

**Do not staple or paper clip.**



Department of  
Taxation

# 2025 Ohio IT 1040

## Individual Income Tax Return

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



25000102

## Sequence No. 1

<input type="checkbox"/> <b>AMENDED RETURN</b> - Check here and include Ohio IT RE.	<input type="checkbox"/> <b>NOL CARRYBACK</b> - Check here and include Schedule IT NOL.			
Primary taxpayer's SSN (required)	Check if deceased	Spouse's SSN (if filing jointly)	Check if deceased	School district #
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
First name	M.I.	Last name		
[REDACTED]	[REDACTED]	[REDACTED]		
Spouse's first name (if filing jointly)	M.I.	Last name		
[REDACTED]	[REDACTED]	[REDACTED]		
Address line 1 (number and street) or P.O. Box				
[REDACTED]				
Address line 2 (apartment number, suite number, etc.)				
[REDACTED]		State	ZIP code	Ohio county (first four letters)
[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]
City				
Foreign country (if the mailing address is outside the U.S.)			Foreign postal code	
[REDACTED]			[REDACTED]	
<b>Residency Status</b> - Check only one for primary			*Indicate state	
<input type="checkbox"/> Resident	<input type="checkbox"/> Part-year resident*	<input type="checkbox"/> Nonresident*	[REDACTED]	
Check only one for spouse (if filing jointly)			*Indicate state	
<input type="checkbox"/> Resident	<input type="checkbox"/> Part-year resident*	<input type="checkbox"/> Nonresident*	[REDACTED]	
<b>Filing Status</b> - Check one (as reported on federal income tax return)				
<input type="checkbox"/> Single, head of household or qualifying surviving spouse				
<input type="checkbox"/> Married filing jointly				
Spouse's SSN				
<input type="checkbox"/> Married filing separately [REDACTED]				
<b>Ohio Nonresident Statement</b> - See instructions for required criteria				
<input type="checkbox"/> Primary meets the five criteria for irrebuttable presumption as nonresident.				
<input type="checkbox"/> Spouse meets the five criteria for irrebuttable presumption as nonresident.				
<input type="checkbox"/> <b>Federal extension filers</b> - check here.				
<input type="checkbox"/> If someone can claim you (or your spouse if filing jointly) as a dependent, check here.				

**Do not staple or paper clip.**



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

MM-DD-YY

**2025 Ohio IT 1040**  
**Individual Income Tax Return**

SSN:



25000202

Sequence No. 2

7a. Amount from line 7 on page 1 .....	7a. <input type="text"/>	
8a. Nonbusiness income tax liability on line 7a (see <a href="http://tax.ohio.gov/taxcalculator">tax.ohio.gov/taxcalculator</a> or see the instructions for the tax brackets).....	8a. <input type="text"/>	
8b. Business income tax liability – Ohio Schedule of Business Income, line 16 ( <b>include schedule</b> ).....	8b. <input type="text"/>	
8c. Income tax liability before credits (line 8a plus line 8b) .....	8c. <input type="text"/>	
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 40 ( <b>include schedule</b> ).....	9. <input type="text"/>	
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) .....	10. <input type="text"/>	
11. Interest penalty on underpayment of estimated tax ( <b>include Ohio IT/SD 2210</b> ).....	11. <input type="text"/>	
12. Unpaid use tax (see instructions).....	12. <input type="text"/>	
<b>13. Total Ohio tax liability</b> before withholding or estimated payments (add lines 10, 11, and 12).....	13. <input type="text"/>	
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 ( <b>include schedule and income statements</b> ) .....	14. <input type="text"/>	
15. Estimated and extension payments, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return.....	15. <input type="text"/>	
16. Refundable credits – Ohio Schedule of Credits, line 47 ( <b>include schedule</b> ).....	16. <input type="text"/>	
<b>17. Total Ohio tax payments</b> (add lines 14, 15, and 16).....	17. <input type="text"/>	
18. <b>Amended return only</b> – overpayment previously requested on original and/or amended 2025 return.....	18. <input type="text"/>	
19. Line 17 minus line 18. Place a "-" in the box if negative.....	19. <input type="checkbox"/>	
<b>If line 19 is MORE THAN line 13, skip to line 23. OTHERWISE, continue to line 20.</b>		
20. Tax due (line 13 minus line 19). If line 19 is negative, ignore the "-" and add line 19 to line 13.....	20. <input type="text"/>	
21. Interest due on late payment of tax (see instructions) .....	21. <input type="text"/>	
<b>22. TOTAL AMOUNT DUE</b> (line 20 plus line 21). Pay electronically at <a href="http://tax.ohio.gov/pay">tax.ohio.gov/pay</a> or include the Ohio Universal Payment Coupon (OUPC) with your check .....	<b>AMOUNT DUE ▶ 22.</b> <input type="text"/>	
23. Overpayment (line 19 minus line 13) .....	23. <input type="text"/>	
24. <b>Original return only</b> – portion of line 23 carried forward to next year's tax liability .....	24. <input type="text"/>	
25. <b>Original return only</b> – portion of line 23 you wish to donate:		
a. Nature Preserves/Scenic Rivers	b. Breast/Cervical Cancer	c. Wishes for Sick Children
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
d. Wildlife Species	e. Military Injury Relief	f. Ohio History Fund
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Total....25g. <input type="text"/>		
26. <b>REFUND</b> (line 23 minus lines 24 and 25g).....	<b>YOUR REFUND ▶ 26.</b> <input type="text"/>	

