

Do not use staples.



Department of Taxation



2013

IT 1041 Rev. 9/13
Fiduciary
Income Tax Return

Check here if amended return

Check here if final return

Use only black ink.

Federal employer I.D. number (FEIN) Social Security no. of decedent (estates only)

For taxable year beginning on

MM/2013

Use UPPERCASE letters.

Name of trust or estate

Name of trust or estate (second line)

Fiduciary name and title

Address (if address change, check box)

City

State

ZIP code

E-mail address

Check Applicable Box(es)

- Simple trust, Complex trust, Irrevocable trust, Testamentary trust, Bankruptcy estate, Decedent's estate, Resident trust, Nonresident trust

Instructions for this form are on our Web site at tax.ohio.gov.

Do not use staples, tape or glue. Place any supporting documents, including K-1's, after the last page of this return.

Mail to: Ohio Dept. of Taxation P.O. Box 2619 Columbus, OH 43216-2619

INCOME AND TAX INFORMATION - If the amount below is negative, type a negative sign ("-") before the figure.

Table with 10 rows of income and tax information, including Federal taxable income, Ohio taxable income, and tax on Ohio taxable income.



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INCOME AND TAX INFORMATION...cont.

Form with lines 11-22 for tax calculations, including tax after credits, interest penalty, total Ohio tax, net payments, and refund calculations.

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

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.

Signature of fiduciary or trust officer Preparer's name (please print)

Title Date Preparer's address (including ZIP code)

Fiduciary's or trust officer's telephone number Preparer's telephone number

Do you authorize your preparer to contact us regarding this return? Yes No

For Department Use Only

Department use only input fields

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SCHEDULE A - ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES

Schedule A form with additions lines 23-31, including non-Ohio interest, pass-through add-back, ESBT income, losses, depreciation adjustments, and federal tax adjustments.



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SCHEDULE A - ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES...cont.

Deductions - Note: Deduct income items described below only to the extent that those amounts are not already deducted or excluded from federal taxable income after distributions.

Table with 2 columns: Description and Amount. Rows include Federal interest and dividends, state tax overpayments, ESBT losses, wage and salary expense, interest income, refunds, farm income, depreciation adjustments, and total deductions.

SCHEDULE B - ESTATE CREDITS

Table with 2 columns: Description and Amount. Rows include Retirement income credit, Senior citizen's credit, Child and dependent care credit, Ohio political contributions credit, and total Schedule B credits.

SCHEDULE C - ESTATE OHIO RESIDENT CREDIT - If the amount below is negative, type a negative sign ("-") before the figure.

Table with 2 columns: Description and Amount. Rows include portion of line 3 subjected to tax by other states, Ohio taxable income, percentage calculation, 2013 income tax, and Ohio resident tax credit.

SCHEDULE D - ESTATE NONRESIDENT CREDIT - If the amount below is negative, type a negative sign ("-") before the figure.

Table with 2 columns: Description and Amount. Rows include portion of Ohio taxable income not earned or received in Ohio, Ohio taxable income, and percentage calculation.



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SCHEDULE E - NONREFUNDABLE BUSINESS CREDITS

Note: Schedule E is not included in this return (see page 9 of the instructions).

SCHEDULE F, G, H AND I FOR TRUSTS ONLY

See instructions for a detailed explanation of "Matching, Against Income and Gain, Expense Amounts and Distribution Deduction."

SCHEDULE F - ALLOCATED QUALIFYING TRUST AMOUNTS - If the amount below is negative, type a negative sign (" - ") before the figure.

This schedule is used to allocate qualifying trust amounts for trusts recognized gains or losses from the disposition of closely held investments.

- 56. Enter the trust's portion of capital gains/losses recognized to the extent included in Ohio taxable income (line 3) if the location of the physical assets of the closely held investee is available (see instructions).....56. [] 0 0
57. Enter the percentage of the closely held investee's physical assets located within Ohio57. []
58. Multiply the amount on line 56 by the percentage on line 57. Enter here and on line 4.....58. [] 0 0

SCHEDULE G - APPORTIONED INCOME FOR TRUSTS - If the amount below is negative, type a negative sign (" - ") before the figure.

