# IT 1040 OHIO Income Tax Return 2004

For the year Jan. 1-Dec. 31, 2004 or other taxable year ending _____, 20___.

**Social Security Numbers must be filled in below.**

Please clip Form IT 40P with Your Check or Money Order Here.

| Your first name | Initial | Last name | Your social security number | Filing Status–check only one |
|---|---|---|---|---|
| If a joint return, spouse's first name | Initial | Last name | Spouse's social security number | ☐ Single or Head of Household<br>☐ Married filing jointly<br>☐ Married filing separately, enter spouse's SS# |
| Home address (number and street) | PLACE LABEL HERE OR PRINT/TYPE INFORMATION | Apt. Number | Ohio county | |
| City, town or post office, state and ZIP code | | | Ohio Public School District Number (See pages 33-35.) ▶ | |

**Ohio Residency Status (see Instructions)**

☐ Resident ☐ Part-Year Resident from: / /04 to / /04

☐ Nonresident _____ state of residence

**Ohio Political Party Fund**

| | Yes | No |
|---|---|---|
| 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.

## INCOME

| | | | |
|---|---|---|---|
| 1. | Federal Adjusted Gross Income (from federal Form 1040, line 36; or 1040A, line 21; or 1040EZ, line 4; or 1040TEL) | 1 | 00 |
| 2. | Ohio Adjustments (from line 45 on back of this return) | 2 | 00 |
| 3. | Ohio Adjusted Gross Income (line 2 subtracted from or added to line 1) | 3 | 00 |
| 4. | Multiply your personal and dependent exemptions ____ times $1,300 and enter the result here | 4 | 00 |
| 5. | Ohio Taxable Income (subtract line 4 from line 3) | 5 | 00 |

## TAX AND CREDITS

| | | | |
|---|---|---|---|
| 6. | Tax on line 5 (see tax tables, pages 26-32) | 6 | 00 |
| 7. | Credits from Schedule B (line 54 on back of this return) | 7 | 00 |
| 8. | Ohio Tax less Schedule B Credits (Subtract line 7 from line 6. If line 7 is more than line 6, enter zero.) | 8 | 00 |
| 9. | Exemption Credit: Number of personal and dependent exemptions ____ times $20 | 9 | 00 |
| 10. | Ohio Tax less Exemption Credit (Subtract line 9 from line 8. If line 9 is more than line 8, enter zero.) | 10 | 00 |
| 11. | Joint Filing Credit (see instructions and attach documentation) ____ % times line 10 (limit $650) | 11 | 00 |
| 12. | Ohio Tax less Joint Filing Credit (Subtract line 11 from line 10. If line 11 is more than line 10, enter zero.) | 12 | 00 |
| 13. | Resident/Nonresident/Part-Year Credits (Sch. C or D) & Nonrefundable Business Credits (attach Sch. E) | 13 | 00 |
| 14. | Ohio Income Tax (Subtract line 13 from line 12. If line 13 is more than line 12, enter zero.) | 14 | 00 |
| 15. | Interest Penalty on Underpayment of Estimated Tax: Check ☐ if Form IT 2210 is attached | 15 | 00 |
| 16. | Unpaid Ohio Use Tax (please see worksheet on page 24)<br>The amount you show on this line is part of your total income tax liability for this year. | 16 | 00 |
| 17. | Total Ohio Tax (add line 14, line 15, and line 16) | 17 | 00 |

## PAYMENTS

| | | | |
|---|---|---|---|
| 18. | **Ohio Tax Withheld** (box 17 on your W-2)<br>(attach W-2's to the back of this form) ..... **AMOUNT WITHHELD** ▶ | 18 | 00 |
| 19. | Ohio Estimated Tax, IT 40P Payments for 2004, and 2003 Overpayment Credited to 2004 | 19 | 00 |
| 20. | Refundable Business Jobs Credit 20a ____ 00 (attach certificates)<br>Refundable Pass-through Entity Credit 20b ____ 00 (attach K-1's)<br>**Total of 20a & 20b** | 20 | 00 |
| 21. | Add lines 18, 19, and 20 ..... **TOTAL PAYMENTS** ▶ | 21 | 00 |

