

Do not use staples.



Department of Taxation



Taxable year beginning in

2014

IT 1040 Individual Income Tax Return Rev. 11/14

Use only black ink.

Taxpayer Social Security no. (required) If deceased Spouse's Social Security no. (only if joint return) If deceased

Enter school district # for this return (see pages 45-50).

SD#

Use UPPERCASE letters.

Your first name M.I. Last name

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

Mailing address (for faster processing, use a street address)

City State ZIP code Ohio county (first four letters)

Home address (if different from mailing address) - do NOT show city or state ZIP code County (first four letters)

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

Ohio Residency Status - Check applicable box Full-year resident Part-year resident Nonresident Indicate state

Check applicable box for spouse (only if married filing jointly) Full-year resident Part-year resident Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return, with limited exceptions - see instructions on page 13) Single, head of household or qualifying widow(er) Married filing jointly Married filing separately

Required to file Schedule IT S (see instructions on page 9)

Do not staple or otherwise attach. Place your W-2(s), check (payable to Ohio Treasurer of State), Ohio form IT 40P and any other supporting documents or statements after the last page of your return. Include forms W-2G and 1099-R if tax was withheld.

Go paperless. It's FREE! Visit tax.ohio.gov to try Ohio I-File.

Most taxpayers who file their returns electronically and request direct deposit will receive their refunds in 10-15 business days. Paper returns will take approximately 30 days to process.

Is someone else claiming you or your spouse (if joint return) as a dependent? Yes No

Enter the number of dependents. If one or more, include Schedule J with your Ohio income tax return (see instructions on page 19)

Ohio Political Party Fund Yes No Do you want \$1 to go to this fund?

If joint return, does your spouse want \$1 to go to this fund? Note: Checking "Yes" will not increase your tax or decrease your refund.

INCOME AND TAX INFORMATION - If amount is negative, shade the negative sign ("-") in the box provided.

Table with 10 rows and 10 columns for income and tax information. Includes lines for Federal adjusted gross income, adjustments, Ohio adjusted gross income, personal exemption, Ohio taxable income, tax, Schedule B credits, Ohio tax less credits, income-based exemption credit, and Ohio tax less exemption credit.



SSN

10a. Amount from line 10 on page 1								00
11. Joint filing credit. See the instructions on page 20 for eligibility and documentation requirements (this credit is for married filing jointly status only). _____ % times line 10a (limit \$650)								00
12. Ohio income tax less joint filing credit (line 10a minus line 11)								00
13. Total credits from line 71 on page 4 of Ohio form IT 1040 (enclose page 4)								00
14. Earned income credit (see the worksheet on page 20 of the instructions)								00
15. Ohio adoption credit								00
16. Manufacturing equipment grant. You must include the grant request form								00
17. Ohio income tax (line 12 minus lines 13, 14, 15 and 16; enter -0- if the total of lines 13, 14, 15 and 16 is more than line 12)								00
18. Interest penalty on underpayment of estimated tax. Enclose Ohio form IT/SD 2210 (see page 21 of the instructions)								00
19. Sales and use tax due on Internet, mail order or other out-of-state purchases (see instructions on page 34). If you certify that no sales or use tax is due, check here <input type="checkbox"/>								00
20. Total Ohio tax liability (add lines 17, 18 and 19) <b>TOTAL TAX</b>								00
21. Ohio income tax withheld (box 17 on W-2; box 15 on W-2G; and box 12 on 1099-R). Place W-2(s), W-2G(s) and 1099-R(s) after the last page of this return <b>AMOUNT WITHHELD</b>								00
22. Add the 2014 Ohio form IT 1040ES payment(s), 2014 Ohio form IT 40P extension payment(s) and 2013 overpayment credited to 2014								00
23. Refundable credits from line 73 on page 4 of Ohio form IT 1040 (enclose page 4)								00
24. Add lines 21, 22 and 23 <b>TOTAL PAYMENTS</b>								00
<b>If line 24 is MORE THAN line 20, go to line 25. If line 24 is LESS THAN line 20, skip to line 29.</b>								
25. If line 24 is MORE THAN line 20, subtract line 20 from line 24. <b>AMOUNT OVERPAID</b>								00
26. Amount of line 25 to be credited to 2015 income tax liability <b>CREDIT TO 2015</b>								00
27. Amount of line 25 that you wish to <b>donate</b> to the following fund(s):								
a. Military injury relief	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Wildlife species	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. Ohio Historical Society	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d. State nature preserves	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e. Breast / cervical cancer	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
28. Line 25 minus the sum of lines 26 and 27a, b, c, d and e. Enter here, then skip to line 30								00
29. If line 24 is LESS THAN line 20, subtract line 24 from line 20 <b>AMOUNT DUE</b>								00
30. Interest and penalty due on late-paid tax and/or late-filed return (see page 22 of the instructions) <b>INTEREST AND PENALTY</b>								00
<b>If you entered an amount on line 28, skip to line 32. If you entered an amount on line 29, go to line 31.</b>								
31. Amount due plus interest and penalty (add lines 29 and 30). If payment is enclosed, make check payable to Ohio Treasurer of State and include Ohio form IT 40P (see our Web site at tax.ohio.gov) <b>AMOUNT DUE PLUS INTEREST AND PENALTY</b>								00
32. Refund less interest and penalty (line 28 minus line 30). Enter the amount here. (If line 30 is more than line 28, you have an amount due. Subtract line 28 from line 30 and enter this amount on line 31.) <b>YOUR REFUND</b>								00

