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# ****2024 ELECTRONIC FILING--INTRODUCTION****

# Software Developer Requirements

Software developers must follow the policies, procedures, standards and requirements outlined in this booklet and the 2024 Ohio Practitioner’s Electronic Filing Booklet, in conjunction with IRS Publications 4163, Modernized e-File (MeF) Information for Authorizes IRS e-file Providers for Business Returns, 1346, Electronic Return File Specifications and Record Layouts for Fiduciary Income Tax Return and 4164, Modernized e-File (MeF) Guide for Software Developers And Transmitters to capture and format Ohio’s fiduciary income tax returns for electronic filing.

# Software Developers’ Responsibility

* Develop electronic Ohio tax forms that meet the Ohio Department of Taxation’s processing requirements
* Submit Ohio Letter of Intent prior to beginning ATS testing
* Submit test transmissions based on test scenarios
* Release the software to customers only after approval from the Ohio Department of Taxation
* Correct any software errors and release all updates timely

# Modernized e-File

Ohio will offer electronic filing through the Federal/State modernized e-File (MeF) program. Modernized e-File offers the following features:

* Practitioners/taxpayers may submit, as a PDF attachment, the certification letter(s) that support(s) the refundable and nonrefundable credits.
* Practitioners/taxpayers may submit, as a PDF attachment, the K-1(s) that support(s) the refundable and nonrefundable credits.
* The MeF program also gives Ohio the ability to identify software and practitioner/taxpayer errors within a return. Returns with errors will be rejected. Please see the complete listing of the error codes in this booklet.

Please visit our web site at [tax.ohio.gov](http://www.tax.ohio.gov) for additional information regarding Modernized e-File.

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# ****2024 ELECTRONIC FILING--CRITERIA FOR OHIO E-FILE****

# ****Who May e-File the Ohio Income Tax Return****

**The Ohio electronic filing program allows pass-through entities, estates and trusts to e-File the Ohio i**ncome and withholding tax returns, unless otherwise disqualified in the list of ‘Filing Limitations’ below.

The return(s) may reflect a refund, balance due, or zero balance.

# ****Filing Limitations****

**The Ohio electronic filing program does not allow fiduciary and pass-through entity taxpayers to file the following types of returns:**

***IT-1041***

Returns prior to the 2022 tax year

Returns for 2025 tax year and future

*IT-1140 and IT-4708*

Returns prior to the 2022 tax year

Returns for 2025 tax year and future

*IT-4738*

Returns prior to the 2022 tax year

Returns for 2025 tax year and future

# State Only Filing

Ohio will accept ‘State Only’ fiduciary and business income tax returns. ‘State Only’ returns are not attached to a federal income tax return; they are transmitted to the IRS and picked up by Ohio for processing.

# Payment Methods

# Ohio offers 3 payment methods: (i) payment by direct debit, (ii) electronic funds transfer (EFT) through the Ohio Treasure of State, or (iii) payment by voucher.

# You will find more information regarding payment methods in the Ohio Practitioner Electronic Filing Booklet available on our [Software Developer’s page](https://tax.ohio.gov/business/resources/softwaredevelopers) at tax.ohio.gov.

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# EROs, preparers, transmitters and software developers may call the following numbers for assistance:

|  |  |  |
| --- | --- | --- |
| Assistance | Assistance Provided | Contact Information |
| e-File FiduciaryAssistance | Software InformationTechnical AssistanceHelp with TransmittalsAcknowledgment Questions | **\*** 614-387-1965 (Phone)206-339-7828 (e-Fax)PTE.Mef@tax.ohio.gov **\* Please do not provide this number to taxpayers. This number should be used for technical assistance only. Taxpayers or preparers with questions regarding an Ohio fiduciary income tax return should call the taxpayer assistance phone numbers listed below.** |
| Taxpayer Assistance | Refund Information | 1-888-405-4039 |

You will find additional information on the Software Developers Page.

<https://tax.ohio.gov/business/resources/softwaredevelopers>

# 2024 ****ELECTRONIC FILING--OHIO’S ELECTRONIC FILING CALENDAR****

|  |  |
| --- | --- |
| **11/18/2024** | Release of Ohio’s Test Package  |
| **11/25/2024** | ATS testing begins  |
| **10/28/2024** | IRS begins accepting Federal/State electronic returns |
| **04/15/2025** | Last date for transmitting timely-filed calendar year returns |
| **04/22/2025** | Last date for transmitting rejected timely-filed calendar year returns  |
| **See form instruction booklet** | Last date for transmitting Federal/State returns with approved extensions |
| **7 days after date specified in form instruction booklet** | Last date for transmitting rejected returns for fiscal filers |

 **2024 ELECTRONIC FILING - OHIO’S INCOME TAX RATES**

**IT 1041 FIDUCIARY INCOME TAX RETURN**

|  |  |
| --- | --- |
| **Ohio Taxable Income****IT1041 Line 3 or Line 7** **more than not more than**  | **2024 Ohio Tax Rate** |
|  **$ 0 - $26,050** |  **1.38462 % of Ohio taxable income** |
|  **$ 26,050 - $100,000** | **$ 360.69 plus 2.750 % of excess over $26,050** |
|  **more than - $100,000** | **$ 2,394.32 plus 3.500 % of excess over $100,000** |

