

Do not staple or paper clip.



Department of
Taxation

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



20000106

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).

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

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 irrebuttable presumption as nonresident.

Spouse meets the five criteria for irrebuttable 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..... 1.
- 2a. Additions – Ohio Schedule A, line 10 (**INCLUDE SCHEDULE**)..... 2a.
- 2b. Deductions – Ohio Schedule A, line 39 (**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 (**INCLUDE SCHEDULE J** if claiming dependents)..... 4.
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)..... 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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MM-DD-YY

Code

2020 Ohio IT 1040
Individual Income Tax Return



20000206 Sequence No. 2

SSN

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 34 (**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)12.

13. **Total Ohio tax liability** before withholding or estimated payments (add lines 10, 11 and 12).....13.

14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (**INCLUDE SCHEDULE**)14.

15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward
from last year's return15.

16. Refundable credits – Ohio Schedule of Credits, line 40 (**INCLUDE SCHEDULE**)16.

17. **Amended return only** – amount previously paid with original and/or amended return17.

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 due on late payment of tax (see instructions)22.

23. **TOTAL AMOUNT DUE** (line 21 plus line 22). **Include Ohio IT 40P (if original return) or IT 40XP**
(if amended return) and make check payable to "Ohio Treasurer of State"..... AMOUNT DUE ▶ 23.

24. Overpayment (line 20 minus line 13)24.

25. **Original return only** – amount of line 24 to be credited toward next year's income tax liability.....25.

26. **Original return only** – amount of line 24 to be donated:

a. Ohio History Fund b. State nature preserves c. Breast/Cervical Cancer

d. Wishes for Sick Children e. Wildlife species f. Military injury relief

Total26g.

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.

▶ 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



2020 Ohio Schedule A
Income Adjustments
Use only black ink/UPPERCASE letters.



20000306

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.
2. Certain Ohio pass-through entity taxes paid 2.
3. Ohio 529 plan funds used for non-qualified expenses 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 on an Ohio income tax return 6.

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Federal

7. Internal Revenue Code 168(k) and 179 depreciation expense addback 7.
8. Exempt federal interest and dividends subject to state taxation 8.
9. Federal conformity 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 the following if 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. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) .. 13.
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) 14.
15. Certain railroad retirement benefits 15.
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.
17. Amounts contributed to an Ohio county's individual development account program 17.
18. Amounts contributed to STABLE account: Ohio's ABLE plan 18.
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period..... 19.

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Federal

20. Federal interest and dividends exempt from state taxation..... 20.
21. Deduction of prior year 168(k) and 179 depreciation addbacks..... 21.
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return..... 22.

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2020 Ohio Schedule A
Income Adjustments
Primary taxpayer's SSN



20000406

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.

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Department of
Taxation

2020 Ohio Schedule IT BUS

Business Income

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



20260106

Sequence No. 5

Enter all business income that you (and your spouse, if filing jointly) received during the tax year on this schedule. Enter only those amounts that are included in your federal adjusted gross income. **Only one IT BUS should be used for each return filed.** See R.C. 5747.01(B).

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 or compensation from a pass-through entity to a 20% or greater direct or indirect owner 5.
6. Schedule F – Profit or Loss From Farming 6.
7. Other business income or loss not reported above (e.g. form 4797 amounts) 7.
8. Total business income (add lines 1 through 7)..... 8.

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Part 2 – Business Income Deduction

9. Enter the lesser of line 8 above or Ohio IT 1040, line 1. If less than zero, enter zero; **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 is 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.



Nonrefundable Credits

- | | |
|---|-----|
| 1. Tax liability before credits (from Ohio IT 1040, line 8c) | 1. |
| 2. Retirement income credit (see instructions for table; include 1099-R forms) | 2. |
| 3. Lump sum retirement credit (see instructions for worksheet; include a copy) | 3. |
| 4. Senior citizen credit (must be 65 or older to claim this credit) | 4. |
| 5. Lump sum distribution credit (see instructions for worksheet; include a copy) | 5. |
| 6. Child care & dependent care credit (see instructions for worksheet; include a copy) | 6. |
| 7. Displaced worker training credit (see instructions for all required documentation; include copies) | 7. |
| 7a. Campaign contribution credit for Ohio statewide office or General Assembly | 7a. |
| 8. Income-based exemption credit (\$20 times the number of exemptions) | 8. |
| 9. Total (add lines 2 through 8) | 9. |
| 10. Tax less credits (line 1 minus line 9; if less than zero, enter zero) | 10. |
| 11. Joint filing credit (see instructions for table). % times line 10, up to \$650 | 11. |
| 12. Earned income credit | 12. |
| 13. Ohio adoption credit | 13. |
| 14. Nonrefundable job retention credit (include a copy of the credit certificate) | 14. |
| 15. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ... | 15. |
| 16. Credit for purchases of grape production property | 16. |
| 17. InvestOhio credit (include a copy of the credit certificate) | 17. |
| 18. Lead abatement credit (include a copy of the credit certificate) | 18. |
| 19. Opportunity zone investment credit (include a copy of the credit certificate) | 19. |
| 20. Technology investment credit carryforward (include a copy of the credit certificate) | 20. |
| 21. Enterprise zone day care & training credits (include a copy of the credit certificate) | 21. |
| 22. Research & development credit (include a copy of the credit certificate) | 22. |
| 23. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate) | 23. |
| 24. Total (add lines 11 through 23) | 24. |
| 25. Tax less additional credits (line 10 minus line 24; if less than zero, enter zero) | 25. |

