Rev. 09/24/25



Scan Specifications for the 2025 Ohio IT 1040 Bundle

Important Note

The following document (**2025 IT 1040 Bundle**) contains grids for placement of information on this specific tax form. To accurately print, do not reduce the size, rotate, or center this document. Doing so jeopardizes the integrity of the grid. When printing from Adobe Reader, select "None" for "Page Scaling," which is under "Page Handling."

The 2025 IT 1040 Bundle test samples must be initially submitted by December 8, 2025 and approved no later than April 17, 2026.

Ohio Department of Taxation 4485 Northland Ridge Blvd. Columbus, OH 43229 tax.ohio.gov



General Information

General Information

1) Dimensions:

Target or Registration Marks - Circles - measuring 0.2". Follow grid layout for positioning.

- 1D barcode (2 of 5 Interleaved) .375"H x 1.5"W. Follow grid layout for positioning. Center the barcode number directly under the barcode.
- 2D barcode (PDF 417) See 2D instructions and schema. Follow grid layout for positioning. The IT 1040 and Schedule of Adjustments share one combined 2D barcode. The Schedule of Business Income, Schedule of Credits, Schedule of Dependents, Schedule of Ohio Withholding, IT NRC, IT RC, IT RE, IT 10, and IT/SD Waiver each have one individual 2D barcode per form.
- 2) 1D barcode The last two numbers of the 1D barcode represent the vendor number. Use the Ohio Department of Taxation (ODT) assigned two-digit vendor number. If you have a question about your barcode assignment, e-mail the Forms Unit at Forms@tax.ohio.gov. See the chart provided on page 7 for barcode numbering. Note: The vendor number also serves as the second and third digits as well as the fourth and fifth digits of the SSN in the test scenarios for the primary and spouse.
- 3) Use Arial or Courier font for the static text on the form. The static text must match the grid and should be a mirror copy of the form. Note: Courier must be used for the static tax year in the form title on all pages.
- 4) Use Courier font for the variable data fields on the form.
- 5) Follow the grid layout for the variable data fields shown in red. Ensure that the tax year, target or registration marks, "For Department Use Only" area, date return was generated by the taxpayer, sequence numbers, and the 1D and 2D barcodes follow grid layout. See chart provided on page 7 for correct sequence number for each page of the bundle.
- 6) Enter the date return was generated by the taxpayer in the following format: MM DD YY. There is to be a space between the month, day, and year fields. Follow grid layout for placement.
- 7) Do not use commas, hyphens, or decimals in the variable data fields except where shown in specs.
- **8)** For monetary lines, generate whole dollar values only. Monetary lines with no values are represented by only a carriage return in the 2D barcode and are blank on the printed form.
- **9)** The possible negative fields for the IT 1040 return are lines 1, 3, and 19. The possible negative fields for the Schedule of Business Income are lines 2, 3, 4, 6, 9, and 10. No other forms have possible negative fields. Do not hard-code negative signs.
- **10)** Provide guidance to customers regarding duplex printing that instructs them to print pages 1 and 2 together. Taxpayers have filed returns with pages 2 and 3 duplexed or a worksheet or software receipt on the back of a page of the return. This slows the processing of the tax return.
- 11) Generate the following message for customers: "Do not enclose other documentation unless it is specified on the tax return or instructions." Taxpayers often submit worksheets and receipts from the vendor product, which slows the processing of tax returns.
- 12) There are no spaces between whole dollar numbers.
- **13)** Any other documents generated from the software must include a 1D barcode identifying it as additional information. The preferred placement is centered on the top edge of the page within the print area, however, placement at any location on the page will be accepted. Always use the following 1D barcode (2 of 5 Interleaved).



- **14)** If the taxpayer is claiming dependents on the IT 1040, they must file the Schedule of Dependents. The Schedule of Dependents should be submitted with the IT 1040 income tax return; it should never be submitted by itself.
- **15)** The Schedule of Business Income has 8 entity lines and the Schedule of Dependents has 15 dependent lines. Generate duplicate copies of page 2 to accommodate any additional entities or dependents. If income statements exceed the allotted amounts allowed on the Schedule of Ohio Withholding, generate duplicate copies to accommodate any income statements. However, in all duplicate page occurrences, omit the standard 1D and 2D barcodes from the duplicate pages and include the 10211411 barcode indicated previously.
- **16)** When an amended IT 1040 is filed, include the IT RE (Reason of Explanation and Corrections) and the IT NOL, if applicable. **Note:** NOL carryback should not be allowed on the current year return. Make sure that the IT RE barcode on this return includes your assigned vendor number. For example, if your last two digits of your 1D barcode are "05," make sure that the last two digits of the IT RE barcode is "05" also. If a second page of the IT RE is generated, the 1D barcode for additional information must be used (as referenced in number 13).
- 17) If the preparer files a paper return, form IT/SD Waiver must be included. Make sure that the IT/SD Waiver barcode on this return includes your assigned vendor number. For example, if the last two digits of your 1D barcode are "05," make sure that the last two digits of the IT/SD Waiver barcode are "05" also.
- 18) For all balance due returns, generate the proper Ohio Universal Payment Coupon (OUPC).
- 19) Add this statement to your software programs. It should print out with the taxpayer's return. "Do not hand write in any corrections on this printed paper return. Hand writing in corrections will result in capturing incorrect data and delaying the processing of this income tax return. Make any corrections to this income tax return within [the software program name], then print and mail."

2D Barcode Instructions

General Information

- The Ohio IT 1040 bundle must be enabled for 2D barcode decoding
- A form enabled for 2D barcode should not allow users or practitioners the option to turn off/on the 2D barcode function
- Optimal dpi level is 300 dpi. The minimum dpi level is 200 dpi
- The minimum error correction code level is 4

Size and Placement on the Form

- 2D barcode must be placed on each page of form in the designated area indicated in the grid layout
- The maximum size of the 2D barcode is 3.5 inches wide by 1 inch in height and must fit within the designated space in the grid layout
- 2D barcode must not be bigger than the allocated area

Barcode Layout

- Each field in the barcode is delimited by a single carriage return
 - <CR> equals single carriage return character
 - This separates each piece of data so it may be identified and processed
- Data included in the 2D barcode can be broken down into three general sections:

Header

Header Version Number

Static for all barcodes, value is T1

Developer Code

 A four-digit vendor code identifying the software developer whose application produced the barcode

Jurisdiction

Static for all barcodes, value is OH

Description

• A four-digit form identifier, specific to each form

Spec Version

- A one-digit specification version control number starting with the number zero
- This number identifies the Spec Version of the 2D barcode schema used to generate the barcode

Form Version

- A one-digit form version control number starting with the number one (1)
- This number will only be incremented when there are changes made that would affect the content of the barcode

Date Generated

- Included on page 1 only of the IT 1040, OUPC, and each schedule
- Indicates date return was generated from the product

Form Specific Data – Please see encoding schemas for form specific data

- All fields listed in the schema must be represented in the 2D barcode
- Fields with values are represented by the data followed by a carriage return
- Fields with no values are represented by a carriage return only; this results in two adjacent carriage returns

Trailer

- The last field in the barcode data stream is the trailer
- The trailer is used to indicate the end of data has been reached
- A static string of *EOD* is used as the trailer value

Examples of 2D Barcode Data Streams (Long Forms)

Header Version Number T1 < CR>

Developer Code 1111 <CR>

Jurisdiction OH <CR>

Description 2500 <CR>

Spec Version 0 <CR>

Form Version 1 <CR>

Date Generated 011526 <CR>

Line Item Specific Data IN <CR>

Line Item Specific Data IT40 <CR>

Line Item Specific Data 0 <CR>

Trailer *EOD* <CR>

Examples of 2D Barcode Data Streams (OUPC)

Form ID 22299 < CR>
Tax Type 440 < CR>
ID Type 01 < CR>

ID Number 00000123456789 <CR>

Reporting Period 1225 < CR>
Coupon Type 54 < CR>
School District Number 0000 < CR>
First Three Letters of Primary Taxpayer's Last Name CIT < CR>

Amount of Payment (including cents) 12345678900 < CR >

Trailer *EOD* <CR>

Submission Process

- Testing of Ohio IT 1040 bundle packets commences on November 3, 2025
- The deadline for an initial submission of Ohio IT 1040 bundle test packets is December 8, 2025
- The deadline for approval of Ohio IT 1040 bundle test packets is April 17, 2026
- Test packets may be submitted by email to Forms@tax.ohio.gov
- The email subject line must include the vendor number, product name, tax year, and form number in that order e.g. 12 ABCTax 25 1040
- Submissions must include:
 - o One (1) full field sample in a PDF format
 - ODT will provide the Acceptance Testing System (ATS) scenarios for the Ohio IT 1040 bundle in the State Exchange System (SES). The ATS scenarios will include the following forms: Ohio IT 1040, Schedule of Adjustments, Schedule of Business Income, Schedule of Credits, Schedule of Dependents, Schedule of Ohio Withholding, IT NRC, IT RC, IT RE, OUPC, IT/SD Waiver, and others depending on the scenario. Send only the forms that each scenario requires. Note: Include the correct OUPC if a scenarios requires it.
 - Each test scenario must be in a separate PDF using the following naming convention: vendor number, product name, tax year, form number, test number. Example: 12_ABCTax_25_1040_Test 1
- An emailed confirmation is sent to the vendor indicating the packet was received
- Submissions missing any of the items above will be rejected

Testing Process

- Test packets are reviewed in two (2) content areas: printed forms and 2D barcode data
- A submission is approved in its entirety once all sample documents pass in both areas

Printed forms

- Vendor full field matches template provided in the specifications
- All fields are present, formatted properly, and aligned with grid layout
- Test scenarios contain values specified by ODT

2D Barcode Data

- Barcodes read as valid
- All test scenarios can be decoded
- 2D barcode data matches data on printed forms

Notifications

- Communications regarding submissions are sent from Forms@tax.ohio.gov to the vendor email address(es) on file for the product
 - o Vendor contact information may be submitted by email to the address above
- If forms are released prior to approval, vendors must include a visual indicator to alert the taxpayer that the return cannot yet be filed
- An emailed confirmation is sent to the vendor indicating the packet was approved, at which point the product is authorized to remove the visual indicator
- An email confirmation is sent to the vendor for packets that are rejected
 - Feedback is provided regarding the errors found
 - o Resubmitted packets must include all test scenarios and the full field return
 - o After the third submission of test materials, ODT cannot guarantee timeliness of the review
- If a tax form changes before January 1, 2026 vendors will be notified and required to submit revised test packets

2025 1D BARCODE ASSIGNMENT AND SEQUENCE NUMBER GUIDELINES

	1D Barcode Digits 1&2	1D Barcode Digits 3&4	1D Barcode Digits 5&6	1D Barcode Digits 7&8	Sequence Number
1040	25	00	Page 1 = 01 Page 2 = 02	Vendor Number	Page 1 = 1 Page 2 = 2
Schedule of Adjustments	25	00	Page 1 = 03 Page 2 = 04	Vendor Number	Page 1 = 3 Page 2 = 4
Schedule of Business Income	25	26	Page 1 = 01 Page 2 = 02	Vendor Number	Page 1 = 5 Page 2 = 6
Schedule of Credits	25	28	Page 1 = 01 Page 2 = 02	Vendor Number	Page 1 = 7 Page 2 = 8
Schedule of Dependents	25	23	Page 1 = 01 Page 2 = 02	Vendor Number	Page 1 = 9 Page 2 = 10
Schedule of Withholding	25	35	Page 1 = 01 Page 2 = 02	Vendor Number	Page 1 = 11 Page 2 = 12
IT RE	25	27	Page 1 = 01	Vendor Number	N/A
IT 10	25	12	Page 1 = 01	Vendor Number	N/A
IT/SD Waiver	25	34	Page 1 = 01	Vendor Number	N/A
IT RC	25	38	Page 1 = 01	Vendor Number	N/A
*IT NRC	25	40	Page 1 = 01	Vendor Number	N/A

^{*}Pages 2 and 3 of the IT NRC utilize the universal barcode of 10211411.



Grid Layout



2

3

5 6

151 | 152 | 153 | 154 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 |

2025 Ohio Schedule of Adjustments Use only black ink. Use whole dollars only.

Primary taxpayer's SSN		
01 15 26 216 01 1234		Sequence No. 3
Additions		
Non-Ohio state or local government interest and dividends	1.	123456789
Ohio pass-through entity taxes excluded from federal adjusted gross income	2	123456789
2. Onlo pass-unough entity taxes exoluted from reder a adjusted gross income		
3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75	3.	123456789
4. 529 plan funds used for non-qualified expenses	4.	123456
		100456700
5. Losses from sale or disposition of Ohio public obligations	5.	123456789
6. Nonmedical withdrawals from a medical savings account	6.	123456789
		123456789
7. Reimbursement of expenses previously deducted on an Ohio income tax return	7.	
8. Ineligible withdrawals from an Ohio Homebuyer Plus account	8.	123456789
<u>Federal</u>		
9. Internal Revenue Code 168(k) and 179 depreciation expense add-back	9.	123456789
		123456789
10. Exempt federal interest and dividends subject to state taxation	10.	123430769
11 Federal conformity additions	11.	123456789
12. Total additions (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a		12345678901
Deductions		
13. Business income deduction – Ohio Schedule of Business Income, line 13	13.	123456
	4.4	123456789
14. Employee compensation earned in Ohio by residents of neighboring states	14.	123456769
15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1)	15.	123456789
16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)	16.	123456789
To Takadis Sosial Socially Bollotto (leaging 1975 dila 1976 dila 1987)		
17. Certain railroad benefits	17.	123456789
18. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement	18.	123456789
		102456700
19. Amounts contributed to an Ohio county's individual development account program	19.	123456789
20. Amounts contributed to a STABLE account: Ohio's ABLE plan	20.	123456789
21. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period	21	123456789
work corrupcied dufflig a disaster response period	41	
22. Certain payments related to the East Palestine train derailment	22.	123456789
23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY)	23	123456789
23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY).	23.	123456789



9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 141 42 43 44 45 46 47 148 149 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 88

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. 123456789 1. Schedule B – Interest and Ordinary Dividends 123456789 2. Schedule C - Net Profit or Loss From Business (Sole Proprietorship) 123456789 3. Schedule D - Capital Gains and Losses 123456789 4. Schedule E - Supplemental Income and Loss. 5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner.

