

Do not staple or paper clip.



Department of
Taxation
Rev. 8/17

2017 Ohio IT 1041 Fiduciary Income Tax Return

Use only black ink and UPPERCASE letters.



17180106

Check here if amended return Check here if final return

Check here if the federal extension was granted

For taxable year beginning in

MM/ 2 0 1 7

FEIN

SSN of decedent (estates only)

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

Foreign State Code

Country Code

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Check Applicable Box(es)

Simple trust

OR

Complex trust

Irrevocable trust

Testamentary trust

Resident trust

OR

Nonresident trust

Bankruptcy estate

Decedent's estate

If the amount on a line is negative, place a "-" in the box provided.

1. Federal taxable income (from the federal 1041, line 22). **Include page 1 of the federal 1041** 1.
2. Net adjustments from Schedule A, line 40 2.
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7 3.
4. Allocated qualifying trust amount from Schedule F, line 59 (trusts only) 4.
5. Apportioned trust income from Schedule G, line 62 (trusts only) 5.
6. Allocated trust income from Schedule H, line 65 (trusts only) 6.
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-) 7.
8. Tax on Ohio taxable income (estates, line 3) or tax on modified Ohio taxable income (trusts, line 7). See tax table in the instructions 8.
9. Credits from Schedule B, line 48 (estates only) 9.
10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business credit from Schedule E (include Schedule E) (estates and trusts); and tax credit from Schedule I (resident trusts) 10.

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Postmark date



Code

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11. Tax after nonrefundable credits (line 8 minus the amount on lines 9 and 10).....	11.	00
12. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	12.	00
13. Total Ohio tax (add lines 11 and 12)	13.	00
14. Net payments from line 78 on page 5	14.	00
15. Refundable business credits from line 85 on page 5 (include documentation / certificates).....	15.	00
16. Total (add lines 14 and 15).....	16.	00
17. Overpayment, if any (line 16 minus line 13, but not less than -0-).....	17.	00
18. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-).....	18.	00
19. Interest and penalty on late-paid and/or late-filed return, if any	19.	00
20. Total amount due (add lines 18 and 19). Make check payable to Ohio Treasurer of State, include Ohio UPC and place FEIN on check.....	20.	00

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.

Do not staple or paper clip.
Place any supporting documents, including Ohio IT K-1(s), after the last page of this return.

Signature of fiduciary or trust officer	Preparer's name (print)	
Title	Date (MM/DD/YY)	Preparer's address (include ZIP code)
Fiduciary's or trust officer's phone number	Preparer's phone number	
Preparer's e-mail address	PTIN	
Do you authorize your preparer to contact us regarding this return? Yes No		

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

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

Schedule A – Adjustments to Federal Taxable Income Net of Related Expenses

Additions

21. Federal and/or non-Ohio state or local government interest and dividends not distributed	21.	00
22. Pass-through entity and financial institutions taxes paid and related member add-back.....	22.	00
23. Income from an Electing Small Business Trust (ESBT) not shown in federal taxable income (include documentation).....	23.	00
24. Losses from sale or other disposition of Ohio public obligations	24.	00
25. Recovery of amount previously deducted or excluded.....	25.	00
26. Adjustment for Internal Revenue Code section 168(k) depreciation expense. <input type="checkbox"/> 2/3, <input type="checkbox"/> 5/6 or <input type="checkbox"/> 6/6 (check applicable box).....	26.	00
27. Federal personal exemption (estates only) and miscellaneous federal tax adjustments	27.	00
28. Expenses claimed on Ohio estate return (estates only).....	28.	00
29. Total additions (add lines 21 through 28)	29.	00

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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.

30. Federal interest and dividends exempt from state taxation net of related expenses 30.
31. Certain state and municipal income tax overpayments..... 31.
32. Losses from an ESBT not shown in federal taxable income (include documentation)..... 32.
33. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit 33.
34. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations 34.
35. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federal tax adjustments 35.
36. Farm income from a farm of at least 10 acres (trusts only)..... 36.
37. Adjustment for Internal Revenue Code section 168(k) depreciation expense. **Include a separate schedule showing calculations designating 1/2, 1/5 or 1/6**..... 37.
38. Repayment of income reported in a prior year and not otherwise deducted 38.
39. Total deductions (add lines 30 through 38)..... 39.
40. Net adjustments (subtract line 39 from line 29). Enter here and on line 2..... 40.

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Schedule B – Estate Credits

41. Retirement income credit (see instructions for credit table) (**limit – \$200**).....41.
42. Lump sum retirement credit (see instructions to calculate the credit).....42.
43. Senior citizen's credit (**limit – \$50 per return**).....43.
44. Lump sum distribution credit (must be 65 or older to claim this credit; see instructions to calculate this credit).....44.
45. Child and dependent care credit (see instructions and worksheet in Ohio IT 1040 booklet)45.
46. Ohio political contributions credit.....46.
47. Ohio adoption credit (**limit \$10,000**)..... 47.
48. Total Schedule B credits (add lines 41 through 47) – enter here and on line 9..... 48.

