### Income

1. Federal adjusted gross income (if NOL, see note on bottom of page)
2. Ohio form IT 1040 Schedule A net adjustment (schedules mentioned herein can be found in Ohio form IT 1040 instructions)
3. Ohio adjusted gross income (line 2 added to or subtracted from line 1)
4. Personal and dependency exemptions
5. Ohio taxable income (line 3 minus line 4)
6. Tax on line 5 (see tax tables in Ohio form IT 1040 instructions)
7. Schedule B credits (cannot exceed line 6)
8. Ohio tax less Schedule B credits (line 6 minus line 7)
9. Income-based exemption credit
10. Ohio tax less exemption credit (line 8 minus line 9)
11. Joint Ohio credit (see Ohio form IT 1040 instructions)
12. Ohio tax less joint Ohio credit (line 10 minus line 11)
13. Schedule C, D and E credits and manufacturing grant
14. Earned income credit
15. Adoption credit ($1,500 per child adopted during the year)
16. Ohio income tax (line 12 minus lines 13, 14 and 15)
17. Ohio form IT/SD 2210 interest penalty (required)
18. Ohio use tax
19. Total Ohio tax (add lines 16, 17 and 18)
20. Ohio income tax withheld
21. Ohio estimated tax, Ohio form IT 40P extension payments and credit carryover

### Tax and Credits

22. Refundable credits
23. Amounts previously paid
24. Total of lines 20 through 23
25. Overpayment shown on original return, previously filed amended returns and previously corrected returns (even if you have not yet received the refund)
26. Line 24 minus line 25
27. If line 26 is less than line 19 (as amended), subtract line 26 from line 19 and enter the amount owed plus interest. Make your check or money order payable to Ohio Treasurer of State. AMOUNT DUE
28. If line 26 is greater than line 19 (as amended), subtract line 19 from line 26 and enter the amount of your refund.

### Payments

YOUR REFUND

### Refund/Amount Owed

If your refund is less than $1.00, no refund will be issued. If you owe $1.00 or less, no payment is necessary.

### Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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**Signature:**

Date (MM/DD/YYYY)

**Spouse's signature:**

**Preparer's name:**

Date received

**Phone number**

**Date:**

**Code:**

**Interest:**

**Mail to:**

Ohio Department of Taxation

P.O. Box 1460

Columbus, OH 43216-1460

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Reason and Explanation of Corrections

Please attach documentation to support any adjustments to line items. Refer to the chart on page 2 of the instructions to identify required documentation for complete processing of the amended return.

Taxpayer name ___________________________________________ Social Security number ________________________________

Year 2013

Reason(s):

☐ Net operating loss carryback (IMPORTANT: Be sure to complete and attach Ohio form IT NOL, Net Operating Loss Carryback Worksheet and check the box on the front of this return indicating that you are amending for an NOL.)

☐ Federal adjusted gross income decreased
☐ Federal adjusted gross income increased
☐ Filing status changed
☐ Residency status changed
☐ Exemptions increased
☐ Exemptions decreased
☐ Ohio form IT 1040, Schedule A, additions to income
☐ Ohio form IT 1040, Schedule A, deductions from income
☐ Ohio form IT 1040, Schedule B, credit increased
☐ Ohio form IT 1040, Schedule B, credit decreased
☐ Ohio form IT 1040, Schedule C, credit increased
☐ Ohio form IT 1040, Schedule C, credit decreased
☐ Ohio form IT 1040, Schedule D, credit increased
☐ Ohio form IT 1040, Schedule D, credit decreased
☐ Ohio form IT 1040, Schedule E, credit increased
☐ Ohio form IT 1040, Schedule E, credit decreased
☐ Joint filing credit increased
☐ Joint filing credit decreased

☐ Ohio use tax increased
☐ Ohio use tax decreased
☐ Earned income credit increased
☐ Earned income credit decreased
☐ Adoption credit increased
☐ Adoption credit decreased
☐ Ohio form IT/SD 2210 interest penalty amount increased
☐ Ohio form IT/SD 2210 interest penalty amount decreased
☐ Manufacturing grant increased
☐ Manufacturing grant decreased
☐ Refundable business credits increased
☐ Refundable business credits decreased
☐ Ohio withholding increased
☐ Ohio withholding decreased
☐ Estimated and/or Ohio form IT 40P amount or previous year carryforward overpayment increased
☐ Estimated and/or Ohio form 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.
IT 1040X Instructions