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## REFUND OR AMOUNT YOU OWE

| | | | |
|---|---|---|---|
| 22. | **Amount You Owe** (if line 21 is less than line 17, subtract line 21 from line 17). See pages 37 and 38.<br>Check here ☐ and attach Form IT 40P if you are making a payment – make payable to Ohio Treasurer of State.<br>Check here ☐ if you have paid or will pay with an electronic check or credit card ..... **AMOUNT YOU OWE** ▶ | 22 | 00 |
| 23. | If line 21 is GREATER than line 17, subtract line 17 from line 21 ..... **AMOUNT OVERPAID** ▶ | 23 | 00 |
| 24. | Amount of line 23 you wish to DONATE for Ohio's wildlife species & endangered wildlife conservation:<br>$3 ☐ $5 ☐ $10 ☐ Other ☐ Check box and enter amount on line 24 | 24 | 00 |
| 25. | Amount of line 23 you wish to DONATE for nature preserves, scenic rivers, and endangered species protection:<br>$3 ☐ $5 ☐ $10 ☐ Other ☐ Check box and enter amount on line 25 | 25 | 00 |
| 26. | Amount of line 23 to be credited to 2005 estimated tax liability ..... **CREDIT** ▶ | 26 | 00 |
| 27. | Amount of line 23 to be refunded (subtract amounts on lines 24, 25, and 26 from line 23) ..... **YOUR REFUND** ▶ | 27 | 00 |

**File electronically and receive your refund in 5-7 days by direct deposit!**

**IF THE BALANCE DUE IS LESS THAN $1.01, PAYMENT NEED NOT BE MADE, AND IF THE OVERPAYMENT IS LESS THAN $1.01, NO REFUND WILL BE ISSUED.**

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

## SIGN HERE

| | |
|---|---|
| ▶ Your signature | Date |
| ▶ Spouse's signature (if filing jointly, BOTH must sign) | Phone number (optional) |
| Preparer's signature | |
| Preparer's phone number | |

**FOR DEPARTMENTAL USE ONLY**

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| **NO Payment Enclosed–Mail to:** | **Payment Enclosed–Mail to:** |
|---|---|
| Ohio Department of Taxation<br>P.O. Box 2679<br>Columbus, OH 43270-2679 | Ohio Department of Taxation<br>P.O. Box 2057<br>Columbus, OH 43270-2057 |

Attach W-2 and 1099R Forms Here

## Schedule A – Adjustments to Income (Additions and Deductions)

**Additions – add to the extent not included in federal adjusted gross income (line 1)**

28. Add non-Ohio state or local government interest and dividends ..... 28 ● 00
29. Add Pass-through Entity addback ..... 29 ● 00
30. Add income from an electing small business trust (ESBT–see instructions) ..... 30 ● 00
31. Other. Check all that apply:
    - a. ☐ Federal interest and dividends subject to state taxation and miscellaneous federal tax adjustments
    - b. ☐ Reimbursement of college tuition expenses and fees deducted in any previous year(s)
    - c. ☐ Losses from sale or disposition of Ohio Public Obligations
    - d. ☐ Nonmedical withdrawals from an Ohio Medical Savings Account
    - e. ☐ Reimbursement of expenses previously deducted for Ohio income tax purposes but only if the reimbursement is not in FAGI
    - f. ☐ Non-education expenditures from College Savings Account
    - g. ☐ Add back the depreciation adjustment for IRC sections 168(k) and 179

    Total of a through g ..... 31 ● 00
32. Total additions (add lines 28 through 31) ..... 32 ● 00

