

File No.

VOLUNTARY DISCLOSURE AGREEMENT INDIVIDUAL & SCHOOL DISTRICT INCOME TAXES

Taxpayer:	SSN:	
Taxpayer:	SSN:	(if filing jointly)

The Ohio Department of Taxation (the "Department") is committed to promoting tax compliance. As a part of this effort, this Voluntary Disclosure Agreement is entered into between the Tax Commissioner for the State of Ohio ("Commissioner") and individual(s) listed above (individually and/or collectively referred to as "Taxpayer"). This agreement applies only to Taxpayer's Ohio individual income tax and school district income tax obligations, as applicable, during the disclosure period. **The disclosure period for this agreement will be** 1/1/2016 through 12/31/2019.

The Commissioner has statutory responsibility for administering the Ohio individual and school district income taxes. As part of that responsibility, the Commissioner administers the Voluntary Disclosure program. In exchange for bringing this matter to the attention of the Commissioner, the Voluntary Disclosure program allows Taxpayer to come into compliance on substantially more favorable terms than if discovered to be noncompliant by the Commissioner. Although Taxpayer agrees to pay interest¹ on any tax amount due, the Commissioner will not impose additional penalties or interest penalties for any taxable year in the disclosure period, provided Taxpayer complies with the terms of this agreement in good faith.

By submitting this agreement for consideration, Taxpayer represents that Taxpayer:

- Is noncompliant with Ohio's individual income and/or school district income tax laws;
- Is not currently in contact with the Department regarding outstanding individual income or school district tax liability for any taxable year outside the disclosure period;
- Is not, to the best of Taxpayer's knowledge, under investigation by the Criminal Investigations Division of the Department;
- Does not have any outstanding bills or assessments relating to Ohio individual and/or school district income tax liabilities (including for interest or penalties);
- Has not previously been contacted by the Department regarding possible outstanding individual income or school district tax liability for any taxable year during the disclosure period; **AND**
- Has not previously filed individual or school district income tax return(s) for any taxable year during the disclosure period.

Eligibility for the Voluntary Disclosure program is predicated on these representations.

Taxpayer desires to enter into this agreement to become current on Taxpayer's tax compliance responsibilities. Accordingly, Taxpayer agrees to the following terms:

¹ The applicable interest rates are 4% for calendar years 2017 and 2018, and 5% for calendar years 2019 and 2020.

1. Taxpayer will disclose to the Commissioner all taxable income during the disclosure period by filing all individual and school district income tax returns, as applicable and required to be filed, for each taxable year within the disclosure period. Returns for the taxable year ending in calendar year 2019 will be due by the filing date prescribed by law, including any extensions thereof.

2. Taxpayer will make a voluntary payment to the State of Ohio of all individual income tax due during the disclosure period, including an estimate of the tax due for the taxable year ending in calendar year 2019, even if Taxpayer is not submitting the 2019 return with this Agreement. Taxpayer will also make a separate, voluntary payment of all school district income tax due for the disclosure period, as applicable.

3. Taxpayer will make a voluntary payment to the State of Ohio of interest, which will be calculated on the total amount of individual and school district income tax due. Taxpayer acknowledges that the interest amount is due pursuant to R.C. 5747.08(G) and that the interest cannot be reduced or waived.

4. Taxpayer will provide complete documentation to support any tax credits Taxpayer is claiming. Taxpayer agrees it cannot carryforward credits generated in years prior to the disclosure period. The Commissioner reserves the right to review the documentation presented by Taxpayer and any other records pertaining to the disclosure, in order to confirm that Taxpayer's voluntary payment amount is accurate.

5. With respect to the current taxable year, Taxpayer will file Ohio form(s) IT 1040ES and SD 100ES, and make full payment of all estimated tax due to date, to the extent required by Ohio law. Taxpayer will continue to make estimated payments, as applicable, as provided by R.C. 5747.09.

6. Once this agreement is accepted by the Commissioner, Taxpayer agrees that Taxpayer will not file any amended returns or refund claims for any individual or school district income tax amounts paid to Ohio with respect to the disclosure period as set forth in this agreement, except to the extent permitted in Item 7, below.

7. Notwithstanding Item 6 above, in the event of IRS adjustments with respect to the individual income, and if applicable school district income, taxable years covered by this agreement, Taxpayer will file amended Ohio individual and/or school district income tax returns pursuant to R.C. 5747.10. Such changes shall be incorporated into the returns as originally accepted pursuant to this agreement to determine the amount of additional tax due or refund owed. Taxpayer shall remit any outstanding liability, along with interest, with Taxpayer's amended returns. The Commissioner will issue any refund owed upon review and acceptance of the amended returns. Failure to timely file any amended returns or failure to timely pay any additional tax and interest due will result in the issuance of assessments (for applicable tax, interest and **penalties**) as provided by statute.

8. Taxpayer agrees to timely file Ohio individual income and school district income tax returns and make the required tax payments for all future tax periods, to the extent required by Ohio law.

Upon Taxpayer's completion of the terms above, the Commissioner agrees to **forgo** any potential or actual past individual and school district income tax liability, including tax, penalty, interest penalty and interest, as well as any filing or remittance responsibility that Taxpayer may have for its individual or school district income tax liabilities in this state incurred prior to the disclosure period.

Both Taxpayer and the Commissioner agree to maintain the confidentiality of this agreement. The parties agree that they shall not disclose the fact of this agreement's existence or any term of this agreement except as required by law.

This agreement is **not** binding on the Commissioner until signed by the Commissioner. Prior to signing this agreement, the Commissioner will review his records to confirm that Taxpayer:

- Is not currently in contact with the Department regarding outstanding individual income or school district tax liability for any taxable year outside the disclosure period;
- Is not currently under investigation by the Criminal Investigations Division of the Department;
- Does not have any outstanding bills or assessments relating to Ohio individual and/or school district income tax liabilities (including for interest or penalties);
- Has not previously been contacted by the Department regarding possible outstanding individual income or school district tax liability for any taxable year during the disclosure period; **AND**
- Has not previously filed individual or school district income tax return(s) for any taxable year during the disclosure period.

All payments and filings must be made contemporaneously with the submission of a signed copy of this agreement. This agreement will **not be accepted**, or if accepted will be void, if Taxpayer:

- Is not eligible for the Voluntary Disclosure program;
- Fails to remit the required payments and filings with this agreement; **OR**
- Does not substantially comply² with terms of this agreement.

If the Commissioner does not accept this agreement, or the agreement subsequently becomes void, the Commissioner can issue assessments for all tax and interest due under Ohio law, along with all appropriate penalties and interest penalties.

This agreement is intended to bind the parties in the absence of fraud or material misrepresentation of fact.

Taxpayer Signature and Name

Jeffrey A. McClain, Tax Commissioner

Taxpayer Signature and Name (if filing jointly)

Date

Date

² Substantial compliance includes, but is not limited to, remitting interest on amounts due under this agreement, paying any additional amounts found due for the taxable years covered by this agreement after the Commissioner's review of the submission, good faith in the Voluntary Disclosure program and execution of this agreement, and/or filing tax returns and paying tax, as applicable, in subsequent years.

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	Note: This f	orm encompa	asses the IT	1040, IT 104	40EZ and am	ended IT 10	40X.	
s this an <u>amended</u>	return? Yes	No If yes, incl	ude Ohio IT RE	(do <u>not</u> include	a copy of the pre	viously filed ret	urn)	
s this a Net Opera	ting Loss (NOL) car	ryback? Yes	No If yes	, include Schedu	ule IT NOL			
āxpayer's SSN (red	quired)	If deceased	1 Spouse's SS	SN (if filing jointly	y) 🕨	If deceased		ol district # for see instructio
		check box				check box	SD# ▶▶	
First name			M.I. Last na	me				
Spouse's first name	(only if married filing	jointly)	M.I. Last na	me				
/lailing address (for	faster processing, us	e a street address	s)					
City				State	ZIP code	Obio cour	ty (first four let	tors)
Лу				State				
lome address (if dif	ferent from mailing a	ddress) – do <u>NOT</u>	include city or	state	ZIP code	Ohio	county (first fou	ur letters)
Foreign country (if th	ne mailing address is	outside the U.S.)		Foreign p	oostal code			
						1		
	y Status – Check a				atus – Check on			
Full-year	Part-year resident ox for spouse (only if Part-year	Nonresident	tly)	Single	exceptions – see e, head of househ ed filing jointly	,		Yes
resident	resident	Indicate state	Yes No	Did vou file	the federal extens	sion 4868?		
<u>Ohio Political F</u>					e else claiming vou			Yes
f joint return, does y	o to this fund? your spouse want \$1 f s" will not increase yo	to go to this fund?	, 🔲 🗌		nt? If yes, enter "0	<i>,</i> ,		,
	d gross income (fron							
	ine 36; or 1040NR-EZ nount is less than -0							0
0	eral adjusted gross inc							0
				,				0
	federal adjusted gros oss income (line 1 plu	,		,				0
("-") in the box at	the right if the amount	nt is less than -0-			3.	,,		
4. Personal and de	pendent exemption d	eduction (if claimi	ng dependent(s), include Schec	dule J)4.			0
5. Ohio income tax	base (line 3 minus lir	ne 4; if less than -0	0-, enter -0-)		5.			0
6. Taxable busines	s income (include Ohi	io Schedule IT BU	JS, line 13)		6.	,		0
7. Line 5 minus line	e 6 (if less than -0-, er	nter -0-)			7.	,,		0
						Include your f if line 1 of this		
D	o not write in th	is area; for de	<u>epartment u</u>	<u>se only.</u>		/	/	

hio	Department of Taxation
	Rev. 9/16

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2016 Ohio IT 1040 Individual Income Tax Return



