

Do not use staples. Use only black ink and UPPERCASE letters.



2015 Universal IT 1040
Individual Income Tax Return



Note: For taxable year 2015 and forward, this form encompasses the IT 1040, IT 1040EZ and amended IT 1040X.

Are you filing this as an amended return? Yes No If yes, attach Ohio IT RE, 2015 Reason and Explanation of Corrections
Is this a Net Operating Loss (NOL) carryback? Yes No If yes, attach Schedule IT NOL
Taxpayer Social Security no. (required) If deceased Spouse's Social Security no. (if filing jointly) If deceased Enter school district # for this return (see instructions).

First name M.I. Last name
Spouse's first name (only if married filing jointly) M.I. Last name

Mailing address (for faster processing, use a street address)

City State ZIP code Ohio county (first four letters)

Home address (if different from mailing address) - do NOT show city or 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
Do you want \$1 to go to this fund?
If joint return, does your spouse want \$1 to go to this fund?
Note: Checking "Yes" will not increase your tax or decrease your refund.

Filing Status - Check one (as reported on federal income tax return, with limited exceptions - see instructions)
Single, head of household or qualifying widow(er)
Married filing jointly Married filing separately
Did you file federal extension form 4868?
Is someone else claiming you or your spouse (if joint return) as a dependent? If yes, enter "0" on line 4.

Table with 3 columns: Line number, Description, Amount. Lines 1-7 covering Federal adjusted gross income, additions, deductions, and taxable business income.

Enclose your federal income tax return if line 1 of this return is -0- or negative.

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

Postmark date Code



2015 Universal IT 1040 Individual Income Tax Return



15000206

SSN []

7a. Amount from line 7 on page 17a. [] 0 0
8a. Tax liability on line 7a (see instructions for tax tables)8a. [] 0 0
8b. Business income tax liability (attach Ohio Schedule IT BUS, line 14).....8b. [] 0 0
8c. Tax liability before credits (line 8a plus line 8b).....8c. [] 0 0
9. Ohio nonrefundable credits/grants (attach Ohio Schedule of Credits, line 35)9. [] 0 0
10. Tax liability after nonrefundable credits/grants (line 8c minus line 9; if less than -0-, enter -0-).....10. [] 0 0
11. Interest penalty on underpayment of estimated tax (attach Ohio IT/SD 2210)11. [] 0 0
12. Sales and use tax due on Internet, mail order or other out-of-state purchases (see instructions). If you certify that no sales or use tax is due, check the box to the right.....12. [] 0 0
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12)13. [] 0 0
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12).....14. [] 0 0
15. Estimated and extension payments made (2015 Ohio IT 1040ES and/or IT 40P) and credit carryforward from previous year return15. [] 0 0
16. Refundable credits (attach Ohio Schedule of Credits, line 41).....16. [] 0 0
17. Amended return only - amount previously paid with original/amended return.....17. [] 0 0
18. Total Ohio tax payments (add lines 14, 15, 16 and 17)18. [] 0 0
19. Amended return only - overpayment previously received on original/amended return.....19. [] 0 0
20. Line 18 minus line 1920. [] 0 0

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).....21. [] 0 0
22. Interest and penalty due on late filing or late payment of tax (see instructions)22. [] 0 0
23. TOTAL AMOUNT DUE (line 21 plus line 22). Enclose Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State"23. [] 0 0
24. Overpayment (line 20 minus line 13).....24. [] 0 0
25. Original return only - amount of line 24 to be credited toward 2016 income tax liability25. [] 0 0
26. Amount of line 24 to be donated:
a. Military injury relief [] 0 0
b. Ohio History Fund [] 0 0
c. State nature preserves [] 0 0
d. Breast / cervical cancer [] 0 0
e. Wishes for Sick Children [] 0 0
f. Wildlife species [] 0 0
Total.....26g. [] 0 0
27. YOUR REFUND (line 24 minus lines 25 and 26g)27. [] 0 0

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/YYYY)
Spouse's signature (see instructions) Phone number
Preparer's printed name (see instructions) PTIN Phone number
Do you authorize your preparer to contact us regarding this return? [] Yes [] No

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 Enclosed - Mail to: Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679
Payment Enclosed - Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057



2015 Ohio Schedule A
Income Adjustments – Additions and Deductions
Social Security no. of primary filer



15000306

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.	<input type="text"/>	00
2. Certain Ohio pass-through entity and financial institutions taxes paid.....	2.	<input type="text"/>	00
3. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account	3.	<input type="text"/>	00
4. Losses from sale or disposition of Ohio public obligations	4.	<input type="text"/>	00
5. Nonmedical withdrawals from a medical savings account.....	5.	<input type="text"/>	00
6. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income.....	6.	<input type="text"/>	00
7. Lump sum distribution add-back	7.	<input type="text"/>	00
Federal			
8. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	8.	<input type="text"/>	00
9. Federal interest and dividends subject to state taxation	9.	<input type="text"/>	00
10. Miscellaneous federal income tax additions	10.	<input type="text"/>	00
11. Total additions (add lines 1 through 10 ONLY). Enter here and on Ohio IT 1040, line 2a)	11.	<input type="text"/>	00

