

Do not staple or paper clip.



2021 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



21000189

Sequence No. 1

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) [checkbox] If deceased Spouse's SSN (if filing jointly) [checkbox] If deceased School district #

First name M.I. Last name

Spouse's first name (if 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. Filing Status - Check one (as reported on federal income tax return). Ohio Nonresident Statement - See instructions for required criteria. Federal extension filers - check here.

Do not staple or paper clip.

- 1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative...1.
2a. Additions - Ohio Schedule of Adjustments, line 10 (include schedule)...2a.
2b. Deductions - Ohio Schedule of Adjustments, line 39 (include schedule)...2b.
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative...3.
4. Exemption amount (include Schedule of Dependents if applicable)...4.
5. Ohio income tax base (line 3 minus line 4; if negative, enter zero)...5.
6. Taxable business income - Ohio Schedule IT BUS, line 13 (include schedule)...6.
7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero)...7.

Grid of boxes for entering numbers, with some boxes containing '00'.

MM-DD-YY Code

2021 Ohio IT 1040 Individual Income Tax Return



21000289

Sequence No. 2

SSN

7a. Amount from line 7 on page 1 ..... 7a.
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....8a.
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule) .....8b.
8c. Income tax liability before credits (line 8a plus line 8b) .....8c.
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 38 (include schedule).....9.
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) .....10.
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)..... 11.
12. Unpaid use tax (see instructions).....12.
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....13.
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements) .....14.
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return .....15.
16. Refundable credits – Ohio Schedule of Credits, line 44 (include schedule) .....16.
17. Amended return only – amount previously paid with original and/or amended return .....17.
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....18.
19. Amended return only – overpayment previously requested on original and/or amended return.....19.
20. Line 18 minus line 19. Place a "-" in the box if negative.....20.
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.
21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....21.
22. Interest due on late payment of tax (see instructions) .....22.
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State" ..... AMOUNT DUE ▶ 23.
24. Overpayment (line 20 minus line 13) .....24.
25. Original return only – portion of line 24 carried forward to next year's tax liability .....25.
26. Original return only – portion of line 24 you wish to donate:
a. Military Injury Relief b. Ohio History Fund c. Nature Preserves/Scenic Rivers
d. Breast/Cervical Cancer e. Wishes for Sick Children f. Wildlife Species
27. REFUND (line 24 minus lines 25 and 26g).....YOUR REFUND ▶ 27.

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_
Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_
Check here to authorize your preparer to discuss this return with the Department.
Preparer's printed name \_\_\_\_\_ Phone number \_\_\_\_\_

Preparer's TIN (PTIN) P

If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.

NO Payment Included – Mail to: Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679

Payment Included – Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057



Primary taxpayer's SSN

Sequence No. 3

**Additions**

**(Only add the following amounts if they are not included on Ohio IT 1040, line 1)**

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

**Federal**

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

**Deductions**

**(Only deduct the following amounts if they are included on Ohio IT 1040, line 1)**

- 11. Business income deduction – Ohio Schedule IT BUS, line 11 ..... 11.
- 12. Employee compensation earned in Ohio by residents of neighboring states..... 12.
- 13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) .. 13.
- 14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) ..... 14.
- 15. Certain railroad benefits ..... 15.
- 16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement..... 16.
- 17. Amounts contributed to an Ohio county's individual development account program ..... 17.
- 18. Amounts contributed to a STABLE account: Ohio's ABLE plan ..... 18.
- 19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period..... 19.

**Federal**

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

# 2021 Ohio Schedule of Adjustments

Primary taxpayer's SSN



21000489

Sequence No. 4

23. Repayment of income reported in a prior year ..... 23.

24. Wage expense not deducted based on the federal work opportunity tax credit ..... 24.

25. Federal conformity deductions ..... 25.

## Uniformed Services

26. Military pay received by Ohio residents while stationed outside Ohio..... 26.

27. Compensation earned by nonresident military servicemembers and their civilian spouses ..... 27.

28. Uniformed services retirement income ..... 28.

29. Military injury relief fund grants and veteran's disability severance payments ..... 29.

30. Certain Ohio National Guard reimbursements and benefits..... 30.

## Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan ..... 31.

32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... 32.

33. Ohio educator expenses in excess of federal deduction ..... 33.

## Medical

34. Disability benefits ..... 34.

35. Survivor benefits..... 35.

36. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) ..... 36.

37. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) ..... 37.

38. Qualified organ donor expenses ..... 38.

39. **Total deductions** (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b..... 39.



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 negative, 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 of Adjustments, 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.

