

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.



19180106

Check here if amended return, Check here if final return, Reporting Period Start Date, Reporting Period End Date, 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

Table with columns: Check Applicable Box(es), Select One, Select All That Apply, and a note about qualified pre income trust.

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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.)

- 1. Federal taxable income (from the federal 1041, line 23). Include page 1 of the federal 1041.....1.
2. Net adjustments from Schedule II, line 40 .....2.
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7 .....3.
4. Allocated qualifying trust amount from Schedule VI, line 59 (trusts only) .....4.
5. Apportioned trust income from Schedule VII, line 62 (trusts only) .....5.
6. Allocated trust income from Schedule VIII, line 65 (trusts only) .....6.
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter zero)..... 7.
8. Tax on Ohio taxable income (estates, line 3) or tax on modified Ohio taxable income (trusts, line 7). See tax table in the instructions..... 8.
9. Credits from Schedule III, line 48 (estates only) ..... 9.
10. Resident credit from Schedule IV (estates); nonresident credit from Schedule V (estates); business credit from Schedule E (include Schedule E) (estates and trusts); and tax credit from Schedule IX (resident trusts) ..... 10.

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Postmark date, Code

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Fiduciary Income Tax Return



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- 11. Tax after nonrefundable credits (line 8 minus the amount on lines 9 and 10) ..... 11.
12. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210) .....12.
13. Total Ohio tax (add lines 11 and 12) .....13.
14. Net payments from line 78.....14.
15. Refundable business credits from line 85 (include documentation / certificates) .....15.
16. Total (add lines 14 and 15) .....16.
17. Overpayment, if any (line 16 minus line 13, if less than zero, enter zero).....Your Refund ▶ 17.
18. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, if less than zero, enter zero) .....18.
19. Interest and penalty on late-paid and/or late-filed return, if any .....19.
20. Total amount due (add lines 18 and 19). Make check payable to Ohio Treasurer of State, include Ohio UPC and place FEIN on check.....Amount Due ▶ 20.

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.

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

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
Do you authorize your preparer to contact us regarding this return? Yes No

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

- 21. Federal and/or non-Ohio state or local government interest and dividends not distributed .....21.
22. Pass-through entity and financial institutions taxes paid and related member add-back .....22.
23. Income from an Electing Small Business Trust (ESBT) not shown in federal taxable income (include documentation).....23.
24. Losses from sale or other disposition of Ohio public obligations .....24.
25. Recovery of amount previously deducted or excluded .....25.
26. Adjustment for Internal Revenue Code section 168(k) depreciation expense. 2/3, 5/6 or 6/6 (check applicable box and complete Schedule XIII).....26.
27. Federal personal exemption (estates only) and any applicable conformity adjustments .....27.
28. Expenses claimed on Ohio estate return (estates only) .....28.
29. Total additions (add lines 21 through 28).....29.

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2019 Ohio IT 1041
Fiduciary Income Tax Return



19180306

FEIN

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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.

- 30. Federal interest and dividends exempt from state taxation net of related expenses...30.
31. Certain state and municipal income tax overpayments...31.
32. Losses from an ESBT not shown in federal taxable income (include documentation)...32.
33. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit...33.
34. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations...34.
35. Refunds or reimbursements of prior year federal itemized deductions and any applicable conformity adjustments...35.
36. Farm income from a farm of at least 10 acres (trusts only)...36.
37. Adjustment for Internal Revenue Code section 168(k) depreciation expense. Complete Schedule XIII...37.
38. Repayment of income reported in a prior year and not otherwise deducted...38.
39. Total deductions (add lines 30 through 38)...39.
40. Net adjustments (subtract line 39 from line 29). Enter here and on line 2...40.

Schedule III - Estate Credits

- 41. Retirement income credit (see instructions for credit table) (limit - \$200)...41.
42. Lump sum retirement credit (see instructions to calculate the credit)...42.
43. Senior citizen's credit (limit - \$50 per return)...43.
44. Lump sum distribution credit (must be 65 or older to claim this credit; see instructions to calculate this credit)...44.
45. Child and dependent care credit (see instructions and worksheet in Ohio IT 1040 booklet)...45.
46. Ohio political contributions credit...46.
47. Ohio adoption credit (limit \$10,000)...47.
48. Total Schedule III credits (add lines 41 through 47) - enter here and on line 9...48.

