1. Federal adjusted gross income (federal 1040 and 1040-SR, line 11). Include page 1 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 39 (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 (INCLUDE SCHEDULE J if claiming dependents)

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)
### 2020 Ohio IT 1040

#### Individual Income Tax Return

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>7a.</td>
<td>Amount from line 7 on page 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8a.</td>
<td>Nonbusiness income tax liability on line 7a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8b.</td>
<td>Business income tax liability – Ohio Schedule IT BUS, line 14</td>
<td>INCLUDE SCHEDULE</td>
<td></td>
</tr>
<tr>
<td>8c.</td>
<td>Income tax liability before credits</td>
<td>line 8a plus line 8b</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Ohio nonrefundable credits – Ohio Schedule of Credits, line 34</td>
<td>INCLUDE SCHEDULE</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Use tax due on internet, mail order or other out-of-state purchases (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Total Ohio tax liability before withholding or estimated payments</td>
<td>add lines 10, 11 and 12</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1</td>
<td>INCLUDE SCHEDULE</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year’s return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Refundable credits – Ohio Schedule of Credits, line 40</td>
<td>INCLUDE SCHEDULE</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>Amended return only – amount previously paid with original and/or amended return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Total Ohio tax payments</td>
<td>add lines 14, 15, 16 and 17</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Amended return only – overpayment previously requested on original and/or amended return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Line 18 minus line 19. Place a &quot;-&quot; in the box at the right if the amount is less than zero</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Tax liability (line 13 minus line 20). If line 20 is negative, ignore the &quot;-&quot; and add line 20 to line 13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Interest due on late payment of tax (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>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”</td>
<td>AMOUNT DUE</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Overpayment (line 20 minus line 13)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Original return only – amount of line 24 to be credited toward next year's income tax liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Original return only – amount of line 24 to be donated</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>REFUND (line 24 minus lines 25 and 26g)</td>
<td>YOUR REFUND</td>
<td></td>
</tr>
</tbody>
</table>

### 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
2020 Ohio Schedule A
Income Adjustments
Use only black ink/UPPERCASE letters.

Primary taxpayer’s SSN

Additions
(Add the following if not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends.................................1.
2. Certain Ohio pass-through entity taxes paid.........................................................2.
3. Ohio 529 plan funds used for non-qualified expenses .........................................3.
4. Losses from sale or disposition of Ohio public obligations ..................................4.
5. Nonmedical withdrawals from a medical savings account ....................................5.

Federal

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

Deductions
(Deduct the following if included on Ohio IT 1040, line 1)

12. Employee compensation earned in Ohio by residents of neighboring states .........12.
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) .................................................13.
15. Certain railroad retirement benefits .......................................................................15.
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement ..................................................16.
17. Amounts contributed to an Ohio county’s individual development account program ..................................................17.
18. Amounts contributed to STABLE account: Ohio’s ABLE plan ..........................18.
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period ........................................19.

Federal

21. Deduction of prior year 168(k) and 179 depreciation addbacks ..........................21.
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return ..................................................22.
### Income Adjustments

23. Repayment of income reported in a prior year

24. Wage expense not deducted based on the federal work opportunity tax credit

25. Federal conformity deductions

### Uniformed Services

26. Military pay received by Ohio residents while stationed outside Ohio

27. Compensation earned by nonresident military servicemembers and their civilian spouses

28. Uniformed services retirement income

29. Military injury relief fund grants and veteran’s disability severance payments

30. Certain Ohio National Guard reimbursements and benefits

### Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio’s 529 Plan

32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board

33. Ohio educator expenses in excess of federal deduction

### Medical

34. Disability benefits

35. Survivor benefits

36. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**)

37. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**)

38. Qualified organ donor expenses

39. **Total deductions** (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b
Enter all business income that you (and your spouse, if filing jointly) received during the tax year 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.

2. Schedule C – Profit or Loss From Business (Sole Proprietorship) ......................................................................................2.


5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .................................................................................................................................5.


7. Other business income or loss not reported above (e.g. form 4797 amounts) ...........................................................................7.

8. Total business income (add lines 1 through 7) .......................................................................................................................8.

**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.

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 is 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.


**Do not write in this area; for department use only.**
### Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your, and your spouse’s if filing jointly, ownership percentage (if any) in the spaces provided. You must enter the 6-digit NAICS code of the business, found at naics.com/search. If necessary, complete additional copies of this page and include with your return.

