

Do not staple or paper clip.



2018 Ohio IT 1040 Individual Income Tax Return



18000106

Sequence No. 1

Due Date ORC 5747.08 (G)

Use only black ink and UPPERCASE letters.

Maintain tax records for four years ORC 5747.17

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

Taxpayer's SSN (required) ORC 5703.057(A)

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

ORC 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 - ORC 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 ORC 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)

Married filing jointly ORC 5747.08 (E)

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 7). Include page 1 and 2 of your federal return if the amount is zero or negative. Place a "-" in box at the right if negative... 1.
2a. Additions - Ohio Schedule A, line 10 (INCLUDE SCHEDULE)... 2a.
2b. Deductions - Ohio Schedule A, line 36 (INCLUDE SCHEDULE)... 2b.
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.
4. Exemption amount (if claiming dependent(s), INCLUDE SCHEDULE J)... 4.
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.
7. Line 5 minus line 6 (if less than zero, enter zero)... 7.

ORC 5747.01 (A)

See Schedule A

See Schedule A

ORC 5747.01 (A)

ORC 5747.025

ORC 5747.01 (HH)

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Postmark date Code



2018 Ohio IT 1040 Individual Income Tax Return



18000206
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 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. **ORC 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. **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 (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. **ORC 5747.08(H)**
 - 15. Estimated (2017 Ohio IT 1040ES) and extension (2017 Ohio IT 40P) payments and credit
carryforward from previous year 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. **ORC 5747.10 & ORC 5747.11**
 - 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.
 - 22. Interest and penalty due on late filing or late payment of tax (see instructions)..... 22. **ORC 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. **ORC 5747.01(R)**
 - 25. **Original return only** – amount of line 24 to be credited toward 2018 income tax liability..... 25. **ORC 5747.12**
 - 26. **Original return only** – amount of line 24 to be donated:
 - a. Breast / cervical cancer b. Wishes for Sick Children c. Wildlife species
 - d. Military injury relief e. Ohio History Fund f. State nature preserves
- Total 26g. **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.

▶ Your 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 Taxation

Preparer's printed name **ORC 5747.08 (F)** _____ **ORC 5747.08 (J)**

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

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Department of Taxation
Rev. 11/18

2018 Ohio Schedule A
Income Adjustments – Additions and Deductions
SSN of primary filer



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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. **ORC 5747.01(A)(1)**
- 2. Certain Ohio pass-through entity and financial institutions taxes paid 2. **ORC 5747.01(A)(16)**
- 3. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account..... 3. **ORC 5747.01(A)(10) & (19), 5747.70**
- 4. Losses from sale or disposition of Ohio public obligations..... 4. **ORC 5747.01(A)(9)**
- 5. Nonmedical withdrawals from a medical savings account 5. **ORC 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. **ORC 5747.01(A)(12)(b)**

Federal

- 7. Internal Revenue Code 168(k) and 179 depreciation expense addback 7. **ORC 5747.01(A)(20)**
- 8. 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 income items only to the extent included on Ohio IT 1040, line 1)

- 11. Business income deduction – Ohio Schedule IT BUS, line 11 11. **ORC 5747.01(A)(31)**
- 12. Employee compensation earned in Ohio by residents of neighboring states..... 12. **ORC 5747.05(A)(2)**
- 13. State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 10..... 13. **ORC 5747.01(A)(12)(a)**
- 14. Taxable Social Security benefits..... 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 from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; or income from a transfer agreement..... 16. **ORC 5747.01(A)(8), (9) & (29)**
- 17. Amounts contributed to an Ohio county's individual development account program 17. **ORC 5747.01(A)(17)**
- 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)(33) & 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)(21)**
- 22. Refund or reimbursements shown on the federal 1040, Schedule 1, line 21 for itemized deductions claimed on a prior year federal income tax return 22. **ORC 5747.01(A)(12)(a)**

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2018 Ohio Schedule A
Income Adjustments – Additions and Deductions
SSN of primary filer



- 23. Repayment of income reported in a prior year 23. **ORC 5747.01(A)(13)**
- 24. Wage expense not deducted due to claiming the federal work opportunity tax credit..... 24. **ORC 5747.01(A)(7)**
- 25. Federal conformity deductions 25. **ORC 5701.11(B)(1)**

Uniformed Services

- 26. Military pay for Ohio residents received while the military member was stationed outside Ohio 26. **ORC 5747.01(A)(24)**

Servicemember Civil Relief Act sections 511(b) and 511(d)

