



2D Schema, Test Scenarios and Instructions 2016 Ohio IT 1041

Important Note

New for Tax Year 2016- It is now required that vendors program the Ohio IT 1041 to include 2D barcodes. This document contains the schema, test scenarios and instructions needed to assist vendors with this new requirement.

Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229
tax.ohio.gov

2016 Ohio IT 1041

Fiduciary Income Tax Return

2D Barcode Instructions

General Information

- The Ohio 1041 must be enabled for 2D Barcode decoding
- A form enabled for 2D Barcode should not allow users or practitioners the option to turn off/on the 2D Barcode function
- The minimum error correction code level is 4
- Products must not print a 2D barcode prior to being approved in Ohio

2D Barcode Size and Placement on the Form

- 2D Barcode must be placed on each page of form in the designated area indicated in the grid layout
- The maximum size of the 2D Barcode is 3.5 inches wide by 1 inch in height and must fit within the designated space in the grid layout
- 2D Barcode must not be bigger than the allocated area

2D Barcode Layout

- Each field in the barcode is delimited by a single carriage return
 - <CR> equals single carriage return character
 - This separates each piece of data so it may be identified and processed.
- Data included in the 2D Barcode can be broken down into three general sections

Header

Header Version Number

- Static for all Barcodes, value is T1

Developer Code

- A four-digit vendor code identifying the software developer whose application produced the Barcode

Jurisdiction

- Static for all Barcodes, value is OH

Description

- A four-digit form identifier, specific to each form

Spec Version

- A one-digit specification version control number starting with the number zero
- This number identifies the version of the specifications used to produce the form Barcode

Form Version

- A one-digit form version control number starting with the number one (1)
- This number will only be incremented when there are changes made that would affect the content of the Barcode

Date Generated

- Included on page 1 only
- Indicates date return was generated from the product

Form Specific Data – Please see encoding schemas for form specific data

- All fields on form are required and must be included in the 2D Barcode
- Fields with values are represented by the data followed by a carriage return

- Fields with no values are represented by a carriage return only; this results in two adjacent carriage returns
- Note that the data format within the 2D barcode for the Weight, Ratio and Weighted Ratio differs from the print version. Do not include the decimal point in the 2D data.

Trailer

- The last field in the Barcode data stream is the trailer
- The trailer is used to indicate the end of data has been reached
- A static string of *EOD* is used as the trailer value

Examples of 2D Barcode data streams

Header Version Number	T1<CR>
Developer Code	1111<CR>
Jurisdiction	OH<CR>
Description	1618<CR>
Spec Version	0<CR>
Form Version	1<CR>
Date Generated	011516<CR>
Line Item Specific Data	IN<CR>
Line Item Specific Data	IT40<CR>
Line Item Specific Data	0<CR>
Trailer	*EOD* <CR>

Submission Process

- The deadline for submitting Ohio 1041 test packets is November 25, 2016
- Test packets may be submitted by email to Forms@tax.state.oh.us
- The email subject line must include the vendor number, product name, tax year and form number in that order e.g. 12_ABCTax_ 16_1041
- Submissions must include
 - Ohio form STF- Approval Request for Scannable Tax Forms
 - One (1) full field sample in a PDF format
 - Seven (7) test scenarios for the 1041 provided by the Ohio Department of Taxation
 - Each test scenario must be in a separate PDF using the following naming convention: vendor number, product name, tax year, form number, test number e.g.12_ABCTax_16_1041_Test 1
- An emailed confirmation is sent to the vendor indicating the packet was received
- Submissions found to be missing any of the items above are rejected

Testing Process

- Testing of 1041 packets commences on November 14, 2016
- Test packets are reviewed in two (2) content areas- Printed Forms and 2D Barcode Data
- A submission is approved in its entirety once all sample documents pass in both areas

Printed forms

- Vendor full field matches template provided in the specifications
- All fields are present, are formatted properly and align with grid layout
- Test scenarios contain values specified by Ohio Department of Taxation

2D Barcode Data

- Barcodes read as valid
- All test scenarios can be decoded
- 2D Barcode data matches data on printed forms

Notifications

- Communications from the Ohio Department of Taxation regarding submissions are sent from Forms@tax.state.oh.us to the vendor email address(es) on file for the product
- Vendor contact information is compiled from STF- Approval Request for Scannable Tax Forms but may also be submitted by email to the address above.
- If unapproved forms are released in software packages, vendors must include a visual indicator signifying the return cannot be filed.
- **If unapproved forms are released in software packages, vendors must ensure that taxpayers cannot print returns containing 2D barcodes.**
- An emailed confirmation is sent to the vendor indicating the packet was approved, at which point the product is authorized to print with a 2D barcode.
- An emailed confirmation is sent to the vendor for packets that are rejected
 - Feedback is provided regarding the errors found
 - Resubmit packets must include all test scenarios and the full field return
 - After the third submission of test materials, the department cannot guarantee timeliness of the review
- If a tax form changes before January 1, 2017 vendors will be notified and required to submit revised test packets.

**Ohio Department of Taxation
2016 1041 2D Barcode Schema**

**RATIO LINES & % OWNERSHIP LINES : Send as whole number. First digit is the whole number, the decimal point is interpreted internally and starting from 2nd digit to end of data is the decimal portion of the ratio.
Ex.: 0.092461 should be ----> 0092461**

	General Fields
	Demographic Fields
	Line Item Fields

Item No.	Page	Field Name\Line Item	Max Char	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	Form code: 1618
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	N/A	Date_Generated	6	Numeric ; MMDDYY format
8	Page 1	amended return	1	Numeric; 1 = Amended, 0 = Original
9	Page 1	Final return	1	Numeric; 1 = Final, 0 = Regular
10	Page 1	Month	2	Numeric
11	Page 1	Year	4	Numeric: 2016
12	Page 1	FEIN	9	Numeric
13	Page 1	SSN	9	Numeric
14	Page 1	Name	35	Alpha-Numeric
15	Page 1	Name_Line2	35	Alpha-Numeric
16	Page 1	Fiduciary_Name	35	Alpha-Numeric
17	Page 1	Address	35	Alpha-Numeric
18	Page 1	City	20	Alpha
19	Page 1	State	2	Alpha
20	Page 1	ZipCode	5	Numeric
21	Page 1	Simple Trust	1	Numeric; 1 = Simple, 0 = Other
22	Page 1	Complex Trust	1	Numeric; 1 = Complex, 0 = Other
23	Page 1	Irrevocable Trust	1	Numeric; 1 = Irrevocable, 0 = Other
24	Page 1	Testamentary Trust	1	Numeric; 1 = Testamentary, 0 = Other
25	Page 1	Resident Trust	1	Numeric; 1 = Resident, 0 = Other
26	Page 1	Non_Resident Trust	1	Numeric; 1 = Non_Resident, 0 = Other
27	Page 1	Bankruptcy Estate	1	Numeric; 1 = Bankruptcy, 0 = Other
28	Page 1	Decedent Estate	1	Numeric; 1 = Decedent, 0 = Other
29	Page 1	Line_1_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
30	Page 1	Line_1	9	Numeric; do not put '-' negative sign in front of the data
31	Page 1	Line_2_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
32	Page 1	Line_2	9	Numeric; do not put '-' negative sign in front of the data
33	Page 1	Line_3_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
34	Page 1	Line_3	9	Numeric; do not put '-' negative sign in front of the data
35	Page 1	Line_4_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
36	Page 1	Line_4	9	Numeric; do not put '-' negative sign in front of the data
37	Page 1	Line_5_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
38	Page 1	Line_5	9	Numeric; do not put '-' negative sign in front of the data
39	Page 1	Line_6_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
40	Page 1	Line_6	9	Numeric; do not put '-' negative sign in front of the data
41	Page 1	Line_7	9	Numeric
42	Page 1	Line_8	9	Numeric
43	Page 1	Line_9	9	Numeric
44	Page 1	Line_10	9	Numeric
45	Page 1	Line_11	9	Numeric
46	Page 1	Line_12	9	Numeric
47	Page 1	Line_13	9	Numeric
48	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			349	

