

Do not staple or paper clip.



Department of Taxation

2019 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



19000106

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 claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Primary 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

Residency Status - Check only one for primary
Filing Status - Check one (as reported on federal income tax return)
Ohio Nonresident Statement - See instructions for required criteria

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1. Federal adjusted gross income (from the federal 1040, line 8b). Include page 1 and 2 of your federal return if the amount is zero or negative. Place a "-" in the box at the right if the amount is less than zero.
2a. Additions - Ohio Schedule A, line 10 (INCLUDE SCHEDULE)
2b. Deductions - Ohio Schedule A, line 38 (INCLUDE SCHEDULE)
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.
4. Exemption amount (if claiming dependent(s), INCLUDE SCHEDULE J)
5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero)
6. Taxable business income - Ohio Schedule IT BUS, line 13 (INCLUDE SCHEDULE)
7. Line 5 minus line 6 (if less than zero, enter zero)

MM-DD-YY Code

2019 Ohio IT 1040

Individual Income Tax Return



19000206 Sequence No. 2

SSN

7a. Amount from line 7 on page 1	7a.	0 0
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0 0
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE)	8b.	0 0
8c. Income tax liability before credits (line 8a plus line 8b)	8c.	0 0
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 34 (INCLUDE SCHEDULE)	9.	0 0
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	0 0
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	0 0
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.	0 0
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0 0
14. Ohio income tax withheld (include copies of W-2, box 17; W-2G, box 15; 1099-R, box 12)	14.	0 0
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return	15.	0 0
16. Refundable credits – Ohio Schedule of Credits, line 41 (INCLUDE SCHEDULE)	16.	0 0
17. Amended return only – amount previously paid with original and/or amended return	17.	0 0
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	0 0
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.	0 0
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero..... _____ If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.	20.	0 0
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	0 0
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	0 0
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" AMOUNT DUE ▶	23.	0 0
24. Overpayment (line 20 minus line 13)	24.	0 0
25. Original return only – amount of line 24 to be credited toward 2020 income tax liability.....	25.	0 0
26. Original return only – amount of line 24 to be donated:		
a. State nature preserves	b. Breast/Cervical Cancer	c. Wishes for Sick Children
0 0	0 0	0 0
d. Wildlife species	e. Military injury relief	f. Ohio History Fund
0 0	0 0	0 0
		Total26g.
		0 0
27. REFUND (line 24 minus lines 25 and 26g).....	YOUR REFUND ▶	27.
		0 0

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.

▶ Primary signature _____ Phone number _____
 ▶ Spouse's signature _____ Date (MM/DD/YY) _____

Check here to authorize your preparer to discuss this return with the Department
 Preparer's printed name _____ Phone number _____

Preparer's TIN (PTIN) P

If your refund is \$1.00 or less, no refund will be issued.
 If you owe \$1.00 or less, no payment is necessary.

NO Payment Included – Mail to:
 Ohio Department of Taxation
 P.O. Box 2679
 Columbus, OH 43270-2679

Payment Included – Mail to:
 Ohio Department of Taxation
 P.O. Box 2057
 Columbus, OH 43270-2057

2019 Ohio Schedule A



19000306

Income Adjustments – Additions and Deductions

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

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... 00
2. Certain Ohio pass-through entity and financial institutions taxes paid... 00
3. Ohio 529 plan funds used for non-qualified expenses and reimbursement of college expenses previously deducted... 00
4. Losses from sale or disposition of Ohio public obligations... 00
5. Nonmedical withdrawals from a medical savings account... 00
6. Reimbursement of expenses previously deducted on an Ohio income tax return... 00
7. Internal Revenue Code 168(k) and 179 depreciation expense addback... 00
8. Federal interest and dividends subject to state taxation... 00
9. Federal conformity additions... 00
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a... 00

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... 00
12. Employee compensation earned in Ohio by residents of neighboring states... 00
13. State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 1... 00
14. Taxable Social Security benefits... 00
15. Certain railroad retirement benefits... 00
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement... 00
17. Amounts contributed to an Ohio county's individual development account program... 00
18. Amounts contributed to STABLE account: Ohio's ABLE plan... 00
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period... 00
20. Federal interest and dividends exempt from state taxation... 00
21. Deduction of prior year 168(k) and 179 depreciation addbacks... 00
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return... 00

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2019 Ohio Schedule A
Income Adjustments – Additions and Deductions
 Primary taxpayer's SSN



