Department of **IT 1041** Rev. 12/12 2012 **Taxation Fiduciary** Income Tax Return Use only black ink. Federal employer I.D. number (FEIN) Social Security no. of decedent (estates only) For taxable year beginning on 2 0 1 2 Use UPPERCASE letters. Name of trust or estate Name of trust or estate (second line) Fiduciary name and title Fiduciary name (second line) or care of address Address (if address change, check box) City ZIP code State E-mail address Check Applicable Box(es) Simple trust Resident trust Complex trust Nonresident trust Mail to: Decedent's estate Amended return **Ohio Dept. of Taxation** Bankruptcy estate P.O. Box 2619 Columbus, OH 43216-2619 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. **INCOME AND TAX INFORMATION** If the amount below is negative, type a negative sign ("-") before the figure. 00 1. Federal taxable income (from line 22 of IRS form 1041). Attach page 1 of IRS form 1041..... 00 2. Net adjustments from Schedule A, line 42..... 2. 00 3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7..... 3. 00 4. Allocated qualifying trust amount from Schedule F, line 58 (trusts only)..... 4. 00 5. Apportioned trust income from Schedule G, line 61 (trusts only)...... 5. 00 6. 6. Allocated trust income from Schedule H, line 64 (trusts only)..... 00 7. 7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter -0-)....... 8. Tax on Ohio taxable income (estates, line 3) or tax on modified Ohio taxable income 00 8. (trusts, line 7). See tax table on page 11 of the instructions..... 00 9. Credits from Schedule B, line 47 (estates only)..... 9.



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INCOME AND TAX INFORMATIONcont.		
10. Resident credit from Schedule C (estates); nonresident credit from Schedule D (estates); business		\equiv
credit for estates and trusts from Schedule E (attach Schedule E), Schedule I credit (nonresident trusts) and grant for new manufacturing M&E. Attach grant request form	10.	00
11. Tax after nonrefundable credits and grant (line 8 minus the amount on lines 9 and 10)	11.	00
12. Interest penalty on underpayment of estimated tax; attach Ohio form IT/SD 2210 (required)	12.	00
		00
13. Total Ohio tax (sum of lines 11 and 12)	13.	
14. Net payments (important: see instructions)	00	
15. Refundable business credits (attach documentation) 15.	00	
16. Total (sum of lines 14 and 15)	00	
17. If line 16 is more than line 13, subtract line 13 from line 16. This is your overpayment	17.	00
18. Amount of line 17 to be credited to 2013 estimated tax liability	00	
(see instructions)CREDIT TO 2013 → 18.		00
19. Amount of line 17 to be refunded (subtract line 18 from line 17)	▶ 19.	00
than -0-)	20.	
21. Interest and penalty on late-paid and/or late-filed return, if any	21.	00
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 checkTOTAL AMOUNT OWED	22.	00
If your refund is less than \$1.01, no refund will be issued. If you owe less than \$	51.01, 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.	For Department Use Only	
Signature of fiduciary or trust officer Preparer's name (please print)		_
Title Date Preparer's address (including ZIP code)	2 2	
Fiduciary's or trust officer's telephone number		
Do you authorize your preparer to contact us regarding this return? Yes No	Code	
SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF R	RELATED EXPENSES	
Additions		00
23. Non-Ohio state or local government interest and dividends not distributed	23.	00
24. Pass-through entity add-back and related member add-back	24.	
25. Income from an ESBT not shown in federal taxable income	25.	00
25. Income from an ESBT not shown in federal taxable income	25. 26.	
		00
26. Losses from sale or other disposition of Ohio public obligations	26. 27.	00
26. Losses from sale or other disposition of Ohio public obligations	26. 27. 28.	00
26. Losses from sale or other disposition of Ohio public obligations	26. 27. 28. 29.	00 00 00 00
26. Losses from sale or other disposition of Ohio public obligations	26. 27. 28.	00 00 00 00 00
26. Losses from sale or other disposition of Ohio public obligations	26. 27. 28. 29.	00 00 00 00