Schedule IV - Estate Ohio Resident Credit

- 49. Enter the portion of Ohio taxable income (line 3) subjected to tax by other states or the District of Columbia while an Ohio resident...49.
50. Enter Ohio taxable income (line 3)...50.
51. Divide line 49 by line 50 and enter percentage here % . Multiply this percentage by the amount shown on line 8 reduced by any amount shown on line 9...51.
52. Enter the 2019 income tax, less all related credits other than withholding and estimated tax payments and carryforwards from previous years, paid to other states or the District of Columbia...52.
53. Enter the smaller of line 51 or line 52. This is your Ohio resident tax credit. Enter here and on line 10...53.

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2019 Ohio IT 1041
Fiduciary Income Tax Return



FEIN

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Schedule V - Estate Nonresident Credit

- 54. Portion of Ohio taxable income (line 3) not earned or received in Ohio
55. Ohio taxable income (line 3)
56. Divide line 54 by line 55 and enter percentage here

Schedule VI - Allocated Qualifying Trust Amounts

- 57. Trust's portion of capital gains/losses recognized to the extent included in
Ohio taxable income (line 3) if the location of the physical assets of the closely
held investee is available
58. Percentage of the closely held investee's physical assets located within Ohio
59. Multiply amount on line 57 by percentage on line 58. Enter here and on line 4

Schedule VII - Apportioned Income for Trusts

- 60. Enter (i) the trust's business income not included in line 57 and (ii) the trust's
qualifying investment income not otherwise a part of business income and not
included in line 57
61. Enter the Ohio apportionment ratio from line 76 of the apportionment
worksheet on page 5
62. Multiply the amount on line 60 by the apportionment ratio on line 61.

Schedule VIII - Allocated Nonbusiness Income for Trusts

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

- 63. Resident trusts: Trust's portion of Ohio taxable income (line 3) not reported
on lines 57 or 60
64. Nonresident trusts: Trust's portion of Ohio taxable income (line 3) not reported
on lines 57 or 60 to extent such income (i) was derived from real or tangible
property located in or based in Ohio or (ii) was situated to Ohio
65. Add lines 63 and 64 and enter here and on line 6

Schedule IX - Tax Credit for Resident Trusts

- 66. Enter the amount of allocated resident trust nonbusiness income (line 63, above)
subject to tax in one or more states or in the District of Columbia
67. Enter the amount from line 8
68. Enter the amount of modified Ohio taxable income from line 7
69. Divide line 67 by line 68 and enter the percentage here. This is the average effective tax rate
70. Multiply the amount on line 66 by the percentage reported on line 69
71. Enter the amount of tax actually paid by the resident trust to another state or the
District of Columbia on the trust's allocated nonbusiness income
72. Enter the smaller of the amount on lines 70 and 71. This is the resident trust's Ohio tax credit.

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2019 Ohio IT 1041
Fiduciary Income Tax Return



19180506

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.

Table with columns: Description, Within Ohio, Total Everywhere, Ratio, Weight, Weighted Ratio. Rows include Property (Owned, Rented), Payroll, and Sales.

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.

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)

Table with columns: Description, Amount. Rows include Estimated payments, 1099 withholdings, W-2 withholdings, and Refunds previously claimed.

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.

Table with columns: Description, Amount. Rows include Motion picture / Broadway credit, JCTC / JRTC, Pass-through entity credit, Venture capital credit, Historic preservation credit, Financial Institutions Tax (FIT) credit, and Total refundable business credits.

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2019 Ohio IT 1041
Fiduciary Income Tax Return



19180606

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

87. Prior years add-back amount and applicable add-back ratio

Column (A) - Amount

Column (B) - Ratio

Table with 5 rows (87a-87e) and 3 columns for ratios (2/3, 5/6, 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

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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### **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
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First name / entity	M.I.	Last name
Address		
City	State	ZIP code

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SSN	FEIN	Amount distributed
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First name / entity	M.I.	Last name
Address		
City	State	ZIP code

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SSN	FEIN	Amount distributed
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First name / entity	M.I.	Last name
Address		
City	State	ZIP code

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SSN	FEIN	Amount distributed
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First name / entity	M.I.	Last name
Address		
City	State	ZIP code

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