~		
7	6 Schedule F – Net Profit or Loss From Farming 6	123456789
8		
9	7. Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business income 7.	123456789
0	8. Add-back of taxes paid to another state or the District of Columbia related to IRS notice 2020-75 that	
1	qualify as business income	123456789
2		
3	9. Other business income or loss not reported above (e.g. form 4797 amounts)	123456789
4		
5	10. Total business income (add lines 1 through 9) – .10.	123456789
6		
	Dout 2 Duninger Indome Deduction	

Part 2 - Business Income Deduction

11. Enter the lesser of line 10 above or Ohio IT 1040, line 1. If negative, enter zero: stop here and do not complete Part 3..... 123456789 12. Enter \$250,000 if filing status is single or married filing jointly; OR 123456 Enter \$125,000 if filing status is married filing separately.....

13. Enter the lesser of line 11 or line 12. Enter here and on Ohio Schedule of Adjustments, line 13 123456

Part 3 - Taxable Business Income

9

10 11

12

13

14

15 16

17 18

19

23

41

42 43

44 45

46 47

48

49

52 53 54 Note: If Ohio IT 1040, line 5 is zero, do <u>not</u> complete Part 3 14. Line 11 minus line 13

123456789 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...... 123456789

1234567

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 141 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 2025 Ohio Schedule of Business Income 216 01 1234 SSN: 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 10 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. 12 1. FEIN / \$SN Primary ownership Spouse's ownership 13 14 123456789 050.00 050.00 Business name 16 QUICK-BROWNFOX&THE'COWJUMPEDTHE 3/4 MOON 18 Spouse's ownership 2. FEIN/\$SN Primary ownership 19 123456789 050.00 050.00 20 % Business name 23 QUICK-BROWNFOX&THE'COWJUMPEDTHE 3/4 MOON Primary ownership Spouse's ownership 3. FEIN / SSN 050.00 123456789 050.00 Business name QUICK-BROWNFOX&THE'COWJUMPEDTHE 3/4 MOON 30 4. FEIN / SSN Primary ownership Spouse's ownership 31 123456789 32 050.00 % 050.00 33 Business name 34 QUICK-BROWNFOX&THE'COWJUMPEDTHE 3/4 MOON 5. FEIN / SSN Primary ownership Spouse's ownership 38 123456789 050.00 % 050.00 % Business name 40 QUICK-BROWNFOX&THE'COWJUMPEDTHE 3/4 MOON 41 42 6. FEIN / \$SN Primary ownership Spouse's ownership 43 123456789 050.00 050.00 45 Business name 46 47 QUICK-BROWNFOX&THE'COWJUMPEDTHE 3/4 MOON 7. FEIN / \$SN Primary ownership Spouse's ownership 49 123456789 050.00 050.00 Business name 52 QUICK-BROWNFOX&THE'COWJUMPEDTHE 3/4 MOON 53 8. FEIN / \$SN Primary ownership Spouse's ownership 56 123456789 050.00 050.00 Business name QUICK-BROWNFOX&THE'COWJUMPEDTHE 3/4 MOON 2025 Schedule of Business Income - page 2 of 2



49 50

53

60

2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN 216 01 1234



Sequence No. 7

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 Nonrefundable	Credits		
1. Tax liability before credits (from Ohio IT 1040, line 8c)		1.	123456789
2. Retirement income credit (include 1099-R forms)		2.	123
3. Lump sum retirement credit (include a copy of the worksheet and 1099-R	forms)	3.	123456
4. Senior citizen credit (must be 65 or older to claim this credit)		4	12
5. Lump sum distribution credit (include a copy of the worksheet and 1099-	R forms)	5.	1234
			1234
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 re	quired documentation)	7.	1234
8. Campaign contribution credit for Ohio statewide office or General Assembly		8	123
9. Exemption credit		9.	123
10. Total (add lines 2 through 9)		10.	123456789
11. Tax less credits (line 1 minus line 10; if negative, enter zero)		11.	123456789
12. Joint filing credit (see instructions for table). 01 % times line 11, up to \$650		12.	123
13. Earned income credit		13.	1234
14. Home school expenses credit (include copies of all required documentat	ion)	14	1234
15. Scholarship donation credit (include copies of all required documentation	n)	15.	1234
16. Nonchartered, nonpublic school tuition credit (include copies of all require	d documentation)	16.	1234
17 Credit for work-based learning experiences (include a copy of the credit c	ertificate)	17.	123456789
18. Ohio adoption credit carryforward		18.	1234567
19. Nonrefundable job retention credit (include a copy of the credit certificate	•)	19.	123456789
20. Credit for eligible new employees in an enterprise zone (include a copy of	the credit certificate)	20.	123456789
21. Credit for the beginning farmers financial management program (include a		21.	123456789
22. Credit for commercial vehicle operator training expenses (include a copy o		22.	123456789
23. Welcome Home Ohio credit (include a copy of the credit certificate)		23.	123456789
24. Credit for transformational mixed-use development (include a copy of the	credit certificate)	24.	123456789

Do not place a box around the 2D barcode. The box is only here for placement purposes.

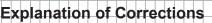
2025 Schedule of Credits - page 2 of 2

2025 Ohio Schedule of Dependents 216 01 1234 SSN: Sequence No. 10 8. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you 867 53 0950 12 12 2015 ITSMY OFFSPRING 12 Dependent's first name Dependent's last name 13 AB-DEFGH IJ'LMN PRS-UVWXYZ ABCD'FGHI 14 Dependent's date of birth (MM-DD-YYYY) 9. Dependent's SSN Dependent's relationship to you 16 867 53 0950 12 12 2015 ITSMY OFFSPRING 18 Dependent's first name Dependent's last name 19 AB-DEFGH IJ'LMN PRS-UVWXYZ ABCD'FGHI Dependent's date of birth (MM-DD-YYYY) 10. Dependent's SSN Dependent's relationship to you 867 53 0950 12 12 2015 ITSMY OFFSPRING Dependent's first name M.I. Dependent's last name AB-DEFGH IJ'LMN PRS-UVWXYZ ABCD'FGHI 11. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you 867 53 0950 12 12 2015 ITSMY OFFSPRING Dependent's first name Dependent's last name AB-DEFGH IJ'LMN PRS-UVWXYZ ABCD'FGHI 32 12. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you 867 53 0950 12 12 2015 ITSMY OFFSPRING Dependent's first name Dependent's last name AB-DEFGH IJ'LMN PRS-UVWXYZ ABCD'FGHI 13. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you 867 53 0950 12 12 2015 ITSMY OFFSPRING Dependent's first name 43 M.I. Dependent's last name AB-DEFGH IJ'LMN PRS-UVWXYZ ABCD'FGHI 45 14. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you 47 867 53 0950 12 12 2015 ITSMY OFFSPRING Dependent's first name Dependent's last name 49 AB-DEFGH IJ'LMN PRS-UVWXYZ ABCD'FGHI Dependent's date of birth (MM-DD-YYYY) 15. Dependent's SSN Dependent's relationship to you 53 867 53 0950 12 12 2015 ITSMY OFFSPRING Dependent's first name Dependent's last name AB-DEFGH IJ'LMN PRS-UVWXYZ ABCD'FGHI 2025 Schedule of Dependents - page 2 of 2

89 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85

4 5 6 7 8 9 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 2025 Schedule of Ohio Withholding 216 01 1234 SSN: Part C - 1099-Rs Sequence No. 12 1. P/\$ Payer's TIN Box 1 - Gross distribution Total 123456789 123456789 Distribution code **X8** distribution 10 Box 14 - Ohio tax withheld Box 15 - Payer's Ohio number Box 4 - Federal income tax withheld 12 12345678 123456789 12345678 13 Box 1 - Gross distribution 14 2. P/\$ Payer's TIN Box 7 Total 123456789 123456789 Distribution code **X8** distribution 16 Box 14 - Ohio tax withheld Box 15 - Payer's Ohio number Box 4 - Federal income tax withheld 12345678 18 12345678 123456789 19 Payer's TIN Box 1 - Gross distribution 3. P/\$ Total 123456789 123456789 Distribution code X8 distribution Box 14 - Ohio tax withheld Box 15 - Payer's Ohio number Box 4 - Federal income tax withheld 23 12345678 123456789 12345678 Box 1 - Gross distribution 4. P/S Payer's TIN Total Box 7 123456789 123456789 Distribution code X8 distribution Box 15 - Payer's Ohio number Box 14 - Ohio tax withheld Box 4 - Federal income tax withheld 30 12345678 12345678 123456789 Part D - W-2Gs Box 1 - Reportable winnings Box 4 - Federal income tax withheld 1. P/\$ Payer's TIN 123456789 123456789 12345678 Box 13 - Payer's Ohio ID number Box 14 - Ohio winnings Box 15 - Ohio income tax withheld 12345678 123456789 12345678 38 Box 1 - Reportable winnings Box 4 - Federal income tax withheld 2. P/S Payer's TIN 123456789 123456789 12345678 Box 13 - Payer's Ohio ID number Box 15 - Ohio income tax withheld Box 14 - Ohio winnings 42 43 12345678 12345678 123456789 Part E - 1099-NEC 45 Box 1 - Nonemployee compensation Box 4 - Federal income tax withheld 1. P/\$ Payer's TIN 47 123456789 123456789 12345678 Box 5 - Ohio tax withheld Box 6 - Payer's Ohio number Box 7 - Ohio income 49 12345678 12345678 123456789 Part F - 1099-G Box 1 - Unemployment compensation Box 4 - Federal income tax withheld 1. P/\$ Payer's TIN 123456789 123456789 12345678 Box 11b - Payer's Ohio ID number Box 12 - Ohio income tax withheld 12345678 12345678 2025 Schedule of Withholding - page 2 of 2

2025 Ohio IT RE



5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 17 17 27 3 74 75 76 77 78 79 80 81 82 83 84 85



Note: For amended individual return only

01 15 26

10

12 13 14

16

17

18

19

23

30 31

32

34

36

37 38 39

41

42

43

45 46 47

49

52

Primary taxpayer's \$\$N 216 01 1234

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.

X Ohio Schedule of Credits, nonrefundable credits Federal adjusted gross income increased

Exemptions decreased (include Schedule of Dependents) Ohio Schedule of Credits, nonresident credit

Residency status Ohio Schedule of Credits, resident credit

Ohio withholding (include a copy of all income statements) Ohio Schedule of Credits, refundable credits

Other (describe the reason below) Ohio Schedule of Adjustments, additions to income

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):

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS abcdefghijklmnoporstuvwxyzabcdefghijklmnoporstuvwxyzabcdefghijklmnopors abcdefghijklmnoporstuvwxyzabcdefghijklmnoporstuvwxyzabcdefghijklmnopors abcdefghijklmnoporstuvwxyzabcdefghijklmnoporstuvwxyzabcdefghijklmnopors abcdefghijklmnoporstuvwxyzabcdefghijklmnoporstuvwxyzabcdefghijklmnopors ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS abcdefghijklmnoporstuvwxyzabcdefghijklmnoporstuvwxyzabcdefghijklmnopors

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.

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.



2025 IT RC

Ohio Resident Credit Calculation
Use black ink only. Use whole dollars only.

Primary taxpayer's SSN





216 01 1234

01 15 26

This form is for individuals who were subjected to individual income tax by another state or the District of Columbia while a resident of Ohio. Full-year nonresidents are not entitled to this credit and should not use this form. Include a copy when filing your Ohio IT 1040.

List any income taxed and any taxes paid to each state and/or the District of Columbia. Do not include income earned or received in states without an income tax. Only income included in your Ohio adjusted gross income is eligible for this credit. Important: Do not list any income in Column A if you do not have income taxed in Column A.

(A)	(B)	(A)	(B)	(A)	(B)
Income Taxed	Tax Paid	Income Taxed	Tax Paid	Income Taxed	Tax Paid
AL 123456789	123456789	KS 123456789	123456789 NJ	123456789	123456789
AR 123456789	123456789	KY 123456789	123456789 NM	123456789	123456789
AZ 123456789	123456789	LA 123456789	123456789 NY	123456789	123456789
CA 123456789	123456789	MA 123456789	123456789 OK	123456789	123456789
CO 123456789	123456789	MD 123456789	123456789 OR	123456789	123456789
CT 123456789	123456789	ME 123456789	123456789 PA	123456789	123456789
DC 123456789	123456789	MI 123456789	123456789 RI	123456789	123456789
DE 123456789	123456789	MN 123456789	123456789 SC	123456789	123456789
GA 123456789	123456789	MO 123456789	123456789 UT	123456789	123456789
HI 123456789	123456789	MS 123456789	123456789 VA	123456789	123456789
IA 123456789	123456789	MT 123456789	123456789 VT	123456789	123456789
ID 123456789	123456789	NC 123456789	123456789 WI	123456789	123456789
IL 123456789	123456789	ND 123456789	123456789 w	123456789	123456789
IN 123456789	123456789	NE 123456789	123456789		
1 Sum of all Column					2345678901

	1	. 8	3u	m	of	al	l C	ΙOΙ	um	ıh.	Α	aή	ιφι	ınt	S.				1	 	 ļ	 	 ļ.			 	 	 			١	١	ļ.,	اا	 			. 11.							4	۷,	- اد	* -	טוע	"	0	7	U.	ᆈ	
Т	Т	Т								Т						$\neg \vdash$	\top	T		 $\neg \vdash$	Т	П	т	\neg	Т	П	П	Т	Т	Т	Т		П			т	т	\neg	Т		$\neg \neg$	Т	Т			т	т	\neg	\neg	Т			\neg		Т

2	. ;	Sι	ım	of	a	III (Ģс	Ιļu	m	n	В	a	m	Ю	ψı	nt	S	 ٠.,	١.,	4.	. .	 	 	 	١	ļ.,	.ļ.		 	ļ.,	٠.		١	ļ.,	 . -	٠.	 	١.,	ļ.,	.ļ.	. .	 .	 	 	2.								Τ	2	5	4	٤) (0	7	8	12	,	

- 4. Divide line 1 by line 3. Carry to four digits without rounding. If greater than 1, enter 14.
- 5. Ohio Schedule of Credits, line 37 minus Ohio Schedule of Credits, line 38. If negative,

Software vendors: Place 2D barcode in this location
Do not place a box around the 2D barcode. The box
is only here for placement purposes.

enter zero





2025 IT NRC

Ohio Nonresident Credit Calculation
Use black ink only. Use whole dollars only.

