

FreeTaxUSA[®]

2022 Income Tax Return

Ohio Return

Thank you for using
FreeTaxUSA.com to prepare your
2022 income tax return.

You can view the status of your tax return by
signing in to your account at www.freetaxusa.com.

2023 tax preparation on FreeTaxUSA.com will be
available starting in January of 2024.

We look forward to preparing your 2023 tax return.

Do not staple or paper clip.



Department of
Taxation

2022 Ohio IT 1040
Individual Income Tax Return



22000180

Sequence No. 1

01 28 23

Use only black ink/UPPERCASE letters. Use whole dollars only.

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)

375 98 1217

☒ If deceased

Spouse's SSN (if filing jointly)

☒ If deceased

School district #

9999

First name

MICHELLE

M.I. Last name

M KOHN

Spouse's first name (if filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box

1690 SPRINGBROOK RD S

Address line 2 (apartment number, suite number, etc.)

City

BOYNE FALLS

State

MI

ZIP code

49713

Ohio county (first four letters)

FRAN

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Residency Status – Check only one for primary

Resident

Part-year
resident

☒

Nonresident
Indicate state

▶▶ MI

Check only one for spouse (if filing jointly)

Resident

Part-year
resident

☐

Nonresident
Indicate state

▶▶

Filing Status – Check one (as reported on federal income tax return)

☒

Single, head of household or qualifying widow(er)

Married filing jointly

Spouse's SSN

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.

Federal extension filers - check here.

If someone can claim you (or your spouse if filing jointly) as a dependent, check here.

Do not staple or paper clip.

1. **Federal adjusted gross income** (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative.....1.

33737

2a. Additions – Ohio Schedule of Adjustments, line 10 (**include schedule**).....2a.

2b. Deductions – Ohio Schedule of Adjustments, line 39 (**include schedule**).....2b.

33737

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative3.

4. Exemption amount (**include Schedule of Dependents** if applicable).....4.
Number of exemptions including you and your spouse/dependents, if applicable: 2

4800

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

6. Taxable business income – Ohio Schedule IT BUS, line 13 (**include schedule**).....6.

7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero).....7.



MM-DD-YY

Code

2022 Ohio IT 1040
Individual Income Tax Return

SSN 375 98 1217



22000280

Sequence No. 2

7a. Amount from line 7 on page 17a.

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

8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule)8b.

8c. Income tax liability before credits (line 8a plus line 8b)8c.

9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 35 (include schedule).....9. 40

10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero)10.

11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....11.

12. Unpaid use tax (see instructions).....12.

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

14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements)14. 5

15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return15.

16. Refundable credits – Ohio Schedule of Credits, line 41 (include schedule)16.

17. **Amended return only** – amount previously paid with original and/or amended return17.

18. **Total Ohio tax payments** (add lines 14, 15, 16 and 17)18. 5

19. **Amended return only** – overpayment previously requested on original and/or amended return.....19.

20. Line 18 minus line 19. Place a "-" in the box if negative.....20. 5
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.

21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....21.

22. Interest due on 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.

24. Overpayment (line 20 minus line 13)24. 5

25. **Original return only** – portion of line 24 carried forward to next year's tax liability25.

26. **Original return only** – portion of line 24 you wish to donate:
a. Wildlife Species b. Military Injury Relief c. Ohio History Fund

d. Nature Preserves/Scenic Rivers e. Breast/Cervical Cancer f. Wishes for Sick Children Total.....26g.

27. **REFUND** (line 24 minus lines 25 and 26g).....**YOUR REFUND** ▶ 27. 5

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 _____ Phone number 231-373-7522

▶Spouse's signature _____ Date _____

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

Preparer's printed name _____ Phone number _____

Preparer's TIN (PTIN) P

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

NO Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 2679
Columbus, OH 43270-2679

Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 2057
Columbus, OH 43270-2057

2022 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



22000380

01 28 23

Primary taxpayer's SSN

375 98 1217

Sequence No. 3

Additions

(Only add the following amounts if they are not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends.....1.
2. Ohio pass-through entity taxes excluded from federal adjusted gross income2.
3. Ohio 529 plan funds used for non-qualified expenses3.
4. Losses from sale or disposition of Ohio public obligations4.
5. Nonmedical withdrawals from a medical savings account5.
6. Reimbursement of expenses previously deducted on an Ohio income tax return6.

Federal

7. Internal Revenue Code 168(k) and 179 depreciation expense addback7.
8. Exempt federal interest and dividends subject to state taxation8.
9. Federal conformity additions9.
10. **Total additions** (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a 10.

