

Do not staple or paper clip.



2020 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



20000102

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). 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

Residency Status - Check only one for primary Resident Part-year resident Nonresident Indicate state. 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) 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. 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). Number of exemptions including you and your spouse/dependents, if applicable. 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).

Do not write in this area; for department use only.

MM-DD-YY Code

**2020 Ohio IT 1040**  
Individual Income Tax Return



20000202      Sequence No. **2**

SSN

7a. Amount from line 7 on page 1 .....	7a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 ( <b>INCLUDE SCHEDULE</b> ) .....	8b.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
8c. Income tax liability before credits (line 8a plus line 8b) .....	8c.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 34 ( <b>INCLUDE SCHEDULE</b> ) .....	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
11. Interest penalty on underpayment of estimated tax ( <b>include Ohio IT/SD 2210</b> ).....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
12. Use tax due on internet, mail order or other out-of-state purchases (see instructions) .....	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
13. <b>Total Ohio tax liability</b> before withholding or estimated payments (add lines 10, 11 and 12).....	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 ( <b>INCLUDE SCHEDULE</b> ) .....	14.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return .....	15.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
16. Refundable credits – Ohio Schedule of Credits, line 40 ( <b>INCLUDE SCHEDULE</b> ) .....	16.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
17. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	17.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
18. <b>Total Ohio tax payments</b> (add lines 14, 15, 16 and 17).....	18.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
19. <b>Amended return only</b> – overpayment previously requested on original and/or amended return.....	19.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
<b>If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.</b>									
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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
22. Interest due on late payment of tax (see instructions) .....	22.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
23. <b>TOTAL AMOUNT DUE</b> (line 21 plus line 22). <b>Include Ohio IT 40P (if original return) or IT 40XP</b> <b>(if amended return) and make check payable to "Ohio Treasurer of State"</b> .....	23.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
24. Overpayment (line 20 minus line 13) .....	24.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
25. <b>Original return only</b> – amount of line 24 to be credited toward next year's income tax liability.....	25.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
26. <b>Original return only</b> – amount of line 24 to be donated:									
a. Ohio History Fund		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
b. State nature preserves		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
c. Breast/Cervical Cancer		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
d. Wishes for Sick Children		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
e. Wildlife species		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
f. Military injury relief		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
Total ....	26g.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
27. <b>REFUND</b> (line 24 minus lines 25 and 26g).....	27.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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.

▶ Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_

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

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

Preparer's printed name \_\_\_\_\_ Phone number \_\_\_\_\_

Preparer's TIN (PTIN) **P**

**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.	□	□	□	□	.	0	0
2. Certain Ohio pass-through entity taxes paid .....	2.	□	□	□	□	.	0	0
3. Ohio 529 plan funds used for non-qualified expenses .....	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 on an Ohio income tax return .....	6.	□	□	□	□	.	0	0
<b>Federal</b>								
7. Internal Revenue Code 168(k) and 179 depreciation expense addback .....	7.	□	□	□	□	.	0	0
8. Exempt federal interest and dividends subject to state taxation .....	8.	□	□	□	□	.	0	0
9. Federal conformity additions .....	9.	□	□	□	□	.	0	0
10. <b>Total additions</b> (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a .....	10.	□	□	□	□	.	0	0

**Deductions**

(Deduct the following if 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. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) ..	13.	□	□	□	□	.	0	0
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) .....	14.	□	□	□	□	.	0	0
15. Certain railroad retirement benefits .....	15.	□	□	□	□	.	0	0
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.	□	□	□	□	.	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
<b>Federal</b>								
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 from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return.....	22.	□	□	□	□	.	0	0

# 2020 Ohio Schedule A

## Income Adjustments

Primary taxpayer's SSN

--	--	--	--	--	--	--	--	--	--



20000402

Sequence No. 4

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. 

--	--	--	--	--	--	--	--	--	--

28. Uniformed services retirement income ..... 28. 

--	--	--	--	--	--	--	--	--	--

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

--	--	--	--	--	--	--	--	--	--

30. Certain Ohio National Guard reimbursements and benefits..... 30. 

--	--	--	--	--	--	--	--	--	--

### Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan ..... 31. 

