

# IT 1040X Ohio Amended Individual Income Tax Return for Years 2012 and Prior

Rev. 10/12 Calendar Year

**For Department Use Only**

|  |  |                          |  |  |  |                 |                |  |                          |  |                          |  |                          |
|--|--|--------------------------|--|--|--|-----------------|----------------|--|--------------------------|--|--------------------------|--|--------------------------|
| <b>Please Print</b>                                | Your first name  | M.I.                     | Last name  | Your Social Security number  | <b>Filing Status:</b> <i>(Check only one box in each column)</i><br><table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><b>Original</b></td> <td style="width: 50%; border: none;"><b>Amended</b></td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Single or head of household or qualifying widow(er)</td> <td style="border: none;"><input type="checkbox"/></td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Married filing joint return (MFJ)</td> <td style="border: none;"><input type="checkbox"/></td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Married filing separately</td> <td style="border: none;"><input type="checkbox"/></td> </tr> </table> | <b>Original</b> | <b>Amended</b> | <input type="checkbox"/> Single or head of household or qualifying widow(er) | <input type="checkbox"/> | <input type="checkbox"/> Married filing joint return (MFJ) | <input type="checkbox"/> | <input type="checkbox"/> Married filing separately | <input type="checkbox"/> |
|  | <b>Original</b>  | <b>Amended</b>           |  |  |  |                 |                |  |                          |  |                          |  |                          |
|  | <input type="checkbox"/> Single or head of household or qualifying widow(er) | <input type="checkbox"/> |  |  |  |                 |                |  |                          |  |                          |  |                          |
|  | <input type="checkbox"/> Married filing joint return (MFJ)                   | <input type="checkbox"/> |  |  |  |                 |                |  |                          |  |                          |  |                          |
| <input type="checkbox"/> Married filing separately | <input type="checkbox"/>   |                          |  |  |  |                 |                |  |                          |  |                          |  |                          |
| If a joint return, spouse's first name             | M.I.   | Last name                | Spouse's SSN (only if MFJ)   |  |  |                 |                |  |                          |  |                          |  |                          |
| Current address (number and street)                |  |                          | County   |  |  |                 |                |  |                          |  |                          |  |                          |
| City, town or post office, state and ZIP code      |  |                          | <b>NOL carryback? If yes, attach form IT NOL. Yes <input type="checkbox"/> No <input type="checkbox"/></b> | <b>Ohio school district # (for the taxable year)</b> <span style="border: 1px solid black; padding: 2px;"> </span> |  |                 |                |  |                          |  |                          |  |                          |

**Ohio Residency Status** – Check applicable box

Full-year resident     Part-year resident     Nonresident (indicate state)  

Check applicable box for spouse (only if married filing jointly)

Full-year resident     Part-year resident     Nonresident (indicate state)  

|   |   |
|---|---|
| <b>As Filed or as Last Amended or as Last Corrected</b> | <b>As Amended</b><br><small>(Complete and attach Explanation of Corrections on page 2.)</small> |
|---|---|