<table>
<thead>
<tr>
<th>FEIN / SSN</th>
<th>Primary ownership</th>
<th>Spouse’s ownership</th>
<th>6-digit NAICS code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Business name

2. Business name

3. Business name

4. Business name

5. Business name

6. Business name

7. Business name

8. Business name
**Nonrefundable Credits**

1. Tax liability before credits (from Ohio IT 1040, line 8c) ................................. 1.

2. Retirement income credit (see instructions for table; **include 1099-R forms**) ........................................... 2.

3. Lump sum retirement credit (see instructions for worksheet; **include a copy**) ........................................... 3.

4. Senior citizen credit (must be 65 or older to claim this credit) .............................. 4.

5. Lump sum distribution credit (see instructions for worksheet; **include a copy**) ......................... 5.

6. Child care & dependent care credit (see instructions for worksheet; **include a copy**) ...................... 6.

7. Displaced worker training credit (see instructions for all required documentation; **include copies**) ...... 7.

7a. Campaign contribution credit for Ohio statewide office or General Assembly ....................... 7a.

8. Income-based exemption credit ($20 times the number of exemptions) ............................... 8.

9. Total (add lines 2 through 8) ........................................................................ 9.

10. Tax less credits (line 1 minus line 9; if less than zero, enter zero) ................................. 10.

11. Joint filing credit (see instructions for table). % times line 10, up to $650 ......................... 11.

12. Earned income credit ..................................................................................... 12.


14. Nonrefundable job retention credit (**include a copy of the credit certificate**) ................. 14.

15. Credit for eligible new employees in an enterprise zone (**include a copy of the credit certificate**) ................................. 15.

16. Credit for purchases of grape production property ..................................................... 16.

17. InvestOhio credit (**include a copy of the credit certificate**) ....................................... 17.

18. Lead abatement credit (**include a copy of the credit certificate**) ............................ 18.

19. Opportunity zone investment credit (**include a copy of the credit certificate**) ........... 19.

20. Technology investment credit carryforward (**include a copy of the credit certificate**) ........ 20.

21. Enterprise zone day care & training credits (**include a copy of the credit certificate**) .... 21.

22. Research & development credit (**include a copy of the credit certificate**) ................. 22.

23. Nonrefundable Ohio historic preservation credit (**include a copy of the credit certificate**) ........ 23.

24. Total (add lines 11 through 23) ........................................................................ 24.

25. Tax less additional credits (line 10 minus line 24; if less than zero, enter zero) ................. 25.

**Do not write in this area; for department use only.**
2020 Ohio Schedule of Credits

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.

27. Ohio adjusted gross income (Ohio IT 1040, line 3)........ 27.

28. Divide line 26 by line 27 and enter the result here (four digits; do not round).
   Multiply this factor by line 25 to calculate your nonresident credit ............................................................ 28.

Resident Credit

29. Portion of Ohio adjusted gross income taxed by another state or the District of Columbia while an Ohio resident - Ohio IT RC, line 1a (include a copy) ..................... 29.

30. Ohio adjusted gross income (Ohio IT 1040, line 3)........ 30.

31. Divide line 29 by line 30 and enter the result here (four digits; do not round).
   Multiply this factor by line 25 and enter the result here .................................................................................. 31.

32. 2020 income tax liability after credits paid to another state or the District of Columbia - Ohio IT RC, line 1b (include a copy) ......................... 32.

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.

34. Total nonrefundable credits (add lines 9, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) .... 34.

Refundable Credits

35. Refundable Ohio historic preservation credit (include a copy of the credit certificate) .................. 35.

36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) .......... 36.

37. Pass-through entity credit (include a copy of the Ohio IT K-1s)................................................................. 37.

38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)..... 38.

39. Venture capital credit (include a copy of the credit certificate)............................................................... 39.

40. Total refundable credits (add lines 35 through 39; enter here and on Ohio IT 1040, line 16)............. 40.
Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule. Use this schedule to claim dependents. Complete all fields for each dependent you list. 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
   Dependent’s date of birth (MM-DD-YYYY)
   Dependent’s relationship to you
   Dependent’s first name
   M.I. Dependent’s last name

2. Dependent’s SSN
   Dependent’s date of birth (MM-DD-YYYY)
   Dependent’s relationship to you
   Dependent’s first name
   M.I. Dependent’s last name

3. Dependent’s SSN
   Dependent’s date of birth (MM-DD-YYYY)
   Dependent’s relationship to you
   Dependent’s first name
   M.I. Dependent’s last name

4. Dependent’s SSN
   Dependent’s date of birth (MM-DD-YYYY)
   Dependent’s relationship to you
   Dependent’s first name
   M.I. Dependent’s last name