**Ohio Department of Taxation
2016 1041 2D Barcode Schema**

Item No.	Page	Field Name\Line Item	Max Char	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	Form code: 1618
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 2	FEIN	9	Numeric
8	Page 2	Line_14	9	Numeric
9	Page 2	Line_15	9	Numeric
10	Page 2	Line_16	9	Numeric
11	Page 2	Line_17	9	Numeric
12	Page 2	Line_18	9	Numeric
13	Page 2	Line_19	9	Numeric
14	Page 2	Line_20	9	Numeric
15	Page 2	Line_21	9	Numeric
16	Page 2	Line_22	9	Numeric
17	Page 2	Line_23	9	Numeric
18	Page 2	Line_24	9	Numeric
19	Page 2	Line_25	9	Numeric
20	Page 2	Line_26	9	Numeric
21	Page 2	Line_27	9	Numeric
22	Page 2	Line_28	9	Numeric
23	Page 2	Line_29	9	Numeric
24	Page 2	Line_30	9	Numeric
25	Page 2	Line_31	9	Numeric
26	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			190	

**Ohio Department of Taxation
2016 1041 2D Barcode Schema**

Item No.	Page	Field Name\Line Item	Max Characters	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	form code: 1618
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 3	FEIN	9	Numeric
8	Page 3	Line_32	9	Numeric
9	Page 3	Line_33	9	Numeric
10	Page 3	Line_34	9	Numeric
11	Page 3	Line_35	9	Numeric
12	Page 3	Line_36	9	Numeric
13	Page 3	Line_37	9	Numeric
14	Page 3	Line_38	9	Numeric
15	Page 3	Line_39	9	Numeric
16	Page 3	Line_40	9	Numeric
17	Page 3	Line_41	9	Numeric
18	Page 3	Line_42_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
19	Page 3	Line_42	9	Numeric
20	Page 3	Line_43	3	Numeric
21	Page 3	Line_44	9	Numeric
22	Page 3	Line_45	2	Numeric
23	Page 3	Line_46	9	Numeric
24	Page 3	Line_47	9	Numeric
25	Page 3	Line_48	9	Numeric
26	Page 3	Line_49	9	Numeric
27	Page 3	Line_50	9	Numeric
28	Page 3	Line_51_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
29	Page 3	Line_51	9	Numeric
30	Page 3	Line_52_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
31	Page 3	Line_52	9	Numeric
32	Page 3	Line_53	9	Numeric
33	Page 3	Line_54	9	Numeric
34	Page 3	Line_55	9	Numeric
35	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			234	

**Ohio Department of Taxation
2016 1041 2D Barcode Schema**

Item No.	Page	Field Name\Line Item	Max Characters	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	form code: 1618
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 4	FEIN	9	Numeric
8	Page 4	Line_56_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
9	Page 4	Line_56	9	Numeric
10	Page 4	Line_57_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
11	Page 4	Line_57	9	Numeric
12	Page 4	Line_58	9	Numeric
13	Page 4	Line_59_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
14	Page 4	Line_59	9	Numeric
15	Page 4	Line_60	5	Numeric; Send as a 5 digit whole number, no decimal point.
16	Page 4	Line_61_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
17	Page 4	Line_61	9	Numeric
18	Page 4	Line_62_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
19	Page 4	Line_62	9	Numeric
20	Page 4	Line_63	7	Numeric; Send as a 7 digit whole number, no decimal point.
21	Page 4	Line_64_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
22	Page 4	Line_64	9	Numeric
23	Page 4	Line_65_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
24	Page 4	Line_65	9	Numeric
25	Page 4	Line_66_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
26	Page 4	Line_66	9	Numeric
27	Page 4	Line_67_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
28	Page 4	Line_67	9	Numeric
29	Page 4	Line_68_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
30	Page 4	Line_68	9	Numeric
31	Page 4	Line_69	9	Numeric
32	Page 4	Line_70	9	Numeric
33	Page 4	Line_71	5	Numeric; Send as a 5 digit whole number, no decimal point.
34	Page 4	Line_72_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
35	Page 4	Line_72	9	Numeric
36	Page 4	Line_73	9	Numeric
37	Page 4	Line_74	9	Numeric
38	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			200	

**Ohio Department of Taxation
2016 1041 2D Barcode Schema**

Item No.	Page	Field Name\Line Item	Max Char	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	form code: 1618
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 5	FEIN	9	Numeric
8	Page 5	Line_75_Ohio_A(Owned)	11	Numeric
9	Page 5	Line_75_Everywhere_A(Owned)	11	Numeric
10	Page 5	Line_75_Ohio_B(Rented)	11	Numeric
11	Page 5	Line_75_Everywhere_B(Rented)	11	Numeric
12	Page 5	Line_75_Ohio_C(Total)	11	Numeric
13	Page 5	Line_75_Everywhere_C(Total)	11	Numeric
14	Page 5	Line_75_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
15	Page 5	Line_75_Weight	3	Numeric; allowed values 0, 20, 25, 50, 100; send as 3 digit whole number
16	Page 5	Line_75_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
17	Page 5	Line_76_Ohio(Payroll)	11	Numeric
18	Page 5	Line_76_Everywhere(Payroll)	11	Numeric
19	Page 5	Line_76_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
20	Page 5	Line_76_Weight	3	Numeric; allowed values 0, 20, 25, 50, 100; send as 3 digit whole number
21	Page 5	Line_76_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
22	Page 5	Line_77_Ohio(Sales)	11	Numeric
23	Page 5	Line_77_Everywhere(Sales)	11	Numeric
24	Page 5	Line_77_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
25	Page 5	Line_77_Weight	3	Numeric; allowed values 0, 60, 75, 100; send as 3 digit whole number
26	Page 5	Line_77_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
27	Page 5	Line_78_Total_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
28	Page 5	Line_79A	8	Numeric
29	Page 5	Line_79B	8	Numeric
30	Page 5	Line_79C	8	Numeric
31	Page 5	Line_79D	8	Numeric
32	Page 5	Line_79E	8	Numeric
33	Page 5	Line_80	9	Numeric
34	N/A	trailer	5	Always *EOD*
Total Bytes/Characters			245	

**2016 IT-1041
TRUST/ESTATE INFORMATION
Test Scenario 1**

Check here if final return
Federal employer I.D. number (FEIN)
Social Security no. of decedent (estates only)
For taxable year beginning on
Name of trust or estate
Name of trust or estate (second line)
Fiduciary name and title
Address
City
State
ZIP code

X
XX-0104111
01/2016
ESTATE1
JONNY FAIR, TRUSTEE
2058 BUCKEYE AVE
CLEVELAND
OH
44114

Simple trust
Complex trust
Resident trust
Nonresident trust
Irrevocable trust
Testamentary trust
Bankruptcy estate
Decedent's estate

x

1041 FORM DATA

1. Federal taxable income (from line 22 of IRS form 1041). Attach page 1 of IRS form 1041
2. Net adjustments from Schedule A, line 42
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7
4. Allocated qualifying trust amount from Schedule F, line 60 (trusts only)
5. Apportioned trust income from Schedule G, line 63 (trusts only)
6. Allocated trust income from Schedule H, line 66 (trusts only)
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-)
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
9. Credits from Schedule B, line 50 (estates only)
10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business credit for estates and trusts from Schedule E (attach Schedule E) and Schedule I credit (resident trusts)
11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)
12. Interest penalty on underpayment of estimated tax (attach Ohio form IT/SD 2210)
13. Total Ohio tax (sum of lines 11 and 12)
14. Net payments from line 79 on page 5
15. Refundable business credits (attach documentation)
16. Total (sum of lines 14 and 15)
17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment
18. Amount of line 17 to be credited to 2017 estimated tax liability
19. Amount of line 17 to be refunded (subtract line 18 from line 17)
20. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-)
21. Interest and penalty on late-paid and/or late-filed return, if any

128456
146304
274760
0
0
0
0
11279
650
5225
5404
0
5404
20000
0
20000
14596
0
14596
0
0

22. Total amount due, if any (sum of lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio form IT 1041P and place FEIN on check

0

SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES

Additions

23. Federal and/or non-Ohio state or local government interest and dividends not distributed

8238

24. Pass-through entity and financial institutions taxes paid and related member add-back

0

25. Income from an ESBT not shown in federal taxable income

0

26. Losses from sale or other disposition of Ohio public obligations

0

27. Recovery of amount previously deducted or excluded

0

28. Adjustment for Internal Revenue Code sections 168(k) depreciation expense

0

2/3, 5/6 or 6/6 (check applicable box)

