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IT RCTE – Ohio Trust/Estate Resident Credit Calculation

Use this form for tax years 2025 and forward.

This form is for trusts/estates subject to trust/estate income tax by another state or the District of Columbia. Include a copy of this form when filing the Ohio IT 1041.

Trust/Estate name	FEIN
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List any applicable income taxed and any taxes paid to each state on that income next to its postal abbreviation and list any income taxed and taxes paid to the District of Columbia next to "DC". States without an income tax are not listed; do not include income earned or received in those states on this form. Additionally, **nonresident** trusts/estates are not entitled to this credit and should not use this form.

Schedule I - Estate Income Taxed and Tax Paid

(A) Income Taxed		(B) Tax Paid	
AL	00		00
AR	00		00
AZ	00		00
CA	00		00
CO	00		00
CT	00		00
DC	00		00
DE	00		00
GA	00		00
HI	00		00
IA	00		00
ID	00		00
IL	00		00
IN	00		00
KS	00		00
KY	00		00
LA	00		00
MA	00		00
MD	00		00
ME	00		00
MI	00		00
MN	00		00
MO	00		00
MS	00		00
MT	00		00
NC	00		00
ND	00		00
NE	00		00
NH	00		00
NJ	00		00
NM	00		00
NY	00		00
OK	00		00
OR	00		00
PA	00		00
RI	00		00
SC	00		00
UT	00		00
VA	00		00
VT	00		00
WI	00		00
WV	00		00

1. Portion of Ohio taxable income (line 3, Ohio IT 1041) subjected to tax by another state and/or the District of Columbia while you were an Ohio resident (Column A total)	1.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
2. Ohio taxable income (line 3, Ohio IT 1041)	2.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
3. Divide line 1 by line 2 and enter percentage (%) here (carry to four digits)	3.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
4. Subtract estate's total nonrefundable credits from estate's tax liability (line 8, IT 1041)	4.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
5. Multiply line 3 percentage by line 4	5.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
6. 2025 income tax liability after tax paid (Column B total) to another state or the District of Columbia	6.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
7. Estate's Ohio Resident Credit. Enter the lesser of line 5 or line 6. Enter here and on line 32 of the PTE and Fiduciary Income Tax Schedule of Credits	7.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						



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FEIN:

Schedule II - Trust Income Taxed and Tax Paid

(A) Income Taxed		(B) Tax Paid		(A) Income Taxed		(B) Tax Paid	
AL	00		00	MN	00		00
AR	00		00	MO	00		00
AZ	00		00	MS	00		00
CA	00		00	MT	00		00
CO	00		00	NC	00		00
CT	00		00	ND	00		00
DC	00		00	NE	00		00
DE	00		00	NH	00		00
GA	00		00	NJ	00		00
HI	00		00	NM	00		00
IA	00		00	NY	00		00
ID	00		00	OK	00		00
IL	00		00	OR	00		00
IN	00		00	PA	00		00
KS	00		00	RI	00		00
KY	00		00	SC	00		00
LA	00		00	UT	00		00
MA	00		00	VA	00		00
MD	00		00	VT	00		00
ME	00		00	WI	00		00
MI	00		00	WV	00		00

1. Portion of modified Ohio allocated nonbusiness income taxed by other states and the District of Columbia (sum of Column A) 1.
2. Tax liability on modified taxable income (line 8, Ohio IT 1041) 2.
3. Trust's Modified Ohio Taxable Income (line 7, Ohio IT 1041)..... 3.
4. Divide line 2 by line 3. Carry to four digits without rounding..... 4.
5. Multiply line 1 by line 4 5.
6. Taxes paid on the trust's modified nonbusiness income to another state and/or the District of Columbia (sum of Column B) 6.
7. **Trust's Ohio Resident Credit.** Enter the lesser of line 5 or line 6. Enter here and on line 32 of the PTE and Fiduciary Income Tax Schedule of Credits 7.

IT RCTE - Ohio Trust/Estates Resident Credit Calculation

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Rev. 11/25

These instructions are used to complete the form IT RCTE and specific lines on the Ohio IT 1041

Trusts/estates must use the [IT RCTE](#) to calculate their resident credit. The resident credit is equal to the lesser of the total income taxes paid on its income or:

Trusts:

The portion of the trust's modified Ohio nonbusiness income that was earned while a resident of Ohio and subjected to income tax by another state or the District of Columbia.

Estates:

The portion of the estate's Ohio taxable income that was earned while a resident of Ohio and subjected to income tax by another state or the District of Columbia.

For both trusts and estates, "state" means **only** one of the 50 United States of America. State **does not** include any country, province, or city. Additionally, trusts/estates cannot claim a resident credit for income earned in a state without a trust/estate income tax. Thus, those states are not listed on form IT RCTE.

Include this form with the IT 1041 and retain a copy for the trust's/estate's records.

Column A – Income Taxed

Trusts: For each state or the District of Columbia for which the trust filed an income tax return, enter the

portion of the trust's modified Ohio nonbusiness taxable income that was subjected to income tax on such return.

Estates: For each state or the District of Columbia for which the estate filed an income tax return, enter the portion of the estate's Ohio taxable income that was subjected to income tax on such return.

For **both trusts and estates**, amounts deducted on Ohio Schedule I (for example, certain municipal and state income tax refunds) are not included in Ohio taxable income, and thus are not eligible to be included on this line.

Column B – Tax Paid

For each state or District of Columbia for which the trust/estate filed an income tax return, enter any income taxes paid for the current tax year.

Note: Do not include taxes paid to any country, province, or city.

For more information, see IT 1041 forms and instructions on the searchable Tax Forms page, and IT 1041/fiduciary-related webpages at tax.ohio.gov