Deductions

(deduct income items only to the extent included on Ohio IT 1040, line 1)

12. Business income deduction (attach Ohio Schedule IT BUS, line 11).....	12.	<input type="text"/>	00
13. Employee compensation earned in Ohio by full-year residents of neighboring states	13.	<input type="text"/>	00
14. State or municipal income tax overpayments shown on IRS form 1040, line 10	14.	<input type="text"/>	00
15. Qualifying Social Security benefits and certain railroad retirement benefits	15.	<input type="text"/>	00
16. 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	16.	<input type="text"/>	00
17. Amounts contributed to an individual development account.....	17.	<input type="text"/>	00
Federal			
18. Federal interest and dividends exempt from state taxation	18.	<input type="text"/>	00
19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	19.	<input type="text"/>	00
20. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	20.	<input type="text"/>	00
21. Repayment of income reported in a prior year.....	21.	<input type="text"/>	00
22. Wage expense not deducted due to claiming the federal work opportunity tax credit	22.	<input type="text"/>	00
23. Miscellaneous federal income tax deductions	23.	<input type="text"/>	00



2015 Ohio Schedule A

Income Adjustments – Additions and Deductions

Social Security no. of primary filer



Uniformed Services

24. Military pay for Ohio residents received while the military member was stationed outside Ohio.....	24.		0	0
25. Certain income earned by military nonresidents and civilian nonresident spouses.....	25.		0	0
26. Uniformed services retirement income	26.		0	0
27. Military injury relief fund.....	27.		0	0
28. Certain Ohio National Guard reimbursements and benefits	28.		0	0

Education

29. Ohio 529 contributions, tuition credit purchases	29.		0	0
30. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	30.		0	0

Medical

31. Disability and survivorship benefits (do not include pension continuation benefits)	31.		0	0
32. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet).....	32.		0	0
33. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet)	33.		0	0
34. Qualified organ donor expenses (maximum \$10,000 per taxpayer)	34.		0	0
35. Total deductions (add lines 12 through 34 ONLY). Enter here and on Ohio IT 1040, line 2b	35.		0	0

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Department of Taxation
Rev. 10/15

2015 Ohio Schedule of Credits

Nonrefundable and Refundable



15280106

Social Security no. of primary filer

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.	<input type="text"/>	00
2. Retirement income credit (limit \$200 per return). See the table in the instructions	2.	<input type="text"/>	00
3. Lump sum retirement credit (attach Ohio LS WKS, line 6)	3.	<input type="text"/>	00
4. Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return)	4.	<input type="text"/>	00
5. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3)	5.	<input type="text"/>	00
6. Child care and dependent care credit (see the worksheet in the instructions)	6.	<input type="text"/>	00
7. If Ohio IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit)	7.	<input type="text"/>	00
8. Displaced worker training credit (see the worksheet in the instructions) (limit \$500 per taxpayer)	8.	<input type="text"/>	00
9. Ohio political contributions credit (limit \$50 per taxpayer); and credit for contributions to candidates for Ohio statewide office or General Assembly	9.	<input type="text"/>	00
10. Income-based exemption credit (\$20 personal/dependent exemption credit)	10.	<input type="text"/>	00
11. Total (add lines 2 through 10)	11.	<input type="text"/>	00
12. Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	12.	<input type="text"/>	00
13. Joint filing credit. See the instructions for eligibility and documentation requirements. This credit is for married filing jointly status only. _____% times amount on line 12 (limit \$650)	13.	<input type="text"/>	00
14. Earned income credit	14.	<input type="text"/>	00
15. Ohio adoption credit (limit \$10,000)	15.	<input type="text"/>	00
16. Job retention credit, nonrefundable portion (enclose a copy of the credit certificate)	16.	<input type="text"/>	00
17. Credit for eligible new employees in an enterprise zone	17.	<input type="text"/>	00
18. Credit for certified ethanol plant investments	18.	<input type="text"/>	00
19. Credit for purchases of grape production property	19.	<input type="text"/>	00
20. Credit for investing in an Ohio small business	20.	<input type="text"/>	00
21. Enterprise zone day care and training credits	21.	<input type="text"/>	00
22. Research and development credit	22.	<input type="text"/>	00
23. Ohio historic preservation credit, nonrefundable carryforward portion	23.	<input type="text"/>	00
24. Total (add lines 13 through 23)	24.	<input type="text"/>	00
25. Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	25.	<input type="text"/>	00

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Department of Taxation
Rev. 10/15

2015 Ohio Schedule of Credits

Nonrefundable and Refundable

Social Security no. of primary filer



15280206

Nonresident Credit

Date of nonresidency to State of residency

- 26. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Attach Ohio IT NRC if required..... 26.
- 27. Enter the 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 the amount on line 25 to calculate your nonresident credit 28.

