Print | Clear Form | Print Blank Form

...per clip.

Department of Taxation

2025 Ohio IT 1040

Individual Income Tax Return

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

25000189

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) | Check if deceased | Spouse's SSN (if filing jointly) | Check 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 | *Indicate state

Resident | Part-year resident* | Nonresident*

Check only one for spouse (if filing jointly) | *Indicate state

☐ Resident ☐ Part-year resident* ☐ Nonresident*

Filing Status – Check one (as reported on federal income tax return)

Single, head of household or qualifying surviving spouse

Married filing jointly | Spouse's SSN

Married filing separately

Ohio Nonresident Statement – See instructions for required criteria

Primary meets the five criteria for irrebuttable presumption as nonresident.

☐ Spouse meets the five criteria for irrebuttable 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 11a). Place a "-" in the box if negative ....1.

2a. Additions – Ohio Schedule of Adjustments, line 12 (**include schedule**) .....2a.

2b. Deductions – Ohio Schedule of Adjustments, line 47 (**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.
   Number of exemptions including you and your spouse/dependents, if applicable:

5. Ohio income tax base (line 3 minus line 4; if negative, enter zero).....5.

6. Taxable business income – Ohio Schedule of Business Income, line 15 (**include schedule**).....6.

7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero) .....7.

MM-DD-YY

2025 Ohio IT 1040

Individual Income Tax Return

SSN:

25000289 Sequence No. **2**

7a. Amount from line 7 on page 1 ..... 7a.

8a. Nonbusiness income tax liability on line 7a (see **tax.ohio.gov/taxcalculator** or see the instructions for the tax brackets)..... 8a.

8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (**include schedule**) ..... 8b.

8c. Income tax liability before credits (line 8a plus line 8b) ..... 8c.

9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 40 (**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, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return..... 15.

16. Refundable credits – Ohio Schedule of Credits, line 47 (**include schedule**)..... 16.

17. **Total Ohio tax payments** (add lines 14, 15, and 16)..... 17.

18. **Amended return only** – overpayment previously requested on original and/or amended 2025 return..... 18.

19. Line 17 minus line 18. Place a "-" in the box if negative..... 19.

If line 19 is MORE THAN line 13, skip to line 23. OTHERWISE, continue to line 20.

20. Tax due (line 13 minus line 19). If line 19 is negative, ignore the "-" and add line 19 to line 13..... 20.

21. Interest due on late payment of tax (see instructions) ..... 21.

22. **TOTAL AMOUNT DUE** (line 20 plus line 21). Pay electronically at **tax.ohio.gov/pay** or include the Ohio Universal Payment Coupon (OUPC) with your check ..... **AMOUNT DUE** ▸ 22.

23. Overpayment (line 19 minus line 13) ..... 23.

24. **Original return only** – portion of line 23 carried forward to next year's tax liability ..... 24.

25. **Original return only** – portion of line 23 you wish to donate:

a. Nature Preserves/Scenic Rivers b. Breast/Cervical Cancer c. Wishes for Sick Children

d. Wildlife Species e. Military Injury Relief f. Ohio History Fund

Total....25g.

26. **REFUND** (line 23 minus lines 24 and 25g)..... **YOUR REFUND** ▸ 26.

Sign Here (required): I declare under penalties of perjury that this return or claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return and report.

▸ Primary signature _____ Phone number _____

▸ Spouse's signature _____ Date _____

Preparer's printed name _____ Phone number _____

Authorize your preparer to discuss this return

Non-paid preparer

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

Department of Taxation

2025 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.

25000389

Primary taxpayer's SSN

Sequence No. **3**

Additions

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. Taxes paid to another state or District of Columbia related to IRS notice 2020-75 ..... 3.
4. 529 plan funds used for non-qualified expenses ..... 4.
5. Losses from sale or disposition of Ohio public obligations ..... 5.
6. Nonmedical withdrawals from a medical savings account ..... 6.
7. Reimbursement of expenses previously deducted on an Ohio income tax return ..... 7.
8. Ineligible withdrawals from an Ohio Homebuyer Plus account ..... 8.

