

Do not staple or paper clip.



Department of Taxation Rev. 9/17

2017 Ohio IT 1040 Individual Income Tax Return



17000102

Due date O.R.C. 5747.08(G)

Use only black ink and UPPERCASE letters

Maintain tax records for four years

Taxable year O.R.C. 5747.01(M)

O.R.C 5747.17

Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return)

O.R.C. 5703.057(A)

Check here if this is a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased Enter school district # for this return (see instructions).

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

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

O.R.C. 5747.04 TC Rule 5703-7-09

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

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

Ohio residency status - O.R.C. 5747.01(I), 5747.01(J), 5747.24, TC Rule 5703-7-09, 5703-7-16

City State ZIP code Ohio county (first four letters)

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

Ohio Residency Status - Check applicable box

Full-year resident Part-year resident Nonresident Indicate state

Check applicable box for spouse (only if married filing jointly)

Full-year resident Part-year resident Nonresident Indicate state

Ohio Political Party Fund O.R.C. 5747.081

Check here if you want \$1 to go to this fund. Check here if your spouse wants \$1 to go to this fund (if filing jointly).

Note: Checking this box will not increase your tax or decrease your refund.

Filing Status - Check one (as reported on federal income tax return)

Single, head of household or qualifying widow(er) O.R.C. 5747.08(E) Married filing jointly Married filing separately

Check here if you filed the federal extension 4868.

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

1. Federal adjusted gross income (from the federal 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10). Include page 1 of your federal return if the amount is zero or negative. Place a "-" in box at the right if negative .. 1.O.R.C. 5747.01(A)

2a. Additions - Ohio Schedule A, line 10 (include schedule)..... 2a. See Schedule A

2b. Deductions - Ohio Schedule A, line 35 (include schedule)..... 2b. See Schedule A

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero..... 3.O.R.C. 5747.01(A)

4. Exemption amount (if claiming dependent(s), include Schedule J) ..... 4.O.R.C. 5747.025 Number of exemptions claimed on your federal return:

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

6. Taxable business income - Ohio Schedule IT BUS, line 13 (include schedule)..... 6.O.R.C. 5747.01(HH)

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

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2017 Ohio IT 1040 Individual Income Tax Return



17000202

SSN

- 7a. Amount from line 7 on page 1 ..... 7a. See IT1040 line 7
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....8a. O.R.C. 5747.02(A)(3)
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule) .....8b. O.R.C. 5747.02(A)(4)
8c. Income tax liability before credits (line 8a plus line 8b) ..... 8c.
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 33 (include schedule) .....9. See Schedule of Credits
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero)..... 10.
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)..... 11. O.R.C. 5747.09(D)&(E)
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions).
Check here to certify that no use tax is due ..... 12. O.R.C. 5747.083
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12)..... 13.
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2G(s)
and 1099-R(s) with the return ..... 14. O.R.C. 5747.08(H)
15. Estimated (2017 Ohio IT 1040ES) and extension (2017 Ohio IT 40P) payments and credit
carryforward from previous year return ..... 15. O.R.C. 5747.09(A)(3)
16. Refundable credits – Ohio Schedule of Credits, line 40 (include schedule) ..... See Schedule of Credits
17. Amended return only – amount previously paid with original and/or amended return ..... O.R.C. 5747.10 & C'F '7 ") + (+)%
18. Total Ohio tax payments (add lines 14, 15, 16 and 17)..... 18.
19. Amended return only – overpayment previously requested on original and/or amended return..... O.R.C. 5747.10 & O.R.C. 5747.11
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero..... 20.
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.
22. Interest and penalty due on late filing or late payment of tax (see instructions) .....22 O.R.C. 5747.08(G), 5747.15
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.
24. Overpayment (line 20 minus line 13) ..... 24. O.R.C. 5747.01(R)
25. Original return only – amount of line 24 to be credited toward 2018 income tax liability..... 25. O.R.C. 5747.12
26. Original return only – amount of line 24 to be donated:
a. Wishes for Sick Children b. Wildlife species c. Military injury relief
d. Ohio History Fund e. State nature preserves f. Breast / cervical cancer
Total ....26g. O.R.C. 5747.113

27. REFUND (line 24 minus lines 25 and 26g)..... YOUR REFUND ▶ 27.

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.

Your signature O.R.C. 5747.08(F) Date (MM/DD/YY) O.R.C. 5703.25

Spouse's signature \_\_\_\_\_ Phone number \_\_\_\_\_

Check here to authorize your preparer to discuss this return with Taxation O.R.C. 5747.08(J)

Preparer's printed name O.R.C. 5747.08(F)

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



# 2017 Ohio Schedule A

## Income Adjustments – Additions and Deductions



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Use only black ink.

