



10211411

Tax Year

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IT NRC – Ohio Nonresident Credit Calculation

Use this form for tax years 2018 and forward.

This form is for individuals who were either full-year nonresidents or part-year residents of Ohio during the tax year entered above.
Include a completed copy of this form when filing your Ohio IT 1040.

| | |
|---------------|-----|
| Taxpayer name | SSN |
|---------------|-----|

Section I – Nonresident Credit Calculation

For each of the lines in this section, enter in Column A the total income included on the taxpayer's federal return for the tax year. Enter in Column B income earned or received in Ohio from each of the corresponding sources. Only report items of income or deduction that are included in federal adjusted gross income.

Full-year residents of Ohio are not entitled to the nonresident credit. Thus, full-year residents of Ohio generally should not complete this form. However, if a taxpayer is a full-year resident of Ohio and filing a joint return with a full-year nonresident or part-year resident spouse, the resident taxpayer should enter all income in column B of Parts A and B of this section.

Important: No item of income or deduction can be included on more than one line in Parts A and B of this section. If an item is business income, it can only be included on line 5 (determined by completing Sections II and III).

Part A - Complete for taxpayers who are either part-year residents or full-year nonresidents of Ohio.

| | (A) Federal Amount | | (B) Ohio Amount |
|--|-----------------------|--|--------------------|
| 1. Wages, salaries, tips, and guaranteed payments (Do not include amounts paid by a pass-through entity in which the taxpayer has a 20% or greater direct or indirect ownership interest. See instructions).....1. | 00 | | 00 |
| 2. Nonbusiness capital gain income.....2. | 00 | | 00 |
| 3. Nonbusiness rent and royalty income.....3. | 00 | | 00 |
| 4. Lottery and casino winnings.....4. | 00 | | 00 |
| 5. Business income (from Section II)5. | 00 | | 00 |
| 6. Net Apportioned Ohio Depreciation Adjustment (from Section II, Line 22, Column B)6. | 00 | | 00 |
| 7. Net additions from Ohio Schedule A (excluding the IRC 168(k) & 179 depreciation addback) List the additions here:.....7. | 00 | | 00 |
| 8. Net deductions from Ohio Schedule A (excluding the business income deduction and the deduction of prior year 168(k) and 179 depreciation addbacks) List the deductions here:.....8. | 00 | | 00 |
| 9. Total (Sum of lines 1 through 7, minus line 8, column B only)9. | 00 | | 00 |

Part B - Complete only for taxpayers who are part-year residents of Ohio.

| | | | |
|--|----|--|----|
| 10. Nonbusiness interest and dividend income.....10. | 00 | | 00 |
| 11. Pensions, annuities and IRA distributions.....11. | 00 | | 00 |
| 12. Unemployment compensation.....12. | 00 | | 00 |
| 13. Other nonbusiness income13. | 00 | | 00 |
| 14. Deductions from your federal return included in federal adjusted gross income. List the deductions here:.....14. | 00 | | 00 |
| 15. Total (Sum of lines 10 through 13, minus line 14, column B only)15. | 00 | | 00 |

Part C - Calculation of the Nonresident Portion of Ohio Adjusted Gross Income.

| | | | |
|--|--|--|----|
| 16. Ohio Adjusted Gross Income (from Ohio IT 1040, line 3)16. | | | 00 |
| 17. Total Income Allocated or Apportioned to Ohio (line 9 plus line 15).....17. | | | 00 |
| 18. Nonresident Portion of Ohio Adjusted Gross Income (line 16 minus line 17; if less than zero, enter zero). Enter here and on the corresponding line on the Ohio Schedule of Credits18. | | | 00 |



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| Taxpayer name | SSN |
|---------------|-----|

Section II – Ohio Business Income

Report each business from which the taxpayer received business income or loss during the tax year. List the businesses in descending order from highest "Ohio Apportioned Income" to lowest, including those businesses with no Ohio apportionment.

