

Do not staple or paper clip.



Department of Taxation

Rev. 8/18

2018 Ohio IT 1040 Individual Income Tax Return



Use only black ink and UPPERCASE letters.

Sequence No. 1

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). First name check box M.I. Last name check box SD#

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

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.

- 1. Federal adjusted gross income (from the federal 1040, line 7). Include page 1 and 2 of your federal return if the amount is zero or negative. Place a "-" in box at the right if negative... 1.
2a. Additions - Ohio Schedule A, line 10 (INCLUDE SCHEDULE)... 2a.
2b. Deductions - Ohio Schedule A, line 37 (INCLUDE SCHEDULE)... 2b.
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero... 3.
4. Exemption amount (if claiming dependent(s), INCLUDE SCHEDULE J)... 4.
5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero)... 5.
6. Taxable business income - Ohio Schedule IT BUS, line 13 (INCLUDE SCHEDULE)... 6.
7. Line 5 minus line 6 (if less than zero, enter zero) ... 7.

Grid of boxes for entering numbers, with some boxes containing '00'.

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

Postmark date and Code fields.



2018 Ohio IT 1040 Individual Income Tax Return



18000206

Sequence No. 2

SSN

| | | |
|---|------|----|
| 7a. Amount from line 7 on page 1 | 7a. | 00 |
| 8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables)..... | 8a. | 00 |
| 8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE) | 8b. | 00 |
| 8c. Income tax liability before credits (line 8a plus line 8b) | 8c. | 00 |
| 9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 33 (INCLUDE SCHEDULE) | 9. | 00 |
| 10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero)..... | 10. | 00 |
| 11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)..... | 11. | 00 |
| 12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due..... | 12. | 00 |
| 13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12)..... | 13. | 00 |
| 14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2G(s) and 1099-R(s) with the return | 14. | 00 |
| 15. Estimated (2018 Ohio IT 1040ES) and extension (2018 Ohio IT 40P) payments and credit carryforward from previous year return | 15. | 00 |
| 16. Refundable credits – Ohio Schedule of Credits, line 40 (INCLUDE SCHEDULE) | 16. | 00 |
| 17. Amended return only – amount previously paid with original and/or amended return | 17. | 00 |
| 18. Total Ohio tax payments (add lines 14, 15, 16 and 17)..... | 18. | 00 |
| 19. Amended return only – overpayment previously requested on original and/or amended return..... | 19. | 00 |
| 20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero..... | 20. | 00 |
| If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21. | | |
| 21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13..... | 21. | 00 |
| 22. Interest and penalty due on late filing or late payment of tax (see instructions)..... | 22. | 00 |
| 23. Total amount due (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State" | 23. | 00 |
| 24. Overpayment (line 20 minus line 13) | 24. | 00 |
| 25. Original return only – amount of line 24 to be credited toward 2019 income tax liability..... | 25. | 00 |
| 26. Original return only – amount of line 24 to be donated: a. Breast / cervical cancer b. Wishes for Sick Children c. Wildlife species d. Military injury relief e. Ohio History Fund f. State nature preserves | 26g. | 00 |
| Total | 26g. | 00 |
| 27. REFUND (line 24 minus lines 25 and 26g)..... | 27. | 00 |

| | |
|--|---|
| <p>Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.</p> <p>▶ Your signature _____ Phone number _____</p> <p>▶ Spouse's signature _____ Date (MM/DD/YY) _____</p> <p>Check here to authorize your preparer to discuss this return with Taxation</p> <p>Preparer's printed name _____</p> <p>Phone number _____ Preparer's TIN (PTIN) _____</p> | <p style="font-size: small;">If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.</p> <p>NO Payment Included – Mail to: Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679</p> <p>Payment Included – Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057</p> |
|--|---|

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Department of Taxation
Rev. 10/18

2018 Ohio Schedule A

Income Adjustments – Additions and Deductions



18000306

Use only black ink.