Primary taxpayer's \$\$N



216 01 1234

01 15 26

 This form is for individuals who were either full-year nonresidents or part-year residents of Ohio during the tax year above. Generally, full-year residents of Ohio should not complete this form. However, full-year Ohio residents filing a joint return with a nonresident or part-year resident spouse should include all their income in Column B. Part-year residents should enter their dates of residency below.

year resident spouse should include all their income in Col	umm b. Part-year residents should enter their date	es of residency below.
Primary taxpayer's dates of Ohio residency	Spouse's dates of Ohio residency (if filing j	ointly)
01 01 25 to 05 01 25	01 01 25 to 05 0	1 25
Section I - Nonresident Credit Calculation		
For each line in this section, enter in Column A the total in	ncome included on your federal return. Enter in C	column B income earned or
received in Ohio from each of the corresponding sources.	<u> </u>	
Part A - Complete for taxpayers who are either part-year o	r full-vear nonresidents of Ohio.	
		(P)
1. Wages, salaries, tips, and guaranteed payments (Do n	(A) pt include amounts Federal Amount	(B) Ohio Amount
paid by a pass-through entity in which the taxpayer has	s a 20% or	
greater direct or indirect ownership interest. See instru	ctions) 1. 12345678901	12345678901
2. Nonbusiness capital gain income	2 12345678901	12345678901
3. Nonbusiness rent and royalty income	3 12345678901	12345678901
4. Lottery, casino, and sports gaming winnings	4 12345678901	12345678901
5. Business income (from Section II)		5 12345678901
6. Net Apportioned Ohio Depreciation Adjustment (from \$		6 12345678901
7. Net additions from Ohio Schedule of Adjustments (excluding List the additions here:	ng the IRC 168(k) & 179 depreciation add-back)	7 12345678901
		/. 125,150,0501
Net deductions from Ohio Schedule of Adjustments (e) and the deduction of prior year 168(k) and 179 deprec		
List the deductions here:	iation add-pagks)	8. 12345678901
9. Total (Sum of lines 1 through 7, minus line 8, Column E	3 only)	9 12345678901
Part B - Complete only for taxpayers who are part-year re		
10. Nonbusiness interest and dividend income	10 12345678901	12345678901
11. Pensions, annuities, and IRA distributions	11 12345678901	12345678901
12. Unemployment compensation	12 12345678901	12345678901
13. Other nonbusiness income	13 12345678901	12345678901
14. Deductions from your federal return included in federal	l adjusted gross	
income. List the deductions here:	14 12345678901	12345678901
15. Total (Sum of lines 10 through 13, minus line 14, Colur		15. 12345678901
Part C - Calculation of the Nonresident Portion of Ohio Adj	usted Gross Income.	
16. Ohio Adjusted Gross Income (from Ohio IT 1040, line 3)) 16.	12345678901
17. Total Income Allocated or Apportioned to Ohio (line 9 pl	us line 15;	
if negative, enter zero)	17.	12345678901
18. Nonresident Portion of Ohio Adjusted Gross Income (li		
if negative enter zero)	18.	12345678901
	diam liferator than 1 anti- 1	0.1234
19. Divide line 18 by line 16. Carry to 4 digits without round		
20. Ohio Nonresident Credit . Multiply line 19 by Ohio Sci Enter here and on the Ohio Schedule of Credits, line 3	hedule of Credits, line 37.	12345678901
	<u> </u>	

Software vendors: Place 2D barcode in this location
Do not place a box around the 2D barcode. The box
is only here for placement purposes.

2025 IT NRC



SSN: 216 01

Section II - Ohio Business Income

Report each business from which the taxpayer received business income or loss during the tax year. List the businesses in descending order from highest "Ohio Apportioned Income" to lowest, including those businesses with no Ohio apportionment.

Use Section III of this form to calculate the amounts reported in Columns B and C. Certain taxpayers who receive an Ohio IT K-1 may be able to attach a copy of the form in lieu of completing Section III for that entity. Such taxpayers should check the box and report the IT K-1 amounts in Columns B and C. Section III is not required for businesses with no Ohio apportionment.

Important: "Federal Business Income" is the taxpayer's share of income they reported for federal income tax purposes. Column Alis

IT K-1 Federal Business Ohio Depreciation Adjustment Ohio Apportioned Income
2. FEIN/SSN:
2. FEIN/SSN:
3. FEIN/SSN:
4. FEIN/SSN: □ 4. □ 5. FEIN/SSN: □ 5. □ 6. □ 17. □ 8. FEIN/SSN: □ 9. □ 10. □ 11. FEIN/SSN: □ 11. □ 12. FEIN/SSN: □ 12. □ 13. FEIN/SSN: □ 14. FEIN/SSN: □ 15. □ 15
5. FEIN/SSN:
7. FEIN/SSN:
8. FEIN/SSN:
9. FEIN/SSN:
10. FEIN/SSN: □ 10. □ 11. □ 11. □ 12. □ 13. FEIN/SSN: □ 13. □ 14. FEIN/SSN: □ 14. □ 15. FEIN/SSN: □ 15. □ 15. □ 16. □ 17. □ 17. □ 18. □ 19. □ 1
11. FEIN/SSN:
12. FEIN/SSN:
13. FEIN/SSN: 13 14. FEIN/SSN:
14. FEIN/SSN:
15. FEIN/SSN:
16. FEIN/\$\$N:
17. FEIN/\$\$N:
18. FEIN/\$\$N: 18
19. FEIN/\$\$N:
20. FEIN/\$\$N: 20
21. Enter the total of all additional
businesses, if any21.
22. Totals (sum of lines 1 through 21, by column)
<u> </u>
Enter the total from line 22, Column B on Section 1, line 6.
If line 22, Column C is zero or less, STOP HERE and enter that amount on Section I, line 5. Otherwise, continue to lines 23 and 24
23. Business Income Deduction (from the Ohio Schedule of Business Income, line 13)
24. Ohio Business Income (line 22, Column C minus line 23; if less than zero, enter zero). Enter here and on Section I, line 5
anu un pecuuni, mie u

3	4	5	6 7	8 9	9 10	11	12 1	3 14	15	16 17	18	19 2	0 21	22	23 24	4 25	26 2	27 2	8 29	30 3	31 32	2 33	34 3	5 36	37 3	38 39	404	41 42	2 43	44 4	5 46	47 4	18 4	9 50	51 5	52 53	3 54	55 5	6 57	58	59 60	61 6	2 63	64	65 66	67	68 6	9 70	71	72 73	3 74	75 70	6 77	78 7	9 80	81 8	32 83	3 84
											1 1			1 1																							1 1					1 1		1 1		1 1												
Т						П		\Box			П			П		Т			Т								П					П		\neg			\Box					П				П					\Box							T

2025 IT NRC



216 01 S\$N: 1234

4 5

6

151 | 152 | 153 | 154 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 |

Section III - Business-Level Inc	ome & Apportionn	nent			
Complete a separate Section III for each	business with Ohio appo	ortionment. If the taxpa	yer is allowed to u	use the IT K-	I to report income
from the pass-through entity, do not comp	lete Section III for that e				
		Primary			
1		Spouse	-		
Business name / description		Owner (che one only)	eck % owners	ship FE	IN (entities only)
		One only)			
Part A – Apportionment Ratio for This	Business (see instruction	ons for details)			
	(A)	(B) Total	(C)	(D)	(E) Weighted
	Within Ohio	Everywhere	Ratio	Weight	Ratio
1. Property			(carry to six		(carry to six
(a) Owned (average cost)			decimal spaces)		decimal spaces)
(b) Rented (annual rental x 8)					
(c) Total (line 1a plus line 1b)	 	 	<u></u> *	20 =	1c
2. Payroll			·	= =	2.
3. Sales				c.60 =	3
4. Ohio apportionment ratio. Add lines 1	c, 2, and 3				4
Part B – Apportionable Business Incor	no 2 Doductions				
Include on these lines all amounts that of		C D C #747 04/	D)		
include on these lines all amounts that o	onstitute business incor	ne. See R.C. 3747.01(Б).		
5. Schedule B - Interest and Ordinary Di	vidends			.5.	
6. Schedule C - Net Profit or Loss from I	Business			.6.	
7. Schedule D - Capital Gains and Loss	es (excluding R.C. 5747	.212 amounts)		.7.	
8. Schedule E - Supplemental Income &	Loss (excluding guarar	teed payments)		.8.	
9. Guaranteed payments, wages and/or	compensation from a pa	ass-through entity in w	nich the taxpayer		
has at least a 20% direct or indirect o				.9.	
10. Schedule F - Net Profit or Loss from F	arming		1	0.	
11. Certain pass-through entity tax addition	ons reported on Ohio Sc	hedule of Adjustments		11.	
12. Other business income and/or federal of	conformity additions repor	ted on Ohio Schedule o	of Adjustments1	2.	
13. Other business deductions and/or federa	conformity deductions rep	orted on Ohio Schedule	of Adjustments1	3.	
14. Total of business income (sum of line	s 5 through 12 minus lin	e 13)	1	4.	
15. Income apportioned to Ohio (multiply			1	5.	
16. Total R.C. 5747 212 business income				6.	
17. R.C. 5747.212 income apportioned to		computations)		7.	
18. Ohio Apportioned Income (line 15 plu	`		line for this		
business in Section II, Column C			·	8.	
Part C – Apportionable Ohio Depreciat	ion Adjustments from	Ohio Schodulo of Ad	Justmonts		
				arnal Davis	a Cada asatis
Include on these lines only amounts rep 168(k) & 179 depreciation expense that	are reported on Ohio Sc	ch and corresponding the hedule of Adjustments	and are attributab	le to the enti	y above
19. IRC 168(k) & 179 depreciation expen	'			9.	
20. Deduction of prior year 168(k) and 17		S		20.	
21. Net apportionable Ohio Schedule of A	<u> </u>			21.	
22. Ohio Apportioned Depreciation Adjust					
corresponding line for this business in		o 21). Linui nele al	2	22.	

2025 IT/SD Waiver - page 1 of 1

13

16

17

42

46

49



Layout Without Grid

01 15 25

or paper clip

Do not staple



2025 Ohio IT 1040

Individual Income Tax Return



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

25000110 Sequence No. **1**

AMENDED RETURN - Check here and include Ohio IT RE. X NOL CARRYBACK - Check here and include Schedule IT NOL. Check if Check if Primary taxpayer's SSN (required) Spouse's SSN (if filing jointly) School district # deceased deceased 216 01 1234 417 01 1234 X X 2307 First name M.I. Last name JOHN BC'EF-HIJK PUBLICA CDE-GHIJ'LMNOX Spouse's first name (if filing jointly) Last name JANEAB DE'GHI-K PUBLICA CDE-GHIJ'LMNOX Address line 1 (number and street) or P.O. Box 1234 CHERRY LANEABCDE&G-IJKLMN/PQRS Address line 2 (apartment number, suite number, etc.) 1234 CHERRY LANEAB DE-GH&JKLMN/PORS ZIP code Ohio county (first four letters) City State OH 12345 FRAN CITYA CDEFGHIJKLMNOX Foreign country (if the mailing address is outside the U.S.) Foreign postal code JAPANABCDEFGH IJKLMO X8X8X8X **Residency Status** - Check only one for primary *Indicate state **Filing Status** – Check one (as reported on federal income tax return) X Part-year X Nonresident* GA Single, head of household or qualifying surviving spouse Resident resident* *Indicate state Married filing jointly Check only one for spouse (if filing jointly) Spouse's SSN Resident X Part-vear X Nonresident* NY resident* X Married filing separately 216 01 1234 Ohio Nonresident Statement - See instructions for required criteria X Federal extension filers - check here. Primary meets the five criteria for irrebuttable presumption as nonresident. Spouse meets the five criteria for irrebuttable presumption as nonresident. If someone can claim you (or your spouse if filing jointly) as a dependent, check here. 1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11a). Place a "-" in the box 12345678901 if negative..... 12345678901 12345678901 12345678901 3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative3. 12345 4. Exemption amount (include Schedule of Dependents if applicable)...... Number of exemptions including you and your spouse/dependents, if applicable: 12345678901 123456789 6. Taxable business income - Ohio Schedule of Business Income, line 15 (include schedule).............6. 12345678901

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

MM-DD-YY

2025 Ohio IT 1040

Individual Income Tax Return



Sequence No. 2

12345678901 8a. Nonbusiness income tax liability on line 7a (see tax.ohio.gov/taxcalculator or see the instructions for the 123456789 tax brackets)......8a. 1234567 123456789 123456789 9. Ohio nonrefundable credits - Ohio Schedule of Credits, line 40 (include schedule).....9. 123456789 123456789 123456789 123456789 14. Ohio income tax withheld - Schedule of Ohio Withholding, part A, line 1 (include schedule and 123456789 15. Estimated and extension payments, credit carryforward from the 2024 return, and amounts 123456789 123456789 123456789 123456789 18. Amended return only - overpayment previously requested on original and/or amended 2025 return.......18. 123456789 If line 19 is MORE THAN line 13, skip to line 23. OTHERWISE, continue to line 20. 123456789 123456789 22. TOTAL AMOUNT DUE (line 20 plus line 21). Pay electronically at tax.ohio.gov/pay 123456789 123456789 123456789 25. Original return only - portion of line 23 you wish to donate: a. Nature Preserves/Scenic Rivers b. Breast/Cervical Cancer c. Wishes for Sick Children 1234 1234 1234 123456789 Total....25g. d. Wildlife Species e. Military Injury Relief f. Ohio History Fund 1234 1234 1234 123456789

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

X Authorize your preparer to discuss this return

216 01 1234

SSN:

X Non-paid preparer

PTIN: P 01234567

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.



