



# 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](http://tax.ohio.gov)



Department of  
Taxation

# 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](mailto: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).**



10211411

**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:
  - 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
  - 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
  - Resubmitted packets must include all test scenarios and the full field return
  - 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<br>Digits 1&2 | 1D Barcode<br>Digits 3&4 | 1D Barcode<br>Digits 5&6   | 1D Barcode<br>Digits 7&8 | Sequence Number            |
|--------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|
| 1040                           | 25                       | 00                       | Page 1 = 01<br>Page 2 = 02 | Vendor Number            | Page 1 = 1<br>Page 2 = 2   |
| Schedule of<br>Adjustments     | 25                       | 00                       | Page 1 = 03<br>Page 2 = 04 | Vendor Number            | Page 1 = 3<br>Page 2 = 4   |
| Schedule of<br>Business Income | 25                       | 26                       | Page 1 = 01<br>Page 2 = 02 | Vendor Number            | Page 1 = 5<br>Page 2 = 6   |
| Schedule of Credits            | 25                       | 28                       | Page 1 = 01<br>Page 2 = 02 | Vendor Number            | Page 1 = 7<br>Page 2 = 8   |
| Schedule of<br>Dependents      | 25                       | 23                       | Page 1 = 01<br>Page 2 = 02 | Vendor Number            | Page 1 = 9<br>Page 2 = 10  |
| Schedule of<br>Withholding     | 25                       | 35                       | Page 1 = 01<br>Page 2 = 02 | Vendor Number            | Page 1 = 11<br>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.



Department of  
Taxation

# Grid Layout

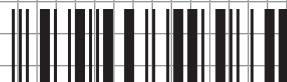


Do not staple or paper clip.



Department of  
Taxation

2025 Ohio IT 1040  
Individual Income Tax Return



25000110

Sequence No. 1

01 15 25

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

☒ **AMENDED RETURN** - Check here and include Ohio IT RE.

☒ **NOL CARRYBACK** - Check here and include Schedule IT NOL.

|                                   |                                     |                                  |                                     |                   |
|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------------|-------------------|
| Primary taxpayer's SSN (required) | Check if deceased                   | Spouse's SSN (if filing jointly) | Check if deceased                   | School district # |
| 216 01 1234                       | <input checked="" type="checkbox"/> | 417 01 1234                      | <input checked="" type="checkbox"/> | 2307              |

|                 |      |                        |
|-----------------|------|------------------------|
| First name      | M.I. | Last name              |
| JOHN BC'EF-HIJK | Q    | PUBLICA CDE-GHIJ'LMNOX |

|   |      |                        |
|---|------|------------------------|
| Spouse's first name (if filing jointly) | M.I. | Last name              |
| JANEAB DE'GHI-K                         | Q    | PUBLICA CDE-GHIJ'LMNOX |

Address line 1 (number and street) or P.O. Box  
1234 CHERRY LANEABCDE&G-IJKLMNOPQRS

Address line 2 (apartment number, suite number, etc.)  
1234 CHERRY LANEAB DE-GH&JKLMNOPQRS

|                       |       |          |                                  |
|-----------------------|-------|----------|----------------------------------|
| City                  | State | ZIP code | Ohio county (first four letters) |
| CITYA CDEFGHIJKLMNOPX | OH    | 12345    | FRAN                             |

|  |                     |
|--|---------------------|
| Foreign country (if the mailing address is outside the U.S.) | Foreign postal code |
| JAPANABCDEFGHI IJKLMO  | X8X8X8X             |

|  |   |  |
|--|---|--|
| <b>Residency Status</b> - Check only one for primary | *Indicate state   | <b>Filing Status</b> - Check one (as reported on federal income tax return)                  |
| <input checked="" type="checkbox"/> Resident         | <input checked="" type="checkbox"/> Part-year resident* | <input checked="" type="checkbox"/> Single, head of household or qualifying surviving spouse |
| <input checked="" type="checkbox"/> Nonresident*     | GA  | <input checked="" type="checkbox"/> Married filing jointly                                   |
| Check only one for spouse (if filing jointly)        | *Indicate state   | <input checked="" type="checkbox"/> Married filing separately                                |
| <input checked="" type="checkbox"/> Resident         | <input checked="" type="checkbox"/> Part-year resident* | Spouse's SSN   |
| <input checked="" type="checkbox"/> Nonresident*     | NY  | 216 01 1234  |

|  |   |
|--|---|
| <b>Ohio Nonresident Statement</b> - See instructions for required criteria                                       | <input checked="" type="checkbox"/> <b>Federal extension filers</b> - check here.   |
| <input checked="" type="checkbox"/> Primary meets the five criteria for irrebuttable presumption as nonresident. | <input checked="" type="checkbox"/> If someone can claim you (or your spouse if filing jointly) as a dependent, check here. |
| <input checked="" type="checkbox"/> Spouse meets the five criteria for irrebuttable presumption as nonresident.  |   |

Do not staple or paper clip.

|   |   |     |             |
|---|---|-----|-------------|
| 1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11a). Place a "-" in the box if negative..... | - | 1.  | 12345678901 |
| 2a. Additions - Ohio Schedule of Adjustments, line 12 (include schedule).....                                 |   | 2a. | 12345678901 |
| 2b. Deductions - Ohio Schedule of Adjustments, line 47 (include schedule).....                                |   | 2b. | 12345678901 |
| 3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative ..      | - | 3.  | 12345678901 |
| 4. Exemption amount (include Schedule of Dependents if applicable).....                                       |   | 4.  | 12345       |
| Number of exemptions including you and your spouse/dependents, if applicable: 12                              |   |     |             |
| 5. Ohio income tax base (line 3 minus line 4; if negative, enter zero).....                                   |   | 5.  | 12345678901 |
| 6. Taxable business income - Ohio Schedule of Business Income, line 15 (include schedule).....                |   | 6.  | 123456789   |
| 7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero).....                             |   | 7.  | 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



25000210 Sequence No. 2

SSN: 216 01 1234

|   |                   |               |
|---|-------------------|---------------|
| 7a. Amount from line 7 on page 1  | 7a.               | 12345678901   |
| 8a. Nonbusiness income tax liability on line 7a (see <a href="http://tax.ohio.gov/taxcalculator">tax.ohio.gov/taxcalculator</a> or see the instructions for the tax brackets)                 | 8a.               | 123456789     |
| 8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (include schedule)  | 8b.               | 1234567       |
| 8c. Income tax liability before credits (line 8a plus line 8b)  | 8c.               | 123456789     |
| 9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 40 (include schedule)  | 9.                | 123456789     |
| 10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero)   | 10.               | 123456789     |
| 11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)   | 11.               | 123456789     |
| 12. Unpaid use tax (see instructions)   | 12.               | 123456789     |
| 13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11, and 12)  | 13.               | 123456789     |
| 14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements)  | 14.               | 123456789     |
| 15. Estimated and extension payments, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return                                       | 15.               | 123456789     |
| 16. Refundable credits – Ohio Schedule of Credits, line 47 (include schedule)   | 16.               | 123456789     |
| 17. Total Ohio tax payments (add lines 14, 15, and 16)  | 17.               | 123456789     |
| 18. Amended return only – overpayment previously requested on original and/or amended 2025 return   | 18.               | 123456789     |
| 19. Line 17 minus line 18. Place a "-" in the box if negative   | 19.               | 123456789     |
| 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.               | 123456789     |
| 21. Interest due on late payment of tax (see instructions)  | 21.               | 123456789     |
| 22. TOTAL AMOUNT DUE (line 20 plus line 21). Pay electronically at <a href="http://tax.ohio.gov/pay">tax.ohio.gov/pay</a> or include the Ohio Universal Payment Coupon (OUPC) with your check | AMOUNT DUE ▶ 22.  | 123456789     |
| 23. Overpayment (line 19 minus line 13)   | 23.               | 123456789     |
| 24. Original return only – portion of line 23 carried forward to next year's tax liability  | 24.               | 123456789     |
| 25. Original return only – portion of line 23 you wish to donate:   |                   |               |
| a. Nature Preserves/Scenic Rivers   | 1234              |               |
| b. Breast/Cervical Cancer   | 1234              |               |
| c. Wishes for Sick Children   | 1234              |               |
|   |                   | Total....25g. |
| d. Wildlife Species   | 1234              |               |
| e. Military Injury Relief   | 1234              |               |
| f. Ohio History Fund  | 1234              |               |
| 26. REFUND (line 23 minus lines 24 and 25g)   | YOUR REFUND ▶ 26. | 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 \_\_\_\_\_

☒ Authorize your preparer to discuss this return ☒ 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



Department of  
Taxation

# 2025 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



25000310

Primary taxpayer's SSN

Sequence No. **3**

**01 15 26**

**216 01 1234**

## Additions

- |  |     |                    |
|--|-----|--------------------|
| 1. Non-Ohio state or local government interest and dividends.....                                      | 1.  | <b>123456789</b>   |
| 2. Ohio pass-through entity taxes excluded from federal adjusted gross income .....                    | 2.  | <b>123456789</b>   |
| 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75 .....             | 3.  | <b>123456789</b>   |
| 4. 529 plan funds used for non-qualified expenses.....   | 4.  | <b>123456</b>      |
| 5. Losses from sale or disposition of Ohio public obligations .....                                    | 5.  | <b>123456789</b>   |
| 6. Nonmedical withdrawals from a medical savings account .....   | 6.  | <b>123456789</b>   |
| 7. Reimbursement of expenses previously deducted on an Ohio income tax return .....                    | 7.  | <b>123456789</b>   |
| 8. Ineligible withdrawals from an Ohio Homebuyer Plus account .....                                    | 8.  | <b>123456789</b>   |
| <b>Federal</b>   |     |                    |
| 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back .....                            | 9.  | <b>123456789</b>   |
| 10. Exempt federal interest and dividends subject to state taxation .....                              | 10. | <b>123456789</b>   |
| 11. Federal conformity additions .....   | 11. | <b>123456789</b>   |
| 12. <b>Total additions</b> (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a..... | 12. | <b>12345678901</b> |

## Deductions

- |   |     |                  |
|---|-----|------------------|
| 13. Business income deduction – Ohio Schedule of Business Income, line 13 .....   | 13. | <b>123456</b>    |
| 14. Employee compensation earned in Ohio by residents of neighboring states.....  | 14. | <b>123456789</b> |
| 15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) .....   | 15. | <b>123456789</b> |
| 16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) .....  | 16. | <b>123456789</b> |
| 17. Certain railroad benefits .....   | 17. | <b>123456789</b> |
| 18. Interest income from Ohio public obligations and purchase obligations; gains from the<br>disposition of Ohio public obligations; or income from a transfer agreement..... | 18. | <b>123456789</b> |
| 19. Amounts contributed to an Ohio county's individual development account program .....  | 19. | <b>123456789</b> |
| 20. Amounts contributed to a STABLE account: Ohio's ABLE plan .....   | 20. | <b>123456789</b> |
| 21. Income earned in Ohio by a qualifying out-of-state business or employee for disaster<br>work conducted during a disaster response period.....                             | 21. | <b>123456789</b> |
| 22. Certain payments related to the East Palestine train derailment .....   | 22. | <b>123456789</b> |
| 23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY) .....   | 23. | <b>123456789</b> |
| 24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account.....   | 24. | <b>123456789</b> |

