

Do not staple or paper clip.



2022 Ohio IT 1040 Individual Income Tax Return



22000102

Sequence No. 1

Use only black ink/UPPERCASE letters. Use whole dollars only.

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) 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 Resident Part-year resident Nonresident Indicate state
Check only one for spouse (if 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 Married filing separately Spouse's SSN

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.

Federal extension filers - check here. If someone can claim you (or your spouse if filing jointly) as a dependent, 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.

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

MM-DD-YY Code

2022 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



22000302

Primary taxpayer's SSN

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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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Ohio pass-through entity taxes excluded from federal adjusted gross income	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Ohio 529 plan funds used for non-qualified expenses	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Losses from sale or disposition of Ohio public obligations	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Nonmedical withdrawals from a medical savings account	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Reimbursement of expenses previously deducted on an Ohio income tax return	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Federal					
7. Internal Revenue Code 168(k) and 179 depreciation expense addback	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Exempt federal interest and dividends subject to state taxation	8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Federal conformity additions	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1)	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)	14.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Certain railroad benefits	15.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Amounts contributed to an Ohio county's individual development account program	17.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. Amounts contributed to a STABLE account: Ohio's ABLE plan	18.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....	19.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Federal					
20. Federal interest and dividends exempt from state taxation.....	20.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return.....	22.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

2022 Ohio Schedule of Adjustments



22000402

Sequence No. 4

Primary taxpayer's SSN

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- 23. Repayment of income reported in a prior year23.

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- 24. Wage expense not deducted based on the federal work opportunity tax credit24.

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- 25. Federal conformity deductions25.

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Uniformed Services

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

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- 27. Compensation earned by nonresident military servicemembers and their civilian spouses27.

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

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- 29. Military injury relief fund grants and veteran's disability severance payments29.

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

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Education

- 31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan31.

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- 32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board32.

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

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Medical

- 34. Disability benefits34.

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- 35. Survivor benefits.....35.

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

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

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- 38. Qualified organ donor expenses38.

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

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2022 Ohio Schedule IT BUS

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



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). Use whole dollars only.

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
2. Schedule C - Net Profit or Loss From Business (Sole Proprietorship)
3. Schedule D - Capital Gains and Losses
4. Schedule E - Supplemental Income and Loss
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner
6. Schedule F - Net Profit or Loss From Farming
7. Other business income or loss not reported above (e.g. form 4797 amounts)
8. Total business income (add lines 1 through 7)

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
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule of Adjustments, line 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
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
14. Business income tax liability - multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b

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

2022 Ohio Schedule of Credits



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Primary taxpayer's SSN

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Sequence No. 8

- 25. Technology investment credit carryforward (include a copy of the credit certificate)..... 25.

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- 26. Enterprise zone day care & training credits (include a copy of the credit certificate) 26.

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- 27. Research & development credit (include a copy of the credit certificate)..... 27.

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- 28. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)..... 28.

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- 29. Total (add lines 12 through 28) 29.

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- 30. Tax less additional credits (line 11 minus line 29; if negative, enter zero)..... 30.

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Nonresident Credit

Dates of Ohio residency

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 to

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 Other state of residency

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- 31. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy) 31.

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- 32. Ohio adjusted gross income (Ohio IT 1040, line 3)..... 32.

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- 33a. Divide line 31 by line 32 (four decimals; do not round; if greater than 1, enter 1.0000) 33a.

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- 33. Nonresident credit (line 30 times line 33a) 33.

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Resident Credit

- 34. Resident credit – Ohio IT RC, line 7 (include a copy) 34.

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- 35. Total nonrefundable credits (add lines 10, 29, 33 and 34; enter here and on Ohio IT 1040, line 9) 35.

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Refundable Credits

- 36. Refundable Ohio historic preservation credit (include a copy of the credit certificate) 36.

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- 37. Refundable job creation credit & job retention credit (include a copy of the credit certificate) 37.

