

IT 1040 OHIO Income Tax Return

2005

For the year Jan. 1-Dec. 31, 2005 or other taxable year ending \_\_\_\_\_, 20\_\_\_\_.

Social security numbers must be filled in below.

Please do not attach to this return any payment or form IT 40P (see page 41).

Your first name	Initial	Last name	Your social security number	<b>Filing status – check only one</b> <input type="checkbox"/> Single or head of household or qualifying widow(er) <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately – enter spouse's SS# <div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 5px;"></div>
If a joint return, spouse's first name	Initial	Last name	Spouse's social security number (if joint return)	
Home address (number and street)		Apt. number	Ohio county	
City, town or post office, state and ZIP code			Ohio public school district number (see pages 35-39.)	<div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>
<b>Ohio Residency Status (see instructions)</b> <input type="checkbox"/> Resident <input type="checkbox"/> Nonresident				<b>Ohio Political Party Fund</b> 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.
Part-year resident from _____ / /05 to _____ / /05 State of residence				Yes No <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

<b>INCOME</b>	1. Federal adjusted gross income (from federal form 1040, line 37; or 1040A, line 21; or 1040EZ, line 4) .....	1.		00
	2. Ohio adjustments (from line 48 on back of this return) .....	2.		00
	3. Ohio adjusted gross income (line 2 added to or subtracted from line 1) .....	3.		00
	4. Multiply your personal and dependent exemptions _____ times \$1,350 and enter the result here .....	4.		00
	5. Ohio taxable income (subtract line 4 from line 3) .....	5.		00
<b>TAX AND CREDITS</b>	6. Tax on line 5 (see tax tables, pages 28-34) .....	6.		00
	7. Credits from Schedule B (line 58 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 -0-.) .....	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 -0-.) .....	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 -0-.) .....	12.		00
	13. Resident/nonresident/part-year credits (Sch. C or D) and nonrefundable business credits (attach Sch. E) .....	13.		00
	14. Ohio income tax before manufacturing equipment grant. (Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-.) .....	14.		00
	15. Manufacturing equipment grant. <b>You must attach the grant request form</b> .....	15.		00
	16. Ohio income tax. (Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-.) .....	16.		00
	17. Interest penalty on underpayment of estimated tax: Check <input type="checkbox"/> if form IT 2210 is attached ..	17.		00
	18. Unpaid Ohio use tax (please see worksheet on page 27) .....	18.		00
	The amount you show on this line is part of your total income tax liability for this year.			
19. Total Ohio tax (add lines 16, 17 and 18) .....	19.		00	
<b>PAYMENTS</b>	20. <b>Ohio Tax Withheld</b> (box 17 on your W-2) (attach W-2s to the back of this form) .....	20.		00
	21. Ohio estimated tax, IT 40P payments for 2005, and 2004 overpayment credited to 2005 .....	21.		00
	22. Refundable business jobs      Refundable pass-through entity <b>Total of lines</b> Credit 22a _____ 00      Credit 22b _____ 00 <b>22a and 22b</b> .....	22.		00
	23. Add lines 20, 21 and 22 .....	23.		00
<b>REFUND OR AMOUNT YOU OWE</b>	24. <b>Amount You Owe</b> (if line 23 is less than line 19, subtract line 23 from line 19). See pages 41 and 42. Check here <input type="checkbox"/> and enclose form IT 40P if you are making a payment – make check payable to Ohio Treasurer of State. Check here <input type="checkbox"/> if you have paid or will pay with an electronic check or credit card .....	24.		00
	25. If line 23 is GREATER than line 19, subtract line 19 from line 23 .....	25.		00
	26. Amount of line 25 to be credited to 2006 estimated income tax liability .....	26.		00
	27. Amount of line 25 you wish to donate to the Military Injury Relief Fund .....	27.		00
	28. Amount of line 25 you wish to donate for nature preserves, scenic rivers and protection of endangered species .....	28.		00
	29. Amount of line 25 you wish to donate for Ohio's wildlife species and conservation of endangered wildlife .....	29.		00
	30. Amount of line 25 to be refunded. (Subtract amounts on lines 26, 27, 28 and 29 from line 25.) .....	30.		00

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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.

