

Do not staple or paper clip.

2018 Ohio IT 1040 Individual Income Tax Return



Sequence No. 1

Use only black ink and UPPERCASE letters.

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

First name M.I. Last name

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)

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)

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

Ohio Political Party Fund
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).

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.

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

Table with 7 rows for income calculation: 1. Federal adjusted gross income, 2a. Additions, 2b. Deductions, 3. Ohio adjusted gross income, 4. Exemption amount, 5. Ohio income tax base, 6. Taxable business income, 7. Line 5 minus line 6.

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Postmark date Code

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2018 Ohio IT 1040 Individual Income Tax Return



18000202

Sequence No. 2

SSN

7a. Amount from line 7 on page 1	7a.	<input type="text"/>	00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	<input type="text"/>	00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE)	8b.	<input type="text"/>	00
8c. Income tax liability before credits (line 8a plus line 8b)	8c.	<input type="text"/>	00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 33 (INCLUDE SCHEDULE)	9.	<input type="text"/>	00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	<input type="text"/>	00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	<input type="text"/>	00
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.	<input type="checkbox"/>	00
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	<input type="text"/>	00
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.	<input type="text"/>	00
15. Estimated (2018 Ohio IT 1040ES) and extension (2018 Ohio IT 40P) payments and credit carryforward from previous year return	15.	<input type="text"/>	00
16. Refundable credits – Ohio Schedule of Credits, line 40 (INCLUDE SCHEDULE)	16.	<input type="text"/>	00
17. Amended return only – amount previously paid with original and/or amended return	17.	<input type="text"/>	00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	<input type="text"/>	00
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.	<input type="text"/>	00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero.....	20.	<input type="checkbox"/>	00

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.	<input type="text"/>	00
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	<input type="text"/>	00
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"	23.	<input type="text"/>	00
24. Overpayment (line 20 minus line 13)	24.	<input type="text"/>	00
25. Original return only – amount of line 24 to be credited toward 2019 income tax liability.....	25.	<input type="text"/>	00
26. Original return only – amount of line 24 to be donated:			
a. Breast / cervical cancer		<input type="text"/>	00
b. Wishes for Sick Children		<input type="text"/>	00
c. Wildlife species		<input type="text"/>	00
d. Military injury relief		<input type="text"/>	00
e. Ohio History Fund		<input type="text"/>	00
f. State nature preserves		<input type="text"/>	00
Total 26g.		<input type="text"/>	00
27. REFUND (line 24 minus lines 25 and 26g).....	27.	<input type="text"/>	00

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 _____ Phone number _____

▶ Spouse's signature _____ Date (MM/DD/YY) _____

Check here to authorize your preparer to discuss this return with Taxation

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

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Department of Taxation
Rev. 10/18

2018 Ohio Schedule A

Income Adjustments – Additions and Deductions



18000302

Use only black ink.

SSN of primary filer

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Sequence No. 3

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.									0	0
2. Certain Ohio pass-through entity and financial institutions taxes paid.....	2.									0	0
3. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account.....	3.									0	0
4. Losses from sale or disposition of Ohio public obligations.....	4.									0	0
5. Nonmedical withdrawals from a medical savings account.....	5.									0	0
6. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income.....	6.									0	0

Federal

7. Internal Revenue Code 168(k) and 179 depreciation expense addback.....	7.									0	0
8. Federal interest and dividends subject to state taxation.....	8.									0	0
9. Federal conformity additions.....	9.									0	0
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a.....	10.									0	0

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.									0	0
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.									0	0
13. State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 10.....	13.									0	0
14. Taxable Social Security benefits.....	14.									0	0
15. Certain railroad retirement benefits.....	15.									0	0
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.									0	0
17. Amounts contributed to an Ohio county's individual development account program.....	17.									0	0
18. Amounts contributed to STABLE account: Ohio's ABLE Plan.....	18.									0	0
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....	19.									0	0

Federal

20. Federal interest and dividends exempt from state taxation.....	20.									0	0
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.									0	0
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.									0	0

Do not staple or paper clip.