**IT 4708 PASS-THROUGH ENTITY COMPOSITE INCOME TAX RETURN**

 **TY 2024 (Tax periods beginning in 2023) tax rate is 3.750%**

 **TY 2024 (Tax periods beginning in 2024) tax rate is 3.500%**

 **IT 1140 PASS-THROUGH ENTITY AND TRUST**

 **WITHHOLDING TAX RETURN**

 **TY 2024 withholding and entity tax rate is 3%**

 **IT 4738 ELECTING PASS-THROUGH ENTITY INCOME TAX RETURN**

 **TY 2024 tax rate is 3%**

# 2024 ELECTRONIC FILING--OHIO'S UPDATES AND CHANGES

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| **Ohio’s Updates and Changes** |
| **Line/Page** | **Line item description** |
| **New to the IT 4738** |
| N/A | No changes |
| **New to the IT 1041** |
| N/A | Income brackets and tax rate changed |
| Page 5 | New Film and theater capital improvements credit |
| **New to the IT 4708** |
| N/A | Income tax rate change |
| Page 5 | New Film and theater capital improvements credit |
| **New to the IT 1140** |
| N/A | No changes |
| **New to IT K1** |
| Page 1 | New Film and theater capital improvements credit |

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# MeF RETURN TYPES

# IT 1041

IT 4708

IT 1140

IT 4738

# 2024 ELECTRONIC FILING—OHIO’S ERROR CODES

# Error Codes/Messages

One of the many advantages of the Modernized e-File (MeF) application is the ability to identify problems with a return before it is processed. As such, Ohio created a series of return validations that every MeF return passes through before it is acknowledged. Ohio will notify the vendor through the IRS acknowledgement portal when there are validation errors. It is incumbent upon the vendor to notify the taxpayer/preparer (client) when there are errors with the electronic submission and to provide the error code along with the error message to the client.

The seven categories of validation errors are listed below:

1. Schema – Errors that occur because the submission did not adhere to the schema rules
2. X or T – IRS validations that are checked again at the state level
3. OH-COMMON – **Errors that may occur on all MeF returns**
4. OH-PTE – **Errors that may occur on all PTE returns**
5. OH-IT1041, OH-IT4708, OH-IT1140 & OH-IT4738 – **Errors specific to the** Ohio IT1041, IT4708, IT1140 & IT4738

After a return passes through the MeF validations, the vendor will receive one of the following notifications in the acknowledgement file.

* + **Accepted** indicates the department received the individual and if applicable, the school district income tax return. There were no MeF validation errors; however the return will go through internal validations during processing. The department will notify taxpayers directly if there are problems with the return during this process.
	+ **Alert** indicates the return was received and processed. The client does not have to correct or retransmit the return. The message that accompanies the alert code will provide additional details.
* **Reject/Stop** indicates the return encountered fatal errors in the submission.

When the application encounters a fatal error, the validation process will stop and the return will reject immediately without further review of the return. It is the vendor’s responsibility to review the programming of a rejected/stopped return and, if applicable, correct the portion of the program that caused the error. Vendors must notify the client when there are delays due to software errors that require changes to the software program. After the software is corrected, the vendor must notify the client with instructions on how to fix and retransmit the rejected return.

* **Reject** indicates the return encountered errors in the submission.

When the application encounters a “Reject” level error, the return will not be accepted, but the application will continue reviewing the return. The vendor may receive multiple errors on a rejected return. It is the vendor’s responsibility to review the programming of a rejected return and, if applicable, correct the portion of the program that caused the error. Vendors must notify the client when there are delays due to software errors that require changes to the software program. After the software is corrected, the vendor must notify the client with instructions on how to fix and retransmit the rejected return.

The following error codes are for tax year 2024.