Primary taxpayer's SSN

01 15 26 216 01 1234

Sequence No. 3

Additions

Non-Ohio state or local government interest and dividends 1.	123456789
Ohio pass-through entity taxes excluded from federal adjusted gross income	123456789
3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75	123456789
4. 529 plan funds used for non-qualified expenses4.	123456
5. Losses from sale or disposition of Ohio public obligations	123456789
6. Nonmedical withdrawals from a medical savings account	123456789
7. Reimbursement of expenses previously deducted on an Ohio income tax return7.	123456789
Ineligible withdrawals from an Ohio Homebuyer Plus account	123456789
9. Internal Revenue Code 168(k) and 179 depreciation expense add-back	123456789
10. Exempt federal interest and dividends subject to state taxation	123456789
11. Federal conformity additions	123456789
12. Total additions (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a12.	12345678901
Dadada	
<u>Deductions</u>	
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456
	123456 123456789
13. Business income deduction – Ohio Schedule of Business Income, line 1313.	
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456789
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456789 123456789
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456789 123456789 123456789
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456789 123456789 123456789 123456789
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456789 123456789 123456789 123456789
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456789 123456789 123456789 123456789 123456789
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456789 123456789 123456789 123456789 123456789 123456789
13. Business income deduction – Ohio Schedule of Business Income, line 13	123456789 123456789 123456789 123456789 123456789 123456789 123456789

2025 Ohio Schedule of Adjustments

SSN: 216 01 1234



Sequence No. 4

		Coquento No. 1				
25.	Deduction for contributions to a pregnancy resource center	5. 1234				
<u>Federal</u>						
26.	Federal interest and dividends exempt from state taxation	123456789				
	Deduction of prior year 168(k) and 179 depreciation add-backs	123456789				
28.	Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return	123456789				
29.	Repayment of income reported in a prior year	123456789				
30.	Wage expense not deducted based on the federal work opportunity tax credit30	123456789				
31.	Federal conformity deductions	123456789				
<u>Unif</u>	ormed Services					
32.	Military pay received by Ohio residents while stationed outside Ohio	123456789				
33.	Compensation earned by nonresident military servicemembers and their civilian spouses	123456789				
34.	Uniformed services retirement income	123456789				
35.	Military injury relief fund grants and veteran's disability severance payments	123456789				
36.	Certain Ohio National Guard reimbursements and benefits	123456789				
Edu	cation					
37.	Amounts contributed to a 529 Plan	123456				
38.	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	123456				
39.	Ohio educator expenses in excess of federal deduction	123				
40.	Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program	12345				
41.	Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students41	1234				
Med	<u>ical</u>					
42.	Disability benefits	123456789				
43.	Survivor benefits	123456789				
44.	Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy)	123456789				
45.	Medical savings account contributions/earnings (see instructions for worksheet; include a copy)45	123456789				
46.	Qualified organ donor expenses	12345				
47.	Total deductions (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b47.	12345678901				



2025 Ohio Schedule of Business Income

25260410

Use only black ink/UPPERCASE letters.
Primary taxpayer's SSN

216 01 1234 Sequence No. 5

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

01 15 25

Note: <u>Do not include</u> amounts listed on the IRS schedules below that are <u>nonbusiness income</u>. See R.C. 5747.01(C). If the amount on a line is negative, place a "-" in the box provided.

Schedule B – Interest and Ordinary Dividends	123456789				
2. Schedule C – Net Profit or Loss From Business (Sole Proprietorship)	123456789				
3. Schedule D – Capital Gains and Losses	123456789				
4. Schedule E – Supplemental Income and Loss	123456789				
Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner	123456789				
6. Schedule F – Net Profit or Loss From Farming	123456789				
7. Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business income7.	123456789				
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	123456789				
9. Other business income or loss not reported above (e.g. form 4797 amounts)	123456789				
10. Total business income (add lines 1 through 9)	123456789				
Part 2 – Business Income Deduction					
11. Enter the lesser of line 10 above or Ohio IT 1040, line 1. If negative, enter zero; stop here and do not complete Part 3	123456789				
12. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately	123456				
13. Enter the lesser of line 11 or line 12. Enter here and on Ohio Schedule of Adjustments, line 1313.	123456				
Part 3 – Taxable Business Income					
Note: If Ohio IT 1040, line 5 is zero, do <u>not</u> complete Part 3.					
14. Line 11 minus line 13	123456789				
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	123456789				
16. Business income tax liability – multiply line 15 by 3% (.03). Enter here and on Ohio IT 1040, line 8b16.	1234567				

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

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		Spouse's ownershi	р
	123456789	050.00	%	050.00	%
	Business name				
	QUICK-BROWNFOX&T	HE' COWJUMPEI	DTH	E 3/4 MOOI	N
2.	FEIN / SSN	Primary ownership		Spouse's ownershi	р
	123456789	050.00	%	050.00	%
	Business name				
	QUICK-BROWNFOX&T	HE' COWJUMPEI	DTH	E 3/4 MOOI	N
3.	FEIN / SSN	Primary ownership		Spouse's ownershi	р
	123456789	050.00	%	050.00	%
	Business name				
	QUICK-BROWNFOX&T	HE' COWJUMPE	DTH	E 3/4 MOOI	N.
4.	FEIN / SSN	Primary ownership		Spouse's ownershi	р
	123456789	050.00	%	050.00	%
	Business name				
	QUICK-BROWNFOX&T	HE' COWJUMPE	DTH	E 3/4 MOOI	N
_	FFINI / OON	D :		O	
5.	FEIN / SSN	Primary ownership		Spouse's ownershi	р
5.	123456789	050.00		•	
5.				•	
5.	123456789	050.00	%	050.00	%
	123456789 Business name	050.00	% D TH	050.00 E 3/4 MOOI	%
	123456789 Business name QUICK-BROWNFOX&T	050.00	% DTH	050.00 E 3/4 MOOI Spouse's ownershi	% N
	123456789 Business name QUICK-BROWNFOX&TI	050.00 HE ' COWJUMPE! Primary ownership	% DTH	050.00 E 3/4 MOOI Spouse's ownershi	% N
	123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789	O50.00 HE ' COWJUMPEI Primary ownership 050.00	% DTH %	050.00 E 3/4 MOOI Spouse's ownershi	% N p %
6.	123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name	O50.00 HE ' COWJUMPEI Primary ownership 050.00	% DTH % DTH	050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI	% N p %
6.	123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI	O50.00 HE' COWJUMPEI Primary ownership O50.00 HE' COWJUMPEI Primary ownership	% DTH % DTH	050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI	% N p %
6.	Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN	O50.00 HE' COWJUMPEI Primary ownership O50.00 HE' COWJUMPEI Primary ownership	% DTH % DTH	050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI Spouse's ownershi	% VI p %
6.	Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789	O50.00 HE' COWJUMPEI Primary ownership O50.00 HE' COWJUMPEI Primary ownership O50.00	% DTH DTH	050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI Spouse's ownershi 050.00	% N p % N p %
 7. 	Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name	O50.00 HE' COWJUMPEI Primary ownership O50.00 HE' COWJUMPEI Primary ownership O50.00	% DTH M DTH	050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI Spouse's ownershi 050.00	% N p % N N N N N N N N N N N N N N N N
 7. 	Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI	D50.00 HE ' COWJUMPEI Primary ownership 050.00 HE ' COWJUMPEI Primary ownership 050.00	% DTH CONTROL CONTR	050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI Spouse's ownershi	% N p % N N N N N N N N N N N N N N N N
 7. 	Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI FEIN / SSN 123456789 Business name QUICK-BROWNFOX&TI	O50.00 HE' COWJUMPEI Primary ownership O50.00 HE' COWJUMPEI Primary ownership O50.00 HE' COWJUMPEI Primary ownership	% DTH CONTROL CONTR	050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI Spouse's ownershi 050.00 E 3/4 MOOI Spouse's ownershi	% N P W N P M P

216 01 1234

SSN:



2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Sequence No. 7

Primary taxpayer's SSN 216 01 1234

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)	123456789
2. Retirement income credit (include 1099-R forms)	123
3. Lump sum retirement credit (include a copy of the worksheet and 1099-R forms)	123456
4. Senior citizen credit (must be 65 or older to claim this credit)	12
5. Lump sum distribution credit (include a copy of the worksheet and 1099-R forms)	1234
6. Child care & dependent care credit (include a copy of the worksheet)	1234
7. Displaced worker training credit (include a copy of the worksheet and all required documentation)7.	1234
8. Campaign contribution credit for Ohio statewide office or General Assembly	123
9. Exemption credit	123
10. Total (add lines 2 through 9)10.	123456789
11. Tax less credits (line 1 minus line 10; if negative, enter zero)	123456789
12. Joint filing credit (see instructions for table). 01 % times line 11, up to \$650	123
13. Earned income credit	1234
14. Home school expenses credit (include copies of all required documentation)14.	1234
15. Scholarship donation credit (include copies of all required documentation)	1234
16. Nonchartered, nonpublic school tuition credit (include copies of all required documentation)	1234
17. Credit for work-based learning experiences (include a copy of the credit certificate)	123456789
18. Ohio adoption credit carryforward18.	1234567
19. Nonrefundable job retention credit (include a copy of the credit certificate)19.	123456789
20. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)20.	123456789
21. Credit for the beginning farmers financial management program (include a copy of the credit certificate)21.	123456789
22. Credit for commercial vehicle operator training expenses (include a copy of the credit certificate)22.	123456789
23. Welcome Home Ohio credit (include a copy of the credit certificate)23.	123456789
24. Credit for transformational mixed-use development (include a copy of the credit certificate)24.	123456789

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

2025 Ohio Schedule of Credits

216 01 1234

SSN:



Sequence No. 8

25. Credit for sale/rental of agricultural assets to beginning farmers (include a copy of the credit certificate)25.	123456789
26. Grape production credit	1234567
27. InvestOhio credit (include a copy of the credit certificate)	123456789
28. Lead abatement credit (include a copy of the credit certificate)	123456789
29. Opportunity zone investment credit (include a copy of the credit certificate)	123456789
30. Technology investment credit carryforward (include a copy of the credit certificate)	123456789
31. Enterprise zone day care & training credits (include a copy of the credit certificate)	123456789
32. Research & development credit (include a copy of the credit certificate)	123456789
33. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	123456789
34. Ohio low-income housing credit (include a copy of the credit certificate)	123456789
35. Affordable single-family housing credit (include a copy of the credit certificate)	123456789
36. Total (add lines 12 through 35)	123456789
37. Tax less additional credits (line 11 minus line 36; if negative, enter zero)	123456789
Residency Credits	
38. Nonresident credit – Ohio IT NRC, line 20 (include a copy)	123456789
39. Resident credit – Ohio IT RC, line 7 (include a copy)	123456789
40. Total nonrefundable credits (add lines 10, 36, 38, and 39; enter here and on Ohio IT 1040, line 9)	123456789
Refundable Credits	
41. Refundable Ohio historic preservation credit (include a copy of the credit certificate)41.	123456789
42. Refundable job creation credit & job retention credit (include a copy of the credit certificate)	123456789
43. Pass-through entity credit (include a copy of all Ohio IT K-1s)	123456789
44. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)44.	123456789
45. Film and theater capital improvements credit (include a copy of the credit certificate)	123456789
46. Venture capital credit (include a copy of the credit certificate)	123456789
47. Total refundable credits (add lines 41 through 46; enter here and on Ohio IT 1040, line 16)47.	123456789



2025 Ohio Schedule of Dependents

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

Sequence No. 9 01 15 26 216 01 1234

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
867 53 0950	12 12 2015	ITSMY OFFSPRING
Dependent's first name	M.I. Dependent's last name	
AB-DEFGH IJ'LMN	Q PRS-UVWXYZ	ABCD'FGHI
2. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
867 53 0950	12 12 2015	ITSMY OFFSPRING
Dependent's first name	M.I. Dependent's last name	
AB-DEFGH IJ'LMN	Q PRS-UVWXYZ	ABCD'FGHI
3. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
867 53 0950	12 12 2015	ITSMY OFFSPRING
Dependent's first name	M.I. Dependent's last name	
AB-DEFGH IJ'LMN	Q PRS-UVWXYZ	ABCD'FGHI
4. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
867 53 0950	12 12 2015	ITSMY OFFSPRING
Dependent's first name	M.I. Dependent's last name	
AB-DEFGH IJ'LMN	Q PRS-UVWXYZ	ABCD'FGHI
5. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
867 53 0950	12 12 2015	ITSMY OFFSPRING
Dependent's first name	M.I. Dependent's last name	
AB-DEFGH IJ'LMN	Q PRS-UVWXYZ	ABCD'FGHI
6. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
867 53 0950	12 12 2015	ITSMY OFFSPRING
Dependent's first name	M.I. Dependent's last name	
AB-DEFGH IJ'LMN	Q PRS-UVWXYZ	ABCD'FGHI
7. Dependent's SSN	Dependent's date of birth (MM-DD-YYYY)	Dependent's relationship to you
867 53 0950	12 12 2015	ITSMY OFFSPRING
Dependent's first name	M.I. Dependent's last name	

PRS-UVWXYZ ABCD'FGHI

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

AB-DEFGH IJ'LMN

2025 Ohio Schedule of Dependents

216 01 1234

Dependent's first name

AB-DEFGH IJ'LMN

SSN:



Sequence No. 10

8. Dependent's SSN 867 53 0950	Dependent's date of birth (MM-DD-YYYY) 12 12 2015	Dependent's relationship to you ITSMY OFFSPRING
Dependent's first name AB-DEFGH IJ'LMN	M.I. Dependent's last name Q PRS-UVWXYZ	ABCD'FGHI
9. Dependent's SSN 867 53 0950	Dependent's date of birth (MM-DD-YYYY) 12 12 2015	Dependent's relationship to you ITSMY OFFSPRING
Dependent's first name AB-DEFGH IJ'LMN	M.I. Dependent's last name Q PRS-UVWXYZ	ABCD'FGHI
10. Dependent's SSN 867 53 0950	Dependent's date of birth (MM-DD-YYYY) 12 12 2015	Dependent's relationship to you ITSMY OFFSPRING
Dependent's first name AB-DEFGH IJ'LMN	M.I. Dependent's last name Q PRS-UVWXYZ	ABCD'FGHI
11. Dependent's SSN 867 53 0950	Dependent's date of birth (MM-DD-YYYY) 12 12 2015	Dependent's relationship to you ITSMY OFFSPRING
Dependent's first name AB-DEFGH IJ'LMN	M.I. Dependent's last name Q PRS-UVWXYZ	ABCD'FGHI
12. Dependent's SSN 867 53 0950	Dependent's date of birth (MM-DD-YYYY) 12 12 2015	Dependent's relationship to you ITSMY OFFSPRING
Dependent's first name AB-DEFGH IJ'LMN	M.I. Dependent's last name Q PRS-UVWXYZ	ABCD'FGHI
13. Dependent's SSN 867 53 0950	Dependent's date of birth (MM-DD-YYYY) 12 12 2015	Dependent's relationship to you ITSMY OFFSPRING
Dependent's first name AB-DEFGH IJ'LMN	M.I. Dependent's last name Q PRS-UVWXYZ	ABCD'FGHI
14. Dependent's SSN 867 53 0950 Dependent's first name	Dependent's date of birth (MM-DD-YYYY) 12 12 2015 M.I. Dependent's last name	Dependent's relationship to you ITSMY OFFSPRING
AB-DEFGH IJ'LMN	Q PRS-UVWXYZ	ABCD'FGHI
15. Dependent's SSN 867 53 0950	Dependent's date of birth (MM-DD-YYYY) 12 12 2015	Dependent's relationship to you ITSMY OFFSPRING

M.I. Dependent's last name

PRS-UVWXYZ ABCD'FGHI



2025 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only. Primary taxpayer's SSN



