Do not staple or paper clip.

Ohio Department of Taxation

2024 Ohio IT 10

Zero Liability / No Refund Individual Income Tax Return

Use only black ink and UPPERCASE letters.

24120102

Important: You can only file an IT 1040 **or** an IT 10. If you are liable for school district income tax, you **must** file the Ohio IT 1040.

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 (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 *Indicate state

☐ Resident ☐ Part-year resident* ☐ Nonresident*

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

☐ Resident ☐ Part-year resident* ☐ Nonresident*

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

☐ Single, head of household or qualifying surviving spouse

☐ Married filing jointly

☐ Married filing separately Spouse's SSN

Ohio Nonresident Statement – See instructions for required criteria

☐ Primary meets the five criteria for irrebuttable presumption as nonresident.

☐ Spouse meets the five criteria for irrebuttable presumption as nonresident.

☐ **Federal extension filers** - check here.

Reason(s) For Filing (Required): By filing this return, the primary taxpayer and spouse (if filing jointly) declare that their correctly calculated tax liability (Ohio IT 1040, line 8c) is $0.00 for one or more of the following reasons (check all that apply):

☐ There is no tax liability on my Ohio taxable nonbusiness income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 6).

☐ I was a nonresident of Ohio for the entire tax year and did not have Ohio-sourced income (e.g. the above address is for mailing purposes only).

☐ I was a nonresident military servicemember for the entire tax year and my only source of income earned in Ohio is from the military.

☐ I was a civilian spouse of a nonresident servicemember stationed in Ohio.

I understand that I **cannot** request a refund of any amount on this return.

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

▶ Primary signature _____ Phone number _____

▶ Spouse's signature _____ Date _____

Preparer's printed name _____ Phone number _____

☐ Authorize your preparer to discuss this return ☐ Non-paid preparer PTIN: P

Mail to:

Ohio Department of Taxation
P.O. Box 2476
Columbus, OH 43216-2476

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

MM-DD-YY