Time Period in Which To File (Statute of Limitations)

1. Generally, you can claim a refund within four years from the date of the overpayment of the tax, interest or penalty. For most taxpayers, the four-year period begins on the date that the Ohio income tax return was due without extensions. For example, 2008 Ohio forms IT 1040 and IT 1040EZ were due April 15, 2009; for 2008 Ohio forms IT 1040 and IT 1040EZ the four-year period begins on April 15, 2009.

2. If your Ohio amended return shows a refund due to a decrease in your federal adjusted gross income and if the IRS issues you a refund check due to that decrease, you always have at least 60 days from the date that the IRS agreed to the decrease to file your Ohio amended return.

3. If your Ohio amended return shows a refund due to an increase in your Ohio resident credit, you always have 60 days from the date that the other state increased the tax owed to that state to file your Ohio amended return.

Change in Filing Status

1. Check the box on page 1 of Ohio form IT 1040X that corresponds with the Ohio status of the federal income tax return for which this Ohio form IT1040X is based.

2. You can change your Ohio status from married filing jointly to married filing separately at any time within the statute of limitations, but without taking into consideration any extension of time to file.

3. You cannot change your Ohio status from married filing jointly to married filing separately after the time (including extensions, if any) has expired for the Ohio of either your return or your spouse’s return.

General Information

1. Use Ohio form IT 1040X to do the following:
   - correct your Ohio income tax return; AND/OR
   - request a refund of tax, interest and/or penalty previously paid; AND/OR
   - report IRS changes that affected the number of exemptions claimed; AND/OR
   - report IRS changes that affected your federal adjusted gross income; AND/OR
   - change your Ohio status (see Change in Filing Status above).

2. You can file Ohio form IT 1040X only after you have filed an Ohio income tax return (Ohio forms IT 1040 or IT 1040EZ, or any of the department’s paperless or electronic tax return Ohio options).

3. You must complete all of the information requested on the form. Otherwise, we cannot process your amended return and we may have to contact you for additional information.

Please note that if your Ohio status for your federal income tax return is married filing jointly, then you must place on line 1 of the Ohio income tax return the amount you show as adjusted gross income on your federal income tax return. You must show this amount even if only one spouse earned or received any income in Ohio. See Ohio Administrative Code Rule 5703-7-18, which is available through our Web site at tax.ohio.gov.

4. If your amended return shows a refund due to any of the following:
   - a decrease in your federal adjusted gross income;
   - a change in your Ohio status from married filing jointly to married filing separately; OR
   - an increase in the number of exemptions claimed,

then you must include the following to avoid delays:

(a) A copy of the federal account transcript; OR

(b) A copy of your amended federal income tax return (federal form 1040X) and either a copy of the IRS acceptance letter or a copy of the refund check. (Under federal law the copy of your check must either be larger than or smaller than the size of the original check. If you make a reduced-size copy, please make sure that the copy is legible.)

Your amended return may not be processed until after Oct. 15th.

Net Operating Losses (NOL)

Be sure you complete and attach Ohio form IT NOL, Net Operating Loss Carryback Worksheet and check the box on the front of this return indicating that you are amending for an NOL. This form is available on our Web site at tax.ohio.gov.

Your NOL carryback deduction on the Ohio amended income tax return is limited by the following:

- the amount of your federal itemized deductions and personal exemption amounts allowed in the carryback year; AND
- the depreciation adjustment discussed below.

Itemized Deductions and Exemptions: Your federal adjusted gross income, after application of the allowed net operating loss carryback amount, will not be zero dollars if you claimed any itemized deductions or exemptions on your federal income tax return. For more information please see our Aug. 12, 2002, information release entitled “Personal Income Tax Information Release: Net Operating Loss Carryback Five-Year Rule” at tax.ohio.gov.

