2022 Ohio IT 1040

Individual Income Tax Return



Sequence No. 1

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

Primary taxpayer's SSN (required)	✓ If deceased	Spo	use's SSN	N (if filing jointly)		✓ If dec	eased	Scho	ol district	#
irst name		M.I.	Last na	me						
pouse's first name (if filing jointly)		M.I.	Last na	me						
ddress line 1 (number and street) or	P.O. Box									
ddress line 2 (apartment number, su	ite number, etc.)									
ity				State	ZIP code		Ohio cou	unty (first fo	our letters)	
oreign country (if the mailing address	s is outside the U.S.)			Foreign p	oostal code					
resident Check only one for spouse (if filing joi Resident Part-year resident	ntly) Nonresident Indicate state	>>			arried filing		у	Spo	use's SSN	
Ohio Nonresident Statement Primary meets the five criteria for	_	•			deral exte	nsion filer	s - check h	nere.		
					omoono o	an claim vo	u (or your	spouse if	filing jointly)	as a
Spouse meets the five criteria for	irrebuttable presumpti	on as r	ionreside		pendent, cl		. ,			
Spouse meets the five criteria for 1. Federal adjusted gross income (if negative	(federal 1040 or 1040)-SR, li	ne 11). P	de Place a "-" in the	pendent, cl box					
Federal adjusted gross income (if negative	(federal 1040 or 1040)-SR, li	ne 11). P	de	pendent, cl	neck here.				
Federal adjusted gross income (if negative Additions – Ohio Schedule of Adjusted	(federal 1040 or 1040	ude s	ne 11). P	lace a "-" in the	pendent, cl	1.				
Federal adjusted gross income ((federal 1040 or 1040 stments, line 10 (incl justments, line 39 (in	ude so	ne 11). P	e)de	pendent, cl	1.				
Federal adjusted gross income (if negative Additions – Ohio Schedule of Adjusted. Deductions – Ohio Schedule of Adjusted.	(federal 1040 or 1040 stments, line 10 (inclination) justments, line 39 (in plus line 2a minus li	ude so clude	ne 11). P. chedule) schedul . Place a	e)	pendent, cl	12a2b3.				
1. Federal adjusted gross income (if negative	(federal 1040 or 1040 stments, line 10 (incligion) justments, line 39 (in plus line 2a minus line of Dependents and your spouse/de	ude so clude ne 2b) if apple	ne 11). P chedule) schedul Place a	e)	pendent, cl	12a2b				
a. Additions – Ohio Schedule of Adjusted B. Ohio adjusted gross income (line 1). b. Deductions – Ohio Schedule of Additions – Ohio	stments, line 10 (inclination) justments, line 39 (inclination) liplus line 2a minus liicular of Dependents u and your spouse/deps line 4; if negative, e	ude so clude ne 2b) if appl pender	ne 11). Parent in the schedule	e)in the box if	pendent, cl	12a2b				

Code

MM-DD-YY

2022 Ohio IT 1040

Individual Income Tax Return

SSN



2000202	Soguence	N

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 35 (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 41 (include schedule)	16.
17. <u>Amended return only</u> – amount previously paid with original and/or amended return	17.
18. Total Ohio tax payments (add lines 14, 15, 16 and 17)	18.
19. <u>Amended return only</u> – 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 AM	NT 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.
d. Nature Preserves/Scenic Rivers e. Breast/Cervical Cancer f. Wishes for Sick Children	Total26g.
27. REFUND (line 24 minus lines 25 and 26g)	
Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowled and belief, the return and all enclosures are true, correct and complete.	ge If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.
Primary signature Phone number	
Spouse's signature Date	Ohio Department of Taxation
Check here to authorize your preparer to discuss this return with the Department.	Columbus, OH 43270-2679
Preparer's printed name Phone number	
Preparer's TIN (PTIN)	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057



2022 Ohio Schedule of Adjustments Use only black ink. Use whole dollars only.



Sequence No. 3

Primary taxpayer's SSN

	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.	
	Reimbursement of expenses previously deducted on an Ohio income tax return	6.	
Fed	<u>eral</u>		
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 fellowing grounds if they are included an Ohio IT 4040 line 4)		
11	(Only deduct the following amounts if they are included on Ohio IT 1040, line 1) Business income deduction – Ohio Schedule IT BUS, line 11	44	
11.	business income deduction – Onio Scriedule 11 BOS, 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		
	Certain railroad benefits	15.	
16.	Interest income from Ohio public obligations and purchase obligations; gains from the	15.	
16. 17.	Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement	15.	
16. 17. 18.	Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement	15. 16. 17. 18.	
16. 17. 18. 19.	Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement	15. 16. 17. 18.	
16. 17. 18. 19.	Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement Amounts contributed to an Ohio county's individual development account program Amounts contributed to a STABLE account: Ohio's ABLE plan Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period	15. 16. 17. 18. 19.	
16. 17. 18. 19. Fed	Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement		

2022 Ohio Schedule of Adjustments

Primary taxpayer's SSN

22000402

22000402

Sequence No. 4

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



See R.C. 5747.01(C). If the amount on a line is negative, place a "-" in the box provided.

