

Department of
Taxation**2024 Ohio IT 1040**
Individual Income Tax Return

24000102

Sequence No. 1

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

Due Date R.C. 5747.08(G)Taxable year R.C. 5747.01(M)**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 #

R.C. 5703.057(A)TC Rule 5703-7-09

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)

R.C. 5747.04

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

Nonresident*

resident*

R.C. 5747.01(I)(1) & (J), 5747.24, TC Rule 5703-7-16

Check only one for spouse (if filing jointly)

*Indicate state

Resident

Part-year

Nonresident*

resident*

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

Single, head of household or qualifying surviving spouse

Married filing jointly

R.C. 5747.08 (E)

Spouse's SSN

Married filing separately

Ohio Nonresident Statement – See instructions for required criteria

Primary meets the five criteria for irrebuttable presumption as nonresident.

R.C. 5747.24 (B) (1)

Spouse meets the five criteria for irrebuttable 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.R.C. 5747.01 (A)2a. Additions – Ohio Schedule of Adjustments, line 12 (**include schedule**).....2a.See Schedule of Adjustments2b. Deductions – Ohio Schedule of Adjustments, line 46 (**include schedule**).....2b.See Schedule of Adjustments

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative3.

R.C. 5747.01 (A)4. Exemption amount (**include Schedule of Dependents** if applicable)4.
Number of exemptions including you and your spouse/dependents, if applicable:R.C. 5747.025

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

6. Taxable business income – Ohio Schedule of Business Income, line 15 (**include schedule**).....6.R.C. 5747.01 (GG)

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

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. [See IT 1040 line 7](#)

8a. Nonbusiness income tax liability on line 7a (see tax.ohio.gov/taxcalculator or see the instructions for the tax brackets).....8a. [R.C. 5747.02\(A\)\(3\)](#)

8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (**include schedule**)8b. [R.C. 5747.02\(A\) \(4\)](#)

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. [See Schedule of Credits](#)

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. [R.C. 5747.09 \(D\)&\(E\)](#)

12. Unpaid use tax (see instructions).....12. [R.C. 5747.083](#)

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. [R.C. 5747.08 \(H\)](#)

15. Estimated and extension payments, and credit carryforward from last year's return.....15. [R.C. 5747.09 \(A\) \(3\)](#)

16. Refundable credits – Ohio Schedule of Credits, line 46 (**include schedule**)16. [See Schedule of Credits](#)

17. **Amended return only** – amount previously paid with original and/or amended return17. [R.C. 5747.10 & R.C. 5747.11](#)

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. [R.C. 5747.10 & R.C. 5747.11](#)

20. Line 18 minus line 19. Place a "-" in the box if negative.....20.
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. [R.C. 5747.08\(G\) & 5747.15](#)

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. [R.C. 5747.01 \(R\)](#)

25. **Original return only** – portion of line 24 carried forward to next year's tax liability25. [R.C. 5747.12](#)

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. [R.C. 5747.113](#)

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 [R.C. 5747.08 \(F\)](#) Phone number [R.C. 5703.25](#)

▶ Spouse's signature _____ Date _____

Preparer's printed name _____ Phone number [R.C. 5747.08 \(F\)](#) [R.C. 5747.08 \(J\)](#)

