

IT1040X Ohio Amended Individual Income Tax Return Rev. 2/09

Calendar Year

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For Department Use Only

| | | | | | | |
|---|---|-----------------------------|--|--|--|--|
| Please Print | Your first name M.I. Last name | Your Social Security number | Filing Status: (Check only one box in each column) Original Amended <input type="checkbox"/> Single or head of household or qualifying widow(er) <input type="checkbox"/> <input type="checkbox"/> Married filing joint return (MFJ) <input type="checkbox"/> <input type="checkbox"/> Married filing separately <input type="checkbox"/> Ohio school district # (for the taxable year) <table border="1"><tr><td></td><td></td><td></td></tr></table> | | | |
| | | | | | | |
| | If a joint return, spouse's first name M.I. Last name | Spouse's SSN (only if MFJ) | | | | |
| | Home address (number and street) | County | | | | |
| City, town or post office, state and ZIP code | NOL carryback? If yes, attach form IT NOL. Yes <input type="checkbox"/> No <input type="checkbox"/> | | | | | |

Ohio Residency Status – Check applicable box

| | | | | |
|---|---|---|--|--|
| <input type="checkbox"/> Full-year resident | <input type="checkbox"/> Part-year resident | <input type="checkbox"/> Nonresident (indicate state) <table border="1"><tr><td></td><td></td></tr></table> | | |
| | | | | |
| Check box for spouse (only if married filing jointly) | | | | |
| <input type="checkbox"/> Full-year resident | <input type="checkbox"/> Part-year resident | <input type="checkbox"/> Nonresident (indicate state) <table border="1"><tr><td></td><td></td></tr></table> | | |
| | | | | |

As Filed
or as Last Amended
or as Last CorrectedAs Amended
(complete Explanation of
Corrections on page 2)

| | | | | | | | | |
|--------------------|-----|---|-----|--|----|-----|--|----|
| Income | 1. | Federal adjusted gross income | 1. | | 00 | 1. | | 00 |
| | 2. | Ohio form IT 1040 Schedule A net adjustment (schedules mentioned herein can be found in Ohio IT 1040 instructions) | 2. | | 00 | 2. | | 00 |
| | 3. | Ohio adjusted gross income (line 2 added to or subtracted from line 1) | 3. | | 00 | 3. | | 00 |
| | 4. | Personal and dependency exemptions | 4. | | 00 | 4. | | 00 |
| | 5. | Ohio taxable income (line 3 minus line 4) | 5. | | 00 | 5. | | 00 |
| Tax and Credits | 6. | Tax on line 5 (see tax tables in Ohio form IT 1040 instructions) | 6. | | 00 | 6. | | 00 |
| | 7. | Schedule B credits (cannot exceed line 6) | 7. | | 00 | 7. | | 00 |
| | 8. | Ohio tax less Schedule B credits (line 6 minus line 7) | 8. | | 00 | 8. | | 00 |
| | 9. | Exemption credit (\$20 per exemption) | 9. | | 00 | 9. | | 00 |
| | 10. | Ohio tax less exemption credit (line 8 minus line 9) | 10. | | 00 | 10. | | 00 |
| | 11. | Joint filing credit (see Ohio form IT 1040 instructions) | 11. | | 00 | 11. | | 00 |
| | 12. | Ohio tax less joint filing credit (line 10 minus line 11) | 12. | | 00 | 12. | | 00 |
| | 13. | Schedule C, D and E credits and manufacturing grant | 13. | | 00 | 13. | | 00 |
| | 14. | Ohio income tax (line 12 minus line 13) | 14. | | 00 | 14. | | 00 |
| | 15. | Ohio form IT/SD 2210 interest penalty (required) | 15. | | 00 | 15. | | 00 |
| | 16. | Ohio use tax | 16. | | 00 | 16. | | 00 |
| | 17. | Total Ohio tax (add lines 14, 15 and 16) | 17. | | 00 | 17. | | 00 |
| Payments | 18. | Ohio income tax withheld | 18. | | 00 | 18. | | 00 |
| | 19. | Ohio estimated tax, Ohio form IT 40P extension payments and credit carryover | 19. | | 00 | 19. | | 00 |
| | 20. | Refundable credits | 20. | | 00 | 20. | | 00 |
| | 21. | Amounts previously paid | 21. | | 00 | 21. | | 00 |
| | 22. | Total of lines 18 through 21 | 22. | | 00 | 22. | | 00 |
| Refund/Amount Owed | 23. | Overpayment shown on original return, previously filed amended returns and previously corrected returns (even if you have not yet received the refund) | 23. | | 00 | 23. | | 00 |
| | 24. | Line 22 minus line 23 | 24. | | 00 | 24. | | 00 |
| | 25. | If line 24 is less than line 17 (as amended), subtract line 24 from line 17 and enter the amount owed plus interest. Make your check or money order payable to Ohio Treasurer of State .. AMOUNT YOU OWE ▶ | 25. | | 00 | 25. | | 00 |
| | 26. | If line 24 is greater than line 17 (as amended), subtract line 17 from line 24 and enter the amount of your refund | 26. | | 00 | 26. | | 00 |

