

Do not staple or paper clip.



2024 Ohio IT 1040 Individual Income Tax Return



24000102

Sequence No. 1

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

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)

If deceased

Spouse's SSN (if filing jointly)

If deceased

School district #

[SSN boxes]

[Spouse SSN boxes]

[School district # boxes]

First name

M.I. Last name

[First name boxes]

[M.I. and Last name boxes]

Spouse's first name (if filing jointly)

M.I. Last name

[Spouse first name boxes]

[Spouse M.I. and Last name boxes]

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

[Address line 1 boxes]

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

[Address line 2 boxes]

City

State

ZIP code

Ohio county (first four letters)

[City boxes]

[State boxes]

[ZIP code boxes]

[Ohio county boxes]

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

Foreign postal code

[Foreign country boxes]

[Foreign postal code boxes]

Residency Status - Check only one for primary *Indicate state

Resident Part-year resident* Nonresident* [state boxes]

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

Resident Part-year resident* Nonresident* [state boxes]

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

[Spouse SSN 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.

Federal extension filers - check here.

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

Do not staple or paper clip.

1. **Federal adjusted gross income** (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative.....1. [boxes]

2a. Additions - Ohio Schedule of Adjustments, line 12 (**include schedule**).....2a. [boxes]

2b. Deductions - Ohio Schedule of Adjustments, line 46 (**include schedule**).....2b. [boxes]

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative .. [boxes]....3.

4. Exemption amount (**include Schedule of Dependents** if applicable).....4. [boxes]
Number of exemptions including you and your spouse/dependents, if applicable: [boxes]

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

6. Taxable business income - Ohio Schedule of Business Income, line 15 (**include schedule**).....6. [boxes]

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

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

MM-DD-YY

2024 Ohio IT 1040
Individual Income Tax Return



24000202 Sequence No. 2

SSN: [] [] [] [] [] [] [] [] [] []

7a. Amount from line 7 on page 17a. [] [] [] [] [] []
8a. Nonbusiness income tax liability on line 7a (see tax.ohio.gov/taxcalculator or see the instructions for the tax brackets).....8a. [] [] [] [] [] []
8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (include schedule)8b. [] [] [] [] [] []
8c. Income tax liability before credits (line 8a plus line 8b)8c. [] [] [] [] [] []
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 39 (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, and credit carryforward from last year's return.....15. [] [] [] [] [] []
16. Refundable credits – Ohio Schedule of Credits, line 46 (include schedule).....16. [] [] [] [] [] []
17. Amended return only – amount previously paid with original and/or amended return17. [] [] [] [] [] []
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). Pay electronically at tax.ohio.gov/pay or include the Ohio Universal Payment Coupon (OUPC) and your check.....AMOUNT DUE ▶ 23. [] [] [] [] [] []
24. Overpayment (line 20 minus line 13)24. [] [] [] [] [] []
25. Original return only – portion of line 24 carried forward to next year's tax liability25. [] [] [] [] [] []
26. Original return only – portion of line 24 you wish to donate:
a. Breast/Cervical Cancer [] [] [] [] [] []
b. Wishes for Sick Children [] [] [] [] [] []
c. Wildlife Species [] [] [] [] [] []
d. Military Injury Relief [] [] [] [] [] []
e. Ohio History Fund [] [] [] [] [] []
f. Nature Preserves/Scenic Rivers [] [] [] [] [] []
Total.....26g. [] [] [] [] [] []
27. REFUND (line 24 minus lines 25 and 26g).....YOUR REFUND ▶ 27. [] [] [] [] [] []

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

Primary signature _____ Phone number _____
Spouse's signature _____ Date _____
Preparer's printed name _____ Phone number _____

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

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

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



2024 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



24000302

Primary taxpayer's SSN

SSN input boxes

Sequence No. 3

Additions

- 1. Non-Ohio state or local government interest and dividends.....1.
- 2. Ohio pass-through entity taxes excluded from federal adjusted gross income2.
- 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-753.
- 4. 529 plan funds used for non-qualified expenses4.
- 5. Losses from sale or disposition of Ohio public obligations5.
- 6. Nonmedical withdrawals from a medical savings account6.
- 7. Reimbursement of expenses previously deducted on an Ohio income tax return7.
- 8. Ineligible withdrawals from an Ohio Homebuyer Plus account8.