SSN of primary filer

Sequence No. 3

Additions

(add income items only to the extent not included on Ohio IT 1040, line 1)

- 1. Non-Ohio state or local government interest and dividends..... 1. 0 0
- 2. Certain Ohio pass-through entity and financial institutions taxes paid 2. 0 0
- 3. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account..... 3. 0 0
- 4. Losses from sale or disposition of Ohio public obligations..... 4. 0 0
- 5. Nonmedical withdrawals from a medical savings account 5. 0 0
- 6. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income 6. 0 0

Federal

- 7. Internal Revenue Code 168(k) and 179 depreciation expense addback 7. 0 0
- 8. Federal interest and dividends subject to state taxation 8. 0 0
- 9. Federal conformity additions 9. 0 0
- 10. **Total additions** (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a 10. 0 0

Deductions

(deduct income items only to the extent included on Ohio IT 1040, line 1)

- 11. Business income deduction – Ohio Schedule IT BUS, line 11 11. 0 0
- 12. Employee compensation earned in Ohio by residents of neighboring states..... 12. 0 0
- 13. State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 10..... 13. 0 0
- 14. Taxable Social Security benefits..... 14. 0 0
- 15. Certain railroad retirement benefits 15. 0 0
- 16. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; or income from a transfer agreement..... 16. 0 0
- 17. Amounts contributed to an Ohio county's individual development account program 17. 0 0
- 18. Amounts contributed to STABLE account: Ohio's ABLE Plan..... 18. 0 0
- 19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period. 19. 0 0

Federal

- 20. Federal interest and dividends exempt from state taxation..... 20. 0 0
- 21. Deduction of prior year 168(k) and 179 depreciation addbacks..... 21. 0 0
- 22. Refund or reimbursements shown on the federal 1040, Schedule 1, line 21 for itemized deductions claimed on a prior year federal income tax return 22. 0 0

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2018 Ohio Schedule A

Income Adjustments – Additions and Deductions

SSN of primary filer



18000406

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 |
| <u>Uniformed Services</u> | | | |
| 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 |
| <u>Education</u> | | | |
| 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 |
| <u>Medical</u> | | | |
| 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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2018 Ohio Schedule IT BUS

Business Income

Use only black ink and UPPERCASE letters.



18260106

Sequence No. 5

SSN of primary filer

Check to indicate which taxpayer earned this income:

Primary Spouse

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.

- 1. Schedule B – Interest and Ordinary Dividends 1.
- 2. Schedule C – Profit or Loss From Business (Sole Proprietorship)..... 2.
- 3. Schedule D – Capital Gains and Losses..... 3.
- 4. Schedule E – Supplemental Income and Loss..... 4.
- 5. Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest 5.
- 6. Schedule F – Profit or Loss From Farming 6.
- 7. Other items of income and gain separately stated on the federal Schedule K-1, gains and/or losses reported on the federal 4797 and federal conformity adjustments, if any 7.
- 8. Total of business income (add lines 1 through 7)..... 8.

Part 2 – Business Income Deduction

- 9. All business income (enter the lesser of line 8 above or Ohio IT 1040, line 1). If zero or negative, **stop here** and do not complete Part 3 9.
- 10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately 10.
- 11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11..... 11.

Part 3 – Taxable Business Income

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

- 12. Line 9 minus line 11 12.
- 13. Taxable business income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6 13.
- 14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b..... 14.