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Schedule C – Estate Ohio Resident Credit

49. Enter the portion of Ohio taxable income (line 3) subjected to tax by other states or the District of Columbia while an Ohio resident 49.
50. Enter Ohio taxable income (line 3)..... 50.
51. Divide line 49 by line 50 and enter percentage here _____. Multiply this percentage by the amount shown on line 8 reduced by any amount shown on line 9..... 51.
52. Enter the 2017 income tax, less all related credits other than withholding and estimated tax payments and carryforwards from previous years, paid to other states or the District of Columbia..... 52.
53. Enter the smaller of line 51 or line 52. This is your Ohio resident tax credit. Enter here and on line 10..... 53.

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If the amount on a line is negative, place a “-” in the box provided.

Schedule D – Estate Nonresident Credit

54. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (include Ohio IT 2023) 54.
55. Enter Ohio taxable income (line 3) 55.
56. Divide line 54 by line 55 and enter percentage here ____%. Multiply this percentage by the amount shown on line 8 reduced by the amount shown on line 9. Enter here and on line 10 56.

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Schedule F – Allocated Qualifying Trust Amounts

57. 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 57.
58. Enter the percentage of the closely held investee's physical assets located within Ohio 58.
59. Multiply the amount on line 57 by the percentage on line 58. Enter here and on line 4 59.

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Schedule G – Apportioned Income for Trusts

60. Enter (i) the trust's business income not included in line 57 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 57 60.
61. Enter the Ohio apportionment ratio from line 76 of the apportionment worksheet on page 5 61.
62. Multiply the amount on line 60 by the apportionment ratio on line 61. Enter here and on line 5 62.

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Schedule H – Allocated Nonbusiness Income for Trusts

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

63. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 57 or 60 63.
64. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 57 or 60 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 64) 64.
65. Add lines 63 and 64 and enter here and on line 6 65.

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Schedule I – Tax Credit for Resident Trusts

66. Enter the amount of allocated resident trust nonbusiness income (line 63, above) subject to tax in one or more states or in the District of Columbia 66.
67. Enter the amount from line 8 67.
68. Enter the amount of modified Ohio taxable income from line 7 68.
69. Divide line 67 by line 68 and enter the percentage here. This is the average effective tax rate 69.
70. Multiply the amount on line 66 by the percentage reported on line 69 70.
71. 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 71.
72. Enter the smaller of the amount on lines 70 and 71. This is the resident trust's Ohio tax credit. Enter here and on line 10 72.

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Use this worksheet to calculate the apportionment ratio for the trust's modified business income and qualifying investment income included in Ohio taxable income. **Note:** All ratios are to be carried to six decimal places.

[illegible]

76. Total weighted apportionment ratio (add weighted ratio from lines 73c, 74 and 75). Enter ratio here and on Schedule G, line 61 (carry to six decimal places) 76.

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/pavroll, use 25% and 75%; if no sales, use 50% property/pavroll; if only one factor, use 100%.

77a. Estimated payments	77b. Prior year credit carryover	77c. 1099 withholdings
<input type="text" value="0"/> <input type="text" value="0"/>	<input type="text" value="0"/> <input type="text" value="0"/>	<input type="text" value="0"/> <input type="text" value="0"/>
77d. W-2 withholdings	77e. Refunds previously claimed	78. Net payments (add lines 77a-d minus line 77e). Enter here and on page 2, line 14.
<input type="text" value="0"/> <input type="text" value="0"/>	<input type="text" value="0"/> <input type="text" value="0"/>	<input type="text" value="0"/> <input type="text" value="0"/>

Note: Certificates from the Ohio Development Services Agency and/or Ohio IT K-1(s) **must** be included to verify each refundable credit claimed.

79. Motion picture credit	<input type="text" value="0"/> <input type="text" value="0"/>	80. Business jobs credit	<input type="text" value="0"/> <input type="text" value="0"/>	81. Pass-through entity credit	<input type="text" value="0"/> <input type="text" value="0"/>
82. Venture capital credit	<input type="text" value="0"/> <input type="text" value="0"/>	83. Historic preservation credit	<input type="text" value="0"/> <input type="text" value="0"/>	84. Financial Institutions Tax (FIT) credit	<input type="text" value="0"/> <input type="text" value="0"/>
85. Total refundable business credits (add lines 79-84). Enter here and on page 2, line 15.					
	<input type="text" value="0"/> <input type="text" value="0"/>				

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17180606

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Beneficiary Schedule

Provide beneficiary information for **all** (resident and nonresident) beneficiaries in the estate or trust. **Use an additional sheet, if necessary.**

SSN	FEIN	Amount distributed
		00
First name / entity	M.I. Last name	
Address		
City	State	ZIP code
SSN	FEIN	Amount distributed
		00
First name / entity	M.I. Last name	
Address		
City	State	ZIP code
SSN	FEIN	Amount distributed
		00
First name / entity	M.I. Last name	
Address		
City	State	ZIP code
SSN	FEIN	Amount distributed
		00
First name / entity	M.I. Last name	
Address		
City	State	ZIP code

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