



2025 Ohio IT RE Explanation of Corrections



25270102

Note: For amended individual return only

Primary taxpayer's SSN

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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. Check if you have changes to any of the following:

- 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, nonrefundable credits
- Exemptions decreased (include Schedule of Dependents)
- Ohio Schedule of Credits, nonresident credit
- Residency status
- Ohio Schedule of Credits, resident credit
- Ohio withholding (include a copy of all income statements)
- Ohio Schedule of Credits, refundable credits
- Ohio Schedule of Adjustments, additions to income
- Other (describe the reason below)
- Ohio Schedule of Adjustments, deductions from income

Note: Include all schedules, 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, visit tax.ohio.gov/pay to submit a payment electronically. If you are mailing your payment, include an Ohio Universal Payment Coupon (OUPC) with your check or money order.

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 errors (such as name, address, or SSN corrections);
- Unclaimed estimated and/or extension payments;*
- 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.

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