| <b>Income</b>   | 1. Federal adjusted gross income .....  | 1.                                |     | 00 | 1.  | 00  |
|---|---|-----------------------------------|-----|----|-----|-----|
|   | 2. Ohio form IT 1040 <b>Schedule A</b> net adjustment (schedules mentioned herein can be found in Ohio form IT 1040 instructions) .....   | 2.                                |     | 00 | 2.  | 00  |
|   | 3. Ohio adjusted gross income (line 2 added to or subtracted from line 1) .....   | 3.                                |     | 00 | 3.  | 00  |
|   | 4. Personal and dependency exemptions .....   | 4.                                |     | 00 | 4.  | 00  |
|   | 5. Ohio taxable income (line 3 minus line 4) .....  | 5.                                |     | 00 | 5.  | 00  |
| <b>Tax and Credits</b>  | 6. Tax on line 5 (see tax tables in Ohio form IT 1040 instructions) .....   | 6.                                |     | 00 | 6.  | 00  |
|   | 7. <b>Schedule B</b> credits (cannot exceed line 6).....  | 7.                                |     | 00 | 7.  | 00  |
|   | 8. Ohio tax less Schedule B credits (line 6 minus line 7) .....   | 8.                                |     | 00 | 8.  | 00  |
|   | 9. Exemption credit (\$20 per exemption) .....  | 9.                                |     | 00 | 9.  | 00  |
|   | 10. Ohio tax less exemption credit (line 8 minus line 9).....   | 10.                               |     | 00 | 10. | 00  |
|   | 11. Joint filing credit (see Ohio form IT 1040 instructions) .....  | 11.                               |     | 00 | 11. | 00  |
|   | 12. Ohio tax less joint filing credit (line 10 minus line 11).....  | 12.                               |     | 00 | 12. | 00  |
|   | 13. <b>Schedule C, D and E</b> credits and manufacturing grant .....  | 13.                               |     | 00 | 13. | 00  |
|   | 14. Ohio income tax (line 12 minus line 13).....  | 14.                               |     | 00 | 14. | 00  |
|   | 15. Ohio form <b>IT/SD 2210</b> interest penalty (required) .....   | 15.                               |     | 00 | 15. | 00  |
|   | 16. Ohio use tax.....   | 16.                               |     | 00 | 16. | 00  |
|   | 17. Total Ohio tax (add lines 14, 15 and 16).....   | 17.                               |     | 00 | 17. | 00  |
|   | <b>Payments</b>   | 18. Ohio income tax withheld..... | 18. |    | 00  | 18. |
| 19. Ohio estimated tax, Ohio form IT 40P extension payments and credit carryover..... |   | 19.                               |     | 00 | 19. | 00  |
| 20. Refundable credits.....   |   | 20.                               |     |    | 20. | 00  |
| 21. Amounts previously paid.....  |   | 21.                               |     |    | 21. | 00  |
| 22. Total of lines 18 through 21.....   |   | 22.                               |     |    | 22. | 00  |
| <b>Refund/Amount Owed</b>   | 23. Overpayment shown on original return, previously filed amended returns and previously corrected returns (even if you have not yet received the refund) .....  | 23.                               |     |    | 23. | 00  |
|   | 24. Line 22 minus line 23.....  | 24.                               |     |    | 24. | 00  |
|   | 25. If line 24 is less than line 17 (as amended), subtract line 24 from line 17 and enter the amount owed plus interest. Make your check or money order payable to Ohio Treasurer of State .... <b>AMOUNT DUE</b> ▶ | 25.                               |     |    | 25. | 00  |
|   | 26. If line 24 is greater than line 17 (as amended), subtract line 17 from line 24 and enter the amount of your refund..... <b>YOUR REFUND</b> ▶  | 26.                               |     |    | 26. | 00  |

**If you owe less than \$1.01, no payment is necessary. If your refund is less than \$1.01, no refund will be issued.**

|                           |  |   |      |          |
|---------------------------|--|---|------|----------|
| <b>TAXPAYER SIGN HERE</b> | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. |   |      |          |
|                           | ▶ Your signature <span style="float: right;">Date (MM/DD/YYYY)</span>  | Date received   | Code | Interest |
|                           | ▶ Spouse's signature (see Ohio form IT 1040 instructions) <span style="float: right;">Phone number</span>  | <b>Mail to:</b><br><b>Ohio Department of Taxation</b><br><b>P.O. Box 1460</b><br><b>Columbus, OH 43216-1460</b> |      |          |
|                           | Preparer's name (please print) <span style="float: right;">Phone number</span>   |   |      |          |
|                           | Do you authorize your preparer to contact us regarding this return? <input type="checkbox"/> Yes <input type="checkbox"/> No   |   |      |          |

## Reason and Explanation of Corrections

Please attach documentation to support any adjustments to line items. Refer to the chart on page 4 of the instructions to identify required documentation for complete processing of the amended return.

