



### VOLUNTARY DISCLOSURE AGREEMENT INDIVIDUAL & SCHOOL DISTRICT INCOME TAXES

Taxpayer (Primary): \_\_\_\_\_ SSN: \_\_\_\_\_

Taxpayer (Spouse): \_\_\_\_\_ 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 1/1/2018 through 12/31/2021.**

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 interest<sup>1</sup> 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. 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

<sup>1</sup> The applicable interest rates are 5% for calendar years 2019 and 2020 and 3% for calendar years 2021 and 2022.

taxable year ending in calendar year 2021 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 2021, even if Taxpayer is not submitting the 2021 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 comply<sup>2</sup> 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.

\_\_\_\_\_  
Jeffrey A. McClain, Tax Commissioner

\_\_\_\_\_  
\_\_\_\_\_  
Primary Taxpayer Signature and Name

\_\_\_\_\_  
\_\_\_\_\_  
Spouse Taxpayer Signature and Name  
(if filing jointly)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

<sup>2</sup> 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.

Do not staple or paper clip.



Department of Taxation

Rev. 8/18

2018 Ohio IT 1040 Individual Income Tax Return



18000102

Use only black ink and UPPERCASE letters.

Sequence No. 1

Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return).

Check here if this is a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased Enter school district # for this return (see instructions).

First name M.I. Last name

Spouse's first name (only if married filing jointly) M.I. Last name

Address line 1 (number and street) or P.O. Box

Address line 2 (apartment number, suite number, etc.)

City State ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

Ohio Residency Status - Check applicable box
Full-year resident Part-year resident Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return)
Single, head of household or qualifying widow(er) Married filing jointly Married filing separately

Ohio Political Party Fund
Check here if you want \$1 to go to this fund.
Check here if your spouse wants \$1 to go to this fund (if filing jointly).

Check here if you filed the federal extension 4868.
Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Note: Checking this box will not increase your tax or decrease your refund.

Table with 7 rows for tax calculations: 1. Federal adjusted gross income, 2a. Additions, 2b. Deductions, 3. Ohio adjusted gross income, 4. Exemption amount, 5. Ohio income tax base, 6. Taxable business income, 7. Line 5 minus line 6.

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

Postmark date Code



2018 Ohio IT 1040 Individual Income Tax Return



18000202 Sequence No. 2

SSN [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

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. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE) ..... 8b. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
8c. Income tax liability before credits (line 8a plus line 8b) ..... 8c. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 33 (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 Internet, mail order or other out-of-state purchases (see instructions).
Check here to certify that no use tax is due..... [ ] ..... 12. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12)..... 13. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2G(s)
and 1099-R(s) with the return ..... 14. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
15. Estimated (2018 Ohio IT 1040ES) and extension (2018 Ohio IT 40P) payments and credit
carryforward from previous year return ..... 15. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 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 ..... 17. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
18. Total Ohio tax payments (add lines 14, 15, 16 and 17)..... 18. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
19. Amended return only – overpayment previously requested on original and/or amended return..... 19. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero..... [ ] ..... 20. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0

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 13..... 21. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
22. Interest and penalty due on late filing or late payment of tax (see instructions)..... 22. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
23. Total amount due (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if
amended return) and make check payable to "Ohio Treasurer of State" ..... AMOUNT DUE ▶ 23. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
24. Overpayment (line 20 minus line 13) ..... 24. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
25. Original return only – amount of line 24 to be credited toward 2019 income tax liability..... 25. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
26. Original return only – amount of line 24 to be donated:
a. Breast / cervical cancer [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
b. Wishes for Sick Children [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
c. Wildlife species [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
d. Military injury relief [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
e. Ohio History Fund [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
f. State nature preserves [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
Total .... 26g. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
27. REFUND (line 24 minus lines 25 and 26g)..... YOUR REFUND ▶ 27. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.
Your signature \_\_\_\_\_ Phone number \_\_\_\_\_
Spouse's signature \_\_\_\_\_ Date (MM/DD/YY) \_\_\_\_\_
[ ] Check here to authorize your preparer to discuss this return with Taxation
Preparer's printed name \_\_\_\_\_
Phone number \_\_\_\_\_ Preparer's TIN (PTIN) P [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.
NO Payment Included – Mail to: Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
Payment Included – Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057





# 2018 Ohio Schedule A

## Income Adjustments – Additions and Deductions



18000402

SSN of primary filer

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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 .....	25.							0	0

**Uniformed Services**

26. Military pay for Ohio residents received while the military member was stationed outside Ohio .....	26.							0	0
27. Certain income earned by military nonresidents and civilian nonresident 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

**Education**

31. Ohio 529 contributions, tuition credit purchases .....	31.							0	0
32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....	32.							0	0

**Medical**

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. <b>Total deductions</b> (add lines 11 through 36 ONLY). Enter here and on Ohio IT 1040, line 2b.....	37.							0	0







Do not staple or paper clip.