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

2020 Ohio Schedule of Credits

Primary taxpayer's SSN



20280206

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)

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

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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

00

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)

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

00

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

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32. 2020 income tax liability after credits paid to
another state or the District of Columbia
Ohio IT RC, line 1b (include a copy)

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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

00

34. Total nonrefundable credits (add lines 9, 24, 28 and 33; enter here and on Ohio IT 1040, line 9)

00

Refundable Credits

35. Refundable Ohio historic preservation credit (include a copy of the credit certificate)

00

36. Refundable job creation credit & job retention credit (include a copy of the credit certificate)

00

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

00

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

00

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

00

40. Total refundable credits (add lines 35 through 39; enter here and on Ohio IT 1040, line 16)

00



Department of
Taxation

Ohio Schedule J Dependents

Use only black ink/UPPERCASE letters.



20230106

Tax Year

Primary taxpayer's SSN

2020

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 Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Ohio Schedule J
Dependents



20230206

Tax Year

Primary taxpayer's SSN

2020

Sequence No. **10**

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name

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

Dependent's first name M.I. Dependent's last name



2020 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



20350106

Sequence No. 11

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. Enter "P" in the "P/S" box if the form is the primary taxpayer's and enter "S" if it is the spouse's. Complete additional copies if necessary. Place state copies of your income statements after the last page of your return.

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 10401.

00

Part B - W-2s

1. P/S Box b - EIN

Box 1 - Wages, tips, other compensation

Box 2 - Federal income tax withheld

00

00

Box 15 - Employer's Ohio ID number

Box 16 - Ohio wages, tips, etc.

Box 17 - Ohio income tax

00

00

2. P/S Box b - EIN

Box 1 - Wages, tips, other compensation

Box 2 - Federal income tax withheld

00

00

Box 15 - Employer's Ohio ID number

Box 16 - Ohio wages, tips, etc.

Box 17 - Ohio income tax

00

00

3. P/S Box b - EIN

Box 1 - Wages, tips, other compensation

Box 2 - Federal income tax withheld

00

00

Box 15 - Employer's Ohio ID number

Box 16 - Ohio wages, tips, etc.

Box 17 - Ohio income tax

00

00

4. P/S Box b - EIN

Box 1 - Wages, tips, other compensation

Box 2 - Federal income tax withheld

00

00

Box 15 - Employer's Ohio ID number

Box 16 - Ohio wages, tips, etc.

Box 17 - Ohio income tax

00

00

5. P/S Box b - EIN

Box 1 - Wages, tips, other compensation

Box 2 - Federal income tax withheld

00

00

Box 15 - Employer's Ohio ID number

Box 16 - Ohio wages, tips, etc.

Box 17 - Ohio income tax

00

00

6. P/S Box b - EIN

Box 1 - Wages, tips, other compensation

Box 2 - Federal income tax withheld

00

00

Box 15 - Employer's Ohio ID number

Box 16 - Ohio wages, tips, etc.

Box 17 - Ohio income tax

00

00

7. P/S Box b - EIN

Box 1 - Wages, tips, other compensation

Box 2 - Federal income tax withheld

00

00

Box 15 - Employer's Ohio ID number

Box 16 - Ohio wages, tips, etc.