2/3

5/6

6/6

29. Federal personal exemption (estates only), lump sum distribution add-back and miscellaneous federal tax adjustments

600

30. Expenses claimed on Ohio estate return (estates only)

138465

31. Total additions (add lines 23 through 30)

147303

Deductions

32. Federal interest and dividends exempt from state taxation net of related expenses

175

33. Certain state and municipal income tax overpayments

824

34. Losses from an ESBT not shown in federal taxable income

0

35. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit

0

36. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations

0

37. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federal tax adjustments

0

38. Farm income from a farm of at least 10 acres (trusts only)

0

39. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense

0

40. Repayment of income reported in a prior year and not otherwise deducted

0

41. Total deductions (sum of lines 32 through 40)

999

42. Net adjustments – If line 31 is MORE than line 41, enter the difference here and on line 2 as positive. If line 31 is LESS than line 41, enter the difference here and on line 2 as negative

146304

SCHEDULE B – ESTATE CREDITS

43. Retirement income credit (see instructions for credit table) (limit – \$200)

200

44. Lump sum retirement credit (attach Ohio LS WKS, line 6)

100

45. Senior citizen's credit (limit – \$50 per return)

50

46. Child and dependent care credit (see instructions and worksheet in Ohio form IT 1040 booklet)

50

47. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3)	100
48. Ohio political contributions credit	100
49. Ohio adoption credit (limit \$10,000)	50
50. Total Schedule B credits (sum of lines 43 through 49) – enter here and on line 9	650

SCHEDULE C – ESTATE OHIO RESIDENT CREDIT

51. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident. New limitation – see instructions	150000
52. Enter Ohio taxable income (line 3)	274760
53a. Divide line 51 by line 52 and enter percentage here %	0.5459
53b. Multiply the percentage on 53a by the amount shown on line 8 reduced by any amount shown on line 9	5802
54. Enter the 2016 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. New limitation – see instructions	5225
55. Enter the smaller of line 53 or line 54. This is your Ohio resident tax credit. Enter here and on line 10	5225

SCHEDULE D – ESTATE NONRESIDENT CREDIT

56. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (attach Ohio form IT 2023)	0
57. Enter Ohio taxable income (line 3)	0
58a. Divide line 56 by line 57 and enter percentage here %	0.0000
58b. Multiply the percentage on 58a by the amount shown on line 8 reduced by the amount shown on line 9. Enter here and on line 10	0

SCHEDULE F – ALLOCATED QUALIFYING TRUST AMOUNTS

59. Enter the 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	0
60. Enter the percentage of the closely held investee's physical assets located within Ohio	0.0000
61. Multiply the amount on line 59 by the percentage on line 60. Enter here and on line 4	0

SCHEDULE G – APPORTIONED INCOME FOR TRUSTS

62. Enter (i) the trust's business income not included in line 59 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 58	0
63. Enter the Ohio apportionment ratio from line 78 of the apportionment worksheet on page 5	0.000000
64. Multiply the amount on line 62 by the apportionment ratio on line 63. Enter here and on line 5	0

SCHEDULE H – ALLOCATED NONBUSINESS INCOME FOR TRUSTS

65. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62

0

66. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 66) or (iii) was described in Ohio Revised Code section 5747.212

0

67. Add lines 65 and 66 and enter here and on line 6

0

SCHEDULE I – TAX CREDIT FOR RESIDENT TRUSTS

68. Enter the amount of allocated resident trust nonbusiness income (line 65, above) subject to tax in one or more states or in the District of Columbia

0

69. Enter the amount from line 8

0

70. Enter the amount of modified Ohio taxable income from line 7

0

71. Divide line 69 by line 70 and enter the percentage here. This is the average effective tax rate

0.0000

72. Multiply the amount on line 68 by the percentage reported on line 71

0

73. 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

0

74. Enter the smaller of the amount on lines 72 and 73. This is the resident trust's Ohio tax credit. Enter here and on line 10

0

APPORTIONMENT WORKSHEET

75. Property

a) Owned (average cost) Within Ohio

0

Total Everywhere

0

b) Rented (annual rental X 8) Within Ohio

0

Total Everywhere

0

c) Total (lines 75a and 75b) Within Ohio

0

Total Everywhere

0

Ratio (carry to six decimal places)

0.000000

Weighted Ratio (carry to six decimal places)

0.000000

76. Payroll

Within Ohio

0

Total Everywhere

0

Ratio (carry to six decimal places)

0.000000

Weighted Ratio (carry to six decimal places)

0.000000

77. Sales

Within Ohio

0

Total Everywhere

0

Ratio (carry to six decimal places)

1.00

0.000000

Weighted Ratio (carry to six decimal places)

0.000000

78. Total weighted apportionment ratio (add weighted ratio from lines 75c, 76 and 77). Enter ratio here and on Schedule G, line 63 (carry to six decimal places).

0.000000

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%.

NET PAYMENT WORKSHEET

79a. Estimated payments

0

79b. Prior year credit carryover

20000

79c. 1099 withholdings

0

79d. W-2 withholdings

0

79e. Refunds previously claimed

0

80. Net payments (sum of lines 78a-d minus line 78e). Enter here and on page 2, line 14.

20000

**2016 IT-1041
TRUST/ESTATE INFORMATION
Test Scenario 2**

Check here if final return
Federal employer I.D. number (FEIN)
Social Security no. of decedent (estates only)
For taxable year beginning on
Name of trust or estate
Name of trust or estate (second line)
Fiduciary name and title
Address
City
State
ZIP code

XX-0104112
02/2016
TRUST2
JONNY THOMAS, TRUSTEE
2058 BUCKEYE AVE
CLEVELAND
OH
44114

Simple trust
Complex trust
Resident trust
Nonresident trust
Irrevocable trust
Testamentary trust
Bankruptcy estate
Decedent's estate

X
X

1041 FORM DATA

1. Federal taxable income (from line 22 of IRS form 1041). Attach page 1 of IRS form 1041
2. Net adjustments from Schedule A, line 42
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7
4. Allocated qualifying trust amount from Schedule F, line 60 (trusts only)
5. Apportioned trust income from Schedule G, line 63 (trusts only)
6. Allocated trust income from Schedule H, line 66 (trusts only)
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-)
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
9. Credits from Schedule B, line 50 (estates only)
10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business credit for estates and trusts from Schedule E (attach Schedule E) and Schedule I credit (resident trusts)
11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)
12. Interest penalty on underpayment of estimated tax (attach Ohio form IT/SD 2210)
13. Total Ohio tax (sum of lines 11 and 12)
14. Net payments from line 79 on page 5
15. Refundable business credits (attach documentation)
16. Total (sum of lines 14 and 15)
17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment
18. Amount of line 17 to be credited to 2017 estimated tax liability
19. Amount of line 17 to be refunded (subtract line 18 from line 17)
20. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-)
21. Interest and penalty on late-paid and/or late-filed return, if any

128456
145704
274160
0
9956
135695
145651
5087
0
0
5087
0
5087
2200
0
2200
0
0
0
2887
100

22. Total amount due, if any (sum of lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio form IT 1041P and place FEIN on check

2987

SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES
Additions

23. Federal and/or non-Ohio state or local government interest and dividends not distributed

8238

24. Pass-through entity and financial institutions taxes paid and related member add-back

25. Income from an ESBT not shown in federal taxable income

138465

26. Losses from sale or other disposition of Ohio public obligations

0

27. Recovery of amount previously deducted or excluded

0

28. Adjustment for Internal Revenue Code sections 168(k) depreciation expense

0

2/3, 5/6 or 6/6 (check applicable box)
2/3
5/6
6/6

29. Federal personal exemption (estates only), lump sum distribution add-back and miscellaneous federal tax adjustments

0

30. Expenses claimed on Ohio estate return (estates only)

0

31. Total additions (add lines 23 through 30)

146703

Deductions

32. Federal interest and dividends exempt from state taxation net of related expenses

175

33. Certain state and municipal income tax overpayments

824

34. Losses from an ESBT not shown in federal taxable income

0

35. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit

0

36. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations

0

37. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federal tax adjustments

0

38. Farm income from a farm of at least 10 acres (trusts only)

0

39. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense

0

40. Repayment of income reported in a prior year and not otherwise deducted

0

41. Total deductions (sum of lines 32 through 40)

999

42. Net adjustments – If line 31 is MORE than line 41, enter the difference here and on line 2 as positive. If line 31 is LESS than line 41, enter the difference here and on line 2 as negative