2025 Ohio Schedule  
of Adjustments

SSN: 216 01 1234



25000410

Sequence No. 4

|   |     |             |
|---|-----|-------------|
| 25. Deduction for contributions to a pregnancy resource center .....  | 25. | 1234        |
| <b>Federal</b>  |     |             |
| 26. Federal interest and dividends exempt from state taxation .....   | 26. | 123456789   |
| 27. Deduction of prior year 168(k) and 179 depreciation add-backs .....   | 27. | 123456789   |
| 28. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions<br>claimed on a prior year return ..... | 28. | 123456789   |
| 29. Repayment of income reported in a prior year .....  | 29. | 123456789   |
| 30. Wage expense not deducted based on the federal work opportunity tax credit .....  | 30. | 123456789   |
| 31. Federal conformity deductions .....   | 31. | 123456789   |
| <b>Uniformed Services</b>   |     |             |
| 32. Military pay received by Ohio residents while stationed outside Ohio .....  | 32. | 123456789   |
| 33. Compensation earned by nonresident military servicemembers and their civilian spouses .....   | 33. | 123456789   |
| 34. Uniformed services retirement income .....  | 34. | 123456789   |
| 35. Military injury relief fund grants and veteran's disability severance payments .....  | 35. | 123456789   |
| 36. Certain Ohio National Guard reimbursements and benefits .....   | 36. | 123456789   |
| <b>Education</b>  |     |             |
| 37. Amounts contributed to a 529 Plan .....   | 37. | 123456      |
| 38. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....  | 38. | 123456      |
| 39. Ohio educator expenses in excess of federal deduction .....   | 39. | 123         |
| 40. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural<br>practice incentive program .....       | 40. | 12345       |
| 41. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students .....                                  | 41. | 1234        |
| <b>Medical</b>  |     |             |
| 42. Disability benefits .....   | 42. | 123456789   |
| 43. Survivor benefits .....   | 43. | 123456789   |
| 44. Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy) .....  | 44. | 123456789   |
| 45. Medical savings account contributions/earnings (see instructions for worksheet; include a copy) .....                                       | 45. | 123456789   |
| 46. Qualified organ donor expenses .....  | 46. | 12345       |
| 47. Total deductions (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b .....  | 47. | 12345678901 |



Department of  
Taxation

# 2025 Ohio Schedule of Business Income

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



25260110

Sequence No. 5

01 15 25

216 01 1234

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

## Part 1 – Business Income

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

|  |         |           |
|--|---------|-----------|
| 1. Schedule B – Interest and Ordinary Dividends .....  | 1.      | 123456789 |
| 2. Schedule C – Net Profit or Loss From Business (Sole Proprietorship) .....   | - ...2. | 123456789 |
| 3. Schedule D – Capital Gains and Losses .....   | - ...3. | 123456789 |
| 4. Schedule E – Supplemental Income and Loss .....   | - ...4. | 123456789 |
| 5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....                       | 5.      | 123456789 |
| 6. Schedule F – Net Profit or Loss From Farming .....  | - ...6. | 123456789 |
| 7. Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business income ....                       | 7.      | 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 ..... | 8.      | 123456789 |
| 9. Other business income or loss not reported above (e.g. form 4797 amounts) .....   | - ...9. | 123456789 |
| 10. Total business income (add lines 1 through 9) .....  | - .10.  | 123456789 |

## Part 2 – Business Income Deduction

|   |     |           |
|---|-----|-----------|
| 11. Enter the lesser of line 10 above or Ohio IT 1040, line 1. If negative, enter zero; <b>stop here</b> and do not complete Part 3 .....           | 11. | 123456789 |
| 12. Enter \$250,000 if filing status is single or married filing jointly; OR<br>Enter \$125,000 if filing status is married filing separately ..... | 12. | 123456    |
| 13. Enter the lesser of line 11 or line 12. Enter here and on Ohio Schedule of Adjustments, line 13 .....   | 13. | 123456    |

## Part 3 – Taxable Business Income

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

|   |     |           |
|---|-----|-----------|
| 14. Line 11 minus line 13 .....   | 14. | 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 ..... | 15. | 123456789 |
| 16. Business income tax liability – multiply line 15 by 3% (.03). Enter here and on Ohio IT 1040, line 8b .....                       | 16. | 1234567   |

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SSN: 216 01 1234

2025 Ohio Schedule  
of Business Income

25260210

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 ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&amp;THE' COWJUMPEDTHE 3/4 MOON

| 2. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&amp;THE' COWJUMPEDTHE 3/4 MOON

| 3. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&amp;THE' COWJUMPEDTHE 3/4 MOON

| 4. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&amp;THE' COWJUMPEDTHE 3/4 MOON

| 5. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&amp;THE' COWJUMPEDTHE 3/4 MOON

| 6. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&amp;THE' COWJUMPEDTHE 3/4 MOON

| 7. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&amp;THE' COWJUMPEDTHE 3/4 MOON

| 8. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&amp;THE' COWJUMPEDTHE 3/4 MOON





Department of  
Taxation

# 2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN



25280110

Sequence No. 7

01 15 26

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) .....  | 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      |
| 6. Child care & dependent care credit (include a copy of the worksheet) .....                                     | 6.  | 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 .....                               | 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 documentation) .....                              | 14. | 1234      |
| 15. Scholarship donation credit (include copies of all required documentation) .....                              | 15. | 1234      |
| 16. Nonchartered, nonpublic school tuition credit (include copies of all required documentation) .....            | 16. | 1234      |
| 17. Credit for work-based learning experiences (include a copy of the credit certificate) .....                   | 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 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 |

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# 2025 Ohio Schedule of Credits

SSN: 216 01 1234



25280210

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 .....  | 26. | 1234567   |
| 27. InvestOhio credit (include a copy of the credit certificate) .....   | 27. | 123456789 |
| 28. Lead abatement credit (include a copy of the credit certificate) .....   | 28. | 123456789 |
| 29. Opportunity zone investment credit (include a copy of the credit certificate) .....                                | 29. | 123456789 |
| 30. Technology investment credit carryforward (include a copy of the credit certificate).....                          | 30. | 123456789 |
| 31. Enterprise zone day care & training credits (include a copy of the credit certificate) .....                       | 31. | 123456789 |
| 32. Research & development credit (include a copy of the credit certificate).....                                      | 32. | 123456789 |
| 33. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate).....                    | 33. | 123456789 |
| 34. Ohio low-income housing credit (include a copy of the credit certificate).....                                     | 34. | 123456789 |
| 35. Affordable single-family housing credit (include a copy of the credit certificate) .....                           | 35. | 123456789 |
| 36. Total (add lines 12 through 35) .....  | 36. | 123456789 |
| 37. Tax less additional credits (line 11 minus line 36; if negative, enter zero).....                                  | 37. | 123456789 |
| <b>Residency Credits</b>   |     |           |
| 38. Nonresident credit – Ohio IT NRC, line 20 (include a copy) .....   | 38. | 123456789 |
| 39. Resident credit – Ohio IT RC, line 7 (include a copy) .....  | 39. | 123456789 |
| 40. Total nonrefundable credits (add lines 10, 36, 38, and 39; enter here and on Ohio IT 1040, line 9) .....           | 40. | 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) ..... | 42. | 123456789 |
| 43. Pass-through entity credit (include a copy of all Ohio IT K-1s) .....                                  | 43. | 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) .....          | 45. | 123456789 |
| 46. Venture capital credit (include a copy of the credit certificate) .....                                | 46. | 123456789 |
| 47. Total refundable credits (add lines 41 through 46; enter here and on Ohio IT 1040, line 16).....       | 47. | 123456789 |





Department of  
Taxation

# 2025 Ohio Schedule of Dependents

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



25230110

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             |                                 |
| AB-DEFGH IJ'LMN        | Q PRS-UVWXYZ ABCD'FGHI                 |                                 |

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2025 Ohio Schedule  
of Dependents



25230210

SSN: 216 01 1234

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                 |
| Dependent's first name | M.I. Dependent's last name             |                                 |
| AB-DEFGH IJ'LMN        | Q PRS-UVWXYZ ABCD'FGHI                 |                                 |
| 9. 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                 |                                 |
| 10. 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                 |                                 |
| 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 | M.I. Dependent's last name             |                                 |
| AB-DEFGH IJ'LMN        | Q PRS-UVWXYZ ABCD'FGHI                 |                                 |
| 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 | M.I. Dependent's last name             |                                 |
| AB-DEFGH IJ'LMN        | Q 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 | M.I. Dependent's last name             |                                 |
| AB-DEFGH IJ'LMN        | Q PRS-UVWXYZ ABCD'FGHI                 |                                 |
| 14. 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                 |                                 |
| 15. 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                 |                                 |



# 2025 Schedule of Ohio Withholding

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



25350110

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 1040 .....1. 123456789

## Part B - W-2s

|        |                                    |   |                                     |
|--------|------------------------------------|---|-------------------------------------|
| 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                            |

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2025 Schedule of Ohio  
Withholding



25350210

Sequence No. 12

SSN: 216 01 1234

Part C - 1099-Rs

|        |                              |                                     |                    |   |                            |    |
|--------|------------------------------|-------------------------------------|--------------------|---|----------------------------|----|
| 1. P/S | Payer's TIN                  | Box 1 - Gross distribution          | Total distribution | X | Box 7 - Distribution code  | X8 |
| S      | 123456789                    | 123456789                           |                    |   |                            |    |
|        | Box 15 - Payer's Ohio number | Box 4 - Federal income tax withheld |                    |   | Box 14 - Ohio tax withheld |    |
|        | 12345678                     | 123456789                           |                    |   | 12345678                   |    |
| 2. P/S | Payer's TIN                  | Box 1 - Gross distribution          | Total distribution | X | Box 7 - Distribution code  | X8 |
| P      | 123456789                    | 123456789                           |                    |   |                            |    |
|        | Box 15 - Payer's Ohio number | Box 4 - Federal income tax withheld |                    |   | Box 14 - Ohio tax withheld |    |
|        | 12345678                     | 123456789                           |                    |   | 12345678                   |    |
| 3. P/S | Payer's TIN                  | Box 1 - Gross distribution          | Total distribution | X | Box 7 - Distribution code  | X8 |
| S      | 123456789                    | 123456789                           |                    |   |                            |    |
|        | Box 15 - Payer's Ohio number | Box 4 - Federal income tax withheld |                    |   | Box 14 - Ohio tax withheld |    |
|        | 12345678                     | 123456789                           |                    |   | 12345678                   |    |
| 4. P/S | Payer's TIN                  | Box 1 - Gross distribution          | Total distribution | X | Box 7 - Distribution code  | X8 |
| P      | 123456789                    | 123456789                           |                    |   |                            |    |
|        | Box 15 - Payer's Ohio number | Box 4 - Federal income tax withheld |                    |   | Box 14 - Ohio tax withheld |    |
|        | 12345678                     | 123456789                           |                    |   | 12345678                   |    |