Resident Credit

- 29. 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) 29.
- 30. Enter the 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 the amount on line 25 and enter the result here 31.
- 32. Enter the 2015 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) 32.
- 33. Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit. If you filed a return for 2015 with a state(s) other than Ohio, enter the two-letter state abbreviation in the box(es) below 33.

Grants

- 34. Manufacturing equipment grant 34.
- 35. **Total nonrefundable credits and grants** (add lines 11, 24, 28, 33 and 34; enter here and on Ohio IT 1040, line 9) 35.

Refundable Credits

- 36. Historic preservation credit 36.
- 37. Business jobs credit 37.
- 38. Pass-through entity credit 38.
- 39. Motion picture production credit 39.
- 40. Financial Institutions Tax (FIT) credit 40.
- 41. **Total refundable credits** (add lines 36 through 40; enter here and on Ohio IT 1040, line 16) 41.

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Department of Taxation
Rev. 10/15

2015 Schedule J – Dependents Claimed on the Universal IT 1040 Return



15230106

Social Security no. of primary filer

Do not list below the primary filer and/or spouse reported on 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 Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

2. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

3. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

4. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

5. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

6. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

7. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

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



2015 Schedule J – Dependents Claimed on the Universal IT 1040 Return



15230206

Social Security no. of primary filer

Do not list below the primary filer and/or spouse reported on 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 Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

9. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

10. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

11. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

12. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

13. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

14. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

15. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	Dependent's relationship to you (required)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Dependent's first name

M.I. Last name

Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site 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.

2015 Ohio IT 40P



OHIO IT 40P Income Tax Payment Voucher



DO NOT STAPLE
YOUR PAYMENT TO
THIS VOUCHER.
DO NOT SEND CASH.

Taxable Year

2015

Do NOT fold check or voucher. ■

Please 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		

Your Social
Security
number

Spouse's Social
Security number
(only if joint filing)

If you are sending this voucher and paper check or money order (payable to Ohio Treasurer of State) with your income tax return, mail to the address shown on page 2 of Ohio IT 1040. If you are sending **ONLY** this voucher and paper check or money order separately from the return, then mail this voucher and payment to Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131.

AMOUNT OF
PAYMENT → \$

Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at tax.ohio.gov for all electronic payment options.

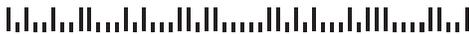
Federal Privacy Act Notice

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2015 Ohio IT 40XP



OHIO IT 40XP Income Tax Payment Voucher for Amended Returns



DO NOT STAPLE
YOUR PAYMENT TO
THIS VOUCHER.
DO NOT SEND CASH.

Taxable Year

2015

Do NOT fold check or voucher. 

Please use UPPERCASE letters
to print the first three letters of

Taxpayer's
last name

Spouse's last name
(only if joint filing)

Your Social
Security
number

Spouse's Social
Security number
(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		

AMOUNT OF
PAYMENT → \$

If you are sending this voucher and paper check or money order (payable to Ohio Treasurer of State) with your income tax return, mail to the address shown on page 2 of Ohio IT 1040. If you are sending **ONLY** this voucher and paper check or money order separately from the return, then mail this voucher and payment to Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131.



15270106

2015 Ohio IT RE – Reason and Explanation of Corrections

Note: For amended individual return only

Please attach documentation to support any adjustments to line items. Refer to the instructions to identify required documentation for complete processing of the amended return.

Taxpayer Social Security no. (required)

First name

M.I. Last name

Reason(s):

- Net operating loss carryback (**IMPORTANT:** Be sure to complete and attach Ohio IT NOL, Net Operating Loss Carryback Schedule [available at tax.ohio.gov] and check the box on the front of the IT 1040 indicating that you are amending for a NOL.)
- Federal adjusted gross income decreased
- Federal adjusted gross income increased
- Filing status changed
- Residency status changed
- Exemptions increased (attach Schedule J)
- Exemptions decreased (attach 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, manufacturing equipment grant increased
- Ohio Schedule of Credits, manufacturing equipment grant 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

Detailed explanation of adjusted items (attach additional sheet(s) if necessary):

E-mail address (optional) _____ Telephone number (optional) _____

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.