

Do not staple or paper clip.



Department of Taxation

Rev. 11/08/21

# 2021 Ohio IT 1041 Fiduciary Income Tax Return



21180102

Use only black ink and UPPERCASE letters. Use whole dollars only.

- Check here if amended return
- Check here if final return
- Check here if federal extension filed
- Check here if income distributed to a beneficiary

Reporting Period Start Date

MM	DD	YY
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Reporting Period End Date

MM	DD	YY
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FEIN

SSN of decedent (estates only)

Name of trust or estate

Name of trust or estate (second line)

Fiduciary name and title

Address  Check here if address changed

City  State  ZIP code

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

<p><b>Trust Must Select One</b></p> <p><input type="checkbox"/> Simple trust OR <input type="checkbox"/> Complex trust</p>	<p><b>Trusts Select All That Apply</b></p> <p><input type="checkbox"/> Irrevocable trust <input type="checkbox"/> Testamentary trust</p>	<p><input type="checkbox"/> Check here if "qualifying pre-income tax trust" (Attach letter of exemption)</p>
<p><b>Trust Must Select One</b></p> <p><input type="checkbox"/> Resident trust OR <input type="checkbox"/> Nonresident trust</p>	<p><b>Estate Must Select One</b></p> <p><input type="checkbox"/> Bankruptcy estate OR <input type="checkbox"/> Decedent's estate</p>	

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

1. Federal taxable income (federal 1041, line 23). Include page 1 of the federal 1041.....	<input type="checkbox"/>	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Net Schedule II adjustments from line 42 .....	<input type="checkbox"/>	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip to line 8.....	<input type="checkbox"/>	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Trusts - Qualifying Trust Amount (from line 61).....	<input type="checkbox"/>	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Trusts - Apportioned Income (from line 64).....	<input type="checkbox"/>	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Trusts - Modified nonbusiness income (from line 67).....	<input type="checkbox"/>	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Trusts - Modified Ohio Taxable Income (sum of lines 4 through 6, if negative, enter zero).....	<input type="checkbox"/>	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Tax liability on line 3 (estates) or line 7 (trusts). See instructions for tax tables.....	<input type="checkbox"/>	8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Estates - Credits from line 50.....	<input type="checkbox"/>	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Credits from Schedules IV, V, IX and E.....	<input type="checkbox"/>	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**For Department Use Only**

Postmark date Code

**Do not write in this area; for department use only.**



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FEIN input boxes

Table with 22 rows of tax liability and payment items, including 'CREDIT CARRYFORWARD' and 'AMOUNT DUE'.

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 P

Do not staple or paper clip. Place any supporting documents, including Ohio IT K-1s, 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.

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

Schedule II - Adjustments to Federal Taxable Income

Additions (Add the following if not included on the Ohio IT 1041, line 1)

Table with 7 rows of addition items (23-31) and corresponding input boxes.

Do not write in this area; for department use only.



FEIN

Input boxes for FEIN

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

Schedule II - Adjustments to Federal Taxable Income...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 13 rows for deductions (lines 32-42).

Schedule III - Estate Credits

Table with 4 columns for amounts and 7 rows for estate credits (lines 43-50).

Schedule IV - Estate Resident Credit

Table with 4 columns for amounts and 5 rows for estate resident credit (lines 51-55).

Do not write in this area; for department use only.



FEIN

FEIN input boxes

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

Schedule V - Estate Nonresident Credit

Lines 56-58: Nonresident portion of Ohio taxable income, Ohio taxable income, and percentage calculation.

Schedule VI - Qualifying Trust Amounts

Lines 59-61: Qualifying trust amounts, ratio of physical assets, and Trust Amount.

Schedule VII - Trust Apportioned Income

Lines 62-64: Portion of Ohio taxable income, apportionment ratio, and Trust's Apportioned Income.

Schedule VIII - Modified Nonbusiness Income for Trusts

Income/ Loss from a pass-through entity should generally be reported on Schedule VII.

Lines 65-67: Resident trusts, nonresident trusts, and Modified Nonbusiness Income.

Schedule IX - Trust Resident Credit (include the Ohio IT RCETE)

Lines 68-74: Portion of line 65 subject to tax, tax liability, Modified Ohio taxable income, Effective Tax Rate, taxes paid, and Trust's resident credit.

Do not write in this area: for department use only.



FEIN

Grid for FEIN input

Schedule X – Apportionment Worksheet

Use this schedule to calculate the apportionment ratio for the trust's modified business income and qualifying investment income.

Note: Carry all ratios to six decimal places.

Main calculation grid for Schedule X with rows for Property (Owned, Rented, Total), Payroll, and Sales, including sub-rows for 'Within Ohio' and 'Total Everywhere' and formulas for Ratio, Weight, and Weighted Ratio.

Note: If the "Total Everywhere" 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%...

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

Grid for Schedule XI with rows for Estimated payments, 1099 withholdings, W-2 withholdings, Prior year credit carryover, Refunds previously claimed, and Net payments.

Schedule XII – Refundable Business Credits

Note: Certificates from the Ohio Department of Development and/or Ohio K-1s must be included to verify each refundable credit claimed.

Grid for Schedule XII with rows for Motion picture / Broadway credit, JCTC / JRTC, Pass-through entity credit, Venture capital credit, Ohio historic preservation credit, Reserved, and Total refundable business credits.

Do not write in this area; for department use only.



FEIN

Form boxes for FEIN input

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

Check the box if partial or full depreciation adjustment has been waived

88. Current year §168(k) and 179 depreciation expense add-back ..... 88.

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

Column (A) – Amount

Column (B) – Ratio

89a. Year Prior..... 89a.

89b. 2 Years Prior..... 89b.

89c. 3 Years Prior..... 89c.

89d. 4 Years Prior..... 89d.

89e. 5 Years Prior..... 89e.

2/3 5/6 6/6

2/3 5/6 6/6

2/3 5/6 6/6

2/3 5/6 6/6

2/3 5/6 6/6

Schedule XIV – Beneficiary Schedule

Provide beneficiary information for all beneficiaries of the estate or trust. Use an additional sheet, if necessary.

SSN

FEIN

Amount distributed

Form boxes for SSN, FEIN, and Amount distributed

First name / entity

M.I.

Last name

Form boxes for First name / entity, M.I., and Last name

Address

Form boxes for Address

City

State

ZIP code

Form boxes for City, State, and ZIP code

SSN

FEIN

Amount distributed

Form boxes for SSN, FEIN, and Amount distributed

First name / entity

M.I.

Last name

Form boxes for First name / entity, M.I., and Last name

Address

Form boxes for Address

City

State

ZIP code

Form boxes for City, State, and ZIP code

SSN

FEIN

Amount distributed

Form boxes for SSN, FEIN, and Amount distributed

First name / entity

M.I.

Last name

Form boxes for First name / entity, M.I., and Last name

Address

Form boxes for Address

City

State

ZIP code

Form boxes for City, State, and ZIP code

Do not write in this area; for department use only.



FEIN

FEIN input boxes



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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.

Form section 1: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code

Form section 2: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code

Form section 3: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code

Form section 4: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code

Form section 5: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code



FEIN

FEIN input boxes



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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.

Form section 1: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code

Form section 2: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code

Form section 3: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code

Form section 4: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code

Form section 5: SSN, FEIN, Amount distributed, First name / entity, M.I., Last name, Address, City, State, ZIP code