



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)

If deceased

Spouse's SSN (if filing jointly)

If deceased

School district #

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 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

Married filing separately

Spouse's SSN

Ohio Nonresident Statement - See instructions for required criteria

Primary meets the five criteria for irrefutable presumption as nonresident.

Spouse meets the five criteria for irrefutable presumption as nonresident.

Federal extension filers - check here.

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

Do not staple or paper clip.

- 1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative.....1.
2a. Additions - Ohio Schedule of Adjustments, line 11 (include schedule).....2a.
2b. Deductions - Ohio Schedule of Adjustments, line 44 (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.
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.

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

MM-DD-YY



2023 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



23000302

Primary taxpayer's SSN

SSN input boxes

Sequence No. 3

Additions

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

- 1. Non-Ohio state or local government interest and dividends.....1.
- 2. Ohio pass-through entity taxes excluded from federal adjusted gross income2.
- 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-753.
- 4. 529 plan funds used for non-qualified expenses4.
- 5. Losses from sale or disposition of Ohio public obligations5.
- 6. Nonmedical withdrawals from a medical savings account6.
- 7. Reimbursement of expenses previously deducted on an Ohio income tax return7.

Federal

- 8. Internal Revenue Code 168(k) and 179 depreciation expense add-back8.
- 9. Exempt federal interest and dividends subject to state taxation9.
- 10. Federal conformity additions10.
- 11. **Total additions** (add lines 1 through 10 ONLY). Enter here and on Ohio IT 1040, line 2a 11.

Deductions

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

- 12. Business income deduction – Ohio Schedule of Business Income, line 1312.
- 13. Employee compensation earned in Ohio by residents of neighboring states.....13.
- 14. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1)14.
- 15. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)15.
- 16. Certain railroad benefits16.
- 17. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....17.
- 18. Amounts contributed to an Ohio county's individual development account program18.
- 19. Amounts contributed to a STABLE account: Ohio's ABLE plan19.
- 20. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period20.
- 21. Certain payments related to the East Palestine train derailment21.
- 22. Ohio adoption grant program payments received from the Ohio Department of Job and Family Services22.

Federal

- 23. Federal interest and dividends exempt from state taxation.....23.

2023 Ohio Schedule of Adjustments



23000402

Sequence No. 4

Primary taxpayer's SSN

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- 24. Deduction of prior year 168(k) and 179 depreciation add-backs.....24.
- 25. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions
claimed on a prior year return25.
- 26. Repayment of income reported in a prior year26.
- 27. Wage expense not deducted based on the federal work opportunity tax credit.....27.
- 28. Federal conformity deductions28.

Uniformed Services

- 29. Military pay received by Ohio residents while stationed outside Ohio29.
- 30. Compensation earned by nonresident military servicemembers and their civilian spouses30.
- 31. Uniformed services retirement income31.
- 32. Military injury relief fund grants and veteran's disability severance payments.....32.
- 33. Certain Ohio National Guard reimbursements and benefits.....33.

Education

- 34. Amounts contributed to a 529 Plan34.
- 35. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board35.
- 36. Ohio educator expenses in excess of federal deduction.....36.
- 37. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural
practice incentive program37.
- 38. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ...38.

Medical

- 39. Disability benefits39.
- 40. Survivor benefits.....40.
- 41. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**)41.
- 42. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**)42.
- 43. Qualified organ donor expenses43.
- 44. **Total deductions** (add lines 12 through 43 ONLY). Enter here and on Ohio IT 1040, line 2b.....44.



2023 Ohio Schedule of Business Income



23260102

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

SSN input boxes

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 adjusted gross income. 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.

Lines 1-10: Schedule B, C, D, E, F, Add-back of taxes, Other business income, Total business income

Part 2 - Business Income Deduction

Lines 11-13: Deduction calculation

Part 3 - Taxable Business Income

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

Lines 14-16: Taxable business income and tax liability

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

2023 Ohio Schedule of Credits



23280202

Sequence No. 8

Primary taxpayer's SSN

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24. Grape production credit	24.				
25. InvestOhio credit (include a copy of the credit certificate)	25.				
26. Lead abatement credit (include a copy of the credit certificate)	26.				
27. Opportunity zone investment credit (include a copy of the credit certificate)	27.				
28. Technology investment credit carryforward (include a copy of the credit certificate)	28.				
29. Enterprise zone day care & training credits (include a copy of the credit certificate)	29.				
30. Research & development credit (include a copy of the credit certificate)	30.				
31. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	31.				
32. Ohio low-income housing credit (include a copy of the credit certificate)	32.				
33. Affordable single-family housing credit (include a copy of the credit certificate)	33.				
34. Total (add lines 12 through 33)	34.				
35. Tax less additional credits (line 11 minus line 34; if negative, enter zero)	35.				