145704

SCHEDULE B – ESTATE CREDITS

43. Retirement income credit (see instructions for credit table) (limit – \$200)

0

44. Lump sum retirement credit (attach Ohio LS WKS, line 6)

0

45. Senior citizen's credit (limit – \$50 per return)

0

46. Child and dependent care credit (see instructions and worksheet in Ohio form IT 1040 booklet)

0

47. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3)	0
48. Ohio political contributions credit	0
49. Ohio adoption credit (limit \$10,000)	0
50. Total Schedule B credits (sum of lines 43 through 49) – enter here and on line 9	0

SCHEDULE C – ESTATE OHIO RESIDENT CREDIT

51. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident. New limitation – see instructions	0
52. Enter Ohio taxable income (line 3)	0
53a. Divide line 51 by line 52 and enter percentage here %	0.0000
53b. Multiply the percentage on 53a by the amount shown on line 8 reduced by any amount shown on line 9	0
54. Enter the 2016 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. New limitation – see instructions	0
55. Enter the smaller of line 53 or line 54. This is your Ohio resident tax credit. Enter here and on line 10	0

SCHEDULE D – ESTATE NONRESIDENT CREDIT

56. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (attach Ohio form IT 2023)	0
57. Enter Ohio taxable income (line 3)	0
58a. Divide line 56 by line 57 and enter percentage here %	0.0000
58b. Multiply the percentage on 58a by the amount shown on line 8 reduced by the amount shown on line 9. Enter here and on line 10	0

SCHEDULE F – ALLOCATED QUALIFYING TRUST AMOUNTS

59. Enter the 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	0
60. Enter the percentage of the closely held investee's physical assets located within Ohio	0.0000
61. Multiply the amount on line 59 by the percentage on line 60. Enter here and on line 4	0

SCHEDULE G – APPORTIONED INCOME FOR TRUSTS

62. Enter (i) the trust's business income not included in line 59 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 58	114682
63. Enter the Ohio apportionment ratio from line 78 of the apportionment worksheet on page 5	0.086817
64. Multiply the amount on line 62 by the apportionment ratio on line 63. Enter here and on line 5	9956

SCHEDULE H – ALLOCATED NONBUSINESS INCOME FOR TRUSTS

65. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62	135695
66. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 66) or (iii) was described in Ohio Revised Code section 5747.212	0
67. Add lines 65 and 66 and enter here and on line 6	135695

SCHEDULE I – TAX CREDIT FOR RESIDENT TRUSTS

68. Enter the amount of allocated resident trust nonbusiness income (line 65, above) subject to tax in one or more states or in the District of Columbia	0
69. Enter the amount from line 8	0
70. Enter the amount of modified Ohio taxable income from line 7	0
71. Divide line 69 by line 70 and enter the percentage here. This is the average effective tax rate	0.0000
72. Multiply the amount on line 68 by the percentage reported on line 71	0
73. 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	0
74. Enter the smaller of the amount on lines 72 and 73. This is the resident trust's Ohio tax credit. Enter here and on line 10	0

APPORTIONMENT WORKSHEET

75. Property		
a) Owned (average cost)	Within Ohio	0
	Total Everywhere	0
b) Rented (annual rental X 8)	Within Ohio	0
	Total Everywhere	0
c) Total (lines 75a and 75b)	Within Ohio	0
	Total Everywhere	0
	Ratio (carry to six decimal places)	0.000000
	Weighted Ratio (carry to six decimal places)	0.000000
76. Payroll		
Within Ohio		0
Total Everywhere		0
Ratio (carry to six decimal places)		0.000000
Weighted Ratio (carry to six decimal places)		0.000000
77. Sales		
Within Ohio		2164589
Total Everywhere		24932700

Ratio (carry to six decimal places)

1.00

0.086817

Weighted Ratio (carry to six decimal places)

0.086817

78. Total weighted apportionment ratio (add weighted ratio from lines 75c, 76 and 77). Enter ratio here and on Schedule G, line 63 (carry to six decimal places).

0.086817

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%.

NET PAYMENT WORKSHEET

79a. Estimated payments

2200

79b. Prior year credit carryover

0

79c. 1099 withholdings

0

79d. W-2 withholdings

0

79e. Refunds previously claimed

0

80. Net payments (sum of lines 78a-d minus line 78e). Enter here and on page 2, line 14.

2200

**2016 IT-1041
TRUST/ESTATE INFORMATION
Test Scenario 3**

Check here if Amended return
 Check here if final return
 Federal employer I.D. number (FEIN)
 Social Security no. of decedent (estates only)
 For taxable year beginning on
 Name of trust or estate
 Name of trust or estate (second line)
 Fiduciary name and title
 Address
 City
 State
 ZIP code

X
XX-0104113
01/2016
TRUST3
JONNY FAIR, TRUSTEE
1825 LAKE SHORE DR
CLEVELAND
OH
44114

Simple trust
 Complex trust
 Resident trust
 Nonresident trust
 Irrevocable trust
 Testamentary trust
 Bankruptcy estate
 Decedent's estate

X
X

1041 FORM DATA

1. Federal taxable income (from line 22 of IRS form 1041). Attach page 1 of IRS form 1041
2. Net adjustments from Schedule A, line 42
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7
4. Allocated qualifying trust amount from Schedule F, line 60 (trusts only)
5. Apportioned trust income from Schedule G, line 63 (trusts only)
6. Allocated trust income from Schedule H, line 66 (trusts only)
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-)
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
9. Credits from Schedule B, line 50 (estates only)
10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business credit for estates and trusts from Schedule E (attach Schedule E) and Schedule I credit (resident trusts)
11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)
12. Interest penalty on underpayment of estimated tax (attach Ohio form IT/SD 2210)
13. Total Ohio tax (sum of lines 11 and 12)
14. Net payments from line 79 on page 5
15. Refundable business credits (attach documentation)
16. Total (sum of lines 14 and 15)
17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment
18. Amount of line 17 to be credited to 2017 estimated tax liability
19. Amount of line 17 to be refunded (subtract line 18 from line 17)
20. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-)
21. Interest and penalty on late-paid and/or late-filed return, if any

104514
392990
497504
0
422616
1652
424268
18750
0
0
18750
0
18750
34641
134459
169100
150350
150350
0
0
0

22. Total amount due, if any (sum of lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio form IT 1041P and place FEIN on check

0

SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES

Additions

23. Federal and/or non-Ohio state or local government interest and dividends not distributed

273

24. Pass-through entity and financial institutions taxes paid and related member add-back

0

25. Income from an ESBT not shown in federal taxable income

397275

26. Losses from sale or other disposition of Ohio public obligations

0

27. Recovery of amount previously deducted or excluded

0

28. Adjustment for Internal Revenue Code sections 168(k) depreciation expense

4822

2/3, 5/6 or 6/6 (check applicable box)

2/3

X

5/6

6/6

29. Federal personal exemption (estates only), lump sum distribution add-back and miscellaneous federal tax adjustments

0

30. Expenses claimed on Ohio estate return (estates only)

0

31. Total additions (add lines 23 through 30)

402370

Deductions

32. Federal interest and dividends exempt from state taxation net of related expenses

9380

33. Certain state and municipal income tax overpayments

0

34. Losses from an ESBT not shown in federal taxable income

0

35. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit

0

36. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations

0

37. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federal tax adjustments

0

38. Farm income from a farm of at least 10 acres (trusts only)

0

39. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense

0

40. Repayment of income reported in a prior year and not otherwise deducted

0

41. Total deductions (sum of lines 32 through 40)

9380

42. Net adjustments – If line 31 is MORE than line 41, enter the difference here and on line 2 as positive. If line 31 is LESS than line 41, enter the difference here and on line 2 as negative

392990

SCHEDULE B – ESTATE CREDITS

43. Retirement income credit (see instructions for credit table) (limit – \$200)

0

44. Lump sum retirement credit (attach Ohio LS WKS, line 6)

0

45. Senior citizen's credit (limit – \$50 per return)

0

46. Child and dependent care credit (see instructions and worksheet in Ohio form IT 1040 booklet)	0
47. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3)	0
48. Ohio political contributions credit	0
49. Ohio adoption credit (limit \$10,000)	0
50. Total Schedule B credits (sum of lines 43 through 49) – enter here and on line 9	0

SCHEDULE C – ESTATE OHIO RESIDENT CREDIT

51. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident. New limitation – see instructions	0
52. Enter Ohio taxable income (line 3)	0
53a. Divide line 51 by line 52 and enter percentage here %	0.0000
53b. Multiply the percentage on 53a by the amount shown on line 8 reduced by any amount shown on line 9	0
54. Enter the 2016 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. New limitation – see instructions	
55. Enter the smaller of line 53 or line 54. This is your Ohio resident tax credit. Enter here and on line 10	0