2018 Ohio Schedule A

Income Adjustments – Additions and Deductions



18000402

SSN of primary filer

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Sequence No. 4

23. Repayment of income reported in a prior year	23.							0	0
24. Wage expense not deducted due to claiming the federal work opportunity tax credit.....	24.							0	0
25. Federal conformity deductions	25.							0	0

Uniformed Services

26. Military pay for Ohio residents received while the military member was stationed outside Ohio	26.							0	0
27. Certain income earned by military nonresidents and civilian nonresident spouses	27.							0	0
28. Uniformed services retirement income	28.							0	0
29. Military injury relief fund	29.							0	0
30. Certain Ohio National Guard reimbursements and benefits.....	30.							0	0

Education

31. Ohio 529 contributions, tuition credit purchases	31.							0	0
32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	32.							0	0

Medical

33. Disability and survivorship benefits (do not include pension continuation benefits).....	33.							0	0
34. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet)	34.							0	0
35. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet).....	35.							0	0
36. Qualified organ donor expenses	36.							0	0
37. Total deductions (add lines 11 through 36 ONLY). Enter here and on Ohio IT 1040, line 2b.....	37.							0	0

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Department of Taxation
Rev. 10/18

2018 Ohio Schedule IT BUS

Business Income



18260102

Sequence No. 5

Use only black ink and UPPERCASE letters.

SSN of primary filer

□□□□ □□□□ □□□□

Check to indicate which taxpayer earned this income:

Primary Spouse

Include on this schedule any income included in federal adjusted gross income that constitutes business income. See Ohio Revised Code (R.C.) section 5747.01(B). On page 2 of this schedule, list the sources of business income and your ownership percentage. Include the Ohio Schedule IT BUS with Ohio IT 1040 if filing by paper (see instructions if filing electronically).

Part 1 – Business Income From IRS Schedules

Note: Do not include amounts listed on the IRS schedules below that are nonbusiness income. See R.C. 5747.01(C). If the amount on a line is negative, place a “-“ in the box provided.

1. Schedule B – Interest and Ordinary Dividends	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
3. Schedule D – Capital Gains and Losses.....	3.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
4. Schedule E – Supplemental Income and Loss.....	4.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
5. Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
6. Schedule F – Profit or Loss From Farming	6.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
7. Other items of income and gain separately stated on the federal Schedule K-1, gains and/or losses reported on the federal 4797 and federal conformity adjustments, if any	7.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
8. Total of business income (add lines 1 through 7).....	8.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

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Part 2 – Business Income Deduction

9. All business income (enter the lesser of line 8 above or Ohio IT 1040, line 1). If zero or negative, stop here and do not complete Part 3.....	9.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

Part 3 – Taxable Business Income

Note: If Ohio IT 1040, line 5 equals zero, do **not** complete Part 3.

12. Line 9 minus line 11	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
13. Taxable business income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

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2018 Ohio Schedule IT BUS

Business Income

SSN of primary filer

SSN input boxes



18260202

Part 4 – Business Entity

Sequence No. 6

If you have more than 18 entities, complete additional copies of this page and include with your income tax return.

1. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>
18. Name of entity	FEIN / SSN	Percentage of ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>

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2018 Ohio Schedule of Credits

Nonrefundable and Refundable

Use only black ink.

SSN of primary filer

SSN input boxes



18280102

Sequence No. 7

Nonrefundable Credits

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1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.								0	0
2. Retirement income credit (see instructions for table; include 1099-R forms)	2.								0	0
3. Lump sum retirement credit (see instructions for worksheet; include a copy)	3.								0	0
4. Senior citizen credit (must be 65 or older to claim this credit)	4.								0	0
5. Lump sum distribution credit (see instructions for worksheet; include a copy)	5.								0	0
6. Child care and dependent care credit (see instructions for worksheet).....	6.								0	0
7. Displaced worker training credit (see instructions for all required documentation).....	7.								0	0
8. Campaign contribution credit for Ohio statewide office or General Assembly	8.								0	0
9. Income-based exemption credit (\$20 times the number of exemptions)	9.								0	0
10. Total (add lines 2 through 9)	10.								0	0
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero).....	11.								0	0
12. Joint filing credit (see instructions for table), _____ % times the amount on line 11.....	12.								0	0
13. Earned income credit	13.								0	0
14. Ohio adoption credit	14.								0	0
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate)	15.								0	0
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ...	16.								0	0
17. Credit for purchases of grape production property	17.								0	0
18. InvestOhio credit (include a copy of the credit certificate)	18.								0	0
19. Technology investment credit carryforward (include a copy of the credit certificate).....	19.								0	0
20. Enterprise zone day care and training credits (include a copy of the credit certificate).....	20.								0	0
21. Research and development credit (include a copy of the credit certificate)	21.								0	0
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate).....	22.								0	0
23. Total (add lines 12 through 22)	23.								0	0
24. Tax less additional credits (line 11 minus line 23; if less than zero, enter zero).....	24.								0	0

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2018 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer

SSN input boxes



18280202

Sequence No. 8

Nonresident Credit

Date of nonresidency and State of residency input boxes

- 25. Nonresident Portion of Ohio adjusted gross income... 26. Enter the Ohio adjusted gross income... 27. Divide line 25 by line 26...

