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Department of  
Taxation

Rev. 9/17

# 2017 Ohio IT 1040 Individual Income Tax Return

Use only black ink and UPPERCASE letters.



17000106

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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).

First name      check box      M.I.      Last name      check box      SD# ▶▶

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)

Full-year resident      Part-year resident      Nonresident      ▶▶  
Indicate state

## 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).

**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

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 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10). Include page 1 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 35 (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.  
Number of exemptions claimed on your federal return:

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.

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Postmark date      Code



Department of  
Taxation  
Rev. 9/17

# 2017 Ohio IT 1040 Individual Income Tax Return



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- 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 33 (include schedule) ..... 9.
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.
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.
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.
15. Estimated (2017 Ohio IT 1040ES) and extension (2017 Ohio IT 40P) payments and credit  
carryforward from previous year return ..... 15.
16. Refundable credits – Ohio Schedule of Credits, line 40 (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 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.
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.
25. **Original return only** – amount of line 24 to be credited toward 2018 income tax liability ..... 25.
26. **Original return only** – amount of line 24 to be donated:

- a. Wishes for Sick Children      b. Wildlife species      c. Military injury relief
- d. Ohio History Fund      e. State nature preserves      f. Breast / cervical cancer

Total .... 26g.

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 ..... Date (MM/DD/YY) .....

▶ Spouse's signature ..... Phone number .....

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

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

**2017 Ohio Schedule A**  
**Income Adjustments – Additions and Deductions**

Use only black ink.

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

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**Federal**

7. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense..... 7.
8. Federal interest and dividends subject to state taxation ..... 8.
9. Miscellaneous federal income tax additions..... 9.
10. **Total additions** (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a ..... 10.

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**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.
12. Employee compensation earned in Ohio by residents of neighboring states..... 12.
13. State or municipal income tax overpayments shown on the federal 1040, line 10..... 13.
14. Qualifying Social Security benefits and certain railroad retirement benefits ..... 14.
15. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the  
sale or disposition of Ohio public obligations; public service payments received from the state of  
Ohio; or income from a transfer agreement ..... 15.
16. Amounts contributed to an individual development account ..... 16.
17. Amounts contributed to STABLE account: Ohio's ABLE Plan ..... 17.

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**Federal**

18. Federal interest and dividends exempt from state taxation..... 18.
19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense..... 19.
20. Refund or reimbursements shown on the federal 1040, line 21 for itemized deductions claimed on a  
prior year federal income tax return ..... 20.
21. Repayment of income reported in a prior year ..... 21.
22. Wage expense not deducted due to claiming the federal work opportunity tax credit..... 22.
23. Miscellaneous federal income tax deductions..... 23.

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**2017 Ohio Schedule A**  
**Income Adjustments – Additions and Deductions**  
SSN of primary filer



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**Uniformed Services**

24. Military pay for Ohio residents received while the military member was stationed outside Ohio ..... 24.
25. Certain income earned by military nonresidents and civilian nonresident spouses ..... 25.
26. Uniformed services retirement income ..... 26.
27. Military injury relief fund ..... 27.
28. Certain Ohio National Guard reimbursements and benefits ..... 28.

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**Education**

29. Ohio 529 contributions, tuition credit purchases ..... 29.
30. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... 30.

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**Medical**

31. Disability and survivorship benefits (do not include pension continuation benefits) ..... 31.
32. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet) ..... 32.
33. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet) ..... 33.
34. Qualified organ donor expenses (**maximum \$10,000 per taxpayer**) ..... 34.
35. **Total deductions** (add lines 11 through 34 ONLY). Enter here and on Ohio IT 1040, line 2b ..... 35.

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**2017 Ohio Schedule IT BUS****Business Income**

Use only black ink and UPPERCASE letters.



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SSN of primary filer

Check to indicate which taxpayer earned this income:

Primary      Spouse

Include on this Ohio Schedule IT BUS 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.
2. Schedule C – Profit or Loss From Business (Sole Proprietorship)..... 2.
3. Schedule D – Capital Gains and Losses..... 3.
4. Schedule E – Supplemental Income and Loss..... 4.
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.
6. Schedule F – Profit or Loss From Farming ..... 6.
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 miscellaneous federal income tax adjustments, if any ..... 7.
8. Total of business income (add lines 1 through 7) ..... 8.

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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.
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.
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11 ..... 11.

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**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.
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.
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b ..... 14.

