2021 Ohio IT 1040
Individual Income Tax Return

Use only black ink/UPPERCASE letters.

Taxable year ORC 5747.01(M)

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) ☑ If deceased

Spouse's SSN (if filing jointly) ☑ If deceased

If deceased

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

Residency Status – Check only one for primary

Resident

Part-year resident

Nonresident Indicate state

Check only one for spouse (if filing jointly)

Resident

Part-year resident

Nonresident Indicate state

Federal extension filers - check here.

If someone can claim you (or your spouse if filing jointly) as a dependent, check here.

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.

1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative ................................................................. 1.

2a. Additions – Ohio Schedule of Adjustments, line 10 (include schedule) ........................................ 2a.

2b. Deductions – Ohio Schedule of Adjustments, line 39 (include schedule) ........................................ 2b.

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative ................................................................. 3.

4. Exemption amount (include Schedule of Dependents if applicable) .................................................. 4.

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

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

6. Taxable business income – Ohio Schedule IT BUS, line 13 (include schedule) ............................... 6.

7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero) ...................................... 7.
7a. Amount from line 7 on page 1 ............................................................................................................. 7a.
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables) ...................................... 8a.
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule) ............................ 8b.
8c. Income tax liability before credits (line 8a plus line 8b) .................................................................... 8c.
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 38 (include schedule) ....................... 9.
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) ..................... 10.
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210) .............................. 11.
12. Unpaid use tax (see instructions) .................................................................................................. 12.
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12) ............. 13.
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year’s return ................................................................. 15.
16. Refundable credits – Ohio Schedule of Credits, line 44 (include schedule) .................................... 16.
17. Amended return only – amount previously paid with original and/or amended return .................... 17.
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.
20. Line 18 minus line 19. Place a "-" in the box if negative .................................................................. 20.
   If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.
21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13 .......... 21.
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.
25. Original return only – portion of line 24 carried forward to next year’s tax liability ...................... 25.
26. Original return only – portion of line 24 you wish to donate:............................................................. 26.
   d. Breast/Cervical Cancer e. Wishes for Sick Children f. Wildlife Species
   ..................................................................................................................................................... 26.
   Total .................................................................................................................................. 26.
27. REFUND (line 24 minus lines 25 and 26g) .................................................................................... 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 ___________________________ Phone number _____________________________

Spouse’s signature ___________________________ Date _____________________________

Check here to authorize your preparer to discuss this return with the Department.
Preparer’s printed name ___________________________ Phone number _____________________________

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
Additions
(Only add the following amounts if they are 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. Ohio pass-through entity taxes excluded from federal adjusted gross income ..................................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. ORC 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
(Only deduct the following amounts if they are 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 5747.01(A)(33) & 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 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 a STABLE account: Ohio’s ABLE plan .........................................................18. ORC 5747.01(A)(29) & 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)(30) & 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 8z 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 ................................................................. 23.

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

25. Federal conformity deductions ....................................................................................... 25.

Uniformed Services

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

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


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


Education


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

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

Medical

34. Disability benefits ............................................................................................................ 34.

35. Survivor benefits ............................................................................................................. 35.

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

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

38. Qualified organ donor expenses ........................................................................................ 38.

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

ORC 5747.01 (A) (12)

ORC 5747.01 (A) (6)

ORC 5701.11 (B) (1)

ORC 5747.01 (A) (21)

ORC 5747.01 (A) (23) & 5747.01 (FF)

ORC 5747.01(A)(24) & (32)

ORC 5747.01(A)(20) & (21)

ORC 5747.01 (A) (9) & 5747.70

ORC 5747.01 (A) (27)

ORC 5747.01(A)(31) & (JJ)

ORC 5747.01 (A) (4) & Ohio Adm. Code 5703-7-08

ORC 5747.01 (A) (4) & Ohio Adm. Code 5703-7-08

ORC 5747.01 (A) (10)

ORC 5747.01 (A) (13)

ORC 5747.01 (A) (22)
# 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.
   
   **Order of Credits**: ORC 5747.055(A)(1) & (B)

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

4. Senior citizen credit (must be 65 or older to claim this credit) ............................................................. 4.
   
   **Order of Credits**: ORC 5747.055(F)

5. Lump sum distribution credit (see instructions for worksheet; include a copy) ...................................... 5.
   