<b>SIGN HERE</b>	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	
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

Schedule A – Adjustments to Income (Additions and Deductions)	<b>Additions – add to the extent not included in federal adjusted gross income (line 1)</b>			
	31. Add non-Ohio state or local government interest and dividends .....	31. ●		00
	32. Add pass-through entity add-back .....	32. ●		00
	33. Add income from an electing small business trust (ESBT – see instructions) .....	33. ●		00
	34. Other. Check all that apply:			
	a. <input type="checkbox"/> Federal interest and dividends subject to state taxation and miscellaneous federal tax adjustments			
	b. <input type="checkbox"/> Reimbursement of college tuition expenses and fees deducted in any previous year(s)			
	c. <input type="checkbox"/> Losses from sale or disposition of Ohio public obligations			
	d. <input type="checkbox"/> Nonmedical withdrawals from an Ohio medical savings account and miscellaneous federal tax adjustments			
	e. <input type="checkbox"/> Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in FAGI			
	f. <input type="checkbox"/> Noneducation expenditures from college savings account			
	g. <input type="checkbox"/> Add back the depreciation adjustment for Internal Revenue Code sections 168(k) and 179			
	Total of a through g .....	34. ●		00
	35. Total additions (add lines 31 through 34) .....	35. ●		00
	<b>Deductions – see limitations in instructions</b>			
	36. Deduct federal interest and dividends exempt from state taxation .....	36. ●		00
	37. Deduct compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents <b>Check box if you are a military nonresident</b> <input type="checkbox"/> .....	37. ●		00
	38. Deduct state or municipal income tax overpayments (see instructions) .....	38. ●		00
	39. Deduct disability and survivorship benefits (does not include pension continuations) .....	39. ●		00
	40. Deduct qualifying social security benefits and some railroad benefits .....	40. ●		00
41. Deduct contributions to CollegeAdvantage 529 savings plan and/or purchases of tuition credits .....	41. ●		00	
42. Deduct qualified tuition expenses paid to an eligible Ohio educational institution .....	42. ●		00	
43. Deduct unsubsidized health insurance, long-term care insurance and excess medical expenses (see worksheet) .....	43. ●		00	
44. Deduct funds deposited into, and earnings of, a medical savings account for eligible medical expenses (see worksheet) ....	44. ●		00	
45. Deduct losses from an electing small business trust (ESBT – see instructions) .....	45. ●		00	
46. Other. Check all that apply:				
a. <input type="checkbox"/> Wage and salary expense not deducted due to the federal targeted jobs or the work opportunity tax credits				
b. <input type="checkbox"/> Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or disposition of Ohio public obligations				
c. <input type="checkbox"/> Refund or reimbursements shown on federal form 1040, line 21, for itemized deductions claimed on a prior year federal income tax return				
d. <input type="checkbox"/> Repayment of income reported in a prior year and miscellaneous federal tax adjustments				
e. <input type="checkbox"/> Amount contributed to an individual development account				
f. <input type="checkbox"/> Depreciation expense adjustment for Internal Revenue Code sections 168(k) and 179				
Total of a through f .....	46. ●	00		
47. Total deductions (add lines 36 through 46) .....	47. ●		00	
48. Net adjustments – If line 35 is GREATER than line 47, enter the difference here and on line 2 as a positive amount. If line 35 is LESS than line 47, enter the difference here and on line 2 as a negative amount .....	48. ●		00	
Schedule B Credits	49. Retirement income credit (see instructions for credit table) ( <b>limit – \$200 per return</b> ) .....	49. ●		00
	50. Senior citizen credit ( <b>limit – \$50 per return</b> ) .....	50. ●		00
	51. Lump sum distribution credit (you must be 65 years of age or older to claim this credit) .....	51. ●		00
	52. Child care and dependent care credit (see instructions and worksheet) .....	52. ●		00
	53. Lump sum retirement credit .....	53. ●		00
	54. If line 5 is less than or equal to \$10,000, enter \$107; otherwise, enter -0- or leave blank ..... <b>NEW</b>	54. ●		00
	55. Job training credit (see instructions and worksheet) ( <b>limit – \$500 per taxpayer</b> ) .....	55. ●		00
	56. Ohio political contributions credit ( <b>limit – \$50 per taxpayer</b> ) .....	56. ●		00
	57. Ohio adoption credit ( <b>limit – \$500 per child</b> ) .....	57. ●		00
	58. Total credits (add lines 49 through 57) – enter here and on line 7 .....	58. ●		00
Schedule C Ohio Resident	59. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident (new limitation – see line instructions) .....	59. ●		00
	60. Enter Ohio adjusted gross income (line 3) .....	60. ●		00
	61. Divide line 59 by line 60 <input type="text"/> % Multiply by the amount on line 12 .....	61. ●		00
	62. Enter the 2005 income tax, less all credits other than withholding and estimated tax payments and overpayment carry-forwards from previous years, paid to other states or the District of Columbia (new limitation – see line instructions) .....	62. ●		00
	63. Enter the smaller of line 61 or line 62. This is your Ohio resident tax credit. Enter here and on line 13. List the state(s) other than Ohio with which you filed 2005 income tax returns  <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	63. ●		00
Sched. D Nonres/ Part-Year Resident	64. Enter the portion of Ohio adjusted gross income (line 3) that was not earned or received in Ohio (attach form IT 2023) .....	64. ●		00
	65. Enter the Ohio adjusted gross income (line 3) .....	65. ●		00
	66. Divide line 64 by line 65 <input type="text"/> % Multiply by the amount on line 12. Enter here and on line 13. ....	66. ●		00