Deductions

(Only deduct the following amounts if they are included on Ohio IT 1040, line 1)

11. Business income deduction – Ohio Schedule IT BUS, line 11 11.
12. Employee compensation earned in Ohio by residents of neighboring states..... 12.
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1)13.
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)14.
15. Certain railroad benefits15.
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 program17.
18. Amounts contributed to a STABLE account: Ohio's ABLE plan18.
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....19.

33737

Federal

20. Federal interest and dividends exempt from state taxation20.
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....21.
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return.....22.

2022 Ohio Schedule of Adjustments

Primary taxpayer's SSN

375 98 1217



22000480

Sequence No. 4

23. Repayment of income reported in a prior year23.

24. Wage expense not deducted based on the federal work opportunity tax credit24.

25. Federal conformity deductions25.

Uniformed Services

26. Military pay received by Ohio residents while stationed outside Ohio.....26.

27. Compensation earned by nonresident military servicemembers and their civilian spouses27.

28. Uniformed services retirement income.....28.

29. Military injury relief fund grants and veteran's disability severance payments29.

30. Certain Ohio National Guard reimbursements and benefits.....30.

Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan31.

32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board32.

33. Ohio educator expenses in excess of federal deduction.....33.

Medical

34. Disability benefits34.

35. Survivor benefits.....35.

36. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**)36.

37. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**)37.

38. Qualified organ donor expenses38.

39. **Total deductions** (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b.....39.

33737



01 28 23

Many of these credits **must** be calculated using a worksheet and/or be supported by additional required documentation. See the instructions for worksheets and information on supporting documentation.

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c) 1.
2. Retirement income credit (**include 1099-R forms**) 2.
3. Lump sum retirement credit (**include a copy of the worksheet and 1099-R forms**) 3.
4. Senior citizen credit (must be 65 or older to claim this credit) 4.
5. Lump sum distribution credit (**include a copy of the worksheet and 1099-R forms**) 5.
6. Child care & dependent care credit (**include a copy of the worksheet**) 6.
7. Displaced worker training credit (**include a copy of the worksheet and all required documentation**) 7.
8. Campaign contribution credit for Ohio statewide office or General Assembly 8.
9. Income-based exemption credit 9.
10. Total (add lines 2 through 9) 10.
11. Tax less credits (line 1 minus line 10; if negative, enter zero) 11.
12. Joint filing credit (see instructions for table). % times line 11, up to \$650 12.
13. Earned income credit 13.
14. Home school expenses credit (**include copies of all required documentation**) 14.
15. Scholarship donation credit (**include copies of all required documentation**) 15.
16. Nonchartered, nonpublic school tuition credit (**include copies of all required documentation**) 16.
17. Vocational job credit (**include a copy of the credit certificate**) 17.
18. Ohio adoption credit 18.
19. Nonrefundable job retention credit (**include a copy of the credit certificate**) 19.
20. Credit for eligible new employees in an enterprise zone (**include a copy of the credit certificate**) 20.
21. Grape production credit 21.
22. InvestOhio credit (**include a copy of the credit certificate**) 22.
23. Lead abatement credit (**include a copy of the credit certificate**) 23.
24. Opportunity zone investment credit (**include a copy of the credit certificate**) 24.

40

40



2022 Ohio Schedule of Credits

Primary taxpayer's SSN

375 98 1217



22280280

Sequence No. 8

25. Technology investment credit carryforward (include a copy of the credit certificate)..... 25.
26. Enterprise zone day care & training credits (include a copy of the credit certificate) 26.
27. Research & development credit (include a copy of the credit certificate) 27.
28. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)..... 28.
29. Total (add lines 12 through 28) 29.
30. Tax less additional credits (line 11 minus line 29; if negative, enter zero)..... 30.

Nonresident Credit

Dates of Ohio residency to Other state of residency MI

31. Nonresident Portion of Ohio adjusted gross income -
Ohio IT NRC Section I, line 18 (include a copy) 31.
32. Ohio adjusted gross income (Ohio IT 1040, line 3) 32.
- 33a. Divide line 31 by line 32 (four decimals; do not round;
if greater than 1, enter 1.0000) 33a. 0
33. Nonresident credit (line 30 times line 33a) 33.

Resident Credit

34. Resident credit – Ohio IT RC, line 7 (include a copy) 34.
35. Total nonrefundable credits (add lines 10, 29, 33 and 34; enter here and on Ohio IT 1040, line 9) 35. 40

Refundable Credits

36. Refundable Ohio historic preservation credit (include a copy of the credit certificate) 36.
37. Refundable job creation credit & job retention credit (include a copy of the credit certificate) 37.
38. Pass-through entity credit (include a copy of the Ohio IT K-1s) 38.
39. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)..... 39.
40. Venture capital credit (include a copy of the credit certificate) 40.
41. Total refundable credits (add lines 36 through 40; enter here and on Ohio IT 1040, line 16)..... 41.