2022 Ohio Schedule IT BUS

Business Income



Sequence No. 5

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

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.

Geo N.G. 0747.6 N.G.: If the unionit of a line is negative, place a line is box provided.		
Schedule B – Interest and Ordinary Dividends	1.	
2. Schedule C – Net Profit or Loss From Business (Sole Proprietorship)	2.	
3. Schedule D – Capital Gains and Losses	3.	
Schedule E – Supplemental Income and Loss	4.	
Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner	5.	
6. Schedule F – Net 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 filling status is single or married filling jointly; OR Enter \$125,000 if filling status is married filling 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 <u>not</u> 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.	

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

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

2022 Ohio Schedule IT BUS **Business Income**



Sequence No. 6

Primary taxpayer's SSN 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.

	FEIN / SSN Business name	Primary ownership	%	Spouse's ownership %
2. I	FEIN / SSN	Primary ownership	%	Spouse's ownership %
E	Business name			
3. I	FEIN / SSN	Primary ownership	%	Spouse's ownership %
E	Business name			
4. I	FEIN / SSN	Primary ownership	%	Spouse's ownership %
E	Business name			
5. I	FEIN / SSN	Primary ownership	%	Spouse's ownership %
E	Business name			
6. I	FEIN / SSN	Primary ownership	%	Spouse's ownership %
E	Business name			
7. I	FEIN / SSN	Primary ownership	%	Spouse's ownership %
E	Business name			
8. I	FEIN / SSN	Primary ownership	%	Spouse's ownership %
E	Business name		70	



2022 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN



Sequence No. 7

Many of these credits <u>must</u> be calculated using a worksheet and/or be supported by additional required documentation. See the instructions for worksheets and information on supporting documentation.

Nonrefundable Credits			
Tax liability before credits (from Ohio IT 1040, line 8c) Retirement income credit (include 1099-R forms)			
Lump sum retirement credit (include a copy of the worksheet and 1099-R forms) Senior citizen credit (must be 65 or older to claim this credit)			
5. Lump sum distribution credit (include a copy of the worksheet and 1099-R forms)			
6. Child care & dependent care credit (include a copy of the worksheet)			
7. Displaced worker training credit (include a copy of the worksheet and all required documentation)			
8. Campaign contribution credit for Ohio statewide office or General Assembly			
9. Income-based exemption credit			
10. Total (add lines 2 through 9)			
11. Tax less credits (line 1 minus line 10; if negative, enter zero)			
12. Joint filing credit (see instructions for table). % times line 11, up to \$650			
13. Earned income credit			
14. Home school expenses credit (include copies of all required documentation)			
15. Scholarship donation credit (include copies of all required documentation)			
16. Nonchartered, nonpublic school tuition credit (include copies of all required documentation)			
17. Vocational job credit (include a copy of the credit certificate)			
18. Ohio adoption credit			
19. Nonrefundable job retention credit (include a copy of the credit certificate)			
20. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)			
21. Grape production credit			
22. InvestOhio credit (include a copy of the credit certificate)			
23. Lead abatement credit (include a copy of the credit certificate)			
24. Opportunity zone investment credit (include a copy of the credit certificate)	24.		

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

2022 Ohio Schedule of Credits

Primary taxpayer's SSN



			Sequence No. 8
25.	Technology investment credit carryforward (include a copy of the credit certificate)	25.	
26.	Enterprise zone day care & training credits (include a copy of the credit certificate)	26.	
27.	Research & development credit (include a copy of the credit certificate)	27.	
28.	Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	28.	
29.	Total (add lines 12 through 28)	29.	
30.	Tax less additional credits (line 11 minus line 29; if negative, enter zero)	30.	
Nonr	resident Credit		
Date	s of Ohio residency to Other state of residency		
31.	Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy)		
32.	Ohio adjusted gross income (Ohio IT 1040, line 3) 32.		
33a.	Divide line 31 by line 32 (four decimals; do not round; if greater than 1, enter 1.0000)		
33.	Nonresident credit (line 30 times line 33a)	33.	
Resid	dent Credit		
34.	Resident credit – Ohio IT RC, line 7 (include a copy)	34.	
35.	Total nonrefundable credits (add lines 10, 29, 33 and 34; enter here and on Ohio IT 1040, line 9)	35.	
	Refundable Credits		
36.	Refundable Ohio historic preservation credit (include a copy of the credit certificate)	36.	
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.	
39.	Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)	39.	
40.	Venture capital credit (include a copy of the credit certificate)	40.	
41.	Total refundable credits (add lines 36 through 40; enter here and on Ohio IT 1040, line 16)	41.	