**SIGN HERE (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

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

Your signature \_\_\_\_\_ Date (MM/DD/YYYY) \_\_\_\_\_  
 Spouse's signature (see page 10 of the instructions) \_\_\_\_\_ Phone number (optional) \_\_\_\_\_  
 Preparer's printed name (see page 10 of the instructions) \_\_\_\_\_ Phone number \_\_\_\_\_  
 Do you authorize your preparer to contact us regarding this return?  Yes  No

**For Department Use Only**

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

**Enclose your federal income tax return if line 1 on page 1 of this return is -0- or negative.**

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

If line 2 (on page 1) is -0- or blank, do not mail page 3.



Department of Taxation



Taxable year beginning in

**2014**

**IT 1040** Rev. 11/14  
**Individual  
Income Tax Return**

SSN

**SCHEDULE A – Income Adjustments (Additions and Deductions)**

**Additions (add income items only to the extent not included on page 1, line 1).**

33. Non-Ohio state or local government interest and dividends .....	33.							0	0
34. Certain Ohio pass-through entity and financial institutions taxes paid and Ohio Revised Code section 5733.40(A) pass-through entity adjustment.....	34.							0	0
35a. Federal interest and dividends subject to state taxation .....	35a.							0	0
b. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account .....	b.							0	0
c. Losses from sale or disposition of Ohio public obligations .....	c.							0	0
d. Nonmedical withdrawals from a medical savings account .....	d.							0	0
e. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income .....	e.							0	0
f. Lump sum distribution add-back and miscellaneous federal income tax adjustments .....	f.							0	0
g. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense .....	g.							0	0

36. **Total additions** (add lines 33 through 35g ONLY and enter here)..... 36.

**Deductions (deduct income items only to the extent included on page 1, line 1).**

37a. Federal interest and dividends exempt from state taxation .....	37a.							0	0
b. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense .....	b.							0	0
38. Employee compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents and civilian nonresident spouses .....	38.							0	0
39a. Military pay for Ohio residents, but only if the military pay is included on line 1 of this return and is received while the military member was stationed outside Ohio.....	39a.							0	0
b. Uniformed services retirement income and military injury relief fund amounts included in federal adjusted gross income (line 1 on page 1) .....	b.							0	0
40a. State or municipal income tax overpayments shown on IRS form 1040, line 10 .....	40a.							0	0
b. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return .....	b.							0	0
c. Repayment of income reported in a prior year and miscellaneous federal tax adjustments.....	c.							0	0
41. Small business investor income deduction .....	41.							0	0
42. Disability and survivorship benefits (do not include pension continuation benefits) .....	42.							0	0
43. Qualifying Social Security benefits and certain railroad retirement benefits .....	43.							0	0
44a. Education: Ohio 529 contributions; tuition credit purchases .....	44a.							0	0
b. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board.....	b.							0	0
45. Certain Ohio National Guard reimbursements and benefits .....	45.							0	0
46a. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see worksheet on page 28 of the instructions) ..	46a.							0	0
b. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see worksheet on page 24 of the instructions) .....	b.							0	0
c. Qualified organ donor expenses ( <b>maximum \$10,000 per taxpayer</b> ) and amounts contributed to an individual development account.....	c.							0	0
47. Wage expense not deducted due to claiming the federal work opportunity tax credit .....	47.							0	0
48. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement .....	48.							0	0