Use Section III of this form to calculate the amounts reported in columns B and C. Certain taxpayers who receive an Ohio IT K-1 may be able to attach a copy of the form in lieu of completing Section III for that entity. Such taxpayers should check the box and report the IT K-1 amounts in columns B and C. Section III is not required for businesses with no Ohio apportionment.

Important: "Federal Business Income" is the taxpayer's share of income they reported for federal income tax purposes. **Column A is NOT a total of columns B and C.**

| | | IT K-1 | (A) Federal Business Income | (B) Ohio Depreciation Adjustment | (C) Ohio Apportioned Income |
|--|--------------------------|-----------|-----------------------------------|--|-----------------------------------|
| 1. FEIN/SSN: _____ | <input type="checkbox"/> | 1. _____ | 00 | 00 | 00 |
| 2. FEIN/SSN: _____ | <input type="checkbox"/> | 2. _____ | 00 | 00 | 00 |
| 3. FEIN/SSN: _____ | <input type="checkbox"/> | 3. _____ | 00 | 00 | 00 |
| 4. FEIN/SSN: _____ | <input type="checkbox"/> | 4. _____ | 00 | 00 | 00 |
| 5. FEIN/SSN: _____ | <input type="checkbox"/> | 5. _____ | 00 | 00 | 00 |
| 6. FEIN/SSN: _____ | <input type="checkbox"/> | 6. _____ | 00 | 00 | 00 |
| 7. FEIN/SSN: _____ | <input type="checkbox"/> | 7. _____ | 00 | 00 | 00 |
| 8. FEIN/SSN: _____ | <input type="checkbox"/> | 8. _____ | 00 | 00 | 00 |
| 9. FEIN/SSN: _____ | <input type="checkbox"/> | 9. _____ | 00 | 00 | 00 |
| 10. FEIN/SSN: _____ | <input type="checkbox"/> | 10. _____ | 00 | 00 | 00 |
| 11. FEIN/SSN: _____ | <input type="checkbox"/> | 11. _____ | 00 | 00 | 00 |
| 12. FEIN/SSN: _____ | <input type="checkbox"/> | 12. _____ | 00 | 00 | 00 |
| 13. FEIN/SSN: _____ | <input type="checkbox"/> | 13. _____ | 00 | 00 | 00 |
| 14. FEIN/SSN: _____ | <input type="checkbox"/> | 14. _____ | 00 | 00 | 00 |
| 15. FEIN/SSN: _____ | <input type="checkbox"/> | 15. _____ | 00 | 00 | 00 |
| 16. FEIN/SSN: _____ | <input type="checkbox"/> | 16. _____ | 00 | 00 | 00 |
| 17. FEIN/SSN: _____ | <input type="checkbox"/> | 17. _____ | 00 | 00 | 00 |
| 18. FEIN/SSN: _____ | <input type="checkbox"/> | 18. _____ | 00 | 00 | 00 |
| 19. FEIN/SSN: _____ | <input type="checkbox"/> | 19. _____ | 00 | 00 | 00 |
| 20. FEIN/SSN: _____ | <input type="checkbox"/> | 20. _____ | 00 | 00 | 00 |
| 21. Enter the total of all additional businesses, if any..... | | 21. _____ | 00 | 00 | 00 |
| 22. Totals (sum of lines 1 through 21, by column)..... | | 22. _____ | 00 | 00 | 00 |

Enter the total from line 22, column B on Section 1, line 6.

