2020 Ohio IT 1040
Individual Income Tax Return

Use only black ink/UPPERCASE letters.

Due Date ORC 5747.08(G)
Taxable year ORC 5747.01(M)

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.

- 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.

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

- Deductions – Ohio Schedule A, line 39 (INCLUDE SCHEDULE)...

- 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.

- Exemption amount (INCLUDE SCHEDULE J if claiming dependents)...

- Number of exemptions including you and your spouse/dependents, if applicable:

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

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

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

- Ohio Nonresident Statement – See instructions for required criteria

- Primary meets the five criteria for irrebuttable presumption as nonresident.

- Spouse meets the five criteria for irrebuttable presumption as nonresident.

- Residency Status – Check only one for primary

- Check only one for spouse (if married filing jointly)

- 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
### 2020 Ohio IT 1040

**Individual Income Tax Return**

#### SSN

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>7a.</td>
<td>Amount from line 7 on page 1</td>
<td>7a.</td>
</tr>
<tr>
<td>8a.</td>
<td>Nonbusiness income tax liability on line 7a (see instructions for tax tables)</td>
<td>8a.</td>
</tr>
<tr>
<td>8b.</td>
<td>Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE)</td>
<td>8b.</td>
</tr>
<tr>
<td>8c.</td>
<td>Income tax liability before credits (line 8a plus line 8b)</td>
<td>8c.</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>10.</td>
</tr>
<tr>
<td>11.</td>
<td>Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)</td>
<td>11.</td>
</tr>
<tr>
<td>12.</td>
<td>Use tax due on internet, mail order or other out-of-state purchases (see instructions)</td>
<td>12.</td>
</tr>
<tr>
<td>13.</td>
<td><strong>Total Ohio tax liability</strong> before withholding or estimated payments (add lines 10, 11 and 12)</td>
<td>13.</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>15.</td>
</tr>
<tr>
<td>16.</td>
<td>Refundable credits – Ohio Schedule of Credits, line 40 (INCLUDE SCHEDULE)</td>
<td>16.</td>
</tr>
<tr>
<td>17.</td>
<td>Amended return only – amount previously paid with original and/or amended return</td>
<td>17.</td>
</tr>
<tr>
<td>18.</td>
<td><strong>Total Ohio tax payments</strong> (add lines 14, 15, 16 and 17)</td>
<td>18.</td>
</tr>
<tr>
<td>19.</td>
<td>Amended return only – overpayment previously requested on original and/or amended return</td>
<td>19.</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>20.</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>21.</td>
</tr>
<tr>
<td>22.</td>
<td>Interest due on late payment of tax (see instructions)</td>
<td>22.</td>
</tr>
<tr>
<td>23.</td>
<td><strong>TOTAL AMOUNT DUE</strong> (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>23.</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>25.</td>
</tr>
</tbody>
</table>
| 26.  | Original return only – amount of line 24 to be donated:  
  a. Ohio History Fund  
  b. State nature preserves  
  c. Breast/Cervical Cancer  
  d. Wishes for Sick Children  
  e. Wildlife species  
  f. Military injury relief  
  Total | 26g. |
| 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.

- Primary signature:  
  **[Signature]**  
  **[Name]**  
  **[TIN]**

- Spouse’s signature:  
  **[Signature]**  
  **[Name]**  
  **[TIN]**

- Date (MM/DD/YY):  
  **[Date]**  
  **[TIN]**

- Check here to authorize your preparer to discuss this return with the Department.

- Preparer's printed name:  
  **[Name]**  
  **[TIN]**

- Preparer’s TIN (PTIN):  
  **[TIN]**

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**See IT 1040 line 7**  
**See Schedule of Credits**

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**ORC 5747.02(A)(3)**  
**ORC 5747.02(A)(4)**  
**ORC 5747.08(H)**  
**ORC 5747.08(A)(3)**  
**ORC 5747.09(D)&(E)**  
**ORC 5747.083**  
**ORC 5747.09(A)(3)**  
**ORC 5747.08(H)**  
**ORC 5747.08(G) & 5747.15**  
**ORC 5747.01(R)**  
**ORC 5747.12**  
**ORC 5747.113**

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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

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

1. Non-Ohio state or local government interest and dividends ........................................... 1.
   ORC 5747.01 (A) (1)
2. Certain Ohio pass-through entity taxes paid ................................................................. 2.
   ORC 5747.01 (A) (15)
3. Ohio 529 plan funds used for non-qualified expenses .................................................. 3.
   ORC 5747.01 (A) (9) & 5747.70
4. Losses from sale or disposition of Ohio public obligations ........................................... 4.
   ORC 5747.01 (A) (8)
5. Nonmedical withdrawals from a medical savings account .......................................... 5.
   ORC 5747.01 (A) (14)
6. Reimbursement of expenses previously deducted on an Ohio income tax return ....... 6.
   ORC 5747.01 (A) (11) (b)