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| **2024 T & X Series MeF Error Codes** |
| **Rule Number** | **Error Category** | **Error Message** | Data Value | **Severity R-Reject S-Stop A-Alert** | **Applicable Tax Years** | **Date Modified** |
| T0000-013 | Incorrect Data | The Message ID must be globally unique. |   | S | 22/23/24 |   |
| T0000-014 | Incorrect Data | The Submission ID must be globally unique. |   | S | 22/23/24 |   |
| T0000-017 | Incorrect Data | The Submission ID must be 20 characters in length. |   | S | 22/23/24 |   |
| X0000-005 | XML Error | The XML data has failed schema validation. |   | S | 22/23/24 |   |
| X0000-010 | XML Error | For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the .zip extension) matches the SubmissionID. |   | S | 22/23/24 |   |
| X0000-011 | Incorrect Data | All entries in the submission zip archive (zip file that is the submission) must begin with manifest/ or /manifest/ or xml/ or /xml/ or attachment/ or /attachment/ (all lower-case characters). |   | S | 22/23/24 |   |
| X0000-012 | Incorrect Data | The name of a binary attachment file must be less than or equal to 64 bytes. |   | S | 22/23/24 |   |
| X0000-015 | Wrong File Name | Each zip entry in the Attachment Zip file must end with .zip extension. |   | S | 22/23/24 |   |
| X0000-017 | Wrong File Name | ZIP Entry names in the transmission ZIP archive must be unique. |   | S | 22/23/24 |   |
| X0000-018 | Incorrect Data | A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with manifest/ or /manifest/ and is followed by the file name manifest.xml. The entry name must use lower case characters (a through z) only and the separator must be the forward slash character. |   | S | 22/23/24 |   |
| X0000-019 | Incorrect Data | A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of xml/ or /xml/ (all lower-case characters) followed by a file name. |   | S | 22/23/24 |   |
| X0000-020 | Incorrect Data | A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with attachment/ or /attachment/ and each is followed by a file name. The entry name must use lower case characters (a through z) only and the separator must be the forward slash character. |   | S | 22/23/24 |   |
| X0000-021 | Wrong Directory Structure | The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file. |   | S | 22/23/24 |   |
| X0000-022 | Incorrect Data | The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique. |   | S | 22/23/24 |   |
| X0000-024 | Incorrect Data | Unable to read a binary attachment in the Submission Zip Archive. The department will contact you if a copy of this documentation is needed. |   | A | 22/23/24 |   |
| X0000-025 | Incorrect Data | Unable to read XML data from the Submission Zip Archive. |   | S | 22/23/24 |   |
| X0000-026 | Incorrect Data | The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file. |   | S | 22/23/24 |   |
| X0000-027 | Incorrect Data | Year (YYYY) in the SubmissionID must be processing year. |   | R | 22/23/24 |   |
| X0000-028 | Incorrect Data | A single PDF file must not exceed 60MB in size. The department will contact you if a copy of this documentation is needed. |   | A | 22/23/24 |   |
| X0000-029 | Incorrect Data | A binary attachment submitted in the PDF format must begin with the file header %PDF-. |   | S | 22/23/24 |   |
| X0000-031 | Incorrect Data | Zip Entry names must consist of ASCII characters only. |   | S | 22/23/24 |   |
| X0000-032 | Incorrect Data | Unable to extract submission Zip Archive from the Message Attachment zip file. |   | S | 22/23/24 |   |
| X0000-033  | Incorrect Data | State submission XML must not exceed 5MB in size. |   | S | 22/23/24 |   |
| X0000-034 | Incorrect Data | IRS submission XML must not exceed 5MB in size. |   | A | 22/23/24 |   |

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| **2024 Common MeF Error Codes** |
| **Rule Number** | **Error Category** | **Error Message** | Data Value | **Severity R-Reject S-Stop A-Alert** | **Applicable Tax Years** | **Date Modified** |
| OH-COMMON-001 | Data Missing | Same DocumentId attribute value provided for two or more documents OR DocumentId attribute is missing for one or more documents. Your software company has been notified of this error. You should contact your software company to see if you need to retransmit this return. |   | S | 22/23/24 |   |
| OH-COMMON-002 | Data Mismatch | The number reported in the field documentCount in the ReturnDataAttributes group does not match the actual number of documents in the submission zip archive. Your software company has been notified of this error. You should contact your software company to see if you need to retransmit this return. | [DocumentCountReported=nnnn; NoOfDocumentsInThePackage=nnnn] | R | 22/23/24 |   |
| OH-COMMON-003 | Database Validation Error | The Software ID provided has not been approved by the Ohio Department of Taxation for the reported tax year. Please contact your software company. | [SoftwareId=xx; TaxYear=nnnn] | S | 22/23/24 |   |
| OH-COMMON-004 | Incorrect Data | Ohio is not currently accepting electronic returns for the tax year reported on this return. Please verify the return year. If the year is correct, please file a paper return.  | TaxYear=<nnnn> | S | 22/23/24 |   |
| OH-COMMON-005 | Incorrect Data | The value in the StateSubmissionType element is not a valid submission type for Ohio. Your software company has been notified of this error. You should contact your software company to see if you need to retransmit this return. |   | R | 22/23/24 |   |
| OH-COMMON-006 | Incorrect Data | You requested an electronic payment but did not provide a payment date. We will process your payment within two business days from the state's acknowledgement date.  |   | A | 22/23/24 |   |
| OH-COMMON-007 | Incorrect Data | Routing Number submitted is not a valid financial institution routing number. Please use another method for submitting your payment if your return was accepted. If your return was rejected, please correct the routing number and retransmit. | RoutingTransitNumber = nnnnnnnnn | A | 22/23/24 |   |
| OH-COMMON-008 | Unsupported | The department cannot process payments from a foreign bank account. Please send your check or money order along with the payment voucher to the address indicated on the voucher. Electronic payment options are available, please visit tax.ohio.gov for more information. |   | A | 22/23/24 |   |
| OH-COMMON-009 | Incorrect Data  | The tax year and state submission type (return type) in the state submission manifest must match those of the submission. |   | S | 22/23/24 |   |