SSN		18000000
7a. Amount from line 7 on page 1		0 0
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables		0 0
		0 0
8b. Business income tax liability (include Ohio Schedule IT BUS, line 14)		0 0
8c. Income tax liability before credits (line 8a plus line 8b)	8c.	
9. Ohio nonrefundable credits (include Ohio Schedule of Credits, line 34)	9.	00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than -	0-, enter -0-)10.	0 0
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2	210)11.	00
12. Sales and use tax due on Internet, mail order or other out-of-state purcha If you certify that no sales or use tax is due, check the box to the right		0 0
		0 0
13. Total Ohio tax liability before withholding or estimated payments (add li 14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12).		
and 1099-R(s) with the return	14. 🔜	00
15. Estimated and extension payments made (2016 Ohio IT 1040ES and/or IT carryforward from previous year return		0 0
16. Refundable credits (include Ohio Schedule of Credits, line 41)		0 0
		0 0
17. <u>Amended return only</u> – amount previously paid with original/amended r	eturn17.	
18. Total Ohio tax payments (add lines 14, 15, 16 and 17)		0 0
19. Amended return only - overpayment previously requested on original/a	mended return19.	0 0
20. Line 18 minus line 19. Place a negative sign ("-") in the box at the right if the a	mount is less than -0	0 0
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE,		
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the negative		0 0
20 to line 13		0 0
22. Interest and penalty due on late filing or late payment of tax (see instructions)		
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if ori (if amended return) and make check payable to "Ohio Treasurer of S	State" AMOUNT DUE ▶ 23.	0 0
24. Overpayment (line 20 minus line 13)	24.	0 0
25. Original return only - amount of line 24 to be credited toward 2017 incor	no tox liability 25	0 0
26. Amount of line 24 to be donated:		
a. Wildlife species b. Military injury relief c. Ohio His		
	or Sick Children	
		0 0
	Total 26g.	0 0
27. REFUND (line 24 minus lines 25 and 26g)	I	
Sign Here (required): I have read this return. Under penalties of per the best of my knowledge and belief, the return and all enclosures are true	ijuly, i ucciale that, to	is \$1.00 or less, no refund will be issued. \$1.00 or less, no payment is necessary.
▶	NO	Payment Included – Mail to:
Your signature		hio Department of Taxation P.O. Box 2679
Spouse's signature (see instructions)	Phone number	olumbus, OH 43270-2679 ayment Included – Mail to:
Preparer's printed name (see instructions) PTIN		hio Department of Taxation P.O. Box 2057
Do you authorize your preparer to contact us regarding this return?		P.O. Box 2057 columbus, OH 43270-2057



Do not use staples. Use only black ink.

2016 Ohio Schedule A

Income Adjustments – Additions and Deductions SSN of primary filer



Additions

	(add income items only to the extent not included on Ohio IT 1040, line 1)	
1.	Non-Ohio state or local government interest and dividends	1. 0 0
2.	Certain Ohio pass-through entity and financial institutions taxes paid	2. 0 0
	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	0.0
4	Losses from sale or disposition of Ohio public obligations	0.0
	Nonmedical withdrawals from a medical savings account	0.0
	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	0.0
<u>Fed</u>		
7.	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense7.	00
8.	Federal interest and dividends subject to state taxation8.	00
9.	Miscellaneous federal income tax additions9.	0 0
10.	Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a10.	0 0

Deductions

(deduct income items only to the extent included on Ohio IT 1040, line 1)

		0 0
11. Business income deduction (include Ohio Schedule IT BUS, line 11)		
12. Employee compensation earned in Ohio by residents of neighboring states	12.	0 0
13. State or municipal income tax overpayments shown on the federal 1040, line 10		0 0
		0 0
 Qualifying Social Security benefits and certain railroad retirement benefits Interest income from Ohio public obligations and from Ohio purchase obligations; gains from 		
sale or disposition of Ohio public obligations; public service payments received from the stat	e of	0 0
Ohio; or income from a transfer agreement		
16. Amounts contributed to an individual development account		0 0
17. Amounts contributed to STABLE account: Ohio's ABLE Plan		0 0
Federal		
18. Federal interest and dividends exempt from state taxation		0 0
19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense		0 0
20. Refund or reimbursements shown on the federal 1040, line 21 for itemized deductions claim		0 0
prior year federal income tax return		00
21. Repayment of income reported in a prior year		0 0
22. Wage expense not deducted due to claiming the federal work opportunity tax credit		0 0
22. waye expense not deducted due to claiming the rederal work opportunity tax credit		
23. Miscellaneous federal income tax deductions		0 0



2016 Ohio Schedule A

Income Adjustments – Additions and Deductions

SSN of primary filer



<u>Unit</u>	ormed Services	
24.	Military pay for Ohio residents received while the military member was stationed outside Ohio	0 0
25.	Certain income earned by military nonresidents and civilian nonresident spouses	0 0
26.	Uniformed services retirement income	0 0
27.	Military injury relief fund	0 0
28.	Certain Ohio National Guard reimbursements and benefits	0 0
<u>Edu</u>	cation	
29.	Ohio 529 contributions, tuition credit purchases	0 0
30.	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	0 0
Med		
31.	Disability and survivorship benefits (do not include pension continuation benefits)	0 0
32.	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet)	0 0
33.	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet)	0 0
34.	Qualified organ donor expenses (maximum \$10,000 per taxpayer)	0 0
	Total deductions (add lines 11 through 34 ONLY). Enter here and on Ohio IT 1040, line 2b	0 0

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2016 Ohio Schedule IT BUS



0 0

Business Income

Include on this Ohio Schedule IT BUS any income included in federal adjusted gross income that constitutes business income. See Ohio Revised Code (R.C.) section 5747.01(B). On page 2 of this schedule, list the sources of business income and your ownership percentage. Include the Ohio Schedule IT BUS with Ohio IT 1040 if filing by paper (see instructions if filing electronically).

SSN of primary filer	Check to indicate which taxpayer earned this income:
	Primary Spouse
Part 1 – Business Income From IRS Schedules	
Note: <u>Do not include</u> amounts listed on these IRS schedules that are <u>nonly</u> See R.C. 5747.01(C). If the amount on a line is negative, place a negative provided.	
1. Schedule B – Interest and Ordinary Dividends	
2. Schedule C – Profit or Loss From Business (Sole Proprietorship)	00
3. Schedule D – Capital Gains and Losses	
4. Schedule E – Supplemental Income and Loss	
5. Guaranteed payments, compensation and/or wages from each pass-tl	nrough entity in
which you have at least a 20% direct or indirect ownership interest. No agreements do not apply	
agreements do not apply	
6. Schedule F – Profit or Loss From Farming	
 Other items of income and gain separately stated on the federal Scher and/or losses reported on the federal 4797 and miscellaneous federal 	
adjustments, if any	
8. Total of business income (add lines 1 through 7)	8.
Part 2 – Business Income Deduction	
 All business income (enter the lesser of line 8 above or Ohio IT 1040, or negative, stop here and do not complete Part 3 	
10. Enter \$250,000 if filing status is single or married filing jointly; OR	0.0
Enter \$125,000 if filing status is married filing separately	
11. Enter lesser of line 9 or line 10. Enter here and on Ohio Schedule A, li	ne 11
<u>Part 3 – Taxable Business Income</u>	
Note: If Ohio IT 1040, line 5 equals -0-, 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 Enter here and on Ohio IT 1040, line 6	
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here a	nd on Ohio IT 1040,

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

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2016 Ohio Schedule IT BUS Business Income

SSN of primary filer



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Part 4 – Business Entity

If you have more than 18 entities, complete additional copies of this page and include with your income tax return.

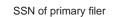
1.	Name of entity	FEIN/SSN	Percentage of ownership
2.	Name of entity	FEIN/SSN	Percentage of ownership
3.	Name of entity	FEIN/SSN	Percentage of ownership
4.	Name of entity	FEIN/SSN	Percentage of ownership
5.	Name of entity	FEIN/SSN	Percentage of ownership
6.	Name of entity	FEIN/SSN	Percentage of ownership
7.	Name of entity	FEIN/SSN	Percentage of ownership
8.	Name of entity	FEIN/SSN	Percentage of ownership
9.	Name of entity	FEIN/SSN	Percentage of ownership
10.	Name of entity	FEIN/SSN	Percentage of ownership
11.	Name of entity	FEIN/SSN	Percentage of ownership
12.	Name of entity	FEIN/SSN	Percentage of ownership
13.	Name of entity	FEIN/SSN	Percentage of ownership
14.	Name of entity	FEIN/SSN	Percentage of ownership
15.	Name of entity	FEIN/SSN	Percentage of ownership
16.	Name of entity	FEIN/SSN	Percentage of ownership
17.	Name of entity	FEIN/SSN	Percentage of ownership
18.	Name of entity	FEIN/SSN	Percentage of ownership

2016 Ohio Schedule IT BUS – pg. 2 of 2

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Department of 2016 Ohio Schedule of Credits Taxation Rev. 9/16 Nonrefundable and Refundable





	Nonrefundable Credits		0 0
1.	Tax liability before credits (from Ohio IT 1040, line 8c)	1.	0 0
2.	Retirement income credit (limit \$200 per return). See the table in the instructions	2.	0 0
3.	Lump sum retirement credit (include Ohio LS WKS, line 6)	3.	0 0
4.	Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return)	4.	0 0
5.	Lump sum distribution credit (must be 65 or older to claim this credit; include Ohio LS WKS, line 3).	5.	0 0
6.	Child care and dependent care credit (see the worksheet in the instructions)	6.	0 0
	If Ohio IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit)	7.	0 0
8.	Displaced worker training credit (see the worksheet in the instructions) (limit \$500 per taxpayer)	8.	0 0
9.	Campaign contribution credit for Ohio statewide office or General Assembly (limit \$50 per taxpayer)9.	0 0
10.	Income-based exemption credit (\$20 personal/dependent exemption credit)	10.	0 0
11.	Total (add lines 2 through 10)	11.	0 0
12.	Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	12.	0 0
	Joint filing credit. See the instructions for eligibility and documentation requirements. This credit is for married filing jointly status only% times amount on line 12 (limit \$650)		0 0
14.	Earned income credit	14.	0 0
15.	Ohio adoption credit (limit \$10,000 per adopted child)	15.	0 0
16.	Job retention credit, nonrefundable portion (include a copy of the credit certificate)	16.	0 0
17.	Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)	17.	0 0
18.	Credit for purchases of grape production property	18.	0 0
19.	Invest Ohio credit (include a copy of the credit certificate)	19.	0 0
20.	Technology investment credit carryforward (include a copy of the credit certificate)	20.	0 0
21.	Enterprise zone day care and training credits (include a copy of the credit certificate)	21.	0 0
22.	Research and development credit (include a copy of the credit certificate)	22.	0 0
23.	Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate)	23.	0 0
24.	Total (add lines 13 through 23)		0 0
	Tax less additional credits (line 12 minus line 24: if less than -0-, enter -0-)		0 0
<u>-</u> 0.	-1000000000000000000000000000000000000		

