



## IT NRC – Ohio Nonresident Credit Calculation

**Use this form for tax years 2018 and forward.**

This form is for individuals who were either full-year nonresidents or part-year residents of Ohio during the tax year entered above. Include a completed copy of this form when filing your Ohio IT 1040.

Taxpayer name	SSN
---------------	-----

### Section I – Nonresident Credit Calculation

For each of the lines in this section, enter in Column A the total income included on the taxpayer's federal return for the tax year. Enter in Column B income earned or received in Ohio from each of the corresponding sources. Only report items of income or deduction that are included in federal adjusted gross income.

Full-year residents of Ohio are not entitled to the nonresident credit. Thus, full-year residents of Ohio generally should not complete this form. However, if a taxpayer is a full-year resident of Ohio and filing a joint return with a full-year nonresident or part-year resident spouse, the resident taxpayer should enter all income in column B of Parts A and B of this section.

**Important:** No item of income or deduction can be included on more than one line in Parts A and B of this section. If an item is business income, it can only be included on line 5 (determined by completing Sections II and III).

**Part A** - Complete for taxpayers who are either part-year residents or full-year nonresidents of Ohio.

	(A) Federal Amount	(B) Ohio Amount
1. Wages, salaries, tips, and guaranteed payments (Do not include amounts paid by a pass-through entity in which the taxpayer has a 20% or greater direct or indirect ownership interest. See instructions).....1.	00	00
2. Nonbusiness capital gain income.....2.	00	00
3. Nonbusiness rent and royalty income.....3.	00	00
4. Lottery and casino winnings.....4.	00	00
5. Business income (from Section II) .....5.		00
6. Net Apportioned Ohio Depreciation Adjustment (from Section II, Line 22, Column B) .....6.		00
7. Net additions from Ohio Schedule of Adjustments (excluding the IRC 168(k) & 179 depreciation addback) List the additions here:.....7.		00
8. Net deductions from Ohio Schedule of Adjustments (excluding the business income deduction and the deduction of prior year 168(k) and 179 depreciation addbacks) List the deductions here:.....8.		00
9. Total (Sum of lines 1 through 7, minus line 8, column B only) .....9.		00

**Part B** - Complete only for taxpayers who are part-year residents of Ohio.

10. Nonbusiness interest and dividend income.....10.	00	00
11. Pensions, annuities and IRA distributions.....11.	00	00
12. Unemployment compensation.....12.	00	00
13. Other nonbusiness income .....13.	00	00
14. Deductions from your federal return included in federal adjusted gross income. List the deductions here:.....14.	00	00
15. Total (Sum of lines 10 through 13, minus line 14, column B only) .....15.		00

**Part C** - Calculation of the Nonresident Portion of Ohio Adjusted Gross Income.

16. Ohio Adjusted Gross Income (from Ohio IT 1040, line 3) .....16.	00	00
17. Total Income Allocated or Apportioned to Ohio (line 9 plus line 15).....17.		00
18. <b>Nonresident Portion of Ohio Adjusted Gross Income</b> (line 16 minus line 17; if less than zero, enter zero). Enter here and on the corresponding line on the Ohio Schedule of Credits .....18.		00



Taxpayer name	SSN
---------------	-----

**Section II – Ohio Business Income**

Report each business from which the taxpayer received business income or loss during the tax year. List the businesses in descending order from highest "Ohio Apportioned Income" to lowest, including those businesses with no Ohio apportionment.

Use Section III of this form to calculate the amounts reported in columns B and C. Certain taxpayers who receive an Ohio IT K-1 may be able to attach a copy of the form in lieu of completing Section III for that entity. Such taxpayers should check the box and report the IT K-1 amounts in columns B and C. Section III is not required for businesses with no Ohio apportionment.

**Important:** "Federal Business Income" is the taxpayer's share of income they reported for federal income tax purposes. **Column A is NOT a total of columns B and C.**