Part D - W-2Gs

|        |                                 |                             |                                     |
|--------|---------------------------------|-----------------------------|-------------------------------------|
| 1. P/S | Payer's TIN                     | Box 1 - Reportable winnings | Box 4 - Federal income tax withheld |
| S      | 123456789                       | 123456789                   | 12345678                            |
|        | Box 13 - Payer's Ohio ID number | Box 14 - Ohio winnings      | Box 15 - Ohio income tax withheld   |
|        | 12345678                        | 123456789                   | 12345678                            |
| 2. P/S | Payer's TIN                     | Box 1 - Reportable winnings | Box 4 - Federal income tax withheld |
| P      | 123456789                       | 123456789                   | 12345678                            |
|        | Box 13 - Payer's Ohio ID number | Box 14 - Ohio winnings      | Box 15 - Ohio income tax withheld   |
|        | 12345678                        | 123456789                   | 12345678                            |

Part E - 1099-NEC

|        |                             |                                  |                                     |
|--------|-----------------------------|----------------------------------|-------------------------------------|
| 1. P/S | Payer's TIN                 | Box 1 - Nonemployee compensation | Box 4 - Federal income tax withheld |
| S      | 123456789                   | 123456789                        | 12345678                            |
|        | Box 6 - Payer's Ohio number | Box 7 - Ohio income              | Box 5 - Ohio tax withheld           |
|        | 12345678                    | 123456789                        | 12345678                            |

Part F - 1099-G

|        |                                  |                                   |                                     |
|--------|----------------------------------|-----------------------------------|-------------------------------------|
| 1. P/S | Payer's TIN                      | Box 1 - Unemployment compensation | Box 4 - Federal income tax withheld |
| P      | 123456789                        | 123456789                         | 12345678                            |
|        | Box 11b - Payer's Ohio ID number |                                   | Box 12 - Ohio income tax withheld   |
|        | 12345678                         |                                   | 12345678                            |



# 2025 Ohio IT RE Explanation of Corrections



25270110

Note: For amended individual return only

Primary taxpayer's SSN

01 15 26

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:

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Federal adjusted gross income decreased               | <input checked="" type="checkbox"/> Filing status changed |
| <input checked="" type="checkbox"/> Exemptions increased (include Schedule of Dependents) |   |

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

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

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

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

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ  
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ  
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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 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)<br>Income Taxed | (B)<br>Tax Paid |    | (A)<br>Income Taxed | (B)<br>Tax Paid |    | (A)<br>Income Taxed | (B)<br>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       | WV | 123456789           | 123456789       |
| IN | 123456789           | 123456789       | NE | 123456789           | 123456789       |    |                     |                 |

- Sum of all Column A amounts .....1. 12345678901
- Sum of all Column B amounts .....2. 123456789
- Ohio adjusted gross income (from Ohio IT 1040, line 3) .....3. 12345678901
- Divide line 1 by line 3. Carry to four digits without rounding. If greater than 1, enter 1 .....4. 0.1234
- Ohio Schedule of Credits, line 37 minus Ohio Schedule of Credits, line 38. If negative, enter zero .....5. 123456789
- Multiply line 4 by line 5 .....6. 123456789
- Ohio Resident Credit.** Enter the lesser of line 2 or line 6. Enter here and on the Ohio Schedule of Credits, line 39 .....7. 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 IT NRC**  
**Ohio Nonresident 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 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.

|  | (A)<br>Federal Amount | (B)<br>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 greater direct or indirect ownership interest. See instructions)..... | 1. <b>12345678901</b> | <b>12345678901</b> |
| 2. Nonbusiness capital gain income.....  | 2. <b>12345678901</b> | <b>12345678901</b> |
| 3. Nonbusiness rent and royalty income.....  | 3. <b>12345678901</b> | <b>12345678901</b> |
| 4. Lottery, casino, and sports gaming winnings.....  | 4. <b>12345678901</b> | <b>12345678901</b> |
| 5. Business income (from Section II).....  | 5. <b>12345678901</b> | <b>12345678901</b> |
| 6. Net Apportioned Ohio Depreciation Adjustment (from Section II, Line 22, Column B).....  | 6. <b>12345678901</b> | <b>12345678901</b> |
| 7. Net additions from Ohio Schedule of Adjustments (excluding the IRC 168(k) & 179 depreciation add-back)<br>List the additions here:.....   | 7. <b>12345678901</b> | <b>12345678901</b> |
| 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)<br>List the deductions here:.....            | 8. <b>12345678901</b> | <b>12345678901</b> |
| 9. Total (Sum of lines 1 through 7, minus line 8, Column B only).....  | 9. <b>12345678901</b> | <b>12345678901</b> |

**Part B** - Complete only for taxpayers who are part-year residents of Ohio.

|   |                        |                    |
|---|------------------------|--------------------|
| 10. Nonbusiness interest and dividend income.....   | 10. <b>12345678901</b> | <b>12345678901</b> |
| 11. Pensions, annuities, and IRA distributions.....   | 11. <b>12345678901</b> | <b>12345678901</b> |
| 12. Unemployment compensation.....  | 12. <b>12345678901</b> | <b>12345678901</b> |
| 13. Other nonbusiness income.....   | 13. <b>12345678901</b> | <b>12345678901</b> |
| 14. Deductions from your federal return included in federal adjusted gross income. List the deductions here:..... | 14. <b>12345678901</b> | <b>12345678901</b> |
| 15. Total (Sum of lines 10 through 13, minus line 14, Column B only).....   | 15. <b>12345678901</b> | <b>12345678901</b> |

**Part C** - Calculation of the Nonresident Portion of Ohio Adjusted Gross Income.

|   |                        |
|---|------------------------|
| 16. Ohio Adjusted Gross Income (from Ohio IT 1040, line 3).....   | 16. <b>12345678901</b> |
| 17. Total Income Allocated or Apportioned to Ohio (line 9 plus line 15; if negative, enter zero).....   | 17. <b>12345678901</b> |
| 18. Nonresident Portion of Ohio Adjusted Gross Income (line 16 minus line 17; if negative enter zero).....  | 18. <b>12345678901</b> |
| 19. Divide line 18 by line 16. Carry to 4 digits without rounding. If greater than 1, enter 1.....  | 19. <b>0.1234</b>      |
| 20. <b>Ohio Nonresident Credit.</b> Multiply line 19 by Ohio Schedule of Credits, line 37. Enter here and on the Ohio Schedule of Credits, line 38..... | 20. <b>12345678901</b> |

**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.**



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.**

|   | IT K-1                   | (A)<br>Federal Business<br>Income | (B)<br>Ohio Depreciation<br>Adjustment | (C)<br>Ohio Apportioned<br>Income |
|---|--------------------------|-----------------------------------|--|-----------------------------------|
| 1. FEIN/SSN: _____  | <input type="checkbox"/> | 1. _____                          | _____                                  | _____                             |
| 2. FEIN/SSN: _____  | <input type="checkbox"/> | 2. _____                          | _____                                  | _____                             |
| 3. FEIN/SSN: _____  | <input type="checkbox"/> | 3. _____                          | _____                                  | _____                             |
| 4. FEIN/SSN: _____  | <input type="checkbox"/> | 4. _____                          | _____                                  | _____                             |
| 5. FEIN/SSN: _____  | <input type="checkbox"/> | 5. _____                          | _____                                  | _____                             |
| 6. FEIN/SSN: _____  | <input type="checkbox"/> | 6. _____                          | _____                                  | _____                             |
| 7. FEIN/SSN: _____  | <input type="checkbox"/> | 7. _____                          | _____                                  | _____                             |
| 8. FEIN/SSN: _____  | <input type="checkbox"/> | 8. _____                          | _____                                  | _____                             |
| 9. FEIN/SSN: _____  | <input type="checkbox"/> | 9. _____                          | _____                                  | _____                             |
| 10. FEIN/SSN: _____   | <input type="checkbox"/> | 10. _____                         | _____                                  | _____                             |
| 11. FEIN/SSN: _____   | <input type="checkbox"/> | 11. _____                         | _____                                  | _____                             |
| 12. FEIN/SSN: _____   | <input type="checkbox"/> | 12. _____                         | _____                                  | _____                             |
| 13. FEIN/SSN: _____   | <input type="checkbox"/> | 13. _____                         | _____                                  | _____                             |
| 14. FEIN/SSN: _____   | <input type="checkbox"/> | 14. _____                         | _____                                  | _____                             |
| 15. FEIN/SSN: _____   | <input type="checkbox"/> | 15. _____                         | _____                                  | _____                             |
| 16. FEIN/SSN: _____   | <input type="checkbox"/> | 16. _____                         | _____                                  | _____                             |
| 17. FEIN/SSN: _____   | <input type="checkbox"/> | 17. _____                         | _____                                  | _____                             |
| 18. FEIN/SSN: _____   | <input type="checkbox"/> | 18. _____                         | _____                                  | _____                             |
| 19. FEIN/SSN: _____   | <input type="checkbox"/> | 19. _____                         | _____                                  | _____                             |
| 20. FEIN/SSN: _____   | <input type="checkbox"/> | 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) ..... 23. \_\_\_\_\_

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..... 24. \_\_\_\_\_



# 2025 IT NRC



10211411

SSN: 216 01 1234

## Section III – Business-Level Income & Apportionment

Complete a separate Section III for each business with Ohio apportionment. If the taxpayer is allowed to use the IT K-1 to report income from the pass-through entity, do not complete Section III for that entity.

