

Do not staple or paper clip.



Department of Taxation

Rev. 11/08/19

2019 Ohio IT 1041
Fiduciary Income Tax Return

Use only black ink and UPPERCASE letters.
Amount fields use only whole dollar amounts, no cents.



19180102

- Check here if amended return
Check here if final return
Check here if the federal extension was granted
Check here if any funds were distributed

Reporting Period Start Date
MM DD YY

Reporting Period End Date
MM DD YY

FEIN
SSN of decedent (estates only)

Name of trust or estate

Name of trust or estate (second line)

Fiduciary name and title

Address (if address change, check box)

City State ZIP code

Foreign State Code Country Code Foreign country (if the mailing address is outside the U.S.) Foreign postal code

Check Applicable Box(es) Select One
Simple trust OR Complex trust
Resident trust OR Nonresident trust
Select All That Apply
Irrevocable trust Testamentary trust
Bankruptcy estate Decedent's estate
Qualified pre income trust - Attach copy of letter of exemption from Ohio Income

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Schedule I - Taxable Income, Tax, Payments and Net Amount Due Calculations (If the amount on a line is negative, place a "-" in the box provided.)

Table with 10 rows for calculations: Federal taxable income, Net adjustments, Ohio taxable income, Allocated trust amounts, Tax on Ohio taxable income, Credits, and Resident credit.

For Department Use Only

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Postmark date Code



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19180202

FEIN

Grid for FEIN entry

Table with 2 columns: Line number and Description. Lines 11-20 include tax calculations and refund/amount due information.

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 and preparer information fields: Signature of fiduciary or trust officer, Preparer's name (print), Title, Date (MM/DD/YY), Preparer's address (include ZIP code), Fiduciary's or trust officer's phone number, Preparer's phone number, Preparer's e-mail address, PTIN, and authorization checkbox.

Do not staple or paper clip. Place any supporting documents, including Ohio IT K-1(s), after the last page of this return.

Mail to: Ohio Department of Taxation, P.O. Box 2619, Columbus, OH 43216-2619

Instructions for this form are on our website at tax.ohio.gov.

Schedule II - Adjustments to Federal Taxable Income Net of Related Expenses

Additions

Table with 2 columns: Line number and Description. Lines 21-29 include adjustments to federal taxable income.

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19180302

FEIN

Grid for FEIN entry

If the amount on a line is negative, place a "-" in the box provided.

Schedule II - Adjustments to Federal Taxable Income Net of Related Expenses...continued

Deductions - Note: Deduct income items described below only to the extent that those amounts are not already deducted or excluded from federal taxable income after distributions.

Table with 4 columns for amounts and 14 rows of deduction items (30-40) including federal interest, state tax overpayments, ESBT losses, wage and salary expense, interest income, refunds, farm income, depreciation, and repayment.

Schedule III - Estate Credits

Table with 4 columns for amounts and 8 rows of credit items (41-48) including retirement income credit, lump sum retirement credit, senior citizen's credit, lump sum distribution credit, child and dependent care credit, Ohio political contributions credit, and Ohio adoption credit.

Schedule IV - Estate Ohio Resident Credit

Table with 4 columns for amounts and 5 rows of resident credit items (49-53) including tax by other states, Ohio taxable income, percentage calculation, income tax, and Ohio resident tax credit.

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19180402

FEIN

Input boxes for FEIN

If the amount on a line is negative, place a "-" in the box provided.

Schedule V - Estate Nonresident Credit

Lines 54-56: Portion of Ohio taxable income not earned or received in Ohio, Ohio taxable income, and percentage calculation.

Schedule VI - Allocated Qualifying Trust Amounts

Lines 57-59: Trust's portion of capital gains/losses, percentage of assets in Ohio, and apportionment calculation.

Schedule VII - Apportioned Income for Trusts

Lines 60-62: Trust's business income not included in line 57, apportionment ratio, and apportionment calculation.

Schedule VIII - Allocated Nonbusiness Income for Trusts

If distributive share is business income/loss from a pass-through entity, use Schedule VII.