Taxpayer name \_\_\_\_\_ Social Security number \_\_\_\_\_

Year \_\_\_\_\_

Reason(s):

- |  |  |
|--|--|
| <input type="checkbox"/> Net operating loss carryback ( <b>IMPORTANT:</b> Be sure to complete and attach Ohio form IT NOL, Net Operating Loss Carryback Worksheet, on page 5 and <u>check the box on the front of this return indicating that you are amending for an NOL.</u> ) | <input type="checkbox"/> Joint filing credit increased   |
| <input type="checkbox"/> Federal adjusted gross income decreased   | <input type="checkbox"/> Joint filing credit decreased   |
| <input type="checkbox"/> Federal adjusted gross income increased   | <input type="checkbox"/> Ohio use tax increased  |
| <input type="checkbox"/> Filing status changed   | <input type="checkbox"/> Ohio use tax decreased  |
| <input type="checkbox"/> Residency status changed  | <input type="checkbox"/> Ohio form IT/SD 2210 interest penalty amount increased  |
| <input type="checkbox"/> Exemptions increased  | <input type="checkbox"/> Ohio form IT/SD 2210 interest penalty amount decreased  |
| <input type="checkbox"/> Exemptions decreased  | <input type="checkbox"/> Manufacturing grant increased   |
| <input type="checkbox"/> Ohio form IT 1040, Schedule A, additions to income  | <input type="checkbox"/> Manufacturing grant decreased   |
| <input type="checkbox"/> Ohio form IT 1040, Schedule A, deductions from income   | <input type="checkbox"/> Refundable business credits increased   |
| <input type="checkbox"/> Ohio form IT 1040, Schedule B, credit increased   | <input type="checkbox"/> Refundable business credits decreased   |
| <input type="checkbox"/> Ohio form IT 1040, Schedule B, credit decreased   | <input type="checkbox"/> Ohio withholding increased  |
| <input type="checkbox"/> Ohio form IT 1040, Schedule C, credit increased   | <input type="checkbox"/> Ohio withholding decreased  |
| <input type="checkbox"/> Ohio form IT 1040, Schedule C, credit decreased   | <input type="checkbox"/> Estimated and/or Ohio form IT 40P amount or previous year carryforward overpayment increased    |
| <input type="checkbox"/> Ohio form IT 1040, Schedule D, credit increased   | <input type="checkbox"/> Estimated and/or Ohio form IT 40P amount or previous year carryforward overpayment decreased    |
| <input type="checkbox"/> Ohio form IT 1040, Schedule D, credit decreased   | <input type="checkbox"/> Amount paid with original filing did not equal amount reported as paid with the original filing |
| <input type="checkbox"/> Ohio form IT 1040, Schedule E, credit increased   |  |
| <input type="checkbox"/> Ohio form IT 1040, Schedule E, credit decreased   |  |

Detailed explanation of adjusted items (attach additional sheet(s) if necessary):

E-mail address (optional) \_\_\_\_\_ Telephone number (optional) \_\_\_\_\_

### 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. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

## IT 1040X Instructions

### Time Period in Which To File (Statute of Limitations)

1. Generally, you can claim a refund within four years from the date of the overpayment of the tax, interest or penalty. For most taxpayers, the four-year period **begins** on the date that the Ohio income tax return was due without extensions. For example, 2008 Ohio forms IT 1040 and IT 1040EZ were due April 15, 2009; for 2008 Ohio forms IT 1040 and IT 1040EZ the four-year period begins on April 15, 2009.
2. If your Ohio amended return shows a refund due to a decrease in your federal adjusted gross income and if the IRS issues you a refund check due to that decrease, you always have at least 60 days from the date that the IRS agreed to the decrease to file your Ohio amended return.
3. If your Ohio amended return shows a refund due to an increase in your Ohio resident credit, you always have 60 days from the date that the other state increased the tax owed to that state to file your Ohio amended return.

### Change in Filing Status

1. You can change your filing status from married filing separately to married filing jointly at any time within the statute of limitations, but without taking into consideration any extension of time to file.
2. You cannot change your filing status from married filing jointly to married filing separately after the time (including extensions, if any) has expired for the filing of either your return or your spouse's return.

### General Information

1. Use Ohio form IT 1040X to do the following:
  - correct your Ohio income tax return; AND/OR
  - request a refund of tax, interest and/or penalty previously paid; AND/OR
  - report IRS changes that affected the number of exemptions claimed; AND/OR
  - report IRS changes that affected your federal adjusted gross income; AND/OR
  - change your filing status (see Change in Filing Status above).
2. You can file Ohio form IT 1040X only after you have filed an Ohio income tax return (Ohio forms IT 1040 or IT 1040EZ, or any of the department's paperless or electronic tax return filing options).
3. You must complete all of the information requested on the form. Otherwise, we cannot process your amended return and we may have to contact you for additional information.

