Ohio

Fiduciary Income Tax Return

IT-1041

Forms and Instructions

This booklet contains the following:

2002 Form IT-1041
Annual Income Tax Return for Trusts and Estates for Years Beginning in 2002

2003 Form -1041ES
Ohio Estimated Income Tax Payment Coupons for Trusts and Estates for Years Beginning in 2003

Ohio Department of TAXATION

P.O. Box 2619G
Columbus, Ohio 43216-2619G
General Instructions

Who Must File Who turn

All estates residing in Ohio or earning income in Ohio must file an Ohio Fiduciary Income Tax Return (Form IT-1041) for the taxable year.

Recently enacted Ohio law, Amended Substitute Senate Bill No. 261, 124th General Assembly, imposes tax for taxable years beginning in 2002, 2003 and 2004 an income tax on most trusts meeting any one or more of the following requirements:

- The trust resides in Ohio, or
- The trust earns or receives income in Ohio, or
- The trust earns or receives lottery winnings, prizes or awards paid by the Ohio Lottery Commission, or
- The trust otherwise has nexus with or in Ohio under the Constitution of the United States.

Exception: Charitable remainder trusts and retirement trusts are exempt from the filing requirement.

Tax Rates

The same income brackets and tax rates that apply to the Ohio taxable income of individuals apply to the Ohio taxable income of estates and to the modified Ohio tax-0 income of trusts. See the tax table on page 9.0

Income Waxed In the Trust

The income tax imposed on the fiduciary shall apply to the trust's modified Ohio taxable income. The tax is reduced by the trust resident credit and allowable business credits from Schedule E.0

Income Waxed In the Estate

The income tax imposed on the fiduciary shall apply to the estate's Ohio taxable income. The tax is reduced by the Schedule B credits; the Schedule C resident credit; the Schedule D nonresident credits; and the allowable business credits from Schedule E.0

Most Common Situations For Trusts

General Rules:

- A nonresident trust investing only in savings accounts, certificates of deposit, stocks, bonds, commercial paper and/or mutual funds generally will not owe any Ohio income tax.
- A resident trust investing only in savings accounts, certificates of deposit, stocks, bonds, commercial paper and/or mutual funds will owe Ohio income tax if the trust had federal taxable income after distribution. The tax on each resident trust will generally be based upon the trust's federal taxable income plus or minus the modifications noted below.

Definition Of Resident Trust

Ohio Revised Code (O.R.C.) Section 5747.01(1)(3), as amended by House Bill (H.B.) 757, 124th General Assembly, defines resident for purposes of Ohio's Ohio's income tax on trusts.

Testamentary trusts reside in Ohio if the decedent at the time of death was domiciled in Ohio for Ohio estates tax purposes (see O.R.C. chapter 5731.0).

If the trust is an inter vivos revocable trust, the trust generally resides in Ohio if it is at least one "qualifying beneficiary" (see O.R.C. Section 5747.01(1)(3)(c)) domiciled in Ohio for all or a portion of the trust's taxable year and (ii) at any time the trust received assets from one or more of the following:

- An individual who was domiciled in Ohio for income tax purposes at the time he/she transferred assets to the trust; or
- An individual who was domiciled in Ohio for income tax purposes at the time the trust document became irrevocable — even if the individual was not domiciled in Ohio at the time he/she transferred the assets to the trust; or
- An estate of an individual who at the time of death was domiciled in Ohio for estate tax purposes; or
- An insurance company, pension plan or court award on account of the death of an individual, and at the time of the individual's death either (i) the individual was domiciled in Ohio for estate tax purposes or (ii) the owner of the insurance policy was domiciled in Ohio for income tax purposes.0

Note: The above listing is not all inclusive. For additional information, see Sections (1)(3)(a), (1)(3)(e) and (1)(3)(f) of O.R.C. section 5747.01 as amended by H.B. 675, 124th General Assembly.

Calculation Of Modified Ohio Taxable Income For Trusts

Modified Ohio taxable income of a trust represents the portion of Ohio taxable income that is apportioned and allocated to Ohio. Before the trust can apportion and allocate Ohio taxable income, a three-step process un-0 division (S) of O.R.C. section 5747.01 is necessary to calculate the trust's Ohio taxable income:

- First, compute federal taxable income as defined and used in the Internal Revenue Code (I.R.C.). Note that federal taxable income is net of the income distribution;
• 0 Second, make the Adjustments (additions and subtractions) allowable to Estates under Division (Q) of O.R.C. section 5747.01. However, unlike estates, trusts do not have to add back the amount of the exemption deduction allowable for federal income tax purposes.

• 0 Third, deduct any amount that the trust is required to report as arm’s income on the trust’s federal income tax return, but only if the assets of the trust include at least 10 acres of land satisfying the definition of “land devoted exclusively to agricultural use,” under O.R.C. section 5713.30, regardless of whether the land is valued for tax purposes as such under O.R.C. Sections 5713.30 through and including 5713.38.

Once the trust’s Ohio taxable income has been calculated, the trust’s modified Ohio taxable income can be determined. Modified Ohio taxable income is the sum of the following four amounts:

• 0 The trust’s “qualifying trust amount” multiplied by the Ohio ratio;

• 0 The trust’s “modified business income” multiplied by the Ohio apportionment factor;

• 0 The trust’s “qualifying investment income” (see O.R.C. section 5747.012) multiplied by the Ohio apportionment factor; and

• 0 The trust’s “modified nonbusiness income,” allocated to this state.

Due W

The fiduciary income return is required to be filed on or before the 15th day of the fourth month following the end of the closeable taxable year.

Extensions W

If the trust or estate needs more time to file the Ohio income tax return, the fiduciary must first obtain an extension of time to file the federal fiduciary tax return. If the trust qualifies for and receives a federal extension of time to file, then the trust or estate automatically has the same extension of time to file the Ohio return. However, if the trust or estate must attach a copy of the federal extension of time to the Ohio return. If the federal extension was obtained electronically, then the trust or estate must provide the federal confirmation number for the extension. Extension payments should be made on Form IT-1041-0.

Caution: An extension of time to file does not give the estate or trust an extension of time to pay.

Allocated Qualifying Trust Amount

The qualifying trust amount means capital gains and losses from the sale or exchange or other disposition of real or personal property that were allocable to the extent included in the trust’s Ohio taxable income. Only if the location of the physical assets of the investee is available to the trust and (ii) the investment in the investee is (or was) a closely held investment.

If the location of the qualifying investee’s assets is not available to the trust, then there is no qualifying W

trust amount W.

