

Do not staple or paper clip.

2018 Ohio IT 1040 Individual Income Tax Return



Sequence No. 1

Use only black ink and UPPERCASE letters.

- Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return).
Check here if this is a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased Enter school district # for this return (see instructions). SD#

First name M.I. Last name

Spouse's first name (only if married 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

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)

Filing Status - Check one (as reported on federal income tax return)
Single, head of household or qualifying widow(er)
Married filing jointly
Married filing separately

Ohio Political Party Fund
Check here if you want \$1 to go to this fund.
Check here if your spouse wants \$1 to go to this fund (if filing jointly).

Check here if you filed the federal extension 4868.
Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Note: Checking this box will not increase your tax or decrease your refund.

Table with 7 rows for income calculation: Federal adjusted gross income, Additions, Deductions, Ohio adjusted gross income, Exemption amount, Ohio income tax base, Taxable business income, and final result (Line 5 minus line 6).

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

Postmark date Code



2018 Ohio Schedule A

Income Adjustments – Additions and Deductions



18000402

SSN of primary filer

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Sequence No. 4

23. Repayment of income reported in a prior year	23.									0	0
24. Wage expense not deducted due to claiming the federal work opportunity tax credit.....	24.									0	0
25. Federal conformity deductions	25.									0	0

Uniformed Services

26. Military pay for Ohio residents received while the military member was stationed outside Ohio	26.									0	0
27. Certain income earned by military nonresidents and civilian nonresident spouses	27.									0	0
28. Uniformed services retirement income	28.									0	0
29. Military injury relief fund	29.									0	0
30. Certain Ohio National Guard reimbursements and benefits.....	30.									0	0

Education

31. Ohio 529 contributions, tuition credit purchases	31.									0	0
32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	32.									0	0

Medical

33. Disability and survivorship benefits (do not include pension continuation benefits).....	33.									0	0
34. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet)	34.									0	0
35. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet).....	35.									0	0
36. Qualified organ donor expenses	36.									0	0
37. Total deductions (add lines 11 through 36 ONLY). Enter here and on Ohio IT 1040, line 2b.....	37.									0	0

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Department of Taxation Rev. 10/18

2018 Ohio Schedule IT BUS

Business Income



18260102

Sequence No. 5

Use only black ink and UPPERCASE letters.

SSN of primary filer

SSN input boxes

Check to indicate which taxpayer earned this income:

Primary and Spouse checkboxes

Include on this schedule any income included in federal adjusted gross income that constitutes business income. See Ohio Revised Code (R.C.) section 5747.01(B). On page 2 of this schedule, list the sources of business income and your ownership percentage. Include the Ohio Schedule IT BUS with Ohio IT 1040 if filing by paper (see instructions if filing electronically).

Part 1 - Business Income From IRS Schedules

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.

Lines 1-8: Schedule B, C, D, E, F, and other items of income with input boxes and checkboxes.

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Part 2 - Business Income Deduction

Lines 9-11: Business income deduction and lesser of lines 9 or 10 with input boxes.

Part 3 - Taxable Business Income

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

Lines 12-14: Taxable business income and tax liability with input boxes.

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18260202

SSN of primary filer

SSN input boxes

Part 4 – Business Entity

Sequence No. 6

If you have more than 18 entities, complete additional copies of this page and include with your income tax return.

Table with 3 columns: Name of entity, FEIN / SSN, Percentage of ownership. Rows 1-18.

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2018 Ohio Schedule of Credits

Nonrefundable and Refundable

Use only black ink.

SSN of primary filer

SSN input boxes



18280102

Sequence No. 7

Nonrefundable Credits

Do not staple or paper clip.

1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.								0	0
2. Retirement income credit (see instructions for table; include 1099-R forms)	2.								0	0
3. Lump sum retirement credit (see instructions for worksheet; include a copy)	3.								0	0
4. Senior citizen credit (must be 65 or older to claim this credit)	4.								0	0
5. Lump sum distribution credit (see instructions for worksheet; include a copy)	5.								0	0
6. Child care and dependent care credit (see instructions for worksheet).....	6.								0	0
7. Displaced worker training credit (see instructions for all required documentation).....	7.								0	0
8. Campaign contribution credit for Ohio statewide office or General Assembly	8.								0	0
9. Income-based exemption credit (\$20 times the number of exemptions)	9.								0	0
10. Total (add lines 2 through 9)	10.								0	0
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero).....	11.								0	0
12. Joint filing credit (see instructions for table). _____ % times the amount on line 11.....	12.								0	0
13. Earned income credit	13.								0	0
14. Ohio adoption credit	14.								0	0
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate)	15.								0	0
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ...	16.								0	0
17. Credit for purchases of grape production property	17.								0	0
18. InvestOhio credit (include a copy of the credit certificate)	18.								0	0
19. Technology investment credit carryforward (include a copy of the credit certificate).....	19.								0	0
20. Enterprise zone day care and training credits (include a copy of the credit certificate).....	20.								0	0
21. Research and development credit (include a copy of the credit certificate)	21.								0	0
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate).....	22.								0	0
23. Total (add lines 12 through 22)	23.								0	0
24. Tax less additional credits (line 11 minus line 23; if less than zero, enter zero).....	24.								0	0