Depreciation Adjustment: If the federal NOL carryback/carryforward sections either Internal Revenue Code (I.R.C.) section 168(k) bonus depreciation or I.R.C. section 179 expensing, then you must reduce the federal net operating loss carryback/carryforward amount by both of the following:

- Adjustment for the I.R.C. section 168(k) bonus depreciation; AND
- Adjustment for the excess of the I.R.C. section 179 amount over the amount that would have been allowed based upon I.R.C. section 179 in effect on Dec. 31, 2002.

For more information please see Ohio Revised Code section 5747.01(A)(20) as amended by the 129th General Assembly in HB 365 and our information release entitled “Recently Enacted Ohio Legislation Affects Depreciation Deductions for Taxable Years Ending in 2001 and Thereafter” at tax.ohio.gov.

Example 1: In 2007 Maria reported $800,000 in federal adjusted gross income. Maria’s 2007 federal return as filed reflected deductions for $350,000 in itemized deductions and personal exemption amounts. Maria’s 2007 federal modified taxable income was $450,000. In 2009 Maria incurred a federal NOL of $1 million including an I.R.C. section 168(k) bonus depreciation amount of $300,000. Maria must file Ohio form IT 1040X only after you have filed an Ohio income tax return (Ohio forms IT 1040 or IT 1040EZ, or any of the department’s paperless or electronic tax return Ohio options).
reduce the federal NOL carryback/carryforward by $250,000 (5/6 of the $300,000 bonus depreciation). The NOL carryback/carryforward is $750,000. The deduction on the year 2009 Ohio amended income tax return for the NOL carryback from taxable year 2008 is limited to $450,000 (the amount of the year 2009 federal modified taxable income). Maria can use the remaining $300,000 of the year 2009 NOL carryback/carryforward for taxable years 2008 and later.

Example 2: In 2012, Maria is a sole proprietor who is an employer. She reported $800,000 in federal adjusted gross income. Maria’s 2012 federal return as filed reflected $350,000 in itemized deductions and personal exemption amounts. Maria’s 2012 federal modified taxable income was $450,000. In 2014, Maria incurred a federal NOL of $1 million including an I.R.C. section 168(k) bonus depreciation amount of $300,000. In that same year, Maria increased her employer income tax withholding by 10% from the previous year. Maria must reduce the federal NOL carryback/carryforward by $200,000 (2/3 of the $300,000 bonus depreciation). The NOL carryback/carryforward is $800,000. The deduction on the year 2012 Ohio amended income tax return for the NOL carryback from taxable year 2014 is limited to $450,000 (the amount of the year 2012 federal modified taxable income). Maria can use the remaining $350,000 of the year 2014 NOL carryback/carryforward for taxable years 2013 and later.

Reason and Explanation of Corrections
Be sure to complete and attach page 2 of this return.

Nonresident Married Filing Jointly Taxpayers
As a general rule, if your Ohio status on your federal income tax return is “married filing jointly,” then both spouses must sign the Ohio income tax return. There is only one exception, discussed below, to the general rule requiring both spouses to sign the “married filing jointly” Ohio income tax return.

Exception to the General Rule. Your spouse does not have to sign an amended “married filing jointly” return only if all three of the following apply:
- Your spouse resided outside Ohio for the entire year;
- Your spouse did not earn any income in Ohio; AND
- Your spouse did not receive any income in Ohio.

Refer to Ohio Administrative Code Rule 5703-7-18 available through our Web site at tax.ohio.gov.

You may need to enclose additional forms and documentation. Please see chart below.

| Line 2 | Ohio Schedule A, as amended, and supporting documentation (click here for the 2013 Schedule A) |
| Line 7 | Ohio Schedule B, as amended, and supporting documentation (click here for the 2013 Schedule B) |
| Line 13 | Ohio Schedule C, D and/or E, as amended – see Ohio form IT 1040 instructions for information concerning required enclosures. If you are changing the amount of the resident credit, you must include a copy of the other state's or states' income tax return. If you are changing the amount of the nonresident credit, you must complete and include Ohio form IT 2023, as amended, and a copy of the other state's or states' income tax return. (click here for the 2013 Schedule C) (click here for the 2013 Schedule D) (click here for the 2013 Schedule E) |
| Line 17 | Ohio form IT/SD 2210 as amended. (click here for the 2013 IT/SD 2210) |
| Line 20 | W-2 forms or 1099 forms showing correct Ohio income tax withheld. |
| Line 22 | See Ohio form IT 1040 instructions for information concerning required enclosures. |
IT NOL – Net Operating Loss Carryback Worksheet

(Check the box on the front of Ohio form IT 1040X indicating you are amending for an NOL and attach this form to Ohio form IT 1040X.)