Box 17 - Ohio income tax

00

00

2020 Schedule of Ohio Withholding

Primary taxpayer's SSN



20350206

Sequence No. 12

Part C - 1099-Rs

1. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

00

Total distribution

Box 7 - Distribution code

Box 4 - Federal income tax withheld

00

Box 14 - Ohio tax withheld

00

2. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

00

Total distribution

Box 7 - Distribution code

Box 4 - Federal income tax withheld

00

Box 14 - Ohio tax withheld

00

3. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

00

Total distribution

Box 7 - Distribution code

Box 4 - Federal income tax withheld

00

Box 14 - Ohio tax withheld

00

4. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

00

Total distribution

Box 7 - Distribution code

Box 4 - Federal income tax withheld

00

Box 14 - Ohio tax withheld

00

Part D - W-2Gs

1. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

00

Box 4 - Federal income tax withheld

00

Box 14 - Ohio state winnings

00

Box 15 - Ohio income tax withheld

00

2. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

00

Box 4 - Federal income tax withheld

00

Box 14 - Ohio state winnings

00

Box 15 - Ohio income tax withheld

00

3. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

00

Box 4 - Federal income tax withheld

00

Box 14 - Ohio state winnings

00

Box 15 - Ohio income tax withheld

00

Part E - 1099-NECs

1. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

00

Box 4 - Federal income tax withheld

00

Box 7 - State income

00

Box 5 - Ohio tax withheld

00

2. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

00

Box 4 - Federal income tax withheld

00

Box 7 - State income

00

Box 5 - Ohio tax withheld

00



20270106

Tax Year

IT RE

2020

Ohio IT RE - Reason and Explanation of Corrections

Note: For amended individual return only

Primary taxpayer's SSN

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.

Reason(s):

Federal adjusted gross income decreased*

Filing status changed*

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.

Federal adjusted gross income increased

Ohio Schedule of Credits, nonresident credit increased

Exemptions decreased (include Schedule J)

Ohio Schedule of Credits, nonresident credit decreased

Residency status changed

Ohio Schedule of Credits, resident credit increased

Ohio Schedule A, additions to income

Ohio Schedule of Credits, resident credit decreased

Ohio Schedule A, deductions from income

Ohio Schedule of Credits, refundable credit(s) increased

Ohio Schedule of Credits, nonrefundable credit(s) increased

Ohio Schedule of Credits, refundable credit(s) decreased

Ohio Schedule of Credits, nonrefundable credit(s) decreased

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 and School District income tax instructions.

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 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 IT 1040 Filing Tips

If your amended IT 1040 results in tax due, you should **always** include an IT 40XP payment voucher with your payment. Do **not** use the IT 40P payment voucher.

When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?

Refund: You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

Option #1

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

Option #2

- A copy of your updated IRS account transcript reflecting the changes to your federal return.

Tax Due: To reduce the amount of interest you will owe, you should file your amended Ohio IT 1040 and pay any tax due as soon as possible.

What documentation should I include when amending to show a change in my Ohio residency status?

Submit any and all relevant information you believe supports your change in residency status from one state to another. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: driver's license or state IDs, property records, voter registration, resident state tax returns, and vehicle registrations.

What documentation should I include when amending to show a change to Ohio Schedule A, deductions from income?

You should always include supporting documentation to substantiate your changes specific to the deduction. Some common deductions and related documentation include, but are not limited to, the following:

Business income – Ohio Schedule IT BUS, page 1 and 2 of your federal return, the federal schedule(s) showing your business income, federal K-1(s), wage and income statement(s), along with any other supporting documentation. Include a short statement explaining your position on the amounts claimed as business income, along with all relevant facts and law used in making that determination.

Disability/survivorship benefits – A copy of your wages and income statements (such as 1099's), page 1 and 2 of your federal return, your disability/survivorship plan, and, if you are deducting disability benefits, you must also provide a letter from your employer from when your disability was approved, your social security disability award letter, and your age at the time of disability.

Unreimbursed medical and health care expenses – A copy of Ohio's medical expense worksheet, federal Schedule A (if completed), and proof of payments (cancelled checks, bank statements, credit card statements, etc.).

Ohio 529 Plan Contributions – Proof of payments (cancelled checks, bank statements, credit card statements, etc.) and proof of an Ohio 529 account (by providing the plan year-end statement). If the statement is unavailable, (e.g. you are not the account holder), provide a list of the beneficiaries with the contribution dates and amounts. If the deduction is based on a prior year carryforward, provide proof of prior year contributions for each beneficiary.

What documentation should I include when amending to show a change to the nonresident or resident credit?

Nonresident credit: A copy of form IT NRC and all wage and income statements (W-2, 1099, K-1, etc.).

Resident credit: A copy of form IT RC, all other state returns and proof of taxes paid to other states (cancelled checks, transcripts).

When should I NOT file an amended return?

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do **not** require an amended return:

- Math errors;
- Missing return pages, schedules, or worksheets;
- Demographic errors (such as name, address or SSN corrections);
- Unclaimed estimated and/or extension payments*;
- Unclaimed withholding**;
- Missing credit certificate granted by the Ohio Development Services Agency.

*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

**If you have unclaimed withholding, please submit a detailed explanation along with legible copies of all income statements (W-2s and 1099s) showing the Ohio withholding amounts instead of filing an amended return.

For additional information, you can go to tax.ohio.gov for FAQs (located under the "Income - Amended Returns" topic).

2020 Ohio IT 40XP

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

AMENDED PAYMENT

 Cut on the dotted lines. Use only black ink.

OHIO IT 40XP

Amended Income Tax Payment Voucher

Tax Year
2020

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

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



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 → \$

.00