



Tax Year		

Ohio IT NRCE – Income Allocation and Apportionment for Calculating the Estate Nonresident Credit

Use this form for tax years 2018 and forward.

This form is for nonresident estates for the tax year entered above. Include a completed copy of this form when filing the Ohio IT 1041.

Name of estate	FEIN/SSN
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Section I – Nonresident Credit Calculation

For each of the lines in this section, include in Column A the total income included on the estate's federal return for the tax year. Include in Column B income earned or received in Ohio from each of the corresponding sources. Only report items of income or deductions that are included in federal taxable income and Ohio adjustments to federal taxable income.

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, then it can only be included on line 5 (determined by completing Sections II and III).

Part A – Income and Deductions

	(A) Federal Amount	(B) Ohio Amount
1. Nonbusiness Interest & Dividends	00	00
2. Nonbusiness Rents & Royalties.....	00	00
3. Nonbusiness Capital Gains.....	00	00
4. Nonbusiness Other Income.....	00	00
5. Business Income (From Section II).....	00	00
6. Lottery & Casino Winnings	00	00
7. Net Apportioned Depreciation Adjustments (From Section II, Line 22, Column B).....		00
8. Net Additions from Ohio Schedule II Additions (excluding depreciation reported in Section II).....	00	00
9. Net Deductions from Ohio Schedule II Deductions (excluding depreciation reported in Section II).....	00	00
10. Income Distribution Deduction	00	00
11. Federal Taxable Income Deductions (excluding Income Distribution Deduction).....	00	00
12. Total (Sum of lines 1-8, Minus Sum of Lines 9-11).....	00	00

Part B – Portion of Taxpayer's Ohio Taxable Income Not Allocable or Apportionable to Ohio Deductions

13. Ohio Taxable Income (from IT 1041, line 3)	00
14. Total Ohio Income (Section I, Column B, Line 12).....	00
15. Income not allocable or apportionable to Ohio (Line 13 - Line 14. Include here and on Estate Nonresident Credit Schedule).....	00

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.



Name of estate	FEIN/SSN
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Section II – Ohio Business Income

Report below each entity/business from which the taxpayer received business income or loss during the tax year. Entities/businesses should be listed in descending order from highest "Ohio Apportioned Income" to lowest. The amounts reported in columns B and C should be calculated using Section III of this form found on page 3. **However**, if the taxpayer received an Ohio IT K-1 from a pass-through entity in which they are an investor, attach a copy with the Ohio IT K-1 in lieu of completing Section III for that entity. Check the box indicating an Ohio IT K-1 is attached and report the corresponding amounts from the Ohio IT K-1 in columns B and C. Entities/businesses with no nexus in Ohio should be included in this section but do not require a Section III to be completed.

Important: "Federal Business Income" is the taxpayer's share of income 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 Apportioned Depreciation Adj.	(C) Ohio Apportioned Income
1. Income from FEIN/SSN: _____	<input type="checkbox"/>	1. _____ 00	_____ 00	_____ 00
2. Income from FEIN/SSN: _____	<input type="checkbox"/>	2. _____ 00	_____ 00	_____ 00
3. Income from FEIN/SSN: _____	<input type="checkbox"/>	3. _____ 00	_____ 00	_____ 00
4. Income from FEIN/SSN: _____	<input type="checkbox"/>	4. _____ 00	_____ 00	_____ 00
5. Income from FEIN/SSN: _____	<input type="checkbox"/>	5. _____ 00	_____ 00	_____ 00
6. Income from FEIN/SSN: _____	<input type="checkbox"/>	6. _____ 00	_____ 00	_____ 00
7. Income from FEIN/SSN: _____	<input type="checkbox"/>	7. _____ 00	_____ 00	_____ 00
8. Income from FEIN/SSN: _____	<input type="checkbox"/>	8. _____ 00	_____ 00	_____ 00
9. Income from FEIN/SSN: _____	<input type="checkbox"/>	9. _____ 00	_____ 00	_____ 00
10. Income from FEIN/SSN: _____	<input type="checkbox"/>	10. _____ 00	_____ 00	_____ 00
11. Income from FEIN/SSN: _____	<input type="checkbox"/>	11. _____ 00	_____ 00	_____ 00
12. Income from FEIN/SSN: _____	<input type="checkbox"/>	12. _____ 00	_____ 00	_____ 00
13. Income from FEIN/SSN: _____	<input type="checkbox"/>	13. _____ 00	_____ 00	_____ 00
14. Income from FEIN/SSN: _____	<input type="checkbox"/>	14. _____ 00	_____ 00	_____ 00
15. Income from FEIN/SSN: _____	<input type="checkbox"/>	15. _____ 00	_____ 00	_____ 00
16. Income from FEIN/SSN: _____	<input type="checkbox"/>	16. _____ 00	_____ 00	_____ 00
17. Income from FEIN/SSN: _____	<input type="checkbox"/>	17. _____ 00	_____ 00	_____ 00
18. Income from FEIN/SSN: _____	<input type="checkbox"/>	18. _____ 00	_____ 00	_____ 00
19. Income from FEIN/SSN: _____	<input type="checkbox"/>	19. _____ 00	_____ 00	_____ 00
20. Income from FEIN/SSN: _____	<input type="checkbox"/>	20. _____ 00	_____ 00	_____ 00
21. Enter the total of all additional entities, if any.....	<input type="checkbox"/>	21. _____ 00	_____ 00	_____ 00
22. Totals (sum of lines 1 through 21, by Column).....		22. _____ 00	_____ 00	_____ 00

Enter the total from column A, line 22 on Section I, line 5, column A. Enter the total from column B, line 22, on Section I, line 7. If line 22, column C, is zero or less, enter the amount from line 22, column C, on Section I, line 5, column B and **STOP HERE.**



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Section III - Entity/Source-Level Business Income & Apportionment

A separate Section III must be completed for each entity/source of business income with nexus in Ohio. However, if an Ohio IT K-1 has been provided to the taxpayer by a pass-through entity, a copy of the Ohio IT K-1 should be attached with this form in lieu of completing a Section III for that entity.

Table with 2 columns: Name of estate / Business name/description and FEIN/SSN.

Part A - Apportionment Ratio for This Entity/Source

Table with 5 columns: (1) Within Ohio, (2) Total Everywhere, (3) Ratio, (4) Weight, (5) Weighted Ratio. Includes rows for Property, Payroll, Sales, and Ohio apportionment ratio.

Part B - Apportionable Business Income & Deductions

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

Table with 2 columns: Description and Amount. Includes rows for Schedule B, C, D, E, F, and other business income/deductions.

Part C - Apportionable Ohio Depreciation Adjustments from Ohio Schedule II

Include on these lines only amounts representing Ohio's add-back and corresponding deductions for IRC §168(k) bonus depreciation and §179 expense that are reported on Ohio Schedule II and are attributable to the entity/source above.

Table with 2 columns: Description and Amount. Includes rows for IRC §168(k) bonus depreciation and §179 expense add-back, and net apportionable Ohio Schedule II depreciation adjustment.