--	--	--	--
- 38. Pass-through entity credit (include a copy of the Ohio IT K-1s)..... 38.

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- 39. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)..... 39.

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

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- 41. Total refundable credits (add lines 36 through 40; enter here and on Ohio IT 1040, line 16)..... 41.

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2022 Ohio Schedule of Dependents



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Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

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 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

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

2022 Ohio Schedule of Dependents



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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"/>



2022 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only.



22350102

Primary taxpayer's SSN

Sequence No. 11

SSN input boxes: [][][][][][][][][]

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 here1. [][][][][][][][][]

Part B - W-2s

1. P/S	Box b - EIN [][][][][][][][][]	Box 1 - Wages, tips, other compensation [][][][][][][][][]	Box 2 - Federal income tax withheld [][][][][][][][][]
	Box 15 - Employer's Ohio ID number [][][][][][][][][]	Box 16 - Ohio wages, tips, etc. [][][][][][][][][]	Box 17 - Ohio income tax [][][][][][][][][]
2. P/S	Box b - EIN [][][][][][][][][]	Box 1 - Wages, tips, other compensation [][][][][][][][][]	Box 2 - Federal income tax withheld [][][][][][][][][]
	Box 15 - Employer's Ohio ID number [][][][][][][][][]	Box 16 - Ohio wages, tips, etc. [][][][][][][][][]	Box 17 - Ohio income tax [][][][][][][][][]
3. P/S	Box b - EIN [][][][][][][][][]	Box 1 - Wages, tips, other compensation [][][][][][][][][]	Box 2 - Federal income tax withheld [][][][][][][][][]
	Box 15 - Employer's Ohio ID number [][][][][][][][][]	Box 16 - Ohio wages, tips, etc. [][][][][][][][][]	Box 17 - Ohio income tax [][][][][][][][][]
4. P/S	Box b - EIN [][][][][][][][][]	Box 1 - Wages, tips, other compensation [][][][][][][][][]	Box 2 - Federal income tax withheld [][][][][][][][][]
	Box 15 - Employer's Ohio ID number [][][][][][][][][]	Box 16 - Ohio wages, tips, etc. [][][][][][][][][]	Box 17 - Ohio income tax [][][][][][][][][]
5. P/S	Box b - EIN [][][][][][][][][]	Box 1 - Wages, tips, other compensation [][][][][][][][][]	Box 2 - Federal income tax withheld [][][][][][][][][]
	Box 15 - Employer's Ohio ID number [][][][][][][][][]	Box 16 - Ohio wages, tips, etc. [][][][][][][][][]	Box 17 - Ohio income tax [][][][][][][][][]
6. P/S	Box b - EIN [][][][][][][][][]	Box 1 - Wages, tips, other compensation [][][][][][][][][]	Box 2 - Federal income tax withheld [][][][][][][][][]
	Box 15 - Employer's Ohio ID number [][][][][][][][][]	Box 16 - Ohio wages, tips, etc. [][][][][][][][][]	Box 17 - Ohio income tax [][][][][][][][][]
7. P/S	Box b - EIN [][][][][][][][][]	Box 1 - Wages, tips, other compensation [][][][][][][][][]	Box 2 - Federal income tax withheld [][][][][][][][][]
	Box 15 - Employer's Ohio ID number [][][][][][][][][]	Box 16 - Ohio wages, tips, etc. [][][][][][][][][]	Box 17 - Ohio income tax [][][][][][][][][]

2022 Ohio IT RE Explanation of Corrections



22270102

Note: For amended individual return only

Primary taxpayer's SSN

SSN input boxes

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):

- Reasons for amendment: 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.

- Reasons for amendment: 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):

Blank lines for detailed explanation of adjusted items

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



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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: property records (mortgage statements, lease agreements, etc.), driver's licenses or state IDs, voter registration, resident state tax returns, armed services records and utility bills.

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.



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