Please note that if your filing status for your federal income tax return is married filing jointly, then you must place on line 1 of the Ohio income tax return the amount you show as adjusted gross income on your federal income tax return. You must show this amount even if only one spouse earned or received any income in Ohio. See Ohio Administrative Code Rule 5703-7-18, which is available through our Web site at [tax.ohio.gov](http://tax.ohio.gov).

4. If your amended return shows a refund due to **any** of the following:
  - a decrease in your federal adjusted gross income;

- a change in your filing status from married filing jointly to married filing separately; OR
- an increase in the number of exemptions claimed,

then you must include the following to avoid delays:

- (a) A copy of the federal account transcript; OR
- (b) A copy of your amended federal income tax return (federal form 1040X) **and** either a copy of the IRS acceptance letter or a copy of the refund check. (Under federal law the copy of your check must either be larger than or smaller than the size of the original check. If you make a reduced-size copy, please make sure that the copy is legible.)

Your amended return may not be processed until after Oct. 15th.

### Net Operating Losses (NOL)

Be sure you complete and attach Ohio form IT NOL, Net Operating Loss Carryback Worksheet and check the box on the front of this return indicating that you are amending for an NOL. This form is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

Your NOL carryback deduction on the Ohio amended income tax return is limited by the following:

- the amount of your federal itemized deductions and personal exemption amounts allowed in the carryback year; AND
- the depreciation adjustment discussed below.

**Itemized Deductions and Exemptions:** Your federal adjusted gross income, after application of the allowed net operating loss carryback amount, will **not** be zero dollars if you claimed any itemized deductions or exemptions on your federal income tax return. For more information please see our Aug. 12, 2002, information release entitled "Personal Income Tax Information Release: Net Operating Loss Carryback Five-Year Rule" at [tax.ohio.gov](http://tax.ohio.gov).

**Depreciation Adjustment:** If the federal NOL carryback/carryforward reflects either Internal Revenue Code (I.R.C.) section 168(k) bonus depreciation or I.R.C. section 179 expensing, then you must reduce the federal net operating loss carryback/carryforward amount by both of the following:

- Adjustment for the I.R.C. section 168(k) bonus depreciation; AND
- Adjustment for the excess of the I.R.C. section 179 amount over the amount that would have been allowed based upon I.R.C. section 179 in effect on Dec. 31, 2002.

For more information please see Ohio Revised Code section 5747.01(A)(20) as amended by the 129th General Assembly in HB 365 and our information release entitled "Recently Enacted Ohio Legislation Affects Depreciation Deductions for Taxable Years Ending in 2001 and Thereafter" at [tax.ohio.gov](http://tax.ohio.gov).

**Example 1:** In 2007 Maria reported \$800,000 in federal adjusted gross income. Maria's 2007 federal return as filed reflected \$350,000 in itemized deductions and personal exemption amounts. Maria's 2007 federal modified taxable income was \$450,000. In 2009 Maria incurred a federal NOL of \$1 million including an I.R.C. section 168(k) bonus depreciation amount of \$300,000. Maria must first reduce the federal NOL carryback/carryforward by \$250,000 (5/6 of the \$300,000 bonus depreciation). The NOL carryback/carryforward is \$750,000. The deduction on the year 2007 Ohio amended income

tax return for the NOL carryback from taxable year 2009 is limited to \$450,000 (the amount of the year 2007 federal modified taxable income). Maria can use the remaining \$300,000 of the year 2009 NOL carryback/carryforward for taxable years 2008 and later.