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| **2023 PTE MeF Error Codes** |
| **Rule Number** | **Error Category** | **Error Message** | **Data Value** | **Severity R-Reject S-Stop A-Alert** | **Applicable Tax Years** | **Date Modified** |
| OH-PTE-001 | Data Missing | If not self-prepared, you must indicate whether or not the state can discuss the return with the paid preparer. |   | R | 22/23/24 |   |
| OH-PTE-002 | Incorrect Data | If you owe $1.00 or less, no payment is necessary |   | R | 22/23/24 |   |
| OH-PTE-003 | Incorrect Data | For timely returns, the payment date cannot be later than the filing deadline. All payments are due on or before (filing deadline date). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-PTE-004 | Incorrect Data | For untimely returns, the payment date cannot be later than the submission date. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-PTE-005 | Data Mismatch | The FEIN number on the Ohio return does not match the FEIN on the federal 1065, 1120S or 1041. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-006 | Incorrect Data | PropertyTotalWithinOhio does not equal the sum of PropertyOwnedWithinOhio and PropertyRentedWithinOhio as reported on the Apportionment Worksheet Schedule. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-PTE-007 | Incorrect Data | PropertyTotalEverywhere does not equal the sum of PropertyOwnedTotalEverywhere and PropertyRentedTotalEverywhere as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-008 | Incorrect Data | PropertyRatio does not equal PropertyTotalWithinOhio divided by PropertyTotalEverywhere as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-009 | Incorrect Data | PropertyWeight is incorrect (If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined number of factors used is 100%) as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-010 | Incorrect Data | PropertyWeightedRatio does not equal PropertyRatio multiplied by PropertyWeight as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-011 | Incorrect Data | PayrollRatio does not equal PayrollWithinOhio divided by PayrollTotalEverywhere as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-012 | Incorrect Data | PayrollWeight is incorrect (If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined number of factors used is 100%) as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-013 | Incorrect Data | PayrollWeightedRatio does not equal PayrollRatio multiplied by PayrollWeight as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-014 | Incorrect Data | SalesRatio does not equal SalesWithinOhio divided by SalesTotalEverywhere as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-015 | Incorrect Data | SalesWeight is incorrect (If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined number of factors used is 100%) as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-016 | Incorrect Data | SalesWeightedRatio does not equal SalesRatio multiplied by SalesWeight as reported on the Apportionment Worksheet Schedule. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-PTE-017 | Incorrect Data | TotalApportionmentRatio does not equal the sum of PropertyWeightedRatio, PayrollWeightedRatio and SalesWeightedRatio. Please correct and retransmit. | PropertyTotalEverywhere + PayrollTotalEverywhere + SalesTotalEverywhere > 0, and TotalApportionmentRatio /=PropertyWeightedRatio + PayrollWeightedRatio + SalesWeightedRatio | R | 22/23/24 |   |
| OH-PTE-018 | Data Missing | TaxPeriodBeginDt and TaxPeriodEndDt elements must be present. |   | R | 22/23/24 |   |
| OH-PTE-022 | Data Missing | The taxpayer has not verified the current address on the return. Please correct and retransmit. | VerifiedAddress must be True. | R | 22/23/24 |   |
| OH-PTE-023 | Incorrect Data | You may not apply a portion of your amended overpayment to be credited to next year's tax liability. Please correct and retransmit.  | OverPymCreditedNextYear > zero when AmendedReturnIndicator is present. | R | 22/23/24 |   |