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



# 2017 Ohio Schedule IT BUS

## Business Income

SSN of primary filer



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### Part 4 – Business Entity

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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
2. Name of entity	FEIN / SSN	Percentage of ownership
3. Name of entity	FEIN / SSN	Percentage of ownership
4. Name of entity	FEIN / SSN	Percentage of ownership
5. Name of entity	FEIN / SSN	Percentage of ownership
6. Name of entity	FEIN / SSN	Percentage of ownership
7. Name of entity	FEIN / SSN	Percentage of ownership
8. Name of entity	FEIN / SSN	Percentage of ownership
9. Name of entity	FEIN / SSN	Percentage of ownership
10. Name of entity	FEIN / SSN	Percentage of ownership
11. Name of entity	FEIN / SSN	Percentage of ownership
12. Name of entity	FEIN / SSN	Percentage of ownership
13. Name of entity	FEIN / SSN	Percentage of ownership
14. Name of entity	FEIN / SSN	Percentage of ownership
15. Name of entity	FEIN / SSN	Percentage of ownership
16. Name of entity	FEIN / SSN	Percentage of ownership
17. Name of entity	FEIN / SSN	Percentage of ownership
18. Name of entity	FEIN / SSN	Percentage of ownership

# 2017 Ohio Schedule IT BUS Instructions

IT BUS  
Rev. 8/17

Ohio Schedule IT BUS is solely for use in determining taxable business income and business income tax liability for purposes of completing the Ohio IT 1040 individual income tax return. See Ohio Revised Code sections (R.C.) 5747.01(A)(31), 5747.01(B) and 5747.01(HH).

This schedule and instructions apply to all individual taxpayers who have business income. This schedule is used for recording all business income that is reported on IRS schedules B, C, D, E and F as well as any other items of business income and gain separately stated on the federal Schedule K-1 and the federal 4797, and miscellaneous federal income tax adjustments, if any.

Enter on this schedule the combined business income amounts from all sources. List the separate business entities on Part 4 on the back of the schedule.

Submit the IT BUS with the paper-filed Ohio IT 1040. If you are filing electronically, the IT BUS will be included in your software package.

This schedule is only used for individual taxpayers filing the Ohio IT 1040. Pass-through entities and trusts should not use this schedule.

## Definitions

### Business Income and Nonbusiness Income

"Business income" means income, including gain or loss, arising from transactions, activities and sources in the regular course of a trade or business and includes income from real, tangible and intangible property if the acquisition, rental, management and disposition of the property constitute integral parts of the regular course of a trade or business operation (R.C. 5747.01(B)).

Business income can be determined by using either two tests:

**Transactional Test:** Looks to the nature, frequency and regularity of the transaction.

**Functional Test:** Was the property an integral part of the business? Did the property contribute to business income in the past?

See *Kemppel v. Zaino*, 91 Ohio St.3d 420 (2001).

Also, "business income" consists of income, including gain or loss, from a partial or complete liquidation of a business, including, but not limited to, gain or loss from the sale or other disposition of goodwill.

In general, income, deductions, gains and losses recognized by a sole proprietorship or a pass-through entity are items of business income.

"Nonbusiness income" means all income other than business income and may include, but is not limited to, compensation, rents and royalties from real or tangible personal property, capital gains, interest, dividends, distributions, patent or copyright royalties, and lottery winnings, prizes and awards (R.C. 5747.01(C)). Nonbusiness income should be excluded from the figures reported on this schedule.

### Business Income From IRS Schedules (Part 1)

**Important:** Include on all lines only those items of business income that are included in the calculation of federal adjusted gross income. For example, losses that must be carried forward to future years due to federal rules should not be included on this schedule for the current year. **A taxpayer cannot simply list the amounts on these federal schedules on Ohio IT BUS.**

### Line 1 – Schedule B, Interest and Ordinary Dividends

Enter on this line only taxable interest and ordinary dividends reported on the federal Schedule B that qualify as business income. Generally, interest and dividend income can only qualify as business income if it is generated from the regular course of trade or business (i.e., the primary business purpose is investing) or if it is generated from working capital and reinvested into the business.

**Example:** John reports \$1,500 of interest income on his federal Schedule B. \$200 of this interest is reported to him on the Ohio K-1 from a pass-through entity in which he has an ownership interest. This entity's primary business purpose is generating income through investments. The remainder of John's interest income is from personal, nonbusiness sources. John may only report \$200 on the Ohio IT BUS, line 1.

