# IT 1040 OHIO Income Tax Return

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

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

## INCOME

1. Federal Adjusted Gross Income (from federal Form 1040, line 36; or 1040A, line 21; or 1040EZ, line 4; or 1040TEL) \( \ldots \) \( 1 \) \( \) \( 00 \)
2. Ohio Adjustments (from line 45 on back of this return) \( \ldots \) \( 2 \) \( 00 \)
3. Ohio Adjusted Gross Income (line 2 subtracted from or added to line 1) \( \ldots \) \( 3 \) \( 00 \)
4. Multiply your personal and dependent exemptions times $1,300 and enter the result here \( \ldots \) \( 4 \) \( 00 \)
5. Ohio Taxable Income (subtract line 4 from line 3) \( \ldots \) \( 5 \) \( 00 \)
6. Tax on line 5 (see tax tables, pages 26-32) \( \ldots \) \( 6 \) \( 00 \)
7. Credits from Schedule B (line 54 on back of this return) \( \ldots \) \( 7 \) \( 00 \)
8. Ohio Tax less Schedule B Credits (subtract line 7 from line 6 if line 7 is more than line 6, enter zero.) \( \ldots \) \( 8 \) \( 00 \)
9. Exemption Credit: Number of personal and dependent exemptions times $20 \( \ldots \) \( 9 \) \( 00 \)
10. Ohio Tax less Exemption Credit (subtract line 9 from line 8 if line 9 is more than line 8, enter zero.) \( \ldots \) \( 10 \) \( 00 \)
11. Joint Filing Credit (see instructions and attach documentation) \( \ldots \) \( % \) \( \) \( 11 \) \( 00 \)
12. Ohio Tax less Joint Filing Credit (subtract line 11 from line 10 if line 11 is more than line 10, enter zero.) \( \ldots \) \( 12 \) \( 00 \)
13. Resident/Nonresident/Part-Year Credits (Sch. C or D) & Nonrefundable Business Credits (attach Sch. E) \( \ldots \) \( 13 \) \( 00 \)
14. Ohio Income Tax (Subtract line 13 from line 12 if line 13 is more than line 12, enter zero.) \( \ldots \) \( 14 \) \( 00 \)
15. Interest Penality on Underpayment of Estimated Tax: Check if Form IT 2210 is attached \( \ldots \) \( 15 \) \( 00 \)
16. Unpaid Ohio Use Tax (please see worksheet on page 24) \( \ldots \) \( 16 \) \( 00 \)
17. Total Ohio Tax (add line 14, line 15, and line 16) \( \ldots \) \( 17 \) \( 00 \)

## TAX AND CREDITS

18. Ohio Tax Withheld (box 17 on your W-2) (attach W-2's to back of this form) \( \ldots \) \( 18 \) \( 00 \)
19. Ohio Estimated Tax, IT 40P Payments for 2004, and 2003 Overpayment Credited to 2004 \( \ldots \) \( 19 \) \( 00 \)
20. Refundable Business Jobs Credit 20a \( 00 \)
Refundable Pass-through Entity Credit 20b \( 00 \)
Total of 20a & 20b \( 20 \) \( 00 \)
(attach certificates) \( \) \( \) \( \) \( \)
(attach K-1's) \( \) \( \) \( \) \( \)
21. Add lines 18, 19, and 20 \( \ldots \) \( 21 \) \( 00 \)

## PAYMENTS

22. Amount You Owe \( \ldots \) \( 22 \) \( 00 \)
Check here if you are making a payment – make payable to Ohio Treasurer of State. \( \) \( \)
Check here if you have paid or will pay with an electronic check or credit card \( \ldots \) \( 23 \) \( 00 \)
23. If line 21 is GREATER than line 17, subtract line 21 from line 21 \( \ldots \) \( 24 \) \( 00 \)
24. Amount of line 23 you wish to DONATE for Ohio's wildlife species & endangered wildlife conservation: \( \) \( \) \( \) \( \) \( 24 \) \( 00 \)
25. Amount of line 23 you wish to DONATE for nature preserves, scenic rivers, and endangered species protection: \( \) \( \) \( \) \( \) \( 25 \) \( 00 \)
26. Amount of line 23 to be credited to 2005 estimated tax liability \( \ldots \) \( 26 \) \( 00 \)

## REFUND OR AMOUNT YOU OWE

27. Amount of line 23 to be refunded (subtract amounts on lines 24, 25, and 26 from line 23) \( \ldots \) \( 27 \) \( 00 \)

**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.

Your signature \( \) \( \)
Date \( \) \( \)
Spouse's signature (if filing jointly, BOTH must sign) \( \) \( \)
Phone number (optional) \( \) \( \)
Preparer's signature \( \) \( \)
Preparer's phone number \( \) \( \)
## 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 00 00
29. Add Pass-through Entity addback ........................................................................................................... 29 00 00 00
30. Add income from an electing small business trust (ESBT—see instructions) ........................................... 30 00 00 00

### Schedule A – Attach W-2 and 1099-R Forms Here

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 prior 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 00 00

32. Total additions (add lines 28 through 31) .................................................................................................. 32 00 00 00

### Deductions – see limitations in instructions

33. Deduct federal interest and dividends exempt from state taxation .......................................................... 33 00 00 00
34. Deduct compensation earned in Ohio by full-year residents of neighboring states and certain income
    earned by military nonresidents .................................................................................................................. 34 00 00 00
35. Deduct state or municipal income tax overpayments (see instructions) .................................................... 35 00 00 00
36. Deduct disability and survivorship benefits (does not include pension continuations) .......................... 36 00 00 00
37. Deduct qualifying social security benefits and some railroad benefits .................................................... 37 00 00 00
38. Deduct contributions to CollegeAdvantage 529 savings plan and/or purchases of tuition credits ............ 38 00 00 00
39. Deduct qualified tuition expenses paid to an eligible Ohio educational institution .................................. 39 00 00 00
40. Deduct Un-subsidized health insurance/long term care insurance and excess medical expenses (see worksheet) .......................................................... 40 00 00 00
41. Deduct funds deposited into & earnings of a Medical Savings Account for eligible medical expenses (see worksheet) .................................................................................. 41 00 00 00
42. Deduct losses from an electing small business trust (ESBT—see instructions) ........................................... 42 00 00 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 00 00

44. Total Deductions (add lines 33 through 43) .............................................................................................. 44 00 00 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 00 00

### Schedule A – Nonres/Part-Year Resident

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

### Schedule B – Credits

55. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident ...... 55 00 00 00
56. Enter Ohio Adjusted Gross Income (line 3) .................................................................................................. 56 00 00 00
57. Divide line 55 by line 56 % Multiply by the amount on line 12 ................................................................. 57 00 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 00 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 00 00

### Schedule C – Credits

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

   ___________________ ___________________ ___________________

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