

Do not staple or paper clip.



2022 Ohio IT 1040 Individual Income Tax Return



22000189

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) [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 negative3.
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.

MM-DD-YY Code

2022 Ohio IT 1040
Individual Income Tax Return



22000289

Sequence No. 2

SSN

- 7a. Amount from line 7 on page 17a.
- 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. **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 liability25.
- 26. **Original return only** – portion of line 24 you wish to donate:
 - a. Wildlife Species b. Military Injury Relief c. Ohio History Fund
 - d. Nature Preserves/Scenic Rivers e. Breast/Cervical Cancer f. Wishes for Sick Children

Total....26g.

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)

**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 income2.
3. Ohio 529 plan funds used for non-qualified expenses3.
4. Losses from sale or disposition of Ohio public obligations4.
5. Nonmedical withdrawals from a medical savings account5.
6. Reimbursement of expenses previously deducted on an Ohio income tax return6.

Federal

- 7. Internal Revenue Code 168(k) and 179 depreciation expense addback7.
8. Exempt federal interest and dividends subject to state taxation8.
9. Federal conformity additions9.
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.

2022 Ohio Schedule of Adjustments

Primary taxpayer's SSN



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Sequence No. 4

23. Repayment of income reported in a prior year23.

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

25. Federal conformity deductions25.

Uniformed Services

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

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

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

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

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

Education

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

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

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

Medical

34. Disability benefits34.

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 expenses38.

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). 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 ...1.
2. Schedule C - Net 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 - 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 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.

2022 Ohio Schedule IT BUS Business Income

Primary taxpayer's SSN



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Sequence No. 6

Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your 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



Many of these credits **must** 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

- 1. Tax liability before credits (from Ohio IT 1040, line 8c) 1.
- 2. Retirement income credit (**include 1099-R forms**) 2.
- 3. Lump sum retirement credit (**include a copy of the worksheet and 1099-R forms**) 3.
- 4. Senior citizen credit (must be 65 or older to claim this credit) 4.
- 5. Lump sum distribution credit (**include a copy of the worksheet and 1099-R forms**) 5.
- 6. Child care & dependent care credit (**include a copy of the worksheet**) 6.
- 7. Displaced worker training credit (**include a copy of the worksheet and all required documentation**) 7.
- 8. Campaign contribution credit for Ohio statewide office or General Assembly 8.
- 9. Income-based exemption credit 9.
- 10. Total (add lines 2 through 9) 10.
- 11. Tax less credits (line 1 minus line 10; if negative, enter zero) 11.
- 12. Joint filing credit (see instructions for table). % times line 11, up to \$650 12.
- 13. Earned income credit 13.
- 14. Home school expenses credit (**include copies of all required documentation**) 14.
- 15. Scholarship donation credit (**include copies of all required documentation**) 15.
- 16. Nonchartered, nonpublic school tuition credit (**include copies of all required documentation**) 16.
- 17. Vocational job credit (**include a copy of the credit certificate**) 17.
- 18. Ohio adoption credit 18.
- 19. Nonrefundable job retention credit (**include a copy of the credit certificate**) 19.
- 20. Credit for eligible new employees in an enterprise zone (**include a copy of the credit certificate**) 20.
- 21. Grape production credit 21.
- 22. InvestOhio credit (**include a copy of the credit certificate**) 22.
- 23. Lead abatement credit (**include a copy of the credit certificate**) 23.
- 24. Opportunity zone investment credit (**include a copy of the credit certificate**) 24.

2022 Ohio Schedule of Credits

Primary taxpayer's SSN



22280289

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.

Nonresident Credit

Dates 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) 31.
- 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)33a.
- 33. Nonresident credit (line 30 times line 33a) 33.

Resident 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



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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 | |

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
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	



2022 Schedule of Ohio Withholding



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

Primary taxpayer's SSN

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 10401.

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 Schedule of Ohio Withholding

Primary taxpayer's SSN



22350289

Sequence No. 12

Part C - 1099-Rs

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 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
3. 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
4. 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

Part D - W-2Gs

1. 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

Part E - 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

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)

Tax Year

Individual Income Tax 440

ID Type 01 **Coupon Type** 54

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

Taxpayer's SSN

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

**Amount of
Payment** \$