2022 Ohio Schedule of Dependents



Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

Sequence No. 9

<u>Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule.</u> 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 lest name	
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
Dan an dan t'a finat mana	M.L. Down double look name	
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
· mmmm		
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



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	
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	
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	
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	
0. 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	
	MI Down double look name	
8. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you



2022 Schedule of Ohio Withholding



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

Primary taxpayer's SSN

22350102

Sequence No. 11

	tal Withholding	O an usual an array additional marks. Firster have	
		d 2 as well as any additional pages. Enter here	1.
art B - W	-2s		
	iox b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
В	lox 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
P/S B	sox b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
В	lox 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
P/S B	ox b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
В	lox 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
P/S B	lox b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
В	ox 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
P/S B	iox b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
В	ox 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
P/S B	lox b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
В	sox 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
P/S B	lox b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
D	ox 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax

2022 Schedule of Ohio Withholding Primary taxpayer's SSN



Pa	rt C -	1099-Rs			Sequence No. 12
1.	P/S	Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
		Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld
2. P/S	P/S	Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
		Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld	distribution	Box 14 - Ohio tax withheld
3. P/	P/S	Payer's TIN	Box 1 - Gross distribution	Total	Box 7 -
		Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld	distribution	Distribution code Box 14 - Ohio tax withheld
4.	P/S	Payer's TIN	Box 1 - Gross distribution	Total	Box 7 -
		Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld	distribution	Distribution code Box 14 - Ohio tax withheld
Pa	ırt D -	W-2Gs			
	P/S	Payer's federal ID number	Box 1 - Reportable winnings	Box 4	- Federal income tax withheld
		Box 13 - Ohio state ID number	Box 14 - Ohio state winnings		Box 15 - Ohio income tax withheld
2.	P/S	Payer's federal ID number	Box 1 - Reportable winnings	Box 4	- Federal income tax withheld
		Box 13 - Ohio state ID number	Box 14 - Ohio state winnings		Box 15 - Ohio income tax withheld
3.	P/S	Payer's federal ID number	Box 1 - Reportable winnings	Box 4	- Federal income tax withheld
		Box 13 - Ohio state ID number	Box 14 - Ohio state winnings		Box 15 - Ohio income tax withheld
		1099-NECs			
1.	P/S	Payer's TIN	Box 1 - Nonemployee compensation	Box 4	- Federal income tax withheld
		Box 6 - Payer's Ohio number	Box 7 - State income		Box 5 - Ohio tax withheld
2.	P/S	Payer's TIN	Box 1 - Nonemployee compensation	Box 4	- Federal income tax withheld
		Box 6 - Payer's Ohio number	Box 7 - State income		Box 5 - Ohio tax withheld



2022 Ohio IT RE Explanation of Corrections



22270102

Note: For amended <u>individual</u> return only

Primary taxpayer's SSN

		Telephone number umber, the Federal Privacy Act of 1974 requires us to inform you that providing us	
the Oh	Include any worksheets and/or documentation necessary to suppolio Individual and School District income tax instructions. Bed explanation of adjusted items (include additional sheet[s] if necessity.		
	Ohio Schedule of Credits, nonrefundable credit(s) decreased	Other (describe the reason below)	
	Ohio Schedule of Credits, nonrefundable credit(s) increased	Ohio Schedule of Credits, refundable credit(s) decreased	
	Ohio Schedule of Adjustments, deductions from income	Ohio Schedule of Credits, refundable credit(s) increased	
	Ohio Schedule of Adjustments, additions to income	Ohio Schedule of Credits, resident credit decreased	
	Residency status changed	Ohio Schedule of Credits, resident credit increased	
	Exemptions decreased (include Schedule of Dependents)	Ohio Schedule of Credits, nonresident credit decreased	
	Federal adjusted gross income increased	Ohio Schedule of Credits, nonresident credit increased	
	checked any of the boxes above, do not file your Ohio amende led return.	d return until the IRS has accepted the changes on your federal	
	Exemptions increased (include Schedule of Dependents)		
	Federal adjusted gross income decreased	Filing status changed	
Reaso	n(s):		
docum	nentation to support the adjustments on your amended return.	ng the box at the top of page 1. You must include this form and	
	ata the Ohio IT 1040 and indicate that it is amonded by shocking	41 1 4 41 4	



IT RE - Amended IT 1040 Filing Tips



If your amended IT 1040 results in tax due, you should <u>always</u> include an IT 40XP payment voucher with your payment. Do <u>not</u> 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 Option #2

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

For more information, see the "Income - Amended Returns" topic at tax.ohio.gov/FAQ.

^{*}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.



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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** 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

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