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

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.
Primary taxpayer's SSN



Sequence No. 3

Additions

- | | | |
|--|-----|--|
| 1. Non-Ohio state or local government interest and dividends..... | 1. | R.C. 5747.01(A)(1) |
| 2. Ohio pass-through entity taxes excluded from federal adjusted gross income | 2. | R.C. 5747.01(A)(15) & (36) |
| 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75 | 3. | R.C. 5747.01(A)(41) |
| 4. 529 plan funds used for non-qualified expenses | 4. | R.C. 5747.01(A)(9) & 5747.70 |
| 5. Losses from sale or disposition of Ohio public obligations | 5. | R.C. 5747.01(A)(8) |
| 6. Nonmedical withdrawals from a medical savings account | 6. | R.C. 5747.01(A)(14) |
| 7. Reimbursement of expenses previously deducted on an Ohio income tax return | 7. | R.C. 5747.01(A)(11)(b) |
| 8. Ineligible withdrawals from an Ohio Homebuyer Plus account | 8. | R.C. 5747.01(A)(43) |
| <u>Federal</u> | | |
| 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back | 9. | 5747.01(A)(17) |
| 10. Exempt federal interest and dividends subject to state taxation | 10. | R.C. 5747.01(A)(2) |
| 11. Federal conformity additions | 11. | R.C. 5701.11(B)(1) |
| 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 13 | 13. | R.C. 5747.01(A)(28) |
| 14. Employee compensation earned in Ohio by residents of neighboring states..... | 14. | R.C. 5747.01(A)(33) & 5747.05(A)(2) |
| 15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) | 15. | R.C. 5747.01(A)(11)(a) |
| 16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) | 16. | R.C. 5747.01(A)(5) |
| 17. Certain railroad benefits | 17. | R.C. 5747.01(A)(5) |
| 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. | R.C. 5747.01(A)(7), (8), & (26) |
| 19. Amounts contributed to an Ohio county's individual development account program | 19. | R.C. 5747.01(A)(16) |
| 20. Amounts contributed to a STABLE account: Ohio's ABLE plan | 20. | R.C. 5747.01(A)(29) & 5747.78 |
| 21. Income earned in Ohio by a qualifying out-of-state business or employee for disaster
work conducted during a disaster response period..... | 21. | R.C. 5747.01(A)(30) & 5703.94 |
| 22. Certain payments related to the East Palestine train derailment | 22. | R.C. 5747.01(A)(39) |
| 23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY) | 23. | R.C. 5747.01(A)(38) & 5101.191 |
| 24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account..... | 24. | R.C. 5747.01(A)(42) & 5747.85 |

2024 Ohio Schedule of Adjustments



24000402

Sequence No. 4

SSN:

Federal

25. Federal interest and dividends exempt from state taxation.....	25.	R.C. 5747.01(A)(3)
26. Deduction of prior year 168(k) and 179 depreciation add-backs.....	26.	R.C. 5747.01(A)(18)
27. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return	27.	R.C. 5747.01(A)(11)(a)
28. Repayment of income reported in a prior year	28.	R.C. 5747.01(A)(12)
29. Wage expense not deducted based on the federal work opportunity tax credit.....	29.	R.C. 5747.01(A)(6)
30. Federal conformity deductions	30.	R.C. 5701.11(B)(1)

Uniformed Services

31. Military pay received by Ohio residents while stationed outside Ohio	31.	R.C. 5747.01(A)(21)
32. Compensation earned by nonresident military servicemembers and their civilian spouses	32.	50 U.S.C. §4001
33. Uniformed services retirement income.....	33.	R.C. 5747.01(A)(23) & 5747.01(FF)
34. Military injury relief fund grants and veteran's disability severance payments.....	34.	R.C. 5747.01(A)(24) & (32)
35. Certain Ohio National Guard reimbursements and benefits.....	35.	R.C. 5747.01(A)(19) & (20)

Education

36. Amounts contributed to a 529 Plan	36.	R.C. 5747.01(A)(9) & 5747.70
37. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	37.	R.C. 5747.01(A)(27)
38. Ohio educator expenses in excess of federal deduction.....	38.	R.C. 5747.01(A)(31) & (JJ)
39. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program	39.	R.C. 5747.01(A)(40) & 3333.131
40. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ...	40.	R.C. 5747.01(A)(38) & 3333.128

Medical

41. Disability benefits	41.	R.C. 5747.01(A)(4) & Ohio Adm. Code 5703-7-08
42. Survivor benefits.....	42.	R.C. 5747.01(A)(4) & Ohio Adm. Code 5703-7-08
43. Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy)	43.	R.C. 5747.01(A)(10)
44. Medical savings account contributions/earnings (see instructions for worksheet; include a copy)	44.	R.C. 5747.01(A)(13)
45. Qualified organ donor expenses	45.	R.C. 5747.01(A)(22)
46. Total deductions (add lines 13 through 45 ONLY). Enter here and on Ohio IT 1040, line 2b.....	46.	