- ☐ Primary  
☐ Spouse

Business name / description

Owner (check one only)

% ownership

FEIN (entities only)

### Part A – Apportionment Ratio for This Business (see instructions for details)

|  | (A)<br>Within Ohio | (B)<br>Total<br>Everywhere | (C)<br>Ratio                  | (D)<br>Weight | (E)<br>Weighted<br>Ratio      |
|--|--------------------|----------------------------|-------------------------------|---------------|-------------------------------|
| 1. Property  |                    |                            | (carry to six decimal spaces) |               | (carry to six decimal spaces) |
| (a) Owned (average cost).....                            |                    |                            |                               |               |                               |
| (b) Rented (annual rental x 8).....                      |                    |                            |                               |               |                               |
| (c) Total (line 1a plus line 1b).....                    | /                  | =                          | x .20                         | =             | 1c. .                         |
| 2. Payroll.....  | /                  | =                          | x .20                         | =             | 2. .                          |
| 3. Sales.....  | /                  | =                          | x .60                         | =             | 3. .                          |
| 4. Ohio apportionment ratio. Add lines 1c, 2, and 3..... |                    |                            |                               |               | 4. .                          |

### 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 .....   | 5.  |
| 6. Schedule C - Net Profit or Loss from Business .....  | 6.  |
| 7. Schedule D - Capital Gains and Losses (excluding R.C. 5747.212 amounts) .....  | 7.  |
| 8. Schedule E - Supplemental Income & Loss (excluding guaranteed payments) .....  | 8.  |
| 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 ..... | 9.  |
| 10. Schedule F - Net Profit or Loss from Farming .....  | 10. |
| 11. Certain pass-through entity tax additions reported on Ohio Schedule of Adjustments .....  | 11. |
| 12. Other business income and/or federal conformity additions reported on Ohio Schedule of Adjustments .....  | 12. |
| 13. Other business deductions and/or federal conformity deductions reported on Ohio Schedule of Adjustments .....   | 13. |
| 14. Total of business income (sum of lines 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 .....   | 16. |
| 17. R.C. 5747.212 income apportioned to Ohio (enclose detailed computations) .....  | 17. |
| 18. Ohio Apportioned Income (line 15 plus line 17). Enter here and on the corresponding line for this business in Section II, Column C .....                      | 18. |

### 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 .....  | 19. |
| 20. Deduction of prior year 168(k) and 179 depreciation add-backs .....   | 20. |
| 21. Net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 19 minus line 20) .....  | 21. |
| 22. Ohio Apportioned Depreciation Adjustment (multiply line 4 by line 21). Enter here and on the corresponding line for this business in Section II, Column B ..... | 22. |

Do not staple or paper clip.



Department of  
Taxation

2025 Ohio IT 10  
Zero Liability / No Refund  
Individual Income Tax Return



25120110

01 15 26

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.

|                                   |                   |                                  |                   |                                  |                   |
|-----------------------------------|-------------------|----------------------------------|-------------------|----------------------------------|-------------------|
| Primary taxpayer's SSN (required) | Check if deceased | Spouse's SSN (if filing jointly) | Check if deceased | Check if federal extension filed | School district # |
| 216 01 1234                       | X                 | 417 01 1234                      | X                 | X                                | 0905              |

|                 |      |                        |
|-----------------|------|------------------------|
| First name      | M.I. | Last name              |
| JOHN BC'EF-HIJK | Q    | PUBLICA CDE-GHIJ'LMNOP |

|  |      |                        |
|--|------|------------------------|
| Spouse's first name (only if married filing jointly) | M.I. | Last name              |
| JANEAB DE'GHI-K                                      | Q    | PUBLICA CDE-GHIJ'LMNOP |

Address line 1 (number and street) or P.O. Box  
5123 CHERRY LANEABCDE&G-IJKLMNOP/RS

Address line 2 (apartment number, suite number, etc.)  
5123 CHERRY LANEAB DE-GH&JKLMNOP/RS

|                       |       |          |                                  |
|-----------------------|-------|----------|----------------------------------|
| City                  | State | ZIP code | Ohio county (first four letters) |
| CITYA CDEFGHIJKLMNOPX | OH    | 45318    | FRAN                             |

|  |                     |
|--|---------------------|
| Foreign country (if the mailing address is outside the U.S.) | Foreign postal code |
| JAPANABCDE GHJIJKLMO   | X8X8X8X             |

|   |   |  |
|---|---|--|
| <b>Residency Status</b> – Check only one for primary          | *Indicate state   | <b>Filing Status</b> – Check one (as reported on federal income tax return)                  |
| <input checked="" type="checkbox"/> Resident                  | <input checked="" type="checkbox"/> Part-year resident* | <input checked="" type="checkbox"/> Single, head of household or qualifying surviving spouse |
| <input checked="" type="checkbox"/> Nonresident*              | <input checked="" type="checkbox"/> GA                  |  |
| Check only one for spouse (if filing jointly)                 | *Indicate state   | <input checked="" type="checkbox"/> Married filing jointly                                   |
| <input checked="" type="checkbox"/> Resident                  | <input checked="" type="checkbox"/> Part-year resident* | Spouse's SSN   |
| <input checked="" type="checkbox"/> Nonresident*              | <input checked="" type="checkbox"/> NY                  | 417 01 0123  |
| <input checked="" type="checkbox"/> Married filing separately |   |  |

**Reason(s) For Filing (Required):** By filing this return, the primary taxpayer and spouse (if filing jointly) declare that their correctly calculated tax liability (Ohio IT 1040, line 8c) is \$0.00 for one or more of the following reasons (check all that apply):

|   |  |
|---|--|
| <input checked="" type="checkbox"/> There is no tax liability on my Ohio taxable nonbusiness income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 6).      | <input checked="" type="checkbox"/> I was a nonresident military servicemember for the entire tax year and my only source of income earned in Ohio is from the military. |
| <input checked="" type="checkbox"/> 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). | <input checked="" type="checkbox"/> I was a civilian spouse of a nonresident servicemember stationed in Ohio.  |

**Ohio Nonresident Statement** – See instructions for required criteria

☒ 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 criteria for the tax year listed above, and thus, am irrebuttably presumed to not be domiciled in Ohio for the tax year.

☒ By checking this box and signing this return I, the spouse listed above, declare under penalties of perjury that I meet all of the required criteria for the tax year listed above, and thus, am irrebuttably presumed to not be domiciled in Ohio for the tax year.

I understand that I **cannot** request a refund of any amount on this return.

**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 _____ |

**Mail to:**

Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057

☒ Authorize your preparer to discuss this return

☒ Non-paid preparer

PTIN: P 01234567

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



Department of  
Taxation

**2025 IT/SD Waiver**  
**Waiver from the Electronic Filing Requirement**



01 15 26

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 **must** include a copy of this form with **each** 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)

216011234

Taxpayer or PTE name

ABCDEFGH IJKLMNOPQRSTUVWXYZ

**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)

- ☒ 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): 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

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.

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.



Department of  
Taxation

# Layout Without Grid

2025 Ohio IT 1040  
Individual Income Tax Return

25000110

Sequence No. 1

01 15 25

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

☒ **AMENDED RETURN** - Check here and include Ohio IT RE.☒ **NOL CARRYBACK** - Check here and include Schedule IT NOL.

|                                   |                                     |                                  |                                     |                   |
|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------------|-------------------|
| Primary taxpayer's SSN (required) | Check if deceased                   | Spouse's SSN (if filing jointly) | Check if deceased                   | School district # |
| 216 01 1234                       | <input checked="" type="checkbox"/> | 417 01 1234                      | <input checked="" type="checkbox"/> | 2307              |

|                 |      |                        |
|-----------------|------|------------------------|
| First name      | M.I. | Last name              |
| JOHN BC'EF-HIJK | Q    | PUBLICA CDE-GHIJ'LMNOX |

|   |      |                        |
|---|------|------------------------|
| Spouse's first name (if filing jointly) | M.I. | Last name              |
| JANEAB DE'GHI-K                         | Q    | PUBLICA CDE-GHIJ'LMNOX |

Address line 1 (number and street) or P.O. Box  
1234 CHERRY LANEABCDE&G-IJKLMNOP/ PQRS

Address line 2 (apartment number, suite number, etc.)  
1234 CHERRY LANEAB DE-GH&JKLMNOP/ PQRS

|                      |       |          |                                  |
|----------------------|-------|----------|----------------------------------|
| City                 | State | ZIP code | Ohio county (first four letters) |
| CITYA CDEFGHIJKLMNOP | OH    | 12345    | FRAN                             |

|  |                     |
|--|---------------------|
| Foreign country (if the mailing address is outside the U.S.) | Foreign postal code |
| JAPANABCDEFGHI IJKLMO  | X8X8X8X             |

**Residency Status** – Check only one for primary \*Indicate state

|  |   |  |    |
|--|---|--|----|
| <input checked="" type="checkbox"/> Resident | <input checked="" type="checkbox"/> Part-year resident* | <input checked="" type="checkbox"/> Nonresident* | GA |
|--|---|--|----|

Check only one for spouse (if filing jointly) \*Indicate state

|  |   |  |    |
|--|---|--|----|
| <input checked="" type="checkbox"/> Resident | <input checked="" type="checkbox"/> Part-year resident* | <input checked="" type="checkbox"/> Nonresident* | NY |
|--|---|--|----|

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

|  |
|--|
| <input checked="" type="checkbox"/> Single, head of household or qualifying surviving spouse |
|--|

|   |              |
|---|--------------|
| <input checked="" type="checkbox"/> Married filing jointly    | Spouse's SSN |
| <input checked="" type="checkbox"/> Married filing separately | 216 01 1234  |

**Ohio Nonresident Statement** – See instructions for required criteria

|  |
|--|
| <input checked="" type="checkbox"/> Primary meets the five criteria for irrebuttable presumption as nonresident. |
| <input checked="" type="checkbox"/> Spouse meets the five criteria for irrebuttable presumption as nonresident.  |

☒ **Federal extension filers** - check here.☒ If someone can claim you (or your spouse if filing jointly) as a dependent, check here.

Do not staple or paper clip.

|   |          |             |
|---|----------|-------------|
| 1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11a). Place a "-" in the box if negative..... | - ....1. | 12345678901 |
| 2a. Additions – Ohio Schedule of Adjustments, line 12 (include schedule).....                                 | 2a.      | 12345678901 |
| 2b. Deductions – Ohio Schedule of Adjustments, line 47 (include schedule).....                                | 2b.      | 12345678901 |
| 3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative ..      | - ....3. | 12345678901 |
| 4. Exemption amount (include Schedule of Dependents if applicable).....                                       | 4.       | 12345       |
| Number of exemptions including you and your spouse/dependents, if applicable: 12                              |          |             |
| 5. Ohio income tax base (line 3 minus line 4; if negative, enter zero).....                                   | 5.       | 12345678901 |
| 6. Taxable business income – Ohio Schedule of Business Income, line 15 (include schedule).....                | 6.       | 123456789   |
| 7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero).....                             | 7.       | 12345678901 |

