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Tax Year

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IT RCTE  
Rev. 12/23

## IT RCTE – Ohio Trust/Estate Resident Credit Calculation

**Use this form for tax years 2020 and forward.**

This form is for trusts/estates subject to trust/estate income tax by another state or the District of Columbia. Include a copy of this form when filing the Ohio IT 1041.

Trust/Estate name	FEIN
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List any applicable income taxed and any taxes paid to each state on that income next to its postal abbreviation and list any income taxed and taxes paid to the District of Columbia next to "DC" (for trusts and estates, include taxes paid to another state or District of Columbia related to IRS notice 2020-75). Taxes paid on a trust's/estate's behalf by a pass-through entity on a composite income tax return should be included on this form. States without an income tax are not listed; do not include income earned or received in those states on this form.

Additionally, **nonresident** trusts/estates are not entitled to this credit and should not use this form.

For **trusts**, applicable income is the modified nonbusiness income that the trust earned/received by a resident portion of the trust and subject to tax in another state or the District of Columbia. The total should be included on line 1a. **NOTE:** Include taxes paid to another state or District of Columbia related to IRS notice 2020-75.

For **estates**, applicable income is the portion of the estate's Ohio taxable income taxed in another state or the District of Columbia. The total should be included on line 1b. **NOTE:** Includes taxes paid to another state or District of Columbia related to IRS notice 2020-75.

**Important:** Do not list any income in column A if you do not report tax paid in column B. Do not list a tax paid in column B if you do not report income taxed in column A.

	(A) Income Taxed		(B) Tax Paid		(A) Income Taxed		(B) Tax Paid
AL	00		00		MN	00	00
AR	00		00		MO	00	00
AZ	00		00		MS	00	00
CA	00		00		MT	00	00
CO	00		00		NC	00	00
CT	00		00		ND	00	00
DC	00		00		NE	00	00
DE	00		00		NH	00	00
GA	00		00		NJ	00	00
HI	00		00		NM	00	00
IA	00		00		NY	00	00
ID	00		00		OK	00	00
IL	00		00		OR	00	00
IN	00		00		PA	00	00
KS	00		00		RI	00	00
KY	00		00		SC	00	00
LA	00		00		UT	00	00
MA	00		00		VA	00	00
MD	00		00		VT	00	00
ME	00		00		WI	00	00
MI	00		00		WV	00	00

1a. <b>Modified Ohio Allocated Nonbusiness Income Taxed by Other States and the District of Columbia</b> (sum of all Column A amounts). Enter here and on the corresponding line of the Schedule IX.....	1a.	00
1b. <b>Ohio Taxable Income Taxed to Other States and the District of Columbia</b> (sum of all Column A amounts). Enter here and on the corresponding line of the Schedule IV.....	1b.	00
2. <b>Tax Paid to Other States and the District of Columbia</b> (sum of all Column B amounts). Enter here and on the corresponding line of the Schedules .....	2.	00

## IT RCTE - Ohio Trust/Estates Resident Credit Calculation

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### **These instructions are used to complete the form IT RCTE and specific lines on the Ohio IT 1041**

Trusts/estates must use the [IT RCTE](#) to calculate their resident credit. The resident credit is equal to the lesser of the total income taxes paid on its income or:

#### **Trusts:**

The portion of the trust's modified Ohio nonbusiness income that was earned while a resident of Ohio and subjected to income tax by another state or the District of Columbia.

#### **Estates:**

The portion of the estate's Ohio taxable income that was earned while a resident of Ohio and subjected to income tax by another state or the District of Columbia.

For both trusts and estates, "state" means **only** one of the 50 United States of America. State **does not** include any country, province, or city. Additionally, trusts/estates cannot claim a resident credit for income earned in a state without a trust/estate income tax. Thus, those states are not listed on form IT RCTE.

Include this form with the IT 1041 and retain a copy for the trust's/estate's records.

#### **Column A – Income Taxed**

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**Trusts:** For each state or the District of Columbia for which the trust filed an income tax return, enter the portion of the trust's modified Ohio nonbusiness taxable income that was subjected to income tax on such return.

**Estates:** For each state or the District of Columbia for which the estate filed an income tax return, enter the portion of the estate's Ohio taxable income that was subjected to income tax on such return.

For **both trusts and estates**, amounts deducted on Ohio Schedule II (for example, certain municipal and state income tax refunds) are not included in Ohio taxable income, and thus are not eligible to be included on this line.

#### **Column B – Tax Paid**

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For each state or District of Columbia for which the trust/estate filed an income tax return, enter any income taxes paid for the current tax year.

**Note: Do not include taxes paid to any country, province, or city.**