Commonly, the location of the physical assets of a closely held corporation (the qualifying investee) is available to the trust. The portion of the trust’s Ohio taxable income represented by the qualifying trust amount will be allocated to Ohio by multiplying the capital gains and losses by the Ohio ratio as described above.

The Ohio ratio is the number of the Ohio taxable amount of the physical qualifying investee’s assets as a percent of the Ohio taxable amount of the qualifying investee’s physical assets everywhere. This method of allocating gains and losses to Ohio is similar to the method used for corporation tax purposes with respect to allocating gains and losses from the sale or other disposition of intangible property that may produce dividend income.

Special Notes: (1) If the qualifying investee is a member of a qualifying controlled group, as defined in O.R.C. section 5733.04(M), then special rules apply for purposes of calculating the Ohio ratio. See O.R.C. Section 5747.01(5B)(5) as amended by H.B. 675, 124th General Assembly.

(2) A gain or loss will be a “qualifying trust amount” only if it is separately reported in the Ohio income tax return. Most gains and losses will not be qualifying trust amounts. See O.R.C. Sections 5747.01(5B)(2)(b) and 5747.011 as amended by H.B. 675, 124th General Assembly.

Apportioned Business Income for Trusts

With respect to a trust’s modified business income and capital gains, the portion of the trust’s modified business income that is allocable to Ohio is that portion of the trust’s Ohio taxable income that is allocable to Ohio.

Allocated Nonbusiness Income for Trusts

With respect to a trust’s modified nonbusiness income, the portion of the trust’s modified nonbusiness income that is allocable to Ohio is that portion of the trust’s Ohio taxable income that is allocable to Ohio.
Credits Available to Trusts and Estates

Some credits noted below apply only to estates. When calculating the amount of your applicable credits, please use the correct schedules.

Both trusts and estates are entitled to the refundable business jobs credit and the refundable pass-through entity credit. In addition, both trusts and estates may claim one or more of the nonrefundable business credits on Schedule E. Note: The political contributions credit does not apply to trusts. Schedule E is not contained in this booklet. To obtain a copy you may visit our Web site at www.state.oh.us/tax/W.

Only estates are entitled to the credits set forth in Schedule B of Form 1041. These include the retirement income credit, senior citizen’s credit, lump-sum credit, IRA Wasting credit, Ohio Political Wont-R contributions credit and the Ohio adoption credit. Only W estates are entitled to the Nonresident Wredit, Wnd W estates and trusts each have a different method of calculating the Resident Wredit.

Because of the use of the allocation and apportionment formulas to calculate the trust’s modified Ohio taxable income, a trust is not eligible for the nonresident credit. However, because a resident trust must allocate to this state the trust’s entire portion of the trust’s modified non-business income included in Ohio taxable income, the new law does allow a resident credit equal to the lesser of (1) the tax paid to another state or the District of Columbia or (2) the average effective tax rate multiplied by a portion of the trust’s modified non-business income subjected to income tax in another state or in the District of Columbia. The trust must claim this credit before claiming any other credit available to the trust. See the last sentence of the section of the revised version of the Department of Taxation’s Web site at www.state.oh.us/tax/W or search the Department of Taxation’s Web site for “Practitioner” and scroll down to “Information Releases”.

Penalties and Interest

A failure-to-file penalty, the greater of $50 per month up to a maximum of $500, or 5% per month up to a maximum of 50% of the tax, may be charged if the trust or estate fails to file the Ohio fiduciary income tax return by the due date, unless the due date is extended by federal extension.

A failure-to-pay penalty, the greater of double the interest rate charged, will apply if the estate or trust does not pay the full amount by the 15th day of the fourth month after the last day of the taxable year. However, this penalty may not apply if the trust or estate obtained a federal extension of time to file and the estate’s or trust’s total payments made by the due date without extensions equal or exceed 90% of the total Ohio tax due.

In all cases, interest will be charged on any payments from the unextended due date to the date of payment. The interest rate is 7% for 2002 and 6% for 2003.

Amended Returns

You may make any change or correction to your return by filing a Fiduciary Income Tax Return IT-1041 with the current figures and checking the Amended Return box. To speed up the processing of your amended return:

• Attach a copy of your original return, AND

• Attach a copy of any cancelled checks used as pay-ment on the original return.

You can get Form IT-1041 from our Web site at www.state.oh.us/tax/W or by calling toll free 1-800-282-0178. If the fiduciary amends the Federal Fiduciary Income Tax Return or the fiduciary is audited by the Internal Revenue Service, the fiduciary must file an Amended Form IT-1041 within 60 days of the final determination of the change.

Caution: The Internal Revenue Service tells us when it makes changes to your returns. To avoid penalties, be sure to file the amended fiduciary return within 60 days of the final determination of the change.

Underpayment of Estimated Tax Penalty

The estate or trust may owe an interest penalty if 90% of the 2002 Ohio tax less withholding taxes (e.g., lottery) is0 more than $500 and the fiduciary did not remit estimated payments by the required due date. For 2002 trust estates, at least 75% of the estimated tax should have been paid by September 6, 2002 and the remaining 25% by January 16, 2003. The calculation can also be based upon the federal annualization method.

For trusts in 2002, the fiduciary may avoid the underpayment of estimated penalty if the fiduciary timely paid estimated tax based on the tax that would have been imposed on the trust if the trust income tax were in effect for 2001.

The interest penalty rate is 7% for 2002 and 6% for 2003.

Round to the Nearest Whole Dollar

Estates and trusts are required to round to the nearest whole dollar. To do so, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the nearest whole dollar.
Instructions for Form IT-1041h

Line 1 - Federal Taxable Income
Enter the amount from line 22 of Internal Revenue Service Form 1041. This is the amount net of the distributions deduction and should include only the income retained by the estate or trust.

Line 2 - Net Adjustments from Schedule AD
Schedule A (lines 21 to 40) on the back of the return has a list of the additions and deductions to your federal taxable income. Turn to pages 5 to 7 and read the additions required and the deductions to which you may be entitled.

- If the trust or estate has no additions or deductions to its federal taxable income, leave line 2 blank.
- If the trust or estate has additions or deductions to Schedule A, then complete Schedule A.

Line 3 - Ohio Taxable Income
Add to or subtract from line 1 the amount of adjustments on line 2.

