

Do not staple or paper clip.



Department of Taxation

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



19000102

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).

SSN input boxes

Deceased check box

Spouse SSN input boxes

Deceased check box

SD# input boxes

First name

M.I. Last name

First name input boxes

M.I. and last name input boxes

Spouse's first name (only if married filing jointly)

M.I. Last name

Spouse's first name input boxes

Spouse's M.I. and last name input boxes

Address line 1 (number and street) or P.O. Box

Address line 1 input boxes

Address line 2 (apartment number, suite number, etc.)

Address line 2 input boxes

City

State

ZIP code

Ohio county (first four letters)

City input boxes

State input box

ZIP code input boxes

Ohio county input boxes

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Foreign country input boxes

Foreign postal code input boxes

Residency Status - Check only one for primary

Full-year resident, Part-year resident, Nonresident Indicate state

Check only one for spouse (if married filing jointly)

Spouse's residency options: 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

Spouse's SSN

Spouse's SSN input boxes

Ohio Nonresident Statement - See instructions for required criteria

Primary meets the five criteria for irrefutable presumption as nonresident.

Spouse meets the five criteria for irrefutable presumption as nonresident.

Check here if you filed the federal extension form 4868.

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

Do not staple or paper clip.

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.

Line 1 amount input boxes

2a. Additions - Ohio Schedule A, line 10 (INCLUDE SCHEDULE)

Line 2a amount input boxes

2b. Deductions - Ohio Schedule A, line 38 (INCLUDE SCHEDULE)

Line 2b amount input boxes

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.

Line 3 amount input boxes

4. Exemption amount (if claiming dependent(s), INCLUDE SCHEDULE J). Number of exemptions claimed:

Exemption number input boxes

Line 4 amount input boxes

5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero).

Line 5 amount input boxes

6. Taxable business income - Ohio Schedule IT BUS, line 13 (INCLUDE SCHEDULE)

Line 6 amount input boxes

7. Line 5 minus line 6 (if less than zero, enter zero)

Line 7 amount input boxes

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MM-DD-YY input boxes

Code input box

2019 Ohio IT 1040 Individual Income Tax Return



19000202

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..... [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 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..... [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
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. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 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 [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
b. Breast/Cervical Cancer [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
c. Wishes for Sick Children [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
Total .... 26g. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
d. Wildlife species [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
e. Military injury relief [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 0 0
f. Ohio History Fund [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 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



19000302

Income Adjustments – Additions and Deductions

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

SSN input boxes

Sequence No. 3

Additions

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

Table with 10 rows for additions, including items like Non-Ohio state interest, Ohio 529 plan funds, and Total additions.

Deductions

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

Table with 12 rows for deductions, including items like Business income deduction, State or municipal income tax overpayments, and Federal interest and dividends exempt from state taxation.

Do not staple or paper clip.

# 2019 Ohio Schedule A

## Income Adjustments – Additions and Deductions

Primary taxpayer's SSN



19000402

Sequence No. 4

--	--	--	--

- |  |     |  |  |  |    |
|--|-----|--|--|--|----|
| 23. Repayment of income reported in a prior year .....                               | 23. |  |  |  | 00 |
| 24. Wage expense not deducted based on the federal work opportunity tax credit ..... | 24. |  |  |  | 00 |
| 25. Federal conformity deductions .....  | 25. |  |  |  | 00 |

**Uniformed Services**

- |   |     |  |  |  |    |
|---|-----|--|--|--|----|
| 26. Military pay received by Ohio residents while stationed outside Ohio.....                   | 26. |  |  |  | 00 |
| 27. Compensation earned by nonresident military servicemembers and their civilian spouses ..... | 27. |  |  |  | 00 |
| 28. Uniformed services retirement income.....   | 28. |  |  |  | 00 |
| 29. Military injury relief fund .....   | 29. |  |  |  | 00 |
| 30. Certain Ohio National Guard reimbursements and benefits.....                                | 30. |  |  |  | 00 |

**Education**

- |  |     |  |  |  |    |
|--|-----|--|--|--|----|
| 31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan .....                  | 31. |  |  |  | 00 |
| 32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... | 32. |  |  |  | 00 |

**Medical**

- |   |     |  |  |  |    |
|---|-----|--|--|--|----|
| 33. Disability benefits .....   | 33. |  |  |  | 00 |
| 34. Survivor benefits.....  | 34. |  |  |  | 00 |
| 35. Unreimbursed medical and health care expenses (see instructions for worksheet; <b>include a copy</b> ) .....  | 35. |  |  |  | 00 |
| 36. Medical savings account contributions/earnings (see instructions for worksheet; <b>include a copy</b> ) ..... | 36. |  |  |  | 00 |
| 37. Qualified organ donor expenses .....  | 37. |  |  |  | 00 |
| 38. <b>Total deductions</b> (add lines 11 through 37 ONLY). Enter here and on Ohio IT 1040, line 2b.....          | 38. |  |  |  | 00 |

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Department of Taxation

# 2019 Ohio Schedule IT BUS Business Income

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



19260102

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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
3. Schedule D – Capital Gains and Losses.....	3.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
4. Schedule E – Supplemental Income and Loss.....	4.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
6. Schedule F – Profit or Loss From Farming .....	6.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
7. Other business income or loss not reported above (i.e. form 4797 amounts).....	7.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
8. Total business income (add lines 1 through 7).....	8.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	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; <b>stop here</b> and do not complete Part 3.....	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

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Do not staple or paper clip.

# 2019 Ohio Schedule IT BUS Business Income



19260202

Primary taxpayer's SSN

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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
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
2. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
3. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
4. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
5. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
6. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
7. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
8. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
9. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
10. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
11. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
12. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
13. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
14. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
15. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>

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Department of Taxation

### 2019 Ohio Schedule of Credits

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

SSN entry boxes



19280102

Sequence No. 7

#### Nonrefundable Credits

Do not staple or paper clip.

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

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

# 2019 Ohio Schedule of Credits



19280202

Primary taxpayer's SSN

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) ..... 26.           **0 0**
- 27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) ..... 27.           **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 ..... 28.           **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 .... 29.           **0 0**
- 30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) ..... 30.           **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 ..... 31.           **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 ..... 32.           **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 ..... 33.                      **0 0**
- 34. **Total nonrefundable credits** (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) .. 34.                      **0 0**

**Refundable Credits**

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



19230102

Tax Year

Primary taxpayer's SSN (required)

**2019**

SSN input boxes

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 staple or paper clip.

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Ohio Schedule J  
Dependents Claimed on the Ohio IT 1040 Return



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)



19270102

Tax Year [ ] [ ] [ ] [ ] [ ]

# 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](http://tax.ohio.gov) for FAQs (located under the "Income - Amended Returns" category).**

# 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](http://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**

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

**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

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)

Taxpayer's SSN

Spouse's SSN  
(only if joint filing)

Amount of  
Payment → \$

00