19000406

Sequence No. 4

23. Repayment of income reported in a prior year	23.	<input type="text" value="0"/>	<input type="text" value="0"/>
24. Wage expense not deducted based on the federal work opportunity tax credit	24.	<input type="text" value="0"/>	<input type="text" value="0"/>
25. Federal conformity deductions	25.	<input type="text" value="0"/>	<input type="text" value="0"/>
<u>Uniformed Services</u>			
26. Military pay received by Ohio residents while stationed outside Ohio.....	26.	<input type="text" value="0"/>	<input type="text" value="0"/>
27. Compensation earned by nonresident military servicemembers and their civilian spouses	27.	<input type="text" value="0"/>	<input type="text" value="0"/>
28. Uniformed services retirement income.....	28.	<input type="text" value="0"/>	<input type="text" value="0"/>
29. Military injury relief fund	29.	<input type="text" value="0"/>	<input type="text" value="0"/>
30. Certain Ohio National Guard reimbursements and benefits.....	30.	<input type="text" value="0"/>	<input type="text" value="0"/>
<u>Education</u>			
31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan	31.	<input type="text" value="0"/>	<input type="text" value="0"/>
32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	32.	<input type="text" value="0"/>	<input type="text" value="0"/>
<u>Medical</u>			
33. Disability benefits	33.	<input type="text" value="0"/>	<input type="text" value="0"/>
34. Survivor benefits.....	34.	<input type="text" value="0"/>	<input type="text" value="0"/>
35. Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy)	35.	<input type="text" value="0"/>	<input type="text" value="0"/>
36. Medical savings account contributions/earnings (see instructions for worksheet; include a copy)	36.	<input type="text" value="0"/>	<input type="text" value="0"/>
37. Qualified organ donor expenses	37.	<input type="text" value="0"/>	<input type="text" value="0"/>
38. Total deductions (add lines 11 through 37 ONLY). Enter here and on Ohio IT 1040, line 2b.....	38.	<input type="text" value="0"/>	<input type="text" value="0"/>

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Department of Taxation

2019 Ohio Schedule IT BUS

Business Income

Use only black ink/UPPERCASE letters.
Primary taxpayer's SSN



19260106

Sequence No. 5

Enter all business income that you (and your spouse, if filing jointly) received during the tax year, from all sources, on this schedule. Enter only those amounts that are included in your federal adjusted gross income. **Only one IT BUS should be used for each return filed.** See R.C. 5747.01(B).

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.	<input type="text" value="0"/> <input type="text" value="0"/>
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	<input type="text" value="0"/> <input type="text" value="0"/>
3. Schedule D – Capital Gains and Losses.....	3.	<input type="text" value="0"/> <input type="text" value="0"/>
4. Schedule E – Supplemental Income and Loss.....	4.	<input type="text" value="0"/> <input type="text" value="0"/>
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner	5.	<input type="text" value="0"/> <input type="text" value="0"/>
6. Schedule F – Profit or Loss From Farming	6.	<input type="text" value="0"/> <input type="text" value="0"/>
7. Other business income or loss not reported above (i.e. form 4797 amounts).....	7.	<input type="text" value="0"/> <input type="text" value="0"/>
8. Total business income (add lines 1 through 7).....	8.	<input type="text" value="0"/> <input type="text" value="0"/>

Part 2 – Business Income Deduction

9. Enter the lesser of line 8 above or Ohio IT 1040, line 1. If less than zero, enter zero; stop here and do not complete Part 3.....	9.	<input type="text" value="0"/> <input type="text" value="0"/>
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.	<input type="text" value="0"/> <input type="text" value="0"/>
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.	<input type="text" value="0"/> <input type="text" value="0"/>

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.	<input type="text" value="0"/> <input type="text" value="0"/>
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.	<input type="text" value="0"/> <input type="text" value="0"/>
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	<input type="text" value="0"/> <input type="text" value="0"/>

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2019 Ohio Schedule IT BUS Business Income



19260206

Primary taxpayer's SSN

Sequence No. 6

Part 4 – Business Sources

List all sources of business income. If you are filing a joint return and you are listing a business owned by your spouse, check the "Spouse's ownership" box. If you and your spouse both have ownership in a business, list the business twice to report each of your ownership percentages separately. List any Ohio sources of business income first. If necessary, complete additional copies of this page and include with your income tax return.

1. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
2. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
3. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
4. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
5. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
6. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
7. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
8. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
9. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
10. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
11. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
12. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
13. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
14. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
15. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name

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Department of Taxation

2019 Ohio Schedule of Credits

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



19280106

Sequence No. 7

Nonrefundable Credits

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 & dependent care credit (see instructions for worksheet; include a copy)	6.	0	0
7. Displaced worker training credit (see instructions for all required documentation; include copies)	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. Nonrefundable job retention credit (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. Opportunity zone investment credit (include a copy of the credit certificate)	19.	0	0
20. Technology investment credit carryforward (include a copy of the credit certificate)	20.	0	0
21. Enterprise zone day care & training credits (include a copy of the credit certificate)	21.	0	0
22. Research & development credit (include a copy of the credit certificate)	22.	0	0
23. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	23.	0	0
24. Total (add lines 12 through 23)	24.	0	0
25. Tax less additional credits (line 11 minus line 24; if less than zero, enter zero)	25.	0	0

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2019 Ohio Schedule of Credits

Primary taxpayer's SSN



19280206

Sequence No. 8

Nonresident Credit

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

Resident Credit

29. 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			0 0
30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)			0 0
31. Divide line 29 by line 30 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 and enter the result here			0 0
32. Enter the 2019 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			0 0
33. Enter the lesser of line 31 or line 32. 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.....			0 0
34. Total nonrefundable credits (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) ..			0 0

Refundable Credits

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

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Department of Taxation

Ohio Schedule J Dependents Claimed on the Ohio IT 1040 Return

Use only black ink/UPPERCASE letters.