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MM-DD-YY

2025 Ohio IT 1040  
Individual Income Tax Return

SSN: 216 01 1234



25000210 Sequence No. 2

|   |                           |                             |
|---|---------------------------|-----------------------------|
| 7a. Amount from line 7 on page 1 .....  | 7a.                       | 12345678901                 |
| 8a. Nonbusiness income tax liability on line 7a (see <a href="https://tax.ohio.gov/taxcalculator">tax.ohio.gov/taxcalculator</a> or see the instructions for the tax brackets).....   | 8a.                       | 123456789                   |
| 8b. Business income tax liability – Ohio Schedule of Business Income, line 16 ( <b>include schedule</b> ).....  | 8b.                       | 1234567                     |
| 8c. Income tax liability before credits (line 8a plus line 8b) .....  | 8c.                       | 123456789                   |
| 9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 40 ( <b>include schedule</b> ).....  | 9.                        | 123456789                   |
| 10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) .....   | 10.                       | 123456789                   |
| 11. Interest penalty on underpayment of estimated tax ( <b>include Ohio IT/SD 2210</b> ).....   | 11.                       | 123456789                   |
| 12. Unpaid use tax (see instructions).....  | 12.                       | 123456789                   |
| 13. <b>Total Ohio tax liability</b> before withholding or estimated payments (add lines 10, 11, and 12).....  | 13.                       | 123456789                   |
| 14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 ( <b>include schedule and income statements</b> ) .....   | 14.                       | 123456789                   |
| 15. Estimated and extension payments, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return.....  | 15.                       | 123456789                   |
| 16. Refundable credits – Ohio Schedule of Credits, line 47 ( <b>include schedule</b> ).....   | 16.                       | 123456789                   |
| 17. <b>Total Ohio tax payments</b> (add lines 14, 15, and 16).....  | 17.                       | 123456789                   |
| 18. <b>Amended return only</b> – overpayment previously requested on original and/or amended 2025 return.....   | 18.                       | 123456789                   |
| 19. Line 17 minus line 18. Place a "-" in the box if negative.....  | 19.                       | 123456789                   |
| <b>If line 19 is MORE THAN line 13, skip to line 23. OTHERWISE, continue to line 20.</b>  |                           |                             |
| 20. Tax due (line 13 minus line 19). If line 19 is negative, ignore the "-" and add line 19 to line 13.....   | 20.                       | 123456789                   |
| 21. Interest due on late payment of tax (see instructions) .....  | 21.                       | 123456789                   |
| 22. <b>TOTAL AMOUNT DUE</b> (line 20 plus line 21). Pay electronically at <a href="https://tax.ohio.gov/pay">tax.ohio.gov/pay</a> or include the Ohio Universal Payment Coupon (OUPC) with your check ..... <b>AMOUNT DUE ▶</b> | 22.                       | 123456789                   |
| 23. Overpayment (line 19 minus line 13) .....   | 23.                       | 123456789                   |
| 24. <b>Original return only</b> – portion of line 23 carried forward to next year's tax liability .....   | 24.                       | 123456789                   |
| 25. <b>Original return only</b> – portion of line 23 you wish to donate:  |                           |                             |
| a. Nature Preserves/Scenic Rivers   | b. Breast/Cervical Cancer | c. Wishes for Sick Children |
| 1234  | 1234                      | 1234                        |
| d. Wildlife Species   | e. Military Injury Relief | f. Ohio History Fund        |
| 1234  | 1234                      | 1234                        |
| Total.....25g.  |                           | 123456789                   |
| 26. <b>REFUND</b> (line 23 minus lines 24 and 25g).....   | <b>YOUR REFUND ▶</b>      | 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 \_\_\_\_\_

☒ Authorize your preparer to discuss this return    ☒ 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.



25000310

01 15 26

Primary taxpayer's SSN

216 01 1234

Sequence No. 3

## Additions

- |  |     |             |
|--|-----|-------------|
| 1. Non-Ohio state or local government interest and dividends.....                                      | 1.  | 123456789   |
| 2. Ohio pass-through entity taxes excluded from federal adjusted gross income .....                    | 2.  | 123456789   |
| 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      |
| 5. Losses from sale or disposition of Ohio public obligations .....                                    | 5.  | 123456789   |
| 6. Nonmedical withdrawals from a medical savings account .....   | 6.  | 123456789   |
| 7. Reimbursement of expenses previously deducted on an Ohio income tax return .....                    | 7.  | 123456789   |
| 8. Ineligible withdrawals from an Ohio Homebuyer Plus account .....                                    | 8.  | 123456789   |
| <b>Federal</b>   |     |             |
| 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back .....                            | 9.  | 123456789   |
| 10. Exempt federal interest and dividends subject to state taxation .....                              | 10. | 123456789   |
| 11. Federal conformity additions .....   | 11. | 123456789   |
| 12. <b>Total additions</b> (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a..... | 12. | 12345678901 |

## Deductions

- |   |     |           |
|---|-----|-----------|
| 13. Business income deduction – Ohio Schedule of Business Income, line 13 .....   | 13. | 123456    |
| 14. Employee compensation earned in Ohio by residents of neighboring states.....  | 14. | 123456789 |
| 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 |
| 17. Certain railroad benefits .....   | 17. | 123456789 |
| 18. Interest income from Ohio public obligations and purchase obligations; gains from the<br>disposition of Ohio public obligations; or income from a transfer agreement..... | 18. | 123456789 |
| 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<br>work conducted during a disaster response period.....                             | 21. | 123456789 |
| 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 |
| 24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account.....   | 24. | 123456789 |



# 2025 Ohio Schedule of Adjustments

SSN: 216 01 1234



25000410

Sequence No. 4

|   |     |             |
|---|-----|-------------|
| 25. Deduction for contributions to a pregnancy resource center .....  | 25. | 1234        |
| <b><u>Federal</u></b>   |     |             |
| 26. Federal interest and dividends exempt from state taxation .....   | 26. | 123456789   |
| 27. Deduction of prior year 168(k) and 179 depreciation add-backs .....   | 27. | 123456789   |
| 28. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions<br>claimed on a prior year return ..... | 28. | 123456789   |
| 29. Repayment of income reported in a prior year .....  | 29. | 123456789   |
| 30. Wage expense not deducted based on the federal work opportunity tax credit .....  | 30. | 123456789   |
| 31. Federal conformity deductions .....   | 31. | 123456789   |
| <b><u>Uniformed Services</u></b>  |     |             |
| 32. Military pay received by Ohio residents while stationed outside Ohio .....  | 32. | 123456789   |
| 33. Compensation earned by nonresident military servicemembers and their civilian spouses .....   | 33. | 123456789   |
| 34. Uniformed services retirement income .....  | 34. | 123456789   |
| 35. Military injury relief fund grants and veteran's disability severance payments .....  | 35. | 123456789   |
| 36. Certain Ohio National Guard reimbursements and benefits .....   | 36. | 123456789   |
| <b><u>Education</u></b>   |     |             |
| 37. Amounts contributed to a 529 Plan .....   | 37. | 123456      |
| 38. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....  | 38. | 123456      |
| 39. Ohio educator expenses in excess of federal deduction .....   | 39. | 123         |
| 40. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural<br>practice incentive program .....       | 40. | 12345       |
| 41. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ...                                    | 41. | 1234        |
| <b><u>Medical</u></b>   |     |             |
| 42. Disability benefits .....   | 42. | 123456789   |
| 43. Survivor benefits .....   | 43. | 123456789   |
| 44. Unreimbursed medical and health care expenses (see instructions for worksheet; <b>include a copy</b> ) .....                                | 44. | 123456789   |
| 45. Medical savings account contributions/earnings (see instructions for worksheet; <b>include a copy</b> ) .....                               | 45. | 123456789   |
| 46. Qualified organ donor expenses .....  | 46. | 12345       |
| 47. <b>Total deductions</b> (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b .....                                       | 47. | 12345678901 |





# 2025 Ohio Schedule of Business Income

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



25260110

01 15 25

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

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

|  |         |           |
|--|---------|-----------|
| 1. Schedule B – Interest and Ordinary Dividends .....  | 1.      | 123456789 |
| 2. Schedule C – Net Profit or Loss From Business (Sole Proprietorship) .....   | - ...2. | 123456789 |
| 3. Schedule D – Capital Gains and Losses .....   | - ...3. | 123456789 |
| 4. Schedule E – Supplemental Income and Loss .....   | - ...4. | 123456789 |
| 5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....                       | 5.      | 123456789 |
| 6. Schedule F – Net Profit or Loss From Farming .....  | - ...6. | 123456789 |
| 7. Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business income ....                       | 7.      | 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 ..... | 8.      | 123456789 |
| 9. Other business income or loss not reported above (e.g. form 4797 amounts) .....   | - ...9. | 123456789 |
| 10. Total business income (add lines 1 through 9) .....  | - .10.  | 123456789 |

## Part 2 – Business Income Deduction

|   |     |           |
|---|-----|-----------|
| 11. Enter the lesser of line 10 above or Ohio IT 1040, line 1. If negative, enter zero; <u>stop here</u> and do not complete Part 3 .....           | 11. | 123456789 |
| 12. Enter \$250,000 if filing status is single or married filing jointly; OR<br>Enter \$125,000 if filing status is married filing separately ..... | 12. | 123456    |
| 13. Enter the lesser of line 11 or line 12. Enter here and on Ohio Schedule of Adjustments, line 13 .....   | 13. | 123456    |

## Part 3 – Taxable Business Income

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

|   |     |           |
|---|-----|-----------|
| 14. Line 11 minus line 13 .....   | 14. | 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 ..... | 15. | 123456789 |
| 16. Business income tax liability – multiply line 15 by 3% (.03). Enter here and on Ohio IT 1040, line 8b .....                       | 16. | 1234567   |

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# 2025 Ohio Schedule of Business Income

SSN: 216 01 1234



25260210

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 ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&THE' COWJUMPEDTHE 3/4 MOON

| 2. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&THE' COWJUMPEDTHE 3/4 MOON

| 3. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&THE' COWJUMPEDTHE 3/4 MOON

| 4. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&THE' COWJUMPEDTHE 3/4 MOON

| 5. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&THE' COWJUMPEDTHE 3/4 MOON

| 6. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&THE' COWJUMPEDTHE 3/4 MOON

| 7. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&THE' COWJUMPEDTHE 3/4 MOON

| 8. FEIN / SSN | Primary ownership |   | Spouse's ownership |   |
|---------------|-------------------|---|--------------------|---|
| 123456789     | 050.00            | % | 050.00             | % |

Business name

QUICK-BROWNFOX&THE' COWJUMPEDTHE 3/4 MOON



01 15 26

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) .....  | 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      |
| 6. Child care & dependent care credit (include a copy of the worksheet) .....                                     | 6.  | 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 .....                               | 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 documentation) .....                              | 14. | 1234      |
| 15. Scholarship donation credit (include copies of all required documentation) .....                              | 15. | 1234      |
| 16. Nonchartered, nonpublic school tuition credit (include copies of all required documentation) .....            | 16. | 1234      |
| 17. Credit for work-based learning experiences (include a copy of the credit certificate) .....                   | 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 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 |

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# 2025 Ohio Schedule of Credits

