

**2025 Ohio IT 1040**
Individual Income Tax Return

25000102

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)

Check if
deceased

Spouse's SSN (if filing jointly)

Check 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 *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.☐ 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 11a). Place a "-" in the box if negative.....2a. Additions - Ohio Schedule of Adjustments, line 12 (**include schedule**).....2a.2b. Deductions - Ohio Schedule of Adjustments, line 47 (**include schedule**).....2b.

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).....4.
Number of exemptions including you and your spouse/dependents, if applicable:

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.

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

2025 Ohio IT 1040
Individual Income Tax Return



25000202

Sequence No. 2

SSN:

7a. Amount from line 7 on page 1	7a.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8a. Nonbusiness income tax liability on line 7a (see tax.ohio.gov/taxcalculator or see the instructions for the tax brackets).....	8a.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (include schedule).....	8b.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8c. Income tax liability before credits (line 8a plus line 8b)	8c.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 40 (include schedule).....	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"/>
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero)	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"/>
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	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"/>
12. Unpaid use tax (see instructions).....	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"/>
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11, and 12).....	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"/>
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements)	14.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
15. Estimated and extension payments, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return.....	15.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
16. Refundable credits – Ohio Schedule of Credits, line 47 (include schedule).....	16.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
17. Total Ohio tax payments (add lines 14, 15, and 16).....	17.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
18. Amended return only – overpayment previously requested on original and/or amended 2025 return.....	18.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
19. Line 17 minus line 18. Place a "-" in the box if negative.....	19.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
If line 19 is MORE THAN line 13, skip to line 23. OTHERWISE, continue to line 20.		
20. Tax due (line 13 minus line 19). If line 19 is negative, ignore the "-" and add line 19 to line 13.....	20.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
21. Interest due on late payment of tax (see instructions)	21.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
22. TOTAL AMOUNT DUE (line 20 plus line 21). Pay electronically at tax.ohio.gov/pay or include the Ohio Universal Payment Coupon (OUPC) with your check	AMOUNT DUE ▶ 22.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
23. Overpayment (line 19 minus line 13)	23.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
24. Original return only – portion of line 23 carried forward to next year's tax liability	24.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
25. Original return only – portion of line 23 you wish to donate:		
a. Nature Preserves/Scenic Rivers <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	b. Breast/Cervical Cancer <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	c. Wishes for Sick Children <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
d. Wildlife Species <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	e. Military Injury Relief <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	f. Ohio History Fund <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total.....25g. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
26. REFUND (line 23 minus lines 24 and 25g).....	YOUR REFUND ▶ 26.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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



2025 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



25000302

Primary taxpayer's SSN

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Sequence No. 3

Additions

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|--|----|---|---|--|--|--|---|---|--|--|--|---|--|--|--|--|
| 1. Non-Ohio state or local government interest and dividends..... | 1. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 2. Ohio pass-through entity taxes excluded from federal adjusted gross income | 2. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75 | 3. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 4. 529 plan funds used for non-qualified expenses | 4. | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | | | | |
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| 5. Losses from sale or disposition of Ohio public obligations | 5. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 6. Nonmedical withdrawals from a medical savings account | 6. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 7. Reimbursement of expenses previously deducted on an Ohio income tax return | 7. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 8. Ineligible withdrawals from an Ohio Homebuyer Plus account | 8. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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Federal

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|--|-----|---|--|--|---|--|---|---|--|--|--|---|--|--|--|--|
| 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back | 9. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 10. Exempt federal interest and dividends subject to state taxation | 10. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 11. Federal conformity additions | 11. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 12. Total additions (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a..... | 12. | <table border="1"><tr><td></td><td></td></tr></table> | | | <table border="1"><tr><td></td><td></td></tr></table> | | | <table border="1"><tr><td></td><td></td></tr></table> | | | | | | | | |
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Deductions

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|--|-----|---|---|--|--|--|---|---|--|--|--|---|--|--|--|--|
| 13. Business income deduction – Ohio Schedule of Business Income, line 13 | 13. | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | | | | |
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| 14. Employee compensation earned in Ohio by residents of neighboring states..... | 14. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) | 15. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) | 16. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 17. Certain railroad benefits | 17. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 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. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 19. Amounts contributed to an Ohio county's individual development account program | 19. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 20. Amounts contributed to a STABLE account: Ohio's ABLE plan | 20. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 21. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period..... | 21. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 22. Certain payments related to the East Palestine train derailment | 22. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY) | 23. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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| 24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account..... | 24. | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> | | | | |
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2025 Ohio Schedule of Adjustments

SSN:



25000402

Sequence No. **4**

25. Deduction for contributions to a pregnancy resource center 25.

Federal

26. Federal interest and dividends exempt from state taxation 26.

27. Deduction of prior year 168(k) and 179 depreciation add-backs 27.

28. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions
claimed on a prior year return 28.