Department of Taxation  
Rev. 9/18

# 2018 Ohio Schedule of Credits

## Nonrefundable and Refundable

Use only black ink.

SSN of primary filer

SSN input boxes



18280102

Sequence No. 7

### Nonrefundable Credits

Do not staple or paper clip.

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; <b>include a copy</b> ) .....	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; <b>include a copy</b> ) .....	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 all required documentation).....	7.					0	0
8. Campaign contribution credit for Ohio statewide office or General Assembly .....	8.					0	0
9. Income-based exemption credit (\$20 times the number of exemptions) .....	9.					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.....	12.					0	0
13. Earned income credit .....	13.					0	0
14. Ohio adoption credit .....	14.					0	0
15. Job retention credit, nonrefundable portion ( <b>include a copy of the credit certificate</b> ) .....	15.					0	0
16. Credit for eligible new employees in an enterprise zone ( <b>include a copy of the credit certificate</b> ) ...	16.					0	0
17. Credit for purchases of grape production property .....	17.					0	0
18. InvestOhio credit ( <b>include a copy of the credit certificate</b> ) .....	18.					0	0
19. Technology investment credit carryforward ( <b>include a copy of the credit certificate</b> ).....	19.					0	0
20. Enterprise zone day care and training credits ( <b>include a copy of the credit certificate</b> ).....	20.					0	0
21. Research and development credit ( <b>include a copy of the credit certificate</b> ) .....	21.					0	0
22. Ohio historic preservation credit, nonrefundable carryforward portion ( <b>include a copy of the credit certificate</b> ).....	22.					0	0
23. Total (add lines 12 through 22) .....	23.					0	0
24. Tax less additional credits (line 11 minus line 23; if less than zero, enter zero).....	24.					0	0

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



2018 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer

SSN input boxes



18280202

Sequence No. 8

Nonresident Credit

Date of nonresidency and State of residency input boxes

- 25. Nonresident Portion of Ohio adjusted gross income... 26. Enter the Ohio adjusted gross income... 27. Divide line 25 by line 26...

Resident Credit

- 28. Enter the portion of Ohio adjusted gross income... 29. Enter the Ohio adjusted gross income... 30. Divide line 28 by line 29... 31. Enter the 2018 income tax... 32. Enter the lesser of line 30 or line 31... 33. Total nonrefundable credits

Refundable Credits

- 34. Historic preservation credit... 35. Job creation credit... 36. Pass-through entity credit... 37. Motion picture production credit... 38. Financial Institutions Tax (FIT) credit... 39. Venture capital credit... 40. Total refundable credits

Do not staple or paper clip.



# Ohio Schedule J

## Dependents Claimed on the Ohio IT 1040 Return



18230102

Use only black ink and UPPERCASE letters.

Tax Year SSN of primary filer (required)

2018

SSN of primary filer (required) boxes

Sequence No. 9

Do not list the primary filer and/or spouse as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" 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.



Do not staple or paper clip.



Department of Taxation

2019 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



19000102

Sequence No. 1

Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return).

Check here if claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Primary taxpayer's SSN (required)

If deceased

Spouse's SSN (if filing jointly)

If deceased

Enter school district # for this return (see instructions).

SSN input boxes

Deceased check box

Spouse SSN input boxes

Deceased check box

SD# input boxes

First name

M.I. Last name

First name input boxes

M.I. and last name input boxes

Spouse's first name (only if married filing jointly)

M.I. Last name

Spouse's first name input boxes

Spouse's M.I. and last name input boxes

Address line 1 (number and street) or P.O. Box

Address line 1 input boxes

Address line 2 (apartment number, suite number, etc.)