SSN: 216 01 1234



25280210

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 .....  | 26. | 1234567   |
| 27. InvestOhio credit (include a copy of the credit certificate) .....   | 27. | 123456789 |
| 28. Lead abatement credit (include a copy of the credit certificate) .....   | 28. | 123456789 |
| 29. Opportunity zone investment credit (include a copy of the credit certificate) .....                                | 29. | 123456789 |
| 30. Technology investment credit carryforward (include a copy of the credit certificate).....                          | 30. | 123456789 |
| 31. Enterprise zone day care & training credits (include a copy of the credit certificate) .....                       | 31. | 123456789 |
| 32. Research & development credit (include a copy of the credit certificate).....                                      | 32. | 123456789 |
| 33. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate).....                    | 33. | 123456789 |
| 34. Ohio low-income housing credit (include a copy of the credit certificate).....                                     | 34. | 123456789 |
| 35. Affordable single-family housing credit (include a copy of the credit certificate) .....                           | 35. | 123456789 |
| 36. Total (add lines 12 through 35) .....  | 36. | 123456789 |
| 37. Tax less additional credits (line 11 minus line 36; if negative, enter zero).....                                  | 37. | 123456789 |
| <b>Residency Credits</b>   |     |           |
| 38. Nonresident credit – Ohio IT NRC, line 20 (include a copy) .....   | 38. | 123456789 |
| 39. Resident credit – Ohio IT RC, line 7 (include a copy) .....  | 39. | 123456789 |
| 40. Total nonrefundable credits (add lines 10, 36, 38, and 39; enter here and on Ohio IT 1040, line 9) .....           | 40. | 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) ..... | 42. | 123456789 |
| 43. Pass-through entity credit (include a copy of all Ohio IT K-1s) .....                                  | 43. | 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) .....          | 45. | 123456789 |
| 46. Venture capital credit (include a copy of the credit certificate) .....                                | 46. | 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



25230110

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             |                                 |
| AB-DEFGH IJ'LMN        | Q PRS-UVWXYZ ABCD'FGHI                 |                                 |

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# 2025 Ohio Schedule of Dependents



SSN: 216 01 1234

Sequence No. 10

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



# 2025 Schedule of Ohio Withholding

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



25350110

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 1040 .....1. **123456789**

## Part B - W-2s

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

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

# 2025 Schedule of Ohio Withholding

SSN: 216 01 1234



25350210

Sequence No. 12

## Part C - 1099-Rs

|  |  |  |                                     |
|--|--|--|-------------------------------------|
| 1. P/S Payer's TIN<br><b>S</b> 123456789 | Box 1 - Gross distribution<br>123456789          | Total distribution <b>X</b>            | Box 7 - Distribution code <b>X8</b> |
| Box 15 - Payer's Ohio number<br>12345678 | Box 4 - Federal income tax withheld<br>123456789 | Box 14 - Ohio tax withheld<br>12345678 |                                     |
| 2. P/S Payer's TIN<br><b>P</b> 123456789 | Box 1 - Gross distribution<br>123456789          | Total distribution <b>X</b>            | Box 7 - Distribution code <b>X8</b> |
| Box 15 - Payer's Ohio number<br>12345678 | Box 4 - Federal income tax withheld<br>123456789 | Box 14 - Ohio tax withheld<br>12345678 |                                     |
| 3. P/S Payer's TIN<br><b>S</b> 123456789 | Box 1 - Gross distribution<br>123456789          | Total distribution <b>X</b>            | Box 7 - Distribution code <b>X8</b> |
| Box 15 - Payer's Ohio number<br>12345678 | Box 4 - Federal income tax withheld<br>123456789 | Box 14 - Ohio tax withheld<br>12345678 |                                     |
| 4. P/S Payer's TIN<br><b>P</b> 123456789 | Box 1 - Gross distribution<br>123456789          | Total distribution <b>X</b>            | Box 7 - Distribution code <b>X8</b> |
| Box 15 - Payer's Ohio number<br>12345678 | Box 4 - Federal income tax withheld<br>123456789 | Box 14 - Ohio tax withheld<br>12345678 |                                     |

## Part D - W-2Gs

|   |  |   |
|---|--|---|
| 1. P/S Payer's TIN<br><b>S</b> 123456789    | Box 1 - Reportable winnings<br>123456789 | Box 4 - Federal income tax withheld<br>12345678 |
| Box 13 - Payer's Ohio ID number<br>12345678 | Box 14 - Ohio winnings<br>123456789      | Box 15 - Ohio income tax withheld<br>12345678   |
| 2. P/S Payer's TIN<br><b>P</b> 123456789    | Box 1 - Reportable winnings<br>123456789 | Box 4 - Federal income tax withheld<br>12345678 |
| Box 13 - Payer's Ohio ID number<br>12345678 | Box 14 - Ohio winnings<br>123456789      | Box 15 - Ohio income tax withheld<br>12345678   |

## Part E - 1099-NEC

|  |   |   |
|--|---|---|
| 1. P/S Payer's TIN<br><b>S</b> 123456789 | Box 1 - Nonemployee compensation<br>123456789 | Box 4 - Federal income tax withheld<br>12345678 |
| Box 6 - Payer's Ohio number<br>12345678  | Box 7 - Ohio income<br>123456789              | Box 5 - Ohio tax withheld<br>12345678           |

## Part F - 1099-G

|  |  |   |
|--|--|---|
| 1. P/S Payer's TIN<br><b>P</b> 123456789     | Box 1 - Unemployment compensation<br>123456789 | Box 4 - Federal income tax withheld<br>12345678 |
| Box 11b - Payer's Ohio ID number<br>12345678 |  | Box 12 - Ohio income tax withheld<br>12345678   |





# 2025 Ohio IT RE Explanation of Corrections



25270110

Note: For amended individual return only

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:

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Federal adjusted gross income decreased               | <input checked="" type="checkbox"/> Filing status changed |
| <input checked="" type="checkbox"/> Exemptions increased (include Schedule of Dependents) |   |

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

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

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

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

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ  
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ  
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ  
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ  
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ  
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ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ

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  
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01 15 26

216 01 1234

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)<br>Income Taxed | (B)<br>Tax Paid | (A)<br>Income Taxed | (B)<br>Tax Paid | (A)<br>Income Taxed | (B)<br>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       | WV 123456789        | 123456789       |
| IN 123456789        | 123456789       | NE 123456789        | 123456789       |                     |                 |

- Sum of all Column A amounts .....1. 12345678901
- Sum of all Column B amounts .....2. 123456789
- Ohio adjusted gross income (from Ohio IT 1040, line 3) .....3. 12345678901
- Divide line 1 by line 3. Carry to four digits without rounding. If greater than 1, enter 1 .....4. 0.1234
- Ohio Schedule of Credits, line 37 minus Ohio Schedule of Credits, line 38. If negative, enter zero .....5. 123456789
- Multiply line 4 by line 5 .....6. 123456789
- Ohio Resident Credit.** Enter the lesser of line 2 or line 6. Enter here and on the Ohio Schedule of Credits, line 39 .....7. 123456789

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**2025 IT NRC**  
**Ohio Nonresident 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 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**

**01 01 25** to **05 01 25**

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

**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.

|   | (A)<br>Federal Amount | (B)<br>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 greater direct or indirect ownership interest. See instructions) ..... | 1. <u>12345678901</u> | <u>12345678901</u> |
| 2. Nonbusiness capital gain income.....   | 2. <u>12345678901</u> | <u>12345678901</u> |
| 3. Nonbusiness rent and royalty income.....   | 3. <u>12345678901</u> | <u>12345678901</u> |
| 4. Lottery, casino, and sports gaming winnings .....  | 4. <u>12345678901</u> | <u>12345678901</u> |
| 5. Business income (from Section II) .....  | 5. <u>12345678901</u> | <u>12345678901</u> |
| 6. Net Apportioned Ohio Depreciation Adjustment (from Section II, Line 22, Column B) .....  | 6. <u>12345678901</u> | <u>12345678901</u> |
| 7. Net additions from Ohio Schedule of Adjustments (excluding the IRC 168(k) & 179 depreciation add-back)<br>List the additions here: .....   | 7. <u>12345678901</u> | <u>12345678901</u> |
| 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)<br>List the deductions here: .....            | 8. <u>12345678901</u> | <u>12345678901</u> |
| 9. Total (Sum of lines 1 through 7, minus line 8, Column B only).....   | 9. <u>12345678901</u> | <u>12345678901</u> |

**Part B** - Complete only for taxpayers who are part-year residents of Ohio.

|  |                        |                    |
|--|------------------------|--------------------|
| 10. Nonbusiness interest and dividend income.....  | 10. <u>12345678901</u> | <u>12345678901</u> |
| 11. Pensions, annuities, and IRA distributions.....  | 11. <u>12345678901</u> | <u>12345678901</u> |
| 12. Unemployment compensation.....   | 12. <u>12345678901</u> | <u>12345678901</u> |
| 13. Other nonbusiness income .....   | 13. <u>12345678901</u> | <u>12345678901</u> |
| 14. Deductions from your federal return included in federal adjusted gross income. List the deductions here: ..... | 14. <u>12345678901</u> | <u>12345678901</u> |
| 15. Total (Sum of lines 10 through 13, minus line 14, Column B only).....  | 15. <u>12345678901</u> | <u>12345678901</u> |

**Part C** - Calculation of the Nonresident Portion of Ohio Adjusted Gross Income.

|   |                        |
|---|------------------------|
| 16. Ohio Adjusted Gross Income (from Ohio IT 1040, line 3) .....  | 16. <u>12345678901</u> |
| 17. Total Income Allocated or Apportioned to Ohio (line 9 plus line 15; if negative, enter zero).....   | 17. <u>12345678901</u> |
| 18. Nonresident Portion of Ohio Adjusted Gross Income (line 16 minus line 17; if negative enter zero) .....   | 18. <u>12345678901</u> |
| 19. Divide line 18 by line 16. Carry to 4 digits without rounding. If greater than 1, enter 1 .....   | 19. <u>0.1234</u>      |
| 20. <b>Ohio Nonresident Credit.</b> Multiply line 19 by Ohio Schedule of Credits, line 37. Enter here and on the Ohio Schedule of Credits, line 38..... | 20. <u>12345678901</u> |

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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.**

|  | IT K-1                   | (A)<br>Federal Business<br>Income | (B)<br>Ohio Depreciation<br>Adjustment | (C)<br>Ohio Apportioned<br>Income |
|--|--------------------------|-----------------------------------|--|-----------------------------------|
| 1. FEIN/SSN: _____   | <input type="checkbox"/> | 1. _____                          | _____                                  | _____                             |
| 2. FEIN/SSN: _____   | <input type="checkbox"/> | 2. _____                          | _____                                  | _____                             |
| 3. FEIN/SSN: _____   | <input type="checkbox"/> | 3. _____                          | _____                                  | _____                             |
| 4. FEIN/SSN: _____   | <input type="checkbox"/> | 4. _____                          | _____                                  | _____                             |
| 5. FEIN/SSN: _____   | <input type="checkbox"/> | 5. _____                          | _____                                  | _____                             |
| 6. FEIN/SSN: _____   | <input type="checkbox"/> | 6. _____                          | _____                                  | _____                             |
| 7. FEIN/SSN: _____   | <input type="checkbox"/> | 7. _____                          | _____                                  | _____                             |
| 8. FEIN/SSN: _____   | <input type="checkbox"/> | 8. _____                          | _____                                  | _____                             |
| 9. FEIN/SSN: _____   | <input type="checkbox"/> | 9. _____                          | _____                                  | _____                             |
| 10. FEIN/SSN: _____  | <input type="checkbox"/> | 10. _____                         | _____                                  | _____                             |
| 11. FEIN/SSN: _____  | <input type="checkbox"/> | 11. _____                         | _____                                  | _____                             |
| 12. FEIN/SSN: _____  | <input type="checkbox"/> | 12. _____                         | _____                                  | _____                             |
| 13. FEIN/SSN: _____  | <input type="checkbox"/> | 13. _____                         | _____                                  | _____                             |
| 14. FEIN/SSN: _____  | <input type="checkbox"/> | 14. _____                         | _____                                  | _____                             |
| 15. FEIN/SSN: _____  | <input type="checkbox"/> | 15. _____                         | _____                                  | _____                             |
| 16. FEIN/SSN: _____  | <input type="checkbox"/> | 16. _____                         | _____                                  | _____                             |
| 17. FEIN/SSN: _____  | <input type="checkbox"/> | 17. _____                         | _____                                  | _____                             |
| 18. FEIN/SSN: _____  | <input type="checkbox"/> | 18. _____                         | _____                                  | _____                             |
| 19. FEIN/SSN: _____  | <input type="checkbox"/> | 19. _____                         | _____                                  | _____                             |
| 20. FEIN/SSN: _____  | <input type="checkbox"/> | 20. _____                         | _____                                  | _____                             |
| 21. Enter the total of all additional<br>businesses, if any..... |                          | 21. _____                         | _____                                  | _____                             |
| 22. Totals (sum of lines 1 through 21,<br>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) ..... 23. \_\_\_\_\_

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..... 24. \_\_\_\_\_



SSN: 216 01 1234

### Section III – Business-Level Income & Apportionment

Complete a separate Section III for each business with Ohio apportionment. If the taxpayer is allowed to use the IT K-1 to report income from the pass-through entity, do not complete Section III for that entity.

