

Please do not use staples.

Federal Employer I.D. Number (FEIN)  Check box if amended return Month  Year **2006**  
 For the entity's taxable year beginning

Name	Schedule C, line 4 – apportionment ratio	<b>Entity Type</b> – Check only one <input type="checkbox"/> S corporation <input type="checkbox"/> Limited liability corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust
Address (if address change, check box <input type="checkbox"/> )	Schedule B, line 1 – total of columns A and B	
City, state and ZIP code	Total assets	

- File this form with the Ohio Department of Taxation by the 15th day of the fourth month following the last day of the entity's taxable year. Please see general instructions for automatic extensions of time to file this return. The due date for payment of tax cannot be extended.
- Attach (i) Ohio Schedules B and C or Schedule D and (ii) the qualifying K-1 information as indicated on page 5 of the instructions, and (iii) form IT 2210-1140.  
 Instructions for this form are on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Schedule A – Reconciliation Tax and Payments**

Please round all numbers to the nearest dollar.

- Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5)..... 1.
- Interest penalty on underpayment of tax (enclose IT 2210-1140) ..... 2.
- 2a. Add line 1 and line 2..... 2a.
3. IT 1140ES and IT 1140EXT payments that the entity or trust made (see note #1 on page 4) ..... 3.
  - Payments transferred from IT 4708ES and IT 4708EXT (attach schedule if required; see instructions) ..... 3a.
  - Payments transferred to IT 4708 ..... 3b.
  - Net payments (line 3 plus line 3a minus line 3b) ..... 3c.
- For each column, subtract line 3c from line 2a (show negative amounts in parentheses)..... 4.

Column (I) Withholding Tax <i>Whole dollars only</i>		Column (II) Entity Tax <i>Whole dollars only</i>	
	00		00
	00		00
	00		00
	00		00
<	> 00		
	00		00
	00		00

- If the sum of line 4, columns (I) and (II), above, is a balance due or zero, enter on line 5 the amount you owe (make check payable to Ohio Treasurer of State and place FEIN on check) ..... **AMOUNT OWED** ..... 00
- If the sum of line 4, columns (I) and (II), above is an overpayment, enter on line 6, ..... **OVERPAYMENT** ..... 00
- Amount of line 6 to be **CREDITED** to year 2007 ..... **CREDIT** ..... 00
- Amount of line 6 to be **REFUNDED** (line 6 minus line 7) ..... **REFUND** ..... 00

If the balance due is less than \$1.01, payment need not be made. If the overpayment is less than \$1.01, no refund will be issued.

I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return is true, correct and complete.

Signature of pass-through entity or trust officer or agent      Date      Preparer's signature (see page 2 of the instructions)  
 Title of officer or agent      Preparer's address (including ZIP code)  
 Telephone number      Preparer's telephone number

For Department Use Only  
 Processing Code  
 Check Amount





**Note #1:** Instructions for page 1, Schedule A, line 3. If this pass-through entity or trust has invested in a partnership or limited liability company that also filed Ohio form IT 1140, this pass-through entity or trust is not entitled to any payment or credit for this pass-through entity's or this trust's proportionate share of tax paid by that investee partnership or investee limited liability company. Furthermore, this pass-through entity or trust cannot claim such payment as an estimated payment for this pass-through entity's or trust's taxable year. However, the pass-through entity or trust can "pass through" (via the K-1s it will issue) to its qualifying investors or to its qualifying beneficiaries the pass-through entity's or trust's proportionate share of such tax payment that the investee partnership or investee limited liability company paid on behalf of this pass-through entity or trust.

**Note #2:** Instructions for page 2, line 4. "Related member" is defined in Ohio Revised Code section (R.C.) 5733.042(A)(6) but is modified by R.C. section 5733.40(P). For purposes of the line 4 adjustment, a related member is any business entity or person directly or indirectly related to the taxpayer if the direct and indirect ownership interests equals or exceeds 40% of all ownership interests.

**Note #3:** Instructions for page 2, line 10, column (B). For those qualifying corporate investors that are not listed below, compute the tax at the rate of 5.1% for the taxable year beginning in year 2006 and 3.4% for the taxable year beginning in 2007. For those qualifying corporate investors that are listed below and for qualifying investors that are estates, trusts and pass-through entities, compute the tax at the rate of 8.5%. See R.C. 5733.41.

- Financial holding companies as defined in the federal "Bank Holding Company Act."
- Bank holding companies as defined in the federal "Bank Holding Company Act."
- Savings and loan holding companies as defined in the federal "Home Owners Loan Act" that are engaging only in activities permissible under 12 United States Code (U.S.C.) 1843(k).
- Persons, other than persons held pursuant to merchant banking authority under 12 U.S.C. 1843(k)(4)(H) or 12 U.S.C. 1843(k)(4)(I), directly or indirectly "owned" by one or more financial institutions, financial holding companies, bank holding companies, or savings and loan holding companies, but only if those persons are engaged in activities permissible for a financial holding company under 12 U.S.C. 1843(k).
- Persons directly or indirectly "owned" by one or more insurance companies, but only if those persons are authorized to do the business of insurance in this state.
- Persons that solely facilitate or service one or more "securitizations" or similar transactions for financial institutions, financial holding companies, bank holding companies, savings and loan holding companies, insurance companies, or persons directly or indirectly "owned" by such businesses.

Definition of "owned" for this purpose: a person "owns" another entity if the person . . .

- . . . owns at least 50% of the entity's voting stock (corporations),
- . . . owns at least 50% of the entity's membership interests (LLCs), or
- . . . has a beneficial interest in the entity's profits, surpluses, losses or distributions (partnerships, trusts or other business interests).

Definition of "securitization" for this purpose: Transferring one or more assets to one or more persons and then issuing securities backed by the right to receive payment from the asset or assets so transferred.

If you use multiple rates for column (B), please attach a schedule reflecting the computation of tax for each investor.

**Note #4:** Instructions for page 2, line 11, column (B). Enter the sum of (i) the tax for qualifying corporate investors subject to the 5.1% or 3.4% rate and (ii) the tax for qualifying investors subject to the 8.5% rate.