Federal

7. Internal Revenue Code 168(k) and 179 depreciation expense addback ....................... 7.
   5747.01 (A) (17)
8. Exempt federal interest and dividends subject to state taxation .................................... 8.
   ORC 5747.01 (A) (2)
   ORC 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 the following if included on Ohio IT 1040, line 1)

    ORC 5747.01 (A) (28)
    ORC 5747.05 (A) (2)
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) ........................................ 13.
    ORC 5747.01 (A) (11) (a)
    ORC 5747.01 (A) (5)
15. Certain railroad retirement benefits ............................................................................... 15.
    ORC 5747.01 (A) (5)
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.
    ORC 5747.01 (A) (7), (8) & (26)
17. Amounts contributed to an Ohio county’s individual development account program .... 17.
    ORC 5747.01 (A) (16)
18. Amounts contributed to STABLE account: Ohio’s ABLE plan .................................... 18.
    ORC 5747.01 (A) (32) & 5747.78
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period ........................................... 19.
    ORC 5747.01 (A) (29) & 5703.94

Federal

20. Federal interest and dividends exempt from state taxation ........................................... 20.
    ORC 5747.01 (A) (3)
21. Deduction of prior year 168(k) and 179 depreciation addbacks ...................................... 21.
    ORC 5747.01 (A) (18)
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return ......................................................... 22.
    ORC 5747.01(A)(11)(a)
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........
## Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c) ................................................................. 1.
   **Order of Credits ORC 5747.98**

2. Retirement income credit (see instructions for table; include 1099-R forms) ................................. 2.
   ORC 5747.055(A)(1) & (B)

3. Lump sum retirement credit (see instructions for worksheet; include a copy) ................................. 3.
   ORC 5747.055(C), (D), (E)

4. Senior citizen credit (must be 65 or older to claim this credit) .......................................................... 4.
   ORC 5747.055(F)

5. Lump sum distribution credit (see instructions for worksheet; include a copy) ................................. 5.
   ORC 5747.055(G)

6. Child care & dependent care credit (see instructions for worksheet; include a copy) ....................... 6.
   ORC 5747.054

7. Displaced worker training credit (see instructions for all required documentation; include copies) .... 7.
   ORC 5747.27

7a. Campaign contribution credit for Ohio statewide office or General Assembly ............................. 7a.
   ORC 5747.29

8. Income-based exemption credit ($20 times the number of exemptions) ........................................ 8.
   ORC 5747.022

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

10. Tax less credits (line 1 minus line 9; if less than zero, enter zero) ......................................................... 10.
    ORC 5747.05(E)

11. Joint filing credit (see instructions for table). % times line 10, up to $650 ............................................. 11.
    ORC 5747.71

12. Earned income credit .......................................................................................................................... 12.
    ORC 5747.37

    ORC 5747.058(B), 122.171 (I)

14. Nonrefundable job retention credit (include a copy of the credit certificate) ..................................... 14.
    ORC 5709.66 (B) (1)

15. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ... 15.
    ORC 5747.28

16. Credit for purchases of grape production property ............................................................................ 16.
    ORC 5747.81

17. InvestOhio credit (include a copy of the credit certificate) ................................................................. 17.
    ORC 122.84

18. Lead abatement credit (include a copy of the credit certificate) .......................................................... 18.
    ORC 122.152

19. Opportunity zone investment credit (include a copy of the credit certificate) .................................... 19.
    ORC 5709.65 (A) (4) & (5)

20. Technology investment credit carryforward (include a copy of the credit certificate) ....................... 20.
    ORC 5747.331, 166.21

21. Enterprise zone day care & training credits (include a copy of the credit certificate) ....................... 21.
    ORC 5747.76 (D)

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.
2020 Ohio Schedule of Credits

Primary taxpayer’s SSN

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. ORC 5747.05 (A)

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. ORC 5747.05(B) (1)

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. ORC 5747.05 (B) (1)

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. ORC 5747.05 (B) (2)

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. ORC 5747.05 (B) (1) & (2)

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. ORC 5747.76

36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) ..........36. ORC 5747.058 (A)

37. Pass-through entity credit (include a copy of the Ohio IT K-1s) .........................................................37. ORC 5747.059, 5747.08 (I)

38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate) ....38. ORC 5747.66

39. Venture capital credit (include a copy of the credit certificate) ............................................................39. ORC 5747.80

40. Total refundable credits (add lines 35 through 39; enter here and on Ohio IT 1040, line 16)....... 40.