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	0 hio	Department of 20' Taxation Rev. 9/16		fundable	edule and Refu primary filer		redits		6280202	
Nonr	resident Credit									
Date	of nonresiden	су/	to		State of r	esidency				
26.	IT 1040, line 3)	on of Ohio adjusted gross i) that was not earned or re Dhio IT NRC if required	ceived in	j.	,,		0 0			
27.		adjusted gross income (C		,	,,	(0 0			
28.		by line 27 and enter the rest ctor by the amount on line 2							□□,□	0 0
Resi	dent Credit									
29.	IT 1040, line 3 District of Colu	on of Ohio adjusted gross) subjected to tax by other mbia while you were an O	states or the hio resident				0 0			
30.	Enter the Ohio	adjusted gross income (C	Dhio IT 1040,				0 0			
31.		/ line 30 and enter the resu		; do not roun	ıd).					
	the result here	ctor by the amount on line	31		,,		0 0			
32.		income tax, less all credits d estimated tax payments		t						
		from previous years, paid Columbia (limits apply)			,,		0 0			
33.		ller of line 31 or line 32. Th ate(s) other than Ohio, en						,	,	0 0
34.	Total nonrefu	ndable credits (add lines	11, 24, 28 and 3	3; enter here	and on Ohio	o IT 1040, lin	e 9) 34.		<u> </u>	0 0
		<u>R</u> (efundable Cree	<u>dits</u>						
35.	Historic preser	vation credit (include a co	py of the credit c	ertificate)						0 0
36.	Business jobs	credit (include a copy of th	e credit certificate	э)						0 0
37.	Pass-through	entity credit (include a cop	y of the federal K	(-1s)					ЦП,П	0 0
	Ū	production credit (include		,						0 0
	·	utions Tax (FIT) credit (ind								0 0

0 0

\bigcirc hio	Department of Taxation	2016 Ohio Schedule Dependents Claimed on the Ohio IT	
		SSN of primary filer	76530705
omplete additiona		e and include them with your income tax return. Abbr	ule to claim dependents. If you have more than 15 depen eviate the "Dependent's relationship to you" below if the
. Dependent's S	SN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
Dependent's f	irst name (required)	M.I. Last name (required)	
	CNI (required)	Dependentia data of hith (MM/DD///////	
2. Dependent's S	SIN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
Dependent's f	irst name (required)	M.I. Last name (required)	
3. Dependent's S	SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
Dependent's f	irst name (required)	M.I. Last name (required)	
I. Dependent's S	SN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
Dependent's f	irst name (required)	M.I. Last name (required)	
5. Dependent's S	SN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
Dependent's f	irst name (required)	M.I. Last name (required)	
5. Dependent's S	SSN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
Dependent's f	irst name (required)	M.I. Last name (required)	
7. Dependent's S	SN (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
Dependent's fi	irst name (required)	M.I. Last name (required)	

Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at **tax.ohio.gov** for all electronic payment options.

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.

2016 Ohio IT 40P

OHIO IT 40P Income Tax Payment Vo	Rev. 6/16 ucher		DO <u>NOT</u> STAPLE OR OTHERWISE ATTACH	Taxable Year	 Do <u>NOT</u> fold chec	k or voucher.	
hhalalladallalallallallahlallal		YOUR PAYMENT TO THIS VOUCHER. DO <u>NOT</u> SEND CASH.	2016	Use UPPERCASE letters to print the first three letters of			
First name	M.I.	Last name			Taxpayer's last name	Spouse's last name (only if joint filing)	
Spouse's first name (only if joint filin	g) M.I.	Last name					
Address				Your SSN	N		
				Spouse's SSN			
City, state, ZIP code				(only if joint filin	ig)		
If you are sending this voucher and pap of State) with your income tax return, m If you are sending ONLY this voucher and return, then mail this voucher and payme Columbus, OH 43218-2131.	ail to the addres nd paper check	s shown on page or money order s	2 of Ohio IT 1040.	Amount of Payment	\$.00	



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2017 Ohio IT 1040 Individual Income Tax Return



1

Use only black ink and UPPERCASE letters.

Taxpayer's SSN (required)	••	If deceased	Sp	ouse's SSN (if filing joint	ly)	••	If deceased	Enter scho this return		
First name		check box	M.I.	Last name				check box	SD# ▶▶		
Spouse's first name (only if married fi	iling jointly	<i>y</i>)	M.I.	Last name							
Address line 1 (number and street) or	r P.O. Box	(
Address line 2 (apartment number, su	uite numb	er, etc.)									
City					State	ZIP code		Ohio coun	nty (first four le	etters)	
Foreign country (if the mailing addres	s is outsi	de the U.S.)			Foreign	postal code					
Ohio Residency Status – Che											
Full-vear Part-vear	N	Ionresident	[
Full-year resident Check applicable box for spouse (onl Full-year resident Part-year resident Part-year resident	ly if marrie N	lonresident ndicate state ed filing jointly lonresident ndicate state	▶ /) ▶		Marri	e, head of h ed filing join ed filing sep	tly	ld or qualifying	g widow(er)		
resident resident Check applicable box for spouse (onl Full-year Part-year	ly if marrie N	ndicate state ed filing jointly lonresident ndicate state	▶▶ /) ▶▶		Marri Marri	ed filing join ed filing sep	tly arately	ld or qualifying			
resident resident Check applicable box for spouse (onl Full-year Part-year resident resident Ohio Political Party Fund	ly if marrie N Ito this fun s \$1 to go	ndicate state ed filing jointly lonresident ndicate state nd. o to this fund (▶ ▶		Marri Marri Chec	ed filing join ed filing sep 	tly arately filed the seone e	e federal exten Ise is able to cl	usion 4868.	your spot	use if
resident resident Check applicable box for spouse (onl Full-year Part-year resident resident Ohio Political Party Fund Check here if you want \$1 to go Check here if your spouse wants	to this fun s \$1 to go ease your (from the for r 1040NR	ndicate state ed filing jointly lonresident ndicate state nd. to this fund (tax or decrea federal 1040, R-EZ, line 10).	if filing ase yo line 37	our refund. 7; 1040A, lind de page 1 of	Marri Marri Chec Chec joint e 21; your	ed filing join ed filing sep k here if you k here if son return) as a c	tly arately filed the seone e	e federal exten Ise is able to cl	usion 4868.	your spot	0
resident resident Check applicable box for spouse (onl Full-year Part-year resident resident Ohio Political Party Fund Check here if your want \$1 to go Check here if your spouse wants Note: Checking this box will not increat 1. Federal adjusted gross income (1040EZ, line 4; 1040NR, line 36; o federal return if the amount is zero	to this fun s \$1 to go ease your (from the for 1040NR o or negat	ndicate state ed filing jointly lonresident ndicate state nd. to this fund (tax or decrea federal 1040, R-EZ, line 10). tive. Place a "	if filing ase yc line 37 Includ	our refund. 7; 1040A, lind de page 1 of ox at the rig	Marri Marri Chec Chec joint t e 21; your ht if negativ	ed filing join ed filing sep k here if you k here if son return) as a c e	tly arately filed the eone e epende	e federal exten Ise is able to cl	usion 4868.	your spot	use if
 resident resident Check applicable box for spouse (online) Full-year resident Part-year resident Check here if you want \$1 to go Check here if your spouse wants Note: Checking this box will not increst 1. Federal adjusted gross income (1040EZ, line 4; 1040NR, line 36; of federal return if the amount is zerost 2a. Additions – Ohio Schedule A, line 2b. Deductions – Ohio Schedule A, line 3. Ohio adjusted gross income (line) 	to this fun s \$1 to go ease your (from the f or 1040NR o or negat 10 (includ ne 35 (incl 1 plus line	ndicate state ed filing jointly lonresident ndicate state nd. to this fund (tax or decrea federal 1040, R-EZ, line 10). tive. Place a " de schedule). lude schedule	if filing ase yo line 37 Includ -" in b	7; 1040A, lind de page 1 of ox at the rig Place a "-"	Marri Marri Chec Chec joint t e 21; your ht if negativ	ed filing join ed filing sep k here if you k here if son return) as a c e 22 	tly arately filed the epende	e federal exten Ise is able to cl	usion 4868.	your spot	0
resident resident Check applicable box for spouse (onl Full-year Part-year resident Party Fund Check here if you want \$1 to go Check here if your spouse wants Note: Checking this box will not increat 1. Federal adjusted gross income (1040EZ, line 4; 1040NR, line 36; o federal return if the amount is zero 2a. Additions – Ohio Schedule A, line 2b. Deductions – Ohio Schedule A, line	to this fun s \$1 to go ease your (from the f or 1040NR o or negat 10 (includ ne 35 (inc 1 plus line s zero pendent(s	ndicate state ed filing jointly ionresident indicate state ind. to this fund (tax or decreat federal 1040, t-EZ, line 10). tive. Place a " de schedule). lude schedule e 2a minus lin	<pre>if filing ase yc line 3: Incluc " in b e 2b).</pre>	pur refund. 7; 1040A, line de page 1 of ox at the rig Place a "-"	Marri Marri Chec joint e 21; your ht if negativ	ed filing join ed filing sep k here if you k here if son return) as a c e 2a 	tly arately filed the epende	e federal exten Ise is able to cl	usion 4868.	your spot	0 0 0 0
 resident resident Check applicable box for spouse (onl Full-year resident Ohio Political Party Fund Check here if you want \$1 to go Check here if your spouse wants Note: Checking this box will not increst 1. Federal adjusted gross income (1040EZ, line 4; 1040NR, line 36; or federal return if the amount is zerost 2a. Additions – Ohio Schedule A, line 2b. Deductions – Ohio Schedule A, line 3. Ohio adjusted gross income (line the right if the amount is less than 4. Exemption amount (if claiming departs) 	to this fun s \$1 to go ease your (from the f or 1040NR o or negation 10 (include a zero pendent(s n your fed	ndicate state ed filing jointly ionresident indicate state ind. to this fund (tax or decreat federal 1040, t-EZ, line 10). tive. Place a " de schedule). lude schedule e 2a minus lin s), include Scl leral return:	if filing ase ycc line 3: Incluc "" in b e 2b).	pur refund. 7; 1040A, lind de page 1 of ox at the rig Place a "-" e J)	Marri Marri Chec joint i e 21; your ht if negativ	ed filing join ed filing sep k here if you k here if son return) as a c e 2a 	tly arately filed the epende	e federal exten Ise is able to cl	usion 4868.	your spot	0 0 0
 resident resident Check applicable box for spouse (onl Full-year resident Ohio Political Party Fund Check here if you want \$1 to go Check here if your spouse wants Note: Checking this box will not increst 1. Federal adjusted gross income (1040EZ, line 4; 1040NR, line 36; or federal return if the amount is zerost 2a. Additions – Ohio Schedule A, line 2b. Deductions – Ohio Schedule A, line 3. Ohio adjusted gross income (line the right if the amount is less than 4. Exemption amount (if claiming deg Number of exemptions claimed or 	In the function of the functio	ndicate state ed filing jointly ionresident indicate state ind. to this fund (tax or decreat federal 1040, t-EZ, line 10). tive. Place a " de schedule). lude schedule e 2a minus lin s), include Schedule eral return:	if filing ase ycc line 3: Incluc " in b 	Place a "-" e J)	Marri Marri Chec joint i e 21; your ht if negativ	ed filing join ed filing sep k here if you k here if son return) as a c e 22 24 t 	tly arately filed the epende	e federal exten Ise is able to cl	usion 4868.	your spot	0 0 0 0 0