If line 22, column C is zero or less, **STOP HERE** and enter that amount on Section I, line 5. Otherwise, continue to lines 23 and 24.

| | | | |
|--|-----|--|----|
| 23. Business Income Deduction (from Ohio Schedule IT BUS, line 11)..... | 23. | | 00 |
| 24. Ohio Business Income (line 22, column C minus line 23; if less than zero, enter zero). Enter here and on Section I, line 5..... | 24. | | 00 |



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Section III – Business-Level Income & Apportionment

Complete a separate Section III for each business with Ohio apportionment. If the taxpayer is allowed to use the IT K-1 to report income from the pass-through entity, do not complete Section III for that entity.

| | | |
|-----------------------------|-------------|----------------------|
| Taxpayer name | SSN | |
| Business name / description | % ownership | FEIN (entities only) |

Part A – Apportionment Ratio for This Business (see instructions for details)

| | (A) Within Ohio | (B) Total Everywhere | (C) Ratio | (D) Weight | (E) Weighted Ratio |
|---|--------------------|----------------------------|-------------------------------|---------------|-------------------------------|
| 1. Property | | | | | |
| (a) Owned (average cost)..... | _____ | _____ | (carry to six decimal spaces) | | (carry to six decimal spaces) |
| (b) Rented (annual rental x 8)..... | _____ | _____ | | | |
| (c) Total (line 1a plus line 1b)..... | _____ / _____ | _____ | = _____ x | = | 1c. _____ |
| 2. Payroll..... | _____ / _____ | _____ | = _____ x | = | 2. _____ |
| 3. Sales..... | _____ / _____ | _____ | = _____ x | = | 3. _____ |
| 4. Ohio apportionment ratio. Add lines 1c, 2 and 3..... | | | | | 4. _____ |

Part B – Apportionable Business Income & Deductions

Include on these lines all amounts, included on the taxpayer's federal filing, that constitute business income. See R.C. 5747.01(B).

| | | | |
|--|-----|-------|----|
| 5. Schedule B - Interest and Ordinary Dividends | 5. | _____ | 00 |
| 6. Schedule C - Profit or Loss from Business..... | 6. | _____ | 00 |
| 7. Schedule D - Capital Gains and Losses (excluding R.C. 5747.212 amounts)..... | 7. | _____ | 00 |
| 8. Schedule E - Supplemental Income & Loss (excluding guaranteed payments)..... | 8. | _____ | 00 |
| 9. Guaranteed payments, wages and/or compensation from a pass-through entity in which the taxpayer has at least a 20% direct or indirect ownership interest..... | 9. | _____ | 00 |
| 10. Schedule F - Profit or Loss from Farming..... | 10. | _____ | 00 |
| 11. Other business income and/or federal conformity additions reported on Ohio Schedule A | 11. | _____ | 00 |
| 12. Other business deductions and/or federal conformity deductions reported on Ohio Schedule A..... | 12. | _____ | 00 |
| 13. Total of business income (sum of lines 5 through 11 minus line 12) | 13. | _____ | 00 |
| 14. Income apportioned to Ohio (multiply line 4 by line 13)..... | 14. | _____ | 00 |
| 15. Total R.C. 5747.212 business income..... | 15. | _____ | 00 |
| 16. R.C. 5747.212 income apportioned to Ohio (enclose detailed computations) | 16. | _____ | 00 |
| 17. Ohio Apportioned Income (line 14 plus line 16). Enter here and on the line for this entity/source in Section II, column C..... | 17. | _____ | 00 |

Part C – Apportionable Ohio Depreciation Adjustments from Ohio Schedule A

Include on these lines only amounts representing Ohio's addback and corresponding deductions for Internal Revenue Code section 168(k) & 179 depreciation expense that are reported on Ohio Schedule A and are attributable to the entity above.

| | | | |
|---|-----|-------|----|
| 18. IRC 168(k) & 179 depreciation expense addback..... | 18. | _____ | 00 |
| 19. Deduction of prior year 168(k) and 179 depreciation addbacks..... | 19. | _____ | 00 |
| 20. Net apportionable Ohio Schedule A depreciation adjustment (line 18 minus line 19)..... | 20. | _____ | 00 |
| 21. Ohio Apportioned Depreciation Adjustment (multiply line 4 by line 20). Enter here and on the line for this entity/source in Section II, column B..... | 21. | _____ | 00 |