☐ Primary

☐ Spouse

Business name / description

Owner (check one only)

% ownership

FEIN (entities only)

#### Part A – Apportionment Ratio for This Business (see instructions for details)

|  | (A)<br>Within Ohio | (B)<br>Total<br>Everywhere | (C)<br>Ratio                  | (D)<br>Weight | (E)<br>Weighted<br>Ratio      |
|--|--------------------|----------------------------|-------------------------------|---------------|-------------------------------|
| 1. Property  |                    |                            | (carry to six decimal spaces) |               | (carry to six decimal spaces) |
| (a) Owned (average cost).....                            |                    |                            |                               |               |                               |
| (b) Rented (annual rental x 8).....                      |                    |                            |                               |               |                               |
| (c) Total (line 1a plus line 1b).....                    |                    | /                          | = . x .20                     | =             | 1c. .                         |
| 2. Payroll.....  |                    | /                          | = . x .20                     | =             | 2. .                          |
| 3. Sales.....  |                    | /                          | = . x .60                     | =             | 3. .                          |
| 4. Ohio apportionment ratio. Add lines 1c, 2, and 3..... |                    |                            |                               |               | 4. .                          |

#### 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 .....   | 5.  |
| 6. Schedule C - Net Profit or Loss from Business .....  | 6.  |
| 7. Schedule D - Capital Gains and Losses (excluding R.C. 5747.212 amounts) .....  | 7.  |
| 8. Schedule E - Supplemental Income & Loss (excluding guaranteed payments).....   | 8.  |
| 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 ..... | 9.  |
| 10. Schedule F - Net Profit or Loss from Farming.....   | 10. |
| 11. Certain pass-through entity tax additions reported on Ohio Schedule of Adjustments.....   | 11. |
| 12. Other business income and/or federal conformity additions reported on Ohio Schedule of Adjustments ....   | 12. |
| 13. Other business deductions and/or federal conformity deductions reported on Ohio Schedule of Adjustments ....  | 13. |
| 14. Total of business income (sum of lines 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.....  | 16. |
| 17. R.C. 5747.212 income apportioned to Ohio (enclose detailed computations) .....  | 17. |
| 18. Ohio Apportioned Income (line 15 plus line 17). Enter here and on the corresponding line for this business in Section II, Column C.....                       | 18. |

#### 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.....  | 19. |
| 20. Deduction of prior year 168(k) and 179 depreciation add-backs .....  | 20. |
| 21. Net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 19 minus line 20) .....   | 21. |
| 22. Ohio Apportioned Depreciation Adjustment (multiply line 4 by line 21). Enter here and on the corresponding line for this business in Section II, Column B..... | 22. |

**2025 Ohio IT 10**  
**Zero Liability / No Refund**  
**Individual Income Tax Return**

25120110

**01 15 26**

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.

|                                   |                   |                                  |                   |                                  |                   |
|-----------------------------------|-------------------|----------------------------------|-------------------|----------------------------------|-------------------|
| Primary taxpayer's SSN (required) | Check if deceased | Spouse's SSN (if filing jointly) | Check if deceased | Check if federal extension filed | School district # |
| <b>216 01 1234</b>                | <b>X</b>          | <b>417 01 1234</b>               | <b>X</b>          | <b>X</b>                         | <b>0905</b>       |

|                        |          |                               |
|------------------------|----------|-------------------------------|
| First name             | M.I.     | Last name                     |
| <b>JOHN BC'EF-HIJK</b> | <b>Q</b> | <b>PUBLICA CDE-GHIJ'LMNOP</b> |

|  |          |                               |
|--|----------|-------------------------------|
| Spouse's first name (only if married filing jointly) | M.I.     | Last name                     |
| <b>JANEAB DE'GHI-K</b>                               | <b>Q</b> | <b>PUBLICA CDE-GHIJ'LMNOP</b> |

Address line 1 (number and street) or P.O. Box  
**5123 CHERRY LANEABCDE&G-IJKLMNOP/RS**

Address line 2 (apartment number, suite number, etc.)  
**5123 CHERRY LANEAB DE-GH&JKLMNOP/RS**

|                              |           |              |                                  |
|------------------------------|-----------|--------------|----------------------------------|
| City                         | State     | ZIP code     | Ohio county (first four letters) |
| <b>CITYA CDEFGHIJKLMNOPX</b> | <b>OH</b> | <b>45318</b> | <b>FRAN</b>                      |

|  |                     |
|--|---------------------|
| Foreign country (if the mailing address is outside the U.S.) | Foreign postal code |
| <b>JAPANABCDE GHJIJKLMO</b>                                  | <b>X8X8X8X</b>      |

**Residency Status** – Check only one for primary \*Indicate state

|                   |                              |                       |           |
|-------------------|------------------------------|-----------------------|-----------|
| <b>X</b> Resident | <b>X</b> Part-year resident* | <b>X</b> Nonresident* | <b>GA</b> |
|-------------------|------------------------------|-----------------------|-----------|

Check only one for spouse (if filing jointly) \*Indicate state

|                   |                              |                       |           |
|-------------------|------------------------------|-----------------------|-----------|
| <b>X</b> Resident | <b>X</b> Part-year resident* | <b>X</b> Nonresident* | <b>NY</b> |
|-------------------|------------------------------|-----------------------|-----------|

**Filing Status** – Check one (as reported on federal income tax return)**X** Single, head of household or qualifying surviving spouse**X** Married filing jointly**X** Married filing separately

Spouse's SSN

**417 01 0123****Reason(s) For Filing (Required):** By filing this return, the primary taxpayer and spouse (if filing jointly) declare that their correctly calculated tax liability (Ohio IT 1040, line 8c) is \$0.00 for one or more of the following reasons (check all that apply):

- |  |   |
|--|---|
| <b>X</b> There is no tax liability on my Ohio taxable nonbusiness income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 6).      | <b>X</b> I was a nonresident military servicemember for the entire tax year and my only source of income earned in Ohio is from the military. |
| <b>X</b> 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). | <b>X</b> I was a civilian spouse of a nonresident servicemember stationed in Ohio.  |

**Ohio Nonresident Statement** – See instructions for required criteria

- X** 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 criteria for the tax year listed above, and thus, am irrebuttably presumed to not be domiciled in Ohio for the tax year.
- X** By checking this box and signing this return I, the spouse listed above, declare under penalties of perjury that I meet all of the required criteria for the tax year listed above, and thus, am irrebuttably presumed to not be domiciled in Ohio for the tax year.

I understand that I **cannot** request a refund of any amount on this return.**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**X** Non-paid preparerPTIN: **P 01234567****Mail to:**Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057

**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 IT/SD Waiver**  
**Waiver from the Electronic Filing Requirement**



25340110

01 15 26

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 **must** include a copy of this form with **each** 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)

216011234

Taxpayer or PTE name

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)

- ☒ 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): 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

\_\_\_\_\_  
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.

**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.**





Department of  
Taxation

# Static Text Layout

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

25000110

Sequence No. 1

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

**AMENDED RETURN** - Check here and include Ohio IT RE.**NOL CARRYBACK** - Check here and include Schedule IT NOL.

|                                   |                      |                                  |                      |                          |
|-----------------------------------|----------------------|----------------------------------|----------------------|--------------------------|
| Primary taxpayer's SSN (required) | Check if<br>deceased | Spouse's SSN (if filing jointly) | Check if<br>deceased | <b>School district #</b> |
|-----------------------------------|----------------------|----------------------------------|----------------------|--------------------------|

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.)

City State ZIP code Ohio county (first four letters)

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

**Residency Status** - Check only one for primary \*Indicate state

|          |                        |              |
|----------|------------------------|--------------|
| Resident | Part-year<br>resident* | Nonresident* |
|----------|------------------------|--------------|

Check only one for spouse (if filing jointly) \*Indicate state

|          |                        |              |
|----------|------------------------|--------------|
| Resident | Part-year<br>resident* | Nonresident* |
|----------|------------------------|--------------|

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

Single, head of household or qualifying surviving spouse

Married filing jointly

Spouse's SSN

Married filing separately

**Ohio Nonresident Statement** - See instructions for required criteria

Primary meets the five criteria for irrebuttable presumption as nonresident.

Spouse meets the five criteria for irrebuttable presumption as nonresident.

**Federal extension filers** - check here.

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

Do not staple or paper clip.

1. **Federal adjusted gross income** (federal 1040 or 1040-SR, line 11a). Place a "-" in the box if negative.....1.2a. Additions - Ohio Schedule of Adjustments, line 12 (**include schedule**).....2a.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 .. ....3.

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

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

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

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

MM-DD-YY

2025 Ohio IT 1040  
Individual Income Tax Return



25000210

Sequence No. 2

SSN:

- 7a. Amount from line 7 on page 1 .....7a.
- 8a. Nonbusiness income tax liability on line 7a (see [tax.ohio.gov/taxcalculator](https://tax.ohio.gov/taxcalculator) or see the instructions for the tax brackets).....8a.
- 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. **Amended return only** – 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 on late payment of tax (see instructions) .....21.
22. **TOTAL AMOUNT DUE** (line 20 plus line 21). Pay electronically at [tax.ohio.gov/pay](https://tax.ohio.gov/pay) or include the Ohio Universal Payment Coupon (OUPC) with your check .....**AMOUNT 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.
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
- d. Wildlife Species   e. Military Injury Relief   f. Ohio History Fund
- Total.....25g.
26. **REFUND** (line 23 minus lines 24 and 25g).....**YOUR REFUND ▶ 26.**

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

▶ Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_

▶ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

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

Authorize your preparer to  
discuss this return

Non-paid preparer

PTIN:

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



25000310

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.
8. Ineligible withdrawals from an Ohio Homebuyer Plus account .....8.

