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Taxation

Rev. 08/04/22

Ohio





Use only black ink and UPPERCASE letters. Use whole dollars only.

	Check here if <u>amended</u> return			Check here if <u>final</u> return	Reporting Period Start Date			
	Check here if federal extension filed			heck here if in stributed to a				
FE	IN SSN	of decedent (estat	es only)			,,	Reporting Period End Date	
							MM	
Na	me of trust or estate							
Na	me of trust or estate (second line)							
Fid	luciary name and title							
Ad	dress Check here if address c	hanged						
Cit	v		Si	tate	ZIP code			
Fo	reign State Code Country Code	Foreign country (i	f the mailing addre	ss is ou	utside the U.S.)	Foreigi	n postal code
	Trust Must Select One Simple trust		Trusts	s Select	t All That App	bly		
		ompley trust	Irrevocable t	ruet	Te	etamontary true	+	Check here if "qualit
-	i in the second s	Complex trust	Irrevocable t		_	estamentary trus		Check here if "qualit ing pre-income ta trust" (Attach lottor
	Trust Must Select One	Complex trust		tate Mu	ist Select On	2		
Scl	Trust Must Select One	Ionresident trust	Es Bankruptcy e	tate Mu estate	ust Select On	e vecedent's estate		ing pre-income ta trust" (Attach letter exemption)
	Trust Must Select One Resident trust	Ionresident trust and Net Amount D e 23).	Es Bankruptcy o Due (If the amount	tate Mu estate on a lin	ust Select On	e vecedent's estate		ing pre-income ta trust" (Attach letter exemption)
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1. 2.	Trust Must Select One Resident trust N hedule I – Taxable Income, Tax, Payments Federal taxable income (federal 1041, lin Include page 1 of the federal 1041	lonresident trust and Net Amount E e 23).	Es Bankruptcy e	tate Mu estate on a lin	ust Select On De is negative, 1.	e vecedent's estate		ing pre-income ta trust" (Attach letter exemption)
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11. Tax liability after nonrefundable credits (line 8 minus lines 9 and 10)	11.
12. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)	12.
13. Total Ohio tax liability (add lines 11 and 12)	13
14. Net payments from line 80	14
15. Refundable business credits from line 87 (include documentation / certificates)	15
16. Total payments and refundable business credits (add lines 14 and 15)	16.
 Overpayment (if line 16 is more than 13, subtract 13 from 16, if negative, enter zero and skip to line 20) 	17.
 Amount of line 17 to be credited toward next year's liability. (if this is an amended return, enter zero). CREDIT CARRYFORWARD 	▶ 18.
19. Amount of line 17 to be refunded (subtract line 18 from line 17) REFUND	▶ 19.
20. Tax due, if any (if line 13 is more than line 16, subtract line 16 from line 13, if negative, enter zero)	20.
21. Interest due on late payment of tax (see instructions)	
22. Total amount due (add lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio IT 1041 UPC and write FEIN on check	
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 (print)	Mail to:
Title Date (MM/DD/YY) Preparer's address (include ZIP code)	Ohio Department of Taxation P.O. Box 2619
Fiduciary's or trust officer's phone number Preparer's phone number	Columbus, OH 43216-2619
Preparer's e-mail address PTIN P	
Check here if you authorize your preparer to contact us regarding this return.	Instructions for this form are on our website at tax.ohio.gov .
Schedule II – Adjustments to Federal Taxable Income	
Additions (Add the following if not included on the Ohio IT 1041, line 1)	
23. Federal and/or non-Ohio state or local government interest and dividends not distributed	23.
24. Pass-through entity taxes paid/electing pass-through entity taxes paid	24.
 Income from an electing small business trust (ESBT) not shown in federal taxable income (include documentation) 	25.
26. Losses from sale or disposition of Ohio public obligations	26.
27. Reimbursement of expenses previously deducted on an Ohio IT 1041 tax return 28. IRC §168(k) bonus depreciation and §179 expense add-back	27
2/3, 5/6 or 6/6 (check applicable box and complete Schedule XIII)	28.
29. Federal personal exemption (estates only) and federal conformity additions	29.
30. Expenses claimed on Ohio estate return (estates only)	30.