**Deductions – see limitations in instructions**

33. Deduct federal interest and dividends exempt from state taxation ..... 33 ● 00
34. Deduct compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents **Check box if you are a military nonresident** ☐ ..... 34 ● 00
35. Deduct state or municipal income tax overpayments (see instructions) ..... 35 ● 00
36. Deduct disability and survivorship benefits (does not include pension continuations) ..... 36 ● 00
37. Deduct qualifying social security benefits and some railroad benefits ..... 37 ● 00
38. Deduct contributions to CollegeAdvantage 529 savings plan and/or purchases of tuition credits ..... 38 ● 00
39. Deduct qualified tuition expenses paid to an eligible Ohio educational institution ..... 39 ● 00
40. Deduct Un-subsidized health insurance/long term care insurance and excess medical expenses (see worksheet) ..... 40 ● 00
41. Deduct funds deposited into & earnings of a Medical Savings Account for eligible medical expenses (see worksheet) ..... 41 ● 00
42. Deduct losses from an electing small business trust (ESBT–see instructions) ..... 42 ● 00
43. Other. Check all that apply:
    - a. ☐ Wage & salary expense not deducted due to the federal targeted jobs or the work opportunity tax credits
    - b. ☐ Interest income from Ohio Public Obligations and Ohio Purchase Obligations and gains from the sale or disposition of Ohio Public Obligations
    - c. ☐ Refund or reimbursements shown on federal Form 1040, line 21, for itemized deductions claimed on a prior year federal income tax return
    - d. ☐ Repayment of income reported in a prior year and miscellaneous federal tax adjustments
    - e. ☐ Amount contributed to an Individual Development Account
    - f. ☐ Depreciation expense adjustment for IRC sections 168(k) and 179

    Total of a through f ..... 43 ● 00
44. Total Deductions (add lines 33 through 43) ..... 44 ● 00
45. Net adjustments–If line 32 is GREATER than line 44, enter the difference here & on line 2 as a positive amount. If line 32 is LESS than line 44, enter the difference here & on line 2 as a negative amount ..... 45 ● 00

## Schedule B Credits

46. Retirement Income Credit (see instructions for credit table) (**Limit–$200**) ..... 46 ● 00
47. Senior Citizen Credit (**Limit–$50 per return**) ..... 47 ● 00
48. Lump Sum Distribution Credit (you must be 65 years of age or older to claim this credit) ..... 48 ● 00
49. Child and Dependent Care Credit (see instructions and worksheet) ..... 49 ● 00
50. Lump Sum Retirement Credit ..... 50 ● 00
51. Job Training Credit (see instructions & worksheet) (**Limit–$500 single; $1,000 joint, if both spouses qualify**) ..... 51 ● 00
52. Ohio Political Contributions Credit **(Limit–$50 single; $100 joint)** ..... 52 ● 00
53. Ohio Adoption Credit (**Limit–$500 per adoption**) ..... 53 ● 00
54. Total Credits (add lines 46 through 53) – enter here and on line 7 ..... 54 ● 00

## Schedule C Ohio Resident

55. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident ..... 55 ● 00
56. Enter Ohio Adjusted Gross Income (line 3) ..... 56 00
57. Divide line 55 by line 56 ____ % Multiply by the amount on line 12 ..... 57 00
58. Enter the 2004 income tax less all related credits other than withholding and estimated tax payments and carry-forwards from previous years paid to other states or the District of Columbia ..... 58 ● 00
59. Enter the smaller of line 57 or line 58. This is your Ohio Resident Tax Credit. Enter here and on line 13 ..... 59 00

List the state(s) other than Ohio with which you filed 2004 Income Tax Returns

____ ____ ____ ____

## Sched. D Nonres/ Part-Year Resident

60. Enter the portion of Ohio Adjusted Gross Income (line 3) that was not earned or received in Ohio (attach calculation) ..... 60 ● 00
61. Enter the Ohio Adjusted Gross Income (line 3) ..... 61 00
62. Divide line 60 by line 61 ____ % Multiply by the amount on line 12. Enter here and on line 13. ..... 62 00