# 2021 Ohio Schedule IT BUS Business Income

Primary taxpayer's SSN



Sequence No. 6

## **Part 4 – Business Sources**

List all sources of business income, with Ohio sources listed first. Also separately list your ownership percentage and/or your spouse's ownership percentage (if filing jointly). If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%

Business name

2. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%

Business name

3. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%

Business name

4. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%

Business name

5. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%

Business name

6. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%

Business name

7. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%

Business name

8. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%

Business name



Nonrefundable Credits

Table with 26 rows listing various tax credits (e.g., Tax liability before credits, Retirement income credit, etc.) and their corresponding line numbers and input boxes.

# 2021 Ohio Schedule of Credits

Primary taxpayer's SSN



21280289

Sequence No. **8**

- 27. Nonrefundable Ohio historic preservation credit (**include a copy of the credit certificate**)..... 27.
- 28. Total (add lines 12 through 27) ..... 28.
- 29. Tax less additional credits (line 11 minus line 28; if negative, enter zero)..... 29.

## Nonresident Credit

**Dates of Ohio residency** to **Other state of residency**

- 30. Nonresident Portion of Ohio adjusted gross income -  
Ohio IT NRC Section I, line 18 (**include a copy**) ..... 30.
- 31. Ohio adjusted gross income (Ohio IT 1040, line 3)..... 31.
- 32a. Divide line 30 by line 31 (four decimals; do not round;  
if greater than 1, enter 1.0000) ..... 32a.
- 32. Nonresident credit (line 29 times line 32a) ..... 32.

## Resident Credit

- 33. 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**) ..... 33.
- 34. Ohio adjusted gross income (Ohio IT 1040, line 3)..... 34.
- 35a. Divide line 33 by line 34 (four decimals; do not round;  
if greater than 1, enter 1.0000)..... 35a.
- 35. Line 29 times line 35a ..... 35.
- 36. 2021 income tax liability after credits paid to  
another state or the District of Columbia -  
Ohio IT RC, line 1b (**include a copy**) ..... 36.
- 37. Resident credit (enter the lesser of line 35 or line 36) Enter the two-letter state abbreviation  
in the boxes below for each state in which income was subject to tax ..... 37.
- 38. **Total nonrefundable credits** (add lines 10, 28, 32 and 37; enter here and on Ohio IT 1040, line 9) .. 38.

## Refundable Credits

- 39. Refundable Ohio historic preservation credit (**include a copy of the credit certificate**)..... 39.
- 40. Refundable job creation credit & job retention credit (**include a copy of the credit certificate**) ..... 40.
- 41. Pass-through entity credit (**include a copy of the Ohio IT K-1s**)..... 41.
- 42. Motion picture & Broadway theatrical production credit (**include a copy of the credit certificate**)..... 42.
- 43. Venture capital credit (**include a copy of the credit certificate**) ..... 43.
- 44. **Total refundable credits** (add lines 39 through 43; enter here and on Ohio IT 1040, line 16)..... 44.



**2021 Ohio Schedule of Dependents**  
Use only black ink/UPPERCASE letters.  
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. 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 necessary.

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	

# 2021 Ohio Schedule of Dependents



21230289

Primary taxpayer's SSN

Sequence No. **10**

8. 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

9. 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

10. 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

11. 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

12. 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

13. 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

14. 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

15. 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

# 2021 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



21350189

Sequence No. 11

List your and your spouse's (if filing jointly) W-2, 1099, and W-2G forms **only if they have Ohio withholding**. Enter "P" in the "P/S" box if the form is the primary taxpayer's and enter "S" if it is the spouse's. If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies if necessary. **Place state copies of your income statements after the last page of your return.**

**Part A - Total Withholding**

1. Total of all Ohio state tax withheld on pages 1 and 2 as well as any additional pages. Enter here and on line 14 of your Ohio IT 1040 .....1. 00

**Part B - W-2s**

1.	P/S Box b - EIN	Box 1 - Wages, tips, other compensation <span style="float: right;">00</span>	Box 2 - Federal income tax withheld <span style="float: right;">00</span>
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc. <span style="float: right;">00</span>	Box 17 - Ohio income tax <span style="float: right;">00</span>
2.	P/S Box b - EIN	Box 1 - Wages, tips, other compensation <span style="float: right;">00</span>	Box 2 - Federal income tax withheld <span style="float: right;">00</span>
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc. <span style="float: right;">00</span>	Box 17 - Ohio income tax <span style="float: right;">00</span>
3.	P/S Box b - EIN	Box 1 - Wages, tips, other compensation <span style="float: right;">00</span>	Box 2 - Federal income tax withheld <span style="float: right;">00</span>
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc. <span style="float: right;">00</span>	Box 17 - Ohio income tax <span style="float: right;">00</span>
4.	P/S Box b - EIN	Box 1 - Wages, tips, other compensation <span style="float: right;">00</span>	Box 2 - Federal income tax withheld <span style="float: right;">00</span>
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc. <span style="float: right;">00</span>	Box 17 - Ohio income tax <span style="float: right;">00</span>
5.	P/S Box b - EIN	Box 1 - Wages, tips, other compensation <span style="float: right;">00</span>	Box 2 - Federal income tax withheld <span style="float: right;">00</span>
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc. <span style="float: right;">00</span>	Box 17 - Ohio income tax <span style="float: right;">00</span>
6.	P/S Box b - EIN	Box 1 - Wages, tips, other compensation <span style="float: right;">00</span>	Box 2 - Federal income tax withheld <span style="float: right;">00</span>
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc. <span style="float: right;">00</span>	Box 17 - Ohio income tax <span style="float: right;">00</span>
7.	P/S Box b - EIN	Box 1 - Wages, tips, other compensation <span style="float: right;">00</span>	Box 2 - Federal income tax withheld <span style="float: right;">00</span>
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc. <span style="float: right;">00</span>	Box 17 - Ohio income tax <span style="float: right;">00</span>