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2018 Ohio Schedule IT BUS

Business Income

SSN of primary filer



18260206

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.

| | | |
|--------------------|------------|-------------------------|
| 1. Name of entity | FEIN / SSN | Percentage of ownership |
| 2. Name of entity | FEIN / SSN | Percentage of ownership |
| 3. Name of entity | FEIN / SSN | Percentage of ownership |
| 4. Name of entity | FEIN / SSN | Percentage of ownership |
| 5. Name of entity | FEIN / SSN | Percentage of ownership |
| 6. Name of entity | FEIN / SSN | Percentage of ownership |
| 7. Name of entity | FEIN / SSN | Percentage of ownership |
| 8. Name of entity | FEIN / SSN | Percentage of ownership |
| 9. Name of entity | FEIN / SSN | Percentage of ownership |
| 10. Name of entity | FEIN / SSN | Percentage of ownership |
| 11. Name of entity | FEIN / SSN | Percentage of ownership |
| 12. Name of entity | FEIN / SSN | Percentage of ownership |
| 13. Name of entity | FEIN / SSN | Percentage of ownership |
| 14. Name of entity | FEIN / SSN | Percentage of ownership |
| 15. Name of entity | FEIN / SSN | Percentage of ownership |
| 16. Name of entity | FEIN / SSN | Percentage of ownership |
| 17. Name of entity | FEIN / SSN | Percentage of ownership |
| 18. Name of entity | FEIN / SSN | Percentage of ownership |

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Department of Taxation
Rev. 10/18

2018 Ohio Schedule of Credits

Nonrefundable and Refundable

Use only black ink.

SSN of primary filer



18280106

Sequence No. 7

Nonrefundable Credits

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| | | | |
|---|-----|---|---|
| 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



18280206

Sequence No. 8

Nonresident Credit

| Date of nonresidency | to | State of residency | |
|--|----|--------------------|-----|
| 25. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy)..... | | 25. | 0 0 |
| 26. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) | | 26. | 0 0 |
| 27. Divide line 25 by line 26 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 to calculate your nonresident credit | | 27. | 0 0 |

Resident Credit

| | | |
|---|-----|-----|
| 28. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident | 28. | 0 0 |
| 29. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) | 29. | 0 0 |
| 30. Divide line 28 by line 29 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 and enter the result here | 30. | 0 0 |
| 31. Enter the 2018 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia | 31. | 0 0 |
| 32. Enter the lesser of line 30 or line 31. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax..... | 32. | 0 0 |
| 33. Total nonrefundable credits (add lines 10, 23, 27 and 32; enter here and on Ohio IT 1040, line 9) .. | 33. | 0 0 |

Refundable Credits

| | | |
|---|-----|-----|
| 34. Historic preservation credit (include a copy of the credit certificate) | 34. | 0 0 |
| 35. Job creation credit and job retention credit, refundable portion (include a copy of the credit certificate) .. | 35. | 0 0 |
| 36. Pass-through entity credit (include a copy of the Ohio IT K-1s) | 36. | 0 0 |
| 37. Motion picture production credit (include a copy of the credit certificate) | 37. | 0 0 |
| 38. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s) | 38. | 0 0 |
| 39. Venture capital credit (include a copy of the credit certificate) | 39. | 0 0 |
| 40. Total refundable credits (add lines 34 through 39; enter here and on Ohio IT 1040, line 16)..... | 40. | 0 0 |

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Department of Taxation
Rev. 8/18

Ohio Schedule J

Dependents Claimed on the Ohio IT 1040 Return



18230106

Use only black ink and UPPERCASE letters.

Tax Year SSN of primary filer (required)

2018

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)

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

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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.

- 8. 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)
9. 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)
10. 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)
11. 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)
12. 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)
13. 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)
14. 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)
15. 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)



Ohio IT RE Reason and Explanation of Corrections

Note: For amended individual return only

Complete the Ohio IT 1040 (checking the amended return box) and include this form with documentation to support any adjustments to the line items on the return.

Taxpayer's SSN (required)

First name

M.I. Last name

Reason(s):

Net operating loss carryback (**IMPORTANT:** You **must** complete and include Ohio Schedule IT NOL, available at tax.ohio.gov, and check the box on the front of the Ohio IT 1040 indicating that you are amending for a NOL.)

Federal adjusted gross income decreased*
Filing status changed*
Exemptions increased (include Schedule J)*

* If you checked one of the boxes above, **do not** file your Ohio amended return until the IRS has accepted the changes on your federal amended return. To avoid delays you must include a copy of your federal account transcript **OR** a copy of your federal amended income tax return with a copy of the federal acceptance letter or refund check.

