



IT 2023 Income Allocation and Apportionment Nonresident Credit and Part-Year Resident Credit

Include this three-page form with Ohio form IT 1040 (individuals) or Ohio form IT 1041 (estates).

Taxpayer name		SSN / FEIN
Business name / Trust	% ownership	SSN / FEIN

Complete a separate Part I and Part II for each entity/business in which you hold an ownership interest.

Part I

A. Business Income Before Deductions

1a. Self-employment income (federal Schedule C, line 31; C-EZ, line 3; or F, line 34).....	1a.	00
b. Guaranteed payments and/or compensation from each pass-through entity of at least a 20% direct or indirect ownership interest. Note: Reciprocity agreements do not apply.....	1b.	00
2. Add-back for expenses paid to related members and to certain investors' family members (see instructions).....	2.	00
3. Ordinary income (loss) from trade or business activities (to the extent not shown on line 1a and/or line 1b).....	3.	00
4. Net income (loss) from rental activities, net royalties, interest income and dividend income.....	4.	00
5. Net capital gain (loss) and other gain (loss).....	5.	00
6. Add adjustments from I.R.C. section 168(k) and qualifying 179 expenses (see line instructions).....	6.	00
7. Other items of income and gain separately stated on federal Schedule K-1 and miscellaneous federal income tax adjustments, if any.....	7.	00
8. Total business income (loss) (add lines 1 through 7).....	8.	00

B. Deductions From Business Income

9a. Keogh deduction, self-employment tax deduction and self-employed health insurance deduction.....	9a.	00
b. Deduct adjustments for the depreciation expenses added back in prior years (see line instructions).....	b.	00
c. Other items of deduction and loss separately stated on federal Schedule K-1 if such deductions are allowable in computing federal adjusted gross income (individuals) or federal taxable income (estates).....	c.	00
d. Other business income deductibles (describe) and miscellaneous federal income tax adjustments, if any.....	d.	00
e. Total of lines 9a through 9d.....	e.	00

C. Net Business Income, Apportionment

10. Net business income (line 8 minus line 9e). Enter here and on Part IV, line 1, column C.....	10.	00
11. Less: Gain described in Ohio Revised Code section (R.C.) 5747.212 (add losses described in that section) if such gain (loss) is included in any one or more lines above.....	11.	00
12. Line 10 minus line 11 (if line 11 is a gain); line 10 plus line 11 (if line 11 is a loss).....	12.	00
13. Ohio apportionment ratio (Part II, line 4).....	13.	.
14. Total business income apportioned to Ohio (multiply line 12 by line 13).....	14.	00
14a. Amount of the line 11 gain (loss) apportioned to Ohio (enclose detailed computations).....	14a.	00
b. Enter the total of lines 14 and 14a here and on Part IV, line 1, column A.....	b.	00
15. Total business income not apportioned to Ohio (line 10 minus line 14b). Enter here and on Part IV, line 1, column B.....	15.	00

Part II – Apportionment Formula for Business Income

(1) Within Ohio	(2) Total Everywhere	(3) Ratio	(4) Weight	(5) Weighted Ratio
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1. Property			(carry to six decimal places)		(carry to six decimal places)
(a) Owned (average cost).....	_____	_____			
(b) Rented (annual rental x 8).....	_____	_____			
(c) Total (lines 1a and 1b).....	_____ ÷ _____	= . _____	x .20 =	1c.	. _____
2. Payroll (see Exclusions on page 4 of the instructions).....	_____ ÷ _____	= . _____	x .20 =	2.	. _____
3. Sales (see Exclusions on page 5 of the instructions).....	_____ ÷ _____	= . _____	x .60 =	3.	. _____
4. Ohio apportionment ratio. Add lines 1c, 2 and 3 (enter ratio here and on Part I, C, line 13).....				4.	. _____

Taxpayer name	SSN / FEIN
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Part III – Nonbusiness Income and Deductions (See definitions and discussion on pages 1 and 5 of the instructions.)