- 59. Enter (i) the trust's business income not included in line 56 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 5659. [] 0 0
60. Enter the Ohio apportionment ratio from line 75 of the apportionment worksheet on page 560. []
61. Multiply the amount on line 59 by the apportionment ratio on line 60. Enter here and on line 5.....61. [] 0 0

SCHEDULE H - ALLOCATED NONBUSINESS INCOME FOR TRUSTS - If the amount below is negative, type a negative sign (" - ") before the figure.

If distributive share is business income from a pass-through entity, please use Schedule G.

- 62. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 56 or 59.....62. [] 0 0
63. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 56 or 59 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 63) or (iii) was described in Ohio Revised Code section 5747.21263. [] 0 0
64. Add lines 62 and 63 and enter here and on line 6.....64. [] 0 0

SCHEDULE I - TAX CREDIT FOR RESIDENT TRUSTS - If the amount below is negative, type a negative sign (" - ") before the figure.

- 65. Enter the amount of allocated resident trust nonbusiness income (line 62, above) subject to tax in one or more states or in the District of Columbia.....65. [] 0 0
66. Enter the amount from line 866. [] 0 0
67. Enter the amount of modified Ohio taxable income from line 7.....67. [] 0 0
68. Divide line 66 by line 67 and enter the percentage here. This is the average effective tax rate68. []
69. Multiply the amount on line 65 by the percentage reported on line 68.....69. [] 0 0
70. Enter the amount of tax actually paid by the resident trust to another state or the District of Columbia on the trust's allocated nonbusiness income.....70. [] 0 0
71. Enter the smaller of the amount on lines 69 and 70. This is the resident trust's Ohio tax credit. Enter here and on line 1071. [] 0 0



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APPORTIONMENT WORKSHEET

Use this worksheet to calculate the apportionment ratio for the trust's modified business income and qualifying investment income included in Ohio taxable income.

72. Property

	Within Ohio		Total Everywhere
a) Owned (average cost)	<input type="text"/> . <input type="text"/> <input type="text"/>		<input type="text"/> . <input type="text"/> <input type="text"/>

	Within Ohio		Total Everywhere
b) Rented (annual rental X 8)	<input type="text"/> . <input type="text"/> <input type="text"/>		<input type="text"/> . <input type="text"/> <input type="text"/>

	Within Ohio		Total Everywhere
c) Total (lines 72a and 72b)	<input type="text"/> . <input type="text"/> <input type="text"/>	÷	<input type="text"/> . <input type="text"/> <input type="text"/>

	Ratio (carry to six decimal places)		Weight		Weighted Ratio (carry to six decimal places)
=	<input type="text"/>	x	.20	=	<input type="text"/>

	Within Ohio		Total Everywhere
73. Payroll	<input type="text"/> . <input type="text"/> <input type="text"/>	÷	<input type="text"/> . <input type="text"/> <input type="text"/>

	Ratio (carry to six decimal places)		Weight		Weighted Ratio (carry to six decimal places)
=	<input type="text"/>	x	.20	=	<input type="text"/>

	Within Ohio		Total Everywhere
74. Sales	<input type="text"/> . <input type="text"/> <input type="text"/>	÷	<input type="text"/> . <input type="text"/> <input type="text"/>

	Ratio (carry to six decimal places)		Weight		Weighted Ratio (carry to six decimal places)
=	<input type="text"/>	x	.60	=	<input type="text"/>

Weighted Ratio (carry to six decimal places)

75. Total weighted apportionment ratio (add weighted ratio from lines 72c, 73 and 74). Enter ratio here and on Schedule G, line 60 (carry to six decimal places).

Note: If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined number of factors used is 100%, i.e., if no property/payroll, use 25% and 75%; if no sales, use 50% property/payroll.