   **Order of Credits**: ORC 5747.055(G)

6. Child care & dependent care credit (see instructions for worksheet; include a copy) ............................. 6.
   
   **Order of Credits**: ORC 5747.054

7. Displaced worker training credit (see instructions for all required documentation; include copies) ........... 7.
   
   **Order of Credits**: ORC 5747.27

8. Campaign contribution credit for Ohio statewide office or General Assembly ........................................ 8.
   
   **Order of Credits**: ORC 5747.29

9. Income-based exemption credit ($20 times the number of exemptions) .................................................. 9.
   
   **Order of Credits**: ORC 5747.022

10. Total (add lines 2 through 9) ................................................................................................................ 10.

11. Tax less credits (line 1 minus line 10; if negative, enter zero) ................................................................ 11.

12. Joint filing credit (see instructions for table). % times line 11, up to $650 .................................................. 12.


15. Scholarship donation credit .................................................................................................................... 15.


17. Ohio adoption credit ............................................................................................................................... 17.

18. Nonrefundable job retention credit (include a copy of the credit certificate) ........................................ 18.

19. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ....... 19.

20. Grape production credit ........................................................................................................................ 20.

21. InvestOhio credit (include a copy of the credit certificate) .................................................................. 21.

22. Lead abatement credit (include a copy of the credit certificate) ............................................................ 22.

23. Opportunity zone investment credit (include a copy of the credit certificate) ..................................... 23.

24. Technology investment credit carryforward (include a copy of the credit certificate) .......................... 24.

25. Enterprise zone day care & training credits (include a copy of the credit certificate) ............................ 25.

26. Research & development credit (include a copy of the credit certificate) ............................................. 26.

   **Order of Credits**: ORC 5747.05(E)

   **Order of Credits**: ORC 5747.71

   **Order of Credits**: ORC 5747.72

   **Order of Credits**: ORC 5747.73

   **Order of Credits**: ORC 5747.75

   **Order of Credits**: ORC 5747.37 & 3107.055(C)

   **Order of Credits**: ORC 5747.058(B) & 122.171(l)

   **Order of Credits**: ORC 5709.66

   **Order of Credits**: ORC 5747.28

   **Order of Credits**: ORC 5747.81

   **Order of Credits**: ORC 5747.26

   **Order of Credits**: ORC 122.84

   **Order of Credits**: ORC 122.152

   **Order of Credits**: ORC 5709.65(A)(4) & (5)

   **Order of Credits**: ORC 5747.331 & 166.21

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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.
27. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)........... 27. ORC 5747.76(D)

28. Total (add lines 12 through 27) .............................................................................................................. 28.

29. Tax less additional credits (line 11 minus line 28; if negative, enter zero)..................................................... 29.

Nonresident Credit

Dates of Ohio residency to Other state of residency

30. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy) .......... 30. ORC 5747.05(A)

31. Ohio adjusted gross income (Ohio IT 1040, line 3)..........31.

32a. Divide line 30 by line 31 (four decimals; do not round; if greater than 1, enter 1.0000) ................................................................. 32a.

32. Nonresident credit (line 29 times line 32a) ............................................................................................ 32.

Resident Credit

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

34. Ohio adjusted gross income (Ohio IT 1040, line 3)........34.

35a. Divide line 33 by line 34 (four decimals; do not round; if greater than 1, enter 1.0000) ................................................................. 35a.

35. Line 29 times line 35a ....................................................35.

36. 2021 income tax liability after credits paid to another state or the District of Columbia - Ohio IT RC, line 1b (include a copy) ................................. 36.

37. Resident credit (enter the lesser of line 35 or line 36) Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax ..................................................37.

38. Total nonrefundable credits (add lines 10, 28, 32 and 37; enter here and on Ohio IT 1040, line 9) ..38.

Refundable Credits

39. Refundable Ohio historic preservation credit (include a copy of the credit certificate) .................... 39. ORC 5747.76

40. Refundable job creation credit & job retention credit (include a copy of the credit certificate) .............. 40. ORC 5747.058(A) & 122.17

41. Pass-through entity credit (include a copy of the Ohio IT K-1s)......................................................... 41. ORC 5747.059, 5747.08 (I)

42. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)..... 42. ORC 5747.66

43. Venture capital credit (include a copy of the credit certificate) ........................................................ 43. ORC 5747.80

44. Total refundable credits (add lines 39 through 43; enter here and on Ohio IT 1040, line 16)............. 44.