

Do not staple or paper clip.



Department of Taxation

Rev. 09/21/20

2020 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



20170106

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

Check here if amended return

Check here if final return

Check here if the federal extension was granted

FEIN

Entity Type: (check only one)

S corporation

Partnership

Limited liability company

Trust

Name of pass-through entity

Reporting Period Start Date

Reporting Period End Date

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

Total number of investors

Number of investors included on return

Ownership percentage of investors on return

Apportionment ratio, line 24

Schedule I - Reconciliation Tax and Payments

If the amount on a line is negative, place a "-" in the box provided. Note: No credits allowed to be claimed in schedule I.

Column (A) - Withholding Tax

Column (B) - Entity Tax

1. Tax for each column (from Schedule II, line 20, columns A and B or from Schedule IV, line 30).....

2. Interest penalty on underpayment of tax (include Ohio IT/SD 2210).....

2a. Add lines 1 and 2

3. Ohio IT 1140 UPC payments the entity or trust made

3a. Ohio IT 4708 estimated (UPC) payments you are claiming on this return (see instructions)

3b. Ohio IT 1140 estimated (UPC) payments you are claiming on an IT 4708 and not on this return (see instructions)

3c. Net payments (sum of lines 3 and 3a minus line 3b) if less than zero, enter zero.....

4. For each column, subtract line 3c from line 2a.....

5. If the sum of line 4, columns A and B is an overpayment, enter that sum here OVERPAYMENT ▶

5a. Amount of line 5 to be CREDITED to year 2021 CREDIT TO 2021 ▶

5b. Amount of line 5 to be REFUNDED (line 5 minus line 5a) YOUR REFUND ▶

6. If the sum of line 4, columns A and B is a balance due or zero, enter here

7. Interest due on late payment of tax (see instructions)

8. Total amount due (add lines 6 and 7). Make check payable to Ohio Treasurer of State. Include Ohio IT 1140 UPC and place FEIN on check

If refund is \$1.00 or less, no refund will be issued. If Amount Due \$1.00 or less, no payment is necessary.

For Department Use Only

Postmark date and Code input boxes

Postmark date

Code

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20170206

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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.

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

| | |
|--|-----------------|
| Pass-through entity officer or agent (print) | |
| Title of officer or agent (print) | Phone number |
| Signature of pass-through officer or agent | Date (MM/DD/YY) |
| Preparer's name (print) | Phone number |
| Preparer's e-mail address | PTIN |
| Do you authorize your preparer to contact us regarding this return? Yes <input type="checkbox"/> No <input type="checkbox"/> | |

Mail to:
Ohio Dept. of Taxation
P.O. Box 181140
Columbus, OH 43218-1140

Instructions for this form are on our website at tax.ohio.gov.

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

Schedule II – Qualifying Pass-Through Entities – Tax Due

Use this schedule to calculate the adjusted qualifying amounts and tax due for all qualifying investors in qualifying pass-through entities. Include federal K-1(s) and a listing of pass-through credits of participating investors. See "Special Notes" in the instructions, which are available on our website at tax.ohio.gov.

| | Column (A) – Withholding Tax | Column (B) – Entity Tax |
|--|------------------------------|-------------------------|
| 9. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses | <input type="text"/> | <input type="text"/> |
| 10. Add I.R.C. 168(k) and 179 depreciation expense for current taxable year and any applicable federal conformity adjustments. Complete Schedule V | <input type="text"/> | <input type="text"/> |
| 10a. <input type="checkbox"/> 2/3, <input type="checkbox"/> 5/6 or <input type="checkbox"/> 6/6 (check applicable box) | | |
| 11. Deduct I.R.C. 168(k) and 179 depreciation expense added back in a previous year and any applicable federal conformity adjustments. Complete Schedule V | <input type="text"/> | <input type="text"/> |
| 12. Sum of lines 9 and 10 minus line 11 | <input type="text"/> | <input type="text"/> |
| 13. Adjustments for qualifying investors' share of expenses and losses incurred by the pass-through entity with its related members, including certain investors' family members | <input type="text"/> | <input type="text"/> |
| 14. Guaranteed payments made by a pass-through entity to the investors included on this return who directly or indirectly own at least 20% | <input type="text"/> | <input type="text"/> |
| 15. Compensation paid by the pass-through entity to the investors included on this return who directly or indirectly own at least 20% | <input type="text"/> | <input type="text"/> |

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2020 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



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| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|

Schedule II – Qualifying Pass-Through Entities – Tax Due...continued.