Ohio Department of Taxation

Rev. 9/17

2017 Ohio IT 1040 **Individual Income Tax Return**



17000202

SSN				1700020	2 2
7a. Amount from line 7 on page 7	1				0 0
8a. Nonbusiness income tax liab					0 0
8b.Business income tax liability		,			0 0
					0 0
8c. Income tax liability before cre					0 0
9. Ohio nonrefundable credits –					0 0
10. Tax liability after nonrefundat	ble credits (line 8c minus line 9	9; if less than zero, enter zer	o)10		0 0
11. Interest penalty on underpay	,	,	11		0 0
12. Use tax due on Internet, mail Check here to certify that no	order or other out-of-state pu use tax is due	rchases (see instructions).	12		0 0
13. Total Ohio tax liability befor	re withholding or estimated pa	yments (add lines 10, 11 and	d 12)13		0 0
14. Ohio income tax withheld (W- and 1099-R(s) with the return	-2, box 17; W-2G, box 15; 109 1				0 0
15. Estimated (2017 Ohio IT 104	0ES) and extension (2017 Oh ear return				0 0
					0.0
16.Refundable credits – Ohio So	chedule of Credits, line 40 (inc	clude schedule)	16		0 0
17. <u>Amended return only</u> – amo	ount previously paid with origin	nal and/or amended return	17		0 0
18. Total Ohio tax payments (a	dd lines 14, 15, 16 and 17)		18		0 0
19. <u>Amended return only</u> – ove	rpayment previously requeste	ed on original and/or amende	d return19		0 0
20. Line 18 minus line 19. Place a '	"-" in the box at the right if the ar	mount is less than zero	20		0 0
If line 20 is MORE T	<u>"HAN</u> line 13, skip to line 24. (OTHERWISE, continue to lir	ne 21.		
21. Tax liability (line 13 minus line	e 20). If line 20 is negative, igr	nore the "-" and add line 20 t	o line 1321		0 0
22. Interest and penalty due on late	filing or late payment of tax (see	instructions)			0 0
23. Total amount due (line 21 plu					0 0
amended return) and make	e check payable to "Ohio Tr	easurer of State" A	MOUNT DUE > 23		
24. Overpayment (line 20 minus	line 13)		24		0 0
25. Original return only – amou		ard 2018 income tax liability.	25	i.	0 0
26. <u>Original return only</u> – amou a. Wishes for Sick Children		c. Military injury relief			
0 0	0 0	0 0			
d. Ohio History Fund	e. State nature preserves	f. Breast / cervical cance	r		
0 0	0 0	0 0	Total 26g		0 0
27. REFUND (line 24 minus lines	s 25 and 26g)	YO	UR REFUND ▶ 27		0 0
Sign Here (required): I have and belief, the return and all enclosu			st of my knowledge	f your refund is \$1.00 or less, no If you owe \$1.00 or less, no pay	
Your signature	, 1		F	NO Payment Include	-
Spouse's signature				Ohio Department o P.O. Box 26	f Taxation
	reparer to discuss this return with			Columbus, OH 432 Payment Included	270-2679
Preparer's printed name				Ohio Department o	f Taxation
Phone number	Preparer's T	TIN (PTIN) P		P.O. Box 20 Columbus, OH 43	



2017 Ohio Schedule A



Income Adjustments – Additions and Deductions

Use only black ink.

SSN of primary filer

	3
Additions	
(add income items only to the extent not included on Ohio IT 1040, line 1)	
1. Non-Ohio state or local government interest and dividends	1. 0 0
2. Certain Ohio pass-through entity and financial institutions taxes paid	2. 0 0
 Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account 	0.0
4. Losses from sale or disposition of Ohio public obligations	0.0
5. Nonmedical withdrawals from a medical savings account	0.0
 Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	0.0
Federal	
7. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense7.	0 0
8. Federal interest and dividends subject to state taxation8.	0 0
9. Miscellaneous federal income tax additions9.	0 0
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a	0 0
Deductions	

р.	9. Miscellaneous federal income tax additions9.	
not staple or paper clip.	10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a10.	0 0
le or p	Deductions	
stap	(deduct income items only to the extent included on Ohio IT 1040, line 1)	
not	11. Business income deduction – Ohio Schedule IT BUS, line 11	11. 00
å	12. Employee compensation earned in Ohio by residents of neighboring states	12. 0 0
	13. State or municipal income tax overpayments shown on the federal 1040, line 10	13.
	 Qualifying Social Security benefits and certain railroad retirement benefits Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the 	0.0
	sale or disposition of Ohio public obligations; public service payments received from the state of Ohio; or income from a transfer agreement	15. 0 0
	16. Amounts contributed to an individual development account	16. 0 0
	17. Amounts contributed to STABLE account: Ohio's ABLE Plan	17. 0 0
	Federal	
	18. Federal interest and dividends exempt from state taxation	18. 0 0
	19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	19. 0 0
	20. Refund or reimbursements shown on the federal 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	20. 0 0
	21. Repayment of income reported in a prior year	21. 0 0
	22. Wage expense not deducted due to claiming the federal work opportunity tax credit	22. 0 0
	23. Miscellaneous federal income tax deductions	23. 0 0



2017 Ohio Schedule A

Income Adjustments – Additions and Deductions



SSN of primary filer

		4
Uniformed Services		
24. Military pay for Ohio residents received while the military member was stationed outside Ol	hio24.	0 0
25. Certain income earned by military nonresidents and civilian nonresident spouses		0 0
26. Uniformed services retirement income		0 0
27. Military injury relief fund	27	0 0
 Certain Ohio National Guard reimbursements and benefits. 		0 0
Education	20.	
29. Ohio 529 contributions, tuition credit purchases		0 0
30. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board		0 0
Medical		
31. Disability and survivorship benefits (do not include pension continuation benefits)		0 0
32. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet)	32	0 0
 Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet) 		0 0
34. Qualified organ donor expenses (maximum \$10,000 per taxpayer)		0 0
		0 0
35 Total deductions (add lines 11 through 34 ONLY) Enter here and on Ohio IT 1040 line 2h	35	



2017 Ohio Schedule IT BUS

Business Income



Use only black ink and UPPERCASE letters.

		5
SSN of primary filer	Check to indicate which taxpayer earned this income:	
	Primary Spouse	
	n federal adjusted gross income that constitutes business income sources of business income and your ownership percentage. Incl ng electronically).	
Part 1 – Business Income From IRS Schedules		
Note: <u>Do not include</u> amounts listed on the IRS schedules be See R.C. 5747.01(C). If the amount on a line is negative, place		
1. Schedule B – Interest and Ordinary Dividends		0 0
2. Schedule C – Profit or Loss From Business (Sole Proprie	torship)2.	0 0
3. Schedule D – Capital Gains and Losses		0 0
4. Schedule E – Supplemental Income and Loss		0 0
5. Guaranteed payments, compensation and/or wages fror you have at least a 20% direct or indirect ownership inter		0 0
6. Schedule F – Profit or Loss From Farming		0 0
 Other items of income and gain separately stated on the and/or losses reported on the federal 4797 and miscellan adjustments, if any 	a construction of the cons	0 0
8. Total of business income (add lines 1 through 7)		0 0
Part 2 – Business Income Deduction		
9. All business income (enter the lesser of line 8 above or C stop here and do not complete Part 3		0 0
10. Enter \$250,000 if filing status is single or married filing joi Enter \$125,000 if filing status is married filing separately.	ntly; OR	0 0
11. Enter the lesser of line 9 or line 10. Enter here and on Oh	io Schedule A, line 1111.	0 0
Part 3 – Taxable Business Income		
Note: If Ohio IT 1040, line 5 equals zero, do <u>not</u> complete Pa	rt 3.	
12. Line 9 minus line 11		0 0
13. Taxable business income (enter the lesser of line 12 above on Ohio IT 1040, line 6	. ,	0 0
14. Business income tax liability – multiply line 13 by 3% (.03).	Enter here and on Ohio IT 1040, line 8b14.	0 0

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.

\bigcirc hio	Department of Taxation
	Rev. 8/17

2017 Ohio Schedule IT BUS

Business Income SSN of primary filer



17260202

6

Part 4 – Business Entity

If you have more than 18 entities, complete additional copies of this page and include with your income tax return.