Line 4 - Allocated Qualifying Trust Amount (Trusts Only)
Enter on line 4 the amount of allocated qualifying trust income/losses from line 56 in Schedule F. If the capital gains/losses were recognized on account of the sale, exchange or other disposition of more than one investment, then you must make a separate calculation for each gain/loss. Enter zero on line 4 if the trust has no qualifying income and/or losses.

Line 5 - Apportioned Trust Income (Trusts Only)
Enter on line 5 the amount of apportioned business income/losses and qualifying investment income from line 59 of Schedule G. Enter zero on line 5 if the trust has no apportioned business income/losses and no qualifying investment income.

If the apportioned income from business income/losses and from qualifying investment income were received from one or more than one entity, then a separate apportionment calculation must be made for every entity.

Line 6 - Allocated Trust Income (Trusts Only)
Enter the amount from Schedule H, line 62.

Line 7 - Modified Ohio Taxable Income (Trusts Only)
For trusts, add the amounts reported on lines 4, 5 and 6 and enter the total on line 7, but not less than zero. This is the trust's amount of the modified Ohio taxable income.

Line 8 - Tax on Ohio Taxable Income (Estates) or Modified Ohio Taxable Income (Trusts)
Use the tax tables found on page 9 to compute the tax based upon the amount on line 3 for estates or line 7 for trusts. This is the same tax rate used for the individual income tax for the same year.

Line 9 - Credits From Schedule B (Estates Only)
Enter the amount of Schedule B credits from line 45 of Form IT-1041.

Line 10 - Resident/Nonresident from Schedules C, D and I and Schedule E Business Credits
Enter the total amount of credits from Schedules C, D, E0 and I. You may obtain a copy of Schedule E from any of our offices or by visiting our Web site at www.state.oh.us/tax. Note: Resident estates and resident trusts have different calculations for the resident credit (Schedules C and I). Nonresident estates are allowed a nonresident credit (Schedule D).

Both estates and trusts may be entitled to claim one or more nonrefundable business credits listed in Schedule E of Form IT-1040, with one exception: The credit for contributions to candidates for Ohio statewide office or the general assembly does not apply to trusts.

Multiply the total amount of nonrefundable credit from Schedule E times the estate's or trust's retained per centage of income to calculate the amount of nonrefundable credit available to the estate or trust.

Example: Trust ABC is entitled to at least part of a non-refundable credit for new machinery and equipment. The trust retains 75% of the income from the business and distributes 25% of the income to beneficiaries each year. The trust would be able to claim 75% of the nonrefundable credit on Form IT-1041, and the beneficiaries would be able to claim the remaining 25% of the Schedule E0 credit on their Forms IT-1040.

Line 11 - Tax After Credits
Subtract any amounts on lines 9 and 10 from the amount on line 8 and enter the result here.

Line 2 - Interest Penalty on Underpayment
You may owe an interest penalty if line 11 less withhold-
ing and timely paid estimated income taxes is greater than $500. However, no interest penalty is due if either of the following applies:

• 0 The estate or trust made timely payments of estimated tax, and the payments along with withholdings were at least 90% of the current year’s tax; or 0
• 0 The estate or trust made timely payments of estimated tax, and the payments along with withholdings were at least 100% of the previous year’s tax (trusts must make the calculation as if Ohio’s income tax on trusts had been in effect for the year 2001). 0

If neither exception applies, use Ohio Form IT-2210 as a guide to help you compute the interest penalty. Enter the interest penalty on line 12.0

**Line 13 – Total Ohio Tax W**

Add the amounts on lines 11 and 12 and enter the total on line 13. This is your total Ohio tax. 0

**Line W4 – Previous Payments W**

Enter the amount of any estimated payments made by the trust or estate on Form IT-1041-ES, including any extension payments. 0

If a trust received lottery winnings subject to withholding of Ohio income tax or the Ohio income tax on the lottery winnings was paid by the transferor on behalf of the trust or estate, the trust or estate may claim the withholding tax on this line. Attach a statement indicating the source of the withholding payment. 0

**Line W5 – Refundable Business Credits W**

**Business Jobs Credit:** If the Ohio Tax Credit Authority of the Ohio Department of Development granted the trust or estate a “new jobs credit,” then enter the amount of credit applicable to the trust or estate here. 0

**Example:** A trust has a 50% interest in a business that is entitled to a “new jobs credit” of $5,000. The trust may claim $2,500 on line 15.0

**Refundable Pass-through Entity Credit:** If the trust or estate was a direct or indirect investor in a pass-through entity that filed and paid Ohio tax on Form IT-4708 (Com- posite Return for Pass-through Entities) or on Form IT-0 1140 (Pass-through Entity and Trust Tax Return), you should enter the amount of tax paid on behalf of the trust or estate. Investors that claim this credit must attach Schedule K-1’s, which reflect the amount of Ohio tax paid. 0

The K-1 should show the amount of distributive share of income; the amount of Ohio tax paid; the legal name of the entity; and the entity’s federal employer identification number (FEIN). Enter the total of your refundable new jobs credit and refundable pass-through entity credits on line 15.0

**Line 16 – Total Payments W**

Add the amounts on line 14 and 15 and enter the total on line 16. This is the amount of your previous payments and refundable credits. 0

**Line 17 – Amount You Owe W**

If line 16 is less than line 13, then subtract the amount on line 16 from the amount on line 13 and enter the re-0 sult. This is the amount you owe. 0

**Line W8 WOverpayment W**

If line 16 is more than line 13, then subtract the amount on line 13 from the amount on line 16 and enter the re-0 sult. This is your overpayment. 0

**Schedule ( J Fiduciary’s Share of Adjustments to Federal Taxable Income(**

**Additions**

The following apply to both trusts and states except where noted.

**Line W WNon-Ohio State W Local Government W Interest and Dividends W**

Enter the fiduciary’s share of interest and dividends re-0 ceived from non-Ohio state governments and their local governments net of related, ordinary, necessary and rea-0 sonable expenses to the extent the interest and dividend are not included in federal taxable income. 0

**Line 22 – Pass-through Entity Add-Back W**

Add the fiduciary’s share of any Form IT-1140 taxes shown on federal K-1’s to the extent they were deducted in arriving at federal taxable income. 0

**Line 23 – ESBT Income W**

Add the distributive share of income from an (S) corpo-0 ration if 0

(i) such income is not included in the trust’s federal taxable income AND 0

(ii) such income is not included in any individual’s federal adjusted gross income. 0
Line 29 – Total Additions

Enter the totals of lines 21 through 28 on line 29.0

Deductions

The following apply to both trusts and states except where noted.