**Example 2:** In 2012, Maria is a sole proprietor who is an employer. She reported \$800,000 in federal adjusted gross income. Maria's 2012 federal return as filed reflected \$350,000 in itemized deductions and personal exemption amounts. Maria's 2012 federal modified taxable income was \$450,000. In 2014, Maria incurred a federal NOL of \$1 million including an I.R.C. section 168(k) bonus depreciation amount of \$300,000. In that same year, Maria increased her employer income tax withholding by 10% from the previous year. Maria must first reduce the federal NOL carryback/carryforward by \$200,000 (2/3 of the \$300,000 bonus depreciation). The NOL carryback/carryforward is \$800,000. The deduction on the year 2012 Ohio amended income tax return for the NOL carryback from taxable year 2014 is limited to \$450,000 (the amount of the year 2012 federal modified taxable income). Maria can use the remaining \$350,000 of the year 2014 NOL carryback/carryforward for taxable years 2013 and later.

**Reason and Explanation of Corrections**

Be sure to complete and attach page 2 of this return.

**Nonresident Married Filing Jointly Taxpayers**

As a general rule, if your filing status on your federal income tax return is "married filing jointly," then **both** spouses must sign the Ohio income tax return. There is only one exception, discussed below, to the general rule requiring both spouses to sign the "married filing jointly" Ohio income tax return.

**Exception to the General Rule.** Your spouse does not have to sign an amended "married filing jointly" return **only if** all three of the following apply:

- Your spouse resided outside Ohio for the entire year;
- Your spouse did not earn any income in Ohio; AND
- Your spouse did not receive any income in Ohio.

See Ohio Administrative Code Rule 5703-7-18 available through our Web site at [tax.ohio.gov](http://tax.ohio.gov).

You may need to enclose additional forms and documentation. Please see chart below.

**Line Instructions**

**Ohio public school district number** – See the listing in the instructions for Ohio form IT 1040.

**Line 6** – To calculate the amounts you will show on this amended return, use the Ohio form IT 1040 instruction booklet for the year you show on the front of this form.

**Line 23** – Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year shown on this form – even if you have not yet received the refund;
- Donations you made on your previously filed return; AND
- Amounts you previously claimed as an overpayment credit to the next year (see "Special Rule for Overpayments" below).

Reduce the amount on this line by the interest penalty and interest and penalty shown on your originally filed return.

**Special Rule for Overpayments  
(Line 23 on Ohio Form IT 1040X)**

If you want to reduce the amount of your overpayment credit to be applied to the following year, as shown on the originally filed return for the year you are amending, you must do both of the following:

- Include on line 23 only the amount of the overpayment credit that you claimed on your originally filed return and that you now want applied to the following year; AND
- Amend the following year's return (if already filed) to show the reduction in the amount of the overpayment credit being applied on that return.

**Line 25** – This line must include the amount of interest you owe. For a schedule of yearly interest rates, go to [tax.ohio.gov](http://tax.ohio.gov), click on "Tax Professionals" and then click on "Interest Rates."

| <b>Additional Forms and Documentation</b>           |   |
|---|---|
| <b>If you are changing the amount on this line:</b> | <b>Then include the following forms or document:</b>  |
| <b>Line 2</b>                                       | Ohio Schedule A, as amended ( <a href="#">click here for the 2012 Schedule A</a> )  |
| <b>Line 7</b>                                       | Ohio Schedule B, as amended ( <a href="#">click here for the 2012 Schedule B</a> )  |
| <b>Line 13</b>                                      | Ohio Schedule C, D and/or E, as amended – see Ohio form IT 1040 instructions for information concerning required enclosures. If you are changing the amount of the <b>resident credit</b> , you must include a copy of the other state's or states' income tax return. If you are changing the amount of the <b>nonresident credit</b> , you must complete and include Ohio form IT 2023, as amended.<br><a href="#">(click here for the 2012 Schedule C)</a><br><a href="#">(click here for the 2012 Schedule D)</a><br><a href="#">(click here for the 2012 Schedule E)</a> |
| <b>Line 15</b>                                      | Ohio form IT/SD 2210 as amended ( <a href="#">click here for the 2012 IT/SD 2210</a> )  |
| <b>Line 18</b>                                      | W-2 forms or 1099 forms showing correct Ohio income tax withheld.   |
| <b>Line 20</b>                                      | See Ohio form IT 1040 instructions for information concerning required enclosures.  |

**Mail to:** Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460. **Phone:** 1-800-282-1780



### IT NOL – Net Operating Loss Carryback Worksheet

(Check the box on the front of Ohio form IT 1040X indicating you are amending for an NOL and attach this form to Ohio form IT 1040X.)