	IT K-1	(A) Federal Business Income	(B) Ohio Depreciation Adjustment	(C) Ohio Apportioned Income
1. FEIN/SSN: _____	1. _____	00	00	00
2. FEIN/SSN: _____	2. _____	00	00	00
3. FEIN/SSN: _____	3. _____	00	00	00
4. FEIN/SSN: _____	4. _____	00	00	00
5. FEIN/SSN: _____	5. _____	00	00	00
6. FEIN/SSN: _____	6. _____	00	00	00
7. FEIN/SSN: _____	7. _____	00	00	00
8. FEIN/SSN: _____	8. _____	00	00	00
9. FEIN/SSN: _____	9. _____	00	00	00
10. FEIN/SSN: _____	10. _____	00	00	00
11. FEIN/SSN: _____	11. _____	00	00	00
12. FEIN/SSN: _____	12. _____	00	00	00
13. FEIN/SSN: _____	13. _____	00	00	00
14. FEIN/SSN: _____	14. _____	00	00	00
15. FEIN/SSN: _____	15. _____	00	00	00
16. FEIN/SSN: _____	16. _____	00	00	00
17. FEIN/SSN: _____	17. _____	00	00	00
18. FEIN/SSN: _____	18. _____	00	00	00
19. FEIN/SSN: _____	19. _____	00	00	00
20. FEIN/SSN: _____	20. _____	00	00	00
21. Enter the total of all additional businesses, if any.....	21. _____	00	00	00
22. Totals (sum of lines 1 through 21, by column).....	22. _____	00	00	00

Enter the total from line 22, column B on Section 1, line 6.

If line 22, column C is zero or less, **STOP HERE** and enter that amount on Section I, line 5. Otherwise, continue to lines 23 and 24.

23. Business Income Deduction (from Ohio Schedule IT BUS, line 11).....	23.		00
24. Ohio Business Income (line 22, column C minus line 23; if less than zero, enter zero). Enter here and on Section I, line 5.....	24.		00



**Section III – Business-Level Income & Apportionment**

Complete a separate Section III for each business with Ohio apportionment. If the taxpayer is allowed to use the IT K-1 to report income from the pass-through entity, do not complete Section III for that entity.

Taxpayer name	SSN	
Business name / description	% ownership	FEIN (entities only)

**Part A – Apportionment Ratio for This Business** (see instructions for details)

	(A) Within Ohio	(B) Total Everywhere	(C) Ratio	(D) Weight	(E) Weighted Ratio
1. Property					
(a) Owned (average cost).....	_____	_____			
(b) Rented (annual rental x 8).....	_____	_____			
(c) Total (line 1a plus line 1b).....	_____ / _____	_____	= _____ x .20	=	1c. _____
2. Payroll.....	_____ / _____	_____	= _____ x .20	=	2. _____
3. Sales.....	_____ / _____	_____	= _____ x .60	=	3. _____
4. Ohio apportionment ratio. Add lines 1c, 2 and 3.....					4. _____

**Part B – Apportionable Business Income & Deductions**

Include on these lines all amounts, included on the taxpayer's federal filing, that constitute business income. See R.C. 5747.01(B).

5. Schedule B - Interest and Ordinary Dividends .....	5.	_____	00
6. Schedule C - Profit or Loss from Business.....	6.	_____	00
7. Schedule D - Capital Gains and Losses (excluding R.C. 5747.212 amounts) .....	7.	_____	00
8. Schedule E - Supplemental Income & Loss (excluding guaranteed payments).....	8.	_____	00
9. Guaranteed payments, wages and/or compensation from a pass-through entity in which the taxpayer has at least a 20% direct or indirect ownership interest .....	9.	_____	00
10. Schedule F - Profit or Loss from Farming.....	10.	_____	00
11. Other business income and/or federal conformity additions reported on Ohio Schedule of Adjustments ....	11.	_____	00
12. Other business deductions and/or federal conformity deductions reported on Ohio Schedule of Adjustments ....	12.	_____	00
13. Total of business income (sum of lines 5 through 11 minus line 12) .....	13.	_____	00
14. Income apportioned to Ohio (multiply line 4 by line 13).....	14.	_____	00
15. Total R.C. 5747.212 business income.....	15.	_____	00
16. R.C. 5747.212 income apportioned to Ohio (enclose detailed computations) .....	16.	_____	00
17. Ohio Apportioned Income (line 14 plus line 16). Enter here and on the corresponding line for this business in Section II, column C .....	17.	_____	00

**Part C – Apportionable Ohio Depreciation Adjustments from Ohio Schedule of Adjustments**

Include on these lines only amounts representing Ohio's addback and corresponding deductions for Internal Revenue Code section 168(k) & 179 depreciation expense that are reported on Ohio Schedule of Adjustments and are attributable to the entity above.

18. IRC 168(k) & 179 depreciation expense addback.....	18.	_____	00
19. Deduction of prior year 168(k) and 179 depreciation addbacks.....	19.	_____	00
20. Net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 18 minus line 19).....	20.	_____	00
21. Ohio Apportioned Depreciation Adjustment (multiply line 4 by line 20). Enter here and on the corresponding line for this business in Section II, column B.....	21.	_____	00