Line 20 – Federal Interest and Dividends

Enter interest and dividend income net of related ordinary, necessary and reasonable expenses, included on federal taxable income, from obligations of the United States government or its possessions/territories that are exempt from Ohio tax by law. Examples of interest-bearing obligations whose interest is exempt from Ohio income tax are Series “E” or Series “H” U.S. Savings Bonds, U.S. Treasury notes and bills, and Sallie Maes.

Line 21 – State and Municipal Income Tax Refunds

Enter the amount of state and/or municipal income tax refunds included in federal taxable income for the tax year of this return if the refunds related to taxes previously claimed as itemized deductions.

Line 32 – Losses From an ESBTW

Deduct the distributive share of the loss from an S corpora- tion if:

(i) such loss has not been deducted in computing the trust’s federal taxable income AND

(ii) such loss is not deducted by any other person.

Line 33 – Wage and Salary Expense Not Previously Deducted

Deduct the amount of wage and salary expense not otherwise deducted for federal income tax purposes because of the state’s limited jobs tax credit or work opportunity tax credits.

Line 4 – Interest/Gains From Ohio Public Obligations

Deduct interest income earned from Ohio public obligations and Ohio purchase obligations of the interest on income was included in federal taxable income. You may also deduct any gains resulting from the sale or disposition of Ohio public obligations to the extent the income was included in federal taxable income.

Line 35 – Refund or Reimbursements of a Prior Year Deduction

Deduct refunds or reimbursements received for expenses deducted as an itemized deduction on a prior year federal income tax return if the fiduciary had to add back the expense.
refunds or reimbursements on the Federal 1041 return. Do not include any amount shown on line 31.

**Line 36 – Farm Income (Trusts Only)**

Deduct any amount that a trust was required to report as farm income on its Federal tax return, but only if the as-0 sets of the trust directly or indirectly include at least 10 acres of land satisfying the definition of land devoted exclusively to agricultural use under D.R.C. Section 5713.30.

**Line W W One-Fifth Bonus Depreciation**

Enter on this line one-fifth of the bonus depreciation add-on back on last year’s return (see instructions for line 26). This deduction W WOT Applicable W Wusts W W OT 2002 Income W W Turn.W

**Line W W Previously Reported Income Under W Claim of Right**

Enter on this line any amount that was received and included in Federal taxable income in a prior year that was paid back in 2002 (Q). The repayment has not otherwise reduced your Federal taxable income for 2002 or any other taxable year and (ii) in the year the income was received, the income did not qualify for either the resident or nonresident credit.0

**Note:** Why amounts included on this line 0 cannot be deducted on this line.0

**Line W W Total Deductions**

Enter the total of lines 30 to 38 on this line.0

**Line 40 – Net Schedule A Adjustments**

If line 29 is larger than line 39, subtract line 39 from line 29 and enter the amount on line 40. Also, copy this amount onto line 2 on the front of this return and add this amount to your Federal taxable income.0

If line 29 is smaller than line 39, subtract line 29 from line 39 and enter the amount on line 40. Also, copy this amount onto line 2 on the front of this return. Put the amount into parentheses on line 2 to show that it is a negative number.0

Subtract this amount from your Federal taxable income.0

**Schedule B – Credits (for Estates Only)**


Credit Sharing: When calculating W W credits W W W W not include any amounts that are allocable to a ben-W W

**Line 48W**

Divide the amount on line 46 by the amount on line 47 and write the percentage in the box provided. Multiply the percentage by the amount of tax on line 8 less any credits on line 9, and enter the result on line 48.0
Line 49 – Taxes Paid to Other States
Enter the amount of taxes, less all related, nonrefundable credits, other than withholding, estimated payments and carryforwards from previous years paid to other states or the District of Columbia.

Line 50 – Ohio Resident Tax Credit for Estates
Enter the smaller of lines 58 and 69. This is the Ohio resident credit for estates.

Schedule D – Nonresident Credit for Estates

Line 51 – Portion Earned in Ohio
Nonresident estates should enter the portion of Ohio tax-able income on line 3 that is not allocated to Ohio pursuant to O.R.C. sections 5747.20 through 5747.23.0

Line 52 – Ohio Taxable Income
Enter the amount of Ohio taxable income from line 3.0

Line 53 – Nonresident Credit
Divide the amount on line 51 by the amount on line 52.0 Multiply the percentage by the amount on line 50 less any credits on line 9. This is the estate’s nonresident credit.

Schedule E – Business Credits
To claim the nonrefundable business credit, see Schedule E, which is not contained in this book. You may obtain Schedule E at any of our offices, from our website, or from the website of the Ohio Department of Taxation.

Schedule F – Allocated Qualifying Trust Amount for Trusts

Line 54 – Trust’s Portion of Capital Gains/Withdrawals
Enter the trust’s portion of capital gains/losses from the sale, exchange or other disposition of equity or owner-ship interest in or debt obligation of, a qualifying investee to the extent included in Ohio taxable income (line 3) if the trust is the owner of the physical assets of a closely held investee is available. If the investee is not closely held, then enter zero.

Line 55 – Ohio Percentage of Closely Held Investee’s Physical Assets
Divide the book value of the physical assets of the closely held investee in Ohio by the book value of the physical assets of the closely held investee located everywhere and enter the percentage derived (carried to six decimal places) on line 55.0

Line 56 – Allocated Qualifying Trust Amount
Multiply the amount on line 54 by the percentage on line 55. Enter here and on line 4. Enter negative amounts in parentheses.

Schedule G – (Allocated Income) for Trusts

Line 57 – Business Income/Qualifying Investment Income
Enter the trust’s portion of Ohio taxable income (line 3) not reported on line 54 to the extent such income was earned on line 54.

Line 58 – Ohio Apportionment
Enter the apportionment ratio from line 73 carried to six decimal places.

Line 59 – Apportioned Income for Trusts
Multiply the amount on line 57 by the apportionment ratio on line 58. Enter here and on line 5. Enter negative amounts in parentheses.

Schedule H – (Allocated Nonbusiness Income for Trusts

Line 60 – Allocation Income Nonresident Trusts
Resident trusts must enter the trust’s portion of Ohio taxable income (line 3) not reported on lines 54 or 57.0

Line 61 – Allocation of Income Nonresident Trusts
Nonresident trusts must enter the trust’s portion of Ohio taxable income (line 3) not reported on lines 54 or 57.0

• Capital gains or losses from the sale, exchange or transfer of Ohio real property and/or Ohio-based tangible personal property;

• Rents and royalties from Ohio real property and/or tangible personal property used in Ohio;

• Patents and copyright royalties used by the payor in Ohio;

• Ohio Lottery Commission winnings and gain and/or losses from the sale or transfer of such winnings.
Line 62 – Nonbusiness Income
Add the amount of nonbusiness income shown on lines 60 and 61. Enter here and on line 60.