If you are carrying back an NOL to more than one previous year, you should complete the Ohio form IT 1040X for the earliest year first.

Taxpayer name \_\_\_\_\_ Social Security number \_\_\_\_\_

- 1. Year in which the NOL occurred..... 1. \_\_\_\_\_
- 2. Amount of NOL for the year in which the NOL occurred ..... 2. \_\_\_\_\_
- 3. Filing date of IRS form 1040 for the year in which the NOL occurred ..... 3. \_\_\_\_\_
- 4. IRS refund amount requested on IRS form 1045 or 1040X ..... 4. \_\_\_\_\_
- 5. Date the IRS approved the refund request..... 5. \_\_\_\_\_

**Have you completed this worksheet for an earlier taxable year for the NOL set forth above?**

- Yes. Stop, you do not have to complete this worksheet, but attach the worksheet you did complete.**
- No. You must complete the remainder of the NOL worksheet.**

- 6. Depreciation add-back, if any, from Ohio form IT 1040, Schedule A for the year in which the NOL occurred ..... 6. \_\_\_\_\_
- 7. NOL eligible for carryback for Ohio income tax purposes (line 2 minus line 6). If you are eligible for the five-year carryback period, proceed to line 8 ..... 7. \_\_\_\_\_

**If you are claiming a five-year carryback period for federal income tax purposes, begin with line 8. If you are claiming a four-year carryback period for federal income tax purposes, leave line 8 blank, enter -0- on line 9 and complete the remaining lines. If you are claiming a three-year carryback period for federal income tax purposes, leave lines 8 and 11 blank, enter -0- on lines 9 and 12 and complete the remaining lines. If you are claiming a two-year carryback period for federal income tax purposes, leave lines 8, 11 and 14 blank, enter -0- on lines 9, 12 and 15 and complete the remaining lines.**

**Lines 8 through 15 are for use only by taxpayers who qualify for the five-year NOL carryback for federal income tax purposes.**

- 8. Ending date for fifth preceding taxable year..... 8. \_\_\_\_\_
- 9. Modified taxable income from line 9 of Schedule B of IRS form 1045 for fifth preceding year ..... 9. \_\_\_\_\_
- 10. NOL carryback to fourth preceding taxable year. Line 7 minus line 9. If less than zero, enter -0- ..... 10. \_\_\_\_\_
- 11. Ending date for fourth preceding taxable year ..... 11. \_\_\_\_\_
- 12. Modified taxable income from line 9 of Schedule B of IRS form 1045 for fourth preceding year ..... 12. \_\_\_\_\_
- 13. NOL carryback to third preceding taxable year. Line 10 minus line 12. If less than zero, enter -0- ..... 13. \_\_\_\_\_
- 14. Ending date for third preceding taxable year..... 14. \_\_\_\_\_
- 15. Modified taxable income from line 9 of Schedule B of IRS form 1045 for third preceding year ..... 15. \_\_\_\_\_
- 16. NOL carryback to second preceding taxable year. Line 13 minus line 15. If less than zero, enter -0- ..... 16. \_\_\_\_\_
- 17. Ending date for second preceding taxable year ..... 17. \_\_\_\_\_
- 18. Modified taxable income from line 9 of Schedule B of IRS form 1045 for second preceding year ..... 18. \_\_\_\_\_
- 19. NOL carryback to first preceding taxable year. Line 16 minus line 18. If less than zero, enter -0- ..... 19. \_\_\_\_\_
- 20. Ending date for first preceding taxable year..... 20. \_\_\_\_\_
- 21. Modified taxable income from line 9 of Schedule B of IRS form 1045 for first preceding year ..... 21. \_\_\_\_\_
- 22. NOL carryover to the immediately following taxable year. Line 19 minus line 21. If less than zero, enter -0- ..... 22. \_\_\_\_\_

**Note:** If the only change to your federal adjusted gross income (Ohio form IT 1040X, line 1, first column) is due to the NOL carryback, the difference between the two columns for line 1 on form IT 1040X will be the lesser of line 7 above, or the federal modified taxable income on IRS form 1045 for the earliest taxable year for which you entered information above.