Sequence No. 11

01 15 26

216 01 1234

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 10401. 123456789

Part B - W-2s

<u>i uit D</u>	- TT 25		
1. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
P	123456789	123456789	12345678
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	12345678	123456789	12345678
2. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
S	123456789	123456789	12345678
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	12345678	123456789	12345678
3. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
P	123456789	123456789	12345678
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	12345678	123456789	12345678
4. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
S	123456789	123456789	12345678
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	12345678	123456789	12345678
5. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
P	123456789	123456789	12345678
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	12345678	123456789	12345678
6. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
S	123456789	123456789	12345678
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	12345678	123456789	12345678
7. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
P	123456789	123456789	12345678
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	12345678	123456789	12345678

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

216 01 1234

2025 Schedule of Ohio Withholding



Sequence No. 12

1. P/S	Payer's TIN
S	123456789

Part C - 1099-Rs

Box 15 - Payer's Ohio number 12345678

2. P/S Paver's TIN

P 123456789

Box 15 - Payer's Ohio number

12345678

3. P/S Payer's TIN

S 123456789

Box 15 - Payer's Ohio number

12345678

4. P/S Payer's TIN

P 123456789

Box 15 - Payer's Ohio number

12345678

Part D - W-2Gs

1. P/S Payer's TIN

S 123456789

Box 13 - Payer's Ohio ID number

12345678

2. P/S Payer's TIN

> P 123456789

> > Box 13 - Payer's Ohio ID number

12345678

Part E - 1099-NEC

1. P/S Payer's TIN

> S 123456789

> > Box 6 - Payer's Ohio number

12345678

Part F - 1099-G

1. P/S Payer's TIN

> P 123456789

> > Box 11b - Payer's Ohio ID number

12345678

Box 1 - Gross distribution

123456789

Box 4 - Federal income tax withheld

123456789

Box 1 - Gross distribution

123456789

Box 4 - Federal income tax withheld

123456789

Box 1 - Gross distribution

123456789

Box 4 - Federal income tax withheld

123456789

Box 1 - Gross distribution

123456789

Box 4 - Federal income tax withheld

123456789

Box 1 - Reportable winnings

123456789

Box 14 - Ohio winnings

123456789

Box 1 - Reportable winnings

123456789

Box 14 - Ohio winnings

123456789

Box 1 - Nonemployee compensation

123456789

Box 7 - Ohio income

123456789

Box 1 - Unemployment compensation

123456789

Total distribution

X

Box 7 -

Distribution code

X8

Box 14 - Ohio tax withheld

12345678

Total

distribution X Box 7 -

X8 Distribution code

Box 14 - Ohio tax withheld

12345678

Total distribution

X

Box 7 -

Distribution code

Box 14 - Ohio tax withheld

12345678

Total

X distribution

Box 7 -

Distribution code

X8

X8

Box 14 - Ohio tax withheld

12345678

Box 4 - Federal income tax withheld

12345678

Box 15 - Ohio income tax withheld

12345678

Box 4 - Federal income tax withheld

12345678

Box 15 - Ohio income tax withheld

12345678

Box 4 - Federal income tax withheld

12345678

Box 5 - Ohio tax withheld

12345678

Box 4 - Federal income tax withheld

12345678

Box 12 - Ohio income tax withheld

12345678



2025 Ohio IT RE Explanation of Corrections

Note: For amended individual return only

25270110

01 15 26

Primary taxpayer's SSN

216 01 1234

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:

- X Federal adjusted gross income decreasedX Filing status changed
- X 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.

- X Federal adjusted gross income increased
 X Ohio Schedule of Credits, nonrefundable credits
- X Exemptions decreased (include Schedule of Dependents) X Ohio Schedule of Credits, nonresident credit
- X Residency status
 X Ohio Schedule of Credits, resident credit
- X Ohio withholding (include a copy of all income statements) X Ohio Schedule of Credits, refundable credits
- X Ohio Schedule of Adjustments, additions to income X Other (describe the reason below)
- X 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):

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRS

E-mail address	Te	elephone	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.

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.



Ohio Resident Credit Calculation
Use black ink only. Use whole dollars only.
Primary taxpayer's SSN



216 01 1234

01 15 26

This form is for individuals who were subjected to individual income tax by another state or the District of Columbia while a resident of Ohio. Full-year nonresidents are not entitled to this credit and should not use this form. Include a copy when filing your Ohio IT 1040.

List any income taxed and any taxes paid to each state and/or the District of Columbia. Do not include income earned or received in states without an income tax. Only income included in your Ohio adjusted gross income is eligible for this credit. **Important:** Do not list any income in Column A if you do not have tax paid in Column B. Do not list a tax paid in Column B if you do not have income taxed in Column A.

	(A) Income Taxed	(B) Tax Paid		(A) Income Taxed	(B) Tax Paid		(A) Income Taxed	(B) Tax Paid
AL	123456789	123456789	KS	123456789	123456789	NJ	123456789	123456789
AR	123456789	123456789	KY	123456789	123456789	NM	123456789	123456789
ΑZ	123456789	123456789	LA	123456789	123456789	NY	123456789	123456789
CA	123456789	123456789	MA	123456789	123456789	OK	123456789	123456789
СО	123456789	123456789	MD	123456789	123456789	OR	123456789	123456789
СТ	123456789	123456789	ME	123456789	123456789	PA	123456789	123456789
DC	123456789	123456789	MI	123456789	123456789	RI	123456789	123456789
DE	123456789	123456789	MN	123456789	123456789	sc	123456789	123456789
GA	123456789	123456789	МО	123456789	123456789	UT	123456789	123456789
HI	123456789	123456789	MS	123456789	123456789	VA	123456789	123456789
IA	123456789	123456789	MT	123456789	123456789	VT	123456789	123456789
ID	123456789	123456789	NC	123456789	123456789	WI	123456789	123456789
IL	123456789	123456789	ND	123456789	123456789	WV	123456789	123456789
IN	123456789	123456789	NE	123456789	123456789			
							1	2345678901
1. S	um of all Column A	amounts				1.	_	
2. S	um of all Column B	amounts				2.		123456789
3. O	hio adjusted gross	1	2345678901					
4. D	ivide line 1 by line 3	4.		0.1234				
	hio Schedule of Cre	5.		123456789				
	ultiply line 4 by line	6.		123456789				
	hio Resident Cred chedule of Credits,	123456789						

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.



Ohio Nonresident Credit Calculation Use black ink only. Use whole dollars only.

Primary taxpayer's SSN





01 15 26

This form is for individuals who were either full-year nonresidents or part-year residents of Ohio during the tax year above. Generally, full-year residents of Ohio should not complete this form. However, full-year Ohio residents filing a joint return with a nonresident or part-year resident spouse should include all their income in Column B. Part-year residents should enter their dates of residency below.

Primary taxpayer's dates of Ohio residency

Spouse's dates of Ohio residency (if filing jointly)

01 01 25

to

05 01 25

01 01 25

to

05 01 25

Section I - Nonresident Credit Calculation

For each line in this section, enter in Column A the total income included on your federal return. Enter in Column B income earned or received in Ohio from each of the corresponding sources.

Part A - Complete for taxpayers who are either part-year or full-year nonresidents of Ohio.

1	Wages, salaries, tips, and guaranteed payments (Do not include amounts (A) Federal Amount		(B) Ohio Amount
١.	paid by a pass-through entity in which the taxpaver has a 20% or	•	
	greater direct or indirect ownership interest. See instructions)	<u>.</u> .	12345678901
2.	Nonbusiness capital gain income. 2 12345678901	<u>.</u>	12345678901
3.	Nonbusiness rent and royalty income 3. 12343676901		12345678901
4.	Lottery, casino, and sports gaming winnings412345678901	<u>.</u> .	12345678901
5.	Business income (from Section II)	5.	12345678901
6.	Net Apportioned Ohio Depreciation Adjustment (from Section II, Line 22, Column B)	6.	12345678901
7.	Net additions from Ohio Schedule of Adjustments (excluding the IRC 168(k) & 179 depreciation add-back) List the additions here:	7.	12345678901
8.	Net deductions from Ohio Schedule of Adjustments (excluding the business income deduction and the deduction of prior year 168(k) and 179 depreciation add-backs)		
	List the deductions here:	8.	12345678901
9.	Total (Sum of lines 1 through 7, minus line 8, Column B only)	9.	12345678901
	rt B - Complete only for taxpayers who are part-year residents of Ohio.		
10.	Nonbusiness interest and dividend income		12345678901
11	Pensions, annuities, and IRA distributions		12345678901
12.	Unemployment compensation	_	12345678901
13.	Other nonbusiness income1313.	<u> </u>	12345678901
	Deductions from your federal return included in federal adjusted gross		
	income. List the deductions here:		12345678901
15.	Total (Sum of lines 10 through 13, minus line 14, Column B only)	15.	12345678901
	rt C - Calculation of the Nonresident Portion of Ohio Adjusted Gross Income.		
16.	Ohio Adjusted Gross Income (from Ohio IT 1040, line 3)		12345678901
17.	Total Income Allocated or Apportioned to Ohio (line 9 plus line 15; if negative, enter zero)		12345678901
18.	Nonresident Portion of Ohio Adjusted Gross Income (line 16 minus line 17; if negative enter zero)		12345678901
19.	Divide line 18 by line 16. Carry to 4 digits without rounding. If greater than 1, enter 119.		0.1234
20.	Ohio Nonresident Credit. Multiply line 19 by Ohio Schedule of Credits, line 37. Enter here and on the Ohio Schedule of Credits, line 38		12345678901

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

10211411

SSN: 216 01 1234

Section II - Ohio Business Income

Report each business from which the taxpayer received business income or loss during the tax year. List the businesses in descending order from highest "Ohio Apportioned Income" to lowest, including those businesses with no Ohio apportionment.

Use Section III of this form to calculate the amounts reported in Columns B and C. Certain taxpayers who receive an Ohio IT K-1 may be able to attach a copy of the form in lieu of completing Section III for that entity. Such taxpayers should check the box and report the IT K-1 amounts in Columns B and C. Section III is not required for businesses with no Ohio apportionment.

Important: "Federal Business Income" is the taxpayer's share of income they reported for federal income tax purposes. Column A is NOT a total of Columns B and C.

NO	a total of Columns B and C.			(A)	(B)	(C)
		IT K-	I	Federal Business Income	Ohio Depreciation Adjustment	Ohio Apportioned Income
1.	FEIN/SSN:		_ 1			
2.	FEIN/SSN:	. 🗆				
3.	FEIN/SSN:	. 🗆	3			
4.	FEIN/SSN:	. 🗆	4			
5.	FEIN/SSN:	. 🗆	5			
6.	FEIN/SSN:	. 🗆	6			
7.	FEIN/SSN:	. 🗆	7			
8.	FEIN/SSN:		8			
9.	FEIN/SSN:	. 🗆	9			
10.	FEIN/SSN:	. 🗆	10			
11.	FEIN/SSN:	. 🗆	11			
12.	FEIN/SSN:	. \square	12			
13.	FEIN/SSN:	. \square	13			
14.	FEIN/SSN:	. 🗆	14			-
15.	FEIN/SSN:	. 🗆	15			-
16.	FEIN/SSN:	. 🗆	16			
17.	FEIN/SSN:	. 🗆	17			-
18.	FEIN/SSN:	. 🗆	18			
19.	FEIN/SSN:	. \square	19			
20.	FEIN/SSN:	. \square	20			
21.	Enter the total of all additional businesses, if any		21			
22.	Totals (sum of lines 1 through 21, by column)		22			
Ent	er the total from line 22, Column B	on Sec	tion 1, l	line 6.		
lf lir	ne 22, Column C is zero or less, <u>S</u>1	OP HE	RE and	d enter that amount on Se	ction I, line 5. Otherwise, con	tinue to lines 23 and 24.
23.	Business Income Deduction (from	the Ol	nio Sche	edule of Business Income	, line 13)23	
24.	Ohio Business Income (line 22, C and on Section I. line 5				,	