Federal

9. Internal Revenue Code 168(k) and 179 depreciation expense add-back ..... 9.
10. Exempt federal interest and dividends subject to state taxation ..... 10.
11. Federal conformity additions ..... 11.
12. **Total additions** (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a ..... 12.

Deductions

13. Business income deduction – Ohio Schedule of Business Income, line 13 ..... 13.
14. Employee compensation earned in Ohio by residents of neighboring states ..... 14.
15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) ..... 15.
16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) ..... 16.
17. Certain railroad benefits ..... 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 ..... 18.
19. Amounts contributed to an Ohio county's individual development account program ..... 19.
20. Amounts contributed to a STABLE account: Ohio's ABLE plan ..... 20.
21. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period ..... 21.
22. Certain payments related to the East Palestine train derailment ..... 22.
23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY) ..... 23.
24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account ..... 24.

SSN:

2025 Ohio Schedule of Adjustments

25000489

Sequence No. **4**

25. Deduction for contributions to a pregnancy resource center ..... 25.

Federal

26. Federal interest and dividends exempt from state taxation ..... 26.

27. Deduction of prior year 168(k) and 179 depreciation add-backs ..... 27.

28. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return ..... 28.

29. Repayment of income reported in a prior year ..... 29.

30. Wage expense not deducted based on the federal work opportunity tax credit ..... 30.

31. Federal conformity deductions ..... 31.

Uniformed Services

32. Military pay received by Ohio residents while stationed outside Ohio ..... 32.

33. Compensation earned by nonresident military servicemembers and their civilian spouses ..... 33.

34. Uniformed services retirement income ..... 34.

35. Military injury relief fund grants and veteran's disability severance payments ..... 35.

36. Certain Ohio National Guard reimbursements and benefits ..... 36.

Education

37. Amounts contributed to a 529 Plan ..... 37.

38. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... 38.

39. Ohio educator expenses in excess of federal deduction ..... 39.

40. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program ..... 40.

41. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ... 41.

Medical

42. Disability benefits ..... 42.

43. Survivor benefits ..... 43.

44. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) ..... 44.

45. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) ..... 45.

46. Qualified organ donor expenses ..... 46.

47. **Total deductions** (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b ..... 47.

Department of Taxation

2025 Ohio Schedule of Business Income

25260189

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 or Ohio adjusted gross income, as applicable. **Only one Schedule of Business Income should be used for each return filed.** See R.C. 5747.01(B). **Use whole dollars only**.

Part 1 – Business Income

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. Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business income ..... 7.
8. Add-back of taxes paid to another state or the District of Columbia related to IRS notice 2020-75 that qualify as business income ..... 8.
9. Other business income or loss not reported above (e.g. form 4797 amounts) ..... 9.
10. Total business income (add lines 1 through 9) ..... 10.

Part 2 – Business Income Deduction

11. Enter the lesser of line 10 above or Ohio IT 1040, line 1. If negative, enter zero; **stop here** and do not complete Part 3 ..... 11.
12. Enter $250,000 if filing status is single or married filing jointly; OR Enter $125,000 if filing status is married filing separately ..... 12.
13. Enter the lesser of line 11 or line 12. Enter here and on Ohio Schedule of Adjustments, line 13 ..... 13.

Part 3 – Taxable Business Income

Note: If Ohio IT 1040, line 5 is zero, do **not** complete Part 3.

14. Line 11 minus line 13 ..... 14.
15. Taxable business income (enter the lesser of line 14 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6 ..... 15.
16. Business income tax liability – multiply line 15 by 3% (.03). Enter here and on Ohio IT 1040, line 8b ..... 16.

SSN:

2025 Ohio Schedule of Business Income

25260289

Sequence No. **6**

Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Use one entry per business source. If you and your spouse (if filing jointly) both have ownership in the same business, use the space provided to list each ownership percentage separately. 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

Department of Taxation

2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN

25280189

Sequence No. **7**

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. 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. Credit for work-based learning experiences (**include a copy of the credit certificate**) ..... 17.
18. Ohio adoption credit carryforward ..... 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. Credit for the beginning farmers financial management program (**include a copy of the credit certificate**) ..... 21.
22. Credit for commercial vehicle operator training expenses (**include a copy of the credit certificate**) ..... 22.
23. Welcome Home Ohio credit (**include a copy of the credit certificate**) ..... 23.
24. Credit for transformational mixed-use development (**include a copy of the credit certificate**) ..... 24.