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| **2023 4708 MeF Error Codes** |
| **Rule Number** | **Error Category** | **Error Message** | Data Value | **Severity R-Reject S-Stop A-Alert** | **Applicable Tax Years** | **Date Modified** |
| OH-IT4708-001 | Incorrect Data | Line 1 does not equal line 36. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-002 | Incorrect Data | Line 2 does not equal line 41. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-003 | Incorrect Data | Line 3 does not equal line 1 minus line 2. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-004 | Incorrect Data | Line 5 does not equal line 3 minus line 4. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-005 | Incorrect Data | Line 6 does not equal line 45(Schedule IV). Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-006 | Incorrect Data | Line 7 does not equal line 5 multiplied by line 6. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT4708-007 | Incorrect Data | Line 9 does not equal the sum of line 7 and line 8. If less than zero, enter zero. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-008 | Incorrect Data | Line 10 does not equal line 9 multiplied by .0375 (tax year beginning in 2023) or .0350 (tax year beginning in 2024). Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-009 | Incorrect Data | Line 12 does not equal line 10 minus line 11. If less than zero, enter zero. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-010 | Incorrect Data | Line 17 does not equal the sum of line 14 and line15 minus line 16. Please correct and retransmit.  |  | R | 22/23/24 |   |
| OH-IT4708-011 | Incorrect Data | Line 19 does not equal line 52(Schedule V). Please correct and retransmit.  |  | R | 22/23/24 |   |
| OH-IT4708-012 | Incorrect Data | Line 20 does not equal the sum of line 17 thru line 19. Please correct and retransmit.  |  | R | 22/23/24 |   |
| OH-IT4708-013 | Incorrect Data | Line 21 does not equal line 20 minus the sum of line 12 and line 13. If less than zero, enter zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT4708-014 | Incorrect Data | Line 24 (Net amount due) does not equal the sum of line 12 and line 13 minus line 20. If less than zero, enter zero. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-015 | Incorrect Data | Line 26 (Total amount due) does not equal the sum of line 24 and line 25. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-016 | Incorrect Data | Line 36 (Total income/loss) does not equal the sum of line 27 through line 35. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-017 | Incorrect Data | Line 41 (Total deductions) does not equal the sum of line 37 through line 40. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-018 | Incorrect Data | Line 52 does not equal the sum of line 46 through line 51. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-019 | Incorrect Data | TaxYr must match the year in TaxPeriodEndDt. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4708-020 | Missing Document | Taxpayer claimed refundable business credits but did not provide Ohio IT K1 info. You may fax a copy of the Ohio IT K1 form(s) to fax # 206-339-7828 |   | A | 22/23/24 |   |
| OH-IT4708-021 | Incorrect Data | Line 22 does not equal line 21 minus line 23. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT4708-022 | Incorrect Data | Line 23 does not equal line 21 minus line 22. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT4708-023 | Missing Document | Taxpayer claimed nonrefundable Schedule E credits, but did not provide a Schedule E. You may fax a copy of the Ohio Schedule E to fax # 206-339-7828. | Binary attachments must start with "OH\_SCHEDULE\_E" | A | 22/23/24 |   |
| OH-IT4708-024 | Missing Document | Taxpayer reported a negative other income amount on line 35 but did not provide an explanation or supporting schedule. You may fax a copy of the explanation or supporting schedule to fax # 206-339-7828. | Binary attachments must start with "OTHER\_INCOME" | A | 22/23/24 |   |
| OH-IT4708-025 | Data Missing | Taxpayer has not verified the Total Net Ohio Estimated Tax Payments to only include UPCs or Electronic payments submitted by taxpayer. Please correct and retransmit. | VerifiedEstPayments must be true when CurrYrTotalNetEstimPymts > zero | R | 22/23/24 |   |
| OH-IT4708-026 | Data Missing | Taxpayer has an overpayment calculated and has not indicated whether it should be a Refund or Credit Carryforward. | If TotalPymtsAndCredits > TaxDueAfterNonRefBusCredits + IntPenOnUnderpdEstimPymts then the Overpaid element must be present. | R | 22/23/24 |   |
| OH-IT4708-027 | Data Missing | Taxpayer has an underpayment calculated and has not included the Net Amount Due and Total Amount Due. | If TotalPymtsAndCredits < TaxDueAfterNonRefBusCredits + IntPenOnUnderpdEstimPymts then the Underpaid element must be present. | R | 22/23/24 |   |

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| **2023 1140 MeF Error Codes** |
| **Rule Number** | **Error Category** | **Error Message** | **Data Value** | **Severity R-Reject S-Stop A-Alert** | **Applicable Tax Years** | **Date Modified** |
| OH-IT1140-001 | Incorrect Data | Line 12, column (A) does not equal the sum of line 9 and line 10 minus line 11. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-002 | Incorrect Data | Line 12, column (B) does not equal the sum of line 9 and line 10 minus line 11. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-003 | Incorrect Data | Line 16, column (A) does not equal the sum of line 12, line 13, line 14 and line 15. If less than zero, enter zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-004 | Incorrect Data | Line 16, column (B) does not equal the sum of line 12, line 13, line 14 and line 15. If less than zero, enter zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-005 | Incorrect Data | Line 17, column (A) does not equal line 24. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-006 | Incorrect Data | Line 17, column (B) does not equal line 24. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-007 | Incorrect Data | Line 18, column (A) does not equal line 16 multiplied by line 17. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-008 | Incorrect Data | Line 18, column (B) does not equal line 16 multiplied by line 17. Please correct and retransmit. |  | R | 22/23/24 |   |
| OH-IT1140-009 | Incorrect Data | Line 20, column (A) does not equal line 18 multiplied by line 19. Line 20, column (A) must equal zero if the sum of line 18 column (A) and line 18 column (B) does not exceed $1,000. Please correct and retransmit. Please correct and retransmit. |  | R | 22/23/24 |   |
| OH-IT1140-010 | Incorrect Data | Line 20, column (B) does not equal line 18 multiplied by line 19. Line 20, column (B) must equal zero if the sum of line 18 column (B) and line 18 column (B) does not exceed $1,000. Please correct and retransmit. |  | R | 22/23/24 |   |
| OH-IT1140-011 | Incorrect Data | Line 28 does not equal the sum of line 25 and line 26 minus line 27. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-012 | Incorrect Data | Line 30 does not equal line 28 multiplied by line 29. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-013 | Incorrect Data | Line 1, column (A) does not equal line 20, column (A) or line 30. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-014 | Incorrect Data | Line 1, column (B) does not equal line 20, column (B) . Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-015 | Incorrect Data | Line 2a, column (A) does not equal the sum of line 1, column (A) and line 2, column (A). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-016 | Incorrect Data | Line 2a, column (B) does not equal the sum of line 1, column (B) and line 2, column (B). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-017 | Incorrect Data | Line 3c, column (A) does not equal the sum of line 3, column (A) and line 3a, column (A) minus line 3b, column (A). If less than zero, enter zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-018 | Incorrect Data | Line 3c, column (B) does not equal line 3, column (B). If less than zero, enter zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-019 | Incorrect Data | Line 4, column (A) does not equal line 3c, column (A) minus line 2a, column (A). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-020 | Incorrect Data | Line 4, column (B) does not equal line 3c, column (B) minus line 2a, column (B). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-021 | Incorrect Data | Line 5 (overpayment) does not equal the sum of line 4, column (A) and line 4, column (B). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-022 | Incorrect Data | Line 6 (balance due) does not equal the sum of line 4, columns (A) and line 4, column (B). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-023 | Incorrect Data | Line 8 (total amount due) does not equal the sum of line 6 and line 7. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-024 | Incorrect Data | TaxYr must match the year in TaxPeriodBeginDt. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT1140-025 | Incorrect Data | Line 5a does not equal line 5 minus line 5b. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-026 | Incorrect Data | Line 5b does not equal line 5 minus line 5a. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1140-027 | Information | Line 3a is only designated for claiming estimated payments on the IT1140 that were originally submitted to be claimed on the IT4708. Credits claimed on this line could results in a reduced refund or billing notice. |   | A | 22/23/24 |   |
| OH-IT1140-028 | Data Missing | Taxpayer has not verified the NetPayments to only include UPCs, Prior Year Credit Carryforward or Electronic payments submitted by taxpayer. Please correct and retransmit. | VerifiedEstPayments must be true when NetPayments > zero | R | 22/23/24 |   |
| OH-IT1140-029 | Data Missing | Taxpayer has an overpayment calculated and has not indicated whether it should be a Refund or Credit Carryforward. | If TaxDueMinusPayments < zero then the Overpaid element must be present. | R | 22/23/24 |   |
| OH-IT1140-030 | Data Missing | Taxpayer has an underpayment calculated and has not included the Balance Due and Total Amount Due. | If TaxDueMinusPayments > zero then the Underpaid element must be present. | R | 22/23/24 |   |