**Federal**

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..... 12.

**Deductions**

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

# 2025 Ohio Schedule of Adjustments



25000410

Sequence No. 4

SSN:

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

## **Federal**

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.

## **Uniformed 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.

## **Education**

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 students ... 41.

## **Medical**

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 2b ..... 47.



# 2025 Ohio Schedule of Business Income

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



25260110

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

1. Schedule B – Interest and Ordinary Dividends .....1.
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.
5. 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.
7. Add-back of electing pass-through entity taxes paid on the Ohio form IT 4738 that qualify as business income ....7.
8. Add-back of taxes paid to another state or the District of Columbia related to IRS notice 2020-75 that  
qualify as business income .....8.
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 not 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.

# 2025 Ohio Schedule of Business Income



25260210

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 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





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

**Nonrefundable Credits**

1. Tax liability before credits (from Ohio IT 1040, line 8c) ..... 1.
2. Retirement income credit (**include 1099-R forms**) ..... 2.
3. Lump sum retirement credit (**include a copy of the worksheet and 1099-R forms**) ..... 3.
4. Senior citizen credit (must be 65 or older to claim this credit) ..... 4.
5. Lump sum distribution credit (**include a copy of the worksheet and 1099-R forms**) ..... 5.
6. Child care & dependent care credit (**include a copy of the worksheet**) ..... 6.
7. Displaced worker training credit (**include a copy of the worksheet and all required documentation**) ..... 7.
8. Campaign contribution credit for Ohio statewide office or General Assembly ..... 8.
9. 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



25280210

Sequence No. 8

SSN:

|  |     |
|--|-----|
| 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. |

## Residency 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. <b>Total nonrefundable credits</b> (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. <b>Total refundable credits</b> (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



25230110

Sequence No. 9

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

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

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

# 2025 Ohio Schedule of Dependents



25230210

SSN:

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.

Primary taxpayer's SSN



25350110

Sequence No. 11

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

## Part A - Total Withholding

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

## Part B - W-2s

|        |                                    |   |                                     |
|--------|------------------------------------|---|-------------------------------------|
| 1. 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            |
| 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            |

# 2025 Schedule of Ohio Withholding



25350210

Sequence No. 12

SSN:

## Part C - 1099-Rs

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

## Part D - W-2Gs

|        |                                 |                             |                                     |
|--------|---------------------------------|-----------------------------|-------------------------------------|
| 1. P/S | Payer's 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



25270110

**Note: For amended individual return only**

Primary taxpayer's SSN

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.

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.



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)<br>Income Taxed | (B)<br>Tax Paid | (A)<br>Income Taxed | (B)<br>Tax Paid | (A)<br>Income Taxed | (B)<br>Tax Paid |
|---------------------|-----------------|---------------------|-----------------|---------------------|-----------------|
| AL                  |                 | KS                  |                 | NJ                  |                 |
| AR                  |                 | KY                  |                 | NM                  |                 |
| AZ                  |                 | LA                  |                 | NY                  |                 |
| CA                  |                 | MA                  |                 | OK                  |                 |
| CO                  |                 | 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                  |                 |                     |                 |

1. Sum of all Column A amounts .....1.
2. Sum of all Column B amounts .....2.
3. Ohio adjusted gross income (from Ohio IT 1040, line 3) .....3.
4. Divide line 1 by line 3. Carry to four digits without rounding. If greater than 1, enter 1 .....4.
5. Ohio Schedule of Credits, line 37 minus Ohio Schedule of Credits, line 38. If negative, enter zero .....5.
6. Multiply line 4 by line 5 .....6.
7. **Ohio Resident Credit.** Enter the lesser of line 2 or line 6. Enter here and on the Ohio Schedule of Credits, line 39 .....7.



**2025 IT NRC**  
**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

to

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

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.

|   | (A)<br>Federal Amount | (B)<br>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 greater direct or indirect ownership interest. See instructions) ..... | 1.                    |                    |
| 2. Nonbusiness capital gain income.....   | 2.                    |                    |
| 3. Nonbusiness rent and royalty income.....   | 3.                    |                    |
| 4. Lottery, casino, and sports gaming winnings .....  | 4.                    |                    |
| 5. Business income (from Section II) .....  | 5.                    |                    |
| 6. Net Apportioned Ohio Depreciation Adjustment (from Section II, Line 22, Column B) .....  | 6.                    |                    |
| 7. Net additions from Ohio Schedule of Adjustments (excluding the IRC 168(k) & 179 depreciation add-back)<br>List the additions here: .....   | 7.                    |                    |
| 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)<br>List the deductions here: .....            | 8.                    |                    |
| 9. Total (Sum of lines 1 through 7, minus line 8, Column B only).....   | 9.                    |                    |

**Part B** - Complete only for taxpayers who are part-year residents of Ohio.

|  |     |  |
|--|-----|--|
| 10. Nonbusiness interest and dividend income.....  | 10. |  |
| 11. Pensions, annuities, and IRA distributions.....  | 11. |  |
| 12. Unemployment compensation.....   | 12. |  |
| 13. Other nonbusiness income .....   | 13. |  |
| 14. Deductions from your federal return included in federal adjusted gross income. List the deductions here: ..... | 14. |  |
| 15. Total (Sum of lines 10 through 13, minus line 14, Column B only).....  | 15. |  |

**Part C** - Calculation of the Nonresident Portion of Ohio Adjusted Gross Income.

|   |     |  |
|---|-----|--|
| 16. Ohio Adjusted Gross Income (from Ohio IT 1040, line 3) .....  | 16. |  |
| 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; if negative enter zero) .....   | 18. |  |
| 19. Divide line 18 by line 16. Carry to 4 digits without rounding. If greater than 1, enter 1 .....   | 19. |  |
| 20. <b>Ohio Nonresident Credit.</b> Multiply line 19 by Ohio Schedule of Credits, line 37. Enter here and on the Ohio Schedule of Credits, line 38..... | 20. |  |



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.**

|  | IT K-1 | (A)<br>Federal Business<br>Income | (B)<br>Ohio Depreciation<br>Adjustment | (C)<br>Ohio Apportioned<br>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<br>businesses, if any..... | 21.    |                                   |  |                                   |
| 22. Totals (sum of lines 1 through 21,<br>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) ..... 23.

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..... 24.



SSN:

### Section III – Business-Level Income & Apportionment

Complete a separate Section III for each business with Ohio apportionment. If the taxpayer is allowed to use the IT K-1 to report income from the pass-through entity, do not complete Section III for that entity.

☐ Primary

☐ Spouse

Business name / description

Owner (check one only)

% ownership

FEIN (entities only)

#### Part A – Apportionment Ratio for This Business (see instructions for details)

|  | (A)<br>Within Ohio | (B)<br>Total<br>Everywhere | (C)<br>Ratio                  | (D)<br>Weight | (E)<br>Weighted<br>Ratio      |
|--|--------------------|----------------------------|-------------------------------|---------------|-------------------------------|
|  |                    |                            |                               |               |                               |
| 1. Property  |                    |                            | (carry to six decimal spaces) |               | (carry to six decimal spaces) |
| (a) Owned (average cost).....                            |                    |                            |                               |               |                               |
| (b) Rented (annual rental x 8).....                      |                    |                            |                               |               |                               |
| (c) Total (line 1a plus line 1b).....                    |                    | /                          | = . x .20                     | =             | 1c. .                         |
| 2. Payroll.....  |                    | /                          | = . x .20                     | =             | 2. .                          |
| 3. Sales.....  |                    | /                          | = . x .60                     | =             | 3. .                          |
| 4. Ohio apportionment ratio. Add lines 1c, 2, and 3..... |                    |                            |                               |               | 4. .                          |

#### 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 .....5.
6. Schedule C - Net Profit or Loss from Business .....6.
7. Schedule D - Capital Gains and Losses (excluding R.C. 5747.212 amounts) .....7.
8. Schedule E - Supplemental Income & Loss (excluding guaranteed payments).....8.
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 .....9.
10. Schedule F - Net Profit or Loss from Farming.....10.
11. Certain pass-through entity tax additions reported on Ohio Schedule of Adjustments.....11.
12. Other business income and/or federal conformity additions reported on Ohio Schedule of Adjustments ....12.
13. Other business deductions and/or federal conformity deductions reported on Ohio Schedule of Adjustments ....13.
14. Total of business income (sum of lines 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.....16.
17. R.C. 5747.212 income apportioned to Ohio (enclose detailed computations) .....17.
18. Ohio Apportioned Income (line 15 plus line 17). Enter here and on the corresponding line for this business in Section II, Column C.....18.

#### 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 ..... 19.
20. Deduction of prior year 168(k) and 179 depreciation add-backs .....20.
21. Net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 19 minus line 20) ..... 21.
22. Ohio Apportioned Depreciation Adjustment (multiply line 4 by line 21). Enter here and on the corresponding line for this business in Section II, Column B..... 22.



# 2025 Ohio IT 10

## Zero Liability / No Refund

### Individual Income Tax Return



25120110

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.

Primary taxpayer's SSN (required)      Check if deceased      Spouse's SSN (if filing jointly)      Check if deceased      Check if federal extension filed      School district #

First name      M.I.      Last name

Spouse's first name (only if married filing jointly)      M.I.      Last name

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

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

City      State      ZIP code      Ohio county (first four letters)

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

#### Residency Status – Check only one for primary      \*Indicate state

Resident      Part-year resident\*      Nonresident\*

Check only one for spouse (if filing jointly)      \*Indicate state

Resident      Part-year resident\*      Nonresident\*

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

Single, head of household or qualifying surviving spouse

Married filing jointly      Spouse's SSN

Married filing separately

**Reason(s) For Filing (Required):** By filing this return, the primary taxpayer and spouse (if filing jointly) declare that their correctly calculated tax liability (Ohio IT 1040, line 8c) is \$0.00 for one or more of the following reasons (check all that apply):

There is no tax liability on my Ohio taxable nonbusiness income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 6).

I was a nonresident military servicemember for the entire tax year and my only source of income earned in Ohio is from the military.

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).

I was a civilian spouse of a nonresident servicemember stationed in Ohio.

#### Ohio Nonresident Statement – See instructions for required criteria

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 criteria for the tax year listed above, and thus, am irrebuttably presumed to not be domiciled in Ohio for the tax year.

By checking this box and signing this return I, the spouse listed above, declare under penalties of perjury that I meet all of the required criteria for the tax year listed above, and thus, am irrebuttably presumed to not be domiciled in Ohio for the tax year.

I understand that I **cannot** request a refund of any amount on this return.

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

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

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

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

Authorize your preparer to discuss this return

Non-paid preparer

PTIN:

#### Mail to:

Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057

MM-DD-YY



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 **must** include a copy of this form with **each** 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

PTIN

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 (required)**

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