1. Name of entity	FEIN / SSN	Percentage of ownership
2. Name of entity	FEIN / SSN	Percentage of ownership
3. Name of entity	FEIN / SSN	Percentage of ownership
4. Name of entity	FEIN / SSN	Percentage of ownership
5. Name of entity	FEIN / SSN	Percentage of ownership
6. Name of entity	FEIN / SSN	Percentage of ownership
7. Name of entity	FEIN / SSN	Percentage of ownership
8. Name of entity	FEIN / SSN	Percentage of ownership
9. Name of entity	FEIN / SSN	Percentage of ownership
10. Name of entity	FEIN / SSN	Percentage of ownership
11. Name of entity	FEIN / SSN	Percentage of ownership
12. Name of entity	FEIN / SSN	Percentage of ownership
13. Name of entity	FEIN / SSN	Percentage of ownership
14. Name of entity	FEIN / SSN	Percentage of ownership
15. Name of entity	FEIN / SSN	Percentage of ownership
16. Name of entity	FEIN / SSN	Percentage of ownership
17. Name of entity	FEIN / SSN	Percentage of ownership
18. Name of entity	FEIN / SSN	Percentage of ownership

2017 Ohio Schedule IT BUS – page 2 of 2



2017 Ohio Schedule of Credits

Nonrefundable and Refundable

Use only black ink.

SSN of primary filer

17	280	102		

		7
Nonrefundable Credits		0 0
1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.	
2. Retirement income credit (limit \$200 per return) (see instructions for table)	2.	0 0
3. Lump sum retirement credit – Ohio LS WKS, Section III, line 6 (include worksheet)	3.	0 0
4. Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return)	4.	0 0
5. Lump sum distribution credit – Ohio LS WKS, Section IV, line 3 (include worksheet)	5.	0 0
6. Child care and dependent care credit (see instructions for worksheet)	6.	0 0
7. Displaced worker training credit (see instructions for worksheet) (limit \$500 per taxpayer)	7.	0 0
8. Campaign contribution credit for Ohio statewide office or General Assembly (limit \$50 per taxpa	ayer) 8.	0 0
9. Income-based exemption credit (\$20 times the number of exemptions)	9.	0 0
10. Total (add lines 2 through 9)		0 0
11. Tax less credits (line 1 minus line 10; if less than -0-, enter -0-)		0 0
 Joint filing credit (see instructions)% times the amount on line 11 (limit \$650) 		0 0
		0 0
13. Earned income credit		0 0
14. Ohio adoption credit (limit \$10,000 per adopted child)		0 0
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate)	15.	
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate	e) 16.	0 0
17. Credit for purchases of grape production property	17.	0 0
18. Invest Ohio credit (include a copy of the credit certificate)		0 0
19. Technology investment credit carryforward (include a copy of the credit certificate)	19.	0 0
20. Enterprise zone day care and training credits (include a copy of the credit certificate)		0 0
21. Research and development credit (include a copy of the credit certificate)		0 0
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the crecificate)	edit	0 0
23. Total (add lines 12 through 22)		0 0
		0 0
24. Tax less additional credits (line 11 minus line 23; if less than -0-, enter -0-)		00

Ohio	Department of Taxation
R	ev. 8/17

2017 Ohio Schedule of Credits

Nonrefundable and Refundable





Non	resident Credit			
Date	of nonresidency to	State of residency		
25.	Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include Ohio IT NRC if required	25	0 0	
26.	Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)		0 0	
27.	Divide line 25 by line 26 and enter the result here (four di Multiply this factor by the amount on line 24 to calculate		7.	0 0
<u>Resi</u>	dent Credit			
28.	Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia unbia unbia subjected to tax by other states or the			
	District of Columbia while you were an Ohio resident (limits apply)	. 28	0 0	
29.	Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)	.29.	0 0	
30.	Divide line 28 by line 29 and enter the result here (four dig	gits; do not round).		
	Multiply this factor by the amount on line 24 and enter the result here	.30.	0 0	
31.	Enter the 2017 income tax, less all credits other than withholding and estimated tax payments and overpaym carryforwards from previous years, paid to other states	sor	0 0	
30	the District of Columbia (limits apply) Enter the smaller of line 30 or line 31. This is your Ohio			
52.	state abbreviation in the boxes below for each state in	which income was subject to tax	2.	0 0
33.	Total nonrefundable credits (add lines 10, 23, 27 and	d 32; enter here and on Ohio IT 1040, line 9)3	3.	0 0
	Refundable C	redits		
34.	Historic preservation credit (include a copy of the credit	it certificate)3	4.	0 0
35.	Job creation credit and job retention credit, refundable p	portion (include a copy of the credit certificate)3	5.	0 0
36.	Pass-through entity credit (include a copy of the Ohio I	۲-1s)	6.	0 0
37.	Motion picture production credit (include a copy of the	credit certificate)3	7.	0 0
38.	Financial Institutions Tax (FIT) credit (include a copy o	f the Ohio K-1s)3	8.	0 0
	Venture capital credit (include a copy of the credit certi			0 0
	Total refundable credits (add lines 34 through 39; en			0 0

Do not staple or paper clip.

Ohio	Department of Taxation	Ohio	Schedule J			
Rev. 8/17		Dependents Claimed on the Ohio IT 1040 Return				
		Use only black	ink and UPPERCASE letters.			
		Tax Year	SSN of primary filer (required)			
		2017				

<u>Do not list below the primary filer and/or spouse reported on the Ohio IT 1040.</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" below if there are not enough boxes to spell it out completely.

1. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's last name (required)	
2. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's last name (required)	
3. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's last name (required)	
4. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's last name (required)	
5. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's last name (required)	
6. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's last name (required)	
7. Dependent's SSN (required)	Dependent's date of birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's last name (required)	

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

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2017 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2017 Ohio income tax return.

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make a payment for an amended return. Use Ohio IT 40XP.
- Do not use this voucher to make a payment for a school district income tax return. Use Ohio SD 40P for an original school district income tax return. Use Ohio SD 40XP for an amended school district income tax return.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account. Go to our website at **tax.ohio.gov** for all electronic payment options.

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.

HIO IT 40P Icome Tax Payment Vouc	Rev. 7/17 her	 Do <u>NOT</u> staple or paper clip. Do <u>NOT</u> send cash. 	Taxable Year [ERCASE letters
irst name	M.I.	Last name		to print the fi Taxpayer's last name	rst three letters of Spouse's last nam (only if joint filing)
pouse's first name (only if joint filing)	M.I.	Last name			(only in joint hinig)
ddress			Taxpayer's SSN		
ity, state, ZIP code			Spouse's SSN (only if joint filing)		

Do not stap	le or	paper	clip.
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O Department of Taxation

Rev.	8/18

2018 Ohio IT 1040 Individual Income Tax Return

Use only black ink and UPPERCASE letters.



Sequence No. 1

Taxpayer's SSN (required)	ating Loss (NOL) carry ▶▶ If deceased		oouse's SSN (i			••	If deceased	Enter sch this returr		
First name	check box	M.I.	Last name				check box	SD# ▶)		
Spouse's first name (only if married f	filing jointly)	M.I.	Last name							
Address line 1 (number and street) o	or P.O. Box									
Address line 2 (apartment number, s	uite number, etc.)									
City				State	ZIP code		Ohio cou	nty (first four	letters)	
								,	,	
Foreign country (if the mailing addres	ss is outside the U.S.)			Foreign	postal code					
Check applicable box for spouse (on Full-year resident Part-year resident Ohio Political Party Fund Check here if you want \$1 to go Check here if your spouse want Note: Checking this box will not incr	Nonresident Indicate state to this fund. ts \$1 to go to this fund	►► (if filin)	.,	Marr	-	irately iled th	e federal exter else is able to c		- your spo	buse if
1. Federal adjusted gross income	(from the federal 1040	, line	7). Include pa							
2 of your federal return if the amo if negative										0
2a. Additions – Ohio Schedule A, line	a 10 (INCLUDE SCHEI)		2a					0
2b.Deductions – Ohio Schedule A, li	,									0
3. Ohio adjusted gross income (line	1 plus line 2a minus lir	ne 2b)	. Place a "-" i	n the box a	at					0
the right if the amount is less than 4. Exemption amount (if claiming de										0
Number of exemptions claimed:		зсп			4.					
5. Ohio income tax base (line 3 min	us line 4; if less than ze	ero, ei	nter zero)		5.					0
6. Taxable business income – Ohio	Schedule IT BUS, line	13 (IN	ICLUDE SCH	EDULE)	6.					0
	ore opter zero)				7.					0
7. Line 5 minus line 6 (if less than z	ero, enter zero)									

2018 Ohio IT 1040 Individual Income Tax Return

Department of Taxation

Rev. 8/18

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SSN



	Sequence	No.	2
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		0 0
7a. Amount from line 7 on page 1	7a.	0 0
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)	80	0 0
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 33 (INCLUDE SCHEDULE)	6	0 0
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero)	10	00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)	11	. 0 0
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due		0 0
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12)		0 0
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2 and 1099-R(s) with the return		0 0
15. Estimated (2018 Ohio IT 1040ES) and extension (2018 Ohio IT 40P) payments and credit carryforward from previous year return		0.0
16. Refundable credits – Ohio Schedule of Credits, line 40 (INCLUDE SCHEDULE)	16	0 0
17. Amended return only – amount previously paid with original and/or amended return		0.0
18. Total Ohio tax payments (add lines 14, 15, 16 and 17)		0.0
19. <u>Amended return only</u> – overpayment previously requested on original and/or amended retur		0.0
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero		
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.		
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line	1321	0 0
22. Interest and penalty due on late filing or late payment of tax (see instructions)		0 0
23. Total amount due (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40X		
amended return) and make check payable to "Ohio Treasurer of State" AMOUN		
24. Overpayment (line 20 minus line 13)	24	
25. <u>Original return only</u> – amount of line 24 to be credited toward 2019 income tax liability	25	00
26. <u>Original return only</u> – amount of line 24 to be donated: a. Breast / cervical cancer b. Wishes for Sick Children c. Wildlife species		
000		
d. Military injury relief e. Ohio History Fund f. State nature preserves		0.0
0 0 0 0 0 0	Total 26g	
27. REFUND (line 24 minus lines 25 and 26g)YOUR R	EFUND > 27	00
Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of mand belief, the return and all enclosures are true, correct and complete.	y knowledge	f your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.
Vour signature Phone number		NO Payment Included – Mail to:
Spouse's signature Date (MM/DD/YY)		Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
Check here to authorize your preparer to discuss this return with Taxation]	Payment Included – Mail to:
Preparer's printed name		Ohio Department of Taxation P.O. Box 2057
Phone number Preparer's TIN (PTIN)		Columbus, OH 43270-2057
		IT 4040

Department of

Taxation

Rev. 10/18



2018 Ohio Schedule A

Income Adjustments – Additions and Deductions

Use only black ink.