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| **2024 1041 MeF Error Codes** |
| **Rule Number** | **Error Category** | **Error Message** | Data Value | **Severity R-Reject S-Stop A-Alert** | **Applicable Tax Years** | **Date Modified** |
| OH-IT1041-001 | Data Missing | You have indicated that this return is a trust and an EIN (FEIN) is required. Please correct and retransmit. |   | S | 22/23/24 |   |
| OH-IT1041-002 | Data Mismatch | The federal taxable income on the Ohio return does not match the Taxable Income reported on the IRS return. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-003 | Incorrect Data | Line 3 does not equal the sum of line 1 and line 2. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-004 | Incorrect Data | Line 7 does not equal the sum of line 4, line 5 and line 6. Enter 0 if less than zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-005 | Incorrect Data | Line 11 does not equal line 8 minus the sum of line 9 and line 10. Enter 0 if less than 0. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-006 | Incorrect Data | Line 13 does not equal the sum of line 11 and line 12. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-007 | Incorrect Data | Line 16 does not equal the sum of line 14 and line 15. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-008 | Incorrect Data | Line 17 does not equal line 16 minus line 13. If less than zero, enter zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-009 | Incorrect Data | Line 22 does not equal the sum of line 20 and line 21. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-010 | Incorrect Data | Line 31 does not equal the sum of lines 23 through 30. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-011 | Incorrect Data | Line 41 does not equal the sum of lines 32 through 40. Please correct and retransmit. |  | R | 22/23/24 |   |
| OH-IT1041-012 | Incorrect Data | Line 50 does not equal the sum of lines 43 through 49. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-013 | Incorrect Data | Line 52 does not equal zero or line 3. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-014 | Incorrect Data | OtherStatesPrct does not equal line 51 divided by line 52. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-015 | Incorrect Data | Line 53 does not equal OtherStatesPrct multiplied by line 8 reduced by line 9. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-016 | Incorrect Data | Line 57 does not equal zero or line 3. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-017 | Incorrect Data | NonResidentPrct does not equal line 56 divided by line 57. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-018 | Incorrect Data | Line 58 does not equal NonResidentPrct multiplied by line 8 reduced by line 9. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-019 | Incorrect Data | Line 61 does not equal line 59 multiplied by line 60. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-020 | Incorrect Data | Line 64 does not equal line 62 multiplied by line 63. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-021 | Incorrect Data | Line 67 does not equal the sum of line 65 and line 66. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-022 | Incorrect Data | Line 69 does not equal zero or line 8. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT1041-023 | Incorrect Data | Line 70 does not equal zero or line 7. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-024 | Incorrect Data | Line 71 does not equal line 69 divided by line 70. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-025 | Incorrect Data | Line 72 does not equal line 68 multiplied by line 71. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-026 | Incorrect Data | Line 80 does not equal the sum of line 79a through line 79d minus line 79e. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-027 | Incorrect Data | Line 87 does not equal the sum of line 81 through line 86. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-028 | Incorrect Data | Line 20 does not equal line 13 minus line 16. If less than zero, enter zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-029 | Incorrect Data | Line 2 does not equal line 42. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-030 | Incorrect Data | Line 4 does not equal line 61 as reported on the Allocated Qualifying Trust Amounts Schedule. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-031 | Incorrect Data | Line 5 does not equal line 64. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-032 | Incorrect Data | Line 6 does not equal line 67. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-033 | Incorrect Data | Line 9 does not equal line 50. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-034 | Incorrect Data | Line 10 does not equal the sum of line 55, line 58, BusinessCreditScheduleAmount from Schedule E and line 74. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-035 | Incorrect Data | Line 14 does not equal line 80. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-036 | Incorrect Data | Line 15 does not equal line 87. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-037 | Incorrect Data | Line 42 does not equal line 31 minus line 41. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-038 | Incorrect Data | Line 63 does not equal line 78. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-039 | Incorrect Data | Line 74 does not equal the lesser of line 72 and line 73. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-040 | Incorrect Data | For qualified preincome tax trusts, line 2 must equal the negative amount of line 1. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-041 | Incorrect Data | Resident trusts must report allocated nonbusiness income as a **resident trust** on the Allocated Nonbusiness Income for Trusts Schedule |   | R | 22/23/24 |   |