SCHEDULE D – ESTATE NONRESIDENT CREDIT

56. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (attach Ohio form IT 2023)	0
57. Enter Ohio taxable income (line 3)	0
58a. Divide line 56 by line 57 and enter percentage here %	0.0000
58b. Multiply the percentage on 58a by the amount shown on line 8 reduced by the amount shown on line 9. Enter here and on line 10	0

SCHEDULE F – ALLOCATED QUALIFYING TRUST AMOUNTS

59. Enter the 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	0
60. Enter the percentage of the closely held investee's physical assets located within Ohio	0.0000
61. Multiply the amount on line 59 by the percentage on line 60. Enter here and on line 4	0

SCHEDULE G – APPORTIONED INCOME FOR TRUSTS

62. Enter (i) the trust's business income not included in line 59 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 58	495852
63. Enter the Ohio apportionment ratio from line 78 of the apportionment worksheet on page 5	0.852302
64. Multiply the amount on line 62 by the apportionment ratio on line 63. Enter here and on line 5	422616

SCHEDULE H – ALLOCATED NONBUSINESS INCOME FOR TRUSTS

65. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62	0
66. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 66) or (iii) was described in Ohio Revised Code section 5747.212	1652
67. Add lines 65 and 66 and enter here and on line 6	1652

SCHEDULE I – TAX CREDIT FOR RESIDENT TRUSTS

68. Enter the amount of allocated resident trust nonbusiness income (line 65, above) subject to tax in one or more states or in the District of Columbia	0
69. Enter the amount from line 8	0
70. Enter the amount of modified Ohio taxable income from line 7	0
71. Divide line 69 by line 70 and enter the percentage here. This is the average effective tax rate	0.0000
72. Multiply the amount on line 68 by the percentage reported on line 71	0
73. 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	0
74. Enter the smaller of the amount on lines 72 and 73. This is the resident trust's Ohio tax credit. Enter here and on line 10	0

APPORTIONMENT WORKSHEET

75. Property		
a) Owned (average cost)	Within Ohio	0
	Total Everywhere	0
b) Rented (annual rental X 8)	Within Ohio	0
	Total Everywhere	0
c) Total (lines 75a and 75b)	Within Ohio	0
	Total Everywhere	0
	Ratio (carry to six decimal places)	0.000000
	Weighted Ratio (carry to six decimal places)	0.000000
76. Payroll		
Within Ohio		1249780
Total Everywhere		2000000
Ratio (carry to six decimal places)		0.624890
Weighted Ratio (carry to six decimal places)		0.156223
77. Sales		
Within Ohio		4640525
Total Everywhere		5000000

Ratio (carry to six decimal places)

1.00

0.928105

Weighted Ratio (carry to six decimal places)

0.696079

78. Total weighted apportionment ratio (add weighted ratio from lines 75c, 76 and 77). Enter ratio here and on Schedule G, line 63 (carry to six decimal places).

0.852302

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%.

NET PAYMENT WORKSHEET

79a. Estimated payments

36657

79b. Prior year credit carryover

0

79c. 1099 withholdings

0

79d. W-2 withholdings

0

79e. Refunds previously claimed

2016

80. Net payments (sum of lines 78a-d minus line 78e). Enter here and on page 2, line 14.

34641

**2016 IT-1041
TRUST/ESTATE INFORMATION
Test Scenario 4**

Check here if final return
Federal employer I.D. number (FEIN)
Social Security no. of decedent (estates only)
For taxable year beginning on
Name of trust or estate
Name of trust or estate (second line)
Fiduciary name and title
Address
City
State
ZIP code

XX-0104114
01/2016
TRUST4
JONNY FAIR, TRUSTEE
2058 BUCKEYE AVE
CLEVELAND
OH
44114

Simple trust
Complex trust
Resident trust
Nonresident trust
Irrevocable trust
Testamentary trust
Bankruptcy estate
Decedent's estate

X
X

1041 FORM DATA

1. Federal taxable income (from line 22 of IRS form 1041). Attach page 1 of IRS form 1041
2. Net adjustments from Schedule A, line 42
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7
4. Allocated qualifying trust amount from Schedule F, line 60 (trusts only)
5. Apportioned trust income from Schedule G, line 63 (trusts only)
6. Allocated trust income from Schedule H, line 66 (trusts only)
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-)
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
9. Credits from Schedule B, line 50 (estates only)
10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business credit for estates and trusts from Schedule E (attach Schedule E) and Schedule I credit (resident trusts)
11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)
12. Interest penalty on underpayment of estimated tax (attach Ohio form IT/SD 2210)
13. Total Ohio tax (sum of lines 11 and 12)
14. Net payments from line 79 on page 5
15. Refundable business credits (attach documentation)
16. Total (sum of lines 14 and 15)
17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment
18. Amount of line 17 to be credited to 2017 estimated tax liability
19. Amount of line 17 to be refunded (subtract line 18 from line 17)
20. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-)
21. Interest and penalty on late-paid and/or late-filed return, if any

815452
-1015
814437
0
39666
463577
503243
22696
0
20907
1789
0
1789
2500
0
2500
711
0
711
0

22. Total amount due, if any (sum of lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio form IT 1041P and place FEIN on check

0

SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES

Additions

23. Federal and/or non-Ohio state or local government interest and dividends not distributed

2328

24. Pass-through entity and financial institutions taxes paid and related member add-back

0

25. Income from an ESBT not shown in federal taxable income

0

26. Losses from sale or other disposition of Ohio public obligations

0

27. Recovery of amount previously deducted or excluded

0

28. Adjustment for Internal Revenue Code sections 168(k) depreciation expense

0

2/3, 5/6 or 6/6 (check applicable box)

2/3

5/6

6/6

29. Federal personal exemption (estates only), lump sum distribution add-back and miscellaneous federal tax adjustments

0

30. Expenses claimed on Ohio estate return (estates only)

0

31. Total additions (add lines 23 through 30)

2328

Deductions

32. Federal interest and dividends exempt from state taxation net of related expenses

3343

33. Certain state and municipal income tax overpayments

0

34. Losses from an ESBT not shown in federal taxable income

0

35. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit

0

36. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations

0

37. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federal tax adjustments

0

38. Farm income from a farm of at least 10 acres (trusts only)

0

39. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense

0

40. Repayment of income reported in a prior year and not otherwise deducted

0

41. Total deductions (sum of lines 32 through 40)

3343

42. Net adjustments – If line 31 is MORE than line 41, enter the difference here and on line 2 as positive. If line 31 is LESS than line 41, enter the difference here and on line 2 as negative

-1015

SCHEDULE B – ESTATE CREDITS

43. Retirement income credit (see instructions for credit table) (limit – \$200)

0

44. Lump sum retirement credit (attach Ohio LS WKS, line 6)

0

45. Senior citizen's credit (limit – \$50 per return)

0

46. Child and dependent care credit (see instructions and worksheet in Ohio form IT 1040 booklet)

0

47. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3)	0
48. Ohio political contributions credit	0
49. Ohio adoption credit (limit \$10,000)	0
50. Total Schedule B credits (sum of lines 43 through 49) – enter here and on line 9	0

SCHEDULE C – ESTATE OHIO RESIDENT CREDIT

51. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident. New limitation – see instructions	0
52. Enter Ohio taxable income (line 3)	0
53a. Divide line 51 by line 52 and enter percentage here %	0.0000
53b. Multiply the percentage on 53a by the amount shown on line 8 reduced by any amount shown on line 9	0
54. Enter the 2016 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. New limitation – see instructions	0
55. Enter the smaller of line 53 or line 54. This is your Ohio resident tax credit. Enter here and on line 10	0

SCHEDULE D – ESTATE NONRESIDENT CREDIT

56. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (attach Ohio form IT 2023)	0
57. Enter Ohio taxable income (line 3)	0
58a. Divide line 56 by line 57 and enter percentage here %	0.0000
58b. Multiply the percentage on 58a by the amount shown on line 8 reduced by the amount shown on line 9. Enter here and on line 10	0

SCHEDULE F – ALLOCATED QUALIFYING TRUST AMOUNTS

59. Enter the 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	0
60. Enter the percentage of the closely held investee's physical assets located within Ohio	0.0000
61. Multiply the amount on line 59 by the percentage on line 60. Enter here and on line 4	0

