate)
40. Total refundable credits (add lines 35 through 39; enter here and on Ohio IT 1040, line 16)



Ohio Schedule J Dependents



Use only black ink/UPPERCASE letters.

Tax Year 2020 Primary taxpayer's SSN

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. Complete all fields for each dependent you list. 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, Dependent's date of birth (MM-DD-YYYY), Dependent's relationship to you, Dependent's first name, M.I., Dependent's last name

2. Dependent's SSN, Dependent's date of birth (MM-DD-YYYY), Dependent's relationship to you, Dependent's first name, M.I., Dependent's last name

3. Dependent's SSN, Dependent's date of birth (MM-DD-YYYY), Dependent's relationship to you, Dependent's first name, M.I., Dependent's last name

4. Dependent's SSN, Dependent's date of birth (MM-DD-YYYY), Dependent's relationship to you, Dependent's first name, M.I., Dependent's last name

5. Dependent's SSN, Dependent's date of birth (MM-DD-YYYY), Dependent's relationship to you, Dependent's first name, M.I., Dependent's last name

6. Dependent's SSN, Dependent's date of birth (MM-DD-YYYY), Dependent's relationship to you, Dependent's first name, M.I., Dependent's last name

7. Dependent's SSN, Dependent's date of birth (MM-DD-YYYY), Dependent's relationship to you, Dependent's first name, M.I., Dependent's last name

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

# Ohio Schedule J

## Dependents



20230202

Tax Year  
**2020**

Primary taxpayer's SSN

Sequence No. **10**

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



# 2020 Schedule of Ohio Withholding

Primary taxpayer's SSN



20350202

Sequence No. 12

## Part C - 1099-Rs

1. P/S	Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld
	<input type="text"/>	<input type="text"/>		<input type="text"/>
2. P/S	Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld
	<input type="text"/>	<input type="text"/>		<input type="text"/>
3. P/S	Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld
	<input type="text"/>	<input type="text"/>		<input type="text"/>
4. P/S	Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld
	<input type="text"/>	<input type="text"/>		<input type="text"/>

## Part D - W-2Gs

1. P/S	Payer's federal ID number	Box 1 - Reportable winnings	Box 4 - Federal income tax withheld
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 13 - Ohio state ID number	Box 14 - Ohio state winnings	Box 15 - Ohio income tax withheld
	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. P/S	Payer's federal ID number	Box 1 - Reportable winnings	Box 4 - Federal income tax withheld
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 13 - Ohio state ID number	Box 14 - Ohio state winnings	Box 15 - Ohio income tax withheld
	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. P/S	Payer's federal ID number	Box 1 - Reportable winnings	Box 4 - Federal income tax withheld
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 13 - Ohio state ID number	Box 14 - Ohio state winnings	Box 15 - Ohio income tax withheld
	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Part E - 1099-NECs

1. P/S	Payer's TIN	Box 1 - Nonemployee compensation	Box 4 - Federal income tax withheld
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 6 - Payer's Ohio number	Box 7 - State income	Box 5 - Ohio tax withheld
	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. P/S	Payer's TIN	Box 1 - Nonemployee compensation	Box 4 - Federal income tax withheld
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Box 6 - Payer's Ohio number	Box 7 - State income	Box 5 - Ohio tax withheld
	<input type="text"/>	<input type="text"/>	<input type="text"/>



20270102

# Ohio IT RE - Reason and Explanation of Corrections

Note: For amended individual return only

Primary taxpayer's SSN

SSN input boxes

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

Reason(s):

- Federal adjusted gross income decreased\*
Filing status changed\*
Exemptions increased (include Schedule J)\*

\* If you checked one of the boxes above, do not file your Ohio amended return until the IRS has accepted the changes on your federal amended return. 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.

- Federal adjusted gross income increased
Ohio Schedule of Credits, nonresident credit increased
Exemptions decreased (include Schedule J)
Ohio Schedule of Credits, nonresident credit decreased
Residency status changed
Ohio Schedule of Credits, resident credit increased
Ohio Schedule A, additions to income
Ohio Schedule of Credits, resident credit decreased
Ohio Schedule A, deductions from income
Ohio Schedule of Credits, refundable credit(s) increased
Ohio Schedule of Credits, nonrefundable credit(s) increased
Ohio Schedule of Credits, refundable credit(s) decreased
Ohio Schedule of Credits, nonrefundable credit(s) decreased
Other (describe the reason below)

Note: Include any worksheets and/or documentation necessary to support your changes. See the filing tips on the next page as well as the Ohio Individual and School District income tax instructions.