5. Dependent’s SSN
   Dependent’s date of birth (MM-DD-YYYY)
   Dependent’s relationship to you
   Dependent’s first name
   M.I. Dependent’s last name

6. Dependent’s SSN
   Dependent’s date of birth (MM-DD-YYYY)
   Dependent’s relationship to you
   Dependent’s first name
   M.I. Dependent’s last name

7. Dependent’s SSN
   Dependent’s date of birth (MM-DD-YYYY)
   Dependent’s relationship to you
   Dependent’s first name
   M.I. Dependent’s last name

Do not write in this area; for department use only.
<table>
<thead>
<tr>
<th>Sequence No.</th>
<th>Tax Year</th>
<th>Primary taxpayer’s SSN</th>
<th>Dependent’s relationship to you</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
List your and your spouse’s (if filing jointly) W-2, 1099, and W-2G forms only if they have Ohio withholding. Complete all fields for each form entered. Enter “P” in the “P/S” box if the form is the primary taxpayer’s and enter “S” if it is the spouse’s. Complete additional copies if necessary. Place state copies of your income statements after the last page of your return.

### Part A - Total Withholding
1. Total of all Ohio state tax withheld on pages 1 and 2 as well as any additional pages. Enter here and on line 14 of your Ohio IT 1040 .................................................................

<table>
<thead>
<tr>
<th>Box 2 - Federal income tax withheld</th>
<th>Box 1 - Wages, tips, other compensation</th>
<th>Box 15 - Employer’s Ohio ID number</th>
<th>Box 16 - Ohio wages, tips, etc.</th>
<th>Box 17 - Ohio income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part B - W-2s
1. P/S Box b - EIN

<table>
<thead>
<tr>
<th>Box 15 - Employer’s Ohio ID number</th>
<th>Box 16 - Ohio wages, tips, etc.</th>
<th>Box 17 - Ohio income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. P/S Box b - EIN

<table>
<thead>
<tr>
<th>Box 15 - Employer’s Ohio ID number</th>
<th>Box 16 - Ohio wages, tips, etc.</th>
<th>Box 17 - Ohio income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. P/S Box b - EIN

<table>
<thead>
<tr>
<th>Box 15 - Employer’s Ohio ID number</th>
<th>Box 16 - Ohio wages, tips, etc.</th>
<th>Box 17 - Ohio income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. P/S Box b - EIN

<table>
<thead>
<tr>
<th>Box 15 - Employer’s Ohio ID number</th>
<th>Box 16 - Ohio wages, tips, etc.</th>
<th>Box 17 - Ohio income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. P/S Box b - EIN

<table>
<thead>
<tr>
<th>Box 15 - Employer’s Ohio ID number</th>
<th>Box 16 - Ohio wages, tips, etc.</th>
<th>Box 17 - Ohio income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6. P/S Box b - EIN

<table>
<thead>
<tr>
<th>Box 15 - Employer’s Ohio ID number</th>
<th>Box 16 - Ohio wages, tips, etc.</th>
<th>Box 17 - Ohio income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. P/S Box b - EIN

<table>
<thead>
<tr>
<th>Box 15 - Employer’s Ohio ID number</th>
<th>Box 16 - Ohio wages, tips, etc.</th>
<th>Box 17 - Ohio income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Part C - 1099-Rs

1. **P/S**  
   - Payer’s TIN  
   - Box 15 - Payer’s Ohio number

2. **P/S**  
   - Payer’s TIN  
   - Box 15 - Payer’s Ohio number

3. **P/S**  
   - Payer’s TIN  
   - Box 15 - Payer’s Ohio number

4. **P/S**  
   - Payer’s TIN  
   - Box 15 - Payer’s Ohio number

---

## Part D - W-2Gs

1. **P/S**  
   - Payer’s federal ID number  
   - Box 13 - Ohio state ID number

2. **P/S**  
   - Payer’s federal ID number  
   - Box 13 - Ohio state ID number

3. **P/S**  
   - Payer’s federal ID number  
   - Box 13 - Ohio state ID number

---

## Part E - 1099-NECs

1. **P/S**  
   - Payer’s TIN  
   - Box 6 - Payer’s Ohio number

2. **P/S**  
   - Payer’s TIN  
   - Box 6 - Payer’s Ohio number

---

**Sequence No. 12**
2020 Ohio IT 40P

Include the voucher below with your payment for your ORIGINAL 2020 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 make your payment electronically even if you file by paper. Pay by electronic check, credit card or debit card via the Department’s Online Services. Go to tax.ohio.gov for more information.

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.