Federal

- 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back9.
- 10. Exempt federal interest and dividends subject to state taxation10.
- 11. Federal conformity additions11.
- 12. **Total additions** (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a..... 12.

Deductions

- 13. Business income deduction – Ohio Schedule of Business Income, line 1313.
- 14. Employee compensation earned in Ohio by residents of neighboring states.....14.
- 15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1)15.
- 16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)16.
- 17. Certain railroad benefits17.
- 18. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....18.
- 19. Amounts contributed to an Ohio county's individual development account program19.
- 20. Amounts contributed to a STABLE account: Ohio's ABLE plan20.
- 21. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....21.
- 22. Certain payments related to the East Palestine train derailment22.
- 23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY)23.
- 24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account.....24.

2024 Ohio Schedule of Adjustments



24000402

Sequence No. 4

SSN:

Federal

- 25. Federal interest and dividends exempt from state taxation 25.
- 26. Deduction of prior year 168(k) and 179 depreciation add-backs 26.
- 27. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions
claimed on a prior year return 27.
- 28. Repayment of income reported in a prior year 28.
- 29. Wage expense not deducted based on the federal work opportunity tax credit 29.
- 30. Federal conformity deductions 30.

Uniformed Services

- 31. Military pay received by Ohio residents while stationed outside Ohio 31.
- 32. Compensation earned by nonresident military servicemembers and their civilian spouses 32.
- 33. Uniformed services retirement income 33.
- 34. Military injury relief fund grants and veteran's disability severance payments 34.
- 35. Certain Ohio National Guard reimbursements and benefits 35.

Education

- 36. Amounts contributed to a 529 Plan 36.
- 37. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board 37.
- 38. Ohio educator expenses in excess of federal deduction 38.
- 39. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural
practice incentive program 39.
- 40. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ... 40.

Medical

- 41. Disability benefits 41.
- 42. Survivor benefits 42.
- 43. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) 43.
- 44. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) 44.
- 45. Qualified organ donor expenses 45.
- 46. **Total deductions** (add lines 13 through 45 ONLY). Enter here and on Ohio IT 1040, line 2b 46.



2024 Ohio Schedule of Business Income



24260102

Use only black ink/UPPERCASE letters.
Primary taxpayer's SSN

SSN input boxes

Sequence No. 5

Enter all business income that you (and your spouse, if filing jointly) received during the tax year on this schedule. Enter only those amounts that are included in your federal or Ohio adjusted gross income, as applicable. Only one Schedule of Business Income should be used for each return filed. See R.C. 5747.01(B). Use whole dollars only.

Part 1 – Business Income

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

Form lines 1-10 for Part 1: Schedule B, Schedule C, Schedule D, Schedule E, Guaranteed payments, Schedule F, Add-back of taxes, and Total business income.

Part 2 – Business Income Deduction

Form lines 11-13 for Part 2: Lesser of line 10 or Ohio IT 1040, line 1; Deduction amounts; and Lesser of line 11 or line 12.

Part 3 – Taxable Business Income

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

Form lines 14-16 for Part 3: Line 11 minus line 13; Taxable business income; and Business income tax liability.

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2024 Ohio Schedule of Business Income



SSN:

Sequence No. **6**

Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your ownership percentage and/or your spouse's ownership percentage (if filing jointly). If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN Primary ownership % Spouse's ownership %

Business name

2. FEIN / SSN Primary ownership % Spouse's ownership %

Business name

3. FEIN / SSN Primary ownership % Spouse's ownership %

Business name

4. FEIN / SSN Primary ownership % Spouse's ownership %

Business name

5. FEIN / SSN Primary ownership % Spouse's ownership %

Business name

6. FEIN / SSN Primary ownership % Spouse's ownership %

Business name

7. FEIN / SSN Primary ownership % Spouse's ownership %

Business name

8. FEIN / SSN Primary ownership % Spouse's ownership %

Business name



2024 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN

SSN input boxes



24280102

Sequence No. 7

Many of these credits **must** be calculated using a worksheet and/or be supported by additional required documentation. See the instructions for worksheets and information on supporting documentation.