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

Multiple horizontal lines for detailed explanation

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 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.



## Amended IT 1040 Filing Tips

If your amended IT 1040 results in tax due, you should **always** include an IT 40XP payment voucher with your payment. Do **not** use the IT 40P payment voucher.

### **When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?**

**Refund:** You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

#### **Option #1**

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

#### **Option #2**

- A copy of your updated IRS account transcript reflecting the changes to your federal return.

**Tax Due:** To reduce the amount of interest you will owe, you should file your amended Ohio IT 1040 and pay any tax due as soon as possible.

### **What documentation should I include when amending to show a change in my Ohio residency status?**

Submit any and all relevant information you believe supports your change in residency status from one state to another. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: driver's license or state IDs, property records, voter registration, resident state tax returns, and vehicle registrations.

### **What documentation should I include when amending to show a change to Ohio Schedule A, deductions from income?**

You should always include supporting documentation to substantiate your changes specific to the deduction. Some common deductions and related documentation include, but are not limited to, the following:

**Business income** – Ohio Schedule IT BUS, page 1 and 2 of your federal return, the federal schedule(s) showing your business income, federal K-1(s), wage and income statement(s), along with any other supporting documentation. Include a short statement explaining your position on the amounts claimed as business income, along with all relevant facts and law used in making that determination.

**Disability/survivorship benefits** – A copy of your wages and income statements (such as 1099's), page 1 and 2 of your federal return, your disability/survivorship plan, and, if you are deducting disability benefits, you must also provide a letter from your employer from when your disability was approved, your social security disability award letter, and your age at the time of disability.

**Unreimbursed medical and health care expenses** – A copy of Ohio's medical expense worksheet, federal Schedule A (if completed), and proof of payments (cancelled checks, bank statements, credit card statements, etc.).

**Ohio 529 Plan Contributions** – Proof of payments (cancelled checks, bank statements, credit card statements, etc.) and proof of an Ohio 529 account (by providing the plan year-end statement). If the statement is unavailable, (e.g. you are not the account holder), provide a list of the beneficiaries with the contribution dates and amounts. If the deduction is based on a prior year carryforward, provide proof of prior year contributions for each beneficiary.

### **What documentation should I include when amending to show a change to the nonresident or resident credit?**

**Nonresident credit:** A copy of form IT NRC and all wage and income statements (W-2, 1099, K-1, etc.).

**Resident credit:** A copy of form IT RC, all other state returns and proof of taxes paid to other states (cancelled checks, transcripts).

### **When should I NOT file an amended return?**

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do **not** require an amended return:

- Math errors;
- Missing return pages, schedules, or worksheets;
- Demographic errors (such as name, address or SSN corrections);
- Unclaimed estimated and/or extension payments\*;
- Unclaimed withholding;\*\*
- Missing credit certificate granted by the Ohio Development Services Agency.

\*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

\*\*If you have unclaimed withholding, please submit a detailed explanation along with legible copies of all income statements (W-2s and 1099s) showing the Ohio withholding amounts instead of filing an amended return.

For additional information, you can go to [tax.ohio.gov](http://tax.ohio.gov) for FAQs (located under the "Income - Amended Returns" topic).

# Ohio Universal Payment Coupon (IT)

Include the coupon below with your Ohio individual income tax payment.

## Important

- Make payment payable to: Ohio Treasurer of State
- Include the tax year, "IT 1040", and the last four digits of your SSN on the "Memo" line of your payment.
- Do not send cash.
- Do not use this coupon to make a payment for a school district income tax return.

## Electronic Payment Options

You can make your payment electronically even if you file by paper. To pay by electronic check, credit card, or debit card, visit [tax.ohio.gov/pay](https://tax.ohio.gov/pay) OR scan with your phone.



### 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.

*Cut on the dotted lines. Use only black ink.*

## Ohio Universal Payment Coupon (OUPC)

Individual Income Tax                      440

ID Type    01    Coupon Type                      54

First name	M.I.	Last name
Address		
City, State, ZIP code		

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)  
**Make payment payable to:** Ohio Treasurer of State  
**Mail to:** Ohio Department of Taxation,  
P.O. Box 182131, Columbus, OH 43218-2131

Tax Year  
2020



Using UPPERCASE letters,  
print the first three letters of  
the taxpayer's last name.

Taxpayer's SSN

Amount of Payment → \$

 00