



Year 20_____

**IT 2023 Income Allocation and Apportionment
Nonresident Credit and Part-Year Resident Credit**

Include this three-page form with Ohio form IT 1040 (individuals) or Ohio form IT 1041 (estates).

Taxpayer name	SSN
Business name	FEIN

In order to claim the nonresident credit or part-year resident credit, you must complete this form unless your only source of Ohio income is wages paid by an unrelated employer. Use this form to apportion and allocate your share of all types of Ohio-situated income, gains, deductions and losses from a sole proprietorship or a pass-through entity.

Complete a separate Part II and Part III for each separate unitary business group in which you hold an ownership interest. See page 1 of the instructions. For assistance, please contact the department at (888) 405-4039.

Part I – Summary of Business and Nonbusiness Income

	Total A	Ohio Portion B	Non-Ohio Portion C
1. Business income (enter in columns A, B and C the amounts from Part II, lines 10, 14b and 15, respectively)1.	00	00	00
2. Net nonbusiness income (enter in columns A, B and C the amounts from Part IV, line 17, 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 form IT 1040, Schedule A net adjustments or Ohio form 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 and #3 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 Parts II or IV of this worksheet.

Note 2: The amount shown on line 5, Column A should be the same amount shown either on line 3 of Ohio form IT 1040 or on line 3 of Ohio form IT 1041.

Note 3: Enter the amount shown on line 5, Column C on the appropriate line of either Schedule D of Ohio form IT 1040 or Schedule D of Ohio form IT 1041 (for estates only). For nonresidents and part-year residents, the amount on line 5, Column C is the portion of either Ohio adjusted gross income for individuals (from Ohio form IT 1040, line 3) or Ohio taxable income for estates (from Ohio form IT 1041, line 3) that was not earned or received in Ohio.

Taxpayer/business name	SSN/FEIN
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If the taxpayer has a distributive share of income/gain from a financial institution, please see "Special Rule for Investments in Financial Institutions" on page 3 of the instructions.

Complete a separate Part II and Part III for each separate unitary business group in which you hold an ownership interest. For assistance, please contact the department at (888) 405-4039.

Part II

A. Business Income Before Deductions

1. Self-employment income (federal Schedule C, C-EZ or F), guaranteed payments and/or compensation received from each pass-through entity in which you have at least a 20% direct or indirect ownership interest. Note: Reciprocity agreements do not apply (see line instructions).....	1.		00
2. Add-back for expenses paid to related members and to certain investors' family members (see instructions)	2.		00
3. Ordinary income (loss) from trade or business activities (to the extent not shown on line 1).....	3.		00
4. Net income (loss) from rental activities, net royalties, interest income and dividend income.....	4.		00
5. Net capital gain (loss) and other gain (loss)	5.		00
6. Add 5/6 of I.R.C. section 168(k) and 5/6 of qualifying 179 expense (see line instructions)	6.		00
7. Other items of income and gain separately stated on federal Schedule K-1 and miscellaneous federal income tax adjustments, if any	7.		00
8. Total business income (loss)	8.		00

B. Deductions From Business Income

9a. Keogh deduction, self-employment tax deduction and self-employed health insurance deduction	9a.		00
b. Deduct 1/5 of the depreciation expenses added back in the prior five years (see line instructions)	9b.		00
c. Other items of deduction and loss separately stated on federal Schedule K-1 if such deductions are allowable in computing federal adjusted gross income (individuals) or federal taxable income (estates)	9c.		00
d. Other business income deductibles (describe) and miscellaneous federal income tax adjustments, if any	9d.		00
e. Total of lines 9a through 9d	9e.		00

C. Net Business Income, Apportionment

10. Net business income (line 8 minus line 9e). Enter here and on Part I, line 1, Column A	10.		00
11. Less: Gain described in Ohio Revised Code section (R.C.) 5747.212 (add losses described in that section) if such gain (loss) is included in any one or more lines above.....	11.		00
12. Line 10 minus line 11 (if line 11 is a gain); line 10 plus line 11 (if line 11 is a loss).....	12.		00
13. Ohio apportionment ratio (Part III, line 4)	13.	.	
14. Total business income apportioned to Ohio (multiply line 12 by line 13).....	14.		00
14a. Amount of the line 11 gain (loss) apportioned to Ohio (enclose detailed computations).....	14a.		00
14b. Enter the total of lines 14 and 14a here and on Part I, line 1, Column B	14b.		00
15. Total business income not apportioned to Ohio (line 10 minus line 14b). Enter here and on Part I, line 1, Column C.....	15.		00

Part III – Apportionment Formula for Business Income

See detailed instructions on pages 3-5 of the instructions. 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%. Any request for deviation from the statutory allocation and apportionment provisions must be in writing and must accompany this form.

