



20270102

Tax Year

IT RE

2020

Ohio IT RE - Reason and Explanation of Corrections

Note: For amended individual return only

Primary taxpayer's SSN

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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):

- | | |
|---|---|
| <input type="checkbox"/> Federal adjusted gross income decreased* | <input type="checkbox"/> Filing status changed* |
| <input type="checkbox"/> 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.

- | | |
|--|---|
| <input type="checkbox"/> Federal adjusted gross income increased | <input type="checkbox"/> Ohio Schedule of Credits, nonresident credit increased |
| <input type="checkbox"/> Exemptions decreased (include Schedule J) | <input type="checkbox"/> Ohio Schedule of Credits, nonresident credit decreased |
| <input type="checkbox"/> Residency status changed | <input type="checkbox"/> Ohio Schedule of Credits, resident credit increased |
| <input type="checkbox"/> Ohio Schedule A, additions to income | <input type="checkbox"/> Ohio Schedule of Credits, resident credit decreased |
| <input type="checkbox"/> Ohio Schedule A, deductions from income | <input type="checkbox"/> Ohio Schedule of Credits, refundable credit(s) increased |
| <input type="checkbox"/> Ohio Schedule of Credits, nonrefundable credit(s) increased | <input type="checkbox"/> Ohio Schedule of Credits, refundable credit(s) decreased |
| <input type="checkbox"/> Ohio Schedule of Credits, nonrefundable credit(s) decreased | <input type="checkbox"/> 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): _____

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 for FAQs (located under the "Income - Amended Returns" topic).