Residency Credits

36. Nonresident credit – Ohio IT NRC, line 20 (include a copy)	36.				
37. Resident credit – Ohio IT RC, line 7 (include a copy)	37.				
38. Total nonrefundable credits (add lines 10, 34, 36 and 37; enter here and on Ohio IT 1040, line 9)	38.				

Refundable Credits

39. Refundable Ohio historic preservation credit (include a copy of the credit certificate)	39.				
40. Refundable job creation credit & job retention credit (include a copy of the credit certificate)	40.				
41. Pass-through entity credit (include a copy of all Ohio IT K-1s)	41.				
42. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)	42.				
43. Venture capital credit (include a copy of the credit certificate)	43.				
44. Total refundable credits (add lines 39 through 43; enter here and on Ohio IT 1040, line 16)	44.				



2023 Ohio Schedule of Dependents



23230102

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

SSN input boxes

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, date of birth, relationship, first name, M.I., last name

2. Dependent's SSN, date of birth, relationship, first name, M.I., last name

3. Dependent's SSN, date of birth, relationship, first name, M.I., last name

4. Dependent's SSN, date of birth, relationship, first name, M.I., last name

5. Dependent's SSN, date of birth, relationship, first name, M.I., last name

6. Dependent's SSN, date of birth, relationship, first name, M.I., last name

7. Dependent's SSN, date of birth, relationship, first name, M.I., last name

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

2023 Ohio Schedule of Dependents



23230202

Sequence No. 10

Primary taxpayer's SSN

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8. Dependent's SSN

Dependent's date of birth (MM-DD-YYYY)

Dependent's relationship to you

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Dependent's first name

M.I. Dependent's last name

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9. Dependent's SSN

Dependent's date of birth (MM-DD-YYYY)

Dependent's relationship to you

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Dependent's first name

M.I. Dependent's last name

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10. Dependent's SSN

Dependent's date of birth (MM-DD-YYYY)

Dependent's relationship to you

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Dependent's first name

M.I. Dependent's last name

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11. Dependent's SSN

Dependent's date of birth (MM-DD-YYYY)

Dependent's relationship to you

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Dependent's first name

M.I. Dependent's last name

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12. Dependent's SSN

Dependent's date of birth (MM-DD-YYYY)

Dependent's relationship to you

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Dependent's first name

M.I. Dependent's last name

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13. Dependent's SSN

Dependent's date of birth (MM-DD-YYYY)

Dependent's relationship to you

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Dependent's first name

M.I. Dependent's last name

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14. Dependent's SSN

Dependent's date of birth (MM-DD-YYYY)

Dependent's relationship to you

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Dependent's first name

M.I. Dependent's last name

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15. Dependent's SSN

Dependent's date of birth (MM-DD-YYYY)

Dependent's relationship to you

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Dependent's first name

M.I. Dependent's last name

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2023 Schedule of Ohio Withholding

Primary taxpayer's SSN



23350202

Sequence No. 12

Part C - 1099-Rs

1. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total distribution

Box 7 - Distribution code

Box 14 - Ohio tax withheld

2. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total distribution

Box 7 - Distribution code

Box 14 - Ohio tax withheld

3. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total distribution

Box 7 - Distribution code

Box 14 - Ohio tax withheld

4. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total distribution

Box 7 - Distribution code

Box 14 - Ohio tax withheld

Part D - W-2Gs

1. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

2. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

3. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

Part E - 1099-NECs

1. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

Box 7 - State income

Box 4 - Federal income tax withheld

Box 5 - Ohio tax withheld

2. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

Box 7 - State income

Box 4 - Federal income tax withheld

Box 5 - Ohio tax withheld

Ohio Universal Payment Coupon (IT)

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

Important

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

Electronic Payment Options

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



Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Cut on the dotted lines. Use only black ink.

Ohio Universal Payment Coupon (OUPC)

Individual Income Tax 440

ID Type 01 Coupon Type 54

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

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

Tax Year
2023



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

Taxpayer's SSN

Amount of Payment → \$