If you are carrying back an NOL to more than one previous year, you should complete the Ohio form IT 1040X for the earliest year first.

Taxpayer name ___________________________________________ Social Security number ____________________________

1. Year in which the NOL occurred.................................................................1. ________________

2. Amount of NOL for the year in which the NOL occurred..............................2. ________________

3. Filing date of IRS form 1040 for the year in which the NOL occurred ..........3. ________________

4. IRS refund amount requested on IRS form 1045 or 1040X ....................4. ________________

5. Date the IRS approved the refund request....................................................5. ________________

Have you completed this worksheet for an earlier taxable year for the NOL set forth above?

☐ Yes. Stop, you do not have to complete this worksheet, but attach the worksheet you did complete.

☐ No. You must complete the remainder of the NOL worksheet.

6. Depreciation add-back, if any, from Ohio form IT 1040, Schedule A for the year in which the NOL occurred .................................................................6. ________________

7. NOL eligible for carryback for Ohio income tax purposes (line 2 minus line 6). If you are eligible for the five-year carryback period, proceed to line 8 ..........................................................................................7. ________________

If you are claiming a five-year carryback period for federal income tax purposes, begin with line 8. If you are claiming a four-year carryback period for federal income tax purposes, leave line 8 blank, enter -0- on line 9 and complete the remaining lines. If you are claiming a three-year carryback period for federal income tax purposes, leave lines 8 and 11 blank, enter -0- on lines 9 and 12 and complete the remaining lines. If you are claiming a two-year carryback period for federal income tax purposes, leave lines 8, 11 and 14 blank, enter -0- on lines 9, 12 and 15 and complete the remaining lines.

Lines 8 through 15 are for use only by taxpayers who qualify for the five-year NOL carryback for federal income tax purposes.

8. Ending date for 5th preceding taxable year..............................................8. ________________

9. Modified taxable income from line 9 of Schedule B of IRS form 1045 for 5th preceding year ..........9. ________________

10. NOL carryback to fourth preceding taxable year. Line 7 minus line 9. If less than zero, enter -0- ....10. ________________

11. Ending date for fourth preceding taxable year .......................................11. ________________

12. Modified taxable income from line 9 of Schedule B of IRS form 1045 for fourth preceding year ..........12. ________________

13. NOL carryback to third preceding taxable year. Line 10 minus line 12. If less than zero, enter -0- ....13. ________________

14. Ending date for third preceding taxable year ........................................14. ________________

15. Modified taxable income from line 9 of Schedule B of IRS form 1045 for third preceding year ..........15. ________________

16. NOL carryback to second preceding taxable year. Line 13 minus line 15. If less than zero, enter -0-......16. ________________

17. Ending date for second preceding taxable year ....................................17. ________________

18. Modified taxable income from line 9 of Schedule B of IRS form 1045 for second preceding year ..........18. ________________

19. NOL carryback to 1st preceding taxable year. Line 16 minus line 18. If less than zero, enter -0- .......19. ________________

20. Ending date for 1st preceding taxable year ...........................................20. ________________

21. Modified taxable income from line 9 of Schedule B of IRS form 1045 for 1st preceding year ..........21. ________________

22. NOL carryover to the immediately following taxable year. Line 19 minus line 21. If less than zero, enter -0-...........22. ________________

Note: If the only change to your federal adjusted gross income (Ohio form IT 1040X, line 1, 1st column) is due to the NOL carryback, the difference between the two columns for line 1 on form IT 1040X will be the lesser of line 7 above, or the federal modified taxable income on IRS form 1045 for the earliest taxable year for which you entered information above.

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