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If the amount on a line is negative, place a "-" in the	box provided.
Schedule II – Adjustments to Federal Taxable Incomecontinued. Deductions – Note: Deduct income items described below only to the extent that those amount already deducted or excluded from federal taxable income after distributions.	is are not
32. Federal interest and dividends exempt from state taxation	32.
33. Certain municipal and state income tax overpayments	33.
34. Losses from an ESBT not shown in federal taxable income (include documentation)	34.
 35. Wages and expense not deducted based on the federal work opportunity tax credit	
conformity deductions	37.
38. Farm income from a farm of at least 10 acres (trusts only)	38
39. Deductions for prior year IRC §168(k) bonus depreciation and §179 expense add-backs	39
40. Repayment of income reported in a prior year	40.
41. Total deductions (add lines 32 through 40)	
42. Net adjustments (line 31 minus line 41). Enter here and on line 2	42.
Schedule III – Estate Credits	
43. Retirement income credit (see instructions for credit table) (limit – \$200)	43.
44. Lump sum retirement credit (see instructions for worksheet; include a copy)	44.
45. Senior citizen credit (limit – \$50 per return)	45.
46. Lump sum distribution credit (see instructions for worksheet; include a copy)	46.
47. Child and dependent care credit (see instructions and worksheet in Ohio IT 1041 booklet)	47.
48. Campaign contribution credit for Ohio statewide office or General Assembly	48.
48a. Scholarship donations credit	48a.
49. Vocational job credit and/or Ohio adoption credit (adoption credit limit \$10,000)	49.
50. Total estate credits (add lines 43 through 49) – enter here and on line 9	50.
<u>Schedule IV – Estate Resident Credit</u>	
51. Portion of Ohio taxable income (line 3) subjected to tax by another state or the District of Columbia while you were an Ohio resident (include Ohio IT RCTE)	
52. Ohio taxable income (line 3)	
53. Divide line 51 by line 52 and enter percentage here %. Multiply this percentage by the amount shown on line 8 reduced by any amount shown on line 9	
 54. 2022 income tax liability after credits paid to another state or the District of Columbia 55. Enter the smaller of line 53 or line 54. This is your Ohio resident tax credit. Enter here and on line 10 	54.





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	If the amount on a line is negative, place a "–" in the box provided.
<u> Schedule V – Estate Nonresident C</u>	redit

56. Nonresident portion of Ohio taxable income- Ohio IT NRCE, Section B, line 15 (include a copy)		56.
57. Ohio taxable income (line 3)		57.
58. Divide line 56 by line 57 and enter percentage here the amount shown on line 8 less line 9 and total Ohio Schedul Enter here and on line 10	le E nonrefundable credits.	58.
Schedule VI – Qualifying Trust Amounts		
59. Certain capital gains/ losses included in the Ohio taxable inc	ome (line 3) of a trust	
(see instructions)		59.
60. Ratio of the qualifying investees' physical assets in Ohio to it	s total physical assets	60.
61. Qualifying Trust Amount (line 59 times line 60). Enter here an	nd on line 4	61.
Schedule VII – Trust Apportioned Income		
62. Portion of Ohio taxable income (line 3) less amounts include business income or qualifying investment income		62.
63. Ohio apportionment ratio from line 78		63.
64. Trust's Apportioned Income (line 62 times line 63). Enter here	e and on line 5	64.
Schedule VIII – Modified Nonbusiness Income for Trusts		
Income/ Loss from a pass-through entity should generally be rep	ported on Schedule VII.	
65. Resident trusts: Trust's portion of Ohio taxable income (line 3 on lines 59 or 62		65.
66. Nonresident trusts: Portion of Ohio taxable income (line 3) no 59 or 62 that was derived from Ohio real or tangible property to Ohio under R.C. 5747.212 (see instructions)	, an in an un antian and	66
67. Modified Nonbusiness Income (line 65 plus line 66). Enter he	ere and on line 6	67.
Schedule IX – Trust Resident Credit (include the Ohio IT RC	<u>TE)</u>	

68. Portion of line 65 subject to tax in another state or the District of Columbia	
69. Tax liability on modified taxable income (from line 8)	
70. Modified Ohio taxable income from line 7	
71. Effective Tax Rate (line 69 divided by line 70)	
72. Line 68 times line 71	
73. Taxes paid on the trust's modified nonbusiness income to another state or the District of Columbia	
74. Trust's resident credit (lesser of line 72 or 73)	





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Schedule X – Apportionment Worksheet

Use this schedule to calculate the apportionment ratio for the trust's modified business income and qualifying investment income. **Note:** Carry all ratios to six decimal places.