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2018 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer

SSN input boxes



18280202

Sequence No. 8

Nonresident Credit

Date of nonresidency and State of residency input boxes

- 25. Nonresident Portion of Ohio adjusted gross income... 26. Enter the Ohio adjusted gross income... 27. Divide line 25 by line 26...

Resident Credit

- 28. Enter the portion of Ohio adjusted gross income... 29. Enter the Ohio adjusted gross income... 30. Divide line 28 by line 29... 31. Enter the 2018 income tax... 32. Enter the lesser of line 30 or line 31... 33. Total nonrefundable credits

Refundable Credits

- 34. Historic preservation credit... 35. Job creation credit... 36. Pass-through entity credit... 37. Motion picture production credit... 38. Financial Institutions Tax (FIT) credit... 39. Venture capital credit... 40. Total refundable credits

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Ohio Schedule J

Dependents Claimed on the Ohio IT 1040 Return



18230102

Use only black ink and UPPERCASE letters.

Tax Year

SSN of primary filer (required)

2018

SSN input boxes

Sequence No. 9

Do not list the primary filer and/or spouse as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" below if there are not enough boxes to spell it out completely.

1. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

2. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

3. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

4. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

5. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

6. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

7. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

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Ohio Schedule J Dependents Claimed on the Ohio IT 1040 Return



Tax Year 2018 SSN of primary filer (required)

Sequence No. 10

Do not list the primary filer and/or spouse as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" below if there are not enough boxes to spell it out completely.

Form with 8-15 rows for dependent information, including SSN, date of birth, relationship, first name, M.I., and last name fields.

Ohio IT RE Filing Tips

Common documentation to include (do not include a copy of the original return)

A. Federal Return Changes (do **not** file with Ohio until IRS has accepted your changes)

A copy of the federal 1040X with a copy of the federal acceptance letter or refund check.
You may also provide a current Tax Account Transcript from the IRS.

B. Residency Status Change

A copy of your other state return, mortgage statement, lease agreement, utility bill, driver's license, voter registration, vehicle registration or any other document which provides evidence of your residency change.

C. Ohio Schedule A, deductions from income

Business income deduction – Ohio IT BUS (business income schedule), federal schedule(s) showing your business income, federal K-1(s), wage and income statement(s), along with any other supporting documentation.

Disability benefits – A copy of your 1099-R(s), federal return pages 1 and 2, wage and income statement(s), retirement plan, a letter from your employer from when your disability was approved, social security award letter, age at the time of disability.

Survivorship benefits – A copy of your 1099-R(s), federal return pages 1 and 2, wage and income statement(s), retirement plan, your relationship to the decedent, age of decedent at the time of death.

Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses – A copy of Ohio's medical expense worksheet, federal schedule A, and proof of payments made.

D. Nonresident and Resident Credit

IT-NRC form (for nonresident credit), a copy of your other state return(s) (for resident credit), wage and income statement(s), proof of taxes paid to other states (cancelled checks, transcripts, etc.).

E. Increase in withholding / Pass-through Entity Credit

A copy of your wage and income statement(s), federal K-1(s), and/or Ohio IT K-1 form(s) supporting the withholding/credit being claimed.

Tips on Filing IT 1040 Amended Tax Return

1. When not to file an amended return

- a) Math errors - The Ohio Department of Taxation will make corrections and issue a notice.
- b) Missing schedules - You'll be contacted to provide such information. Please respond to the notice with supporting documentation.
- c) Demographic errors – If an error has been made on the taxpayer name, address, and/or SSN, provide a copy of a driver's license, social security card, or utility bill which has the correct address on it.
- d) Missing withholding/refundable credits – The Ohio Department of Taxation will send a variance notice if W2/1099/K1/certificate is needed. Respond to the notice with the missing wage statements/K1/certificates showing withholding/refundable credits.

NOTE: Generally, any time a taxpayer receives a variance notice, respond to the notice with documentation which will support the income/deductions/credits claimed. Most instances would not require an amended return to be filed.

2. Provide as much detail as possible on amended returns

Please utilize the "Detailed explanation" section on page 1 to fully explain exactly what you're changing on the return.

3. Pay additional tax

Please include an IT 40XP payment voucher along with your payment. Do **not** use the IT 40P payment voucher.