**Sign Here (required):** I declare under penalties of perjury that this return or claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return and report.

► Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_

► Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's printed name \_\_\_\_\_ Phone number \_\_\_\_\_

Authorize your preparer to discuss this return

Non-paid preparer

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



# 2025 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



25000302

Primary taxpayer's SSN

<input type="text"/>					
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Sequence No. 3

## Additions

- |  |     |                      |                      |                      |                      |                      |
|--|-----|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1. Non-OH state or local government interest and dividends.....                                      | 1.  | <input type="text"/> |
| 2. OH pass-through entity taxes excluded from federal adjusted gross income .....                    | 2.  | <input type="text"/> |
| 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75 .....           | 3.  | <input type="text"/> |
| 4. 529 plan funds used for non-qualified expenses.....   | 4.  | <input type="text"/> |
| 5. Losses from sale or disposition of OH public obligations.....                                     | 5.  | <input type="text"/> |
| 6. Nonmedical withdrawals from a medical savings account .....                                       | 6.  | <input type="text"/> |
| 7. Reimbursement of expenses previously deducted on an OH income tax return .....                    | 7.  | <input type="text"/> |
| 8. Ineligible withdrawals from an OH Homebuyer Plus account .....                                    | 8.  | <input type="text"/> |
| <b>Federal</b>   |     |                      |                      |                      |                      |                      |
| 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back .....                          | 9.  | <input type="text"/> |
| 10. Exempt federal interest and dividends subject to state taxation .....                            | 10. | <input type="text"/> |
| 11. Federal conformity additions .....   | 11. | <input type="text"/> |
| 12. <b>Total additions</b> (add lines 1 through 11 ONLY). Enter here and on OH IT 1040, line 2a..... | 12. | <input type="text"/> |

## Deductions

- |  |     |                      |                      |                      |                      |                      |
|--|-----|----------------------|----------------------|----------------------|----------------------|----------------------|
| 13. Business income deduction – OH Schedule of Business Income, line 13 .....  | 13. | <input type="text"/> |
| 14. Employee compensation earned in OH by residents of neighboring states.....   | 14. | <input type="text"/> |
| 15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) .....  | 15. | <input type="text"/> |
| 16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) .....   | 16. | <input type="text"/> |
| 17. Certain railroad benefits .....  | 17. | <input type="text"/> |
| 18. Interest income from OH public obligations and purchase obligations; gains from the disposition of OH public obligations; or income from a transfer agreement..... | 18. | <input type="text"/> |
| 19. Amounts contributed to an OH county's individual development account program .....   | 19. | <input type="text"/> |
| 20. Amounts contributed to a STABLE account: OH's ABLE plan .....  | 20. | <input type="text"/> |
| 21. Income earned in OH by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period .....                          | 21. | <input type="text"/> |
| 22. Certain payments related to the East Palestine train derailment .....  | 22. | <input type="text"/> |
| 23. OH adoption grant program payments received from the OH Department of Children and Youth (ODCY) .....  | 23. | <input type="text"/> |
| 24. Amounts contributed to and interest earned on an OH Homebuyer Plus account.....  | 24. | <input type="text"/> |

# 2025 Ohio Schedule of Adjustments

SSN:



25000402

Sequence No. 4

25. Deduction for contributions to a pregnancy resource center ..... 25.

## Federal

- |  |   |
|--|---|
| 26. Federal interest and dividends exempt from state taxation.....   | 26. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 27. Deduction of prior year 168(k) and 179 depreciation add-backs.....   | 27. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 28. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return ..... | 28. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 29. Repayment of income reported in a prior year .....   | 29. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 30. Wage expense not deducted based on the federal work opportunity tax credit.....  | 30. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 31. Federal conformity deductions .....  | 31. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

## Uniformed Services

- |   |  |
|---|--|
| 32. Military pay received by Ohio residents while stationed outside Ohio .....                  | 32. <input type="text"/> <input type="text"/> <input type="text"/> |
| 33. Compensation earned by nonresident military servicemembers and their civilian spouses ..... | 33. <input type="text"/> <input type="text"/> <input type="text"/> |
| 34. Uniformed services retirement income.....   | 34. <input type="text"/> <input type="text"/> <input type="text"/> |
| 35. Military injury relief fund grants and veteran's disability severance payments.....         | 35. <input type="text"/> <input type="text"/> <input type="text"/> |
| 36. Certain Ohio National Guard reimbursements and benefits.....                                | 36. <input type="text"/> <input type="text"/> <input type="text"/> |

## Education

- |  |   |
|--|---|
| 37. Amounts contributed to a 529 Plan .....  | 37. <input type="text"/> <input type="text"/> |
| 38. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....   | 38. <input type="text"/> <input type="text"/> |
| 39. Ohio educator expenses in excess of federal deduction.....   | 39. <input type="text"/> <input type="text"/> |
| 40. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program ..... | 40. <input type="text"/> <input type="text"/> |
| 41. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ...                           | 41. <input type="text"/> <input type="text"/> |

## Medical

- |   |   |
|---|---|
| 42. Disability benefits .....   | 42. <input type="text"/> <input type="text"/> <input type="text"/>                      |
| 43. Survivor benefits.....  | 43. <input type="text"/> <input type="text"/> <input type="text"/>                      |
| 44. Unreimbursed medical and health care expenses (see instructions for worksheet; <b>include a copy</b> ) .....  | 44. <input type="text"/> <input type="text"/> <input type="text"/>                      |
| 45. Medical savings account contributions/earnings (see instructions for worksheet; <b>include a copy</b> ) ..... | 45. <input type="text"/> <input type="text"/> <input type="text"/>                      |
| 46. Qualified organ donor expenses .....  | 46. <input type="text"/> <input type="text"/> <input type="text"/>                      |
| 47. <b>Total deductions</b> (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b.....          | 47. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |



# 2025 Ohio Schedule of Business Income

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



25260102

Sequence No. 5

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Enter all business income that you and your spouse (if filing jointly) received during the tax year on this schedule. Enter only those amounts that are included in your federal or Ohio adjusted gross income, as applicable. **Only one Schedule of Business Income should be used for each return filed.** See R.C. 5747.01(B). **Use whole dollars only.**

## Part 1 – Business Income

**Note:** Do not include amounts listed on the IRS schedules below that are nonbusiness income.

See R.C. 5747.01(C). If the amount on a line is negative, place a “-” in the box provided.

1. Schedule B – Interest and Ordinary Dividends .....	1.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
2. Schedule C – Net Profit or Loss From Business (Sole Proprietorship).....	2.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
3. Schedule D – Capital Gains and Losses.....	3.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
4. Schedule E – Supplemental Income and Loss.....	4.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....	5.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
6. Schedule F – Net Profit or Loss From Farming.....	6.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
7. Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business income....	7.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
8. Add-back of taxes paid to another state or the District of Columbia related to IRS notice 2020-75 that qualify as business income .....	8.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
9. Other business income or loss not reported above (e.g. form 4797 amounts) .....	9.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
10. Total business income (add lines 1 through 9).....	10.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			

## Part 2 – Business Income Deduction

11. Enter the lesser of line 10 above or Ohio IT 1040, line 1. If negative, enter zero; <u>stop here</u> and do not complete Part 3 .....	11.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
12. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately .....	12.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
13. Enter the lesser of line 11 or line 12. Enter here and on Ohio Schedule of Adjustments, line 13 .....	13.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			

## Part 3 – Taxable Business Income

**Note:** If Ohio IT 1040, line 5 is zero, do not complete Part 3.

14. Line 11 minus line 13 .....	14.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
15. Taxable business income (enter the lesser of line 14 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6 .....	15.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			
16. Business income tax liability – multiply line 15 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	16.	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>			

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

SSN:     