Address line 2 input boxes

City

State

ZIP code

Ohio county (first four letters)

City input boxes

State input box

ZIP code input boxes

Ohio county input boxes

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Foreign country input boxes

Foreign postal code input boxes

Residency Status - Check only one for primary

Full-year resident, Part-year resident, Nonresident Indicate state

Check only one for spouse (if married filing jointly)

Spouse's residency options: Full-year resident, Part-year resident, Nonresident Indicate state

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

Single, head of household or qualifying widow(er)

Married filing jointly

Married filing separately with Spouse's SSN input boxes

Ohio Nonresident Statement - See instructions for required criteria

Primary meets the five criteria for irrefutable presumption as nonresident.

Spouse meets the five criteria for irrefutable presumption as nonresident.

Check here if you filed the federal extension form 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Do not staple or paper clip.

Table with 7 rows for income calculation: 1. Federal adjusted gross income, 2a. Additions, 2b. Deductions, 3. Ohio adjusted gross income, 4. Exemption amount, 5. Ohio income tax base, 6. Taxable business income, 7. Line 5 minus line 6.

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

MM-DD-YY and Code input boxes





# 2019 Ohio Schedule A



19000302

## Income Adjustments – Additions and Deductions

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

SSN input boxes

Sequence No. 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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
2. Certain Ohio pass-through entity and financial institutions taxes paid .....	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
3. Ohio 529 plan funds used for non-qualified expenses and reimbursement of college expenses previously deducted .....	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
4. Losses from sale or disposition of Ohio public obligations.....	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
5. Nonmedical withdrawals from a medical savings account .....	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
6. Reimbursement of expenses previously deducted on an Ohio income tax return .....	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
<b>Federal</b>									
7. Internal Revenue Code 168(k) and 179 depreciation expense addback .....	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
8. Federal interest and dividends subject to state taxation .....	8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
9. Federal conformity additions .....	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
<b>10. Total additions</b> (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a .....	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
13. State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 1.....	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
14. Taxable Social Security benefits.....	14.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
15. Certain railroad retirement benefits .....	15.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
17. Amounts contributed to an Ohio county's individual development account program .....	17.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
18. Amounts contributed to STABLE account: Ohio's ABLE plan .....	18.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	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.....	19.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
<b>Federal</b>									
20. Federal interest and dividends exempt from state taxation.....	20.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return.....	22.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

Do not staple or paper clip.



# 2019 Ohio Schedule A

## Income Adjustments – Additions and Deductions

Primary taxpayer's SSN



19000402

Sequence No. 4

--	--	--	--	--	--

- |  |     |  |  |  |    |
|--|-----|--|--|--|----|
| 23. Repayment of income reported in a prior year .....                               | 23. |  |  |  | 00 |
| 24. Wage expense not deducted based on the federal work opportunity tax credit ..... | 24. |  |  |  | 00 |
| 25. Federal conformity deductions .....  | 25. |  |  |  | 00 |

**Uniformed Services**

- |   |     |  |  |  |    |
|---|-----|--|--|--|----|
| 26. Military pay received by Ohio residents while stationed outside Ohio.....                   | 26. |  |  |  | 00 |
| 27. Compensation earned by nonresident military servicemembers and their civilian spouses ..... | 27. |  |  |  | 00 |
| 28. Uniformed services retirement income.....   | 28. |  |  |  | 00 |
| 29. Military injury relief fund .....   | 29. |  |  |  | 00 |
| 30. Certain Ohio National Guard reimbursements and benefits.....                                | 30. |  |  |  | 00 |

**Education**

- |  |     |  |  |  |    |
|--|-----|--|--|--|----|
| 31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan .....                  | 31. |  |  |  | 00 |
| 32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... | 32. |  |  |  | 00 |

**Medical**

- |   |     |  |  |  |    |
|---|-----|--|--|--|----|
| 33. Disability benefits .....   | 33. |  |  |  | 00 |
| 34. Survivor benefits.....  | 34. |  |  |  | 00 |
| 35. Unreimbursed medical and health care expenses (see instructions for worksheet; <b>include a copy</b> ) .....  | 35. |  |  |  | 00 |
| 36. Medical savings account contributions/earnings (see instructions for worksheet; <b>include a copy</b> ) ..... | 36. |  |  |  | 00 |
| 37. Qualified organ donor expenses .....  | 37. |  |  |  | 00 |
| 38. <b>Total deductions</b> (add lines 11 through 37 ONLY). Enter here and on Ohio IT 1040, line 2b.....          | 38. |  |  |  | 00 |

Do not staple or paper clip.



Department of Taxation

# 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

**Note:** Do not include amounts listed on the IRS schedules below that are nonbusiness income. See R.C. 5747.01(C). If the amount on a line is negative, place a “-“ in the box provided.

