

Tax Year

IT 2023 Rev. 10/16

## **Ohio IT 2023 Income Allocation and Apportionment Nonresident Credit**

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

Taxpayer name	SSN / FEIN

## 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.

	Nonbusiness Income	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total	
1.	Wages, salaries, tips, guaranteed payments	1.00	00	00	0
0	(see note above)	00	00	00	0
	Interest (federal Schedule B)	00	00	00	0
	Dividends (federal Schedule B) 3	00	00	00	_
	State and local tax refunds4	00	00	00	_
5.	Alimony received 5				_
6.	Capital gain (loss) and other gain (loss) (federal Schedule D)		00	00	_
7.	Pensions, annuities, IRA distributions7.	00	00	00	0
8.	Nonbusiness income (loss) from rental and royalty activity (federal Schedule E) 8	00	00	00	0
9.	Unemployment compensation9	00	00	00	0
10.	Taxable Social Security benefits 10	00	00	00	0
11.	Other income11	00	00	00	0
12.	Total nonbusiness income (add lines 1-11) 12	00	00	00	0
R	Deductions From Nonbusiness Income				
	Educator expenses	00	00	00	0
14.	Certain business expenses14	00	00	00	0
15.	Health savings account deduction 15	00	00	00	0
16.	Moving expenses 16	00	00	00	0
17.	Deductible self-employment tax17	00	00	00	0
18.	Self-employed SEP, SIMPLE and qualified plans	00	00	00	0
19.	Self-employed health insurance deduction 19	00	00	00	0
20.	Penalty on early withdrawal of savings 20	00	00	00	0
21.	Alimony paid21	00	00	00	0
22.	IRA deduction	00	00	00	0
	Student loan interest deduction23	00	00	00	0
	Tuition and fees24	00	00	00	0
25.	Domestic production activities deduction25.	00	00	00	0
	Other deductions	00	00	00	0
	Total deductions (add lines 13-26)	00	00	00	0
	Net nonbusiness income (line 12 minus line 27; enter here and in Part IV, line 2, columns A, B and C, respectively)	00	00	00	0



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Taxpayer name			SSN / FEIN			
Business name / Trust	% owr	nership	SSN / FEIN			
Complete a separate Part II and Part III f	or each entity/busine:	ss in which you	hold an ownership inte	rest.		
Part II – Business Income	or odorr ormey/backness	oo iir wiiioir you	mora arr ownorous prince			
A. Business Income Before Deduction		)	- II: 0.4)	4 -		00
1a. Self-employment income (federal So			•			-
<ul> <li>b. Guaranteed payments and/or compound or indirect ownership interest. Note:</li> </ul>	Reciprocity agreeme	ents do not appl	y			00
instructions)	Add-back for expenses paid to related members and to certain investors' family members (see instructions)					00
Ordinary income (loss) from trade or business activities (to the extent not shown on line 1a and/or line 1b)					00	
4. Net income (loss) from rental activiti	es, net royalties, inte	rest income and	d dividend income	4		00
5. Net capital gain (loss) and other gain	n (loss)			5		00
6. Add adjustments from I.R.C. section	168(k) (see line inst	ructions)		6		00
7. Other items of income and gain sep federal income tax adjustments, if a	arately stated on fede	eral Schedule K	-1 and miscellaneous			00
8. Total business income (loss) (add lir	•					00
B. Deductions From Business Incom						
9a. Deduct adjustments for the depreciat	tion expenses added		·	) a		00
<ul> <li>Other items of deduction and loss separallowable in computing federal taxable</li> </ul>				b		00
c. Other business income deductibles (de	•		ne tax adjustments, if any			00
d. Total of lines 9a through 9c						00
C. Net Business Income, Apportionn 10. Net business income (line 8 minus li		nd on Part IV, lir	ne 1, column C	10		00
11. Less: Gain described in R.C. section (loss) is included in any one or more						00
12. Line 10 minus line 11 (if line 11 is a						00
13. Ohio apportionment ratio (Part III. lir						
14. Total business income apportioned to Ohio (multiply line 12 by line 13)				00		
				00		
6. Enter the total of lines 14 and 15 here and on Part IV, line 1, column A						
17. Total business income not apportion	ed to Ohio (line 10 m	inus line 16). E	nter here and on Part I\	J,		00
line 1, column B  Part III – Apportionment Forr				17		100
Part III – Apportionment For	(1)		(3)	(4)	(5)	
		(2) Total		(4)	Weight	
	Within Ohio	Everywher		Weight	Ratio	
1. Property			(carry to six decimal places)		carry to decimal pla	
(a) Owned (average cost)						
(b) Rented (annual rental x 8)			<del></del>			
(c) Total (lines 1a and 1b)	÷		=	_ x <u>·                                   </u>	1c	
Payroll (see Exclusions in the instructions)	<u>.</u>	_	<b>=</b> ·	x · =	2.	
Sales (see Exclusions in the instructions)				- x <del>·</del> =	3.	
4. Ohio apportionment ratio. Add lines				^	4.	



Taxpayer name	SSN / FEIN

## Part IV - Summary of Business and Nonbusiness Income

	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total
Business income (enter in columns A, B and C the amounts from Part II, C, lines 16, 17 and 10 respectively)	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.