SSN of primary filer



Sequence No. 3

	Additions		
	(add income items only to the extent not included on Ohio IT 1040, line 1)		0 0
1.	Non-Ohio state or local government interest and dividends	1	0 0
2.	Certain Ohio pass-through entity and financial institutions taxes paid	2.	0 0
3.	Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	3.	0 0
4.	Losses from sale or disposition of Ohio public obligations	4.	0 0
5.	Nonmedical withdrawals from a medical savings account	5.	0 0
6.	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	6.	0 0
Fed	eral		
7.	Internal Revenue Code 168(k) and 179 depreciation expense addback7.		0 0
8.	Federal interest and dividends subject to state taxation8.		0 0
9.	Federal conformity additions9.		0 0
10.	Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a10.		0 0
	Deductions		
	(deduct income items only to the extent included on Ohio IT 1040, line 1)		0 0
11.	Business income deduction – Ohio Schedule IT BUS, line 11	11.	0 0
12.	Employee compensation earned in Ohio by residents of neighboring states	12.	0 0
13.	State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 10	13	0 0
14.	Taxable Social Security benefits	14	0 0
15.	Certain railroad retirement benefits	15.	0 0
16.	Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; or income from a transfer agreement	16.	0 0
17.	Amounts contributed to an Ohio county's individual development account program	17.	0 0
18.	Amounts contributed to STABLE account: Ohio's ABLE Plan	18.	0 0
19.	Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period		0 0
Fed	eral		
20.	Federal interest and dividends exempt from state taxation	20.	0 0
21.	Deduction of prior year 168(k) and 179 depreciation addbacks	21.	0 0
22.	Refund or reimbursements shown on the federal 1040, Schedule 1, line 21 for itemized deductions	22	0 0

2018 Ohio Schedule A – page 1 of 2



2018 Ohio Schedule A

Income Adjustments – Additions and Deductions



18000402

SSN of primary filer

			Sequence No. 4
23.	Repayment of income reported in a prior year	23.	0 0
24.	Wage expense not deducted due to claiming the federal work opportunity tax credit	24.	0 0
25.	Federal conformity deductions		0 0
<u>Uni</u>	formed Services		
26.	Military pay for Ohio residents received while the military member was stationed outside Ohi	o 26.	0 0
27.	Certain income earned by military nonresidents and civilian nonresident spouses		0 0
28.	Uniformed services retirement income		0 0
29.	Military injury relief fund		0 0
30.	Certain Ohio National Guard reimbursements and benefits		0 0
<u>Edu</u>	ication		
31.	Ohio 529 contributions, tuition credit purchases	31.	0 0
32.	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board		0 0
Mec	lical		
33.	Disability and survivorship benefits (do not include pension continuation benefits)	33.	0 0
34.	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet)	34.	0 0
35.	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet)	35.	0 0
36.	Qualified organ donor expenses	36.	0 0
37.	Total deductions (add lines 11 through 36 ONLY). Enter here and on Ohio IT 1040, line 2b	37.	0 0

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2018 Ohio Schedule IT BUS

Business Income

Use only black ink and UPPERCASE letters.



Sequence No. 5

SSN of primary filer	Check to indicate which taxpayer earned this income:

Primary	Spouse

Include on this schedule any income included in federal adjusted gross income that constitutes business income. See Ohio Revised Code (R.C.) section 5747.01(B). On page 2 of this schedule, list the sources of business income and your ownership percentage. Include the Ohio Schedule IT BUS with Ohio IT 1040 if filing by paper (see instructions if filing electronically).

Part 1 – Business Income From IRS Schedules

Do not staple or paper clip.

Note: <u>Do not include</u> amounts listed on the IRS schedules below that are <u>nonbusiness income</u>. 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.	0 0
2. Schedule C – Profit or Loss From Business (Sole Proprietorship)] <u>2</u>	0 0
3. Schedule D – Capital Gains and Losses		0 0
4. Schedule E – Supplemental Income and Loss		0 0
 Schedule E – Supplemental income and Loss		0 0
		0 0
6. Schedule F – Profit or Loss From Farming	6.	00
 Other items of income and gain separately stated on the federal Schedule K-1, gains and/or losses reported on the federal 4797 and federal conformity adjustments, if any 		0 0
8. Total of business income (add lines 1 through 7)		0 0
Part 2 – Business Income Deduction		
9. All business income (enter the lesser of line 8 above or Ohio IT 1040, line 1). If zero or negative, <u>stop here</u> and do not complete Part 3	9.	0 0
 Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately 	10.	0 0
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11	11.	0 0
Part 3 – Taxable Business Income		
Note: If Ohio IT 1040, line 5 equals zero, do <u>not</u> complete Part 3.		
12. Line 9 minus line 11	12.	0 0
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.	0 0
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b	14.	0 0

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2018 Ohio Schedule IT BUS **Business Income**

SSN of primary filer



18260202

Sequence No. 6

Part 4 – Business Entity

If you have more than 18 entities, complete additional copies of this page and include with your income tax return.

1. Name of entity	FEIN / SSN	Percentage of ownership
2. Name of entity	FEIN / SSN	Percentage of ownership
3. Name of entity	FEIN / SSN	Percentage of ownership
4. Name of entity	FEIN / SSN	Percentage of ownership
5. Name of entity	FEIN / SSN	Percentage of ownership
6. Name of entity	FEIN / SSN	Percentage of ownership
7. Name of entity	FEIN / SSN	Percentage of ownership
8. Name of entity	FEIN / SSN	Percentage of ownership
9. Name of entity	FEIN / SSN	Percentage of ownership
10. Name of entity	FEIN / SSN	Percentage of ownership
11. Name of entity	FEIN / SSN	Percentage of ownership
12. Name of entity	FEIN / SSN	Percentage of ownership
13. Name of entity	FEIN / SSN	Percentage of ownership
14. Name of entity	FEIN / SSN	Percentage of ownership
15. Name of entity	FEIN / SSN	Percentage of ownership
16. Name of entity	FEIN / SSN	Percentage of ownership
17. Name of entity	FEIN / SSN	Percentage of ownership
18. Name of entity	FEIN / SSN	Percentage of ownership

Do	not	staple	or	paper	clip.
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2018 Ohio Schedule of Credits

Nonrefundable and Refundable

Use only black ink.



Sequence No. 7

SSN	of	primary	file

		Nonrefundable Credits		
	1.	Tax liability before credits (from Ohio IT 1040, line 8c)	1.	0 0
	2.	Retirement income credit (see instructions for table; include 1099-R forms)	2.	0 0
	3.	Lump sum retirement credit (see instructions for worksheet; include a copy)	3.	0 0
	4.	Senior citizen credit (must be 65 or older to claim this credit)	4.	0 0
	5.	Lump sum distribution credit (see instructions for worksheet; include a copy)	5.	0 0
	6.	Child care and dependent care credit (see instructions for worksheet)	6.	0 0
		Displaced worker training credit (see instructions for all required documentation)		0 0
		Campaign contribution credit for Ohio statewide office or General Assembly		0 0
		Income-based exemption credit (\$20 times the number of exemptions)		0 0
		Total (add lines 2 through 9)		0 0
lip.				0 0
Do not staple or paper clip		Tax less credits (line 1 minus line 10; if less than zero, enter zero)	11	0 0
	12.	Joint filing credit (see instructions for table)% times the amount on line 11	12.	
	13.	Earned income credit	13.	0 0
	14.	Ohio adoption credit	14.	0 0
ou o	15.	Job retention credit, nonrefundable portion (include a copy of the credit certificate)	15.	0 0
	16.	Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)	16.	0 0
		Credit for purchases of grape production property		0 0
				0 0
		InvestOhio credit (include a copy of the credit certificate)		0 0
	19.	Technology investment credit carryforward (include a copy of the credit certificate)	19.	
	20.	Enterprise zone day care and training credits (include a copy of the credit certificate)	20.	0 0
		Research and development credit (include a copy of the credit certificate)	Z1.	0 0
	22.	Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate)		0 0
	23	Total (add lines 12 through 22)		0 0
				0 0
	24.	Tax less additional credits (line 11 minus line 23; if less than zero, enter zero)		

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	Rev. 9/18

2018 Ohio Schedule of Credits

Nonrefundable and Refundable





Sequence No. 8

<u>Nonres</u>	ident Credit			
Date of	nonresidency to to State of residency			
in	onresident Portion of Ohio adjusted gross come - Ohio IT NRC Section I, line 18 (include copy)25.	0 0		
	nter the Ohio adjusted gross income (Ohio IT 1040, ne 3)26.	0 0		
	ivide line 25 by line 26 and enter the result here (four digits; do not round). I ultiply this factor by the amount on line 24 to calculate your nonresident credit	27.	0 0)
<u>Resider</u>	nt Credit			
(C	nter the portion of Ohio adjusted gross income Ohio IT 1040, line 3) subjected to tax by other states the District of Columbia while you were an Ohio	0 0	1	
re	sident			
	nter the Ohio adjusted gross income (Ohio IT 1040, ne 3)29.	0 0	1	
	ivide line 28 by line 29 and enter the result here (four digits; do not round).			
	ultiply this factor by the amount on line 24 and enter e result here	0 0		
31. Er wi ca	nter the 2018 income tax, less all credits other than ithholding and estimated tax payments and overpayment arryforwards from previous years, paid to other states or e District of Columbia	0 0		
32. Er	nter the lesser of line 30 or line 31. This is your Ohio resident tax credit. Enter the two-letter ate abbreviation in the boxes below for each state in which income was subject to tax	32.	0 0)
33. To	otal nonrefundable credits (add lines 10, 23, 27 and 32; enter here and on Ohio IT 1040, line 9)	33.	0 0)
	Refundable Credits			
34. Hi	istoric preservation credit (include a copy of the credit certificate)	34.	0 0)
35. Jo	ob creation credit and job retention credit, refundable portion (include a copy of the credit certificate)35.	0 0	
36. Pa	ass-through entity credit (include a copy of the Ohio IT K-1s)	36.	0 0)
37. M	otion picture production credit (include a copy of the credit certificate)	37.	0 0	
38. Fi	nancial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s)	38.	0 0)
	enture capital credit (include a copy of the credit certificate)		0 0	
40 T	ntal refundable credits (add lines 34 through 39: enter here and on Obio IT 1040, line 16)	40	0 0)

