

Do not staple or paper clip.



Department of Taxation Rev. 11/18

2018 Ohio IT 1041 Fiduciary Income Tax Return



18180106

Use only black ink and UPPERCASE letters. Amount fields use only whole dollar amounts, no cents.

- Check here if amended return, Check here if final return, Check here if the federal extension was granted, Check here if any funds were distributed

For taxable year beginning in MM/2018

FEIN, SSN of decedent (estates only)

Name of trust or estate

Name of trust or estate (second line)

Fiduciary name and title

Address (if address change, check box)

City, State, ZIP code

Foreign State Code, Country Code, Foreign country (if the mailing address is outside the U.S.), Foreign postal code

Check Applicable Box(es) Select One, Select All That Apply, Select One

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Schedule I - Taxable Income, Tax, Payments and Net Amount Due Calculations

Table with 10 rows for tax calculations and amount fields.

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Postmark date, Code

2018 Ohio IT 1041 Fiduciary Income Tax Return



FEIN

11. Tax after nonrefundable credits (line 8 minus the amount on lines 9 and 10).....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Total Ohio tax (add lines 11 and 12).....	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Net payments from line 78.....	14.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Refundable business credits from line 85 (include documentation / certificates).....	15.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Total (add lines 14 and 15).....	16.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Overpayment, if any (line 16 minus line 13, if less than zero, enter zero).....	YOUR REFUND ▶ 17.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, if less than zero, enter zero).....	18.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Interest and penalty on late-paid and/or late-filed return, if any.....	19.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Total amount due (add lines 18 and 19). Make check payable to Ohio Treasurer of State, include Ohio UPC and place FEIN on check.....	AMOUNT DUE ▶ 20.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Do not staple or paper clip.
Place any supporting documents, including Ohio IT K-1(s), after the last page of this return.

Signature of fiduciary or trust officer	Preparer's name (print)	
Title	Date (MM/DD/YY)	Preparer's address (include ZIP code)
Fiduciary's or trust officer's phone number	Preparer's phone number	
Preparer's e-mail address	PTIN	
Do you authorize your preparer to contact us regarding this return? Yes <input type="checkbox"/> No <input type="checkbox"/>		

Mail to:
Ohio Department of Taxation
P.O. Box 2619
Columbus, OH 43216-2619

Instructions for this form are on our website at tax.ohio.gov.

Schedule II – Adjustments to Federal Taxable Income Net of Related Expenses

Additions

21. Federal and/or non-Ohio state or local government interest and dividends not distributed	21.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Pass-through entity and financial institutions taxes paid and related member add-back	22.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
23. Income from an Electing Small Business Trust (ESBT) not shown in federal taxable income (include documentation).....	23.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Losses from sale or other disposition of Ohio public obligations	24.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
25. Recovery of amount previously deducted or excluded	25.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
26. Adjustment for Internal Revenue Code section 168(k) depreciation expense. <input type="checkbox"/> 2/3, <input type="checkbox"/> 5/6 or <input type="checkbox"/> 6/6 (check applicable box and complete Schedule XIII).....	26.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
27. Federal personal exemption (estates only) and any applicable conformity adjustments.....	27.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
28. Expenses claimed on Ohio estate return (estates only)	28.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
29. Total additions (add lines 21 through 28).....	29.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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2018 Ohio IT 1041 Fiduciary Income Tax Return



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FEIN input boxes

If the amount on a line is negative, place a "-" in the box provided.

Schedule II - Adjustments to Federal Taxable Income Net of Related Expenses...continued

Deductions - Note: Deduct income items described below only to the extent that those amounts are not already deducted or excluded from federal taxable income after distributions.

Table with 4 columns for amounts and 13 rows for Schedule II items (30-40).

Schedule III - Estate Credits

Table with 4 columns for amounts and 8 rows for Schedule III items (41-48).

Schedule IV - Estate Ohio Resident Credit

Table with 4 columns for amounts and 5 rows for Schedule IV items (49-53).

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2018 Ohio IT 1041 Fiduciary Income Tax Return



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FEIN input boxes

If the amount on a line is negative, place a "-" in the box provided.

Schedule V - Estate Nonresident Credit

- 54. Portion of Ohio taxable income (line 3) not earned or received in Ohio (include Ohio IT NRCE)
55. Ohio taxable income (line 3)
56. Divide line 54 by line 55 and enter percentage here %.

Schedule VI - Allocated Qualifying Trust Amounts

- 57. 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
58. Percentage of the closely held investee's physical assets located within Ohio
59. Multiply amount on line 57 by percentage on line 58.

Schedule VII - Apportioned Income for Trusts

- 60. Enter (i) the trust's business income not included in line 57 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 57
61. Enter the Ohio apportionment ratio from line 76 of the apportionment worksheet on page 5
62. Multiply the amount on line 60 by the apportionment ratio on line 61.

Schedule VIII - Allocated Nonbusiness Income for Trusts

If distributive share is business income/loss from a pass-through entity, use Schedule VII.