29. Repayment of income reported in a prior year 29.

30. Wage expense not deducted based on the federal work opportunity tax credit 30.

31. Federal conformity deductions 31.

Uniformed Services

32. Military pay received by Ohio residents while stationed outside Ohio 32.

33. Compensation earned by nonresident military servicemembers and their civilian spouses 33.

34. Uniformed services retirement income 34.

35. Military injury relief fund grants and veteran's disability severance payments 35.

36. Certain Ohio National Guard reimbursements and benefits 36.

Education

37. Amounts contributed to a 529 Plan 37.

38. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board 38.

39. Ohio educator expenses in excess of federal deduction 39.

40. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural
practice incentive program 40.

41. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ... 41.

Medical

42. Disability benefits 42.

43. Survivor benefits 43.

44. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) 44.

45. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) 45.

46. Qualified organ donor expenses 46.

47. **Total deductions** (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b 47.



2025 Ohio Schedule of Business Income

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



25260102

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.

1. Schedule B – Interest and Ordinary Dividends	1.								
2. Schedule C – Net Profit or Loss From Business (Sole Proprietorship)	2.								
3. Schedule D – Capital Gains and Losses	3.								
4. Schedule E – Supplemental Income and Loss	4.								
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner	5.								
6. Schedule F – Net Profit or Loss From Farming	6.								
7. Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business income	7.								
8. Add-back of taxes paid to another state or the District of Columbia related to IRS notice 2020-75 that qualify as business income	8.								
9. Other business income or loss not reported above (e.g. form 4797 amounts)	9.								
10. Total business income (add lines 1 through 9)	10.								

Part 2 – Business Income Deduction

11. Enter the lesser of line 10 above or Ohio IT 1040, line 1. If negative, enter zero; stop here and do not complete Part 3	11.								
12. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately	12.								
13. Enter the lesser of line 11 or line 12. Enter here and on Ohio Schedule of Adjustments, line 13	13.								

Part 3 – Taxable Business Income

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

14. Line 11 minus line 13	14.								
15. Taxable business income (enter the lesser of line 14 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6	15.								
16. Business income tax liability – multiply line 15 by 3% (.03). Enter here and on Ohio IT 1040, line 8b	16.								

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

25260202

SSN:

25260202

Part 4 – Business Sources

Sequence No. 6

List all sources of business income, with Ohio sources listed first. Use one entry per business source. If you and your spouse (if filing jointly) both have ownership in the same business, use the space provided to list each ownership percentage separately. If necessary, complete additional copies of this page and include with your return.

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

2. FEIN / SSN	Primary ownership	Spouse's ownership	
<input type="text"/>	<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	
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	<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	
<div style="border: 1px solid #ccc; width: 100px; height: 20px;"></div>	<div style="border: 1px solid #ccc; width: 60px; height: 20px;"></div> %	<div style="border: 1px solid #ccc; width: 60px; height: 20px;"></div> %	
Business name			
<div style="border: 1px solid #ccc; width: 100%; height: 20px;"></div>			

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



2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN

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25280102

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

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

2025 Ohio Schedule of Credits



25280202

Sequence No. 8

SSN:

25. Credit for sale/rental of agricultural assets to beginning farmers (include a copy of the credit certificate)..... 25.
26. Grape production credit 26.
27. InvestOhio credit (include a copy of the credit certificate) 27.
28. Lead abatement credit (include a copy of the credit certificate) 28.
29. Opportunity zone investment credit (include a copy of the credit certificate) 29.
30. Technology investment credit carryforward (include a copy of the credit certificate)..... 30.
31. Enterprise zone day care & training credits (include a copy of the credit certificate) 31.
32. Research & development credit (include a copy of the credit certificate)..... 32.
33. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)..... 33.
34. Ohio low-income housing credit (include a copy of the credit certificate)..... 34.
35. Affordable single-family housing credit (include a copy of the credit certificate) 35.
36. Total (add lines 12 through 35) 36.
37. Tax less additional credits (line 11 minus line 36; if negative, enter zero)..... 37.

Residency Credits

38. Nonresident credit – Ohio IT NRC, line 20 (include a copy) 38.
39. Resident credit – Ohio IT RC, line 7 (include a copy) 39.
40. **Total nonrefundable credits** (add lines 10, 36, 38, and 39; enter here and on Ohio IT 1040, line 9) 40.