1. Schedule B – Interest and Ordinary Dividends .....	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
3. Schedule D – Capital Gains and Losses.....	3.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
4. Schedule E – Supplemental Income and Loss.....	4.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
6. Schedule F – Profit or Loss From Farming .....	6.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
7. Other business income or loss not reported above (i.e. form 4797 amounts).....	7.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
8. Total business income (add lines 1 through 7).....	8.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

### Part 2 – Business Income Deduction

9. Enter the lesser of line 8 above or Ohio IT 1040, line 1. If less than zero, enter zero; <b>stop here</b> and do not complete Part 3.....	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately .....	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

### Part 3 – Taxable Business Income

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

12. Line 9 minus line 11 .....	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

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Department of Taxation

# 2019 Ohio Schedule of Credits

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

SSN input boxes



19280102

Sequence No. 7

## Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c) .....	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	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; <b>include a copy</b> ) .....	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; <b>include a copy</b> ) .....	5.							0	0
6. Child care & dependent care credit (see instructions for worksheet; <b>include a copy</b> ) .....	6.							0	0
7. Displaced worker training credit (see instructions for all required documentation; <b>include copies</b> ) .....	7.							0	0
8. Campaign contribution credit for Ohio statewide office or General Assembly .....	8.							0	0
9. Income-based exemption credit (\$20 times the number of exemptions) .....	9.							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). <input type="text"/> % times the amount on line 11 .....	12.							0	0
13. Earned income credit .....	13.							0	0
14. Ohio adoption credit .....	14.							0	0
15. Nonrefundable job retention credit ( <b>include a copy of the credit certificate</b> ) .....	15.							0	0
16. Credit for eligible new employees in an enterprise zone ( <b>include a copy of the credit certificate</b> ) ...	16.							0	0
17. Credit for purchases of grape production property .....	17.							0	0
18. InvestOhio credit ( <b>include a copy of the credit certificate</b> ) .....	18.							0	0
19. Opportunity zone investment credit ( <b>include a copy of the credit certificate</b> ) .....	19.							0	0
20. Technology investment credit carryforward ( <b>include a copy of the credit certificate</b> ) .....	20.							0	0
21. Enterprise zone day care & training credits ( <b>include a copy of the credit certificate</b> ) .....	21.							0	0
22. Research & development credit ( <b>include a copy of the credit certificate</b> ) .....	22.							0	0
23. Nonrefundable Ohio historic preservation credit ( <b>include a copy of the credit certificate</b> ) .....	23.							0	0
24. Total (add lines 12 through 23) .....	24.							0	0
25. Tax less additional credits (line 11 minus line 24; if less than zero, enter zero) .....	25.							0	0

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2019 Ohio Schedule of Credits



19280202

Primary taxpayer's SSN

SSN input boxes

Sequence No. 8

Nonresident Credit

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) ..... 26.
27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) ..... 27.
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 ..... 28.

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.
30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) ..... 30.
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 ..... 31.
32. Enter the 2019 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia ..... 32.
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 ..... 33.
34. Total nonrefundable credits (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) .. 34.

Refundable Credits

- 35. Refundable Ohio historic preservation credit (include a copy of the credit certificate) ..... 35.
36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) ..... 36.
37. Pass-through entity credit (include a copy of the Ohio IT K-1s) ..... 37.
38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate) ..... 38.
39. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s) ..... 39.
40. Venture capital credit (include a copy of the credit certificate) ..... 40.
41. Total refundable credits (add lines 35 through 40; enter here and on Ohio IT 1040, line 16) ..... 41.

Do not staple or paper clip.



Department of Taxation

# Ohio Schedule J

## Dependents Claimed on the Ohio IT 1040 Return

Use only black ink/UPPERCASE letters.



19230102

Tax Year

Primary taxpayer's SSN (required)

**2019**

SSN input boxes

Sequence No. 9

**Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule.** Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" if 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 staple or paper clip.

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



Do not staple or paper clip.



2020 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



20000102

Sequence No. 1

Check here if this is an amended return. Include the Ohio IT RE. Do NOT include a copy of the previously filed return. Check here if claiming an NOL carryback. Include Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased School district # (see instructions). SD#

First name M.I. Last name Spouse's first name (only if married filing jointly) M.I. Last name

Address line 1 (number and street) or P.O. Box

Address line 2 (apartment number, suite number, etc.)

