



IT 2023 Income Allocation and Apportionment Nonresident Credit

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

| | |
|---------------|------------|
| Taxpayer name | SSN / FEIN |
|---------------|------------|

Part I – Nonbusiness Income and Deductions (See definitions and discussion in the instructions.)

Allocate in Part I all items of income and/or deduction included in Ohio taxable income for estates that constitute nonbusiness income. See R.C. 5747.01(C). Only include the nonbusiness portion of the noted federal schedules. **Note:** Do not include on line 1 any guaranteed payments or compensation you received from a pass-through entity in which you have at least a 20% direct or indirect ownership interest. Show any such payments in Part II, A, line 1b.

| | (A) Ohio Portion | (B) Non-Ohio Portion | (C) Total |
|--|---------------------|-------------------------|--------------|
| A. Nonbusiness Income | | | |
| 1. Wages, salaries, tips, guaranteed payments (see note above) | 00 | 00 | 00 |
| 2. Interest (federal Schedule B) | 00 | 00 | 00 |
| 3. Dividends (federal Schedule B)..... | 00 | 00 | 00 |
| 4. State and local tax refunds..... | 00 | 00 | 00 |
| 5. Alimony received..... | 00 | 00 | 00 |
| 6. Capital gain (loss) and other gain (loss) (federal Schedule D) | 00 | 00 | 00 |
| 7. Pensions, annuities, IRA distributions | 00 | 00 | 00 |
| 8. Nonbusiness income (loss) from rental and royalty activity (federal Schedule E)..... | 00 | 00 | 00 |
| 9. Unemployment compensation..... | 00 | 00 | 00 |
| 10. Taxable Social Security benefits | 00 | 00 | 00 |
| 11. Other income..... | 00 | 00 | 00 |
| 12. Total nonbusiness income (add lines 1-11)... | 00 | 00 | 00 |
| B. Deductions From Income | | | |
| 13. Educator expenses | 00 | 00 | 00 |
| 14. Certain business expenses..... | 00 | 00 | 00 |
| 15. Health savings account deduction | 00 | 00 | 00 |
| 16. Moving expenses | 00 | 00 | 00 |
| 17. Deductible self-employment tax..... | 00 | 00 | 00 |
| 18. Self-employed SEP, SIMPLE and qualified plans..... | 00 | 00 | 00 |
| 19. Self-employed health insurance deduction.. | 00 | 00 | 00 |
| 20. Penalty on early withdrawal of savings | 00 | 00 | 00 |
| 21. Alimony paid..... | 00 | 00 | 00 |
| 22. IRA deduction..... | 00 | 00 | 00 |
| 23. Student loan interest deduction..... | 00 | 00 | 00 |
| 24. Tuition and fees | 00 | 00 | 00 |
| 25. Domestic production activities deduction..... | 00 | 00 | 00 |
| 26. Other deductions | 00 | 00 | 00 |
| 27. Total deductions (add lines 13-26) | 00 | 00 | 00 |
| 28. Net nonbusiness income (line 12 minus line 27; enter here and in Part IV, line 2, columns A, B and C, respectively)..... | 00 | 00 | 00 |

| | | |
|-----------------------|-------------|------------|
| Taxpayer name | | SSN / FEIN |
| Business name / Trust | % ownership | SSN / FEIN |

Complete a separate Part II and Part III for each entity/business in which you hold an ownership interest.

Part II – Business Income

A. Business Income Before Deductions

| | | | |
|---|-----|-------|----|
| 1a. Self-employment income (federal Schedule C, line 31; C-EZ, line 3; or F, line 34)..... | 1a. | _____ | 00 |
| b. Guaranteed payments and/or compensation from each pass-through entity of at least a 20% direct or indirect ownership interest. Note: Reciprocity agreements do not apply..... | 1b. | _____ | 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 1a and/or line 1b)..... | 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 adjustments from I.R.C. section 168(k) and qualifying 179 expenses (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) (add lines 1 through 7) | 8. | _____ | 00 |