SCHEDULE G – APPORTIONED INCOME FOR TRUSTS

62. Enter (i) the trust's business income not included in line 59 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 58	350860
63. Enter the Ohio apportionment ratio from line 78 of the apportionment worksheet on page 5	0.113055
64. Multiply the amount on line 62 by the apportionment ratio on line 63. Enter here and on line 5	39666

SCHEDULE H – ALLOCATED NONBUSINESS INCOME FOR TRUSTS

65. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62	463577
66. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 66) or (iii) was described in Ohio Revised Code section 5747.212	0
67. Add lines 65 and 66 and enter here and on line 6	463577

SCHEDULE I – TAX CREDIT FOR RESIDENT TRUSTS

68. Enter the amount of allocated resident trust nonbusiness income (line 65, above) subject to tax in one or more states or in the District of Columbia	463577
69. Enter the amount from line 8	22696
70. Enter the amount of modified Ohio taxable income from line 7	503243
71. Divide line 69 by line 70 and enter the percentage here. This is the average effective tax rate	0.0451
72. Multiply the amount on line 68 by the percentage reported on line 71	20907
73. 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	25605
74. Enter the smaller of the amount on lines 72 and 73. This is the resident trust's Ohio tax credit. Enter here and on line 10	20907

APPORTIONMENT WORKSHEET

75. Property		
a) Owned (average cost)	Within Ohio	29413
	Total Everywhere	565241
b) Rented (annual rental X 8)	Within Ohio	8192
	Total Everywhere	98345
c) Total (lines 75a and 75b)	Within Ohio	37605
	Total Everywhere	663586
	Ratio (carry to six decimal places)	0.056669
	Weighted Ratio (carry to six decimal places)	0.028335
76. Payroll		
Within Ohio		243408
Total Everywhere		1436542
Ratio (carry to six decimal places)		0.169440
Weighted Ratio (carry to six decimal places)		0.084720
77. Sales		
Within Ohio		0
Total Everywhere		0

Ratio (carry to six decimal places)

1.00

0.000000

Weighted Ratio (carry to six decimal places)

0.000000

78. Total weighted apportionment ratio (add weighted ratio from lines 75c, 76 and 77). Enter ratio here and on Schedule G, line 63 (carry to six decimal places).

0.113055

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%.

NET PAYMENT WORKSHEET

79a. Estimated payments

2500

79b. Prior year credit carryover

0

79c. 1099 withholdings

0

79d. W-2 withholdings

0

79e. Refunds previously claimed

0

80. Net payments (sum of lines 78a-d minus line 78e). Enter here and on page 2, line 14.

2500

**2016 IT-1041
TRUST/ESTATE INFORMATION
Test Scenario 5**

Check here if final return
Federal employer I.D. number (FEIN)
Social Security no. of decedent (estates only)
For taxable year beginning on
Name of trust or estate
Name of trust or estate (second line)
Fiduciary name and title
Address
City
State
ZIP code

XX-0104115
01/2016
TRUST5
MICHAEL J HORVITZ, TRUSTEE
1001 LAKESIDE AVE, STE 900
CLEVELAND
OH
44114

Simple trust
Complex trust
Resident trust
Nonresident trust
Irrevocable trust
Testamentary trust
Bankruptcy estate
Decedent's estate

X
X
X

1041 FORM DATA

1. Federal taxable income (from line 22 of IRS form 1041). Attach page 1 of IRS form 1041
2. Net adjustments from Schedule A, line 42
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7
4. Allocated qualifying trust amount from Schedule F, line 60 (trusts only)
5. Apportioned trust income from Schedule G, line 63 (trusts only)
6. Allocated trust income from Schedule H, line 66 (trusts only)
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-)
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
9. Credits from Schedule B, line 50 (estates only)
10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business credit for estates and trusts from Schedule E (attach Schedule E) and Schedule I credit (resident trusts)
11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)
12. Interest penalty on underpayment of estimated tax (attach Ohio form IT/SD 2210)
13. Total Ohio tax (sum of lines 11 and 12)
14. Net payments from line 79 on page 5
15. Refundable business credits (attach documentation)
16. Total (sum of lines 14 and 15)
17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment
18. Amount of line 17 to be credited to 2017 estimated tax liability
19. Amount of line 17 to be refunded (subtract line 18 from line 17)
20. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-)
21. Interest and penalty on late-paid and/or late-filed return, if any

113883
122192
236075
690
9902
121393
131985
4459
0
506
3953
0
3953
20000
0
20000
16047
250
15797
0
0

22. Total amount due, if any (sum of lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio form IT 1041P and place FEIN on check

0

SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES

Additions

23. Federal and/or non-Ohio state or local government interest and dividends not distributed

8238

24. Pass-through entity and financial institutions taxes paid and related member add-back

0

25. Income from an ESBT not shown in federal taxable income

114682

26. Losses from sale or other disposition of Ohio public obligations

0

27. Recovery of amount previously deducted or excluded

0

28. Adjustment for Internal Revenue Code sections 168(k) depreciation expense

2/3, 5/6 or 6/6 (check applicable box)

2/3

5/6

6/6

29. Federal personal exemption (estates only), lump sum distribution add-back and miscellaneous federal tax adjustments

0

30. Expenses claimed on Ohio estate return (estates only)

0

31. Total additions (add lines 23 through 30)

122920

Deductions

32. Federal interest and dividends exempt from state taxation net of related expenses

63

33. Certain state and municipal income tax overpayments

665

34. Losses from an ESBT not shown in federal taxable income

0

35. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit

0

36. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations

0

37. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federal tax adjustments

0

38. Farm income from a farm of at least 10 acres (trusts only)

0

39. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense

0

40. Repayment of income reported in a prior year and not otherwise deducted

0

41. Total deductions (sum of lines 32 through 40)

728

42. Net adjustments – If line 31 is MORE than line 41, enter the difference here and on line 2 as positive. If line 31 is LESS than line 41, enter the difference here and on line 2 as negative

122192

SCHEDULE B – ESTATE CREDITS

43. Retirement income credit (see instructions for credit table) (limit – \$200)

0

44. Lump sum retirement credit (attach Ohio LS WKS, line 6)

0

45. Senior citizen's credit (limit – \$50 per return)

0

46. Child and dependent care credit (see instructions and worksheet in Ohio form IT 1040 booklet)

0

47. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3)	0
48. Ohio political contributions credit	0
49. Ohio adoption credit (limit \$10,000)	0
50. Total Schedule B credits (sum of lines 43 through 49) – enter here and on line 9	0

SCHEDULE C – ESTATE OHIO RESIDENT CREDIT

51. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident. New limitation – see instructions	0
52. Enter Ohio taxable income (line 3)	0
53a. Divide line 51 by line 52 and enter percentage here %	0.0000
53b. Multiply the percentage on 53a by the amount shown on line 8 reduced by any amount shown on line 9	0
54. Enter the 2016 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. New limitation – see instructions	0
55. Enter the smaller of line 53 or line 54. This is your Ohio resident tax credit. Enter here and on line 10	0

SCHEDULE D – ESTATE NONRESIDENT CREDIT

56. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (attach Ohio form IT 2023)	0
57. Enter Ohio taxable income (line 3)	0
58a. Divide line 56 by line 57 and enter percentage here %	0.0000
58b. Multiply the percentage on 58a by the amount shown on line 8 reduced by the amount shown on line 9. Enter here and on line 10	0

SCHEDULE F – ALLOCATED QUALIFYING TRUST AMOUNTS

59. Enter the 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	8000
60. Enter the percentage of the closely held investee's physical assets located within Ohio	0.0863
61. Multiply the amount on line 59 by the percentage on line 60. Enter here and on line 4	690

SCHEDULE G – APPORTIONED INCOME FOR TRUSTS

62. Enter (i) the trust's business income not included in line 59 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 58	114682
63. Enter the Ohio apportionment ratio from line 78 of the apportionment worksheet on page 5	0.086344
64. Multiply the amount on line 62 by the apportionment ratio on line 63. Enter here and on line 5	9902

SCHEDULE H – ALLOCATED NONBUSINESS INCOME FOR TRUSTS

65. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62	121393
66. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 66) or (iii) was described in Ohio Revised Code section 5747.212	0
67. Add lines 65 and 66 and enter here and on line 6	121393