### Line 2 – Schedule C, Profit or Loss from Business

Enter on this line the amount on your federal 1040, line 12. If the amount entered is negative, place a "-" in the box provided.

**Example:** Sam has a sole proprietorship that reports a net loss of -\$15,000 on federal Schedule C. Sam's wife Suzy has a sole proprietorship that reports a net profit of \$10,000 on federal Schedule C. The net Schedule C income reported on Sam and Suzy's federal 1040, line 12 is -\$5,000. Sam and Suzy must report -\$5,000 on the Ohio IT BUS, line 2.

### Line 3 – Schedule D, Capital Gains and Losses

Enter on this line only capital gains or losses reported on the federal Schedule D that qualify as business income. Gains or losses reported on this line must be those that are generated in the ordinary course of business, from assets integral to the taxpayer's business operation, or from working capital and reinvested into the business. Gains or losses, from a partial or complete liquidation of a business, including, but not limited to, gain or loss from the sale or other disposition of goodwill should also be included on this line. If the amount entered is negative, place a "-" in the box provided.

**Example:** A farmer sells a tractor used in his wheat farming operation that generates a capital gain. The wheat cannot be harvested without the use of the tractor. Since the tractor was integral to the taxpayer's business operations, the capital gain can be reported on this line.

**Example:** Paul reports \$8,000 of capital gain income on his federal Schedule D. \$2,000 of this income is reported to him on the Ohio K-1 from a pass-through entity in which he has an ownership interest. This entity's primary business purpose is generating income through investments. The entity reports capital gains when selling its interest in an investment. The remainder of John's capital gain income is from personal, nonbusiness sources. John may only report \$2,000 on the Ohio IT BUS, line 3.

### Line 4 – Schedule E, Supplemental Income and Loss

Enter on this line your net business income or loss reported on the federal Schedule E.

If your net amount from the federal Schedule E includes guaranteed payments from a pass-through entity in which you have less than a 20% direct or indirect ownership interest, those payments **must** be deducted from the amount entered on this line.



**Example:** Jane owns 15% of a pass-through entity. Jane reports \$100,000 of income on federal Schedule E from this entity. This amount consists of \$50,000 of ordinary income, a \$10,000 Section 179 depreciation deduction and \$60,000 of guaranteed payments. Generally, guaranteed payments are reported separately on the Ohio IT BUS on line 5 below (see the first example for line 5). So Jane reports the net amount of \$40,000 on the Ohio IT BUS, line 4.

**Example:** An individual has set up a trust that acts as an investor in a company. Income generated from the company is then distributed to the trust, which is then passed through to the individual. Since the income was generated from business activities, the amount reported by the individual would be included on this line.

**Note:** To consider distributions received from a trust as business income, the distribution must have been business income when it was originally earned.

For additional information, see our website at [www.tax.ohio.gov/Business/BusinessIncomeTaxDeduction/FAQs.aspx](http://www.tax.ohio.gov/Business/BusinessIncomeTaxDeduction/FAQs.aspx)

**Line 5 – Guaranteed Payments, Wages and/or Compensation**  
Guaranteed payments, wages and/or compensation paid to you by a pass-through entity (S corporation, partnership, limited liability company treated as a partnership for income tax purposes, etc.) in which you have at least a 20% direct or indirect ownership interest; I.R.C. section 318 attribution rules do not apply in making this ownership determination.

**Example:** Continuing from the above example for line 4, Jane has \$60,000 of guaranteed payments reported on the Ohio K-1 from a pass-through entity in which she has a 15% ownership interest. Generally, guaranteed payments are not business income. Also, because Jane does not own at least 20% of the entity, the guaranteed payment cannot be reclassified as business income for purposes of the Ohio IT BUS or reported on line 5.

**Example:** Jim has a 30% ownership interest in a pass-through entity. Jim received \$50,000 of wages reported on a W-2 from that same entity, which he reported on the federal 1040, line 7. Because Jim owns 20% or more of the entity, the wages paid to him are considered business income for purposes of the Ohio IT BUS and are reported here on line 5.

#### **Line 6 – Schedule F, Profit or Loss From Farming**

Enter on this line the amount on your federal 1040, line 18. If the amount entered is negative, place a “-” in the box provided.