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Retirement income credit (include 1099-R forms)	2.		<input type="text"/>	<input type="text"/>
3. Lump sum retirement credit (include a copy of the worksheet and 1099-R forms)	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Senior citizen credit (must be 65 or older to claim this credit)	4.		<input type="text"/>	<input type="text"/>
5. Lump sum distribution credit (include a copy of the worksheet and 1099-R forms)	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Child care & dependent care credit (include a copy of the worksheet)	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Displaced worker training credit (include a copy of the worksheet and all required documentation)	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Campaign contribution credit for Ohio statewide office or General Assembly	8.		<input type="text"/>	<input type="text"/>
9. Exemption credit	9.		<input type="text"/>	<input type="text"/>
10. Total (add lines 2 through 9)	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Tax less credits (line 1 minus line 10; if negative, enter zero)	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Joint filing credit (see instructions for table). <input type="text"/> % times line 11, up to \$650	12.		<input type="text"/>	<input type="text"/>
13. Earned income credit	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Home school expenses credit (include copies of all required documentation)	14.		<input type="text"/>	<input type="text"/>
15. Scholarship donation credit (include copies of all required documentation)	15.	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Nonchartered, nonpublic school tuition credit (include copies of all required documentation)	16.	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Credit for work-based learning experiences (include a copy of the credit certificate)	17.	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. Ohio adoption credit carryforward	18.	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Nonrefundable job retention credit (include a copy of the credit certificate)	19.	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)	20.	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Credit for the beginning farmers financial management program (include a copy of the credit certificate)	21.	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Credit for commercial vehicle operator training expenses (include a copy of the credit certificate)	22.	<input type="text"/>	<input type="text"/>	<input type="text"/>
23. Welcome Home Ohio credit (include a copy of the credit certificate)	23.	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Credit for sale/rental of agricultural assets to beginning farmers (include a copy of the credit certificate)	24.	<input type="text"/>	<input type="text"/>	<input type="text"/>

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2024 Ohio Schedule of Credits



24280202

Sequence No. 8

SSN:

25. Grape production credit	25.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
26. InvestOhio credit (include a copy of the credit certificate)	26.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
27. Lead abatement credit (include a copy of the credit certificate)	27.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
28. Opportunity zone investment credit (include a copy of the credit certificate)	28.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
29. Technology investment credit carryforward (include a copy of the credit certificate)	29.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
30. Enterprise zone day care & training credits (include a copy of the credit certificate)	30.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
31. Research & development credit (include a copy of the credit certificate)	31.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
32. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	32.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
33. Ohio low-income housing credit (include a copy of the credit certificate)	33.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
34. Affordable single-family housing credit (include a copy of the credit certificate)	34.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
35. Total (add lines 12 through 34)	35.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
36. Tax less additional credits (line 11 minus line 35; if negative, enter zero)	36.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Residency Credits

37. Nonresident credit – Ohio IT NRC, line 20 (include a copy)	37.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
38. Resident credit – Ohio IT RC, line 7 (include a copy)	38.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
39. Total nonrefundable credits (add lines 10, 35, 37 and 38; enter here and on Ohio IT 1040, line 9)	39.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Refundable Credits

40. Refundable Ohio historic preservation credit (include a copy of the credit certificate)	40.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
41. Refundable job creation credit & job retention credit (include a copy of the credit certificate)	41.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
42. Pass-through entity credit (include a copy of all Ohio IT K-1s)	42.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
43. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)	43.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
44. Film and theater capital improvements credit (include a copy of the credit certificate)	44.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
45. Venture capital credit (include a copy of the credit certificate)	45.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
46. Total refundable credits (add lines 40 through 45; enter here and on Ohio IT 1040, line 16)	46.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

2024 Ohio Schedule of Dependents



24230102

Use only black ink/UPPERCASE letters.

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. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" if necessary.

1. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<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"/>
2. 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"/>
3. 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"/>
4. 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"/>
5. 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"/>
6. 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"/>
7. 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"/>

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

2024 Ohio Schedule of Dependents



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"/>



2024 Schedule of Ohio Withholding



24350102

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

Primary taxpayer's SSN

Sequence No. 11

SSN input boxes

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

Part A - Total Withholding

1. Total of all Ohio state tax withheld on pages 1 and 2 as well as any additional pages. Enter here and on line 14 of your Ohio IT 10401.