Resident Credit

- 28. Enter the portion of Ohio adjusted gross income... 29. Enter the Ohio adjusted gross income... 30. Divide line 28 by line 29... 31. Enter the 2018 income tax... 32. Enter the lesser of line 30 or line 31... 33. Total nonrefundable credits

Refundable Credits

- 34. Historic preservation credit... 35. Job creation credit... 36. Pass-through entity credit... 37. Motion picture production credit... 38. Financial Institutions Tax (FIT) credit... 39. Venture capital credit... 40. Total refundable credits

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Ohio Schedule J

Dependents Claimed on the Ohio IT 1040 Return



18230102

Use only black ink and UPPERCASE letters.

Tax Year SSN of primary filer (required)

2018

SSN input boxes

Sequence No. 9

Do not list the primary filer and/or spouse as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" below if there are not enough boxes to spell it out completely.

1. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

2. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

3. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

4. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

5. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

6. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

7. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

Do not staple or paper clip.

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Ohio Schedule J

Dependents Claimed on the Ohio IT 1040 Return



18230202

Tax Year

SSN of primary filer (required)

2018

Sequence No. 10

Do not list the primary filer and/or spouse as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" below if there are not enough boxes to spell it out completely.

8. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

9. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

10. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

11. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

12. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

13. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

14. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)

15. Dependent's SSN (required) Dependent's date of birth (MM/DD/YYYY - required) Dependent's relationship to you (required)

Dependent's first name (required) M.I. Dependent's last name (required)



18270102

Tax Year

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Ohio IT RE

Reason and Explanation of Corrections

Note: For amended individual return only

Complete the Ohio IT 1040 (checking the amended return box) and include this form with documentation to support any adjustments to the line items on the return.

Taxpayer's SSN (required)

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First name	M.I.	Last name

Reason(s):

- | | |
|---|---|
| <input type="checkbox"/> Net operating loss carryback (IMPORTANT: You must complete and include Ohio Schedule IT NOL, available at tax.ohio.gov, and check the box on the front of the Ohio IT 1040 indicating that you are amending for a NOL.) | <input type="checkbox"/> Federal adjusted gross income decreased* |
| | <input type="checkbox"/> Filing status changed* |
| | <input type="checkbox"/> Exemptions increased (include Schedule J)* |

* If you checked one of the boxes above, **do not** file your Ohio amended return until the IRS has accepted the changes on your federal amended return. To avoid delays you must include a copy of your federal account transcript **OR** a copy of your federal amended income tax return with a copy of the federal acceptance letter or refund check.

- | | |
|--|--|
| <input type="checkbox"/> Federal adjusted gross income increased
<input type="checkbox"/> Exemptions decreased (include Schedule J)
<input type="checkbox"/> Residency status changed
<input type="checkbox"/> Ohio Schedule A, additions to income
<input type="checkbox"/> Ohio Schedule A, deductions from income
<input type="checkbox"/> Ohio Schedule of Credits, nonrefundable credit(s) increased
<input type="checkbox"/> Ohio Schedule of Credits, nonrefundable credit(s) decreased
<input type="checkbox"/> Ohio Schedule of Credits, nonresident credit increased
<input type="checkbox"/> Ohio Schedule of Credits, nonresident credit decreased | <input type="checkbox"/> Ohio Schedule of Credits, resident credit increased
<input type="checkbox"/> Ohio Schedule of Credits, resident credit decreased
<input type="checkbox"/> Ohio Schedule of Credits, refundable credit(s) increased
<input type="checkbox"/> Ohio Schedule of Credits, refundable credit(s) decreased
<input type="checkbox"/> Ohio withholding increased (include W-2, W-2G, and/or 1099 forms)
<input type="checkbox"/> Ohio withholding decreased (include W-2, W-2G, and/or 1099 forms)
<input type="checkbox"/> Other (describe the reason below) |
|--|--|

Note: Include any worksheets and/or documentation necessary to support your changes. See the Filing Tips on the next page as well as the Ohio Individual Income and School District Tax Publication.

Detailed explanation of adjusted items (include additional sheet[s] if necessary): _____

E-mail address _____ Telephone number _____

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Ohio IT RE Filing Tips

Common documentation to include (do not include a copy of the original return)

A. Federal Return Changes (do **not** file with Ohio until IRS has accepted your changes)

A copy of the federal 1040X with a copy of the federal acceptance letter or refund check.
You may also provide a current Tax Account Transcript from the IRS.

B. Residency Status Change

A copy of your other state return, mortgage statement, lease agreement, utility bill, driver's license, voter registration, vehicle registration or any other document which provides evidence of your residency change.

