



Three empty boxes for tax year entry

Ohio IT 2023 Income Allocation and Apportionment Nonresident Credit

Include this three-page form with Ohio IT 1041 (estates).

Taxpayer name	SSN / FEIN
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Part I – Nonbusiness Income and Deductions (See definitions and discussion in the instructions.)

Allocate in Part I all items of income and/or deduction included in Ohio taxable income for estates that constitute nonbusiness income. See Ohio Revised Code (R.C.) section 5747.01(C). Only include the nonbusiness portion of the noted federal schedules. **Note:** Do not include on line 1 any guaranteed payments or compensation you received from a pass-through entity in which you have at least a 20% direct or indirect ownership interest. Show any such payments in Part II, A, line 1b.

	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total
A. Nonbusiness Income			
1. Wages, salaries, tips, guaranteed payments (see note above)..... 1.	00	00	00
2. Interest (federal Schedule B)..... 2.	00	00	00
3. Dividends (federal Schedule B)..... 3.	00	00	00
4. State and local tax refunds..... 4.	00	00	00
5. Alimony received..... 5.	00	00	00
6. Capital gain (loss) and other gain (loss) (federal Schedule D)..... 6.	00	00	00
7. Pensions, annuities, IRA distributions..... 7.	00	00	00
8. Nonbusiness income (loss) from rental and royalty activity (federal Schedule E)..... 8.	00	00	00
9. Unemployment compensation..... 9.	00	00	00
10. Taxable Social Security benefits..... 10.	00	00	00
11. Other income..... 11.	00	00	00
12. Total nonbusiness income (add lines 1-11)... 12.	00	00	00
B. Deductions From Nonbusiness Income			
13. Educator expenses..... 13.	00	00	00
14. Certain business expenses..... 14.	00	00	00
15. Health savings account deduction..... 15.	00	00	00
16. Moving expenses..... 16.	00	00	00
17. Deductible self-employment tax..... 17.	00	00	00
18. Self-employed SEP, SIMPLE and qualified plans..... 18.	00	00	00
19. Self-employed health insurance deduction.. 19.	00	00	00
20. Penalty on early withdrawal of savings..... 20.	00	00	00
21. Alimony paid..... 21.	00	00	00
22. IRA deduction..... 22.	00	00	00
23. Student loan interest deduction..... 23.	00	00	00
24. Tuition and fees..... 24.	00	00	00
25. Domestic production activities deduction..... 25.	00	00	00
26. Other deductions..... 26.	00	00	00
27. Total deductions (add lines 13-26)..... 27.	00	00	00
28. Net nonbusiness income (line 12 minus line 27; enter here and in Part IV, line 2, columns A, B and C, respectively)..... 28.	00	00	00



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Taxpayer name		SSN / FEIN
Business name / trust	% ownership	SSN / FEIN

Complete a separate Part II and Part III for each entity / business in which you hold an ownership interest.

Part II – Business Income

A. Business Income Before Deductions

1a. Self-employment income (federal Schedules C, line 31; C-EZ, line 3; or F, line 34).....	1a.	00
b. Guaranteed payments and/or compensation from each pass-through entity of at least a 20% direct or indirect ownership interest. Note: Reciprocity agreements do not apply.....	1b.	00
2. Add-back for expenses paid to related members and to certain investors' family members (see instructions).....	2.	00
3. Ordinary income (loss) from trade or business activities (to the extent not shown on line 1a and/or line 1b).....	3.	00
4. Net income (loss) from rental activities, net royalties, interest income and dividend income.....	4.	00
5. Net capital gain (loss) and other gain (loss).....	5.	00
6. Add adjustments from I.R.C. section 168(k) (see line instructions).....	6.	00
7. Other items of income and gain separately stated on federal Schedule K-1 and miscellaneous federal income tax adjustments, if any.....	7.	00
8. Total business income (loss) (add lines 1 through 7).....	8.	00

B. Deductions From Business Income

9a. Deduct adjustments for the depreciation expenses added back in prior years (see line instructions).....	a.	00
b. Other items of deduction and loss separately stated on federal Schedule K-1 if such deductions are allowable in computing federal taxable income.....	b.	00
c. Other business income deductibles (describe) and miscellaneous federal income tax adjustments, if any.....	c.	00
d. Total of lines 9a through 9c.....	d.	00

C. Net Business Income, Apportionment

10. Net business income (line 8 minus line 9d). Enter here and on Part IV, line 1, column C.....	10.	00
11. Less: Gain described in R.C. section 5747.212 (add losses described in that section) if such gain (loss) is included in any one or more lines above.....	11.	00
12. Line 10 minus line 11 (if line 11 is a gain); line 10 plus line 11 (if line 11 is a loss).....	12.	00
13. Ohio apportionment ratio (Part III, line 4).....	13.	.
14. Total business income apportioned to Ohio (multiply line 12 by line 13).....	14.	00
15. Amount of the line 11 gain (loss) apportioned to Ohio (enclose detailed computations).....	15.	00
16. Enter the total of lines 14 and 15 here and on Part IV, line 1, column A.....	16.	00
17. Total business income not apportioned to Ohio (line 10 minus line 16). Enter here and on Part IV, line 1, column B.....	17.	00

Part III – Apportionment Formula for Business Income

	(1) Within Ohio	(2) Total Everywhere	(3) Ratio	(4) Weight	(5) Weighted Ratio
1. Property					
(a) Owned (average cost).....	_____	_____			
(b) Rented (annual rental x 8).....	_____	_____			
(c) Total (lines 1a and 1b).....	_____	_____	_____	x _____ =	1c. .
2. Payroll (see Exclusions in the instructions).....	_____	_____	_____	x _____ =	2. .
3. Sales (see Exclusions in the instructions).....	_____	_____	_____	x _____ =	3. .
4. Ohio apportionment ratio. Add lines 1c, 2 and 3 (enter ratio here and on Part II, C, line 13).....					4. .



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Part IV – Summary of Business and Nonbusiness Income

	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total
1. Business income (enter in columns A, B and C the amounts from Part II, C, lines 16, 17 and 10 respectively)1.	00	00	00
2. Net nonbusiness income (enter in columns A, B and C the amounts from Part I, B, line 28, columns A, B and C, respectively).....2.	00	00	00
3. Total business and nonbusiness income (add lines 1 and 2 down, by column).....3.	00	00	00
4. Enter the Ohio IT 1041 Schedule A net adjustments (see Note #1 below).....4.	00	00	00
5. Line 3 plus or minus line 4 down, by column (see Notes #2, #3 and #4 below).....5.	00	00	00

Note 1: Exclude from line 4 the depreciation adjustment(s) and miscellaneous federal income tax adjustments, if any, reported in Part II of this worksheet.

Note 2: The amount shown on line 5, column C should be the same amount shown on Ohio IT 1041, line 3.

Note 3: The amount shown on line 5, column C, must equal line 5, column A plus B.

Note 4: Enter the amount shown on line 5, column B on the appropriate line of Ohio IT 1041, Schedule D (for estates only). For nonresidents, the amount on line 5, column B is the portion of Ohio taxable income for estates (from Ohio IT 1041, line 3) that was not earned or received in Ohio.