

Do not staple or paper clip.



2020 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



20000102

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 an NOL carryback. Include Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased School district # (see instructions). SD#

First name M.I. Last name Spouse's first name (only if married filing jointly) M.I. Last name

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

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

City State ZIP code Ohio county (first four letters)

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

Residency Status - Check only one for primary Resident Part-year resident Nonresident Indicate state. Check only one for spouse (if married filing jointly) 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 Spouse's SSN Married filing separately

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 (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). Number of exemptions including you and your spouse/dependents, if applicable. 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).

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

MM-DD-YY Code

2020 Ohio IT 1040

Individual Income Tax Return



20000202

Sequence No. 2

SSN

7a. Amount from line 7 on page 1	7a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00	
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.										00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE)	8b.										00
8c. Income tax liability before credits (line 8a plus line 8b)	8c.										00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 34 (INCLUDE SCHEDULE)	9.										00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.										00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.										00
12. Use tax due on internet, mail order or other out-of-state purchases (see instructions)	12.										00
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.										00
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (INCLUDE SCHEDULE)	14.										00
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return	15.										00
16. Refundable credits – Ohio Schedule of Credits, line 40 (INCLUDE SCHEDULE)	16.										00
17. Amended return only – amount previously paid with original and/or amended return	17.										00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.										00
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.										00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero.....											00
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.											
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.										00
22. Interest due on late payment of tax (see instructions)	22.										00
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State"	23.										00
24. Overpayment (line 20 minus line 13)	24.										00
25. Original return only – amount of line 24 to be credited toward next year's income tax liability.....	25.										00
26. Original return only – amount of line 24 to be donated:											00
a. Ohio History Fund	b. State nature preserves	c. Breast/Cervical Cancer									
<input type="text"/>	<input type="text"/>	<input type="text"/>									
d. Wishes for Sick Children	e. Wildlife species	f. Military injury relief	Total								
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
27. REFUND (line 24 minus lines 25 and 26g).....	YOUR REFUND ▶										00

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



Primary taxpayer's SSN

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Sequence No. 3

Additions

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

1. Non-Ohio state or local government interest and dividends.....	1.	□	□	□	□	.	0	0
2. Certain Ohio pass-through entity taxes paid	2.	□	□	□	□	.	0	0
3. Ohio 529 plan funds used for non-qualified expenses	3.	□	□	□	□	.	0	0
4. Losses from sale or disposition of Ohio public obligations.....	4.	□	□	□	□	.	0	0
5. Nonmedical withdrawals from a medical savings account	5.	□	□	□	□	.	0	0
6. Reimbursement of expenses previously deducted on an Ohio income tax return	6.	□	□	□	□	.	0	0
Federal								
7. Internal Revenue Code 168(k) and 179 depreciation expense addback	7.	□	□	□	□	.	0	0
8. Exempt federal interest and dividends subject to state taxation	8.	□	□	□	□	.	0	0
9. Federal conformity additions	9.	□	□	□	□	.	0	0
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a	10.	□	□	□	□	.	0	0

Deductions

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

11. Business income deduction – Ohio Schedule IT BUS, line 11	11.	□	□	□	□	.	0	0
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.	□	□	□	□	.	0	0
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) ..	13.	□	□	□	□	.	0	0
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)	14.	□	□	□	□	.	0	0
15. Certain railroad retirement benefits	15.	□	□	□	□	.	0	0
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.	□	□	□	□	.	0	0
17. Amounts contributed to an Ohio county's individual development account program	17.	□	□	□	□	.	0	0
18. Amounts contributed to STABLE account: Ohio's ABLE plan	18.	□	□	□	□	.	0	0
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....	19.	□	□	□	□	.	0	0
Federal								
20. Federal interest and dividends exempt from state taxation.....	20.	□	□	□	□	.	0	0
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.	□	□	□	□	.	0	0
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return.....	22.	□	□	□	□	.	0	0

2020 Ohio Schedule IT BUS Business Income

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



20260102

Sequence No. 5

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

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
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 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
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
14. Business income tax liability - multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b

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

2020 Ohio Schedule IT BUS Business Income



20260202

Primary taxpayer's SSN

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Sequence No. 6

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.

1. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

2. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

3. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

4. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

5. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

6. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

7. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

8. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			



SSN input boxes

Nonrefundable Credits

Table with 25 rows of tax credits and their corresponding input boxes. Includes items like 'Tax liability before credits', 'Retirement income credit', 'Lump sum retirement credit', etc.

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

2020 Ohio Schedule of Credits



20280202

Primary taxpayer's SSN

SSN input boxes

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

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)
30. Ohio adjusted gross income (Ohio IT 1040, line 3)
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
32. 2020 income tax liability after credits paid to another state or the District of Columbia Ohio IT RC, line 1b (include a copy)
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
34. Total nonrefundable credits (add lines 9, 24, 28 and 33; enter here and on Ohio IT 1040, line 9)

Refundable Credits

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

Ohio Schedule J Dependents



20230102

Use only black ink/UPPERCASE letters.

Tax Year 2020 Primary taxpayer's SSN

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. 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, date of birth, relationship, first name, M.I., last name

2. Dependent's SSN, date of birth, relationship, first name, M.I., last name

3. Dependent's SSN, date of birth, relationship, first name, M.I., last name

4. Dependent's SSN, date of birth, relationship, first name, M.I., last name

5. Dependent's SSN, date of birth, relationship, first name, M.I., last name

6. Dependent's SSN, date of birth, relationship, first name, M.I., last name

7. Dependent's SSN, date of birth, relationship, first name, M.I., last name

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

Ohio Schedule J

Dependents



20230202

Tax Year **2020** Primary taxpayer's SSN

Sequence No. **10**

8. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I.	Dependent's last name
<input type="text"/>	<input type="text"/>	<input type="text"/>

2020 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



20350102

Sequence No. 11

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 10401.

Part B - W-2s

1. P/S	Box b - EIN <input type="checkbox"/> <input type="text"/>	Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Employer's Ohio ID number <input type="text"/>	Box 16 - Ohio wages, tips, etc. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 17 - Ohio income tax <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. P/S	Box b - EIN <input type="checkbox"/> <input type="text"/>	Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Employer's Ohio ID number <input type="text"/>	Box 16 - Ohio wages, tips, etc. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 17 - Ohio income tax <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. P/S	Box b - EIN <input type="checkbox"/> <input type="text"/>	Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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4. P/S	Box b - EIN <input type="checkbox"/> <input type="text"/>	Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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5. P/S	Box b - EIN <input type="checkbox"/> <input type="text"/>	Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Employer's Ohio ID number <input type="text"/>	Box 16 - Ohio wages, tips, etc. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 17 - Ohio income tax <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6. P/S	Box b - EIN <input type="checkbox"/> <input type="text"/>	Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Employer's Ohio ID number <input type="text"/>	Box 16 - Ohio wages, tips, etc. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 17 - Ohio income tax <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
7. P/S	Box b - EIN <input type="checkbox"/> <input type="text"/>	Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Employer's Ohio ID number <input type="text"/>	Box 16 - Ohio wages, tips, etc. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 17 - Ohio income tax <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>



20270102

Ohio IT RE - Reason and Explanation of Corrections

Note: For amended individual return only

Primary taxpayer's SSN

SSN input boxes

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)*

* 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
Ohio Schedule of Credits, nonresident credit increased
Exemptions decreased (include Schedule J)
Ohio Schedule of Credits, nonresident credit decreased
Residency status changed
Ohio Schedule of Credits, resident credit increased
Ohio Schedule A, additions to income
Ohio Schedule of Credits, resident credit decreased
Ohio Schedule A, deductions from income
Ohio Schedule of Credits, refundable credit(s) increased
Ohio Schedule of Credits, nonrefundable credit(s) increased
Ohio Schedule of Credits, refundable credit(s) decreased
Ohio Schedule of Credits, nonrefundable credit(s) decreased
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):

Multiple horizontal lines for detailed explanation

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 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 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 (if completed), 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 the statement is unavailable, (e.g. you are not the account holder), provide a list of the beneficiaries with the contribution dates and amounts. If the deduction is based on a prior year carryforward, provide proof of prior year contributions for each beneficiary.

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 form IT RC, 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" topic).

2020 Ohio IT 40XP

Include the voucher below with your payment for your **AMENDED** 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 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 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.

AMENDED PAYMENT

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

OHIO IT 40XP

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		

Tax Year
2020

- Do **NOT** send cash
- Do **NOT** fold, staple, or paper clip



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 → \$

																					0	0
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