Schedule I – Resident Tax Credit for Trusts

Line 63 – Portion Taxed by Another State
Enter the amount of the trust’s nonbusiness income (line 6) subjected to tax by another state or the District of Columbia.

Line 64 – Ohio Tax
Enter the amount of your tax from line 8.0

Line 65 – Modified Ohio Taxable Income
Enter the amount of your modified Ohio taxable income from line 7.0

Line 66 – Average Effective Tax Rate
Divide the amount on line 64 by the amount on line 65.0 This is your average effective tax rate.

Line 67
Multiply the amount on line 63 by the average effective tax rate on line 66.0

Ohio Income Tax Table
To We Use For The Taxable Year Beginning In 2002

<table>
<thead>
<tr>
<th>Amount on Line 3 (Estates) or Line 7 (Trusts)</th>
<th>Tax Rate</th>
<th>Excess Over</th>
<th>Tax</th>
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<tr>
<td>$ 0 - $ 5,0</td>
<td>.743%</td>
<td>at that income</td>
<td>$5.0</td>
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<tr>
<td>$ 5,000 - $ 10,0</td>
<td>1.486%</td>
<td>o0 excess over</td>
<td>$5.0</td>
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<td>More than $200,000</td>
<td>7.5%</td>
<td>of excess over</td>
<td>$2,000</td>
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</tbody>
</table>

For other taxable years, please contact our office for tables and forms at 1-800-282-1780 or write us at Ohio Department of Taxation, P.O. Box 182382, Columbus, OH 43218-2382.

Important Notice
If the decedent was a resident of a school district with an income tax, the fiduciary of the estate must file a School District Estate Income Tax Return, Form SD-100E, for such taxable year when required to file an Ohio Fiduciary Income Tax Return, Form IT1041.

For assistance and/or forms, please contact the Ohio School District Income Tax Office, P.O. Box 182389, Columbus, OH 43218-2389.
Apportionment Ratio for Modified Business Income and
Qualified Investment Income in Schedule G for Trust Only

Apportionment Factors

Note: When calculating the Ohio income tax, the trust that has invested in a partnership or an S corporation must apply the “aggregate” (conduit) theory of taxation. That is, the character of all income and deductions (and adjustments to income and deductions) realized by an S corporation or a partnership or a limited liability company (treated as a partnership for federal income tax purposes) in which the trust has invested retains that character for purposes of the withholding tax and the entity tax when recognized by the qualifying pass-through entity. Further, the trust must include its apportionment ratio proportionate share of each lower-tiered pass-through entity’s property, payroll and sales. See O.R.C. sections 5733.057 and 5747.231.

Property Factor

The property factor is a fraction, the numerator of which is the average value of the real and tangible personal property in this state during the taxable year, and the denominator of which is the average value of the real and tangible personal property everywhere during such year.

Line 70(a) – Real and tangible personal property owned by the trust is valued at its original cost, and the average is determined by averaging the original cost at the beginning and at the end of the taxable year. The Tax Com missioner may require the averaging of monthly values during the taxable year if such average more reasonably reflects the average value of the trust’s property. Enter in column (1) the Ohio portion; enter in column (2) the entire (everywhere) amount.

Do not include in either column (1) or column (2) the portion of the following:

- Construction in progress.
- The original cost of property within Ohio with respect to which the state of Ohio has issued an air pollution, noise pollution or an industrial water pollution control certificate.
- The original cost of property with respect to which the state of Ohio has issued an exemption certificate for a coal gasification facility, coal conversion demonstration facility, energy conversion facility, solid waste energy conversion facility or thermal efficiency improvement facility.
- The original cost of real and tangible property (or, in the case of property that the trust is renting from others, eight times the net rental expense) within Ohio that is used exclusively during the taxable year for qualified research. “Qualified research” is defined as laboratory research, experimental research and other similar types of research; research in developing a product; or research in developing or improving the means of producing a product. It does not include market research, consumer surveys, efficiency surveys, management studies, ordinary testing or in-testing of materials or products for quality control, historical research or literary research. Of product as so used in this paragraph does not include services or intangible property.

Payroll Factor (Line 71)

The payroll factor is a fraction, the numerator of which is the total compensation in this state by the trust during the taxable year, and the denominator of which is the total compensation everywhere by the trust during such year.

Compensation means any form of remuneration paid to an employee for personal services. For purposes of the payroll factor, “compensation” does not include compensation that an S corporation paid to any “qualifying investor” if the qualifying investor directly or indirectly owns at least 20% of the S corporation at any time during the year. O.R.C. section 5733.40(I) defines “qualifying investor.” Do not include compensation paid to an Ohio state or federal employee who is primarily engaged in qualified research.

Compensation is paid in Ohio if any of the following applies:

1. The recipient’s services are performed entirely within Ohio; or
2. The recipient’s services are performed both within and without Ohio, but the service performed within Ohio is incidental to the recipient’s service within Ohio; or
3. Some of the recipient’s services are performed within Ohio and either (i) the recipient’s base of operations is within Ohio; or (ii) the recipient’s base of operations is within the state from which the service is directed or controlled.

Compensation is paid in Ohio to any employee of a common law or contract motor carrier who performs his/her regular route within Ohio.
larily assigned duties on a motor vehicle in more than one state in the same ratio by which the mileage traveled by such employee everywhere during the taxable year. The statutorily required mileage ratio applies only to contract or common carriers. Thus, with out approval by the Tax Commissioner a manufacturer that operates its own fleet of delivery trucks may not situate driver payroll based upon the ratio of miles traveled in Ohio to miles traveled everywhere. See Cooper Tire and Rubber Co. v. Limbach (1994), 70 Ohio St. 3d 347.0

**Sales Factor (Line 2)W**

The sales factor is a fraction, the numerator of which is the total sales in this state by the trust during the tax-able year, and the denominator of which is the total sales everywhere by the trust during such year. In determining the numerator and denominator of the sales factor, receipts from the sale or other disposal of a capital asset set or an asset described in I.R.C. section 1231 shall be eliminated.0

The total of such gross receipts from sales reflecting business done in Ohio includes, but is not limited to, the following:

1. Sales of tangible personal property, less returns and allowances, received by the purchaser in Ohio. To the extent that the value of business done in Ohio is measured by sales of tangible personal property, it is measured sales where such property is received in Ohio by the purchaser. In the case of delivery of tangible personal property by common carrier or by other means of transportation, the place at which such property is ultimately received after all transportation has been completed is considered as the place at which such property is received by the purchaser. Direct delivery in Ohio, other than for purposes of transportation, to a person or firm designated by another purchaser constitutes delivery to the purchaser on Ohio, and direct delivery outside Ohio to a person or firm designated by a purchaser does not constitute delivery to the purchaser in Ohio, regardless of title passes or other conditions of sale.

