



2025 Ohio IT 1040 Individual Income Tax Return

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

Sequence No. 1

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)

Check if deceased

Spouse's SSN (if filing jointly)

Check 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 resident* Nonresident*

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 resident* Nonresident*

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 irrefutable presumption as nonresident.

R.C. 5747.24 (B) (1)

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 11a). 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 Adjustments

2b. Deductions - Ohio Schedule of Adjustments, line 47 (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.

MM-DD-YY

2025 Ohio IT 1040
Individual Income Tax Return

SSN:

Sequence No. 2

Table with 3 columns: Line number, Description, and Reference. Includes lines 7a through 26, covering tax liability, credits, payments, and refund.

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, Spouse's signature, Preparer's printed name, and authorization options for preparer.

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

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 income2. [R.C. 5747.01\(A\)\(15\) & \(36\)](#)
- 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-753. [R.C. 5747.01\(A\)\(41\)](#)
- 4. 529 plan funds used for non-qualified expenses4. [R.C. 5747.01\(A\)\(9\) & 5747.70](#)
- 5. Losses from sale or disposition of Ohio public obligations5. [R.C. 5747.01\(A\)\(8\)](#)
- 6. Nonmedical withdrawals from a medical savings account6. [R.C. 5747.01\(A\)\(14\)](#)
- 7. Reimbursement of expenses previously deducted on an Ohio income tax return7. [R.C. 5747.01\(A\)\(11\)\(b\)](#)
- 8. Ineligible withdrawals from an Ohio Homebuyer Plus account8. [R.C. 135.70\(F\) & 5747.01\(A\)\(43\)](#)

Federal

- 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back9. [R.C. 5747.01\(A\)\(17\)](#)
- 10. Exempt federal interest and dividends subject to state taxation10. [R.C. 5747.01\(A\)\(2\)](#)
- 11. Federal conformity additions11. [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 1313. [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 benefits17. [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 program19. [R.C. 5747.01\(A\)\(16\)](#)
- 20. Amounts contributed to a STABLE account: Ohio's ABLE plan20. [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 derailment22. [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\(A\)\(38\) & 5180.451](#)
- 24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account.....24. [R.C. 5747.01\(A\)\(42\) & 5747.85](#)

2025 Ohio Schedule of Adjustments



25000402

Sequence No. 4

SSN:

25. Deduction for contributions to a pregnancy resource center 25. [R.C. 5180.71 & 5747.01\(A\)\(44\)](#)

Federal

26. Federal interest and dividends exempt from state taxation 26. [R.C. 5747.01\(A\)\(3\)](#)

27. Deduction of prior year 168(k) and 179 depreciation add-backs 27. [R.C. 5747.01\(A\)\(18\)](#)

28. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions
claimed on a prior year return 28. [R.C. 5747.01\(A\)\(11\)\(a\)](#)

29. Repayment of income reported in a prior year 29. [R.C. 5747.01\(A\)\(12\)](#)

30. Wage expense not deducted based on the federal work opportunity tax credit 30. [R.C. 5747.01\(A\)\(6\)](#)

31. Federal conformity deductions 31. [R.C. 5701.11\(B\)\(1\)](#)

Uniformed Services

32. Military pay received by Ohio residents while stationed outside Ohio 32. [R.C. 5747.01\(A\)\(21\)](#)

33. Compensation earned by nonresident military servicemembers and their civilian spouses 33. [50 U.S.C. §4001](#)

34. Uniformed services retirement income 34. [R.C. 5747.01\(A\)\(23\) & \(FF\)](#)

35. Military injury relief fund grants and veteran's disability severance payments 35. [R.C. 5747.01\(A\)\(24\), \(32\), & 5747.023](#)

36. Certain Ohio National Guard reimbursements and benefits 36. [R.C. 5747.01\(A\)\(19\) & \(20\)](#)

Education

37. Amounts contributed to a 529 Plan 37. [R.C. 5747.01\(A\)\(9\) & 5747.70](#)

38. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board 38. [R.C. 5747.01\(A\)\(27\)](#)

39. Ohio educator expenses in excess of federal deduction 39. [R.C. 5747.01\(A\)\(31\) & \(JJ\)](#)

40. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural
practice incentive program 40. [R.C. 5747.01\(A\)\(40\) & 3333.131](#)

41. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ... 41. [R.C. 5747.01\(A\)\(38\) & 3333.128](#)

Medical

42. Disability benefits 42. [R.C. 5747.01\(A\)\(4\)](#)
& [Ohio Adm. Code 5703-7-08](#)

43. Survivor benefits 43. [R.C. 5747.01\(A\)\(4\)](#)
& [Ohio Adm. Code 5703-7-08](#)

44. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) 44. [R.C. 5747.01\(A\)\(10\)](#)

45. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) 45. [R.C. 5747.01\(A\)\(13\)](#)

46. Qualified organ donor expenses 46. [R.C. 5747.01\(A\)\(22\)](#)

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



2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN



25280102

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.	Former 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 transformational mixed-use development (include a copy of the credit certificate)	24.	R.C. 5747.87 & 122.09

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.	R.C. 5747.77(A) & 901.61(D)
26. Grape production credit	26.	R.C. 5747.28
27. InvestOhio credit (include a copy of the credit certificate).....	27.	R.C. 5747.81
28. Lead abatement credit (include a copy of the credit certificate)	28.	R.C. 5747.26
29. Opportunity zone investment credit (include a copy of the credit certificate)	29.	R.C. 122.84
30. Technology investment credit carryforward (include a copy of the credit certificate).....	30.	R.C. 122.152
31. Enterprise zone day care & training credits (include a copy of the credit certificate)	31.	R.C. 5709.65(A)(4) & (5)
32. Research & development credit (include a copy of the credit certificate).....	32.	R.C. 5747.331 & 166.21
33. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate).....	33.	R.C. 5747.76(D) & 149.311
34. Ohio low-income housing credit (include a copy of the credit certificate).....	34.	R.C. 5747.83 & 175.16
35. Affordable single-family housing credit (include a copy of the credit certificate)	35.	R.C. 5747.84 & 175.17
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.	R.C. 5747.05(A) & Ohio Adm. Code 5703-7-03
39. Resident credit – Ohio IT RC, line 7 (include a copy)	39.	R.C. 5747.05(B) & Ohio Adm. Code 5703-7-03
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.	R.C. 5747.76
42. Refundable job creation credit & job retention credit (include a copy of the credit certificate)	42.	R.C. 5747.058(A) & 122.17
43. Pass-through entity credit (include a copy of all Ohio IT K-1s)	43.	R.C. 5747.08(I) & 5747.059
44. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate).....	44.	R.C. 5747.66
45. Film and theater capital improvements credit (include a copy of the credit certificate)	45.	Former R.C. 5747.67
46. Venture capital credit (include a copy of the credit certificate)	46.	R.C. 5747.80
47. Total refundable credits (add lines 41 through 46; enter here and on Ohio IT 1040, line 16).....	47.	