# 2025 Ohio Schedule of Business Income



Sequence No. 6

**Part 4 – Business Sources**

List all sources of business income, with Ohio sources listed first. Use one entry per business source. If you and your spouse (if filing jointly) both have ownership in the same business, use the space provided to list each ownership percentage separately. If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN	Primary ownership <input type="text"/> <input type="text"/> %	Spouse's ownership <input type="text"/> <input type="text"/> %
Business name <input style="width: 600px; height: 15px; border: none; font-size: small; margin-bottom: 5px;" type="text"/>		
2. FEIN / SSN	Primary ownership <input type="text"/> <input type="text"/> %	Spouse's ownership <input type="text"/> <input type="text"/> %
Business name <input style="width: 600px; height: 15px; border: none; font-size: small; margin-bottom: 5px;" type="text"/>		
3. FEIN / SSN	Primary ownership <input type="text"/> <input type="text"/> %	Spouse's ownership <input type="text"/> <input type="text"/> %
Business name <input style="width: 600px; height: 15px; border: none; font-size: small; margin-bottom: 5px;" type="text"/>		
4. FEIN / SSN	Primary ownership <input type="text"/> <input type="text"/> %	Spouse's ownership <input type="text"/> <input type="text"/> %
Business name <input style="width: 600px; height: 15px; border: none; font-size: small; margin-bottom: 5px;" type="text"/>		
5. FEIN / SSN	Primary ownership <input type="text"/> <input type="text"/> %	Spouse's ownership <input type="text"/> <input type="text"/> %
Business name <input style="width: 600px; height: 15px; border: none; font-size: small; margin-bottom: 5px;" type="text"/>		
6. FEIN / SSN	Primary ownership <input type="text"/> <input type="text"/> %	Spouse's ownership <input type="text"/> <input type="text"/> %
Business name <input style="width: 600px; height: 15px; border: none; font-size: small; margin-bottom: 5px;" type="text"/>		
7. FEIN / SSN	Primary ownership <input type="text"/> <input type="text"/> %	Spouse's ownership <input type="text"/> <input type="text"/> %
Business name <input style="width: 600px; height: 15px; border: none; font-size: small; margin-bottom: 5px;" type="text"/>		
8. FEIN / SSN	Primary ownership <input type="text"/> <input type="text"/> %	Spouse's ownership <input type="text"/> <input type="text"/> %
Business name <input style="width: 600px; height: 15px; border: none; font-size: small; margin-bottom: 5px;" type="text"/>		



# 2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN



25280102

Sequence No. 7

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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.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
2. Retirement income credit ( <b>include 1099-R forms</b> ) .....	2.	<table border="1"><tr><td> </td><td> </td></tr></table>					
3. Lump sum retirement credit ( <b>include a copy of the worksheet and 1099-R forms</b> ) .....	3.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
4. Senior citizen credit (must be 65 or older to claim this credit) .....	4.	<table border="1"><tr><td> </td><td> </td></tr></table>					
5. Lump sum distribution credit ( <b>include a copy of the worksheet and 1099-R forms</b> ) .....	5.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
6. Child care & dependent care credit ( <b>include a copy of the worksheet</b> ) .....	6.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
7. Displaced worker training credit ( <b>include a copy of the worksheet and all required documentation</b> ) .....	7.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
8. Campaign contribution credit for Ohio statewide office or General Assembly .....	8.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
9. Exemption credit .....	9.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
10. Total (add lines 2 through 9) .....	10.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
11. Tax less credits (line 1 minus line 10; if negative, enter zero) .....	11.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
12. Joint filing credit (see instructions for table). <table border="1"><tr><td> </td><td> </td></tr></table> % times line 11, up to \$650 .....			12.	<table border="1"><tr><td> </td><td> </td></tr></table>			
13. Earned income credit .....	13.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
14. Home school expenses credit ( <b>include copies of all required documentation</b> ) .....	14.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
15. Scholarship donation credit ( <b>include copies of all required documentation</b> ) .....	15.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
16. Nonchartered, nonpublic school tuition credit ( <b>include copies of all required documentation</b> ) .....	16.	<table border="1"><tr><td> </td><td> </td><td> </td></tr></table>					
17. Credit for work-based learning experiences ( <b>include a copy of the credit certificate</b> ) .....	17.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
18. Ohio adoption credit carryforward .....	18.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
19. Nonrefundable job retention credit ( <b>include a copy of the credit certificate</b> ) .....	19.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
20. Credit for eligible new employees in an enterprise zone ( <b>include a copy of the credit certificate</b> ) .....	20.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
21. Credit for the beginning farmers financial management program ( <b>include a copy of the credit certificate</b> ) .....	21.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
22. Credit for commercial vehicle operator training expenses ( <b>include a copy of the credit certificate</b> ) .....	22.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
23. Welcome Home Ohio credit ( <b>include a copy of the credit certificate</b> ) .....	23.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					
24. Credit for transformational mixed-use development ( <b>include a copy of the credit certificate</b> ) .....	24.	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>					