2025 Ohio Schedule of Credits

SSN:

25280289

Sequence No. **8**

25. Credit for sale/rental of agricultural assets to beginning farmers (**include a copy of the credit certificate**) ..... 25.

26. Grape production credit ..... 26.

27. InvestOhio credit (**include a copy of the credit certificate**) ..... 27.

28. Lead abatement credit (**include a copy of the credit certificate**) ..... 28.

29. Opportunity zone investment credit (**include a copy of the credit certificate**) ..... 29.

30. Technology investment credit carryforward (**include a copy of the credit certificate**) ..... 30.

31. Enterprise zone day care & training credits (**include a copy of the credit certificate**) ..... 31.

32. Research & development credit (**include a copy of the credit certificate**) ..... 32.

33. Nonrefundable Ohio historic preservation credit (**include a copy of the credit certificate**) ..... 33.

34. Ohio low-income housing credit (**include a copy of the credit certificate**) ..... 34.

35. Affordable single-family housing credit (**include a copy of the credit certificate**) ..... 35.

36. Total (add lines 12 through 35) ..... 36.

37. Tax less additional credits (line 11 minus line 36; if negative, enter zero) ..... 37.

Residency Credits

38. Nonresident credit – Ohio IT NRC, line 20 (**include a copy**) ..... 38.

39. Resident credit – Ohio IT RC, line 7 (**include a copy**) ..... 39.

40. **Total nonrefundable credits** (add lines 10, 36, 38, and 39; enter here and on Ohio IT 1040, line 9) ..... 40.

Refundable Credits

41. Refundable Ohio historic preservation credit (**include a copy of the credit certificate**) ..... 41.

42. Refundable job creation credit & job retention credit (**include a copy of the credit certificate**) ..... 42.

43. Pass-through entity credit (**include a copy of all Ohio IT K-1s**) ..... 43.

44. Motion picture & Broadway theatrical production credit (**include a copy of the credit certificate**) ..... 44.

45. Film and theater capital improvements credit (**include a copy of the credit certificate**) ..... 45.

46. Venture capital credit (**include a copy of the credit certificate**) ..... 46.

47. **Total refundable credits** (add lines 41 through 46; enter here and on Ohio IT 1040, line 16) ..... 47.

Department of Taxation

2025 Ohio Schedule of Dependents

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

25230189

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

SSN:

2025 Ohio Schedule of Dependents

25230289

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

Department of Taxation

2025 Schedule of Ohio Withholding

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

25350189

Primary taxpayer's SSN

Sequence No. **11**

List your and your spouse's (if filing jointly) income statements **only if they have Ohio withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. **Include state copies of your income statements.**

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.

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

2025 Schedule of Ohio Withholding

SSN:

25350289

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 TIN | Box 1 - Reportable winnings | Box 4 - Federal income tax withheld
   Box 13 - Payer's Ohio ID number | Box 14 - Ohio winnings | Box 15 - Ohio income tax withheld

2. P/S Payer's TIN | Box 1 - Reportable winnings | Box 4 - Federal income tax withheld
   Box 13 - Payer's Ohio ID number | Box 14 - Ohio winnings | Box 15 - Ohio income tax withheld

Part E - 1099-NEC

1. P/S Payer's TIN | Box 1 - Nonemployee compensation | Box 4 - Federal income tax withheld
   Box 6 - Payer's Ohio number | Box 7 - Ohio income | Box 5 - Ohio tax withheld

Part F - 1099-G

1. P/S Payer's TIN | Box 1 - Unemployment compensation | Box 4 - Federal income tax withheld
   Box 11b - Payer's Ohio ID number | Box 12 - Ohio income 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.

Clear Form

Print

Cut on the dotted lines. Use only black ink.

Ohio Universal Payment Coupon (OUPC)

Tax Year 2025

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

89

Amount of Payment → $

0000 0