C. Ohio Schedule A, deductions from income

Business income deduction – Ohio IT BUS (business income schedule), federal schedule(s) showing your business income, federal K-1(s), wage and income statement(s), along with any other supporting documentation.

Disability benefits – A copy of your 1099-R(s), federal return pages 1 and 2, wage and income statement(s), retirement plan, a letter from your employer from when your disability was approved, social security award letter, age at the time of disability.

Survivorship benefits – A copy of your 1099-R(s), federal return pages 1 and 2, wage and income statement(s), retirement plan, your relationship to the decedent, age of decedent at the time of death.

Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses – A copy of Ohio's medical expense worksheet, federal schedule A, and proof of payments made.

D. Nonresident and Resident Credit

IT-NRC form (for nonresident credit), a copy of your other state return(s) (for resident credit), wage and income statement(s), proof of taxes paid to other states (cancelled checks, transcripts, etc.).

E. Increase in withholding / Pass-through Entity Credit

A copy of your wage and income statement(s), federal K-1(s), and/or Ohio IT K-1 form(s) supporting the withholding/credit being claimed.

Tips on Filing IT 1040 Amended Tax Return

1. When not to file an amended return

- a) Math errors - The Ohio Department of Taxation will make corrections and issue a notice.
- b) Missing schedules - You'll be contacted to provide such information. Please respond to the notice with supporting documentation.
- c) Demographic errors – If an error has been made on the taxpayer name, address, and/or SSN, provide a copy of a driver's license, social security card, or utility bill which has the correct address on it.
- d) Missing withholding/refundable credits – The Ohio Department of Taxation will send a variance notice if W2/1099/K1/certificate is needed. Respond to the notice with the missing wage statements/K1/certificates showing withholding/refundable credits.

NOTE: Generally, any time a taxpayer receives a variance notice, respond to the notice with documentation which will support the income/deductions/credits claimed. Most instances would not require an amended return to be filed.

2. Provide as much detail as possible on amended returns

Please utilize the "Detailed explanation" section on page 1 to fully explain exactly what you're changing on the return.

3. Pay additional tax

Please include an IT 40XP payment voucher along with your payment. Do **not** use the IT 40P payment voucher.

2018 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2018 Ohio income tax return.

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make a payment for an amended return. Use Ohio IT 40XP.
- Do not use this voucher to make a payment for a school district income tax return. Use Ohio SD 40P for an original school district income tax return. Use Ohio SD 40XP for an amended school district income tax return.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account. Go to our website at **tax.ohio.gov** for all electronic payment options.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

ORIGINAL PAYMENT

✂ *Cut on the dotted lines. Use only black ink.*

OHIO IT 40P

Rev. 7/18

Original Income Tax Payment Voucher

- Do **NOT** staple or paper clip.
- Do **NOT** send cash.

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Taxable Year

2018

Do **NOT** fold check or voucher.

Use UPPERCASE letters
to print the first three letters of

Taxpayer's
last name

Spouse's last name
(only if joint filing)

Taxpayer's SSN

Spouse's SSN
(only if joint filing)

- **Make payment payable to:** Ohio Treasurer of State
- **Sending with return - Mail to:** Ohio Department of Taxation,
P.O. Box 2057, Columbus, OH 43270-2057
- **Sending without return - Mail to:** Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

Amount of
Payment → \$

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2018 Ohio IT 40XP

Include the voucher below with your payment for your AMENDED 2018 Ohio income tax return.

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make a payment for an original return. Use Ohio IT 40P.
- Do not use this voucher to make a payment for a school district income tax return. Use Ohio SD 40XP for an amended school district income tax return. Use Ohio SD 40P for an original school district income tax return.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account. Go to our website at **tax.ohio.gov** for all electronic payment options.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

AMENDED PAYMENT

✂ **Cut on the dotted lines. Use only black ink.**

OHIO IT 40XP **Amended Income Tax Payment Voucher**

Rev. 8/18

- Do **NOT** staple or paper clip.
- Do **NOT** send cash.

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Taxable Year
2018

Do **NOT** fold check or voucher.

Use UPPERCASE letters to print the first three letters of

Taxpayer's last name Spouse's last name (only if joint filing)

[] [] []	[] [] []
Taxpayer's SSN	Spouse's SSN (only if joint filing)
[] [] [] [] [] [] [] [] [] []	[] [] [] [] [] [] [] [] [] []

- **Make payment payable to:** Ohio Treasurer of State
- **Sending with return - Mail to:** Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43270-2057
- **Sending without return - Mail to:** Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131

Amount of Payment → \$

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