

Do not staple or paper clip.



Due Date ORC 5747.08(G)

2020 Ohio IT 1040 Individual Income Tax Return

Use only black ink/UPPERCASE letters.

Taxable year ORC 5747.01(M)



20000110

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).

ORC 5703.057(A)

First name

check box

M.I. Last name

check box

SD#

TC Rule 5703-7-09

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)

ORC 5747.04

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

ORC 5747.01(I)(1) & (J), 5747.24, TC Rule 5703-7-16

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)

ORC 5747.08 (E)

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.

ORC 5747.24 (B) (1)

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)
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)

ORC 5747.01 (A)

See Schedule A

See Schedule A

ORC 5747.01 (A)

ORC 5747.025

ORC 5747.01 (GG)

MM-DD-YY

Code

2020 Ohio IT 1040
Individual Income Tax Return



20000210 Sequence No. 2

SSN

- 7a. Amount from line 7 on page 1 7a. [See IT 1040 line 7](#)
- 8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....8a. [ORC 5747.02\(A\)\(3\)](#)
- 8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (**INCLUDE SCHEDULE**)8b. [ORC 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 34 (**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. [ORC 5747.09 \(D\)&\(E\)](#)
- 12. Use tax due on internet, mail order or other out-of-state purchases (see instructions) 12. [ORC 5747.083](#)
- 13. **Total Ohio tax liability** before withholding or estimated payments (add lines 10, 11 and 12)..... 13.
- 14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (**INCLUDE SCHEDULE**) 14. [ORC 5747.08 \(H\)](#)
- 15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return 15. [ORC 5747.09 \(A\)\(3\)](#)
- 16. Refundable credits – Ohio Schedule of Credits, line 40 (**INCLUDE SCHEDULE**) 16. [See Schedule of Credits](#)
- 17. **Amended return only** – amount previously paid with original and/or amended return 17. [ORC 5747.10 & ORC 5747.11](#)
- 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..... 19. [ORC 5747.10 & ORC 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. [ORC 5747.08\(G\) & 5747.15](#)
- 22. Interest due on late payment of tax (see instructions)22.
- 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. [ORC 5747.01 \(R\)](#)
- 24. Overpayment (line 20 minus line 13)24. [ORC 5747.12](#)
- 25. **Original return only** – amount of line 24 to be credited toward next year's income tax liability.....25.
- 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
- Total26g. [ORC 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.

▶ Primary signature [ORC 5747.08 \(F\)](#) Phone number _____

▶ Spouse's signature _____ Date (MM/DD/YY) [ORC 5703.25](#)

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

Preparer's printed name [ORC 5747.08 \(F\)](#) Phone number [ORC 5747.08 \(J\)](#)

Preparer's TIN (PTIN)

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

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. [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 \(A\) \(2\)](#)
- 9. Federal conformity additions 9. [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)

- 11. Business income deduction – Ohio Schedule IT BUS, line 11 11. [ORC 5747.01 \(A\) \(28\)](#)
- 12. Employee compensation earned in Ohio by residents of neighboring states..... 12. [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 \(A\) \(11\) \(a\)](#)
- 14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) 14. [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\(A\)\(11\)\(a\)](#)

2020 Ohio Schedule A
Income Adjustments
Primary taxpayer's SSN



20000410

Sequence No. 4

23. Repayment of income reported in a prior year 23. [ORC 5747.01 \(A\) \(12\)](#)

24. Wage expense not deducted based on the federal work opportunity tax credit 24. [ORC 5747.01 \(A\) \(6\)](#)

25. Federal conformity deductions 25. [ORC 5701.11 \(B\) \(1\)](#)

Uniformed Services

26. Military pay received by Ohio residents while stationed outside Ohio..... 26. [ORC 5747.01 \(A\) \(21\)](#)

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

28. Uniformed services retirement income 28. [ORC 5747.01 \(A\) \(23\) & 5747.01 \(FF\)](#)

29. Military injury relief fund grants and veteran's disability severance payments 29. [ORC 5747.01 \(A\) \(24\)](#)

30. Certain Ohio National Guard reimbursements and benefits..... 30. [ORC 5747.01 \(A\) \(19\) & \(20\)](#)

Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan 31. [ORC 5747.01 \(A\) \(9\) & 5747.70](#)

32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board 32. [ORC 5747.01 \(A\) \(27\)](#)

33. Ohio educator expenses in excess of federal deduction 33.

Medical

34. Disability benefits 34. [ORC 5747.01 \(A\) \(4\) & Ohio Adm. Code 5703-7-08](#)

35. Survivor benefits..... 35. [ORC 5747.01 \(A\) \(4\) & Ohio Adm. Code 5703-7-08](#)

36. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) 36. [ORC 5747.01 \(A\) \(10\)](#)

37. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) 37. [ORC 5747.01 \(A\) \(13\)](#)

38. Qualified organ donor expenses 38. [ORC 5747.01 \(A\) \(22\)](#)

39. **Total deductions** (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b.....39.



Nonrefundable Credits

Table listing 25 categories of nonrefundable credits with corresponding line numbers and applicable Ohio Revised Code (ORC) sections.

Software vendors: Place 2D barcode in this location
Do not place a box around the 2D barcode. The box is only here for placement purposes.

2020 Ohio Schedule of Credits

Primary taxpayer's SSN



20280210

Sequence No. 8

Nonresident Credit

Date of nonresidency to **State of residency**

26. Nonresident Portion of Ohio adjusted gross income -
Ohio IT NRC Section I, line 18 (include a copy) 26.

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.