

Do not use staples.



Department of Taxation



2013

IT 1041 Rev. 9/13
Fiduciary
Income Tax Return

Check here if amended return

Check here if final return

Use only black ink.

Federal employer I.D. number (FEIN) Social Security no. of decedent (estates only)

For taxable year beginning on

MM/2013

Use UPPERCASE letters.

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

E-mail address

Check Applicable Box(es)

- Simple trust, Complex trust, Irrevocable trust, Testamentary trust, Bankruptcy estate, Decedent's estate, Resident trust, Nonresident trust

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

Do not use staples, tape or glue. Place any supporting documents, including K-1's, after the last page of this return.

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

INCOME AND TAX INFORMATION - If the amount below is negative, type a negative sign ("-") before the figure.

Table with 10 rows of income and tax information, including Federal taxable income, Ohio taxable income, and tax on Ohio taxable income.



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2013

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FEIN

FEIN input field

INCOME AND TAX INFORMATION...cont.

11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)
12. Interest penalty on underpayment of estimated tax; attach Ohio form IT/SD 2210 (required)
13. Total Ohio tax (sum of lines 11 and 12)
14. Net payments (important: see instructions)
15. Refundable business credits (attach documentation)
16. Total (sum of lines 14 and 15)
17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment
18. Amount of line 17 to be credited to 2014 estimated tax liability (see instructions) ..CREDIT TO 2014
19. Amount of line 17 to be refunded (subtract line 18 from line 17)..... YOUR REFUND
20. Net amount due, if any (if line 13 is more than line 16, subtract line 16 from line 13, but not less than -0-)
21. Interest and penalty on late-paid and/or late-filed return, if any
22. Total amount owed, if any (sum of lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio form IT 1041P and place FEIN on check ..TOTAL AMOUNT OWED

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.

Signature of fiduciary or trust officer, Preparer's name (please print), Title, Date, Preparer's address (including ZIP code), Fiduciary's or trust officer's telephone number, Preparer's telephone number, Do you authorize your preparer to contact us regarding this return? Yes No

For Department Use Only

Department use only input fields

Code input field

SCHEDULE A ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES

Additions
23. Non-Ohio state or local government interest and dividends not distributed
24. Pass-through entity add-back and related member add-back
25. Income from an ESBT not shown in federal taxable income
26. Losses from sale or other disposition of Ohio public obligations
27. Recovery of amount previously deducted or excluded
28. Add 2/3, 5/6 or 6/6 (check applicable amount) of the depreciation adjustment for Internal Revenue Code section 168(k). Attach a separate schedule showing calculations
29. Federal personal exemption (estates only), lump sum distribution add-back and miscellaneous federal tax adjustments
30. Expenses claimed on Ohio estate return (estates only)
31. Total additions (add lines 23 through 30)



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SCHEDULE A ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF RELATED EXPENSES...cont.

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 2 columns: Description and Amount. Rows include Federal interest and dividends, state and municipal income tax overpayments, ESBT losses, wage and salary expense, interest income, refunds, farm income, depreciation adjustments, and total deductions.

SCHEDULE B - ESTATE CREDITS

Table with 2 columns: Description and Amount. Rows include Retirement income credit, Senior citizen's credit, Child and dependent care credit, Ohio political contributions credit, and total Schedule B credits.

SCHEDULE C - ESTATE OHIO RESIDENT CREDIT If the amount below is negative, type a negative sign ("-") before the figure.

Table with 2 columns: Description and Amount. Rows include portion of line 3 subjected to tax by other states, Ohio taxable income, percentage calculation, 2013 income tax, and Ohio resident tax credit.

SCHEDULE D - ESTATE NONRESIDENT CREDIT If the amount below is negative, type a negative sign ("-") before the figure.

Table with 2 columns: Description and Amount. Rows include portion of Ohio taxable income not earned or received in Ohio, Ohio taxable income, and percentage calculation.



Department of Taxation



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SCHEDULE E - NONREFUNDABLE BUSINESS CREDITS

Note: Schedule E is not included in this return (see page 9 of the instructions).

SCHEDULE F, G, H AND I FOR TRUSTS ONLY

See instructions for a detailed explanation of "Matching, Against Income and Gain, Expense Amounts and Distribution Deduction."

SCHEDULE F - ALLOCATED QUALIFYING TRUST AMOUNTS If the amount below is negative, type a negative sign (" - ") before the figure.

This schedule is used to allocate qualifying trust amounts for trusts recognized gains or losses from the disposition of closely held investments.

- 56. 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 (see instructions).....56. [ ] 0 0
57. Enter the percentage of the closely held investee's physical assets located within Ohio .....57. [ ]
58. Multiply the amount on line 56 by the percentage on line 57. Enter here and on line 4.....58. [ ] 0 0

SCHEDULE G - APPORTIONED INCOME FOR TRUSTS If the amount below is negative, type a negative sign (" - ") before the figure.