Lines 63-65: Resident trusts, nonresident trusts, and total allocated nonbusiness income.

Schedule IX - Tax Credit for Resident Trusts

Lines 66-72: Allocated resident trust nonbusiness income, amount from line 8, modified Ohio taxable income, average effective tax rate, tax actually paid, and Ohio tax credit.

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FEIN

Schedule X – Apportionment Worksheet

Use this worksheet to calculate the apportionment ratio for the trust’s modified business income and qualifying investment income included in Ohio taxable income. **Note:** All ratios are to be carried to six decimal places.

73. Property	Within Ohio		Total Everywhere
a) Owned (average cost)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio		Total Everywhere
b) Rented (annual rental X 8)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio		Total Everywhere
c) Total (lines 73a and 73b)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	÷	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Ratio		Weight
	= <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	X	= <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio		Total Everywhere
74. Payroll	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	÷	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Ratio		Weight
	= <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	X	= <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio		Total Everywhere
75. Sales	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	÷	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Ratio		Weight
	= <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	X	= <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio		Total Everywhere
76. Total weighted apportionment ratio (add weighted ratio from lines 73c, 74 and 75). Enter ratio here and on Schedule VII, line 61 (carry to six decimal places).....			76. <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Note: If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined number of factors used is 100%, i.e., if no property/payroll, use 25% and 75%; if no sales, use 50% property/payroll; if only one factor, use 100%.

Schedule XI – Net Payment Worksheet – Include 1099(s) and W-2(s)

77a. Estimated payments	77b. 1099 withholdings	77c. W-2 withholdings
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
77d. Refunds previously claimed	78. Net payments (add lines 77a-c minus line 77d). Enter here and on line 14.	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Schedule XII – Refundable Business Credits

Note: Certificates from the Ohio Development Services Agency and/or Ohio IT K-1(s) **must** be included to verify each refundable credit claimed.

79. Motion picture / Broadway credit	80. JCTC / JRTC	81. Pass-through entity credit
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
82. Venture capital credit	83. Historic preservation credit	84. Financial Institutions Tax (FIT) credit
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
85. Total refundable business credits (add lines 79-84). Enter here and on line 15.		
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

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FEIN

Schedule XIII – 168K Bonus Depreciation and 179 Expense Add-back Schedule

Check the box if the depreciation adjustment has been waived

86. Total current year sections 168K bonus depreciation and 179 expense add-back 86.

87. Prior years add-back amount and applicable add-back ratio	Column (A) – Amount	Column (B) – Ratio
87a. Year Prior..... 87a.	<input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6
87b. 2 Years Prior..... 87b.	<input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6
87c. 3 Years Prior..... 87c.	<input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6
87d. 4 Years Prior..... 87d.	<input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6
87e. 5 Years Prior..... 87e.	<input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6

Schedule XIV – Beneficiary Schedule

Provide beneficiary information for all (resident and nonresident) beneficiaries in the estate or trust. **Use an additional sheet, if necessary.**

SSN	FEIN	Amount distributed
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/>		
Address		
<input type="text"/>		
City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

SSN	FEIN	Amount distributed
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/>		
Address		
<input type="text"/>		
City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

SSN	FEIN	Amount distributed
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/>		
Address		
<input type="text"/>		
City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

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19180702

FEIN

Schedule XIV – Beneficiary Schedule

Provide beneficiary information for **all** (resident and nonresident) beneficiaries in the estate or trust. **Use an additional sheet, if necessary.**

SSN

FEIN

Amount distributed

First name / entity

M.I.

Last name

Address

City

State

ZIP code

SSN

FEIN

Amount distributed

First name / entity

M.I.

Last name

Address

City

State

ZIP code

SSN

FEIN

Amount distributed

First name / entity

M.I.

Last name

Address

City

State

ZIP code

SSN

FEIN

Amount distributed

First name / entity

M.I.

Last name

Address

City

State

ZIP code

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