| OH-IT1041-042 | Incorrect Data | Nonresident trusts must report allocated nonbusiness income as a **nonresident trust** on the Allocated Nonbusiness Income for Trusts Schedule |   | R | 22/23/24 |   |
| OH-IT1041-043 | Missing Data | Distributions were reported on the federal 1041 but no beneficiary information was provided with the IT-1041.  |   | A | 22/23/24 |   |
| OH-IT1041-044 | Missing Document | You claimed refundable business credits but did not provide Ohio IT K1 info. You may fax a copy of the Ohio IT K1 form(s) to fax # 206-339-7828. |   | A | 22/23/24 |   |
| OH-IT1041-045 | Missing Document | You claimed 1099 withholdings but did not provide 1099 info. You may fax a copy of the 1099 form(s) to fax # 206-339-7828 |   | A | 22/23/24 |   |
| OH-IT1041-046 | Missing Document | You claimed W2 withholdings but did not provide W2 info. You may fax a copy of the W2 form(s) to fax # 206-339-7828 |   | A | 22/23/24 |   |
| OH-IT1041-047 | Incorrect Data | TaxYr must match the year in TaxPeriodBeginDt. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT1041-048 | Data Missing | On one or more of your W-2 forms, the StateAbbreviationCd and EmployerStateIdNum are required when StateIncomeTaxAmt is present. You may fax a copy of the W2 form(s) to fax # 206-339-7828. |   | A | 22/23/24 |   |
| OH-IT1041-049 | Data Missing | On one or more of your W-2G forms, the StateAbbreviationCd and PayerStateIdNum are required when StateTaxWithheldAmt is present You may fax a copy of the W2 form(s) to fax # 206-339-7828. |   | A | 22/23/24 |   |
| OH-IT1041-050 | Data Missing | On one or more of your 1099R forms, the StateAbbreviationCd and PayerStateIdNum are required when StateTaxWithheldAmt is present. You may fax a copy of the 1099 form(s) to fax # 206-339-7828. |   | A | 22/23/24 |   |
| OH-IT1041-051 | Data Missing | On one or more of your 1099DIV forms, the StateAbbreviationCd and PayerStateIdNumber are required when StateTaxWithheldAmt is present. You may fax a copy of the 1099 form(s) to fax # 206-339-7828. |   | A | 22/23/24 |   |
| OH-IT1041-052 | Data Missing | On one or more of your 1099MISC forms, the StateAbbreviationCd and PayerStateIdNumber are required when StateTaxWithheldAmt is present. You may fax a copy of the 1099 form(s) to fax # 206-339-7828. |   | A | 22/23/24 |   |
| OH-IT1041-053 | Data Missing | On one or more of your 1099G forms, the StateAbbreviationCd and PayerStateIdNumber are required when StateTaxWithheldAmt is present. You may fax a copy of the 1099 form(s) to fax # 206-339-7828. |   | A | 22/23/24 |   |
| OH-IT1041-054 | Data Missing | On one or more of your 1099INT forms, the StateAbbreviationCd and PayerStateIdNumber are required when StateTaxWithheldAmt is present. You may fax a copy of the 1099 form(s) to fax # 206-339-7828. |   | A | 22/23/24 |   |
| OH-IT1041-055 | Incorrect Data | Line 18(Credit) does not equal line 17(Overpayment) minus line 19(Refund). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-056 | Incorrect Data | Line 19(Refund) does not equal line 17(Overpayment) minus line 18(Credit). Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT1041-057 | Missing Document | You claimed nonrefundable Schedule E credits, but did not provide a Schedule E. You may fax a copy of the Ohio Schedule E to fax # 206-339-7828 | Binary attachments must start with "OH\_SCHEDULE\_E" | A | 22/23/24 |   |
| OH-IT1041-058 | Missing Document | You claimed a trust resident credit but did not provide supporting documentation. You may fax a copy of the supporting documentation to fax # 206-339-7828 | Binary attachments must start with "OH\_RESIDENT\_TRUST\_CREDIT" | A | 22/23/24 |   |
| OH-IT1041-060 | Data Missing | Taxpayer has not verified the Estimated Payments to only include UPCs or Electronic payments submitted by taxpayer. Please correct and retransmit. | VerifiedEstPayments must be true when EstimatedPayments > zero | R | 22/23/24 |   |
| OH-IT1041-061 | Data Missing | Taxpayer has an overpayment calculated and has not indicated whether it should be a Refund or Credit Carryforward. | If TotalPayment > TotalOhioTax then the Overpaid element must be present. | R | 22/23/24 |   |
| OH-IT1041-062 | Data Missing | Taxpayer has an underpayment calculated and has not included the Tax Due and Total Amount Due. | If TotalPayment < TotalOhioTax then the Underpaid element must be present. | R | 22/23/24 |   |
| OH-IT1041-063 | Information | There could be a requirement to file OH IT1140 if distributions were made to a nonresident individual that included income or gains generated from real or tangible property located in Ohio. Please review the IT 1140 instructions for more guidance.  | IncomeDistributionDeductionAmt > 0 | A | 2024 |  |

