**Ohio Individual Income Tax Return**

**2019 Ohio IT 1040**

**Due Date ORC 5747.08 (G)**

Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return).

**Taxable year ORC 5747.01 (M)**

Check here if claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

**Residency Status** – Check only one for primary and spouse (if married filing jointly)

<table>
<thead>
<tr>
<th>Full-year resident</th>
<th>Part-year resident</th>
<th>Nonresident</th>
<th>Indicate state</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary taxpayer's SSN (required)</td>
<td>If deceased</td>
<td>Spouse's SSN (if filing jointly)</td>
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</tr>
</tbody>
</table>

**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

**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.

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1. **Federal adjusted gross income** (from the federal 1040, line 8b). Include page 1 and 2 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 38 (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.

5. **Ohio income tax base** (line 3 minus line 4; if less than zero, enter zero) .................................................. 5.


7. **Line 5 minus line 6** (if less than zero, enter zero) .................................................................................. 7.

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

**MM-DD-YY**

**Code**

**Due Date** ORC 5747.08 (G)

**Taxable year** ORC 5747.01 (M)

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7a. Amount from line 7 on page 1 ................................................................. 7a. See IT 1040 line 7

8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables) ........................................ 8a. ORC 5747.02(A)(3)

8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE) .......................... 8b. ORC 5747.02(A)(4)

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. See Schedule of Credits

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. ORC 5747.09 (D)&(E)

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. ORC 5747.083

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

14. Ohio income tax withheld (include copies of W-2, box 17; W-2G, box 15; 1099-R, box 12) .............. 14. ORC 5747.08(H)

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

16. Refundable credits – Ohio Schedule of Credits, line 41 (INCLUDE SCHEDULE) .......................... 16. See Schedule of Credits

17. Amended return only – amount previously paid with original and/or amended return .................. 17. ORC 5747.10 & ORC 5747.11

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. ORC 5747.10 & ORC 5747.11

20. Line 18 minus line 19. Place a “-” in the box at the right if the amount is less than zero .................. 20. ORC 5747.08(G), 5747.15

21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the “-” and add line 20 to line 13 ....... 21. ORC 5747.01(R)

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.


25. Original return only – amount of line 24 to be credited toward 2020 income tax liability .......... 25. ORC 5747.12

26. Original return only – amount of line 24 to be donated:
   a. State nature preserves
   b. Breast/Cervical Cancer
   c. Wishes for Sick Children
   d. Wildlife species
   e. Military injury relief
   f. Ohio History Fund

Total .......................... 26g. ORC 5747.113

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 ORC 5747.08 (F) Phone number

Spouse’s signature ORC 5703.25 Date (MM/DD/YY)

Check here to authorize your preparer to discuss this return with the Department

Preparer’s printed name ORC 5747.08 (F) Phone number ORC 5747.08 (J)

Preparer’s TIN (PTIN)
## 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.
   - ORC 5747.01(A)(1)
2. Certain Ohio pass-through entity and financial institutions taxes paid ............................. 2.
   - ORC 5747.01(A)(16)
3. Ohio 529 plan funds used for non-qualified expenses and reimbursement of college expenses previously deducted ................................................................. 3.
   - ORC 5747.01(A)(10) & (19), 5747.70
   - ORC 5747.01(A)(9)
4. Losses from sale or disposition of Ohio public obligations ............................................ 4.
5. Nonmedical withdrawals from a medical savings account .............................................. 5.
   - ORC 5747.01(A)(15)
6. Reimbursement of expenses previously deducted on an Ohio income tax return ............. 6.
7. Federal Revenue Code 168(k) and 179 depreciation expense addback ............................ 7.
8. Federal interest and dividends subject to state taxation ................................................. 8.
10. **Total additions** (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a .......... 10.