Use Part III to allocate, in accordance with R.C. 5747.20, 5747.22, 5747.212, 5747.221, 5747.23 and 5747.231, all items of nonbusiness income and deductions included in either Ohio adjusted gross income for individuals or Ohio taxable income for estates. Unless the taxpayer establishes otherwise, pass-through income, deductions, gains and losses recognized by a limited liability company, sole proprietorship, partnership or S corporation are items of business income that the taxpayer must apportion (rather than allocate) using the business income portion of the worksheet (see Part I).

Note: Do not include in Part III either guaranteed payments or compensation you received from each pass-through entity in which you have at least a 20% direct or indirect ownership interest. Do not include in this part any compensation you received from any pass-through entity in which any of your family members directly or indirectly own at least 40% of that pass-through entity. Show such guaranteed payments and compensation in Part I, A, line 1b.

	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total
A. Nonbusiness Income			
1. Wages, salaries, tips, guaranteed payments (see note above) 1.	00	00	00
2. Interest 2.	00	00	00
3. Dividends 3.	00	00	00
4. State and local tax refunds..... 4.	00	00	00
5. Alimony received..... 5.	00	00	00
6. Capital gain (loss) and other gain (loss)..... 6.	00	00	00
7. Pensions, annuities, IRA distributions 7.	00	00	00
8. Nonbusiness income (loss) from rental activity 8.	00	00	00
9. Unemployment compensation..... 9.	00	00	00
10. Taxable Social Security benefits 10.	00	00	00
11. Other income.....11.	00	00	00
12. Total nonbusiness income (add lines 1 through 11) 12.	00	00	00

B. Deductions From Nonbusiness Income

Note: Do not report here any amount listed on Ohio form IT 1040, Schedule A or Ohio form IT 1041, Schedule A.

13. Educator expenses 13.	00	00	00
14. Health savings account deduction 14.	00	00	00
15. Moving expenses 15.	00	00	00
16. Penalty on early withdrawal of savings 16.	00	00	00
17. Alimony paid..... 17.	00	00	00
18. IRA deduction..... 18.	00	00	00
19. Student loan interest deduction..... 19.	00	00	00
20. Tuition and fees 20.	00	00	00
21. Total deductions (add lines 13 through 20).. 21.	00	00	00
22. Net nonbusiness income (line 12 minus line 21; enter here and in Part IV, line 2, columns A, B and C, respectively)..... 22.	00	00	00

Taxpayer name	SSN / FEIN
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Part IV – Summary of Business and Nonbusiness Income

	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total
1. Business income (enter in columns A, B and C the amounts from Part I, C, lines 14b, 15 and 10 respectively)1.	00	00	00
2. Net nonbusiness income (enter in columns A, B and C the amounts from Part III, B, line 22, columns A, B and C, respectively).....2.	00	00	00
3. Total business and nonbusiness income (add lines 1 and 2 down, by column).....3.	00	00	00
4. Enter the Ohio form IT 1040, Schedule A net adjustments or Ohio form IT 1041 Schedule A net adjustments (see Note #1 below).....4.	00	00	00
5. Line 3 plus or minus line 4 down, by column (see Notes #2, #3 and #4 below).....5.	00	00	00

Note 1: Exclude from line 4 the depreciation adjustment(s) and miscellaneous federal income tax adjustments, if any, reported in Part I of this worksheet.

Note 2: The amount shown on line 5, column C should be the same amount shown either on line 3 of Ohio form IT 1040 or on line 3 of Ohio form IT 1041.

Note 3: The amount shown on line 5, column C, must equal line 5, column A plus B.

Note 4: Enter the amount shown on line 5, column B on the appropriate line of either Schedule D of Ohio form IT 1040 (for individuals only) or Schedule D of Ohio form IT 1041 (for estates only). For nonresidents and part-year residents, the amount on line 5, column B is the portion of either Ohio adjusted gross income for individuals (from Ohio form IT 1040, line 3) or Ohio taxable income for estates (from Ohio form IT 1041, line 3) that was not earned or received in Ohio.