2022 Ohio Schedule of Dependents

Use only black ink/UPPERCASE letters.



22230180

Primary taxpayer's SSN

01 28 23

375 98 1217

Sequence No. 9

Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" if necessary.

1. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
370 25 3854	03 16 2000	SON

Dependent's first name	M.I.	Dependent's last name
ISAAC		CHIPMAN

2. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
--------------------	--	---------------------------------

Dependent's first name	M.I.	Dependent's last name
------------------------	------	-----------------------

3. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
--------------------	--	---------------------------------

Dependent's first name	M.I.	Dependent's last name
------------------------	------	-----------------------

4. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
--------------------	--	---------------------------------

Dependent's first name	M.I.	Dependent's last name
------------------------	------	-----------------------

5. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
--------------------	--	---------------------------------

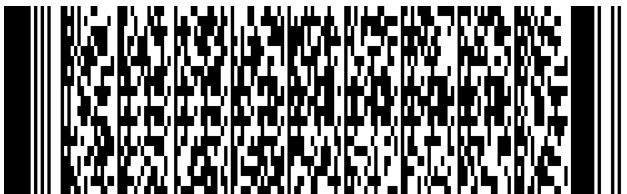
Dependent's first name	M.I.	Dependent's last name
------------------------	------	-----------------------

6. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
--------------------	--	---------------------------------

Dependent's first name	M.I.	Dependent's last name
------------------------	------	-----------------------

7. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
--------------------	--	---------------------------------

Dependent's first name	M.I.	Dependent's last name
------------------------	------	-----------------------



2022 Schedule of Ohio Withholding



22350180

Use only black ink/UPPERCASE letters. Use whole dollars only.

Primary taxpayer's SSN

Sequence No. 11

375 98 1217

List your and your spouse's (if filing jointly) W-2, 1099, and W-2G forms **only if they have Ohio withholding**. Enter "P" in the "P/S" box if the form is the primary taxpayer's and enter "S" if it is the spouse's. If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies if necessary. **Place state copies of your income statements after the last page of your return.**

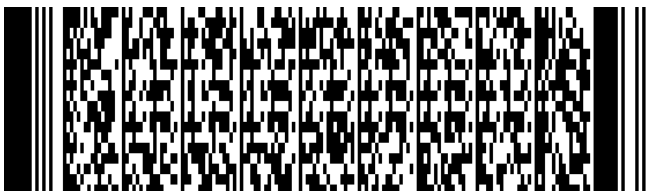
Part A - Total Withholding

1. Total of all Ohio state tax withheld on pages 1 and 2 as well as any additional pages. Enter here
and on line 14 of your Ohio IT 1040.....1.

5

Part B - W-2s

1. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
P	203677651	500	
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	53003462	500	5
2. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
3. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
4. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
5. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
6. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
7. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax



2022 Schedule of Ohio Withholding

Primary taxpayer's SSN
375 98 1217



22350280

Sequence No. 12

Part C - 1099-Rs

1. P/S Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld
2. P/S Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld
3. P/S Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld
4. P/S Payer's TIN	Box 1 - Gross distribution	Total distribution	Box 7 - Distribution code
Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld		Box 14 - Ohio tax withheld

Part D - W-2Gs

1. P/S Payer's federal ID number	Box 1 - Reportable winnings	Box 4 - Federal income tax withheld
Box 13 - Ohio state ID number	Box 14 - Ohio state winnings	Box 15 - Ohio income tax withheld
2. P/S Payer's federal ID number	Box 1 - Reportable winnings	Box 4 - Federal income tax withheld
Box 13 - Ohio state ID number	Box 14 - Ohio state winnings	Box 15 - Ohio income tax withheld
3. P/S Payer's federal ID number	Box 1 - Reportable winnings	Box 4 - Federal income tax withheld
Box 13 - Ohio state ID number	Box 14 - Ohio state winnings	Box 15 - Ohio income tax withheld

Part E - 1099-NECs

1. P/S Payer's TIN	Box 1 - Nonemployee compensation	Box 4 - Federal income tax withheld
Box 6 - Payer's Ohio number	Box 7 - State income	Box 5 - Ohio tax withheld
2. P/S Payer's TIN	Box 1 - Nonemployee compensation	Box 4 - Federal income tax withheld
Box 6 - Payer's Ohio number	Box 7 - State income	Box 5 - Ohio tax withheld