If the balance due is less than \$1.01 payment need not be made, and if the overpayment is less than \$1.01 no refund will be issued.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

TAXPAYER SIGN HERE

| | | |
|--|--|-----------------------|
| ▶ | _____ Your signature | _____ Date |
| ▶ | _____ Spouse's signature (see instructions) | _____ Phone number |
| | _____ Preparer's name (please print) | _____ Phone number |
| Do you authorize your preparer to contact us regarding this return? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

| | | |
|---------------|------|----------|
| Date received | Code | Interest |
|---------------|------|----------|

Mail to:
Ohio Department of Taxation
P.O. Box 1460
Columbus, OH 43216-1460

Reason and Explanation of Corrections

(Please attach additional sheet(s) if necessary.)

Taxpayer name _____ Social Security number _____

Year _____

Reason:

- | | |
|--|---|
| <input type="checkbox"/> Net operating loss carryback (please be sure to complete and include form IT NOL, Net Operating Loss Carryback Worksheet) | <input type="checkbox"/> Joint filing credit increased |
| <input type="checkbox"/> Federal adjusted gross income decreased | <input type="checkbox"/> Joint filing credit decreased |
| <input type="checkbox"/> Federal adjusted gross income increased | <input type="checkbox"/> Ohio use tax increased |
| <input type="checkbox"/> Filing status changed | <input type="checkbox"/> Ohio use tax decreased |
| <input type="checkbox"/> Residency status changed | <input type="checkbox"/> 2210 interest penalty amount increased |
| <input type="checkbox"/> Exemptions increased | <input type="checkbox"/> 2210 interest penalty amount decreased |
| <input type="checkbox"/> Exemptions decreased | <input type="checkbox"/> Manufacturing grant increased |
| <input type="checkbox"/> Schedule A addition to income | <input type="checkbox"/> Manufacturing grant decreased |
| <input type="checkbox"/> Schedule A deduction from income | <input type="checkbox"/> Refundable business credits increased |
| <input type="checkbox"/> Schedule B credit increased | <input type="checkbox"/> Refundable business credits decreased |
| <input type="checkbox"/> Schedule B credit decreased | <input type="checkbox"/> Ohio withholding increased |
| <input type="checkbox"/> Schedule C credit increased | <input type="checkbox"/> Ohio withholding decreased |
| <input type="checkbox"/> Schedule C credit decreased | <input type="checkbox"/> Estimate or IT40P amount or previous year carryforward increased |
| <input type="checkbox"/> Schedule D credit increased | <input type="checkbox"/> Estimate or IT 40P amount or previous year carryforward decreased |
| <input type="checkbox"/> Schedule D credit decreased | <input type="checkbox"/> Amount paid with original filing did not equal amount reported as paid with the return |
| <input type="checkbox"/> Schedule E credit increased | |
| <input type="checkbox"/> Schedule E credit decreased | |

Explanation: _____

E-mail address (optional) _____

Telephone number (optional) _____

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. Your failure to supply any information requested on a tax form prescribed by the tax commissioner may result in (i) the imposition of penalties for failing to file a complete tax return or (ii) the denial of a license, if applicable.

IT 1040X Instructions

Time Period in Which To File (Statute of Limitations)

1. Generally, you can claim a refund within four years from the date of the overpayment of the tax, interest or penalty. For most taxpayers, the four-year period **begins** on the date that the Ohio income tax return was due without extensions. For example, 2004 Ohio forms IT 1040 and IT 1040EZ were due April 15, 2005; for 2004 Ohio forms IT 1040 and IT 1040EZ the four-year period begins on April 15, 2005.
2. If your Ohio amended return shows a refund due to a decrease in your federal adjusted gross income and if the IRS issues you a refund check due to that decrease, you always have at least 60 days from the date that the IRS agreed to the decrease to file your Ohio amended return.
3. If your Ohio amended return shows a refund due to an increase in your Ohio resident credit, you always have at least 60 days from the date that the other state increased the tax owed to that state to file your Ohio amended return.

Change in Filing Status

1. You can change your filing status from married filing separately to married filing jointly at any time within the statute of limitations, but without taking into consideration any extension of time to file.
2. You cannot change your filing status from married filing jointly to married filing separately after the time (including extensions, if any) has expired for the filing of either your return or your spouse's return.