# 2021 Schedule of Ohio Withholding

Primary taxpayer's SSN



21350289

Sequence No. 12

## Part C - 1099-Rs

1. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

00

Total distribution

Box 7 - Distribution code

Box 4 - Federal income tax withheld

00

Box 14 - Ohio tax withheld

00

2. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

00

Total distribution

Box 7 - Distribution code

Box 4 - Federal income tax withheld

00

Box 14 - Ohio tax withheld

00

3. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

00

Total distribution

Box 7 - Distribution code

Box 4 - Federal income tax withheld

00

Box 14 - Ohio tax withheld

00

4. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

00

Total distribution

Box 7 - Distribution code

Box 4 - Federal income tax withheld

00

Box 14 - Ohio tax withheld

00

## Part D - W-2Gs

1. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

00

Box 4 - Federal income tax withheld

00

Box 14 - Ohio state winnings

00

Box 15 - Ohio income tax withheld

00

2. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

00

Box 4 - Federal income tax withheld

00

Box 14 - Ohio state winnings

00

Box 15 - Ohio income tax withheld

00

3. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

00

Box 4 - Federal income tax withheld

00

Box 14 - Ohio state winnings

00

Box 15 - Ohio income tax withheld

00

## Part E - 1099-NECs

1. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

00

Box 4 - Federal income tax withheld

00

Box 7 - State income

00

Box 5 - Ohio tax withheld

00

2. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

00

Box 4 - Federal income tax withheld

00

Box 7 - State income

00

Box 5 - Ohio tax withheld

00

2021 Ohio IT RE Explanation of Corrections



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Note: For amended individual return only

Primary taxpayer's SSN

Complete the Ohio IT 1040 and indicate that it is amended by checking the box at the top of page 1. You must include this form and documentation to support the adjustments on your amended return.

Reason(s):

Federal adjusted gross income decreased

Filing status changed

Exemptions increased (include Schedule of Dependents)

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

Federal adjusted gross income increased

Ohio Schedule of Credits, nonresident credit increased

Exemptions decreased (include Schedule of Dependents)

Ohio Schedule of Credits, nonresident credit decreased

Residency status changed

Ohio Schedule of Credits, resident credit increased

Ohio Schedule of Adjustments, additions to income

Ohio Schedule of Credits, resident credit decreased

Ohio Schedule of Adjustments, 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):

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.



# IT RE - Amended IT 1040 Filing Tips



10211411

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 of Adjustments?**

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 Department of Development.

\*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 more information, see the "Income - Amended Returns" topic at [tax.ohio.gov/FAQ](http://tax.ohio.gov/FAQ).**

# 2021 Ohio IT 40XP

Include the voucher below with your payment for your **AMENDED** 2021 Ohio income tax return.

## Important

- Make payment payable to: Ohio Treasurer of State
- Include the tax year and the last four digits of your SSN on the "Memo" line of your payment.
- Do not send cash.
- Do not use this voucher to make a payment for an original return. Use Ohio IT 40P.
- Do not use this voucher to make a payment for a school district income tax return. Use Ohio SD 40XP for an amended school district income tax return. Use Ohio SD 40P for an original 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](http://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.

# AMENDED PAYMENT

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

## OHIO IT 40XP

### Amended Income Tax Payment Voucher

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, State, ZIP code		

**Make payment payable to:** Ohio Treasurer of State  
**Sending with return - Mail to:** Ohio Department of Taxation,  
P.O. Box 2057, Columbus, OH 43270-2057  
**Sending without return - Mail to:** Ohio Department of Taxation,  
P.O. Box 182131, Columbus, OH 43218-2131

Tax Year

2021

- Do **NOT** send cash
- Do **NOT** fold, staple, or paper clip

Use UPPERCASE letters  
to print the first three letters of  
Taxpayer's last name      Spouse's last name  
(only if joint filing)

Taxpayer's SSN

Spouse's SSN  
(only if joint filing)

Amount of Payment →

00