SCHEDULE I – TAX CREDIT FOR RESIDENT TRUSTS

68. Enter the amount of allocated resident trust nonbusiness income (line 65, above) subject to tax in one or more states or in the District of Columbia	18590
69. Enter the amount from line 8	4459
70. Enter the amount of modified Ohio taxable income from line 7	131985
71. Divide line 69 by line 70 and enter the percentage here. This is the average effective tax rate	0.0338
72. Multiply the amount on line 68 by the percentage reported on line 71	628
73. 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	506
74. Enter the smaller of the amount on lines 72 and 73. This is the resident trust's Ohio tax credit. Enter here and on line 10	506

APPORTIONMENT WORKSHEET

75. Property		
a) Owned (average cost)	Within Ohio	27632
	Total Everywhere	538260
b) Rented (annual rental X 8)	Within Ohio	7210
	Total Everywhere	96360
c) Total (lines 75a and 75b)	Within Ohio	34842
	Total Everywhere	634620
	Ratio (carry to six decimal places)	0.054902
	Weighted Ratio (carry to six decimal places)	0.010980
76. Payroll		
	Within Ohio	184525
	Total Everywhere	1268915
	Ratio (carry to six decimal places)	0.145420
	Weighted Ratio (carry to six decimal places)	0.029084
77. Sales		
	Within Ohio	1989624
	Total Everywhere	25794534

Ratio (carry to six decimal places)

1.00

0.077134

Weighted Ratio (carry to six decimal places)

0.046280

78. Total weighted apportionment ratio (add weighted ratio from lines 75c, 76 and 77). Enter ratio here and on Schedule G, line 63 (carry to six decimal places).

0.086344

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%.

NET PAYMENT WORKSHEET

79a. Estimated payments

0

79b. Prior year credit carryover

20000

79c. 1099 withholdings

0

79d. W-2 withholdings

0

79e. Refunds previously claimed

0

80. Net payments (sum of lines 78a-d minus line 78e). Enter here and on page 2, line 14.

20000

**2016 IT-1041
TRUST/ESTATE INFORMATION
Test Scenario 6**

Check here if final return
Federal employer I.D. number (FEIN)
Social Security no. of decedent (estates only)
For taxable year beginning on
Name of trust or estate
Name of trust or estate (second line)
Fiduciary name and title
Address
City
State
ZIP code

XX-0104116
01/2016
ESTATE6
JEFF DONALD, EXECUTOR
1353 DEADWOOD AVE
CLEVELAND
OH
44114

Simple trust
Complex trust
Resident trust
Nonresident trust
Irrevocable trust
Testamentary trust
Bankruptcy estate
Decedent's estate

X

1041 FORM DATA

1. Federal taxable income (from line 22 of IRS form 1041). Attach page 1 of IRS form 1041
2. Net adjustments from Schedule A, line 42
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7
4. Allocated qualifying trust amount from Schedule F, line 60 (trusts only)
5. Apportioned trust income from Schedule G, line 63 (trusts only)
6. Allocated trust income from Schedule H, line 66 (trusts only)
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-)
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
9. Credits from Schedule B, line 50 (estates only)
10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business credit for estates and trusts from Schedule E (attach Schedule E) and Schedule I credit (resident trusts)
11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)
12. Interest penalty on underpayment of estimated tax (attach Ohio form IT/SD 2210)
13. Total Ohio tax (sum of lines 11 and 12)
14. Net payments from line 79 on page 5
15. Refundable business credits (attach documentation)
16. Total (sum of lines 14 and 15)
17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment
18. Amount of line 17 to be credited to 2017 estimated tax liability
19. Amount of line 17 to be refunded (subtract line 18 from line 17)
20. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-)
21. Interest and penalty on late-paid and/or late-filed return, if any

365441
43074
408515
0
0
0
0
17962
350
798
16814
0
16814
3200
0
3200
0
0
0
13614
0

22. Total amount due, if any (sum of lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio form IT 1041P and place FEIN on check

13614

SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES

Additions

23. Federal and/or non-Ohio state or local government interest and dividends not distributed

5678

24. Pass-through entity and financial institutions taxes paid and related member add-back

0

25. Income from an ESBT not shown in federal taxable income

0

26. Losses from sale or other disposition of Ohio public obligations

0

27. Recovery of amount previously deducted or excluded

0

28. Adjustment for Internal Revenue Code sections 168(k) depreciation expense

0

2/3, 5/6 or 6/6 (check applicable box)

2/3

5/6

6/6

29. Federal personal exemption (estates only), lump sum distribution add-back and miscellaneous federal tax adjustments

600

30. Expenses claimed on Ohio estate return (estates only)

37708

31. Total additions (add lines 23 through 30)

43986

Deductions

32. Federal interest and dividends exempt from state taxation net of related expenses

250

33. Certain state and municipal income tax overpayments

662

34. Losses from an ESBT not shown in federal taxable income

0

35. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit

0

36. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations

0

37. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federal tax adjustments

0

38. Farm income from a farm of at least 10 acres (trusts only)

0

39. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense

0

40. Repayment of income reported in a prior year and not otherwise deducted

0

41. Total deductions (sum of lines 32 through 40)

912

42. Net adjustments – If line 31 is MORE than line 41, enter the difference here and on line 2 as positive. If line 31 is LESS than line 41, enter the difference here and on line 2 as negative

43074

SCHEDULE B – ESTATE CREDITS

43. Retirement income credit (see instructions for credit table) (limit – \$200)

200

44. Lump sum retirement credit (attach Ohio LS WKS, line 6)

0

45. Senior citizen's credit (limit – \$50 per return)

50

46. Child and dependent care credit (see instructions and worksheet in Ohio form IT 1040 booklet)

0

47. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3)	0
48. Ohio political contributions credit	100
49. Ohio adoption credit (limit \$10,000)	0
50. Total Schedule B credits (sum of lines 43 through 49) – enter here and on line 9	350

SCHEDULE C – ESTATE OHIO RESIDENT CREDIT

51. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident. New limitation – see instructions	0
52. Enter Ohio taxable income (line 3)	0
53a. Divide line 51 by line 52 and enter percentage here %	0.0000
53b. Multiply the percentage on 53a by the amount shown on line 8 reduced by any amount shown on line 9	0
54. Enter the 2016 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. New limitation – see instructions	0
55. Enter the smaller of line 53 or line 54. This is your Ohio resident tax credit. Enter here and on line 10	0

SCHEDULE D – ESTATE NONRESIDENT CREDIT

56. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (attach Ohio form IT 2023)	18500
57. Enter Ohio taxable income (line 3)	408515
58a. Divide line 56 by line 57 and enter percentage here %	0.0453
58b. Multiply the percentage on 58a by the amount shown on line 8 reduced by the amount shown on line 9. Enter here and on line 10	798

SCHEDULE F – ALLOCATED QUALIFYING TRUST AMOUNTS

59. Enter the 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	0
60. Enter the percentage of the closely held investee's physical assets located within Ohio	0.0000
61. Multiply the amount on line 59 by the percentage on line 60. Enter here and on line 4	0

SCHEDULE G – APPORTIONED INCOME FOR TRUSTS

62. Enter (i) the trust's business income not included in line 59 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 58	0
63. Enter the Ohio apportionment ratio from line 78 of the apportionment worksheet on page 5	0.000000
64. Multiply the amount on line 62 by the apportionment ratio on line 63. Enter here and on line 5	0

SCHEDULE H – ALLOCATED NONBUSINESS INCOME FOR TRUSTS

65. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62	0
66. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 66) or (iii) was described in Ohio Revised Code section 5747.212	0
67. Add lines 65 and 66 and enter here and on line 6	0

SCHEDULE I – TAX CREDIT FOR RESIDENT TRUSTS

68. Enter the amount of allocated resident trust nonbusiness income (line 65, above) subject to tax in one or more states or in the District of Columbia	0
69. Enter the amount from line 8	0
70. Enter the amount of modified Ohio taxable income from line 7	0
71. Divide line 69 by line 70 and enter the percentage here. This is the average effective tax rate	0.0000
72. Multiply the amount on line 68 by the percentage reported on line 71	0
73. 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	0
74. Enter the smaller of the amount on lines 72 and 73. This is the resident trust's Ohio tax credit. Enter here and on line 10	0

APPORTIONMENT WORKSHEET

75. Property		
a) Owned (average cost)	Within Ohio	0
	Total Everywhere	0
b) Rented (annual rental X 8)	Within Ohio	0
	Total Everywhere	0
c) Total (lines 75a and 75b)	Within Ohio	0
	Total Everywhere	0
	Ratio (carry to six decimal places)	0.000000
	Weighted Ratio (carry to six decimal places)	0.000000
76. Payroll		
Within Ohio		0
Total Everywhere		0
Ratio (carry to six decimal places)		0.000000
Weighted Ratio (carry to six decimal places)		0.000000
77. Sales		
Within Ohio		0
Total Everywhere		0

Ratio (carry to six decimal places)

1.00

0.000000

Weighted Ratio (carry to six decimal places)

0.000000

78. Total weighted apportionment ratio (add weighted ratio from lines 75c, 76 and 77). Enter ratio here and on Schedule G, line 63 (carry to six decimal places).