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

# 2025 Ohio Schedule of Credits

SSN:



25280202

Sequence No. 8

25. Credit for sale/rental of agricultural assets to beginning farmers ( <b>include a copy of the credit certificate</b> ).....	25.	<input type="text"/> <input type="text"/> <input type="text"/>
26. Grape production credit .....	26.	<input type="text"/> <input type="text"/> <input type="text"/>
27. InvestOhio credit ( <b>include a copy of the credit certificate</b> ) .....	27.	<input type="text"/> <input type="text"/> <input type="text"/>
28. Lead abatement credit ( <b>include a copy of the credit certificate</b> ) .....	28.	<input type="text"/> <input type="text"/> <input type="text"/>
29. Opportunity zone investment credit ( <b>include a copy of the credit certificate</b> ) .....	29.	<input type="text"/> <input type="text"/> <input type="text"/>
30. Technology investment credit carryforward ( <b>include a copy of the credit certificate</b> ).....	30.	<input type="text"/> <input type="text"/> <input type="text"/>
31. Enterprise zone day care & training credits ( <b>include a copy of the credit certificate</b> ) .....	31.	<input type="text"/> <input type="text"/> <input type="text"/>
32. Research & development credit ( <b>include a copy of the credit certificate</b> ).....	32.	<input type="text"/> <input type="text"/> <input type="text"/>
33. Nonrefundable Ohio historic preservation credit ( <b>include a copy of the credit certificate</b> ).....	33.	<input type="text"/> <input type="text"/> <input type="text"/>
34. Ohio low-income housing credit ( <b>include a copy of the credit certificate</b> ).....	34.	<input type="text"/> <input type="text"/> <input type="text"/>
35. Affordable single-family housing credit ( <b>include a copy of the credit certificate</b> ) .....	35.	<input type="text"/> <input type="text"/> <input type="text"/>
36. Total (add lines 12 through 35) .....	36.	<input type="text"/> <input type="text"/> <input type="text"/>
37. Tax less additional credits (line 11 minus line 36; if negative, enter zero).....	37.	<input type="text"/> <input type="text"/> <input type="text"/>

## Residency Credits

38. Nonresident credit – Ohio IT NRC, line 20 ( <b>include a copy</b> ) .....	38.	<input type="text"/> <input type="text"/> <input type="text"/>
39. Resident credit – Ohio IT RC, line 7 ( <b>include a copy</b> ) .....	39.	<input type="text"/> <input type="text"/> <input type="text"/>
40. <b>Total nonrefundable credits</b> (add lines 10, 36, 38, and 39; enter here and on Ohio IT 1040, line 9) .....	40.	<input type="text"/> <input type="text"/> <input type="text"/>

## Refundable Credits

41. Refundable Ohio historic preservation credit ( <b>include a copy of the credit certificate</b> ) .....	41.	<input type="text"/> <input type="text"/> <input type="text"/>
42. Refundable job creation credit & job retention credit ( <b>include a copy of the credit certificate</b> ) .....	42.	<input type="text"/> <input type="text"/> <input type="text"/>
43. Pass-through entity credit ( <b>include a copy of all Ohio IT K-1s</b> ) .....	43.	<input type="text"/> <input type="text"/> <input type="text"/>
44. Motion picture & Broadway theatrical production credit ( <b>include a copy of the credit certificate</b> ) .....	44.	<input type="text"/> <input type="text"/> <input type="text"/>
45. Film and theater capital improvements credit ( <b>include a copy of the credit certificate</b> ) .....	45.	<input type="text"/> <input type="text"/> <input type="text"/>
46. Venture capital credit ( <b>include a copy of the credit certificate</b> ) .....	46.	<input type="text"/> <input type="text"/> <input type="text"/>
47. <b>Total refundable credits</b> (add lines 41 through 46; enter here and on Ohio IT 1040, line 16).....	47.	<input type="text"/> <input type="text"/> <input type="text"/>

2025 Ohio Schedule  
of Dependents

Use only black ink/UPPERCASE letters.