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| **2024 4738 MeF Error Codes** |
| **Rule Number** | **Error Category** | **Error Message** | Data Value | **Severity R-Reject S-Stop A-Alert** | **Applicable Tax Years** | **Date Modified** |
| OH-IT4738-001 | Incorrect Data | Line 1 does not equal line 33. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-002 | Incorrect Data | Line 2 does not equal line 39. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-003 | Incorrect Data | Line 3 does not equal line 1 minus line 2. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-004 | Incorrect Data | Line 4 does not equal line 43(Schedule IV). Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-005 | Incorrect Data | Line 5 does not equal line 3 multiplied by line 4. Please correct and retransmit.  |   | R | 22/23/24 |  |
| OH-IT4738-006 | Incorrect Data | Line 8 does not equal the sum of line 5 and line 6 minus line 7. If less than zero, enter zero. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-007 | Incorrect Data | Line 9 does not equal line 8 multiplied by 0.03. Please correct and retransmit.  |  | R | 22/23/24 |   |
| OH-IT4738-008 | Incorrect Data | Line 14 does not equal the sum of line 11 and line12 minus line 13. Please correct and retransmit.  |  | R | 22/23/24 |   |
| OH-IT4738-009 | Incorrect Data | Line 16 does not equal line 14 plus line 15. Please correct and retransmit.  |  | R | 22/23/24 |   |
| OH-IT4738-010 | Incorrect Data | Line 17 does not equal line 16 minus the sum of line 9 and line 10. If less than zero, enter zero. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT4738-011 | Incorrect Data | Line 18 does not equal line 17 minus line 19. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT4738-012 | Incorrect Data | Line 19 does not equal line 17 minus line 18. Please correct and retransmit. |   | R | 22/23/24 |   |
| OH-IT4738-013 | Incorrect Data | Line 20 (Net amount due) does not equal the sum of line 9 and line 10 minus line 16. If less than zero, enter zero. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-014 | Incorrect Data | Line 22 (Total amount due) does not equal the sum of line 20 and line 21. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-015 | Incorrect Data | Line 33 (Total income/loss) does not equal the sum of line 23 through line 32. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-016 | Incorrect Data | Line 39 (Total deductions) does not equal the sum of line 34 through line 38. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-017 | Incorrect Data | TaxYr must match the year in TaxPeriodEndDt. Please correct and retransmit.  |   | R | 22/23/24 |   |
| OH-IT4738-018 | Missing Document | Taxpayer reported nonbusiness income on line 6 but did not provide an explanation or supporting documentation. You may fax a copy of the explanation or supporting schedule to fax # 206-339-7828. | Binary attachments must start with "OH\_NONBUSINESS\_INCOME" | A | 22/23/24 |   |
| OH-IT4738-019 | Missing Document | Taxpayer reported nonbusiness loss on line 7 but did not provide an explanation or supporting documentation. You may fax a copy of the explanation or supporting schedule to fax # 206-339-7828. | Binary attachments must start with "OH\_NONBUSINESS\_LOSS" | A | 22/23/24 |   |
| OH-IT4738-020 | Missing Document | Taxpayer reported a negative other income amount on line 31 but did not provide an explanation or supporting schedule. You may fax a copy of the explanation or supporting schedule to fax # 206-339-7828. | Binary attachments must start with "OTHER\_INCOME" | A | 22/23/24 |   |
| OH-IT4738-021 | Data Missing | Taxpayer has not verified the Total Net Ohio Estimated Tax Payments to only include UPCs or Electronic payments submitted by taxpayer. Please correct and retransmit. | VerifiedEstPayments must be true when CurrYrTotalNetEstimPymts > zero | R | 22/23/24 |   |
| OH-IT4738-022 | Data Missing | Taxpayer has an overpayment calculated and has not indicated whether it should be a Refund or Credit Carryforward. | If TotalOhioTaxPayments > TaxLiability + IntPenOnUnderpdEstimPymts then the Overpaid element must be present. | R | 22/23/24 |   |
| OH-IT4738-023 | Data Missing | Taxpayer has an underpayment calculated and has not included the Net Amount Due and Total Amount Due. | If TotalOhioTaxPayments < TaxLiability + IntPenOnUnderpdEstimPymts then the Underpaid element must be present. | R | 22/23/24 |  |