

Do not staple or paper clip.



Department of Taxation

Rev. 12/11/20

# 2020 Ohio IT 1041 Fiduciary Income Tax Return

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



20180102

- 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

Reporting Period Start Date

MM DD YY

Reporting Period End Date

MM DD YY

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	<input type="checkbox"/> Qualified pre income trust – Attach copy of letter of exemption from Ohio Income
<input type="checkbox"/> Simple trust OR	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Irrevocable trust <input type="checkbox"/> Testamentary trust	
<input type="checkbox"/> Resident trust OR	<input type="checkbox"/> Nonresident trust	<input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Decedent's estate	

Do not staple or paper clip.

**Schedule I – Taxable Income, Tax, Payments and Net Amount Due Calculations** (If the amount on a line is negative, place a “–“ in the box provided.)

1. Federal taxable income (from the federal 1041, line 23). Include page 1 of the federal 1041.....	<input type="checkbox"/>	1.							
2. Net adjustments from Schedule II, line 42.....	<input type="checkbox"/>	2.							
3. Ohio taxable income (line 1 plus or minus line 2). Estates should skip lines 4-7.....	<input type="checkbox"/>	3.							
4. Allocated qualifying trust amount from Schedule VI, line 61 (trusts only).....	<input type="checkbox"/>	4.							
5. Apportioned trust income from Schedule VII, line 64 (trusts only).....	<input type="checkbox"/>	5.							
6. Allocated trust income from Schedule VIII, line 67 (trusts only).....	<input type="checkbox"/>	6.							
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6; if less than zero, enter zero).....	<input type="checkbox"/>	7.							
8. Tax on Ohio taxable income (estates, line 3) or tax on modified Ohio taxable income (trusts, line 7). See tax table in the instructions.....	<input type="checkbox"/>	8.							
9. Credits from Schedule III, line 50 (estates only).....	<input type="checkbox"/>	9.							
10. Resident credit from Schedule IV (estates); nonresident credit from Schedule V (estates); business credit from Schedule E (include Schedule E) (estates and trusts); and tax credit from Schedule IX (resident trusts).....	<input type="checkbox"/>	10.							

**For Department Use Only**

Postmark date Code

**Do not write in this area; for department use only.**



2020 Ohio IT 1041
Fiduciary Income Tax Return



20180202

FEIN Rev. 12/11/20

Grid for FEIN and revision date

Table with 2 columns: Line number and description. Includes items like 'Tax after nonrefundable credits', 'Interest penalty on underpayment of estimated tax', 'Total Ohio tax', etc.

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

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

Table with 2 columns: Line number and description. Includes items like 'Federal and/or non-Ohio state or local government interest and dividends not distributed', 'Pass-through entity and financial institutions taxes paid and related member add-back', etc.

Do not write in this area; for department use only.



2020 Ohio IT 1041
Fiduciary Income Tax Return



20180302

FEIN

Grid for FEIN entry

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 grid entry and 12 rows of deduction items (32-42) with their respective amounts.

Schedule III - Estate Credits

Table with 4 columns for grid entry and 8 rows of credit items (43-50) with their respective amounts.

Schedule IV - Estate Ohio Resident Credit

Table with 4 columns for grid entry and 5 rows of resident credit items (51-55) with their respective amounts.

Do not write in this area; for department use only.



2020 Ohio IT 1041
Fiduciary Income Tax Return



20180402

FEIN

Input boxes for FEIN

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

Schedule V - Estate Nonresident Credit

Lines 56-58: Portion of Ohio taxable income not earned or received in Ohio, Ohio taxable income, and percentage calculation.

Schedule VI - Allocated Qualifying Trust Amounts

Lines 59-61: Trust's portion of capital gains/losses, percentage of assets in Ohio, and calculation.

Schedule VII - Apportioned Income for Trusts

Lines 62-64: Trust's business income not included, apportionment ratio, and calculation.

Schedule VIII - Allocated Nonbusiness Income for Trusts

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

Lines 65-67: Resident trusts, nonresident trusts, and total calculation.

Schedule IX - Tax Credit for Resident Trusts

Lines 68-74: Allocated resident trust nonbusiness income, amount from line 8, modified Ohio taxable income, average effective tax rate, and tax credit calculation.

Do not write in this area; for department use only.



2020 Ohio IT 1041
Fiduciary Income Tax Return



20180502

FEIN

Grid for FEIN entry

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.

75. Property section with sub-rows for Owned, Rented, and Total, including Within Ohio and Total Everywhere columns.

Calculation for Property: Ratio x Weight = Weighted Ratio

76. Payroll section with Within Ohio and Total Everywhere columns.

77. Sales section with Within Ohio and Total Everywhere columns.

78. Total weighted apportionment ratio calculation and entry field.

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%...

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

79a-d. Estimated payments, 79b. 1099 withholdings, 79c. W-2 withholdings, 79d. Reserved, 79e. Refunds previously claimed, 80. Net payments

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.

81. Motion picture / Broadway credit, 82. JCTC / JRTC, 83. Pass-through entity credit, 84. Venture capital credit, 85. Historic preservation credit, 86. Reserved, 87. Total refundable business credits

Do not write in this area; for department use only.

# 2020 Ohio IT 1041 Fiduciary Income Tax Return



20180602

FEIN

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

Check the box if the depreciation adjustment has been waived

88. Total current year sections 168K bonus depreciation and 179 expense add-back ..... 88.

89. Prior years add-back amount and applicable add-back ratio	Column (A) – Amount	Column (B) – Ratio
89a. Year Prior..... 89a.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6
89b. 2 Years Prior..... 89b.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6
89c. 3 Years Prior..... 89c.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6
89d. 4 Years Prior..... 89d.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 6/6
89e. 5 Years Prior..... 89e.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> 2/3 <input type="checkbox"/> 5/6 <input type="checkbox"/> 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
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Address		
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
City	State	ZIP code
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

SSN	FEIN	Amount distributed
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Address		
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
City	State	ZIP code
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

SSN	FEIN	Amount distributed
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Address		
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
City	State	ZIP code
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**Do not write in this area; for department use only.**



# 2020 Ohio IT 1041 Fiduciary Income Tax Return



20180702

FEIN

Input boxes for FEIN

**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
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address		
<input type="text"/>		
City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

SSN	FEIN	Amount distributed
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address		
<input type="text"/>		
City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

SSN	FEIN	Amount distributed
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address		
<input type="text"/>		
City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

SSN	FEIN	Amount distributed
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name / entity	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address		
<input type="text"/>		
City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Do not write in this area; for department use only.**