25230102

Primary taxpayer's SSN

<input type="text"/>					
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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

<input type="text"/>					
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Dependent's date of birth (MM-DD-YYYY)

<input type="text"/>					
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Dependent's relationship to you

<input type="text"/>																					
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Dependent's first name

<input type="text"/>																					
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M.I. Dependent's last name

<input type="text"/>																					
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2. Dependent's SSN

<input type="text"/>					
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Dependent's date of birth (MM-DD-YYYY)

<input type="text"/>					
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Dependent's relationship to you

<input type="text"/>																					
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Dependent's first name

<input type="text"/>																					
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M.I. Dependent's last name

<input type="text"/>																					
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3. Dependent's SSN

<input type="text"/>					
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Dependent's date of birth (MM-DD-YYYY)

<input type="text"/>					
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Dependent's relationship to you

<input type="text"/>																					
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Dependent's first name

<input type="text"/>																					
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M.I. Dependent's last name

<input type="text"/>																					
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4. Dependent's SSN

<input type="text"/>					
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Dependent's date of birth (MM-DD-YYYY)

<input type="text"/>					
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Dependent's relationship to you

<input type="text"/>																					
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Dependent's first name

<input type="text"/>																					
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M.I. Dependent's last name

<input type="text"/>																					
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5. Dependent's SSN

<input type="text"/>					
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Dependent's date of birth (MM-DD-YYYY)

<input type="text"/>					
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Dependent's relationship to you

<input type="text"/>																					
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Dependent's first name

<input type="text"/>																					
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M.I. Dependent's last name

<input type="text"/>																					
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6. Dependent's SSN

<input type="text"/>					
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Dependent's date of birth (MM-DD-YYYY)

<input type="text"/>					
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Dependent's relationship to you

<input type="text"/>																					
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Dependent's first name

<input type="text"/>																					
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M.I. Dependent's last name

<input type="text"/>																					
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7. Dependent's SSN

<input type="text"/>					
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Dependent's date of birth (MM-DD-YYYY)

<input type="text"/>					
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Dependent's relationship to you

<input type="text"/>																					
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Dependent's first name

<input type="text"/>																					
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M.I. Dependent's last name

<input type="text"/>																					
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**Do not write in this area; for department use only.**

# 2025 Ohio Schedule of Dependents

SSN:     

25230202

Sequence No. 10

8. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I. Dependent's last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
9. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I. Dependent's last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
10. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I. Dependent's last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
11. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I. Dependent's last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
12. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I. Dependent's last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
13. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I. Dependent's last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
14. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I. Dependent's last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
15. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Dependent's first name	M.I. Dependent's last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>



# 2025 Schedule of Ohio Withholding

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



25350102

Primary taxpayer's SSN

<input type="text"/>						
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Sequence No. 11

List your and your spouse's (if filing jointly) income statements **only if they have Ohio withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. **Include state copies of your income statements.**

## 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.	<input type="text"/>						
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## Part B - W-2s

1. P/S Box b - EIN

<input type="text"/>								
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Box 15 - Employer's Ohio ID number

<input type="text"/>								
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2. P/S Box b - EIN

<input type="text"/>								
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Box 15 - Employer's Ohio ID number

<input type="text"/>								
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3. P/S Box b - EIN

<input type="text"/>								
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Box 15 - Employer's Ohio ID number

<input type="text"/>								
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4. P/S Box b - EIN

<input type="text"/>								
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Box 15 - Employer's Ohio ID number

<input type="text"/>								
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5. P/S Box b - EIN

<input type="text"/>								
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Box 15 - Employer's Ohio ID number

<input type="text"/>								
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6. P/S Box b - EIN

<input type="text"/>								
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Box 15 - Employer's Ohio ID number

<input type="text"/>								
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7. P/S Box b - EIN

<input type="text"/>								
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Box 15 - Employer's Ohio ID number

<input type="text"/>								
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Box 1 - Wages, tips, other compensation

<input type="text"/>								
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Box 16 - Ohio wages, tips, etc.

<input type="text"/>								
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Box 1 - Wages, tips, other compensation

<input type="text"/>								
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Box 16 - Ohio wages, tips, etc.

<input type="text"/>								
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Box 1 - Wages, tips, other compensation

<input type="text"/>								
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Box 16 - Ohio wages, tips, etc.

<input type="text"/>								
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Box 1 - Wages, tips, other compensation

<input type="text"/>								
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Box 16 - Ohio wages, tips, etc.