	(1) Within Ohio	(2) Total Everywhere	(3) Ratio	(4) Weight	(5) Weighted Ratio
1. Property					
(a) Owned (average cost)					
(b) Rented (annual rental x 8).....					
(c) Total (lines 1a and 1b).....			÷	=	.
				x .20	=
2. Payroll (see Exclusions on page 4 of the instructions)			÷	=	.
				x .20	=
3. Sales (see Exclusions on page 5 of the instructions)			÷	=	.
				x .60	=
4. Ohio apportionment ratio. Add lines 1c, 2 and 3 (enter ratio here and on Part II, Part C, line 13)					

1c.	.
2.	.
3.	.
4.	.

Taxpayer/business name	SSN/FEIN
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Part IV – Nonbusiness Income and Deductions (See definitions and discussion on pages 1 and 5 of the instructions.)

Use Part IV to allocate, in accordance with R.C. 5747.20, 5747.22, 5747.212, 5747.221, 5747.23 and 5747.231, all items of nonbusiness income and deductions included in either Ohio adjusted gross income for individuals or Ohio taxable income for estates. Unless the taxpayer establishes otherwise, pass-through income, deductions, gains and losses recognized by a limited liability company, sole proprietorship, partnership or S corporation are items of business income that the taxpayer must apportion (rather than allocate) using the business income portion of the worksheet (see Part II).

Note: Do not include in Part IV either guaranteed payments or compensation you received from each pass-through entity in which you have at least a 20% direct or indirect ownership interest. Do not include in this part any compensation you received from any pass-through entity in which any of your family members directly or indirectly own at least 40% of that pass-through entity. Show such guaranteed payments and compensation in Part II, Part A, line 1.

	Total A	Ohio Portion B	Non-Ohio Portion C
A. Nonbusiness Income			
1. Wages, salaries, tips, guaranteed payments (see note above)..... 1.	00	00	00
2. State and local tax refunds..... 2.	00	00	00
3. Alimony received..... 3.	00	00	00
4. Pensions, annuities, IRA distributions..... 4.	00	00	00
5. Unemployment compensation, Social Security benefits..... 5.	00	00	00
6. Nonbusiness income and gain/loss described in R.C. 5747.212 (enclose detailed computations)..... 6.	00	00	00
6a. Interest, dividends, capital gain (loss) and other income (loss), but only if these items are nonbusiness items (describe these items of income)..... 6a.	00	00	00
7. Add 5/6 of I.R.C. 168(k) and 5/6 of qualifying section 179 expense (see instructions) and add miscellaneous federal income tax adjustments, if any..... 7.	00	00	00
8. Net income (loss) from rental activity not constituting "business income" reported on Part II of this return..... 8.	00	00	00
9. Total nonbusiness income (add lines 1 through 8)..... 9.	00	00	00
B. Deductions From Nonbusiness Income			
Note: Do not show here any amount shown on Ohio form IT 1040, Schedule A or Ohio form IT 1041, Schedule A, except for any depreciation adjustment(s).			
10. IRA deduction..... 10.	00	00	00
11. Health savings account from IRS form 1040..... 11.	00	00	00
12. Penalty on early withdrawal of savings..... 12.	00	00	00
13. Moving expense/alimony paid..... 13.	00	00	00
14. Deduct 1/5 of the depreciation expense added back in prior year (see instructions) and deduct miscellaneous federal income tax adjustments, if any..... 14.	00	00	00
15. Other deductions shown on IRS form 1040, page 1 and not shown on page 2, line 9 of Ohio form IT 2023 (describe)..... 15.	00	00	00
16. Total deductions (add lines 10 through 15).. 16.	00	00	00
17. Net nonbusiness income (line 9 minus line 16; enter here and in Part I, line 2, columns A, B and C, respectively)..... 17.	00	00	00