B. Deductions From Business Income

| | | | |
|---|----|-------|----|
| 9a. Deduct adjustments for the depreciation expenses added back in prior years (see line instructions)..... | a. | _____ | 00 |
| b. Other items of deduction and loss separately stated on federal Schedule K-1 if such deductions are allowable in computing federal taxable income | b. | _____ | 00 |
| c. Other business income deductibles (describe) and miscellaneous federal income tax adjustments, if any | c. | _____ | 00 |
| d. Total of lines 9a through 9c..... | d. | _____ | 00 |

C. Net Business Income, Apportionment

| | | | |
|--|-----|-------|----|
| 10. Net business income (line 8 minus line 9d). Enter here and on Part IV, line 1, column C..... | 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 |
| 15. Amount of the line 11 gain (loss) apportioned to Ohio (enclose detailed computations)..... | 15. | _____ | 00 |
| 16. Enter the total of lines 14 and 15 here and on Part IV, line 1, column A..... | 16. | _____ | 00 |
| 17. Total business income not apportioned to Ohio (line 10 minus line 16). Enter here and on Part IV, line 1, column B..... | 17. | _____ | 00 |

Part III – Apportionment Formula for Business Income

| (1) Within Ohio | (2) Total Everywhere | (3) Ratio | (4) Weight | (5) Weighted Ratio |
|--------------------|----------------------------|--------------|---------------|--------------------------|
|--------------------|----------------------------|--------------|---------------|--------------------------|

| | | | | | |
|---|-------|---------|-------------------------------|---------|-------------------------------|
| 1. Property | | | (carry to six decimal places) | | (carry to six decimal places) |
| (a) Owned (average cost)..... | _____ | _____ | | | |
| (b) Rented (annual rental x 8)..... | _____ | _____ | | | |
| (c) Total (lines 1a and 1b)..... | _____ | ÷ _____ | = . _____ | x .20 = | 1c. . _____ |
| 2. Payroll (see Exclusions in the instructions)..... | _____ | ÷ _____ | = . _____ | x .20 = | 2. . _____ |
| 3. Sales (see Exclusions in the instructions)..... | _____ | ÷ _____ | = . _____ | x .60 = | 3. . _____ |
| 4. Ohio apportionment ratio. Add lines 1c, 2 and 3 (enter ratio here and on Part II, C, line 13)..... | | | | | 4. . _____ |

| | |
|---------------|------------|
| Taxpayer name | SSN / FEIN |
|---------------|------------|

Part IV – Summary of Business and Nonbusiness Income

| | (A) Ohio Portion | | (B) Non-Ohio Portion | | (C) Total |
|--|---------------------|--|-------------------------|--|--------------|
| 1. Business income (enter in columns A, B and C the amounts from Part II, C, lines 16, 17 and 10 respectively)1. | 00 | | 00 | | 00 |
| 2. Net nonbusiness income (enter in columns A, B and C the amounts from Part I, B, line 28, columns A, B and C, respectively).....2. | 00 | | 00 | | 00 |
| 3. Total business and nonbusiness income (add lines 1 and 2 down, by column).....3. | 00 | | 00 | | 00 |
| 4. Enter the Ohio IT 1041 Schedule A net adjustments (see Note #1 below).....4. | 00 | | 00 | | 00 |
| 5. Line 3 plus or minus line 4 down, by column (see Notes #2, #3 and #4 below).....5. | 00 | | 00 | | 00 |

Note 1: Exclude from line 4 the depreciation adjustment(s) and miscellaneous federal income tax adjustments, if any, reported in Part II of this worksheet.

Note 2: The amount shown on line 5, column C should be the same amount shown on Ohio IT 1041, line 3.

Note 3: The amount shown on line 5, column C, must equal line 5, column A plus B.

Note 4: Enter the amount shown on line 5, column B on the appropriate line of Ohio IT 1041, Schedule D (for estates only). For nonresidents, the amount on line 5, column B is the portion of Ohio taxable income for estates (from Ohio IT 1041, line 3) that was not earned or received in Ohio.