75. Property	Within Ohio				Total Everywhere
a) Owned (original cost)					
	Within Ohio				Total Everywhere
b) Rented (annual rental X 8)					
	Within Ohio				Total Everywhere
c) Total (lines 75a and 75b)			÷		
		Ratio		Weight	Weighted Ratio
	=		X	— ———————————————————————————————————	
	Within Ohio		X		Total Everywhere
	Within Onio		÷		Total Everywhere
76. Payroll			Ŧ		
	_	Ratio		Weight	Weighted Ratio
	=		X		
	Within Ohio				Total Everywhere
77. Sales			÷		
		Ratio		Weight	Weighted Ratio
	=		x	=	
			^		
 Ohio apportionment ratio (add weigh on line 63 (carry to six decimal place 					
Note: If the "Total Everywhere" of any factor	or is zero, the weight given to the	e other factors must	be proporti		
combined number of factors used is 100%			sales, use {	50% property/payr	oll; if only one factor, use 100%.
Schedule XI – Net Payment Workshee	• • •	-			
79a. Estimated payments	79b. 1099 withholding	S	7	'9c. W-2 withhold	ings
79d. Prior year credit carryover	79e. Refunds previous	sly claimed	8	30. Net payments Enter here an	(add lines 79a-d minus line 79e). d on page 2, line 14.
Schedule XII – Refundable Business C Note: Certificates from the Ohio Departn		in K-1s must he in	cluded to v	erify each refund:	able credit claimed
81. Motion picture / Broadway credit	82. JCTC / JRTC			33. Pass-through	
or. Motion picture / broadway credit	02. 30107 SILLE		, c	55. Tass-tillough	
84. Venture capital credit	85. Ohio historic pres	servation credit	8	36. Reserved	
87. Total refundable business credits (a	add lines 81-86). Enter here an	d on line 15.			



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Schedule XIII - IRC §168(k) Bo		-	edule			
	II depreciation add-back has bee					
88. Current year IRC §168(k) bol 89. Prior years add-back amount	nus depreciation and §179 expension and applicable add-back ratio			O shuma (D)	Detia	
09.1 nor years add-back amount		Column (A)	– Amount	Column (B)	– Ratio	
89a. Year Prior				2/3	5/6	6/6
89b. 2 Years Prior				2/3	5/6	6/6
89c. 3 Years Prior				2/3	5/6	6/6
89d. 4 Years Prior				2/3	5/6	6/6
89e. 5 Years Prior				2/3	5/6	6/6
Schedule XIV – Beneficiary Sc	hedule					
Provide beneficiary information for	r all beneficiaries of the estate or	trust. Use an additiona	l sheet, if necessary.			
SSN	FEIN	Amour	t distributed			
First name / entity	M.I.	Last name				
Address						
City		State	ZIP code			
SSN	FEIN	Amour	nt distributed			
First name / entity	M.I.	Last name				
Address						
City		State	ZIP code			
SSN	FEIN	Amour	nt distributed			
First name / entity	M.I.	Last name				
Address						
City		State	ZIP code			

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Schedule XIV – Beneficiary Schedule

Provide beneficiary information SSN	n for <u>all</u> (resident and nor FEIN	nresident) ber		e or trust. Use an additional sheet, if necessary. nt distributed
		NA I		
First name / entity		M.I.	Last name	
Address				
City			State	ZIP code
SSN	FEIN		Amou	nt distributed
First name / entity		M.I.	Last name	
Address				
City			State	ZIP code
SSN			Amou	
331	FEIN		Amou	nt distributed
First name / entity		M.I.	Last name	
Address				
0.1			01-11-	710 4
City			State	ZIP code
SSN	FEIN		Amour	nt distributed
First name / entity		M.I.	Last name	
Address				
C:h.			Charles	ZID sode
City			State	ZIP code
SSN	FEIN		Amour	nt distributed
First name / entity		M.I.	Last name	
Address				
			Ctot-	ZIP code
City			State	

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Schedule XIV – Beneficiary Schedule

Provide beneficiary information SSN	n for <u>all</u> (resident and nor FEIN	nresident) ber		e or trust. Use an additional sheet, if necessary. nt distributed
		NA I		
First name / entity		M.I.	Last name	
Address				
City			State	ZIP code
SSN	FEIN		Amou	nt distributed
First name / entity		M.I.	Last name	
Address				
City			State	ZIP code
SSN			Amou	
331	FEIN		Amou	nt distributed
First name / entity		M.I.	Last name	
Address				
City			Charte	ZIP code
City			State	
SSN	FEIN		Amour	nt distributed
First name / entity		M.I.	Last name	
Address				
City			State	ZIP code
City			State	
SSN	FEIN		Amour	nt distributed
First name / entity		M.I.	Last name	
Address				
City			State	ZIP code
City			Siale	