	Do not staple	e or paper clip.				
	Ohio	Department of Taxation Rev. 8/18	Depender	_	nio Schedule J laimed on the Ohio IT 1040	Return 18230102
			Use	only	black ink and UPPERCASE letters	S
			Tax Ye		SSN of primary filer (requir	ed)
			2 0 '	18		Sequence No.
ep	endents, comple		this schedule a			o claim dependents. If you have more than 15 Abbreviate the "Dependent's relationship to you" belo
1.	Dependent's S	SN (required)	Dependent's	date o	f birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
	Dependent's fir	st name (required)		M.I.	Dependent's last name (required)	
0			Deneration			
2.	Dependent's SS	SN (required)	Dependent's	date o	f birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
	Dependent's firs	st name (required)		M.I.	Dependent's last name (required)	
3.	Dependent's S\$	SN (required)	Dependent's	date o	f birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
	Dependent's fir	st name (required)		M.I.	Dependent's last name (required)	
4.	Dependent's SS	SN (required)	Dependent's	date o	f birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
	Dependent's firs	st name (required)		M.I.	Dependent's last name (required)	
5.	Dependent's SS	SN (required)	Dependent's	date of	f birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
	Dependent's firs	st name (required)		M.I.	Dependent's last name (required)	
6.	Dependent's SS	SN (required)	Dependent's	date o	f birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
	Dependent's fir	st name (required)		M.I.	Dependent's last name (required)	
7.	Dependent's SS	SN (required)	Dependent's	date of	f birth (MM/DD/YYYY – required)	Dependent's relationship to you (required)
	Dependent's firs	st name (required)		M.I.	Dependent's last name (required)	

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

2018 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2018 Ohio income tax return.

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make a payment for an amended return. Use Ohio IT 40XP.
- Do not use this voucher to make a payment for a school district income tax return. Use Ohio SD 40P for an original school district income tax return. Use Ohio SD 40XP for an amended school district income tax return.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account. Go to our website at **tax.ohio.gov** for all electronic payment options.

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.

ORIGINAL PAYMENT

OHIO IT 40P Rev. 7/18 Original Income Tax Payment Voucher	Taxable Year	Do <u>NOT</u> fold check	or voucher.
Do <u>NOT</u> staple or paper clip. ODo <u>NOT</u> send cash.	2018		RCASE letters
First name M.I. Last name		▼ Taxpayer's last name	Spouse's last name (only if joint filing)
Spouse's first name (only if joint filing) M.I. Last name			
Address	Taxpayer's SS	N	
City, state, ZIP code	Spouse's SSN (only if joint filing		
 Make payment payable to: Ohio Treasurer of State Sending with return - Mail to: Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43270-2057 	Amount of Payment		.00

• Sending without return - Mail to: Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131

Cut on the dotted lines. Use only black ink

Do not staple	or paper clip.	20	19 Ohio	IT 1040	0					(
Ohio	Department of Taxation		dual Incom							
		Use only	black ink/UP	PERCASE le	etters.			19000102	Sequen	ice No.
Check here if th	is is an <u>amended</u> return. Ir	clude the Ohio	IT RE (do <u>NO</u>	<u>r</u> include a co	ppy of the pre	viously file	ed returi	n).		
Check here if cla	aiming a Net Operating Lo	ss (NOL) carryb	ack. Include O	hio Schedule	IT NOL.					
Primary taxpayer's SS	N (required)	deceased S	pouse's SSN (if	f filing jointly)	I	If dece	eased	Enter scho this return		
		check box				checl	(boy	SD# ▶▶	(
First name			Last name			CHEC	V DOX			
Spouse's first name (o	nly if married filing jointly)	M.I.	Last name							
Address line 1 (numbe	er and street) or P.O. Box									
Address line 2 (opertm	pont number, quite number	ete)								
Address line 2 (apartin	nent number, suite number	eic.)								
City				State 2	ZIP code	C)hio cour	nty (first four le	etters)	
Foreign country (if the	mailing address is outside	the U.S.)		Foreign po	stal code					
Residency Status	s – Check only one for pri	marv		Filing S	itatus – Che	eck one (a	s reporte	ed on federal	income ta	x return
Check only one for spo Full-year resident	5	y) nresident cate state			ried filing join ried filing sep			Spouse's	s SSN	
Ohio Nonresiden	i<u>t Statement</u> – See ins	tructions for req	uired criteria							
Primary meets the	e five criteria for irrebuttable	presumption as	nonresident.	Che	ck here if you	filed the fe	ederal ex	xtension form	4868.	
Spouse meets the	e five criteria for irrebuttable	presumption as	nonresident.		ck here if som return) as a c			to claim you ((or your sp	ouse if
1. Federal adjusted g	gross income (from the fe				,					
if the amount is less	turn if the amount is zero o s than zero									0 0
 Pederal adjusted g 2 of your federal re if the amount is less 2a. Additions – Ohio So 2b. Deductions – Ohio 3. Ohio adjusted gros the right if the amount 	chedule A, line 10 (INCLU)		20					0 0
										0.0
2b. Deductions – Ohio	Schedule A, line 38 (INCL				2b.					0 0
3. Ohio adjusted gros the right if the amo	s income (line 1 plus line 2 unt is less than zero				3.					0 0
4. Exemption amount Number of exempti	(if claiming dependent(s), ions claimed:	INCLUDE SCH	EDULE J)		4.					0 0
	ase (line 3 minus line 4; if l	ess than zero, e	nter zero)		5.					0 0
6. Taxable business ir	ncome – Ohio Schedule IT	BUS, line 13 (II	NCLUDE SCH	EDULE)	6.					0 0
7. Line 5 minus line 6	(if less than zero, enter ze	ro)			7.					0 0
	Do not write in this	area; for de	epartment	use only.						
							MM	-DD-YY	Code	

2019 Ohio IT 1040



Individual Income Tax Return	Individual	Income	Тах	Return
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SSN				mai	10	iaui ili	come	IUA		инн -	11	1 11 11	9000202	`	I∎I quence N	No. 2
7a. Amount from line	7 on page 1									7a.					0	0
8a. Nonbusiness inco	ome tax liabil	lity on line 7a	(see instr	ruction	s fo	r tax tab	oles)				Ba.				0	0
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE)										3b.				0	0	
8c. Income tax liability before credits (line 8a plus line 8b)										Bc.				0	0	
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 34 (INCLUDE SCHEDULE)										.9.				0	0	
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero)										······································	10.				0	0
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)											11.				0	0
12. Use tax due on Ir Check here to ce	nternet, mail (order or other	r out-of-st	ate pu	rcha	ases (se	e instru	ctions	.).						0	0
13. Total Ohio tax li															0	0
14. Ohio income tax	withheld (inc	lude copies	of W-2, b	ox 17	; W-	-2G, bo	x 15; 10	99-R,	box	12)	14.				0	0
15. Estimated and ex from last year's re											15.				0	0
16. Refundable credi															0	0
17. Amended return															0	0
															0	0
 18. Total Ohio tax payments (add lines 14, 15, 16 and 17) 19. <u>Amended return only</u> – overpayment previously requested on original and/or amended return 											0	0				
						0										0
2 <u>0. Line 18 minus line</u> If line 20		-" in the box at HAN line 13, s									20.					
21. Tax liability (line ?	13 minus line	20). If line 20) is negat	ive, igr	nore	e the "-"	and add	l line :	20 to I	line 13	21.				0	0
22. Interest and penalt	y due on late f	filing or late pay	yment of ta	ax (see	inst	ructions)				22.				0	0
23. TOTAL AMOUN (if amended ret											23.				0	0
24. Overpayment (lin	e 20 minus li	ine 13)									24.				0	0
25. Original return of 26. Original return of					ard	2020 in	come ta	x liabi	lity		25.				0	0
a. State nature		b. Breast/C	ervical Ca	ancer	С	. Wishe	es for Sid									
	0 0		(0 0				0	0	Total 26					0	0
d. Wildlife spec	ies	e. Military ir	njury relie	f	f	f. Ohio I	History F			10tal 20	g.					
	0 0			0 0					0						0	0
27. REFUND (line 24											1					
Sign Here (requir and belief, the return ar	nd all enclosure	es are true, corr	ect and co	mplete.		-						fund is \$1.0 we \$1.00 d	,			
Primary signature) Payme Ohio De		t of Tax		
,								,				Columb	us, OH	43270-2		
Check here to auth Preparer's printed name						Phone n	umber						partmer 2.O. Box	it of Tax 2057	ation	
_			Prep	arer's T	IN (I	PTIN)					I	Columb	us, OH	43270-2	2057	-

	Do not staple or paper clip. 2019 Ohio Schedule A		
	Income Adjustments – Additions and Deductions Use only black ink/UPPERCASE letters. Primary taxpayer's SSN Additions		9000302 Sequence No. 3
	(add income items only to the extent not included on Ohio IT 1040, line 1)		
1.	Non-Ohio state or local government interest and dividends	1.	0 0
2.	Certain Ohio pass-through entity and financial institutions taxes paid	2.	0 0
3.	Ohio 529 plan funds used for non-qualified expenses and reimbursement of college expenses previously deducted	3.	0 0
4.	Losses from sale or disposition of Ohio public obligations	4.	00
5.	Nonmedical withdrawals from a medical savings account	5.	0 0
	Reimbursement of expenses previously deducted on an Ohio income tax return	6.	0 0
	Internal Revenue Code 168(k) and 179 depreciation expense addback	7.	0 0
8.	Federal interest and dividends subject to state taxation	8.	0 0
9.	Federal conformity additions	9.	0 0
10.	Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a10.		0 0
	Deductions		
	(deduct income items only to the extent included on Ohio IT 1040, line 1)		
11.	Business income deduction – Ohio Schedule IT BUS, line 11	11.	0 0
12.	Employee compensation earned in Ohio by residents of neighboring states	12.	0 0
13.	State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 1	13.	0 0
14.	Taxable Social Security benefits	14.	0 0
15.	Certain railroad retirement benefits	15.	0 0
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.	0 0
17.	Amounts contributed to an Ohio county's individual development account program	17.	0 0
18.	Amounts contributed to STABLE account: Ohio's ABLE plan	18.	0 0
	Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period		0 0