City State ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

Residency Status - Check only one for primary Resident Part-year resident Nonresident Indicate state. Check only one for spouse (if married filing jointly) Resident Part-year resident Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return) Single, head of household or qualifying widow(er) Married filing jointly Spouse's SSN Married filing separately

Ohio Nonresident Statement - See instructions for required criteria Primary meets the five criteria for irrefutable presumption as nonresident. Spouse meets the five criteria for irrefutable presumption as nonresident.

Check here if you filed the federal extension form 4868. Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Do not staple or paper clip.

1. Federal adjusted gross income (federal 1040 and 1040-SR, line 11). Include page 1 of your federal return if the amount is zero or negative. Place a "-" in the box at the right if the amount is less than zero. 2a. Additions - Ohio Schedule A, line 10 (INCLUDE SCHEDULE). 2b. Deductions - Ohio Schedule A, line 39 (INCLUDE SCHEDULE). 3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero. 4. Exemption amount (INCLUDE SCHEDULE J if claiming dependents). Number of exemptions including you and your spouse/dependents, if applicable. 5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero). 6. Taxable business income - Ohio Schedule IT BUS, line 13 (INCLUDE SCHEDULE). 7. Line 5 minus line 6 (if less than zero, enter zero).

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

MM-DD-YY Code







Primary taxpayer's SSN

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Sequence No. 3

**Additions**

(Add the following if not included on Ohio IT 1040, line 1)

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

**Deductions**

(Deduct the following if included on Ohio IT 1040, line 1)

11. Business income deduction – Ohio Schedule IT BUS, line 11 .....	11.	□□	□□	□□	.	□□
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.	□□	□□	□□	.	□□
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) ..	13.	□□	□□	□□	.	□□
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) .....	14.	□□	□□	□□	.	□□
15. Certain railroad retirement benefits .....	15.	□□	□□	□□	.	□□
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....	16.	□□	□□	□□	.	□□
17. Amounts contributed to an Ohio county's individual development account program .....	17.	□□	□□	□□	.	□□
18. Amounts contributed to STABLE account: Ohio's ABLE plan .....	18.	□□	□□	□□	.	□□
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....	19.	□□	□□	□□	.	□□
<b>Federal</b>						
20. Federal interest and dividends exempt from state taxation.....	20.	□□	□□	□□	.	□□
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.	□□	□□	□□	.	□□
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return.....	22.	□□	□□	□□	.	□□





# 2020 Ohio Schedule IT BUS Business Income



20260202

Primary taxpayer's SSN

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Sequence No. 6

## Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your, and your spouse's if filing jointly, ownership percentage (if any) in the spaces provided. You **must** enter the 6-digit NAICS code of the business, found at [naics.com/search](https://naics.com/search). If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

2. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

3. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

4. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

5. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

6. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

7. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

8. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			



SSN input boxes

Nonrefundable Credits

Table with 25 rows of tax credit categories and corresponding input boxes for amounts.

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



Ohio Schedule J Dependents



Use only black ink/UPPERCASE letters.

Tax Year 2020 Primary taxpayer's SSN

Sequence No. 9

Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule. Use this schedule to claim dependents. Complete all fields for each dependent you list. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" if there are not enough boxes to spell it out completely.

1. Dependent's SSN, date of birth, relationship, first name, M.I., last name

2. Dependent's SSN, date of birth, relationship, first name, M.I., last name

3. Dependent's SSN, date of birth, relationship, first name, M.I., last name

4. Dependent's SSN, date of birth, relationship, first name, M.I., last name

5. Dependent's SSN, date of birth, relationship, first name, M.I., last name

6. Dependent's SSN, date of birth, relationship, first name, M.I., last name

7. Dependent's SSN, date of birth, relationship, first name, M.I., last name

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2021 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



21000102

Sequence No. 1

AMENDED RETURN - Check here and include Ohio IT RE. NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased School district #

First name M.I. Last name Spouse's first name (if filing jointly) M.I. Last name

Address line 1 (number and street) or P.O. Box

Address line 2 (apartment number, suite number, etc.)

City State ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

Residency Status - Check only one for primary Resident Part-year resident Nonresident Indicate state Check only one for spouse (if filing jointly) Resident Part-year resident Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return) Single, head of household or qualifying widow(er) Married filing jointly Spouse's SSN Married filing separately

Ohio Nonresident Statement - See instructions for required criteria Primary meets the five criteria for irrefutable presumption as nonresident. Spouse meets the five criteria for irrefutable presumption as nonresident.