0.000000

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%.

NET PAYMENT WORKSHEET

79a. Estimated payments

0

79b. Prior year credit carryover

0

79c. 1099 withholdings

0

79d. W-2 withholdings

3200

79e. Refunds previously claimed

0

80. Net payments (sum of lines 78a-d minus line 78e). Enter here and on page 2, line 14.

3200

**2016 IT-1041
TRUST/ESTATE INFORMATION
Test Scenario 7**

Check here if final return
Federal employer I.D. number (FEIN)
Social Security no. of decedent (estates only)
For taxable year beginning on
Name of trust or estate
Name of trust or estate (second line)
Fiduciary name and title
Address
City
State
ZIP code

XX-0104117
01/2016
ESTATE7
JEFF DONALD, EXECUTOR
1353 DEADWOOD AVE
CLEVELAND
OH
44114

Simple trust
Complex trust
Resident trust
Nonresident trust
Irrevocable trust
Testamentary trust
Bankruptcy estate
Decedent's estate

X

1041 FORM DATA

1. Federal taxable income (from line 22 of IRS form 1041). Attach page 1 of IRS form 1041

0

2. Net adjustments from Schedule A, line 42

600

3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7

600

4. Allocated qualifying trust amount from Schedule F, line 60 (trusts only)

0

5. Apportioned trust income from Schedule G, line 63 (trusts only)

0

6. Allocated trust income from Schedule H, line 66 (trusts only)

0

7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-)

0

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

3

9. Credits from Schedule B, line 50 (estates only)

350

10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business credit for estates and trusts from Schedule E (attach Schedule E) and Schedule I credit (resident trusts)

0

11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)

0

12. Interest penalty on underpayment of estimated tax (attach Ohio form IT/SD 2210)

0

13. Total Ohio tax (sum of lines 11 and 12)

0

14. Net payments from line 79 on page 5

0

15. Refundable business credits (attach documentation)

0

16. Total (sum of lines 14 and 15)

0

17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment

0

18. Amount of line 17 to be credited to 2017 estimated tax liability

0

19. Amount of line 17 to be refunded (subtract line 18 from line 17)

0

20. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-)

0

21. Interest and penalty on late-paid and/or late-filed return, if any

0

22. Total amount due, if any (sum of lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio form IT 1041P and place FEIN on check

0

SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES
Additions

23. Federal and/or non-Ohio state or local government interest and dividends not distributed

0.00

24. Pass-through entity and financial institutions taxes paid and related member add-back

0

25. Income from an ESBT not shown in federal taxable income

0.00

26. Losses from sale or other disposition of Ohio public obligations

0

27. Recovery of amount previously deducted or excluded

0

28. Adjustment for Internal Revenue Code sections 168(k) depreciation expense

0

2/3, 5/6 or 6/6 (check applicable box)

2/3

5/6

6/6

29. Federal personal exemption (estates only), lump sum distribution add-back and miscellaneous federal tax adjustments

600

30. Expenses claimed on Ohio estate return (estates only)

0

31. Total additions (add lines 23 through 30)

600

Deductions

32. Federal interest and dividends exempt from state taxation net of related expenses

0

33. Certain state and municipal income tax overpayments

0

34. Losses from an ESBT not shown in federal taxable income

0

35. Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit

0

36. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations

0

37. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federal tax adjustments

0

38. Farm income from a farm of at least 10 acres (trusts only)

0

39. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense

0

40. Repayment of income reported in a prior year and not otherwise deducted

0

41. Total deductions (sum of lines 32 through 40)

0

42. Net adjustments – If line 31 is MORE than line 41, enter the difference here and on line 2 as positive. If line 31 is LESS than line 41, enter the difference here and on line 2 as negative

600

SCHEDULE B – ESTATE CREDITS

43. Retirement income credit (see instructions for credit table) (limit – \$200)

200

44. Lump sum retirement credit (attach Ohio LS WKS, line 6)

0

45. Senior citizen's credit (limit – \$50 per return)

50

46. Child and dependent care credit (see instructions and worksheet in Ohio form IT 1040 booklet)

0

47. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3)	0
48. Ohio political contributions credit	100
49. Ohio adoption credit (limit \$10,000)	
50. Total Schedule B credits (sum of lines 43 through 49) – enter here and on line 9	350

SCHEDULE C – ESTATE OHIO RESIDENT CREDIT

51. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident. New limitation – see instructions	0
52. Enter Ohio taxable income (line 3)	0
53a. Divide line 51 by line 52 and enter percentage here %	0.0000
53b. Multiply the percentage on 53a by the amount shown on line 8 reduced by any amount shown on line 9	0
54. Enter the 2016 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. New limitation – see instructions	0
55. Enter the smaller of line 53 or line 54. This is your Ohio resident tax credit. Enter here and on line 10	0

SCHEDULE D – ESTATE NONRESIDENT CREDIT

56. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (attach Ohio form IT 2023)	0
57. Enter Ohio taxable income (line 3)	0
58a. Divide line 56 by line 57 and enter percentage here %	0.0000
58b. Multiply the percentage on 58a by the amount shown on line 8 reduced by the amount shown on line 9. Enter here and on line 10	0

SCHEDULE F – ALLOCATED QUALIFYING TRUST AMOUNTS

59. Enter the 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	0
60. Enter the percentage of the closely held investee's physical assets located within Ohio	0.0000
61. Multiply the amount on line 59 by the percentage on line 60. Enter here and on line 4	0

SCHEDULE G – APPORTIONED INCOME FOR TRUSTS

62. Enter (i) the trust's business income not included in line 59 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 58	0
63. Enter the Ohio apportionment ratio from line 78 of the apportionment worksheet on page 5	0.000000
64. Multiply the amount on line 62 by the apportionment ratio on line 63. Enter here and on line 5	0

SCHEDULE H – ALLOCATED NONBUSINESS INCOME FOR TRUSTS

65. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62	0
66. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 59 or 62 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 66) or (iii) was described in Ohio Revised Code section 5747.212	0
67. Add lines 65 and 66 and enter here and on line 6	0

SCHEDULE I – TAX CREDIT FOR RESIDENT TRUSTS

68. Enter the amount of allocated resident trust nonbusiness income (line 65, above) subject to tax in one or more states or in the District of Columbia	0
69. Enter the amount from line 8	0
70. Enter the amount of modified Ohio taxable income from line 7	0
71. Divide line 69 by line 70 and enter the percentage here. This is the average effective tax rate	0.0000
72. Multiply the amount on line 68 by the percentage reported on line 71	0
73. 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	0
74. Enter the smaller of the amount on lines 72 and 73. This is the resident trust's Ohio tax credit. Enter here and on line 10	0

APPORTIONMENT WORKSHEET

75. Property		
a) Owned (average cost)	Within Ohio	0
	Total Everywhere	0
b) Rented (annual rental X 8)	Within Ohio	0
	Total Everywhere	0
c) Total (lines 75a and 75b)	Within Ohio	0
	Total Everywhere	0
	Ratio (carry to six decimal places)	0.000000
	Weighted Ratio (carry to six decimal places)	0.000000
76. Payroll		
	Within Ohio	
	Total Everywhere	
	Ratio (carry to six decimal places)	0.000000
	Weighted Ratio (carry to six decimal places)	0.000000
77. Sales		
	Within Ohio	0
	Total Everywhere	0

Ratio (carry to six decimal places)

1.00

0.000000

Weighted Ratio (carry to six decimal places)

0.000000

78. Total weighted apportionment ratio (add weighted ratio from lines 75c, 76 and 77). Enter ratio here and on Schedule G, line 63 (carry to six decimal places).

0.000000

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%.

NET PAYMENT WORKSHEET

79a. Estimated payments

0

79b. Prior year credit carryover

0

79c. 1099 withholdings

0

79d. W-2 withholdings

0

79e. Refunds previously claimed

0

80. Net payments (sum of lines 78a-d minus line 78e). Enter here and on page 2, line 14.

0