



## Ohio Administrative Code

### Rule 5703-7-03 Documentation to Support a Taxpayer's Joint Filing and Residency Credits.

Effective: September 18, 2020

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(A) Pursuant to division (F) of section 5747.05 of the Revised Code, a taxpayer will provide the following documentation to substantiate the credits allowed under section 5747.05 of Revised Code:

(1) For a nonresident credit claimed pursuant to division (A) of section 5747.05 of the Revised Code:

(a) A completed copy of the Ohio nonresident credit calculation form prescribed by the tax commissioner;

(b) Federal wage and income statements;

(c) Federal and Ohio K-1s;

(d) The taxpayers' federal return, with accompanying schedules (including schedules C, E, and F), as filed with internal revenue service;

(e) Any other documentation that proves an element of the taxpayer's nonresident credit.

(2) For a resident credit claimed pursuant to division (B) of section 5747.05 of the Revised Code:

(a) A completed copy of the Ohio resident credit calculation form prescribed by the commissioner;

(b) Federal wage and income statements;

(c) Income tax returns, including composite income tax returns on which the taxpayer is included, for other states or the District of Columbia:

(d) Copies of refund checks issued by other states or the District of Columbia, if applicable:



(e) Proof of payment of income tax to another state or the District of Columbia, if applicable:

(f) Any other documentation that proves an element of the taxpayer's resident credit.

(3) For the joint filing credit allowed under division (E) of section 5747.05 of the Revised Code:

(a) Federal wage and income statements for both spouses;

(b) The taxpayers' federal return, with accompanying schedules (including schedules C, E, and F), as filed with internal revenue service;

(c) Any other documentation that proves an element of the taxpayer's joint filing credit.

(B) The documentation listed in paragraphs (A)(1) and (A)(2) of this rule should be used by an individual who claims both the resident credit and nonresident credit during one taxable year.

(C) When claiming a credit under section 5747.05 of the Revised Code, the taxpayer will, when feasible, provide documentation relevant to the taxable year at issue when filing the taxpayer's Ohio income tax return. If the documentation is not provided with the return, the taxpayer will provide the information upon request of the commissioner.