2. Customer pick-up sales are situs to the final destination after all transportation (including customer transportation) has been completed. See Dupps Co. v. Lindley (1980), 62 Ohio St. 2d 305. Revenue from servicing, processing or modifying tangible personal property is situs to the destination state as a sale of tangible personal property (rather than situs as service revenue). See Custom Deco, Inc. v. Limbach, 0 BTA Case No. 86-C-1024, June 2, 1989.0

Sales other than sales of tangible personal property are situs to Ohio under either of the following circumstances:

a. If the income-producing activity is performed entirely within Ohio, or

b. If the income-producing activity is performed both within and without Ohio and a greater proportion of the income-producing activity is performed within Ohio than any other state, based on cost of performance.

If the income-producing activity involves the performance of personal services both within and without Ohio, the service performed in each state will constitute a separate rate income-producing activity. In such case the gross receipts for the performance of services attributable to Ohio shall be measured by the ratio that the time spent in performing such services in Ohio bears to the total time spent in performing such services everywhere. Time spent in performing services includes the amount of time expended in the performance of a contract or other obligations that give rise to such gross receipts. Personal service not directly connected with the performance of the contract or other obligations as, for example, time expended in negotiating the contract, is excluded from the computations.

The term “income-producing activity” means, with respect to each separate item of income, the transaction and activity directly engaged in by the taxpayer in the regular course of their trade or business for the purpose of obtaining gains or profits. Such activity does not include transactions and activities performed on behalf of the taxpayer, such as those conducted on its behalf by an independent contractor. The term “cost of performance” means direct costs determined in a manner consistent with generally accepted accounting principles and in accordance with accepted conditions or practices in the taxpayer’s trade or business.
Federal Employer Identification Number

For taxable year beginning

Month
Year

Name of Trust or Estate

Name of Trust or estate (2nd line) R

Fiduciary Name (and title) R

Fiduciary name (2nd line) R

Number of street, P.O. Box, Suite or Room Number R

City, State, ZIP Code R

Check Applicable Boxes:

- Simple Trust
- Complex Trust
- Decedent Estate
- Bankruptcy Estate
- Amended Return

<table>
<thead>
<tr>
<th>Whole numbers only</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal taxable income (from line 22 of I.R.S. Form 1041)</td>
</tr>
<tr>
<td>2. Net adjustments from Schedule A</td>
</tr>
<tr>
<td>3. Ohio taxable income (line 1 plus or minus line 2) A</td>
</tr>
<tr>
<td>4. Allocated qualifying trust amount from Schedule F, line 56 (trusts only) A</td>
</tr>
<tr>
<td>5. Allocated trust income from Schedule G, line 59 (trusts only) A</td>
</tr>
<tr>
<td>6. Located trust income from Schedule H, line 62 (trusts only) A</td>
</tr>
<tr>
<td>7. Modified Ohio taxable income (trusts add lines 4, 5 and 6) A</td>
</tr>
<tr>
<td>8. Tax on Ohio taxable income (estates, line 3) or tax on modified Ohio taxable income (trusts, line 7) A</td>
</tr>
<tr>
<td>See Tax Table on page 9A</td>
</tr>
<tr>
<td>9. Credits from Schedule B, line 45 (estates only) A</td>
</tr>
<tr>
<td>10. Resident credit from Schedule C (estates) or Schedule I (trusts); nonresident credit from A</td>
</tr>
<tr>
<td>Schedule D (estates); business credit for estates and trusts from Schedule E (attach Schedule E) A</td>
</tr>
<tr>
<td>11. Tax after credits (line 8 minus the amount on lines 9 and 10) A</td>
</tr>
<tr>
<td>12. Interest penalty on underpayment of estimated tax; attach calculation A</td>
</tr>
<tr>
<td>13. Total Ohio tax (add lines 11 and 12) A</td>
</tr>
<tr>
<td>14. Previous payments (estimates, extensions and withholding) A</td>
</tr>
<tr>
<td>15. Refundable business credits A</td>
</tr>
<tr>
<td>16. Total payments (add lines 14 and 15) A</td>
</tr>
<tr>
<td>17. If line 16 is less than line 13, subtract line 16 from line 13 A Amount you owe</td>
</tr>
<tr>
<td>18. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment A</td>
</tr>
<tr>
<td>19. Amount of line 18 to be credited to 2003 estimated tax liability CREDIT</td>
</tr>
<tr>
<td>20. Amount of line 18 to be refunded (subtract line 19 from line 18) A Your REFUND</td>
</tr>
</tbody>
</table>

If the balance due is less than $1.01, payment need not be made. If the overpayment is less than $1.01, no refund will be issued. I have read this return. I understand penalties of perjury, I declare that, to the best of my knowledge and belief, the return is true, correct and complete.

Signature of fiduciary or trust officer  Date  Preparer's identifier

Title  Preparer's address (including ZIP code)

Telephone number  Preparer's telephone number

Processing Code 1  Check Amount 1
**Schedule ( Adjustments to Federal Taxable Income Net of Related Expenses**

<table>
<thead>
<tr>
<th>Lines</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.</td>
<td>Non-Ohio state or local government interest and dividends</td>
<td>$21A</td>
</tr>
<tr>
<td>22.</td>
<td>Pass-through entity add-back</td>
<td>$22A</td>
</tr>
<tr>
<td>23.</td>
<td>Income from an ESBT not shown in federal taxable income</td>
<td>$23A</td>
</tr>
<tr>
<td>24.</td>
<td>Losses from sale or other disposition of Ohio public obligations</td>
<td>$24A</td>
</tr>
<tr>
<td>25.</td>
<td>Recovery of amount previously deducted or excluded</td>
<td>$25A</td>
</tr>
<tr>
<td>26.</td>
<td>Five-sixths of bonus depreciation claimed</td>
<td>$26A</td>
</tr>
<tr>
<td>27.</td>
<td>Personal exemption (estates only)</td>
<td>$27A</td>
</tr>
<tr>
<td>28.</td>
<td>Expenses claimed on Ohio estate return (estates only)</td>
<td>$28A</td>
</tr>
<tr>
<td>29.</td>
<td>Total additions (add lines 21 through 28)</td>
<td>$29A</td>
</tr>
</tbody>
</table>