SSN of primary filer

### Additions

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

- 1. Non-Ohio state or local government interest and dividends..... 1. **O.R.C. 5747.01(A)(1)**
- 2. Certain Ohio pass-through entity and financial institutions taxes paid ..... 2. **O.R.C. 5747.01(A)(16)**
- 3. Reimbursement of college tuition expenses and fees deducted in any previous year (state and noneducation expenditures from a college savings account)..... 3. **O.R.C. 5747.01(A)(1)&(19), 5747.70**
- 4. Losses from sale or disposition of Ohio public obligations..... 4. **O.R.C. 5747.01(A)(9)**
- 5. Nonmedical withdrawals from a medical savings account ..... 5. **O.R.C. 5747.01(A)(15)**
- 6. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income ..... 6. **O.R.C. 5747.01(A)(12)(b)**

### Federal

- 7. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense..... 7. **O.R.C. 5747.01(A)(20)**
- 8. Federal interest and dividends subject to state taxation ..... 8. **O.R.C. 5747.01(A)(2)**
- 9. Miscellaneous federal income tax additions..... 9. **O.R.C. 5701.11(B)(1)**
- 10. **Total additions** (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a ..... 10.

### Deductions

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

- 11. Business income deduction – Ohio Schedule IT BUS, line 11 ..... 11. **O.R.C. 5747.01(A)(31)(b)**
- 12. Employee compensation earned in Ohio by residents of neighboring states..... 12. **O.R.C. 5747.05(A)(2)**
- 13. State or municipal income tax overpayments shown on the federal 1040, line 10..... 13. **O.R.C. 5747.01(A)(12)(a)**
- 14. Qualifying Social Security benefits and certain railroad retirement benefits ..... 14. **O.R.C. 5747.01(A)(5)**
- 15. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio; or income from a transfer agreement ..... 15. **O.R.C. 5747.01(A)(8)(9)**
- 16. Amounts contributed to an individual development account ..... 16. **O.R.C. 5747.01(A)(17)**
- 17. Amounts contributed to STABLE account: Ohio's ABLE Plan ..... 17. **O.R.C. 5747.01(A)(32), 5747.78**

### Federal

- 18. Federal interest and dividends exempt from state taxation..... 18. **O.R.C. 5747.01(A)(3)**
- 19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense..... 19. **O.R.C. 5747.01(A)(21)**
- 20. Refund or reimbursements shown on the federal 1040, line 21 for itemized deductions claimed on a prior year federal income tax return ..... 20. **O.R.C. 5747.01(A)(12)(a)**
- 21. Repayment of income reported in a prior year ..... 21. **O.R.C. 5747.01(A)(13)**
- 22. Wage expense not deducted due to claiming the federal work opportunity tax credit..... 22. **O.R.C. 5747.01(A)(7)**
- 23. Miscellaneous federal income tax deductions..... 23. **O.R.C. 5701.11(B)(1)**

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# 2017 Ohio Schedule A

## Income Adjustments – Additions and Deductions

SSN of primary filer



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### Uniformed Services

- 24. Military pay for Ohio residents received while the military member was stationed outside Ohio ..... 24. **O.R.C. 5747.01(A)(24)**  
 **Servicemembers Civil Relief Act sections 511(b) and 511(d)**
- 25. Certain income earned by military nonresidents and civilian nonresident spouses ..... 25.
- 26. Uniformed services retirement income ..... 26. **O.R.C. 5747.01(A)(26)**
- 27. Military injury relief fund ..... 27. **O.R.C. 5747.01(A)(27)**
- 28. Certain Ohio National Guard reimbursements and benefits ..... 28. **O.R.C. 5747.01(A)(22) & (23)**

### Education

- 29. Ohio 529 contributions, tuition credit purchases ..... **O.R.C. 5747.01(A)(10), 5747.70**
- 30. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... 30. **O.R.C. 5747.01(A)(30)**

### Medical

- 31. Disability and survivorship benefits (do not include pension continuation benefits) ..... **O.R.C. 5747.01(A)(4) & OAC 5703-7-08**
- 32. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet) ..... 32. **O.R.C. 5747.01(A)(11)**
- 33. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet) ..... 33. **O.R.C. 5747.01(A)(14)**
- 34. Qualified organ donor expenses (**maximum \$10,000 per taxpayer**) ..... 34. **O.R.C. 5747.01(A)(25)**
- 35. **Total deductions** (add lines 11 through 34 ONLY). Enter here and on Ohio IT 1040, line 2b ..... 35.

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# 2017 Ohio Schedule of Credits

## Nonrefundable and Refundable

Use only black ink.