Refundable Credits

41. Refundable Ohio historic preservation credit (include a copy of the credit certificate) 41.
42. Refundable job creation credit & job retention credit (include a copy of the credit certificate) 42.
43. Pass-through entity credit (include a copy of all Ohio IT K-1s) 43.
44. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)..... 44.
45. Film and theater capital improvements credit (include a copy of the credit certificate) 45.
46. Venture capital credit (include a copy of the credit certificate) 46.
47. **Total refundable credits** (add lines 41 through 46; enter here and on Ohio IT 1040, line 16)..... 47.



Use only black ink/UPPERCASE letters.



Sequence No. 9

1. Dependent's SSN

Dependent's relationship to you

M.I. Dependent's last name

Dependent's relationship to you

M.I. Dependent's last name

Dependent's relationship to you

M.I. Dependent's last name

Dependent's relationship to you

M.I. Dependent's last name

Dependent's relationship to you

M.I. Dependent's last name

Dependent's relationship to you

M.I. Dependent's last name

Dependent's relationship to you

M.I. Dependent's last name

2025 Schedule of Dependents – page 1 of 2

2025 Ohio Schedule of Dependents



25230202

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"/>



2025 Schedule of Ohio Withholding

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



25350102

Primary taxpayer's SSN

Sequence No. 11

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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 1040.....1.

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Part B - W-2s

1. P/S Box b - EIN

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

Box 15 - Employer's Ohio ID number

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

Box 1 - Wages, tips, other compensation

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

Box 16 - Ohio wages, tips, etc.

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Box 2 - Federal income tax withheld

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Box 17 - Ohio income tax

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2. P/S Box b - EIN

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

Box 15 - Employer's Ohio ID number

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

Box 1 - Wages, tips, other compensation

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

Box 16 - Ohio wages, tips, etc.

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Box 2 - Federal income tax withheld

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Box 17 - Ohio income tax

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3. P/S Box b - EIN

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Box 15 - Employer's Ohio ID number

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

Box 1 - Wages, tips, other compensation

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

Box 16 - Ohio wages, tips, etc.

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

Box 2 - Federal income tax withheld

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Box 17 - Ohio income tax

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4. P/S Box b - EIN

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

Box 15 - Employer's Ohio ID number

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Box 1 - Wages, tips, other compensation

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Box 16 - Ohio wages, tips, etc.

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Box 2 - Federal income tax withheld

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Box 17 - Ohio income tax

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5. P/S Box b - EIN

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Box 15 - Employer's Ohio ID number

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Box 1 - Wages, tips, other compensation

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Box 16 - Ohio wages, tips, etc.

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Box 2 - Federal income tax withheld

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Box 17 - Ohio income tax

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6. P/S Box b - EIN

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Box 15 - Employer's Ohio ID number

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Box 1 - Wages, tips, other compensation

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Box 16 - Ohio wages, tips, etc.

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Box 2 - Federal income tax withheld

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Box 17 - Ohio income tax

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7. P/S Box b - EIN

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

Box 15 - Employer's Ohio ID number

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

Box 1 - Wages, tips, other compensation

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Box 16 - Ohio wages, tips, etc.

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

Box 2 - Federal income tax withheld

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Box 17 - Ohio income tax

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2025 Schedule of Ohio Withholding



25350202

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"/>

Part E - 1099-NEC

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"/>

Part F - 1099-G

1. P/S	Payer's TIN <input type="text"/>	Box 1 - Unemployment compensation <input type="text"/>	Box 4 - Federal income tax withheld <input type="text"/>
	Box 11b - Payer's Ohio ID number <input type="text"/>		Box 12 - Ohio income tax withheld <input type="text"/>



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:

- | | |
|--|--|
| <input type="checkbox"/> Federal adjusted gross income decreased | <input type="checkbox"/> Filing status changed |
| <input type="checkbox"/> 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.

- | | |
|---|--|
| <input type="checkbox"/> Federal adjusted gross income increased | <input type="checkbox"/> Ohio Schedule of Credits, nonrefundable credits |
| <input type="checkbox"/> Exemptions decreased (include Schedule of Dependents) | <input type="checkbox"/> Ohio Schedule of Credits, nonresident credit |
| <input type="checkbox"/> Residency status | <input type="checkbox"/> Ohio Schedule of Credits, resident credit |
| <input type="checkbox"/> Ohio withholding (include a copy of all income statements) | <input type="checkbox"/> Ohio Schedule of Credits, refundable credits |
| <input type="checkbox"/> Ohio Schedule of Adjustments, additions to income | <input type="checkbox"/> Other (describe the reason below) |
| <input type="checkbox"/> 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



10211411

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.

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
2025



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

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Taxpayer's SSN

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Amount of
Payment → \$

										0	0
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