<input type="text"/>								
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Box 1 - Wages, tips, other compensation

<input type="text"/>								
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Box 16 - Ohio wages, tips, etc.

<input type="text"/>								
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Box 1 - Wages, tips, other compensation

<input type="text"/>								
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Box 16 - Ohio wages, tips, etc.

<input type="text"/>								
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Box 2 - Federal income tax withheld

<input type="text"/>								
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Box 17 - Ohio income tax

<input type="text"/>								
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Box 2 - Federal income tax withheld

<input type="text"/>								
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Box 17 - Ohio income tax

<input type="text"/>								
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Box 2 - Federal income tax withheld

<input type="text"/>								
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Box 17 - Ohio income tax

<input type="text"/>								
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Box 2 - Federal income tax withheld

<input type="text"/>								
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Box 17 - Ohio income tax

<input type="text"/>								
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Box 2 - Federal income tax withheld

<input type="text"/>								
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Box 17 - Ohio income tax

<input type="text"/>								
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Box 2 - Federal income tax withheld

<input type="text"/>								
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Box 17 - Ohio income tax

<input type="text"/>								
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# 2025 Schedule of Ohio Withholding

SSN:



25350202

Sequence No. 12

## Part C - 1099-Rs

1. P/S	Payer's TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Payer's Ohio number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. P/S	Payer's TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Payer's Ohio number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. P/S	Payer's TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Payer's Ohio number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4. P/S	Payer's TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 15 - Payer's Ohio number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Box 1 - Gross distribution	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Total distribution <input type="checkbox"/>	Box 7 - Distribution code <input type="text"/> <input type="text"/>
Box 4 - Federal income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 14 - Ohio tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Box 1 - Gross distribution	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Total distribution <input type="checkbox"/>	Box 7 - Distribution code <input type="text"/> <input type="text"/>
Box 4 - Federal income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 14 - Ohio tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Box 1 - Gross distribution	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Total distribution <input type="checkbox"/>	Box 7 - Distribution code <input type="text"/> <input type="text"/>
Box 4 - Federal income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 14 - Ohio tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Box 1 - Gross distribution	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Total distribution <input type="checkbox"/>	Box 7 - Distribution code <input type="text"/> <input type="text"/>
Box 4 - Federal income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 14 - Ohio tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Part D - W-2Gs

1. P/S	Payer's TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 13 - Payer's Ohio ID number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. P/S	Payer's TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 13 - Payer's Ohio ID number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Box 1 - Reportable winnings	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 4 - Federal income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Box 14 - Ohio winnings	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 15 - Ohio income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Box 1 - Reportable winnings	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 4 - Federal income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Box 14 - Ohio winnings	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 15 - Ohio income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Part E - 1099-NEC

1. P/S	Payer's TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 6 - Payer's Ohio number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Box 1 - Nonemployee compensation	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 4 - Federal income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Box 7 - Ohio income	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 5 - Ohio tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Part F - 1099-G

1. P/S	Payer's TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Box 11b - Payer's Ohio ID number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Box 1 - Unemployment compensation	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Box 4 - Federal income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		Box 12 - Ohio income tax withheld	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

2025 Ohio IT RE  
Explanation of CorrectionsNote: For amended individual return only

25270102

Primary taxpayer's SSN

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Complete the Ohio IT 1040 and indicate that it is amended by checking the box at the top of page 1. You must include this form and documentation to support the adjustments on your amended return. Check if you have changes to any of the following:

- Federal adjusted gross income decreased       Filing status changed
- Exemptions increased (include Schedule of Dependents)

If you checked **any** of the boxes above, **do not** file your Ohio amended return until the IRS has accepted the changes on your federal amended return.

- |   |  |
|---|--|
| <input type="checkbox"/> Federal adjusted gross income increased                    | <input type="checkbox"/> Ohio Schedule of Credits, nonrefundable credits |
| <input type="checkbox"/> Exemptions decreased (include Schedule of Dependents)      | <input type="checkbox"/> Ohio Schedule of Credits, nonresident credit    |
| <input type="checkbox"/> Residency status   | <input type="checkbox"/> Ohio Schedule of Credits, resident credit       |
| <input type="checkbox"/> Ohio withholding (include a copy of all income statements) | <input type="checkbox"/> Ohio Schedule of Credits, refundable credits    |
| <input type="checkbox"/> Ohio Schedule of Adjustments, additions to income          | <input type="checkbox"/> Other (describe the reason below)               |
| <input type="checkbox"/> Ohio Schedule of Adjustments, deductions from income       |  |

Note: Include all schedules, worksheets, and/or documentation necessary to support your changes. See the filing tips on the next page as well as the Ohio Individual and School District income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

E-mail address \_\_\_\_\_ Telephone number \_\_\_\_\_

**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. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

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



10211411

If your amended IT 1040 results in tax due, visit [tax.ohio.gov/pay](http://tax.ohio.gov/pay) to submit a payment electronically. If you are mailing your payment, include an Ohio Universal Payment Coupon (OUPC) with your check or money order.