Federal		
20. Federal interest and dividends exempt from state taxation	20.	0 0
21. Deduction of prior year 168(k) and 179 depreciation addbacks	21.	0 0
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return		0 0

2019 Ohio Schedule A					
Income Adjustments – Additions and Deductions					
Drimany taxpayor's SSN					



	Primary taxpayer's SSN		19000402 Sequence No. 4
23.	Repayment of income reported in a prior year	23.	0 0
24.	Wage expense not deducted based on the federal work opportunity tax credit	24.	0 0
25.	Federal conformity deductions	25.	0 0
<u>Uni</u>	ormed Services		
26.	Military pay received by Ohio residents while stationed outside Ohio	26.	0 0
27.	Compensation earned by nonresident military servicemembers and their civilian spouses	27.	0 0
28.	Uniformed services retirement income	28.	0 0
29.	Military injury relief fund	29.	0 0
30.	Certain Ohio National Guard reimbursements and benefits	30.	0 0
<u>Edu</u>	cation		
31.	Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan	31.	0 0
32.	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	32.	0 0
Mec	ical		
33.	Disability benefits	33.	0 0
34.	Survivor benefits	34.	0 0
35.	Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy)	35.	0 0
36.	Medical savings account contributions/earnings (see instructions for worksheet; include a copy)	36.	0 0
37.	Qualified organ donor expenses	37.	0 0
38.	Total deductions (add lines 11 through 37 ONLY). Enter here and on Ohio IT 1040, line 2b		0 0



2019 Ohio Schedule IT BUS Business Income Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



19260102

Sequence No. 5

Enter all business income that you (and your spouse, if filing jointly) received during the tax year, from all sources, on this schedule. Enter only those amounts that are included in your federal adjusted gross income. **Only one IT BUS should be used for each return filed.** See R.C. 5747.01(B).

Part 1 – Business Income From IRS Schedules

	include amounts listed on the IRS schedules below that are <u>nonbusiness income</u> . 7.01(C). If the amount on a line is negative, place a "-" in the box provided.		
1. Schedule	B – Interest and Ordinary Dividends	1.	0 0
2. Schedule	C – Profit or Loss From Business (Sole Proprietorship)	2.	0 0
3. Schedule	D – Capital Gains and Losses	3.	0 0
4. Schedule	E – Supplemental Income and Loss	4.	0 0
	ed payments or compensation from a pass-through entity to a 20% or greater direct t owner	5.	0 0
6. Schedule	F – Profit or Loss From Farming	6.	0 0
	siness income or loss not reported above (i.e. form 4797 amounts)		0 0
	ness income (add lines 1 through 7)		0 0
<u>Part 2 – Busii</u>	ness Income Deduction		
	lesser of line 8 above or Ohio IT 1040, line 1. If less than zero, enter zero; a and do not complete Part 3	9.	00
	i0,000 if filing status is single or married filing jointly; OR 25,000 if filing status is married filing separately	10.	0 0
11. Enter the	lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11		0 0
Part 3 – Taxal	ble Business Income		
Note: If Ohio I	IT 1040, line 5 equals zero, do <u>not</u> complete Part 3.		
12. Line 9 mir	nus line 11	12.	0 0
	usiness income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here an T 1040, line 6		0 0
14. Business	income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.	14.	0 0

2019 Ohio Schedule IT BUS Business Income



Primary taxpayer's SSN

Sequence No. 6

Part 4 – Business Sources

List all sources of business income. If you are filing a joint return and you are listing a business owned by your spouse, check the "Spouse's ownership" box. If you and your spouse both have ownership in a business, list the business twice to report each of your ownership percentages separately. List any Ohio sources of business income first. If necessary, complete additional copies of this page and include with your income tax return.

1. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
2. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
3. FEIN/SSN	Ownership percentage	Spouse's ownership	Business name
4. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
5. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
6. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
7. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
8. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
9. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
10. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
11. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
12. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
13. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
14. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
15. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name

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⊖hio	Department of Taxation			

2019 Ohio Schedule of Credits





Sequence No. 7

	Nonrefundable Credits	
1.	Tax liability before credits (from Ohio IT 1040, line 8c) 1.	0 0
2.	Retirement income credit (see instructions for table; include 1099-R forms)	0 0
3.	Lump sum retirement credit (see instructions for worksheet; include a copy)	0 0
4.	Senior citizen credit (must be 65 or older to claim this credit)	0 0
5.	Lump sum distribution credit (see instructions for worksheet; include a copy)	0 0
6.	Child care & dependent care credit (see instructions for worksheet; include a copy)	0 0
7.	Displaced worker training credit (see instructions for all required documentation; include copies)7.	0 0
8.	Campaign contribution credit for Ohio statewide office or General Assembly	0 0
9.	Income-based exemption credit (\$20 times the number of exemptions)	0 0
10.	Total (add lines 2 through 9) 10.	0 0
11.	Tax less credits (line 1 minus line 10; if less than zero, enter zero) 11.	0 0
12.	Joint filing credit (see instructions for table). % times the amount on line 11	0 0
13.	Earned income credit	0 0
14.	Ohio adoption credit14.	0 0
15.	Nonrefundable job retention credit (include a copy of the credit certificate)	0 0
16.	Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) 16.	0 0
17.	Credit for purchases of grape production property	0 0
18.	InvestOhio credit (include a copy of the credit certificate)	0 0
19.	Opportunity zone investment credit (include a copy of the credit certificate)	0 0
20.	Technology investment credit carryforward (include a copy of the credit certificate)	0 0
21.	Enterprise zone day care & training credits (include a copy of the credit certificate)	0 0
22.	Research & development credit (include a copy of the credit certificate)	0 0
23.	Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	0 0
24.	Total (add lines 12 through 23)	0 0
25.	Tax less additional credits (line 11 minus line 24; if less than zero, enter zero)	0 0

2019 Ohio Schedule of Credits Primary taxpayer's SSN	19280202
Nonresident Credit	Sequence No. 8
Date of nonresidency to State of residency	
26. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy)	0
27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)27.	0
28. Divide line 26 by line 27 and enter the result here (four digits; do not round).Multiply this factor by the amount on line 25 to calculate your nonresident credit	00
Resident Credit	
29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident 29. 0	0
30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) 0	0
 31. Divide line 29 by line 30 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 and enter the result here	0
carryforwards from previous years, paid to other states or the District of Columbia	0
33. Enter the lesser of line 31 or line 32. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax	
34. Total nonrefundable credits (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) 34.	00
Refundable Credits	
35. Refundable Ohio historic preservation credit (include a copy of the credit certificate)	0 0
36. Refundable job creation credit & job retention credit (include a copy of the credit certificate)	0 0
37. Pass-through entity credit (include a copy of the Ohio IT K-1s)	0 0
38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate) 38.	00
39. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s)	0 0
40. Venture capital credit (include a copy of the credit certificate)40.	0 0
41. Total refundable credits (add lines 35 through 40; enter here and on Ohio IT 1040, line 16)	0 0

Do not staple or paper clip. Ohio Department of Taxation		Ohio Schedule J Dependents Claimed on the Ohio IT 1040 Return Use only black ink/UPPERCASE letters. 19230102				
		Tax Year 2019	Primary taxpayer's SSN (requi	ired) Sequence No.		
	te additional co	opies of this schedule		se this schedule to claim dependents. If you have mo tax return. Abbreviate the "Dependent's relationship		
Dependent's SSN (required)		Dependent's date of birth (MM-DD-YYYY – required)		Dependent's relationship to you (required)		
Dependent's first name	(required)	M.I.	Dependent's last name (required)			
2. Dependent's SSN (requ	red)	Dependent's date of	f birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)		
Dependent's first name	(required)	M.I.	Dependent's last name (required)			
3. Dependent's SSN (requ	ired)	Dependent's date o	f birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)		
Dependent's first name	(required)	M.I.	Dependent's last name (required)			
4. Dependent's SSN (requ	ired)	Dependent's date o	f birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)		
Dependent's first name	(required)	=	Dependent's last name (required)			
5. Dependent's SSN (requi	red)	Dependent's date of	f birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)		
Dependent's first name	(required)	M.I.	Dependent's last name (required)			
6. Dependent's SSN (requ	(red)	Dependent's date of	f birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)		
Dependent's first name	(required)	M.I.	Dependent's last name (required)			
7. Dependent's SSN (requ	red)	Dependent's date of	f birth (MM-DD-YYYY – required)	Dependent's relationship to you (required)		
Dependent's first name	(required)	M.I.	Dependent's last name (required)			

2019 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2019 Ohio income tax return.

<u>Important</u>

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

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment options.

Electronic Check Credit Card Debit Card

For more information, go to our website at **tax.ohio.gov**.

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.

ORIGINAL PAYMENT

Cut on the dotted lines. Use only black ink.

OHIO IT 40P Re Original Income Tax Paymen	Taxable Year 2019	Do <u>NOT</u> fold check or voucher. Do <u>NOT</u> staple or paper clip.					
First name	M.I.	Last name		Do <u>N</u>	OT send cas	h.	
Spouse's first name (only if joint filing)	M.I.	Last name			Use UPPERCASE letters to print the first three letters of		
					Taxpayer's last name	Spouse's last name (only if joint filing)	
Address						(only in joint initig)	
City, State, ZIP code			Taxpayer's S	SN			
Make payment payable to: Or Sending with return - Mail to: P.O. Box 2057, Columbus, OH	Ohio De	epartment of Taxation,	Spouse's SS (only if joint fili				
Sending without return - Mail to: Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131			Amount of Payment	\$		0 0	

