Reset Form

Ohio | Department of Taxation

10211411

Tax Year

IT 2023
Rev. 12/15

# 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) ... 1. | 00 | 00 | 00 |
| 2. Interest (federal Schedule B) ... 2. | 00 | 00 | 00 |
| 3. Dividends (federal Schedule B) ... 3. | 00 | 00 | 00 |
| 4. State and local tax refunds ... 4. | 00 | 00 | 00 |
| 5. Alimony received ... 5. | 00 | 00 | 00 |
| 6. Capital gain (loss) and other gain (loss) (federal Schedule D) ... 6. | 00 | 00 | 00 |
| 7. Pensions, annuities, IRA distributions ... 7. | 00 | 00 | 00 |
| 8. Nonbusiness income (loss) from rental and royalty activity (federal Schedule E) ... 8. | 00 | 00 | 00 |
| 9. Unemployment compensation ... 9. | 00 | 00 | 00 |
| 10. Taxable Social Security benefits ... 10. | 00 | 00 | 00 |
| 11. Other income ... 11. | 00 | 00 | 00 |
| 12. Total nonbusiness income (add lines 1-11) ... 12. | 00 | 00 | 00 |
| **B. Deductions From Income** | | | |
| 13. Educator expenses ... 13. | 00 | 00 | 00 |
| 14. Certain business expenses ... 14. | 00 | 00 | 00 |
| 15. Health savings account deduction ... 15. | 00 | 00 | 00 |
| 16. Moving expenses ... 16. | 00 | 00 | 00 |
| 17. Deductible self-employment tax ... 17. | 00 | 00 | 00 |
| 18. Self-employed SEP, SIMPLE and qualified plans ... 18. | 00 | 00 | 00 |
| 19. Self-employed health insurance deduction ... 19. | 00 | 00 | 00 |
| 20. Penalty on early withdrawal of savings ... 20. | 00 | 00 | 00 |
| 21. Alimony paid ... 21. | 00 | 00 | 00 |
| 22. IRA deduction ... 22. | 00 | 00 | 00 |
| 23. Student loan interest deduction ... 23. | 00 | 00 | 00 |
| 24. Tuition and fees ... 24. | 00 | 00 | 00 |
| 25. Domestic production activities deduction ... 25. | 00 | 00 | 00 |
| 26. Other deductions ... 26. | 00 | 00 | 00 |
| 27. Total deductions (add lines 13-26) ... 27. | 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) ... 28. | 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 (carry to six decimal places) | | (4) Weight | | | (5) Weighted Ratio (carry to six decimal places) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. Property | | | | | | | | | | |
| (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.