**Example:** Mary reports \$45,000 of farming income on her federal 1040. Generally, farming income qualifies as business income so Mary reports \$45,000 on the Ohio IT BUS, line 6.

#### **Line 7 – Other Business Income**

Enter on this line any items of business income or loss included in your federal adjusted gross income that were not entered on lines 1 through 6. Include on this line any amounts reported on the federal 4797 that constitute business income. If the amount entered is negative, place a “-” in the box provided.

**Example:** Mary, in addition to the income from the above example for line 6, sells a tractor that was used in her wheat farming operation. The sale of the tractor generates a gain of \$2,000 reported on the federal 4797. This tractor was a piece of business property that was integral to the taxpayer's business operations. Therefore, the gain from its sale is considered business income and should be reported on the Ohio IT BUS, line 7.

For information about miscellaneous federal tax adjustments, see our website at [www.tax.ohio.gov/other/Update.aspx](http://www.tax.ohio.gov/other/Update.aspx).

#### **Business Income Deduction (Part 2)**

#### **Line 9 – All Business Income**

Enter on this line the lesser of line 8 from this schedule or your federal adjusted gross income (Ohio IT 1040, line 1).

**If the amount entered on line 9 of this schedule is zero or negative, stop here and do not complete the rest of the schedule. You do not have a business income deduction or any taxable business income.**

#### **Line 11 – Business Income Deduction**

Enter on this line the lesser of line 9 or line 10. This is your business income deduction. Enter this amount on Ohio Schedule A, line 11.

#### **Taxable Business Income (Part 3)**

#### **Line 13 – Taxable Business Income**

Enter on this line the lesser of line 12 from this schedule or Ohio adjusted gross income less exemptions (Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6.

#### **Line 14 – Business Income Tax Liability**

Using the flat 3% business tax rate, calculate your tax on your taxable business income (line 13). Enter here and on Ohio IT 1040, line 8b.

#### **Business Entity (Part 4)**

List the name of the entity, FEIN / SSN, and your ownership percentage of each entity from which you received business income or loss. If you have more than 18 sources of business income, include additional pages with this schedule.

### **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.



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Department of  
Taxation  
Rev. 8/17

# 2017 Ohio Schedule of Credits

## Nonrefundable and Refundable

Use only black ink.

SSN of primary filer



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### Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c) ..... 1.
2. Retirement income credit (**limit \$200 per return**) (see instructions for table) ..... 2.
3. Lump sum retirement credit – Ohio LS WKS, Section III, line 6 (include worksheet) ..... 3.
4. Senior citizen credit (must be 65 or older to claim this credit; **limit \$50 per return**) ..... 4.
5. Lump sum distribution credit – Ohio LS WKS, Section IV, line 3 (include worksheet) ..... 5.
6. Child care and dependent care credit (see instructions for worksheet) ..... 6.
7. Displaced worker training credit (see instructions for worksheet) (**limit \$500 per taxpayer**) ..... 7.
8. Campaign contribution credit for Ohio statewide office or General Assembly (**limit \$50 per taxpayer**) ..... 8.
9. Income-based exemption credit (\$20 times the number of exemptions) ..... 9.
10. Total (add lines 2 through 9) ..... 10.
11. Tax less credits (line 1 minus line 10; if less than -0-, enter -0-) ..... 11.
12. Joint filing credit (see instructions). \_\_\_\_\_ % times the amount on line 11 (**limit \$650**) ..... 12.
13. Earned income credit ..... 13.
14. Ohio adoption credit (**limit \$10,000 per adopted child**) ..... 14.
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate) ..... 15.
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ..... 16.
17. Credit for purchases of grape production property ..... 17.
18. Invest Ohio credit (include a copy of the credit certificate) ..... 18.
19. Technology investment credit carryforward (include a copy of the credit certificate) ..... 19.
20. Enterprise zone day care and training credits (include a copy of the credit certificate) ..... 20.
21. Research and development credit (include a copy of the credit certificate) ..... 21.
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate) ..... 22.
23. Total (add lines 12 through 22) ..... 23.
24. Tax less additional credits (line 11 minus line 23; if less than -0-, enter -0-) ..... 24.

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# 2017 Ohio Schedule of Credits

## Nonrefundable and Refundable

SSN of primary filer



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### Nonresident Credit

Date of nonresidency      to      State of residency

25. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include Ohio IT NRC if required..... 25.

0 0

26. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) ..... 26.

0 0

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.