- 27. Certain income earned by military nonresidents and civilian nonresident spouses 27.
- 28. Uniformed services retirement income 28. **ORC 5747.01(A)(26) & 5747.01(GG)**
- 29. Military injury relief fund 29. **ORC 5747.01(A)(27)**
- 30. Certain Ohio National Guard reimbursements and benefits..... 30. **ORC 5747.01(A)(22) & (23)**

Education

- 31. Ohio 529 contributions, tuition credit purchases 31. **ORC 5747.01(A)(10) & 5747.70**
- 32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board 32. **ORC 5747.01(A)(30)**

Medical

- 33. Disability and survivorship benefits (do not include pension continuation benefits)..... 33. **ORC 5747.01(A)(4) & Ohio Adm. Code 5703-7-08**
- 34. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet) 34. **ORC 5747.01(A)(11)**
- 35. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet) 35. **ORC 5747.01(A)(14)**
- 36. Qualified organ donor expenses 36. **ORC 5747.01(A)(25)**
- 37. **Total deductions** (add lines 11 through 36 ONLY). Enter here and on Ohio IT 1040, line 2b..... 37.

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Department of Taxation
Rev. 10/18

2018 Ohio Schedule of Credits

Nonrefundable and Refundable

Use only black ink.

SSN of primary filer



18280106

Order of Credits ORC 5747.98

Sequence No. 7

Nonrefundable Credits

- 1. Tax liability before credits (from Ohio IT 1040, line 8c) 1.
- 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 and dependent care credit (see instructions for worksheet)..... 6. **ORC 5747.054**
- 7. Displaced worker training credit (see instructions for all required documentation)..... 7. **ORC 5747.27**
- 8. Campaign contribution credit for Ohio statewide office or General Assembly 8. **ORC 5747.29**
- 9. Income-based exemption credit (\$20 times the number of exemptions) 9. **ORC 5747.022**
- 10. Total (add lines 2 through 9) 10.
- 11. Tax less credits (line 1 minus line 10; if less than zero, enter zero)..... 11.
- 12. Joint filing credit (see instructions for table). _____ % times the amount on line 11..... 12. **ORC 5747.05(E)**
- 13. Earned income credit 13. **ORC 5747.71**
- 14. Ohio adoption credit 14. **ORC 5747.37**
- 15. Job retention credit, nonrefundable portion (**include a copy of the credit certificate**) 15. **ORC 5747.058, 122.171**
- 16. Credit for eligible new employees in an enterprise zone (**include a copy of the credit certificate**) ... 16. **ORC 5709.66(B)**
- 17. Credit for purchases of grape production property 17. **ORC 5747.28**
- 18. InvestOhio credit (**include a copy of the credit certificate**) 18. **ORC 5747.81**
- 19. Technology investment credit carryforward (**include a copy of the credit certificate**)..... 19. **ORC 122.152**
- 20. Enterprise zone day care and training credits (**include a copy of the credit certificate**)..... 20. **ORC 5709.65(A)(4-65)**
- 21. Research and development credit (**include a copy of the credit certificate**) 21. **ORC 5747.331, 166.21**
- 22. Ohio historic preservation credit, nonrefundable carryforward portion (**include a copy of the credit certificate**) 22. **ORC 5747.76(D)**
- 23. Total (add lines 12 through 22) 23.
- 24. Tax less additional credits (line 11 minus line 23; if less than zero, enter zero)..... 24.

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2018 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer



18280206

Sequence No. 8

Nonresident Credit

- | Date of nonresidency | to | State of residency | |
|--|----|--------------------|--------------------------------------|
| 25. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy) | | | 25. |
| 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).
Multiply this factor by the amount on line 24 to calculate your nonresident credit | | | |
| | | | 27. ORC 5747.05(A)(1)&(2) |

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
29. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)
30. Divide line 28 by line 29 and enter the result here (four digits; do not round).
Multiply this factor by the amount on line 24 and enter the result here
31. Enter the 2018 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
32. Enter the lesser 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
33. **Total nonrefundable credits** (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)
35. Job creation credit and job retention credit, refundable portion (include a copy of the credit certificate) ..
36. Pass-through entity credit (include a copy of the Ohio IT K-1s)
37. Motion picture production credit (include a copy of the credit certificate)
38. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s)
39. Venture capital credit (include a copy of the credit certificate)
40. **Total refundable credits** (add lines 34 through 39; enter here and on Ohio IT 1040, line 16)