--	--	--	--	--	--	--	--	--	--

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. 

--	--	--	--	--	--	--	--	--	--



# 2020 Ohio Schedule IT BUS Business Income



20260202

Primary taxpayer's SSN

--	--	--	--	--	--

Sequence No. 6

## Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your, and your spouse's if filing jointly, ownership percentage (if any) in the spaces provided. You **must** enter the 6-digit NAICS code of the business, found at [naics.com/search](https://naics.com/search). If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

2. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

3. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

4. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

5. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

6. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

7. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			

8. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
<input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/>
Business name			
<input type="text"/>			



SSN input boxes

Nonrefundable Credits

Table with 25 rows of tax credits and their corresponding input boxes. Rows include: 1. Tax liability before credits, 2. Retirement income credit, 3. Lump sum retirement credit, 4. Senior citizen credit, 5. Lump sum distribution credit, 6. Child care & dependent care credit, 7. Displaced worker training credit, 7a. Campaign contribution credit, 8. Income-based exemption credit, 9. Total (add lines 2 through 8), 10. Tax less credits, 11. Joint filing credit, 12. Earned income credit, 13. Ohio adoption credit, 14. Nonrefundable job retention credit, 15. Credit for eligible new employees, 16. Credit for purchases of grape production property, 17. InvestOhio credit, 18. Lead abatement credit, 19. Opportunity zone investment credit, 20. Technology investment credit carryforward, 21. Enterprise zone day care & training credits, 22. Research & development credit, 23. Nonrefundable Ohio historic preservation credit, 24. Total (add lines 11 through 23), 25. Tax less additional credits.

Do not write in this area; for department use only.

# 2020 Ohio Schedule of Credits



20280202

Primary taxpayer's SSN

--	--	--	--	--	--	--	--	--	--

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.

### 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.
- 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.
- 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.
- 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.
- 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.
- 36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) ..... 36.
- 37. Pass-through entity credit (include a copy of the Ohio IT K-1s) ..... 37.
- 38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)..... 38.
- 39. Venture capital credit (include a copy of the credit certificate) ..... 39.
- 40. **Total refundable credits** (add lines 35 through 39; enter here and on Ohio IT 1040, line 16)..... 40.



Ohio Schedule J Dependents



Use only black ink/UPPERCASE letters.

Tax Year 2020 Primary taxpayer's SSN

Sequence No. 9

Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule. Use this schedule to claim dependents. Complete all fields for each dependent you list. 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" if there are not enough boxes to spell it out completely.

1. Dependent's SSN, date of birth, relationship, first name, M.I., last name

2. Dependent's SSN, date of birth, relationship, first name, M.I., last name

3. Dependent's SSN, date of birth, relationship, first name, M.I., last name

4. Dependent's SSN, date of birth, relationship, first name, M.I., last name

5. Dependent's SSN, date of birth, relationship, first name, M.I., last name

6. Dependent's SSN, date of birth, relationship, first name, M.I., last name

7. Dependent's SSN, date of birth, relationship, first name, M.I., last name

Do not write in this area; for department use only.



2020 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



20350102

Sequence No. 11

Primary taxpayer's SSN input fields

List your and your spouse's (if filing jointly) W-2, 1099, and W-2G forms only if they have Ohio withholding. Complete all fields for each form entered.

Part A - Total Withholding

1. Total of all Ohio state tax withheld on pages 1 and 2 as well as any additional pages. Enter here and on line 14 of your Ohio IT 1040

Part B - W-2s

Form for entering W-2 information, including fields for EIN, Ohio ID number, wages, tips, federal and Ohio income tax withheld for multiple recipients.



# 2020 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2020 Ohio income tax return.

## Important

- Make payment payable to: Ohio Treasurer of State
- Include the tax year and the last four digits of your SSN on the “Memo” line of your payment.
- 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 make your payment electronically even if you file by paper. Pay by electronic check, credit card or debit card via the Department’s Online Services. Go to **tax.ohio.gov** for more information.

### 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

### Original Income Tax Payment Voucher

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

**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

Tax Year

**2020**



- Do **NOT** send cash
- Do **NOT** fold, staple, or paper clip

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)

Amount of  
Payment → \$

00