## Deductions

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

   - ORC 5747.01(A)(31)
   - ORC 5747.01(A)(2)
13. State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 1 .... 13.
   - ORC 5747.01(A)(12)(a)
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.
   - ORC 5747.01(A)(78) & 5703.94
20. Federal interest and dividends exempt from state taxation .............................................. 20.
21. Deduction of prior year 168(k) and 179 depreciation addbacks ......................................... 21.
   - ORC 5747.01(A)(3)
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return ...................................................... 22.
   - ORC 5747.01(A)(12)(a)
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.  


**Education**

32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ........ 32.  

**Medical**

33. Disability benefits ..................................................................................................... 33.  
34. Survivor benefits .................................................................................................... 34.  
35. Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy) ........ 35.  
36. Medical savings account contributions/earnings (see instructions for worksheet; include a copy) .......... 36.  
37. Qualified organ donor expenses .............................................................................. 37.  
38. **Total deductions** (add lines 11 through 37 ONLY). Enter here and on Ohio IT 1040, line 2b ........... 38.  

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Legislation cited:

- ORC 5747.01(A)(13)
- ORC 5747.01(A)(7)
- ORC 5701.11(B)(1)
- ORC 5747.01(A)(24)
- ORC 5747.01(A)(26) & 5747.01(GG)
- ORC 5747.01(A)(27)
- ORC 5747.01(A)(22) & (23)
- ORC 5747.01(A)(10) & 5747.70
- ORC 5747.01(A)(30)
- ORC 5747.01(A)(4) & Ohio Adm. Code 5703-7-08
- ORC 5747.01(A)(4) & Ohio Adm. Code 5703-7-08
- ORC 5747.01(A)(11)
- ORC 5747.01(A)(14)
- ORC 5747.01(A)(25)
### Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c)  
2. Retirement income credit (see instructions for table; include 1099-R forms)  
3. Lump sum retirement credit (see instructions for worksheet; include a copy)  
4. Senior citizen credit (must be 65 or older to claim this credit)  
5. Lump sum distribution credit (see instructions for worksheet; include a copy)  
6. Child care & dependent care credit (see instructions for worksheet; include a copy)  
7. Displaced worker training credit (see instructions for all required documentation; include copies)  
8. Campaign contribution credit for Ohio statewide office or General Assembly  
9. Income-based exemption credit ($20 times the number of exemptions)  
10. Total (add lines 2 through 9)  
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero)  
12. Joint filing credit (see instructions for table). % times the amount on line 11  
13. Earned income credit  
14. Ohio adoption credit  
15. Nonrefundable job retention credit (include a copy of the credit certificate)  
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)  
17. Credit for purchases of grape production property  
18. InvestOhio credit (include a copy of the credit certificate)  
19. Opportunity zone investment credit (include a copy of the credit certificate)  
20. Technology investment credit carryforward (include a copy of the credit certificate)  
21. Enterprise zone day care & training credits (include a copy of the credit certificate)  
22. Research & development credit (include a copy of the credit certificate)  
23. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)  
24. Total (add lines 12 through 23)  
25. Tax less additional credits (line 11 minus line 24; if less than zero, enter zero)
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) ............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. ORC 5747.05(A)

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 ....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. ORC 5747.05(B)(1)

32. Enter the 2019 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 ..................................................32. ORC 5747.05(B)(2)

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............33. ORC 5747.05(B)(1) & (2)

34. Total nonrefundable credits (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) .. 34.

Refundable Credits

35. Refundable Ohio historic preservation credit (include a copy of the credit certificate) .............35. ORC 5747.76

36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) ........36. ORC 5747.058(A)

37. Pass-through entity credit (include a copy of the Ohio IT K-1s) .........................................................37. ORC 5747.059, 5747.08(l)

38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate) ....38. ORC 5747.66

39. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s) ..........................39. ORC 5747.65

40. Venture capital credit (include a copy of the credit certificate) ..........................................................40. ORC 5747.80

41. Total refundable credits (add lines 35 through 40; enter here and on Ohio IT 1040, line 16) .............41.