10211411

SSN: 216 01 1234

Section III - Business-Level Income & Apportionment

Business name / description		mplete a separate Section III for each m the pass-through entity, do not comp		at entity.	e taxpayer is Primary Spouse	s allowed to	use the IT	K-1 to	report incom	16
(A) Yithin Ohio Everywhere (C) (C) (D) Weight (Ratio Within Ohio Everywhere (Ratio Weight Ratio (C) Weight (Ratio (C) Weight (Ratio (C) Weight (Ratio (C) World (A) World (A) Weight (A) We	Bu	usiness name / description			er (check	% owne	ership	FEIN	(entities only)	_
Within Ohio Everywhere Ratio Weight Weight Ratio Weight Ratio Weight Ratio	Pa	rt A – Apportionment Ratio for This I	Business (see instru	ictions for details)	-,					
Within Ohio Everywhere Ratio Weight Weight Ratio Weight Ratio Weight Ratio			(A)	(D)		(C)	(D)		(E)	_
1. Property (a) Owned (average cost)				Total					Weighted	
(a) Owned (average cost)	1	Draparty	Within Onio	Everywhere			weight			
(c) Total (line 1a plus line 1b)	١.				`	•		de	`	
2. Payroll		(b) Rented (annual rental x 8)			_					1
2. Payroll		(c) Total (line 1a plus line 1b)			_ =		x .20	= 1c.		
3. Sales	2.							= 2.		
Part B – Apportionable Business Income & Deductions Include on these lines all amounts that constitute business income. See R.C. 5747.01(B). 5. Schedule B - Interest and Ordinary Dividends								= 3.		
Include on these lines all amounts that constitute business income. See R.C. 5747.01(B). 5. Schedule B - Interest and Ordinary Dividends	4.	Ohio apportionment ratio. Add lines 10	c, 2, and 3					4.		
Include on these lines all amounts that constitute business income. See R.C. 5747.01(B). 5. Schedule B - Interest and Ordinary Dividends	Pa	rt B – Apportionable Business Incon	ne & Deductions							
5. Schedule B - Interest and Ordinary Dividends		• •		come. See R.C. 57	747.01(B).					
6. Schedule C - Net Profit or Loss from Business					()		_			
7. Schedule D - Capital Gains and Losses (excluding R.C. 5747.212 amounts)		•								
8. Schedule E - Supplemental Income & Loss (excluding guaranteed payments)										
9. Guaranteed payments, wages and/or compensation from a pass-through entity in which the taxpayer has at least a 20% direct or indirect ownership interest										
has at least a 20% direct or indirect ownership interest			, , ,							_
11. Certain pass-through entity tax additions reported on Ohio Schedule of Adjustments		has at least a 20% direct or indirect ov	vnership interest		-		9			
12. Other business income and/or federal conformity additions reported on Ohio Schedule of Adjustments12			•							
13. Other business deductions and/or federal conformity deductions reported on Ohio Schedule of Adjustments13. 14. Total of business income (sum of lines 5 through 12 minus line 13)	11.	Certain pass-through entity tax addition	ns reported on Ohio	Schedule of Adjust	ments		.11			_
14. Total of business income (sum of lines 5 through 12 minus line 13)	12.	Other business income and/or federal of	onformity additions re	ported on Ohio Sch	edule of Adj	ustments	.12			_
15. Income apportioned to Ohio (multiply line 4 by line 14)	13.	Other business deductions and/or federal	conformity deductions	reported on Ohio So	chedule of Ac	ljustments	.13			_
16. Total R.C. 5747.212 business income	14.	Total of business income (sum of lines	5 through 12 minus	line 13)			.14			_
17. R.C. 5747.212 income apportioned to Ohio (enclose detailed computations)	15.	Income apportioned to Ohio (multiply	line 4 by line 14)				.15			_
18. Ohio Apportioned Income (line 15 plus line 17). Enter here and on the corresponding line for this business in Section II, Column C	16.	Total R.C. 5747.212 business income					. 16			_
Part C – Apportionable Ohio Depreciation Adjustments from Ohio Schedule of Adjustments Include on these lines only amounts representing Ohio's add-back and corresponding deductions for Internal Revenue Code section 168(k) & 179 depreciation expense that are reported on Ohio Schedule of Adjustments and are attributable to the entity above. 19. IRC 168(k) & 179 depreciation expense add-back	17.	R.C. 5747.212 income apportioned to	Ohio (enclose detail	ed computations)			.17			_
Include on these lines only amounts representing Ohio's add-back and corresponding deductions for Internal Revenue Code section 168(k) & 179 depreciation expense that are reported on Ohio Schedule of Adjustments and are attributable to the entity above. 19. IRC 168(k) & 179 depreciation expense add-back	18.	Ohio Apportioned Income (line 15 plus business in Section II, Column C	s line 17). Enter here	and on the corresp	oonding line	for this	.18			
Include on these lines only amounts representing Ohio's add-back and corresponding deductions for Internal Revenue Code section 168(k) & 179 depreciation expense that are reported on Ohio Schedule of Adjustments and are attributable to the entity above. 19. IRC 168(k) & 179 depreciation expense add-back	Pa	rt C – Apportionable Obio Depreciat	on Adjustments fro	om Ohio Schedule	of Adjustn	nents				
19. IRC 168(k) & 179 depreciation expense add-back	In	iclude on these lines only amounts rep	esenting Ohio's add	-back and correspo	nding dedu	ctions for Ir	nternal Reve able to the e	enue C entity a	ode section	
20. Deduction of prior year 168(k) and 179 depreciation add-backs			•	•				•		
21. Net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 19 minus line 20) 2122. Ohio Apportioned Depreciation Adjustment (multiply line 4 by line 21). Enter here and on the										
22. Ohio Apportioned Depreciation Adjustment (multiply line 4 by line 21). Enter here and on the			•							
		Ohio Apportioned Depreciation Adjust	ment (multiply line 4	by line 21). Enter h	nere and on	the				



2025 Ohio IT 10



Zero Liability / No Refund **Individual Income Tax Return**

Use only black ink and UPPERCASE letters.

Important: You can only file an IT 1040 or an IT 10. If you are liable for school district income tax, you must file the Ohio IT 1040

					•										
, , ,		` ' ')	Check if deceased	exten	sion filed	S	chool district #
	EF'	-HIJK			M.I. Q				CDE	-GHIJ'	LMNOP				
	`	•	ing joi	ntly)	M.I. Q				CDE	-GHIJ'	LMNOP				
,		,			LMNO	P/R	S								
,	•	•		,	LMNO	P/R	s								
ITYA C	DEF(GHIJKLM	10X							ZIP code 4531 8	3	Ohio coun	•	letters	·)
,		Ü		tside the U.S.))				Ū	•					
Resident Resident Resident Son(s) For F o IT 1040, lir There is no (Ohio IT 104 I was a none Ohio-source Nonreside By checking the tax year By checking	Tor spoon X Tilling (the 8c) if tax liable to tax liable	Part-year resident* use (if filing joi Part-year resident* Required): By s \$0.00 for one bility on my Ohi 7) and taxable at of Ohio for the me (e.g. the about the control of the control	filing to taxal busine entire ove addinstructure, am ithis ret	Nonresident* Nonresident* this return, the ore of the follo ble nonbusines ess income (Ole tax year and dress is for maillinctions for requiturn I, the prima rrebuttably presturn I, the spouturn II, the spouturn II, the spouturn II, the spouturn II, the spouturn III the spouturn II is spoutur	*Indicate *Indic	GA ate st NY y taxp assons ne 440, line have ses or eria ayer list above	ayer as (checker).	and spock all the XX XX Doove, deniciled interesting the control of the control o	X S S X N N N N N N N N N N N N N N N N	Single, head Married filing Married filing (if filing jointly): a nonreside ny only sour a civilian sp e under pena io for the tax enalties of pe	of househo jointly separately y) declare t ent military s ce of incom- louse of a n	hat their conservicement in conresident urry that I m	Spouse 417 orrectly cal mber for th n Ohio is f t servicem eet all of th	ving sport	oouse Olivination of the color
				,				n (inclu	ling o	ny accompan	vina schodul	os and state	amonte) has	boon (examined by me
to the best of n	ny know	ledge and belief	is a tru	ue, correct, and o	complete	return	and re	port.				es and state			examined by the
, ,												Old D			F
													•		
X Authoriz	70 VOUR	proparer to		lon-paid prepare	_			123	4 E /						
	t name OHN BC use's first name OHN BC use's first name ANEAB I ress line 1 (n 123 CHI ITYA CI sign country (APANABO Sidency S Resident ck only one first one (Ohio IT 1040, lin There is no (Ohio IT 1040, lin There is n	t name OHN BC'EF- use's first name (or ANEAB DE'(ress line 1 (number 123 CHERR) ress line 2 (apartme 123 CHERR) ITYA CDEF(sign country (if the r APANABCDE sidency Status Resident X rescident X r	use's first name (only if married file aneand to the best of my knowledge and belief marry signature	to narry taxpayer's SSN (required) 16 01 1234 It name OHN BC'EF-HIJK Touse's first name (only if married filing joint in the property in the part of the part	t name OHN BC'EF-HIJK use's first name (only if married filing jointly) ANEAB DE'GHI-K ress line 1 (number and street) or P.O. Box 123 CHERRY LANEABCDE&G-IJKI ress line 2 (apartment number, suite number, etc.) 123 CHERRY LANEAB DE-GH&JKI ITYA CDEFGHIJKLMNOX sign country (if the mailing address is outside the U.S.) APANABCDE GHJIJKLMO sidency Status - Check only one for primary Resident X Part-year X Nonresident* resident* sck only one for spouse (if filing jointly) Resident X Part-year X Nonresident* resident* son(s) For Filing (Required): By filing this return, the old IT 1040, line 8c) is \$0.00 for one or more of the folloon. There is no tax liability on my Ohio taxable nonbusines (Ohio IT 1040, line 7) and taxable business income (Ohio-sourced income (e.g. the above address is for mailing to Nonresident Statement - See instructions for required by checking this box and signing this return I, the prima the tax year listed above, and thus, am irrebuttably presumed the tax year listed above, and thus, am irrebuttably presumed derstand that I cannot request a refund of any amount there (required): I declare under penalties of perjury to the best of my knowledge and belief is a true, correct, and comary signature ouse's signature	Annume M.I. OHN BC'EF-HIJK Q use's first name (only if married filing jointly) ANEAB DE'GHI-K Q ress line 1 (number and street) or P.O. Box 123 CHERRY LANEABCDE&G-IJKLMNO ress line 2 (apartment number, suite number, etc.) 123 CHERRY LANEAB DE-GH&JKLMNO ITYA CDEFGHIJKLMNOX sign country (if the mailing address is outside the U.S.) APANABCDE GHJIJKLMO Sidency Status - Check only one for primary *Indicated only one for spouse (if filing jointly) *Indicated only one for spouse (if filing jointly) *Indicated only one for primary are ident* school one for spouse (if filing jointly) *Indicated only one for primary are ident* son(s) For Filing (Required): By filing this return, the primary of IT 1040, line 8c) is \$0.00 for one or more of the following reached only one for primary and it is a son tax liability on my Ohio taxable nonbusiness income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 7) and taxable have address is for mailing purpor to hone the statement - See instructions for required crite spy checking this box and signing this return I, the primary taxpe the tax year listed above, and thus, am irrebuttably presumed to By checking this box and signing this return I, the primary taxpe the tax year listed above, and thus, am irrebuttably presumed to be derstand that I cannot request a refund of any amount on this in Here (required): I declare under penalties of perjury that this to the best of my knowledge and belief is a true, correct, and complete mary signature	Annume M.I. Last M.I. Last China BC'EF-HIJK Q PU Use's first name (only if married filing jointly) M.I. Last Q PU Use's first name (only if married filing jointly) M.I. Last Q PU Taness line 1 (number and street) or P.O. Box 123 CHERRY LANEABCDE&G-IJKLMNOP/R Tress line 2 (apartment number, suite number, etc.) 123 CHERRY LANEAB DE-GH&JKLMNOP/R ITYA CDEFGHIJKLMNOX Sidency Status - Check only one for primary *Indicate st resident* Cock only one for spouse (if filing jointly) *Indicate st resident* Cock only one for spouse (if filing jointly) *Indicate st NY Resident X Part-year X Nonresident* Son(s) For Filing (Required): By filing this return, the primary taxp or IT 1040, line 8c) is \$0.00 for one or more of the following reasons There is no tax liability on my Ohio taxable nonbusiness income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 7) and taxable business income (Ohio-sourced income (e.g. the above address is for mailing purposes or to Nonresident Statement - See instructions for required criteria By checking this box and signing this return I, the primary taxpayer list the tax year listed above, and thus, am irrebuttably presumed to not be dome By checking this box and signing this return I, the primary taxpayer list the tax year listed above, and thus, am irrebuttably presumed to not be dome By checking this box and signing this return I, the spouse listed above year listed above, and thus, am irrebuttably presumed to not be dome the Here (required): I declare under penalties of perjury that this return in the best of my knowledge and belief is a true, correct, and complete return many signature — ouse's signature — ouse's signature —	transe since (only if married filing jointly) ANEAB DE'GHI-K Q PUBLI ANEAB DE-GH&JKLMNOP/RS ANEAB DE-GH&JKLMNOP/RS ANEAB DE-GH&JKLMNOP/RS ANEAB DE-GH&JKLMNOP/RS ANEAB DE-GH&JKLMNOP/RS APANABCDE GHJIJKLMO ANABCDE GHJI	any taxpayer's SSN (required) deceased Spouse's SSN (if filling ic 16 01 1234 X 417 01 123 the name M.I. Last name QPUBLICA (Inc.) M.I. Last name M.I. Last name M.I. Last name QPUBLICA (Inc.) M.I. Last name M.I. Last name M.I. Last name M.I. Last name QPUBLICA (Inc.) PUBLICA (Inc.) P	any taxpayer's SSN (required) deceased Spouse's SSN (if filling jointly) 16 01 1234 X 417 01 1234 It name M.I. Last name OHN BC'EF-HIJK Q PUBLICA CDE Use's first name (only if married filling jointly) ANEAB DE'GHI-K Q PUBLICA CDE Tress line 1 (number and street) or P.O. Box 123 CHERRY LANEABCDE &G-IJKLMNOP/RS Tress line 2 (apartment number, suite number, etc.) 123 CHERRY LANEAB DE-GH&JKLMNOP/RS State ITYA CDEFGHIJKLMNOX OH APANABCDE GHJIJKLMO Sidency Status - Check only one for primary *Indicate state resident* X Part-year X Nonresident* GA Control of Todo, line 8c) is \$0.00 for one or more of the following reasons (check all that apart the sine of tax liability on my Ohio taxable nonbusiness income (Ohio IT 1040, line 6). I was a nonresident of Ohio for the entire tax year and did not have Ohio-sourced income (e.g. the above address is for mailing purposes only). Nonresident Statement - See instructions for required criteria By checking this box and signing this return I, the primary taxpayer listed above, declare under per year listed above, and thus, am irrebuttably presumed to not be domiciled in Ohio for the derstand that I cannot request a refund of any amount on this return. There (required): I declare under penalties of perjury that this return oclaim (including a to the best of my knowledge and belief is a true, correct, and complete return and report. Phone number — Phone number — Phone number — Date	any taxpayer's SSN (required) deceased Spouse's SSN (if filing jointly) 16 01 1234	and taxpayer's SSN (required) deceased Spouse's SSN (if filing jointly) deceased 16 0 1 1234	and taxpayer's SSN (required) deceased Spouse's SSN (if filing jointly) deceased exten 16 01 1234	In the property of the mailing address is outside the U.S.) APANABCDE GHIJKIMNOX Bidency Status - Check only one for primary resident X Part-year X Nonresident X Part-year resident X Part-year Spouse Gibbs Do Nonresident Statement Chio IT 1040, line 80; is 50,000 for one or more of the following reasons (check all that apply): Declaration of the tax year is lated above, declare under penalties of perjury that I meet all of the required resident Checking this box and signing this return I, the primary taxpayer listed above, declare under penalties of perjury that I meet all of the required resident conserved and signing this return. In the primary taxpayer listed above, declare under penalties of perjury that I meet all of the required resident conserved and signing this return. In the primary taxpayer listed above, declare under penalties of perjury that I meet all of the required resident deformance in the primary taxpayer listed above, declare under penalties of perjury that I meet all of the required resident deformance in the primary taxpayer listed above, declare under penalties of perjury that I meet all of the required resident on the domiciled in Ohio for the tax year. By checking this box and signing this return I, the primary taxpayer listed above, declare under penalties of perjury that I meet all of the required resident of the properties of perjury that I meet all of the required resident of the properties of perjury that I meet all of the required of the properties and the properties of perjury that I meet all of the required of my knowledge and belief is a true, correct, and complete return and report. Mail I also the properties and the perjury that I meet all of the required signature penalties of perjury that the return. Phone number Phone number Phone	In the property of the property of the primary and the primary tappayer and spouse of the primary and the primary and spouse of the primary and the pr

Do not place a box around the 2D barcode. The box

is only here for placement purposes.

MM-DD-YY



2025 IT/SD Waiver



Waiver from the Electronic Filing Requirement

Paid preparers who prepare more than 11 Ohio income or withholding tax returns for the calendar year must electronically file all returns. If you use a paid preparer but you are unwilling or unable to file electronically, you <u>must</u> include a copy of this form with <u>each</u> Ohio IT 1040, SD 100, IT 4708, IT 1140, IT 4738, or IT 1041 you file by paper.