19230106

Tax Year Primary taxpayer's SSN (required)

2019

Sequence No. 9

Do not list the primary filer and/or spouse (if filing jointly) 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" 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



19230206

Tax Year
2019

Primary taxpayer's SSN (required)

Sequence No. **10**

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)



19270106

Ohio IT RE Reason and Explanation of Corrections

Note: For amended individual return only
SSN of primary filer

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.

Reason(s):

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

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.)

* 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 and School District income tax instructions.

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.

Amended IT 1040 Filing Tips

If your amended IT 1040 results in tax due, you should **always** include an IT 40XP payment voucher with your payment. Do **not** use the IT 40P payment voucher.

When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?

Refund: You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

Option #1

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

Option #2

- A copy of your updated IRS account transcript reflecting the changes to your federal return.

Tax Due: To reduce the amount of interest you will owe, you should file your amended Ohio IT 1040 and pay any tax due as soon as possible.

What documentation should I include when amending to show a change in my Ohio residency status?

Submit any and all relevant information you believe supports your change in residency status from one state to another. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: driver's license or state IDs, property records, voter registration, resident state tax returns, and vehicle registrations.

What documentation should I include when amending to show a change to Ohio Schedule A, deductions from income?

You should always include supporting documentation to substantiate your changes specific to the deduction. Some common deductions and related documentation include, but are not limited to, the following:

Business income – Ohio Schedule IT BUS, page 1 and 2 of your federal return, the federal schedule(s) showing your business income, federal K-1(s), wage and income statement(s), along with any other supporting documentation. Include a short statement explaining your position on the amounts claimed as business income, along with all relevant facts and law used in making that determination.

Disability/survivorship benefits – A copy of your wages and income statements (such as 1099's), page 1 and 2 of your federal return, your disability/survivorship plan, and, if you are deducting disability benefits, you must also provide a letter from your employer from when your disability was approved, your social security disability award letter, and your age at the time of disability.

Unreimbursed medical and health care expenses – A copy of Ohio's medical expense worksheet, federal schedule A, and proof of payments (cancelled checks, bank statements, credit card statements, etc.).

Ohio 529 Plan Contributions – Proof of payments (cancelled checks, bank statements, credit card statements, etc.) and proof of an Ohio 529 account (by providing the plan year-end statement). If you are not the account holder, include a list of the beneficiaries and contribution dates/amounts.

What documentation should I include when amending to show a change to the nonresident or resident credit?

Nonresident credit: A copy of form IT NRC and all wage and income statements (W-2, 1099, K-1, etc.).

Resident credit: A copy of all other state returns and proof of taxes paid to other states (cancelled checks, transcripts).

When should I NOT file an amended return?

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do **not** require an amended return:

- Math errors;
- Missing return pages, schedules, or worksheets;
- Demographic errors (such as name, address or SSN corrections);
- Unclaimed estimated and/or extension payments*;
- Unclaimed withholding;**
- Missing credit certificate granted by the Ohio Development Services Agency.

*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

**If you have unclaimed withholding, please submit a detailed explanation along with legible copies of all income statements (W-2s and 1099s) showing the Ohio withholding amounts instead of filing an amended return.

For additional information, you can go to tax.ohio.gov for FAQs (located under the "Income - Amended Returns" category).

2019 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2019 Ohio income tax return.

Important

- Make payment payable to: Ohio Treasurer of State
- Include the tax year and the last four digits of your SSN on the "Memo" line of your payment.
- 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 options.

Electronic Check Credit Card Debit Card

For more information, go to our website at tax.ohio.gov.

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 **Original Income Tax Payment Voucher**

Rev. 10/19

Taxable Year
2019

Do **NOT** fold check or 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		



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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2019 Ohio IT 40XP

Include the voucher below with your payment for your **AMENDED** 2019 Ohio income tax return.

Important

- Make payment payable to: Ohio Treasurer of State
- Include the tax year and the last four digits of your SSN on the "Memo" line of your payment.
- 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 options.

Electronic Check Credit Card Debit Card

For more information, go to our website at tax.ohio.gov.

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. 10/19

Amended Income Tax Payment Voucher

Taxable Year
2019

Do **NOT** fold check or voucher.
Do **NOT** staple or paper clip.
Do **NOT** send cash.



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