Part B - W-2s

Table with 7 rows for W-2s, columns for P/S, EIN, Ohio ID, Box 1 (Wages), Box 2 (Federal tax), and Box 17 (Ohio tax).

2024 Schedule of Ohio Withholding



24350202

Sequence No. 12

SSN:

Part C - 1099-Rs

1. P/S	Payer's TIN <input type="text"/>	Box 1 - Gross distribution <input type="text"/>	Total distribution <input type="checkbox"/>	Box 7 - Distribution code <input type="text"/>
	Box 15 - Payer's Ohio number <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>		Box 14 - Ohio tax withheld <input type="text"/>
2. P/S	Payer's TIN <input type="text"/>	Box 1 - Gross distribution <input type="text"/>	Total distribution <input type="checkbox"/>	Box 7 - Distribution code <input type="text"/>
	Box 15 - Payer's Ohio number <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>		Box 14 - Ohio tax withheld <input type="text"/>
3. P/S	Payer's TIN <input type="text"/>	Box 1 - Gross distribution <input type="text"/>	Total distribution <input type="checkbox"/>	Box 7 - Distribution code <input type="text"/>
	Box 15 - Payer's Ohio number <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>		Box 14 - Ohio tax withheld <input type="text"/>
4. P/S	Payer's TIN <input type="text"/>	Box 1 - Gross distribution <input type="text"/>	Total distribution <input type="checkbox"/>	Box 7 - Distribution code <input type="text"/>
	Box 15 - Payer's Ohio number <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>		Box 14 - Ohio tax withheld <input type="text"/>

Part D - W-2Gs

1. P/S	Payer's TIN <input type="text"/>	Box 1 - Reportable winnings <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>
	Box 13 - Payer's Ohio ID number <input type="text"/>	Box 14 - Ohio winnings <input type="text"/>	Box 15 - Ohio income tax withheld <input type="text"/>
2. P/S	Payer's TIN <input type="text"/>	Box 1 - Reportable winnings <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>
	Box 13 - Payer's Ohio ID number <input type="text"/>	Box 14 - Ohio winnings <input type="text"/>	Box 15 - Ohio income tax withheld <input type="text"/>
3. P/S	Payer's TIN <input type="text"/>	Box 1 - Reportable winnings <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>
	Box 13 - Payer's Ohio ID number <input type="text"/>	Box 14 - Ohio winnings <input type="text"/>	Box 15 - Ohio income tax withheld <input type="text"/>

Part E - 1099-NECs

1. P/S	Payer's TIN <input type="text"/>	Box 1 - Nonemployee compensation <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>
	Box 6 - Payer's Ohio number <input type="text"/>	Box 7 - Ohio income <input type="text"/>	Box 5 - Ohio tax withheld <input type="text"/>
2. P/S	Payer's TIN <input type="text"/>	Box 1 - Nonemployee compensation <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>
	Box 6 - Payer's Ohio number <input type="text"/>	Box 7 - Ohio income <input type="text"/>	Box 5 - Ohio tax withheld <input type="text"/>



2024 Ohio IT RE Explanation of Corrections



24270102

Note: For amended individual return only

Primary taxpayer's SSN

□ □ □ □ □ □ □ □ □ □ □ □

Complete the Ohio IT 1040 and indicate that it is amended by checking the box at the top of page 1. You must include this form and documentation to support the adjustments on your amended return.

Reason(s):

- Federal adjusted gross income decreased
- Filing status changed
- Exemptions increased (include Schedule of Dependents)

If you checked **any** of the boxes above, **do not** file your Ohio amended return until the IRS has accepted the changes on your federal amended return.