49. **Total deductions** (add lines 37a through 48 ONLY)..... 49.

50. Net adjustments – If line 36 is MORE THAN line 49, enter the difference here and on line 2 as a positive amount. If line 36 is LESS THAN line 49, enter the difference here and on line 2 as a negative amount  ... 50.

If line 7 (page 1) and lines 13 and 23 (page 2) are all -0- or blank, do not mail page 4.

SCHEDULE B - Nonbusiness Credits

Table with 10 columns for digits and 10 rows of credit items (51-59) including Retirement income credit, Senior citizen credit, Lump sum distribution credit, etc.

SCHEDULE C - Full-Year Ohio Resident Credit

Table with 10 columns for digits and 6 rows of credit items (60-64) including portion of line 3 on page 1, Ohio adjusted gross income, and Ohio resident tax credit.

SCHEDULE D - Nonresident / Part-Year Resident Credit (date of part-year residency) to

Table with 10 columns for digits and 3 rows of credit items (65-67) including portion of Ohio adjusted gross income not earned in Ohio.

SUMMARY OF CREDITS FROM SCHEDULES C, D AND E

Table with 10 columns for digits and 4 rows of summary items (68-71) including amounts from Schedules E, C, and D.

REFUNDABLE CREDITS - INCLUDE CERTIFICATE(S) AND K-1(S)

Table with 10 columns for digits and 5 rows of refundable credit items (72a-73) including Business jobs credit, Pass-through entity credit, etc.



Primary SS#

## Schedule J Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return

**Use UPPERCASE letters.**

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. If you have more than 14 dependents, copy page 2 of this schedule and include all completed pages with your income tax return. Do not list on this schedule the primary and/or spouse reported on the income tax return.

1. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Dependent's first name	M.I.	Last name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
2. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Dependent's first name	M.I.	Last name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
3. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Dependent's first name	M.I.	Last name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
4. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Dependent's first name	M.I.	Last name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
5. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Dependent's first name	M.I.	Last name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
6. Dependent's Social Security no. (required)	Dependent's date of birth (MM/DD/YYYY)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Dependent's first name	M.I.	Last name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

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7. Dependent's Social Security no. (required)       Dependent's date of birth (MM/DD/YYYY)   
 Dependent's first name       M.I.       Last name

8. Dependent's Social Security no. (required)       Dependent's date of birth (MM/DD/YYYY)   
 Dependent's first name       M.I.       Last name

9. Dependent's Social Security no. (required)       Dependent's date of birth (MM/DD/YYYY)   
 Dependent's first name       M.I.       Last name

10. Dependent's Social Security no. (required)       Dependent's date of birth (MM/DD/YYYY)   
 Dependent's first name       M.I.       Last name

11. Dependent's Social Security no. (required)       Dependent's date of birth (MM/DD/YYYY)   
 Dependent's first name       M.I.       Last name

12. Dependent's Social Security no. (required)       Dependent's date of birth (MM/DD/YYYY)   
 Dependent's first name       M.I.       Last name

13. Dependent's Social Security no. (required)       Dependent's date of birth (MM/DD/YYYY)   
 Dependent's first name       M.I.       Last name

14. Dependent's Social Security no. (required)       Dependent's date of birth (MM/DD/YYYY)   
 Dependent's first name       M.I.       Last name