- 59. Enter (i) the trust's business income not included in line 56 and (ii) the trust's qualifying investment income not otherwise a part of business income and not included in line 56 .....59. [ ] 0 0
60. Enter the Ohio apportionment ratio from line 75 of the apportionment worksheet on page 5 .....60. [ ]
61. Multiply the amount on line 59 by the apportionment ratio on line 60. Enter here and on line 5.....61. [ ] 0 0

SCHEDULE H - ALLOCATED NONBUSINESS INCOME FOR TRUSTS If the amount below is negative, type a negative sign (" - ") before the figure.

If distributive share is business income from a pass-through entity, please use Schedule G.

- 62. Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 56 or 59.....62. [ ] 0 0
63. Nonresident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 56 or 59 to the extent such income (i) was derived from real or tangible property located in or based in Ohio or (ii) was situated to Ohio (see instructions for line 63) or (iii) was described in Ohio Revised Code section 5747.212 .....63. [ ] 0 0
64. Add lines 62 and 63 and enter here and on line 6.....64. [ ] 0 0

SCHEDULE I - TAX CREDIT FOR RESIDENT TRUSTS If the amount below is negative, type a negative sign (" - ") before the figure.

- 65. Enter the amount of allocated resident trust nonbusiness income (line 62, above) subject to tax in one or more states or in the District of Columbia.....65. [ ] 0 0
66. Enter the amount from line 8 .....66. [ ] 0 0
67. Enter the amount of modified Ohio taxable income from line 7.....67. [ ] 0 0
68. Divide line 66 by line 67 and enter the percentage here. This is the average effective tax rate .....68. [ ]
69. Multiply the amount on line 65 by the percentage reported on line 68.....69. [ ] 0 0
70. 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.....70. [ ] 0 0
71. Enter the smaller of the amount on lines 69 and 70. This is the resident trust's Ohio tax credit. Enter here and on line 10 .....71. [ ] 0 0



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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.

|                         |                      |       |                         |
|-------------------------|----------------------|-------|-------------------------|
|                         | <b>Within Ohio</b>   |       | <b>Total Everywhere</b> |
| 72. Property            | <input type="text"/> | . 0 0 | <input type="text"/>    |
| a) Owned (average cost) | <input type="text"/> | . 0 0 | <input type="text"/>    |

|                               |                      |       |                         |
|-------------------------------|----------------------|-------|-------------------------|
|                               | <b>Within Ohio</b>   |       | <b>Total Everywhere</b> |
| b) Rented (annual rental X 8) | <input type="text"/> | . 0 0 | <input type="text"/>    |

|                              |                      |       |                         |
|------------------------------|----------------------|-------|-------------------------|
|                              | <b>Within Ohio</b>   |       | <b>Total Everywhere</b> |
| c) Total (lines 72a and 72b) | <input type="text"/> | . 0 0 | <input type="text"/>    |

|   |  |  |               |   |   |
|---|--|--|---------------|---|---|
|   | <b>Ratio (carry to six decimal places)</b> |  | <b>Weight</b> |   | <b>Weighted Ratio (carry to six decimal places)</b> |
| = | <input type="text"/>                       |  | x .20         | = | <input type="text"/>                                |

|             |                      |       |                         |
|-------------|----------------------|-------|-------------------------|
|             | <b>Within Ohio</b>   |       | <b>Total Everywhere</b> |
| 73. Payroll | <input type="text"/> | . 0 0 | <input type="text"/>    |

|   |  |  |               |   |   |
|---|--|--|---------------|---|---|
|   | <b>Ratio (carry to six decimal places)</b> |  | <b>Weight</b> |   | <b>Weighted Ratio (carry to six decimal places)</b> |
| = | <input type="text"/>                       |  | x .20         | = | <input type="text"/>                                |

|           |                      |       |                         |
|-----------|----------------------|-------|-------------------------|
|           | <b>Within Ohio</b>   |       | <b>Total Everywhere</b> |
| 74. Sales | <input type="text"/> | . 0 0 | <input type="text"/>    |

|   |  |  |               |   |   |
|---|--|--|---------------|---|---|
|   | <b>Ratio (carry to six decimal places)</b> |  | <b>Weight</b> |   | <b>Weighted Ratio (carry to six decimal places)</b> |
| = | <input type="text"/>                       |  | x .60         | = | <input type="text"/>                                |

**Weighted Ratio (carry to six decimal places)**

75. Total weighted apportionment ratio (add weighted ratio from lines 72c, 73 and 74). Enter ratio here and on Schedule G, line 60 (carry to six decimal places).

**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.