- Federal adjusted gross income increased
- Ohio Schedule of Credits, nonresident credit increased
- Exemptions decreased (include Schedule of Dependents)
- Ohio Schedule of Credits, nonresident credit decreased
- Residency status changed
- Ohio Schedule of Credits, resident credit increased
- Ohio Schedule of Adjustments, additions to income
- Ohio Schedule of Credits, resident credit decreased
- Ohio Schedule of Adjustments, deductions from income
- Ohio Schedule of Credits, refundable credit(s) increased
- Ohio Schedule of Credits, nonrefundable credit(s) increased
- Ohio Schedule of Credits, refundable credit(s) decreased
- Ohio Schedule of Credits, nonrefundable credit(s) decreased
- Other (describe the reason below)

Note: Include any worksheets and/or documentation necessary to support your changes. See the filing tips on the next page as well as the Ohio Individual and School District income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary): _____

E-mail address _____ Telephone number _____

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. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

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



IT RE - Amended IT 1040 Filing Tips



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If your amended IT 1040 results in tax due, you should **always** include an OUPC payment coupon with your payment.

When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?

Refund: You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

Option #1

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

Option #2

- A copy of your updated IRS tax account transcript reflecting the changes to your federal return.

Tax Due: To reduce the amount of interest you will owe, you should file your amended Ohio IT 1040 and pay any tax due as soon as possible.

What documentation should I include when amending to show a change in my Ohio residency status?

Submit any and all relevant information you believe supports your change in residency status from one state to another. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: property records (mortgage statements, lease agreements, etc.), driver's licenses or state IDs, voter registration, resident state tax returns, armed services records and utility bills.

What documentation should I include when amending to show a change to Ohio Schedule of Adjustments?

You should always include supporting documentation to substantiate your changes specific to the deduction. Some common deductions and related documentation include, but are not limited to, the following:

Business income – Ohio Schedule of Business Income, page 1 and 2 of your federal return, the federal schedule(s) showing your business income, federal K-1(s), wage and income statement(s), along with any other supporting documentation. Include a short statement explaining your position on the amounts claimed as business income, along with all relevant facts and law used in making that determination.

Disability/survivorship benefits – A copy of your wages and income statements (such as 1099's), page 1 and 2 of your federal return, and your disability/survivorship plan. If you are deducting disability benefits, you must also provide a letter from your employer from when your disability was approved, your social security disability award letter, and your age at the time of disability.

Unreimbursed medical and health care expenses – A copy of Ohio's medical expense worksheet, federal Schedule A (if completed), and proof of payments (cancelled checks, bank statements, credit card statements, etc.).

529 Plan Contributions – Proof of payments (cancelled checks, bank statements, credit card statements, etc.) and proof of an 529 account (by providing the plan year-end statement). If the statement is unavailable, (e.g. you are not the account holder), provide a list of the beneficiaries with the contribution dates and amounts. If the deduction is based on a prior year carryforward, provide proof of prior year contributions for each beneficiary.

What documentation should I include when amending to show a change to the nonresident or resident credit?

Nonresident credit: A copy of form IT NRC and all wage and income statements (W-2, 1099, K-1, etc.).

Resident credit: A copy of form IT RC, all other state returns and proof of taxes paid to other states (cancelled checks, transcripts).

When should I NOT file an amended return?

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do **not** require an amended return:

- Math errors;
- Missing return pages, schedules, or worksheets;
- Demographic (such as name, address or SSN corrections);
- Unclaimed estimated and/or extension payments*;
- Unclaimed withholding;**
- Missing credit certificate granted by the Ohio Department of Development.

*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

**If you have unclaimed withholding, please submit a detailed explanation along with legible copies of all income statements (W-2s and 1099s) showing the Ohio withholding amounts instead of filing an amended return.

For more information, see the FAQs at tax.ohio.gov/faq-Amended.

Ohio Universal Payment Coupon (IT)

Include the coupon below with your Ohio individual income tax return payment or extension payment.

Important

- Make payment payable to: Ohio Treasurer of State
- Include the tax year, "IT 1040", and the last four digits of your SSN on the "Memo" line of your payment.
- Do not send cash.
- Do not use this coupon to make an estimated payment.
- Do not use this coupon to make a payment for a school district income tax return.

Electronic Payment Options

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



Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Cut on the dotted lines. Use only black ink.

Ohio Universal Payment Coupon (OUPC)
Return Payment
Individual Income Tax **440**

ID Type **01** **Coupon Type** **54**

First name	M.I.	Last name
Address		
City, State, ZIP code		

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

Tax Year
2024



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

Taxpayer's SSN

Amount of
Payment → \$

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