**Deductions – Note: Deduct to the extent not already excluded from federal taxable income (after distributions).**

<table>
<thead>
<tr>
<th>Lines</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>30.</td>
<td>Federal interest and dividends exempt from state tax</td>
<td>$30A</td>
</tr>
<tr>
<td>31.</td>
<td>Certain state and municipal income tax overpayments (see instructions)</td>
<td>$31A</td>
</tr>
<tr>
<td>32.</td>
<td>Losses from an ESBT not shown in federal taxable income</td>
<td>$32A</td>
</tr>
<tr>
<td>33.</td>
<td>Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit</td>
<td>$33A</td>
</tr>
<tr>
<td>34.</td>
<td>Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations</td>
<td>$34A</td>
</tr>
<tr>
<td>35.</td>
<td>Refunds or reimbursements of prior year federal itemized deductions</td>
<td>$35A</td>
</tr>
<tr>
<td>36.</td>
<td>Farm income from a farm of at least 10 acres (trusts only)</td>
<td>$36A</td>
</tr>
<tr>
<td>37.</td>
<td>One-fifth of bonus depreciation added back during the five previous years</td>
<td>$37A</td>
</tr>
<tr>
<td>38.</td>
<td>Repayment of income reported in a prior year and not otherwise deducted</td>
<td>$38A</td>
</tr>
<tr>
<td>39.</td>
<td>Total deductions (add lines 30 through 38)</td>
<td>$39A</td>
</tr>
<tr>
<td>40.</td>
<td>Net adjustments If line 29 is GREATER than line 39, enter the difference here and on line 2 as positive. If line 29 is LESS than line 39, enter the difference here and on line 2 as negative</td>
<td>$40A</td>
</tr>
</tbody>
</table>

**Schedules B, C and D for Estates Only**

**Schedule – Estate Credit**

<table>
<thead>
<tr>
<th>Lines</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>41.</td>
<td>Retirement income credit (see instructions for credit table) (Limit—$200)</td>
<td>$41A</td>
</tr>
<tr>
<td>42.</td>
<td>Senior citizen's credit (Limit—$50 per return)</td>
<td>$42A</td>
</tr>
<tr>
<td>43.</td>
<td>Child and dependent care credit (see instructions and worksheet in IT-1040 booklet)</td>
<td>$43A</td>
</tr>
<tr>
<td>44.</td>
<td>Ohio political contributions credit</td>
<td>$44A</td>
</tr>
<tr>
<td>45.</td>
<td>Total credit (add lines 41 through 44) – enter here and on line 9A</td>
<td>$45A</td>
</tr>
</tbody>
</table>

**Schedule – Estate Resident Credit**

<table>
<thead>
<tr>
<th>Lines</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>46.</td>
<td>Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident</td>
<td>$46A</td>
</tr>
<tr>
<td>47.</td>
<td>Enter Ohio taxable income (line 3)</td>
<td>$47A</td>
</tr>
<tr>
<td>48.</td>
<td>Divide line 46 by line 47 % Multiply by the amount on line 8 less any credits on line 9A</td>
<td>$48A</td>
</tr>
<tr>
<td>49.</td>
<td>Enter the 2002 income tax less all related credits without withholding and estimated tax payments and carryforwards from previous years paid to other states or the District of Columbia</td>
<td>$49A</td>
</tr>
<tr>
<td>50.</td>
<td>Enter the smaller of line 48 or line 49. This is your Ohio resident tax credit. Enter here and on line 10A</td>
<td>$50A</td>
</tr>
</tbody>
</table>

**Schedule – Nonresident Credit**

<table>
<thead>
<tr>
<th>Lines</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>51.</td>
<td>Enter the portion of Ohio taxable income (line 3) not earned or received in OhioA</td>
<td>$51A</td>
</tr>
<tr>
<td>52.</td>
<td>Enter the Ohio taxable income (line 3)A</td>
<td>$52A</td>
</tr>
<tr>
<td>53.</td>
<td>Divide line 51 by line 52 % Multiply the percentage by the amount on line 8 less anyA credits on line 9. Enter here and on line 10A</td>
<td>$53A</td>
</tr>
</tbody>
</table>
**Schedules F, G, H and I for Trusts Only**

### Schedule F (Allocated Qualifying Trust Amount for Trusts)

54. 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. 

\[
\text{\(000\)} \quad \text{A}\quad 00\% 
\]

55. Enter the percentage of the closely held investee’s physical assets located within Ohio. 

\[
\text{\(000\)} \quad \text{A}\quad 00\% 
\]

56. Multiply the amount on line 54 by the percentage on line 55. Enter here and on line 4A. 

\[
\text{\(000\)} \quad \text{A} 
\]

### Schedule G (Apporportionment Income for Trusts)

57. Enter (i) the trust’s business income not included in line 54 and (ii) the trust’s qualifying investment income not otherwise a part of business income and not included in line 54A. 

\[
\text{\(000\)} \quad \text{A} 
\]

58. Enter the Ohio apportionment ratio from line 73 of the apportionment worksheet. 

\[
\text{\(000\)} \quad \text{A} 
\]

59. Multiply the amount on line 57 by the apportionment ratio on line 58. Enter here and on line 5A. 

\[
\text{\(000\)} \quad \text{A} 
\]

### Schedule H (Allocated Nonbusiness Income for Trusts)

60. Resident Trusts: Enter the trust’s portion of Ohio taxable income (line 3) not reported on lines A, 54 or 57. 

\[
\text{\(000\)} \quad \text{A} 
\]

61. Nonresident Trusts: Enter the trust’s portion of Ohio taxable income (line 3) not reported on lines A, 54 or 57 if the extent such income was derived from real or tangible property located or based in Ohio (see instructions for line 61). 

\[
\text{\(000\)} \quad \text{A} 
\]

62. Add lines 60 and 61 and enter here and on line 6A. 

\[
\text{\(000\)} \quad \text{A} 
\]

### Schedule I - Resident Tax Credit for Trusts

63. Enter the amount of allocated trust income (line 6) subjected to tax in another state or the District of Columbia. 

\[
\text{\(000\)} \quad \text{A} 
\]

