



2025 IT NRC
Ohio Nonresident Credit Calculation
 Use black ink only. Use whole dollars only.
 Primary taxpayer's SSN



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This form is for individuals who were either full-year nonresidents or part-year residents of Ohio during the tax year above. Generally, full-year residents of Ohio should not complete this form. However, full-year Ohio residents filing a joint return with a nonresident or part-year resident spouse should include all their income in Column B. Part-year residents should enter their dates of residency below.

Primary taxpayer's dates of Ohio residency

Spouse's dates of Ohio residency (if filing jointly)

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Section I – Nonresident Credit Calculation

For each line in this section, enter in Column A the total income included on your federal return. Enter in Column B income earned or received in Ohio from each of the corresponding sources.

Part A - Complete for taxpayers who are either part-year 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. _____	_____
2. Nonbusiness capital gain income.....	2. _____	_____
3. Nonbusiness rent and royalty income	3. _____	_____
4. Lottery, casino, and sports gaming winnings	4. _____	_____
5. Business income (from Section II)	5. _____	_____
6. Net Apportioned Ohio Depreciation Adjustment (from Section II, Line 22, Column B)	6. _____	_____
7. Net additions from Ohio Schedule of Adjustments (excluding the IRC 168(k) & 179 depreciation add-back) List the additions here:	7. _____	_____
8. Net deductions from Ohio Schedule of Adjustments (excluding the business income deduction and the deduction of prior year 168(k) and 179 depreciation add-backs) List the deductions here:	8. _____	_____
9. Total (Sum of lines 1 through 7, minus line 8, Column B only).....	9. _____	_____

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

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

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

16. Ohio Adjusted Gross Income (from Ohio IT 1040, line 3)	16.																			
17. Total Income Allocated or Apportioned to Ohio (line 9 plus line 15; if negative, enter zero).....	17.																			
18. Nonresident Portion of Ohio Adjusted Gross Income (line 16 minus line 17; if negative enter zero)	18.																			
19. Divide line 18 by line 16. Carry to 4 digits without rounding. If greater than 1, enter 1	19.																			
20. Ohio Nonresident Credit. Multiply line 19 by Ohio Schedule of Credits, line 37. Enter here and on the Ohio Schedule of Credits, line 38.....	20.																			

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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: _____	<input type="checkbox"/>	1. _____	_____	_____
2. FEIN/SSN: _____	<input type="checkbox"/>	2. _____	_____	_____
3. FEIN/SSN: _____	<input type="checkbox"/>	3. _____	_____	_____
4. FEIN/SSN: _____	<input type="checkbox"/>	4. _____	_____	_____
5. FEIN/SSN: _____	<input type="checkbox"/>	5. _____	_____	_____
6. FEIN/SSN: _____	<input type="checkbox"/>	6. _____	_____	_____
7. FEIN/SSN: _____	<input type="checkbox"/>	7. _____	_____	_____
8. FEIN/SSN: _____	<input type="checkbox"/>	8. _____	_____	_____
9. FEIN/SSN: _____	<input type="checkbox"/>	9. _____	_____	_____
10. FEIN/SSN: _____	<input type="checkbox"/>	10. _____	_____	_____
11. FEIN/SSN: _____	<input type="checkbox"/>	11. _____	_____	_____
12. FEIN/SSN: _____	<input type="checkbox"/>	12. _____	_____	_____
13. FEIN/SSN: _____	<input type="checkbox"/>	13. _____	_____	_____
14. FEIN/SSN: _____	<input type="checkbox"/>	14. _____	_____	_____
15. FEIN/SSN: _____	<input type="checkbox"/>	15. _____	_____	_____
16. FEIN/SSN: _____	<input type="checkbox"/>	16. _____	_____	_____
17. FEIN/SSN: _____	<input type="checkbox"/>	17. _____	_____	_____
18. FEIN/SSN: _____	<input type="checkbox"/>	18. _____	_____	_____
19. FEIN/SSN: _____	<input type="checkbox"/>	19. _____	_____	_____
20. FEIN/SSN: _____	<input type="checkbox"/>	20. _____	_____	_____
21. Enter the total of all additional businesses, if any.....		21. _____	_____	_____
22. Totals (sum of lines 1 through 21, by column).....		22. _____	_____	_____

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 the Ohio Schedule of Business Income, line 13) 23. _____

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. _____

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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.

- Primary
 Spouse

Business name / description _____ Owner (check one only) _____ % 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 that constitute business income. See R.C. 5747.01(B).

- 5. Schedule B - Interest and Ordinary Dividends5. _____
- 6. Schedule C - Net Profit or Loss from Business6. _____
- 7. Schedule D - Capital Gains and Losses (excluding R.C. 5747.212 amounts)7. _____
- 8. Schedule E - Supplemental Income & Loss (excluding guaranteed payments).....8. _____
- 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 interest9. _____
- 10. Schedule F - Net Profit or Loss from Farming10. _____
- 11. Certain pass-through entity tax additions reported on Ohio Schedule of Adjustments11. _____
- 12. Other business income and/or federal conformity additions reported on Ohio Schedule of Adjustments12. _____
- 13. Other business deductions and/or federal conformity deductions reported on Ohio Schedule of Adjustments13. _____
- 14. Total of business income (sum of lines 5 through 12 minus line 13)14. _____
- 15. Income apportioned to Ohio (multiply line 4 by line 14).....15. _____
- 16. Total R.C. 5747.212 business income.....16. _____
- 17. R.C. 5747.212 income apportioned to Ohio (enclose detailed computations)17. _____
- 18. Ohio Apportioned Income (line 15 plus line 17). Enter here and on the corresponding line for this business in Section II, Column C.....18. _____

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

Include on these lines only amounts representing Ohio’s add-back 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.

- 19. IRC 168(k) & 179 depreciation expense add-back 19. _____
- 20. Deduction of prior year 168(k) and 179 depreciation add-backs20. _____
- 21. Net apportionable Ohio Schedule of Adjustments depreciation adjustment (line 19 minus line 20) 21. _____
- 22. Ohio Apportioned Depreciation Adjustment (multiply line 4 by line 21). Enter here and on the corresponding line for this business in Section II, Column B..... 22. _____