| | Column (A) – Withholding Tax | | Column (B) – Entity Tax |
|---|---------------------------------|--|---------------------------------|
| 16. Sum of lines 12, 13, 14 and 15, but not less than zero..... | [] [] [] [] [] [] [] [] | | [] [] [] [] [] [] [] [] |
| 17. Apportionment ratio from line 24..... | [] . [] [] [] [] [] | | [] . [] [] [] [] [] |
| 18. Adjusted qualifying amount (line 16 times line 17). If the sum of columns A and B exceed \$1,000 continue to line 20..... | [] [] [] [] [] [] [] [] | | [] [] [] [] [] [] [] [] |
| 19. Tax rate..... | X .05 | | X .085 |
| 20. Tax due (line 18 times line 19). Enter column A on line 1, column A. Enter column B on line 1, column B | [] [] [] [] [] [] [] [] | | [] [] [] [] [] [] [] [] |

Schedule III – Qualifying Pass-Through Entities – Apportionment Worksheet

Use this schedule to calculate the apportionment ratio for a qualifying pass-through entity that is not a financial institution as defined in Ohio Revised Code section (R.C.) 5725.01. If the pass-through entity is a financial institution, refer to the instructions. **Note:** All ratios are to be carried to six decimal places.

| | | | |
|--|-----------------------------------|---|---|
| | Within Ohio | | Total Everywhere |
| 21. Property | [] [] [] [] [] [] [] [] | | [] [] [] [] [] [] [] [] |
| a) Owned (average cost) | Within Ohio | | Total Everywhere |
| | [] [] [] [] [] [] [] [] | | [] [] [] [] [] [] [] [] |
| b) Rented (annual rental X 8) | Within Ohio | | Total Everywhere |
| | [] [] [] [] [] [] [] [] | | [] [] [] [] [] [] [] [] |
| c) Total (lines 21a and 21b) | [] [] [] [] [] [] [] [] ÷ | | [] [] [] [] [] [] [] [] |
| | = [] . [] [] [] [] [] [] | X | [] . [] [] [] [] [] [] = [] . [] [] [] [] [] [] |
| | Ratio | | Weight Weighted Ratio |
| | Within Ohio | | Total Everywhere |
| 22. Payroll | [] [] [] [] [] [] [] [] ÷ | | [] [] [] [] [] [] [] [] |
| | = [] . [] [] [] [] [] [] | X | [] . [] [] [] [] [] [] = [] . [] [] [] [] [] [] |
| | Ratio | | Weight Weighted Ratio |
| | Within Ohio | | Total Everywhere |
| 23. Sales | [] [] [] [] [] [] [] [] ÷ | | [] [] [] [] [] [] [] [] |
| | = [] . [] [] [] [] [] [] | X | [] . [] [] [] [] [] [] = [] . [] [] [] [] [] [] |
| | Ratio | | Weight Weighted Ratio |
| | | | Weighted Ratio |
| 24. Total weighted apportionment ratio (add lines 21c, 22 and 23). Enter ratio here and on line 17 above (both columns)..... | | | [] . [] [] [] [] [] [] |

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; if only one factor, use 100%.

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2020 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



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FEIN input boxes

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

Schedule IV - Trusts - Tax Due

Use this schedule to calculate the adjusted qualifying amounts and withholding tax due for nonresident individuals who are beneficiaries of trusts that made distributions of either income or gain attributable to the trust's ownership of or disposition of either tangible personal property located in Ohio or real property located in Ohio.

Lines 25-30: Sum of all distributions, depreciation expense, and tax rate.

Schedule V - 168K Bonus Depreciation and 179 Expense Add-back Schedule

Check the box if the depreciation add-back has been waived. Line 31: Total current year sections 168K bonus depreciation and 179 expense adjustment.

Table with 2 columns: Column (A) - Amount, Column (B) - Ratio. Rows 32a-32e: Prior years add-back amount and applicable add-back ratio.

Schedule VI - Investor Information

First list the investors whose income is included on the return in order from highest to lowest ownership percentage. Then list all remaining investors from highest to lowest ownership percentage. Use additional sheet, if necessary.

Check the box if the investor is included on the return. Fields for SSN, FEIN, Percent of ownership, Amount of PTE tax credit, First name / entity, M.I., Last name, Address, City, State, ZIP code.

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20170606

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FEIN input boxes

Schedule VI – Investor Information...continued.

Provide investor information for all (resident and nonresident) investors in the pass-through entity or trust. List investors by highest to lowest ownership percentage. Use an additional sheet, if necessary.

Check the box if the investor is included on the return.

SSN, FEIN, Percent of ownership, Amount of PTE tax credit input boxes

First name / entity, M.I., Last name input boxes

Address input boxes

City, State, ZIP code input boxes

Check the box if the investor is included on the return.

SSN, FEIN, Percent of ownership, Amount of PTE tax credit input boxes

First name / entity, M.I., Last name input boxes

Address input boxes

City, State, ZIP code input boxes

Check the box if the investor is included on the return.

SSN, FEIN, Percent of ownership, Amount of PTE tax credit input boxes

First name / entity, M.I., Last name input boxes

Address input boxes

City, State, ZIP code input boxes

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