0 0

### 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 (limits apply) ..... 28.

0 0

29. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) ..... 29.

0 0

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 ..... 30.

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31. Enter the 2017 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 (limits apply)..... 31.

0 0

32. Enter the smaller 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..... 32.

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33. **Total nonrefundable credits** (add lines 10, 23, 27 and 32; enter here and on Ohio IT 1040, line 9) .. 33.

0 0

### Refundable Credits

34. Historic preservation credit (include a copy of the credit certificate)..... 34.

0 0

35. Job creation credit and job retention credit, refundable portion (include a copy of the credit certificate).... 35.

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36. Pass-through entity credit (include a copy of the Ohio K-1s)..... 36.

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37. Motion picture production credit (include a copy of the credit certificate) ..... 37.

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38. Financial Institutions Tax (FIT) credit (include a copy of the Ohio K-1s)..... 38.

0 0

39. Venture capital credit (include a copy of the credit certificate)..... 39.

0 0

40. **Total refundable credits** (add lines 34 through 39; enter here and on Ohio IT 1040, line 16)..... 40.

0 0

Do not staple or paper clip.



Department of  
Taxation  
Rev. 8/17

# Ohio Schedule J

## Dependents Claimed on the Ohio IT 1040 Return



17230106

Use only black ink and UPPERCASE letters.

Tax Year

SSN of primary filer (required)

2017

9

**Do not list below the primary filer and/or spouse reported on the Ohio IT 1040.** 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 write in this area: for department use only.**



# Ohio Schedule J

## Dependents Claimed on the Ohio IT 1040 Return



17230206

Tax Year

SSN of primary filer (required)

**2017**

10

**Do not list below the primary filer and/or spouse reported on the Ohio IT 1040.** 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)



## 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)

First name

M.I. Last name

Reason(s):

Net operating loss carryback (**IMPORTANT:** Be sure to complete and include Ohio Schedule IT NOL, Net Operating Loss Carryback [available at [tax.ohio.gov](http://tax.ohio.gov)] and check the box on the front of the Ohio IT 1040 indicating that you are amending for a NOL.)

Federal adjusted gross income increased

Federal adjusted gross income decreased\*

Filing status changed\*

Residency status changed

Exemptions increased (include Schedule J)\*

Exemptions decreased (include Schedule J)

Ohio Schedule A, additions to income

Ohio Schedule A, deductions from income

Ohio Schedule of Credits, nonrefundable credit(s) increased

Ohio Schedule of Credits, nonrefundable credit(s) decreased

Ohio Schedule of Credits, nonresident credit increased

Ohio Schedule of Credits, nonresident credit decreased

Ohio Schedule of Credits, resident credit increased

Ohio Schedule of Credits, resident credit decreased

Ohio Schedule of Credits, refundable credit(s) increased

Ohio Schedule of Credits, refundable credit(s) decreased

Ohio IT/SD 2210 interest penalty amount increased

Ohio IT/SD 2210 interest penalty amount decreased

Ohio sales and use tax increased

Ohio sales and use tax decreased

Ohio withholding increased

Ohio withholding decreased

Estimated and/or Ohio IT 40P amount or previous year carryforward overpayment increased

Estimated and/or Ohio IT 40P amount or previous year carryforward overpayment decreased

Amount paid with original filing did not equal amount reported as paid with the original filing

\*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.

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.

# 2017 Ohio IT 40P

Include the voucher below with your payment for your **ORIGINAL** 2017 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.

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

### **OHIO IT 40P** Income Tax Payment Voucher

Rev. 7/17

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

Taxable Year

**2017**

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)

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

Taxpayer's SSN

Spouse's SSN  
(only if joint filing)

- Include this voucher with your payment for your **original** 2017 Ohio income tax return.
- 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 → \$

00



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# 2017 Ohio IT 40XP

Include the voucher below with your payment for your **AMENDED** 2017 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.

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

### **OHIO IT 40XP**

Rev. 7/17

#### **Income Tax Payment Voucher for an Amended Return**

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

Taxable Year

**2017**

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)

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

Taxpayer's SSN

Spouse's SSN  
(only if joint filing)

- Include this voucher with your payment for your **amended** 2017 Ohio income tax return.
- Make payment payable to: Ohio Treasurer of State
- Sending with amended return - Mail to: Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43270-2057
- Sending without amended return - Mail to: Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131

Amount of  
Payment → \$

00