**When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?**

**Refund:** You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

**Option #1**

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

**Option #2**

- A copy of your updated IRS tax account transcript reflecting the changes to your federal return.

**Tax Due:** To reduce the amount of interest you will owe, you should file your amended Ohio IT 1040 and pay any tax due as soon as possible.

**What documentation should I include when amending to show a change in my Ohio residency status?**

Submit any and all relevant information you believe supports your change in residency status from one state to another. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: property records (mortgage statements, lease agreements, etc.), driver's licenses or state IDs, voter registration, resident state tax returns, armed services records, and utility bills.

**What documentation should I include when amending to show a change to Ohio Schedule of Adjustments?**

You should always include supporting documentation to substantiate your changes specific to the deduction. Some common deductions and related documentation include, but are not limited to, the following:

**Business income** – Ohio Schedule of Business Income, page 1 and 2 of your federal return, the federal schedule(s) showing your business income, federal K-1(s), wage and income statement(s), along with any other supporting documentation. Include a short statement explaining your position on the amounts claimed as business income, along with all relevant facts and law used in making that determination.

**Disability/survivorship benefits** – A copy of your wages and income statements (such as 1099's), page 1 and 2 of your federal return, and your disability/survivorship plan. If you are deducting disability benefits, you must also provide a letter from your employer from when your disability was approved, your social security disability award letter, and your age at the time of disability.

**Unreimbursed medical and health care expenses** – A copy of Ohio's medical expense worksheet, federal Schedule A (if completed), and proof of payments (cancelled checks, bank statements, credit card statements, etc.).

**529 Plan Contributions** – Proof of payments (cancelled checks, bank statements, credit card statements, etc.) and proof of an 529 account (by providing the plan year-end statement). If the statement is unavailable, (e.g. you are not the account holder), provide a list of the beneficiaries with the contribution dates and amounts. If the deduction is based on a prior year carryforward, provide proof of prior year contributions for each beneficiary.

**What documentation should I include when amending to show a change to the nonresident or resident credit?**

**Nonresident credit:** A copy of form IT NRC and all wage and income statements (W-2, 1099, K-1, etc.).

**Resident credit:** A copy of form IT RC, all other state returns, and proof of taxes paid to other states (cancelled checks, transcripts).

**When should I NOT file an amended return?**

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do not require an amended return:

- Math errors;
- Missing return pages, schedules, or worksheets;
- Demographic errors (such as name, address, or SSN corrections);
- Unclaimed estimated and/or extension payments;\*
- Missing credit certificate granted by the Ohio Department of Development.

\*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

For more information, see the FAQs at [tax.ohio.gov/faq-Amended](http://tax.ohio.gov/faq-Amended).

# Ohio Universal Payment Coupon (IT)

Include the coupon below with your Ohio individual income tax return payment or extension payment.

## Important

- Make payment payable to: Ohio Treasurer of State
- Include the tax year, "IT 1040", and the last four digits of your SSN on the "Memo" line of your payment.
- Do not send cash.
- Do not use this coupon to make an estimated payment.
- Do not use this coupon to make a payment for a school district income tax return.

## Electronic Payment Options

You can make your payment electronically even if you file by paper. To pay by electronic check, credit card, or debit card, visit **tax.ohio.gov/pay** OR scan with your phone.



### 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. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

*Cut on the dotted lines. Use only black ink.*

**Ohio Universal Payment Coupon (OUPC)**  
Return Payment  
Individual Income Tax      440

Tax Year

2025

ID Type    01    Coupon Type    54



Using UPPERCASE letters,  
print the first three letters of  
the taxpayer's last name.

First name	M.I.	Last name
Address		
City, State, ZIP code		

Taxpayer's SSN									

**Note:** Pay online at **tax.ohio.gov/pay**  
**Make payment payable to:** Ohio Treasurer of State  
**Mail to:** Ohio Department of Taxation,  
P.O. Box 182131, Columbus, OH 43218-2131

Amount of  
Payment → \$

00