General Information

1. Use Ohio form IT 1040X to do the following:
 - correct your Ohio income tax return AND/OR
 - to request a refund of tax, interest and/or penalty previously paid AND/OR
 - report IRS changes that affected your federal adjusted gross income AND/OR
 - change your filing status (see **Change in Filing Status**, above).
2. You can file Ohio form IT 1040X only after you have filed an Ohio income tax return (Ohio forms IT 1040 or IT 1040EZ, or any of the department's paperless or electronic tax return filing options).
3. You must complete all of the information requested on the form. Otherwise, we cannot process your amended return and we may have to contact you for additional information.

Please note that if your filing status for your federal income tax return is married filing jointly, then you must place on line 1 of the Ohio income tax return the amount you show as adjusted gross income on your federal income tax return. You must show this amount even if only one spouse earned or received any income in Ohio. See Ohio Administrative Code Rule 5703-7-18 available through our Web site at tax.ohio.gov.
4. If your amended return shows a refund due to **any** of the following:

- a decrease in your federal adjusted gross income
- a change in your filing status from married filing jointly to married filing separately, or
- an increase in the number of exemptions claimed,

then you must include the following to avoid delays:

- (a) A copy of the federal account transcript **or**
 - (b) A copy of your amended federal income tax return (federal form 1040X) **and** either a copy of the IRS acceptance letter or a copy of the refund check. (Under federal law the copy of your check must either be larger than or smaller than the size of the original check. If you make a reduced-size copy, please make sure that the copy is legible.)
5. To speed up our processing of this amended return:
 - Include a copy of your original return AND
 - Include a copy of any cancelled check(s) that you used as payment on your original return.

Your amended return may not be processed until after Oct. 15th.

6. **Net Operating Losses (NOL)** – Be sure you complete and attach Ohio form IT NOL, Net Operating Loss Carryback Worksheet. This form is available on our Web site at tax.ohio.gov.

Your NOL carryback deduction on the Ohio amended income tax return is limited by the following:

- the amount of your federal itemized deductions and personal exemption amounts allowed in the carryback year AND
- the depreciation adjustment, discussed below.

Your federal adjusted gross income, after application of the allowed net operating loss carryback amount, will **not** be zero dollars if you claimed any itemized deductions or exemptions on your federal income tax return. For more information please see our Aug. 12, 2002, information release entitled "Personal Income Tax Information Release: Net Operating Loss Carryback Five-Year Rule" at tax.ohio.gov.

Depreciation adjustment: If the federal NOL carryback/carryforward reflects either Internal Revenue Code (I.R.C.) section 168(k) bonus depreciation or I.R.C. section 179 expensing, then you must reduce the federal net operating loss carryback/carryforward amount by both of the following:

- 5/6 of the I.R.C. section 168(k) bonus depreciation and
- 5/6 of the excess of the I.R.C. section 179 amount over the amount that would have been allowed based upon I.R.C. section 179 in effect on Dec. 31, 2002.

For more information please see our July 31, 2002, information release, as revised in October 2003, entitled "Recently Enacted Ohio Legislation Affects Depreciation Deductions for Taxable Years Ending in 2001 and Thereafter" at tax.ohio.gov.

Example: In 2006 Maria reported \$800,000 in federal adjusted gross income. Maria's 2006 federal return as filed reflected \$350,000 in itemized deductions and personal exemption amounts. Maria's 2006 federal taxable income was \$450,000. In 2008 Maria incurred a federal NOL of \$1 million including an I.R.C. section 168(k) bonus depreciation amount of \$300,000. Maria must first reduce the federal NOL carryback/carryforward by \$250,000 (5/6 of the \$300,000 bonus depreciation). The NOL carryback/carryforward is \$750,000. The deduction on the year 2006 Ohio amended income tax return for the NOL carryback from taxable year 2008 is limited to \$450,000 (the amount of the year 2006 federal taxable income). Maria can use the remaining \$300,000 of the year 2008 NOL carryback/carryforward for taxable years 2007 and later.

Reason and Explanation of Corrections

Be sure to complete and attach page 2 of this return.

Nonresident Married Filing Jointly Taxpayers

As a general rule, if your filing status on your federal income tax return is "married filing jointly," then **both** spouses must sign the Ohio income tax return. There is only one exception, discussed below, to the general rule requiring both spouses to sign the "married filing jointly" Ohio income tax return.

Exception to the general rule. Your spouse does not have to sign an amended "married filing jointly" return **only if** all three of the following apply:

- Your spouse resided outside Ohio for the entire year;
- Your spouse did not earn any income in Ohio; AND
- Your spouse did not receive any income in Ohio.

See Ohio Administrative Code Rule 5703-7-18 available through our Web site at **tax.ohio.gov**.

You may need to enclose additional forms and documentation. Please see chart, below.

Certain Line Instructions

Ohio public school district number – See the listing in the instructions for Ohio form IT 1040.

Line 6 – To calculate the amounts you will show on this amended return, use the Ohio income tax instruction booklet for the year you show on the front of this form.