64. Enter the tax from line 8A. 

\[
\text{\(000\)} \quad \text{A} 
\]

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

\[
\text{\(000\)} \quad \text{A} 
\]

66. Divide line 64 by line 65 and enter the percentage here. This is your average effective tax rate. 

\[
\text{\(000\)} \quad \text{A} \quad \% 
\]

67. Multiply the amount on line 63 by the percentage reported on line 66A. 

\[
\text{\(000\)} \quad \text{A} 
\]

68. Enter the amount of tax actually paid to another state or the District of Columbia on allocated trust incomeA. 

\[
\text{\(000\)} \quad \text{A} 
\]

69. Enter the smaller of the amount on lines 67 and 68. This is the trust’s Ohio resident tax credit. 

\[
\text{\(000\)} \quad \text{A} 
\]

**Apportionment Worksheet for Modified Business Income and Qualified Investment Income in Schedule G**

Use this schedule to calculate the apportionment ratio for the trust’s modified business income and qualifying investment income included in Ohio taxable income.

<table>
<thead>
<tr>
<th>(1)A Within A</th>
<th>(2)A Elsewhere A</th>
<th>(3)A Ratio (carry six decimal places)A</th>
<th>(4)A Weight A (carry six decimal places)A</th>
<th>(5)A Weighted Ratio A (carry six decimal places)A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property (a) owned (average cost)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) rented (annual rental X 8)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) total (lines 1a and 1b)A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>payrollA</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>salesA</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

70. Property (a) owned (average cost)A 

\[
\text{\(000\)} \quad \text{A} 
\]

71. PayrollA 

\[
\text{\(000\)} \quad \text{A} 
\]

72. SalesA 

\[
\text{\(000\)} \quad \text{A} 
\]

73. Total weighted apportionment ratio (add column 5, lines 70, 71 and 72). Enter ratio here and on Schedule G, line 58A. 

\[
\text{\(000\)} \quad \text{A} 
\]

**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%. A
2003 Estimated Fiduciary Worksheet – DO NOT FILE

This worksheet is based upon actual income for the entire year. If you prefer to use the “annualization method,” you will need to modify this form accordingly. If you prefer to use the “last year’s tax method,” skip lines 1 through 11 and enter on line 12 the amount shown on line 11 of your Ohio Form IT-1041 for the tax year beginning in 2002.

1. Federal taxable income (from line 22 of I.R.S. Form 1041) A
2. Net adjustment from Schedule A
3. Ohio taxable income (line 1 plus or minus line 2) A
4. Allocated qualifying trust amount (see Schedule F of IT-1041) A
5. Apportioned trust income (see Schedule G of IT-1041) A
6. Located trust income (see Schedule H of IT-1041) A
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6) A
8. Tax on Ohio taxable income (estates, line 3) or modified Ohio taxable income (trusts, line 7). See A
9. Credit for estates (see Schedule B of IT-1041) A
10. Resident credit, nonresident credit and business credits (see Schedules C, D and I of the IT-1041A and Schedule E) A
11. Tax after credits (line 8 minus the amount on lines 9 and 10) A
12. 90% of line 11 A
13. Withholding payments A
14. Refundable business credits A
15. Total of withholding and refundable business credits A
16. Line 12 less line 15 A
17. Multiply line 16 by 25%. This is the amount of each estimate A

Note: If for the tax year beginning in 2003 the trust will distribute income attributable either to tangible personal property in Ohio or real estate in Ohio, the trust may be able for the pass-through entity estimated withholding tax (Form IT-1140-ES) and the pass-A through entity withholding tax (Form IT-1140).
<table>
<thead>
<tr>
<th></th>
<th>1st Qtr</th>
<th>2nd Qtr</th>
<th>3rd Qtr</th>
<th>4th Qtr</th>
<th>Ext</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trust</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

Payment Amount: $0.00

DO NOT STAPLE CHECK TO COUPON. DO NOT SEND CASH.
Return this Coupon with check or Money Order made payable to:
TREASURER OF STATE OF OHIO, 100 ENTRANCE PL, COLUMBUS, OH 43216-2619

Ohio Estimated Income Tax
Payment Coupon For Estates and Trusts
Taxpayer Assistance

By Internet
Ohio Department of Taxation
Internet Website – www.state.oh.us/tax/
Tax Forms
Instructions
Information Releases
E-mail usf

By Phone
Toll Free Telephone Numbers:
Toll Free Business Taxpayer Service 1-888-405-4039D
Toll Free Form Requests 1-800-282-1782D
Toll Free Registration Unit 1-888-405-4089D

Written
Ohio Department of Taxation
Taxpayer Services Mailing Address:
Ohio Department of Taxation
Taxpayer Services Division
Taxpayer Services Contact Center
P.O. Box 182382D
Columbus, Ohio 43218-2382D

Walk-in
Ohio Department of Taxation
Taxpayer Service Locations:
Taxpayer Service Center Hours
Office hours: 8:00 a.m. – 5:00 p.m.D
Monday through FridayD
See location listing next column.

Ohio Department of Taxation (Taxpayer Service Centers)
Akron Taxpayer Service Center
161 S. High St., Suite 501D
Akron, OH 44308-1600D

Cincinnati Taxpayer Service Center
900 Dalton Ave. at W. 8th St.D
Cincinnati, OH 45203-1171D

Cleveland Taxpayer Service Center
615 W. Superior Ave. D
Fifth Floor, Rm. 570D
Cleveland, OH 44113-1891D

Columbus Taxpayer Service Center
800 Freeway Drive North
Columbus, OH 43229D

OR
30 East Broad St., 20th Floor
Columbus, OH 43215D

Dayton Taxpayer Service Center
Centre City Offices
15 E. Fourth St., Rm. 510
Dayton, OH 45402-2162D

Toledo Taxpayer Service Center
One Gov’t. Center, Suite 1400D
Toledo, OH 43604-2232D

Youngstown Taxpayer Service Center
242 Federal Plaza West, Suite 402D
Youngstown, OH 44503-1294D

Zanesville Taxpayer Service Center
601 Underwood St.D
Zanesville, OH 43701-3786D

For the Deaf, Hearing Impaired (TTY) Speech Impaired (VITA) and Tax Counseling for the Elderly (TCE): These programs help older, disabled, low-income and non-English speaking people fill their state and federal returns. For locations in your area, call the Internal Revenue Service at 1-800-829-1040. If you received an Ohio and/or federal income tax package in the mail, take them with you when you go for help.