- 63. Resident trusts: Trust's portion of Ohio taxable income (line 3) not reported on lines 57 or 60
64. Nonresident trusts: Trust's portion of Ohio taxable income (line 3) not reported on lines 57 or 60 to extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio
65. Add lines 63 and 64 and enter here and on line 6

Schedule IX - Tax Credit for Resident Trusts

- 66. Enter the amount of allocated resident trust nonbusiness income (line 63, above) subject to tax in one or more states or in the District of Columbia
67. Enter the amount from line 8
68. Enter the amount of modified Ohio taxable income from line 7
69. Divide line 67 by line 68 and enter the percentage here. This is the average effective tax rate
70. Multiply the amount on line 66 by the percentage reported on line 69
71. 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
72. Enter the smaller of the amount on lines 70 and 71. This is the resident trust's Ohio tax credit.

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2018 Ohio IT 1041 Fiduciary Income Tax Return



FEIN

Schedule X – Apportionment Worksheet

Use this worksheet to calculate the apportionment ratio for the trust's modified business income and qualifying investment income included in Ohio taxable income. **Note:** All ratios are to be carried to six decimal places.

73. Property	Within Ohio		Total Everywhere
a) Owned (average cost)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Within Ohio		Total Everywhere
b) Rented (annual rental X 8)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Within Ohio		Total Everywhere
c) Total (lines 73a and 73b)	<input type="text"/>	<input type="text"/>	<input type="text"/>
		÷	
	Ratio		Weight
	= <input type="text"/>	X	= <input type="text"/>
	Within Ohio		Total Everywhere
74. Payroll	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Within Ohio		Total Everywhere
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Ratio		Weight
	= <input type="text"/>	X	= <input type="text"/>
	Within Ohio		Total Everywhere
75. Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Within Ohio		Total Everywhere
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Ratio		Weight
	= <input type="text"/>	X	= <input type="text"/>
	Within Ohio		Total Everywhere
76. Total weighted apportionment ratio (add weighted ratio from lines 73c, 74 and 75). Enter ratio here and on Schedule VII, line 61 (carry to six decimal places).....			76. <input type="text"/>

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%.

Schedule XI – Net Payment Worksheet – Include 1099(s) and W-2(s)

77a. Estimated payments	77b. 1099 withholdings	77c. W-2 withholdings
<input type="text"/>	<input type="text"/>	<input type="text"/>
77d. Refunds previously claimed	78. Net payments (add lines 77a-c minus line 77d). Enter here and on line 14.	
<input type="text"/>	<input type="text"/>	

Schedule XII – Refundable Business Credits

Note: Certificates from the Ohio Development Services Agency and/or Ohio IT K-1(s) **must** be included to verify each refundable credit claimed.

79. Motion picture credit	80. Business jobs credit	81. Pass-through entity credit
<input type="text"/>	<input type="text"/>	<input type="text"/>
82. Venture capital credit	83. Historic preservation credit	84. Financial Institutions Tax (FIT) credit
<input type="text"/>	<input type="text"/>	<input type="text"/>
85. Total refundable business credits (add lines 79-84). Enter here and on line 15.		
<input type="text"/>		

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2018 Ohio IT 1041 Fiduciary Income Tax Return



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Schedule XIII – 168K Bonus Depreciation and 179 Expense Add-back Schedule

Check the box if the depreciation adjustment has been waived

86. Total current year sections 168K bonus depreciation and 179 expense add-back.....

87. Prior years add-back amount and applicable add-back ratio

Column (A) – Amount

Column (B) – Ratio

87a. Year Prior..... 87a.

2/3 5/6 6/6

87b. 2 Years Prior..... 87b.

2/3 5/6 6/6

87c. 3 Years Prior..... 87c.

2/3 5/6 6/6

87d. 4 Years Prior..... 87d.

2/3 5/6 6/6

87e. 5 Years Prior..... 87e.

2/3 5/6 6/6

Schedule XIV – Beneficiary Schedule

Provide beneficiary information for all (resident and nonresident) beneficiaries in the estate or trust. **Use an additional sheet, if necessary.**

SSN

FEIN

Amount distributed

First name / entity

M.I.

Last name

Address

City

State

ZIP code

SSN

FEIN

Amount distributed

First name / entity

M.I.

Last name

Address

City

State

ZIP code

SSN

FEIN

Amount distributed

First name / entity

M.I.

Last name

Address

City

State

ZIP code

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2018 Ohio IT 1041 Fiduciary Income Tax Return



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Schedule XIV – Beneficiary Schedule

Provide beneficiary information for **all** (resident and nonresident) beneficiaries in the estate or trust. **Use an additional sheet, if necessary.**

SSN FEIN Amount distributed

First name / entity M.I. Last name

Address

City State ZIP code

SSN FEIN Amount distributed

First name / entity M.I. Last name

Address

City State ZIP code

SSN FEIN Amount distributed

First name / entity M.I. Last name

Address

City State ZIP code

SSN FEIN Amount distributed

First name / entity M.I. Last name

Address

City State ZIP code

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