Part I - Taxpayer or Pass-Through Entity (PTE)

Note: Estates must use a Federal Employer Identification Number (FEIN); do not use a Social Security Number (SSN) in the ID field below.

Taxpayer or PTE ID (SSN or FEIN) Taxpayer or PTE name

216011234 ABCDEFGHIJKLMNOPQRSTUVWXYZ

Part II – To be completed by the preparer	
Business Name	FEIN
ABC-EFGH/JKLM& ORSTU'WXYZA	21 5874632

Business Address

5123 CHERRY LANEABCDE&G-IJK/MN

City State Zip Code
CITYABC EFGHIJKLMNOP OH 45698

Preparer Name PTIN

JANE'S PUBLIC-1 ABCDEFGHJH P 58745698

Reason (check at least one)

Print name of PTE representative

- X Taxpayer or PTE elects not to file electronically
- x Individual is a victim of identity theft
- X Return cannot be filed electronically;MEF rejection error code (if applicable): ABCDE5GHIJ8LM427RS

Part III - Signature of taxpayer or PTE representative (required)

By signing below, I acknowledge that I do not want to, or my preparer cannot, electronically file my Ohio tax return.

Signature

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.

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.



Static Text Layout

Do not staple or paper clip



2025 Ohio IT 1040

Individual Income Tax Return



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. Check if Check if Primary taxpayer's SSN (required) Spouse's SSN (if filing jointly) School district # deceased deceased First name M.I. Last name Spouse's first name (if filing jointly) M.I. Last name Address line 1 (number and street) or P.O. Box Address line 2 (apartment number, suite number, etc.) ZIP code Ohio county (first four letters) City State Foreign country (if the mailing address is outside the U.S.) Foreign postal code Residency Status - Check only one for primary *Indicate state **Filing Status** – Check one (as reported on federal income tax return) Resident Part-year Nonresident* Single, head of household or qualifying surviving spouse resident* *Indicate state Married filing jointly Check only one for spouse (if filing jointly) Spouse's SSN Nonresident* Resident Part-vear resident* Married filing separately Ohio Nonresident Statement - See instructions for required criteria Federal extension filers - check here. Primary meets the five criteria for irrebuttable presumption as nonresident. Spouse meets the five criteria for irrebuttable presumption as nonresident. If someone can claim you (or your spouse if filing jointly) as a dependent, check here. 1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11a). Place a "-" in the box if negative..... 2b. Deductions – Ohio Schedule of Adjustments, line 47 (include schedule)......2b. 3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative ... 4. Exemption amount (include Schedule of Dependents if applicable)..... Number of exemptions including you and your spouse/dependents, if applicable:

6. Taxable business income - Ohio Schedule of Business Income, line 15 (include schedule)......6.

MM-DD-YY

2025 Ohio IT 1040

Individual Income Tax Return



SSN:

7a. Amount from line 7 on page 1	7a.
8a. Nonbusiness income tax liability on line 7a (see tax.ohio.gov/taxcalculator or see the instructions for tax brackets)	
8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (include schedule)	8b.
8c. Income tax liability before credits (line 8a plus line 8b)	8c.
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 40 (include schedule)	9.
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.
15. Estimated and extension payments, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return	15.
16. Refundable credits – Ohio Schedule of Credits, line 47 (include schedule)	16.
17. Total Ohio tax payments (add lines 14, 15, and 16)	17.
18. <u>Amended return only</u> – overpayment previously requested on original and/or amended 2025 return	18.
19. Line 17 minus line 18. Place a "-" in the box if negative	19.
If line 19 is MORE THAN line 13, skip to line 23. OTHERWISE, continue to line 20. 20. Tax due (line 13 minus line 19). If line 19 is negative, ignore the "-" and add line 19 to line 13	- 20.
21 Interest due en lete neument ef tey (see instructions)	21
21. Interest due on late payment of tax (see instructions)	∠۱.
or include the Ohio Universal Payment Coupon (OUPC) with your check	DUE ▶ 22.
23. Overpayment (line 19 minus line 13)	23.
24. Original return only – portion of line 23 carried forward to next year's tax liability	24.
a. Nature Preserves/Scenic Rivers b. Breast/Cervical Cancer c. Wishes for Sick Children	
d. Wildlife Species e. Military Injury Relief f. Ohio History Fund	Total25g.
26. REFUND (line 23 minus lines 24 and 25g)	FUND ▶ 26.

	of perjury that this return or claim (including any accompanying to the best of my knowledge and belief is a true, correct, and
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:

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.



Primary taxpayer's SSN

Sequence No. 3

Additions

1.	Non-Ohio state or local government interest and dividends	1.
2.	Ohio pass-through entity taxes excluded from federal adjusted gross income	2.
3.	Taxes paid to another state or District of Columbia related to IRS notice 2020-75	3.
4.	529 plan funds used for non-qualified expenses	4.
5.	Losses from sale or disposition of Ohio public obligations	5.
6.	Nonmedical withdrawals from a medical savings account	6.
7.	Reimbursement of expenses previously deducted on an Ohio income tax return	7.
	Ineligible withdrawals from an Ohio Homebuyer Plus account	8.
<u>red</u>	<u>eral</u>	
9.	Internal Revenue Code 168(k) and 179 depreciation expense add-back	9.
10.	Exempt federal interest and dividends subject to state taxation	10.
11.	Federal conformity additions	11.
12	. Total additions (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a	
	<u>Deductions</u>	
	<u>Deductions</u>	
13.	Deductions Business income deduction – Ohio Schedule of Business Income, line 13	13.
14.	Business income deduction – Ohio Schedule of Business Income, line 13	14.
14. 15.	Business income deduction – Ohio Schedule of Business Income, line 13 Employee compensation earned in Ohio by residents of neighboring states	14.
14. 15. 16.	Business income deduction – Ohio Schedule of Business Income, line 13 Employee compensation earned in Ohio by residents of neighboring states Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1)	14. 15. 16.
14. 15. 16.	Business income deduction – Ohio Schedule of Business Income, line 13 Employee compensation earned in Ohio by residents of neighboring states Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)	14151617.
14. 15. 16. 17.	Business income deduction – Ohio Schedule of Business Income, line 13 Employee compensation earned in Ohio by residents of neighboring states Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) Certain railroad benefits Interest income from Ohio public obligations and purchase obligations; gains from the	14. 15. 16. 17.
14. 15. 16. 17. 18.	Business income deduction – Ohio Schedule of Business Income, line 13 Employee compensation earned in Ohio by residents of neighboring states Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) Certain railroad benefits Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement Amounts contributed to an Ohio county's individual development account program.	141516171819.
14. 15. 16. 17. 18.	Business income deduction – Ohio Schedule of Business Income, line 13 Employee compensation earned in Ohio by residents of neighboring states Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) Certain railroad benefits Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement Amounts contributed to an Ohio county's individual development account program	141516171819.
14. 15. 16. 17. 18. 19. 20. 21.	Business income deduction – Ohio Schedule of Business Income, line 13 Employee compensation earned in Ohio by residents of neighboring states Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) Certain railroad benefits Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement Amounts contributed to an Ohio county's individual development account program Amounts contributed to a STABLE account: Ohio's ABLE plan Income earned in Ohio by a qualifying out-of-state business or employee for disaster	1415161718192021.
14. 15. 16. 17. 18. 19. 20. 21.	Business income deduction – Ohio Schedule of Business Income, line 13	1415161718192021.

SSN:

2025 Ohio Schedule of Adjustments



Sequence No. 4

25.	Deduction for contributions to a pregnancy resource center	20
<u>Fede</u>	<u>eral</u>	
26.	Federal interest and dividends exempt from state taxation	26
27.	Deduction of prior year 168(k) and 179 depreciation add-backs	27
28.	Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return	28
29.	Repayment of income reported in a prior year	29
30.	Wage expense not deducted based on the federal work opportunity tax credit	30
31.	Federal conformity deductions	31
<u>Unif</u>	ormed Services	
32.	Military pay received by Ohio residents while stationed outside Ohio	32
33.	Compensation earned by nonresident military servicemembers and their civilian spouses	33
34.	Uniformed services retirement income	34
35.	Military injury relief fund grants and veteran's disability severance payments	35
36.	Certain Ohio National Guard reimbursements and benefits	36
Edu	cation	
37.	Amounts contributed to a 529 Plan	37
38.	Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	38
39.	Ohio educator expenses in excess of federal deduction	39
40.	Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program	40
41.	Grant program payments made by the Ohio Department of Higher Education on behalf of adopted studen	nts41
Med	<u>ical</u>	
42.	Disability benefits	42
43.	Survivor benefits	43
44.	Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy)	44
45.	Medical savings account contributions/earnings (see instructions for worksheet; include a copy)	45
46.	Qualified organ donor expenses	46
47.	Total deductions (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b47.	



2025 Ohio Schedule of Business Income



Use only black ink/UPPERCASE letters.
Primary taxpayer's SSN

Sequence No. 5

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: <u>Do not include</u> amounts listed on the IRS schedules below that are <u>nonbusiness income</u>. See R.C. 5747.01(C). If the amount on a line is negative, place a "-" in the box provided.

Schedule B – Interest and Ordinary Dividends	1.
2. Schedule C – Net Profit or Loss From Business (Sole Proprietorship)	2.
3. Schedule D – Capital Gains and Losses	3.
4. Schedule E – Supplemental Income and Loss	4.
Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner	5.
6. Schedule F – Net Profit or Loss From Farming	6.
 Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business inc Add-back of taxes paid to another state or the District of Columbia related to IRS notice 2020-75 that qualify as business income 	
9. Other business income or loss not reported above (e.g. form 4797 amounts)	9.
10. Total business income (add lines 1 through 9)	.10.
Part 2 – Business Income Deduction	
11. Enter the lesser of line 10 above or Ohio IT 1040, line 1. If negative, enter zero; stop here and do not complete Part 3	11.
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.
13. Enter the lesser of line 11 or line 12. Enter here and on Ohio Schedule of Adjustments, line 13	13.
Part 3 – Taxable Business Income	
Note: If Ohio IT 1040, line 5 is zero, do <u>not</u> complete Part 3.	
14. Line 11 minus line 13	14.
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.
16. Business income tax liability – multiply line 15 by 3% (.03). Enter here and on Ohio IT 1040, line 8b	16.

SSN:

2025 Ohio Schedule of Business Income





Part 4 – Business Sources Sequence No. 6

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	%	Spouse's ownership %
Business name			
2. FEIN / SSN	Primary ownership	%	Spouse's ownership %
Business name			
3. FEIN / SSN	Primary ownership	%	Spouse's ownership %
Business name			
4. FEIN / SSN	Primary ownership	%	Spouse's ownership
Business name			
5. FEIN / SSN	Primary ownership	%	Spouse's ownership %
Business name			•
6. FEIN / SSN	Primary ownership	%	Spouse's ownership
Business name			•
7. FEIN / SSN	Primary ownership	%	Spouse's ownership
Business name			•
8. FEIN / SSN	Primary ownership	%	Spouse's ownership
Business name			70



2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.
Primary taxpayer's SSN



Sequence No. 7

Many of these credits <u>must</u> 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.	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.	Credit for work-based learning experiences (include a copy of the credit certificate)	17.
18.	Ohio adoption credit carryforward	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.	Credit for the beginning farmers financial management program (include a copy of the credit certificate)	21.
22.	Credit for commercial vehicle operator training expenses (include a copy of the credit certificate)	22
23.	Welcome Home Ohio credit (include a copy of the credit certificate)	23.
24.	Credit for transformational mixed-use development (include a copy of the credit certificate)	24

2025 Ohio Schedule of Credits

SSN:



Sequence No. 8

25.	Credit for sale/rental of agricultural assets to beginning farmers (include a copy of the credit certificate)	. 25.
26.	Grape production credit	. 26.
27.	InvestOhio credit (include a copy of the credit certificate)	. 27.
28.	Lead abatement credit (include a copy of the credit certificate)	. 28.
29.	Opportunity zone investment credit (include a copy of the credit certificate)	. 29.
30.	Technology investment credit carryforward (include a copy of the credit certificate)	. 30.
31.	Enterprise zone day care & training credits (include a copy of the credit certificate)	.31.
32.	Research & development credit (include a copy of the credit certificate)	. 32.
33.	Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	. 33.
34.	Ohio low-income housing credit (include a copy of the credit certificate)	.34.
35.	Affordable single-family housing credit (include a copy of the credit certificate)	. 35.
36.	Total (add lines 12 through 35)	. 36.
37.	Tax less additional credits (line 11 minus line 36; if negative, enter zero)	.37.
Res	sidency Credits	
38.	Nonresident credit – Ohio IT NRC, line 20 (include a copy)	.38.
39.	Resident credit – Ohio IT RC, line 7 (include a copy)	.39.
40.	Total nonrefundable credits (add lines 10, 36, 38, and 39; enter here and on Ohio IT 1040, line 9)	. 40.
	Refundable Credits	
41.	Refundable Ohio historic preservation credit (include a copy of the credit certificate)	.41.
42.	Refundable job creation credit & job retention credit (include a copy of the credit certificate)	.42.
43.	Pass-through entity credit (include a copy of all Ohio IT K-1s)	. 43.
44.	Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)	. 44.
45.	Film and theater capital improvements credit (include a copy of the credit certificate)	. 45.
46.	Venture capital credit (include a copy of the credit certificate)	.46.
47.	Total refundable credits (add lines 41 through 46: enter here and on Ohio IT 1040. line 16)	. 47.



2025 Ohio Schedule of Dependents



Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

Sequence No. 9

<u>Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule.</u> 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
Dependent's first name	M.I. Dependent's last name	
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	

SSN:

2025 Ohio Schedule of Dependents



Sequence No. 10

8. 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	
9. 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	
10. 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	
11. 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	
12. 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	
13. 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	
14. 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	
15. 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	



2025 Schedule of Ohio Withholding

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



Sequence No. 11

Primary taxpayer's SSN

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 10401.