2024 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN



24280102

Sequence No. 7

Order of Credits R.C. 5747.98

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. | |
| 2. Retirement income credit (include 1099-R forms) | 2. | R.C. 5747.055(B) |
| 3. Lump sum retirement credit (include a copy of the worksheet and 1099-R forms) | 3. | R.C. 5747.055(C), (D), & (E) |
| 4. Senior citizen credit (must be 65 or older to claim this credit) | 4. | R.C. 5747.055(F) |
| 5. Lump sum distribution credit (include a copy of the worksheet and 1099-R forms) | 5. | R.C. 5747.055(G) |
| 6. Child care & dependent care credit (include a copy of the worksheet) | 6. | R.C. 5747.054 |
| 7. Displaced worker training credit (include a copy of the worksheet and all required documentation) | 7. | R.C. 5747.27 |
| 8. Campaign contribution credit for Ohio statewide office or General Assembly | 8. | R.C. 5747.29 |
| 9. Exemption credit | 9. | R.C. 5747.022 |
| 10. Total (add lines 2 through 9) | 10. | |
| 11. Tax less credits (line 1 minus line 10; if negative, enter zero) | 11. | |
| 12. Joint filing credit (see instructions for table). % times line 11, up to \$650 | 12. | R.C. 5747.05(E) |
| 13. Earned income credit | 13. | R.C. 5747.71 |
| 14. Home school expenses credit (include copies of all required documentation) | 14. | R.C. 5747.72 |
| 15. Scholarship donation credit (include copies of all required documentation) | 15. | R.C. 5747.73 |
| 16. Nonchartered, nonpublic school tuition credit (include copies of all required documentation) | 16. | R.C. 5747.75 |
| 17. Credit for work-based learning experiences (include a copy of the credit certificate) | 17. | R.C. 5747.057 |
| 18. Ohio adoption credit carryforward | 18. | Former R.C. 5747.37 |
| 19. Nonrefundable job retention credit (include a copy of the credit certificate) | 19. | R.C. 5747.058(B) & 122.171(B) |
| 20. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) | 20. | R.C. 5709.66(B)(1) |
| 21. Credit for the beginning farmers financial management program (include a copy of the credit certificate) | 21. | R.C. 5747.77(B) & 901.61(E) |
| 22. Credit for commercial vehicle operator training expenses (include a copy of the credit certificate) | 22. | R.C. 5747.82 |
| 23. Welcome Home Ohio credit (include a copy of the credit certificate) | 23. | R.C. 122.633 |
| 24. Credit for sale/rental of agricultural assets to beginning farmers (include a copy of the credit certificate) | 24. | R.C. 5747.77(A) & 901.61(D) |

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

2024 Ohio Schedule of Credits



24280202

Sequence No. 8

SSN:

25. Grape production credit	25.	R.C. 5747.28
26. InvestOhio credit (include a copy of the credit certificate)	26.	R.C. 5747.81
27. Lead abatement credit (include a copy of the credit certificate)	27.	R.C. 5747.26
28. Opportunity zone investment credit (include a copy of the credit certificate)	28.	R.C. 122.84
29. Technology investment credit carryforward (include a copy of the credit certificate)	29.	R.C. 122.152
30. Enterprise zone day care & training credits (include a copy of the credit certificate)	30.	R.C. 5709.65(A)(4) & (5)
31. Research & development credit (include a copy of the credit certificate)	31.	R.C. 5747.331 & 166.21
32. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	32.	R.C. 5747.76(D) & 149.311
33. Ohio low-income housing credit (include a copy of the credit certificate)	33.	R.C. 5747.83 & 175.16
34. Affordable single-family housing credit (include a copy of the credit certificate)	34.	R.C. 5747.84 & 175.17
35. Total (add lines 12 through 34)	35.	
36. Tax less additional credits (line 11 minus line 35; if negative, enter zero)	36.	

Residency Credits

37. Nonresident credit – Ohio IT NRC, line 20 (include a copy)	37.	R.C. 5747.05(A) & Ohio Adm. Code 5703-7-03
38. Resident credit – Ohio IT RC, line 7 (include a copy)	38.	R.C. 5747.05(B) & Ohio Adm. Code 5703-7-03
39. Total nonrefundable credits (add lines 10, 35, 37 and 38; enter here and on Ohio IT 1040, line 9)	39.	

Refundable Credits

40. Refundable Ohio historic preservation credit (include a copy of the credit certificate)	40.	R.C. 5747.76
41. Refundable job creation credit & job retention credit (include a copy of the credit certificate)	41.	R.C. 5747.058(A) & 122.17
42. Pass-through entity credit (include a copy of all Ohio IT K-1s)	42.	R.C. 5747.08(I) & 5747.059
43. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)	43.	R.C. 5747.66
44. Film and theater capital improvements credit (include a copy of the credit certificate)	44.	R.C. 5747.67
45. Venture capital credit (include a copy of the credit certificate)	45.	R.C. 5747.80
46. Total refundable credits (add lines 40 through 45; enter here and on Ohio IT 1040, line 16)	46.	