Line 23 – Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year shown on this form – even if you have not yet received the refund.
- Donations to wildlife fund, nature preserves fund and the military injury relief fund.
- Amounts you claimed as an overpayment credit to the following year (see "Special Rule for Overpayments," below).

Special Rule for Overpayments (Line 23 on Ohio Form IT 1040X)

If you want to reduce the amount of your overpayment credit to be applied to the following year, as shown on the originally filed return for the year you are amending, you must do both of the following:

- Include on line 23 only the amount of the overpayment credit you now want applied to the following year, and
- Amend the following year's return (if already filed) to show the reduction in the amount of the overpayment credit being applied on that return.

Line 25 – This line should also include the amount of interest you owe. For a schedule of yearly interest rates, go to **tax.ohio.gov**, click on "Tax Professionals" and then click on "Interest Rates."

| Additional Forms and Documentation | |
|--|--|
| If you are changing the amount on this line: | Then include the following forms or document: |
| Line 2 | Ohio Schedule A, as amended |
| Line 7 | Ohio Schedule B, as amended |
| Line 13 | Ohio Schedule C, D and/or E, as amended – see Ohio form IT 1040 instructions for information concerning required enclosures. If you are changing the amount of the resident credit , you must include a copy of the other state's or states' income tax return. If you are changing the amount of the nonresident credit , you must complete and include an Ohio form IT 2023, as amended. |
| Line 15 | Ohio form IT/SD 2210 as amended. |
| Line 18 | W-2 forms or 1099 forms showing correct Ohio income tax withheld. |
| Line 20 | See Ohio form IT 1040 instructions for information concerning required enclosures. |

Mail to: Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460. **Phone:** 1-800-282-1780



IT NOL – Net Operating Loss Carryback Worksheet

(Attach to Ohio form IT 1040X)

If you are carrying back an NOL to more than one previous year, you should complete the Ohio IT 1040X for the earliest year first.

The carryback period for Ohio income tax purposes is the same as the carryback period for federal income tax purposes.

Taxpayer name _____ Social Security number _____

1. Year in which the NOL occurred 1. _____
2. Amount of NOL for the year in which the NOL occurred 2. _____
3. Filing date of IRS form 1040 for the year in which the NOL occurred 3. _____
4. IRS refund amount requested on IRS form 1045 or 1040X 4. _____
5. Date the IRS approved the refund request 5. _____

Have you completed this worksheet for an earlier taxable year for the NOL set forth above?

- ☐ **Yes. Stop, you do not have to complete this worksheet, but attach the worksheet you did complete.**
- ☐ **No. You must complete the remainder of the NOL worksheet.**

6. Depreciation add-back, if any, from Ohio form IT1040, Schedule A for the year in which the NOL occurred 6. _____
7. NOL eligible for carryback for Ohio income tax purposes (line 2 minus line 6). If you are not eligible for the five-year carryback period for federal income tax purposes, enter on line 16 the amount you entered on line 7. If you are eligible for five-year carryback period, proceed to line 8 7. _____

Lines 8 through 15 are for use only by taxpayers who qualify for the five-year NOL carryback for federal income tax purposes.

8. Fifth preceding taxable year ending date 8. _____
9. Modified taxable income from line 9 of Schedule B of IRS form 1045 for fifth preceding year 9. _____
10. NOL carryback to fourth preceding taxable year (line 7 minus line 9; if less than 0, enter 0) 10. _____
11. Fourth preceding taxable year ending date 11. _____
12. Modified taxable income from line 9 of Schedule B of IRS form 1045 for fourth preceding year 12. _____
13. NOL carryback to third preceding taxable year. Line 10 minus line 12. If less than 0, enter 0 13. _____
14. Third preceding taxable year ending date 14. _____
15. Modified taxable income from line 9 of Schedule B of IRS form 1045 for third preceding year 15. _____
16. NOL carryback to second preceding taxable year (line 13 minus line 15 – if less than 0, enter 0) 16. _____
17. Second preceding taxable year ending date 17. _____
18. Modified taxable income from line 9 of Schedule B of IRS form 1045 for second preceding year 18. _____
19. NOL carryback to first preceding taxable year. Line 16 minus line 18. If less than 0, enter 0 19. _____
20. First preceding taxable year ending date 20. _____
21. Modified taxable income from line 9 of Schedule B of IRS form 1045 for first preceding year 21. _____
22. NOL carryover to the immediately following taxable year. Line 19 minus line 21. If less than 0, enter 0 22. _____

Note: If the only change to your federal adjusted gross income (Ohio form IT 1040X, line 1, first column) is due to the NOL carryback, the difference between the two columns for line 1 on form IT 1040X will be the lesser of line 7, above, or the modified taxable income on IRS form 1045 for the earliest taxable year for which you entered information above.