<u>Part B -</u> 1. P/S	W-2s 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
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

SSN:

2025 Schedule of Ohio Withholding



<u>Part C - 1099-Rs</u> Sequence No. 12				
1. P/S	Payer's TIN	Box 1 - Gross distribution	Total	Box 7 -
	Box 15 - Payer's Ohio number	Box 4 - Federal income tax withheld	distribution	Distribution code 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 TIN	Box 1 - Reportable winnings	Box 4 -	Federal income tax withheld
	Box 13 - Payer's Ohio ID number	Box 14 - Ohio winnings		Box 15 - Ohio income tax withheld
2. P/S	Payer's TIN	Box 1 - Reportable winnings	Box 4 -	Federal income tax withheld
	Box 13 - Payer's Ohio ID number	Box 14 - Ohio winnings		Box 15 - Ohio income tax withheld
Part E -	1099-NEC			
1. P/S	Payer's TIN	Box 1 - Nonemployee compensation	Box 4 -	Federal income tax withheld
	Box 6 - Payer's Ohio number	Box 7 - Ohio income		Box 5 - Ohio tax withheld
Part F -	1099-G			
1. P/S	Payer's TIN	Box 1 - Unemployment compensation	Box 4 -	Federal income tax withheld
	Box 11b - Payer's Ohio ID number			Box 12 - Ohio income tax withheld



2025 Ohio IT RE Explanation of Corrections



Note: For amended individual return only

Primary taxpayer's SSN

Complete the Ohio IT 1040 and	indicate that it	t is amended by	checking the	box at the top	of page	1. You mu	st include	this f	orm an
documentation to support the ad	ljustments on yo	our amended ret	urn. Check if y	ou have chang	ges to any	of the foll	owing:		

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.

Federal adjusted gross income increased Ohio Schedule of Credits, nonrefundable credits

Exemptions decreased (include Schedule of Dependents)

Ohio Schedule of Credits, nonresident credit

Residency status Ohio Schedule of Credits, resident credit

Ohio withholding (include a copy of all income statements)

Ohio Schedule of Credits, refundable credits

Ohio Schedule of Adjustments, additions to income Other (describe the reason below)

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.



Ohio Resident Credit Calculation Use black ink only. Use whole dollars only. Primary taxpayer's SSN



This form is for individuals who were subjected to individual income tax by another state or the District of Columbia while a resident of Ohio. Full-year nonresidents are not entitled to this credit and should not use this form. Include a copy when filing your Ohio IT 1040.

List any income taxed and any taxes paid to each state and/or the District of Columbia. Do not include income earned or received in states without an income tax. Only income included in your Ohio adjusted gross income is eligible for this credit. Important: Do not list any income in Column A if you do not have tax paid in Column B. Do not list a tax paid in Column B if you do not have income taxed in Column A.

(A) (B) Tax Paid	(A) (B) Tax Paid	(A) (B) Tax Paid
AL	KS	NJ
AR	KY	NM
AZ	LA	NY
CA	MA	ОК
СО	MD	OR
CT	ME	PA
DC	MI	RI
DE	MN	SC
GA	MO	UT
HI	MS	VA
IA	MT	VT
ID	NC	WI
IL	ND	WV
IN	NE	
Sum of all Column A amounts		1.
Sum of all Column B amounts		2.
3. Ohio adjusted gross income (from Ohio I	T 1040, line 3)	3.
5. Ohio Schedule of Credits, line 37 minus	without rounding. If greater than 1, enter 1 Ohio Schedule of Credits, line 38. If negative,	_
7. Ohio Resident Credit. Enter the lesser	of line 2 or line 6. Enter here and on the Ohio	



Ohio Nonresident Credit Calculation Use black ink only. Use whole dollars only.

Primary taxpayer's SSN



This form is for individuals who were either full-year nonresidents or part-year residents of Ohio during the tax year above. Generally, full-year residents of Ohio should not complete this form. However, full-year Ohio residents filing a joint return with a nonresident or part-year resident spouse should include all their income in Column B. Part-year residents should enter their dates of residency below.

Primary taxpayer's dates of Ohio residency

Spouse's dates of Ohio residency (if filing jointly)

to

to

Section I - Nonresident Credit Calculation

For each line in this section, enter in Column A the total income included on your federal return. Enter in Column B income earned or received in Ohio from each of the corresponding sources.

Part A - Complete for taxpayers who are either part-year or full-year nonresidents of Ohio.

4	(A) We got salaries tips and guaranteed payments (Do not include amounts Federal Amount		(B) Ohio Amount
1.	Wages, salaries, tips, and guaranteed payments (Do not include amounts paid by a pass-through entity in which the taxpayer has a 20% or		Onio Amount
	greater direct or indirect ownership interest. See instructions)1.		
	Nonbusiness capital gain income		
	Nonbusiness rent and royalty income		
	Lottery, casino, and sports gaming winnings	5	
	Net Apportioned Ohio Depreciation Adjustment (from Section II, Line 22, Column B)		
	Net additions from Ohio Schedule of Adjustments (excluding the IRC 168(k) & 179 depreciation add-back) List the additions here:		
8.	Net deductions from Ohio Schedule of Adjustments (excluding the business income deduction and the deduction of prior year 168(k) and 179 depreciation add-backs)		
	List the deductions here:		
9.	Total (Sum of lines 1 through 7, minus line 8, Column B only)	9.	
Pa	rt B - Complete <u>only</u> for taxpayers who are part-year residents of Ohio.		
	Nonbusiness interest and dividend income10.		
	Pensions, annuities, and IRA distributions11.		
	Unemployment compensation		
	Deductions from your federal return included in federal adjusted gross		
14.	income. List the deductions here:		
	14.		
15.	Total (Sum of lines 10 through 13, minus line 14, Column B only)	15.	
Pa	rt C - Calculation of the Nonresident Portion of Ohio Adjusted Gross Income.		
16.	Ohio Adjusted Gross Income (from Ohio IT 1040, line 3)		
17.	Total Income Allocated or Apportioned to Ohio (line 9 plus line 15; if negative, enter zero)17.		
18	Nonresident Portion of Ohio Adjusted Gross Income (line 16 minus line 17;		
.0.	if negative enter zero)		
19.	Divide line 18 by line 16. Carry to 4 digits without rounding. If greater than 1, enter 119.		
20.	Ohio Nonresident Credit. Multiply line 19 by Ohio Schedule of Credits, line 37. Enter here and on the Ohio Schedule of Credits, line 38		

10211411

SSN:

Section II - Ohio Business Income

Report each business from which the taxpayer received business income or loss during the tax year. List the businesses in descending order from highest "Ohio Apportioned Income" to lowest, including those businesses with no Ohio apportionment.

Use Section III of this form to calculate the amounts reported in Columns B and C. Certain taxpayers who receive an Ohio IT K-1 may be able to attach a copy of the form in lieu of completing Section III for that entity. Such taxpayers should check the box and report the IT K-1 amounts in Columns B and C. Section III is not required for businesses with no Ohio apportionment.

Important: "Federal Business Income" is the taxpayer's share of income they reported for federal income tax purposes. Column A is NOT a total of Columns B and C.

<u>NC</u>	or a total of Columns B and C.					
		IT K-1	(A) Federal Business Income	(B) Ohio Depreciation Adjustment	(C) Ohio Apportioned Income	
1.	FEIN/SSN:	1.				
2.	FEIN/SSN:	2.				
3.	FEIN/SSN:	3.				
4.	FEIN/SSN:	4.				
5.	FEIN/SSN:	5.				
6.	FEIN/SSN:	6.				
7.	FEIN/SSN:	7.				
8.	FEIN/SSN:	8.				
9.	FEIN/SSN:	9.				
10.	FEIN/SSN:	10.				
11.	FEIN/SSN:	11.				
12.	FEIN/SSN:	12.				
13.	FEIN/SSN:	13.				
14.	FEIN/SSN:	14.				
15.	FEIN/SSN:	15.				
16.	FEIN/SSN:	16.				
17.	FEIN/SSN:	17.				
18.	FEIN/SSN:	18.				
19.	FEIN/SSN:	19.				
20.	FEIN/SSN:	20.				
21.	Enter the total of all additional businesses, if any	21.				
22.	Totals (sum of lines 1 through 21, by column)	22.				
Enter the total from line 22, Column B on Section 1, line 6.						
If line 22, Column C is zero or less, STOP HERE and enter that amount on Section I, line 5. Otherwise, continue to lines 23 and 24.						
23. Business Income Deduction (from the Ohio Schedule of Business Income, line 13)						
24. Ohio Business Income (line 22, Column C minus line 23; if less than zero, enter zero). Enter here and on Section I, line 5						

SSN:



Section III - Business-Level Income & Apportionment

Complete a separate Section III for each from the pass-through entity, do not com			taxpayer is allow	ed to use the IT	K-1 to	report incom
nom the pass-through entity, do not com	ipiete Section in for th		rimary			
		s	pouse			
Business name / description		Owne one o		ownership	FEIN	(entities only)
Part A – Apportionment Ratio for This	Business (see instru	ictions for details)				
	(A)	(B) Total	(C)	(D)		(E) Weighted
	Within Ohio	Everywhere	Ratio	Weight		Ratio
Property (a) Owned (average cost)			(carry to s decimal spa		de	(carry to six ecimal spaces)
(b) Rented (annual rental x 8)						
(c) Total (line 1a plus line 1b)			=	x .20	= 1c.	
2. Payroll			=	x .20	= 2.	
3. Sales			=	× .60	= 3.	
4. Ohio apportionment ratio. Add lines	1c, 2, and 3				4.	
Part B – Apportionable Business Inco	me & Deductions					
Include on these lines all amounts that	constitute business in	come. See R.C. 574	17.01(B).			
5. Schedule B - Interest and Ordinary D			, ,	E		
Schedule B - Interest and Ordinary L Schedule C - Net Profit or Loss from						
7. Schedule D - Capital Gains and Loss	•	•				
8. Schedule E - Supplemental Income 8						
Guaranteed payments, wages and/o has at least a 20% direct or indirect of	ownership interest		•	9.		
10. Schedule F - Net Profit or Loss from	· ·					
11. Certain pass-through entity tax additi	ions reported on Ohio	Schedule of Adjustn	nents	11.		
12. Other business income and/or federal	conformity additions re	ported on Ohio Sche	dule of Adjustmer	nts12.		
13. Other business deductions and/or federa	al conformity deductions	reported on Ohio Sch	nedule of Adjustme	nts13.		
14. Total of business income (sum of line	es 5 through 12 minus	line 13)		14.		
15. Income apportioned to Ohio (multiply	/ line 4 by line 14)			15.		
16. Total R.C. 5747.212 business income	e			16.		
17. R.C. 5747.212 income apportioned to	o Ohio (enclose detail	ed computations)		17.		
18. Ohio Apportioned Income (line 15 plu business in Section II, Column C	us line 17). Enter here	and on the correspond	onding line for thi	s 18.		
Part C – Apportionable Ohio Deprecia	tion Adiustments fro	om Ohio Schedule	of Adiustments			
Include on these lines only amounts rep 168(k) & 179 depreciation expense that	presenting Ohio's add	-back and correspor	nding deductions			
19. IRC 168(k) & 179 depreciation exper	·	•			,	
20. Deduction of prior year 168(k) and 1						
21. Net apportionable Ohio Schedule of	-					
22. Ohio Apportioned Depreciation Adjust corresponding line for this business it	stment (multiply line 4	by line 21). Enter he	ere and on the	•		



2025 Ohio IT 10



Zero Liability / No Refund Individual Income Tax Return Use only black ink and UPPERCASE letters.

mportant: You can only file an IT 1040 <u>or</u> an IT 10. If you are liable for school district income tax, you <u>must</u> file the Ohio IT 1040

important: You can only		_). II y	ou ale liable i	01 30110	or district int)1110 11 10 4 0.
Primary taxpayer's SSN (requi		heck if ceased	Spo	use's SSN (if fili	ng jointly	y)	Check if deceased	Check if federal extension filed	School district
First name			M.I.	Last name					
Spouse's first name (only if ma	arried filing joi	ntly)	M.I.	Last name					
Address line 1 (number and st	reet) or P.O. I	Вох							
Address line 2 (apartment num	nber, suite nu	mber, etc.)							
City					State	ZIP code		Ohio county (first four	letters)
Foreign country (if the mailing	address is ou	tside the U.S.)			Foreig	n postal code			
Residency Status - Che	ck only one fo	or primary	*Indi	cate state	Filin	g Status -	Check one (as reported on federa	al income tax return)
Resident Part-y		Nonresident*				Single, head	of househole	d or qualifying surviv	ing spouse
Check only one for spouse (if	filing jointly)		*Indi	cate state		Married filing	jointly		
Resident Part-y reside		Nonresident*				Married filing	separately	Spouse	e's SSN
Reason(s) For Filing (Requir (Ohio IT 1040, line 8c) is \$0.00							y) declare th	at their correctly cal	culated tax liability
There is no tax liability on (Ohio IT 1040, line 7) and	•						•	ervicemember for the earned in Ohio is fi	•
I was a nonresident of Oh Ohio-sourced income (e.g					l wa Ohio		ouse of a no	onresident serviceme	ember stationed in
Ohio Nonresident Statement	– See instru	ctions for requir	ed crit	eria					
By checking this box and the tax year listed above,								ry that I meet all of the	e required criteria for
By checking this box and syear listed above, and thu	0 0	· ·		,			rjury that I m	eet all of the required	criteria for the tax
I understand that I cannot req	uest a refund	of any amount	on thi	s return.					
Sign Here (required): I ded and to the best of my knowledge a	clare under pen nd belief is a tru	alties of perjury the, correct, and co	nat this	return or claim (i	including rt.	any accompany	ying schedule	s and statements) has	been examined by me
Primary signature				Phone nu	ımber			Mail t	o:
Spouse's signature				Date			(Ohio Departmen	t of Taxation
Preparer's printed name				Phone nu	ımber			P.O. Box	
Authorize your prepare discuss this return	r to N	lon-paid preparer		PTIN:				Columbus, OH 4	13270-2057

MM-DD-YY



2025 IT/SD Waiver



Waiver from the Electronic Filing Requirement

Paid preparers who prepare more than 11 Ohio income or withholding tax returns for the calendar year must electronically file all returns. If you use a paid preparer but you are unwilling or unable to file electronically, you <u>must</u> include a copy of this form with <u>each</u> Ohio IT 1040, SD 100, IT 4708, IT 1140, IT 4738, or IT 1041 you file by paper.

Part I - Taxpayer or Pass-Through Entity (PTE)

Note: Estates must use a Federal Employer Identification Number (FEIN); do not use a Social Security Number (SSN) in the ID field below.

Taxpayer or PTE ID (SSN or FEIN) Taxpayer or PTE name

Part II – To be completed by the preparer					
Business Name	FEIN				
Business Address					
City	State	Zip Code			
Preparer Name	Pī	ΓIN			
Reason (check at least one)					
Taxpayer or PTE elects not to file electronically					
Individual is a victim of identity theft					
Return cannot be filed electronically; MEF rejection error code (if applicable):					
Part III – Signature of taxpayer or PTE representative (re By signing below, I acknowledge that I do not want to, or my prepare		nically file my Ohio tax return.			
Signature					
Print name of PTE representative					

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.