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

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1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative... 2a. Additions - Ohio Schedule of Adjustments, line 10 (include schedule)... 2b. Deductions - Ohio Schedule of Adjustments, line 39 (include schedule)... 3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative... 4. Exemption amount (include Schedule of Dependents if applicable)... 5. Ohio income tax base (line 3 minus line 4; if negative, enter zero)... 6. Taxable business income - Ohio Schedule IT BUS, line 13 (include schedule)... 7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero)...

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MM-DD-YY Code

2021 Ohio IT 1040
Individual Income Tax Return



21000202

Sequence No. 2

SSN [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

7a. Amount from line 7 on page 1 ..... 7a. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables)..... 8a. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule) ..... 8b. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
8c. Income tax liability before credits (line 8a plus line 8b) ..... 8c. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 38 (include schedule)..... 9. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) ..... 10. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)..... 11. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
12. Unpaid use tax (see instructions)..... 12. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12)..... 13. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements) ..... 14. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return ..... 15. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
16. Refundable credits – Ohio Schedule of Credits, line 44 (include schedule) ..... 16. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
17. Amended return only – amount previously paid with original and/or amended return ..... 17. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
18. Total Ohio tax payments (add lines 14, 15, 16 and 17)..... 18. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
19. Amended return only – overpayment previously requested on original and/or amended return..... 19. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
20. Line 18 minus line 19. Place a "-" in the box if negative..... [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.
21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13..... 21. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
22. Interest due on late payment of tax (see instructions) ..... 22. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State" ..... AMOUNT DUE ▶ 23. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
24. Overpayment (line 20 minus line 13) ..... 24. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
25. Original return only – portion of line 24 carried forward to next year's tax liability ..... 25. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
26. Original return only – portion of line 24 you wish to donate:
a. Military Injury Relief [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
b. Ohio History Fund [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
c. Nature Preserves/Scenic Rivers [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
d. Breast/Cervical Cancer [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
e. Wishes for Sick Children [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
f. Wildlife Species [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
Total .... 26g. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
27. REFUND (line 24 minus lines 25 and 26g)..... YOUR REFUND ▶ 27. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_
Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_
Check here to authorize your preparer to discuss this return with the Department.
Preparer's printed name \_\_\_\_\_ Phone number \_\_\_\_\_

Preparer's TIN (PTIN) P [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

If your refund is \$1.00 or less, no refund will be issued.
If you owe \$1.00 or less, no payment is necessary.

NO Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 2679
Columbus, OH 43270-2679
Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 2057
Columbus, OH 43270-2057













2021 Ohio Schedule of Credits

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



21280102

Sequence No. 7

Nonrefundable Credits

SSN input boxes

Table with 26 rows of credit categories and corresponding input boxes for amounts.

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



2021 Ohio Schedule of Dependents



Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

SSN input boxes

Sequence No. 9

Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" if necessary.

1. Dependent's SSN, date of birth, relationship, first name, M.I., last name

2. Dependent's SSN, date of birth, relationship, first name, M.I., last name

3. Dependent's SSN, date of birth, relationship, first name, M.I., last name

4. Dependent's SSN, date of birth, relationship, first name, M.I., last name

5. Dependent's SSN, date of birth, relationship, first name, M.I., last name

6. Dependent's SSN, date of birth, relationship, first name, M.I., last name

7. Dependent's SSN, date of birth, relationship, first name, M.I., last name

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

# 2021 Ohio Schedule of Dependents



21230202

Primary taxpayer's SSN

Sequence No. 10

8. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>







# 2021 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2021 Ohio income tax return.

## Important

- 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 original school district income tax return. Use Ohio SD 40XP for an amended school district income tax return.

## Electronic Payment Options

You can make your payment electronically even if you file by paper. To pay by electronic check, credit card, or debit card, visit [tax.ohio.gov/pay](https://tax.ohio.gov/pay) OR scan with your phone.



### Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

# ORIGINAL PAYMENT

Cut on the dotted lines. Use only black ink.

## OHIO IT 40P

### Original Income Tax Payment Voucher

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, State, ZIP code		

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

Tax Year

2021

- Do **NOT** send cash
- Do **NOT** fold, staple, or paper clip



Taxpayer's SSN

Spouse's SSN  
(only if joint filing)

Amount of Payment → \$

Use UPPERCASE letters  
to print the first three letters of  
Taxpayer's last name      Spouse's last name  
(only if joint filing)

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