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SCHEDULE A – ADJUSTMENTS TO FEDERAL TAXABLE INCOME NET OF	RELATED EXPENS	SEScont.
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.	s	00
32. Federal interest and dividends exempt from state taxation net of related expenses	32.	00
33. Certain state and municipal income tax overpayments (see instructions)	33.	00
34. Losses from an ESBT not shown in federal taxable income	34.	00
 Wage and salary expense not previously deducted due to the federal targeted jobs credit or the work opportunity credit 	e 35.	00
36. Interest income from Ohio public obligations and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations	e 36.	00
37. Refunds or reimbursements of prior year federal itemized deductions and miscellaneous federa tax adjustments		00
tax adjustificities	9.1	00
38. Farm income from a farm of at least 10 acres (trusts only)	38.	
returns	39.	00
40. Repayment of income reported in a prior year and not otherwise deducted	40.	00
44. Total deductions (sum of lines 22 through 40)	44	00
41. Total deductions (sum of lines 32 through 40)	41.	00
positive. If line 31 is LESS than line 41, enter the difference here and on line 2 as negative	42.	00
SCHEDULE B – ESTATE CREDITS		
		00
43. Retirement income credit (see instructions for credit table) (limit - \$200)	43.	00
44. Senior citizen's credit (limit – \$50 per return)	44.	00
45. Child and dependent care credit (see instructions and worksheet in Ohio form IT 1040 booklet)	45.	00
46. Ohio political contributions credit	46.	00
		00
47. Total Schedule B credits (sum of lines 43 through 46) – enter here and on line 9	47.	-
SCHEDULE C – ESTATE OHIO RESIDENT CREDIT		
48. Enter the portion of line 3 subjected to tax by other states or the District of Columbia while an Ohio resident. New limitation – see instructions	o 48.	00
49. Enter the Ohio taxable income (line 3)	49.	00
50. Divide line 48 by line 49 and enter percentage here%. Multiply this percentage by the		00
amount shown on line 8 reduced by any amount shown on line 9	50.	00
carryforwards from previous years, paid to other states or the District of Columbia. New limitation – sec instructions		00
52. Enter the smaller of line 50 or line 51. This is your Ohio resident tax credit. Enter here and or line 10.		00
SCHEDULE D – ESTATE NONRESIDENT CREDIT	J2.	
If the amount below is negative, type a negative sign ("-") before the figure.		
53. Enter the portion of Ohio taxable income (line 3) not earned or received in Ohio (attach		00
Ohio form IT 2023)	53.	
54. Enter the Ohio taxable income (line 3)	54.	00
55. Divide line 53 by line 54 and enter percentage here%. Multiply this percentage by the amount shown on line 8 reduced by any amount shown on line 9. Enter here and on line 10	e 55.	00
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SCHEDULE E - NONREFUNDABLE BUSINESS CREDITS

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

SCHEDULES 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

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

amount below is negative, type a negative sign ("-") before the figure.		
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.	00
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.	00
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.	00
60. Enter the Ohio apportionment ratio from line 75 of the apportionment worksheet on page 5 61. Multiply the amount on line 59 by the apportionment ratio on line 60. Enter here and on line 5	60.	00
SCHEDULE H – ALLOCATED NONBUSINESS INCOME FOR TRUSTS	01.	
If distributive share is business income from a pass-through entity, please use Schedule G. If the before the figure.	the amount below is negative, type a negative	sign ("–"

62.	Resident trusts: Enter the trust's portion of Ohio taxable income (line 3) not reported on lines 56 or 59	62.	00
	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 sitused to Ohio (see instructions for line 63) or (iii) was described in Ohio Revised Code section 5747.212	63.	00

00 64. Add lines 62 and 63 and enter here and on line 6 64

SCHEDULE I – TAX CREDIT FOR NONRESIDENT TRUSTS

tax credit. Enter here and on line 10

65. Enter the amount of allocated nonresident trust nonbusiness income (line 63, above) 00 subject to tax in one or more states or in the District of Columbia 65. 00 66. Enter the amount from line 8..... 66. 00 67. Enter the amount of modified Ohio taxable income from line 7..... 67. 68. Divide line 66 by line 67 and enter the percentage here. This is the average effective tax 68. rate 00 69. Multiply the amount on line 65 by the percentage reported on line 68...... 69. 70. Enter the amount of tax actually paid by the nonresident trust to another state or the 00 District of Columbia on the trust's allocated nonbusiness income..... 70. 71. Enter the smaller of the amount on lines 69 and 70. This is the nonresident trust's Ohio 00

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Use this worksheet to calculate the apportio taxable income.	nment ratio for the trust	's modified busin	ess income a	and qualifying ir	vestment income included i	n Ohio
72. Property	Within Ohio				Total Everywhere	
a) Owned (average cost)		C	0			00
	Within Ohio				Total Everywhere	
b) Rented (annual rental X 8)		C	0			00
	Within Ohio)			Total Everywhere	
c) Total (lines 72a and 72b)		C	0 ÷			00
		Ratio (carry to place		Weight	Weighted Ratio (carry t six decimal places)	:0
	=			x .20 =		
	Within Ohio				Total Everywhere	
73. Payroll		C	0 ÷			00
		Ratio (carry to place		Weight	Weighted Ratio (carry t six decimal places)	ю.
	=			x .20 =		
	Within Ohio				Total Everywhere	
74. Sales		C	0 ÷			00
		Ratio (carry to place		Weight	Weighted Ratio (carry t six decimal places)	:0
	=			x .60 =		
					Weighted Ratio (carry t six decimal places)	i o

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.