Federal adjusted gross income increased
Exemptions decreased (include Schedule J)
Residency status changed
Ohio Schedule A, additions to income
Ohio Schedule A, deductions from income
Ohio Schedule of Credits, nonrefundable credit(s) increased
Ohio Schedule of Credits, nonrefundable credit(s) decreased
Ohio Schedule of Credits, nonresident credit increased
Ohio Schedule of Credits, nonresident credit decreased

Ohio Schedule of Credits, resident credit increased
Ohio Schedule of Credits, resident credit decreased
Ohio Schedule of Credits, refundable credit(s) increased
Ohio Schedule of Credits, refundable credit(s) decreased
Ohio withholding increased (include W-2, W-2G, and/or 1099 forms)
Ohio withholding decreased (include W-2, W-2G, and/or 1099 forms)
Other (describe the reason below)

Note: Include any worksheets and/or documentation necessary to support your changes. See the Filing Tips on the next page as well as the Ohio Individual Income and School District Tax Publication.

Detailed explanation of adjusted items (include additional sheet[s] if necessary): _____

E-mail address _____ Telephone number _____

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us 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.



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.

2018 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2018 Ohio income tax return.

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make a payment for an amended return. Use Ohio IT 40XP.
- Do not use this voucher to make a payment for a school district income tax return. Use Ohio SD 40P for an original school district income tax return. Use Ohio SD 40XP for an amended school district income tax return.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account. Go to our website at **tax.ohio.gov** for all electronic payment options.

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.

ORIGINAL PAYMENT

 *Cut on the dotted lines. Use only black ink.*

OHIO IT 40P

Rev. 7/18

Original Income Tax Payment Voucher

- Do **NOT** staple or paper clip.
- Do **NOT** send cash.

| | | |
|--|------|-----------|
| First name | M.I. | Last name |
| Spouse's first name (only if joint filing) | M.I. | Last name |
| Address | | |
| City, state, ZIP code | | |

Taxable Year

2018

Do **NOT** fold check or voucher. 

Use UPPERCASE letters
to print the first three letters of

Taxpayer's
last name

Spouse's last name
(only if joint filing)

Taxpayer's SSN

Spouse's SSN
(only if joint filing)

- **Make payment payable to:** Ohio Treasurer of State
- **Sending with return - Mail to:** Ohio Department of Taxation,
P.O. Box 2057, Columbus, OH 43270-2057
- **Sending without return - Mail to:** Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

Amount of
Payment → \$

00

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2018 Ohio IT 40XP

Include the voucher below with your payment for your **AMENDED** 2018 Ohio income tax return.

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make a payment for an original return. Use Ohio IT 40P.
- Do not use this voucher to make a payment for a school district income tax return. Use Ohio SD 40XP for an amended school district income tax return. Use Ohio SD 40P for an original school district income tax return.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account. Go to our website at tax.ohio.gov for all electronic payment options.

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.

AMENDED PAYMENT

 **Cut on the dotted lines. Use only black ink.**

OHIO IT 40XP

Rev. 8/18

Amended Income Tax Payment Voucher

• Do **NOT** staple or paper clip.

• Do **NOT** send cash.

Taxable Year

2018

Do **NOT** fold check or voucher. 

Use UPPERCASE letters
to print the first three letters of
▼ Taxpayer's last name Spouse's last name
▼ (only if joint filing)

| | | |
|--|------|-----------|
| First name | M.I. | Last name |
| Spouse's first name (only if joint filing) | M.I. | Last name |
| Address | | |
| City, state, ZIP code | | |

Taxpayer's SSN

Spouse's SSN
(only if joint filing)

- **Make payment payable to:** Ohio Treasurer of State
- **Sending with return - Mail to:** Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43270-2057
- **Sending without return - Mail to:** Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131

Amount of Payment → \$

00