SSN of primary filer



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### Order of Credits ORC 5747.98

7

#### Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c) .....	1.	
2. Retirement income credit ( <b>limit \$200 per return</b> ) (see instructions for table).....	2.	<b>O.R.C. 5747.055(A)(1) &amp; (B)</b>
3. Lump sum retirement credit – Ohio LS WKS, Section III, line 6 (include worksheet) .....	3.	<b>O.R.C. 5747.055(C),(D),(E)</b>
4. Senior citizen credit (must be 65 or older to claim this credit; <b>limit \$50 per return</b> ) .....	4.	<b>O.R.C. 5747.055(F)</b>
5. Lump sum distribution credit – Ohio LS WKS, Section IV, line 3 (include worksheet) .....	5.	<b>O.R.C. 5747.055(G)</b>
6. Child care and dependent care credit (see instructions for worksheet).....	6.	<b>O.R.C. 5747.054</b>
7. Displaced worker training credit (see instructions for worksheet) ( <b>limit \$500 per taxpayer</b> ).....	7.	<b>O.R.C. 5747.27</b>
8. Campaign contribution credit for Ohio statewide office or General Assembly ( <b>limit \$50 per taxpayer</b> ).....	8.	<b>O.R.C. 5747.29</b>
9. Income-based exemption credit (\$20 times the number of exemptions) .....	9.	<b>O.R.C. 5747.022</b>
10. Total (add lines 2 through 9) .....	10.	
11. Tax less credits (line 1 minus line 10; if less than -0-, enter -0-).....	11.	
12. Joint filing credit (see instructions). _____% times the amount on line 11 ( <b>limit \$650</b> ).....	12.	<b>O.R.C. 5747.05(E)</b>
13. Earned income credit .....	13.	<b>O.R.C. 5747.71</b>
14. Ohio adoption credit ( <b>limit \$10,000 per adopted child</b> ) .....	14.	<b>O.R.C. 5747.37</b>
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate).....	15.	<b>O.R.C. 5747.058, 122.171</b>
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate).....	16.	<b>O.R.C. 5709.66(B)</b>
17. Credit for purchases of grape production property .....	17.	<b>O.R.C. 5747.28</b>
18. Invest Ohio credit (include a copy of the credit certificate) .....	18.	<b>O.R.C. 5747.81</b>
19. Technology investment credit carryforward (include a copy of the credit certificate).....	19.	<b>O.R.C. 5747.33, 122.152</b>
20. Enterprise zone day care and training credits (include a copy of the credit certificate).....	20.	<b>O.R.C. 5709.65(A)(4-65)</b>
21. Research and development credit (include a copy of the credit certificate).....	21.	<b>O.R.C. 5747.331, 166.21</b>
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate) .....	22.	<b>O.R.C. 5747.76(D)</b>
23. Total (add lines 12 through 22) .....	23.	
24. Tax less additional credits (line 11 minus line 23; if less than -0-, enter -0-).....	24.	

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# 2017 Ohio Schedule of Credits

## Nonrefundable and Refundable

SSN of primary filer



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### Nonresident Credit

- | Date of nonresidency  | to | State of residency |   |
|---|----|--------------------|---|
| 25. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include Ohio IT NRC if required.....                        |    |                    | 25. <b>O.R.C. 5747.05(A)(1)&amp;(2)</b> |
| 26. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) .....   |    |                    | 26.                                     |
| 27. Divide line 25 by line 26 and enter the result here (four digits; do not round).<br>Multiply this factor by the amount on line 24 to calculate your nonresident credit..... |    |                    | 27. <b>O.R.C. 5747.05(A)(1)&amp;(2)</b> |

### Resident Credit

- |   |  |  |   |
|---|--|--|---|
| 28. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply).....                               |  |  | 28. <b>O.R.C. 5747.05(B)(1)</b>           |
| 29. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) .....   |  |  | 29.                                       |
| 30. Divide line 28 by line 29 and enter the result here (four digits; do not round).<br>Multiply this factor by the amount on line 24 and enter the result here .....   |  |  | 30. <b>O.R.C. 5747.05(B)(1)</b>           |
| 31. Enter the 2017 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 (limits apply)..... |  |  | 31. <b>O.R.C. 5747.05(B)(2)</b>           |
| 32. Enter the smaller of line 30 or line 31. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax.....                     |  |  | 32. <b>O.R.C. 5747.05(B)(1) &amp; (2)</b> |
| 33. <b>Total nonrefundable credits</b> (add lines 10, 23, 27 and 32; enter here and on Ohio IT 1040, line 9) .. 33.   |  |  |   |

### Refundable Credits

- |  |     |                                    |
|--|-----|------------------------------------|
| 34. Historic preservation credit (include a copy of the credit certificate).....                                   | 34. | <b>O.R.C. 5747.76</b>              |
| 35. Job creation credit and job retention credit, refundable portion (include a copy of the credit certificate)... | 35. | <b>O.R.C. 5747.058</b>             |
| 36. Pass-through entity credit (include a copy of the Ohio K-1s).....  | 36. | <b>O.R.C. 5747.059, 5747.08(I)</b> |
| 37. Motion picture production credit (include a copy of the credit certificate) .....                              | 37. | <b>O.R.C. 5747.66</b>              |
| 38. Financial Institutions Tax (FIT) credit (include a copy of the Ohio K-1s).....                                 | 38. | <b>O.R.C. 5747.65</b>              |
| 39. Venture capital credit (include a copy of the credit certificate).....   | 39. | <b>O.R.C. 5747.80</b>              |
| 40. <b>Total refundable credits</b> (add lines 34 through 39; enter here and on Ohio IT 1040, line 16)..... 40.    |     |                                    |