Pass-Through Entity and Trust Withholding Tax Return

Use only black ink and UPPERCASE letters. Use whole dollars only.

Check here if amended return  Check here if final return  Check here if federal extension filed

FEIN

Entity Type:  S corporation  Limited liability company  Partnership  Trust

Name of pass-through entity

Address  Check here if address changed

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 / beneficiaries  Number of investors / beneficiaries included on return  Ownership percentage of investors / beneficiaries 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 are allowed on the IT 1140.

1. Tax Liability from line 20, columns A and B or line 30 ............................................

2. Interest Penalty (see instructions) ..........

2a. Add lines 1 and 2 ...................................

3. Ohio IT 1140 estimated (UPC) payments and 2020 overpayment credited to 2021

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

3b. Ohio IT 1140 estimated (UPC) payments claimed on an IT 4708 instead of this return (see instructions).............

3c. Net payments (sum of lines 3 and 3a minus line 3b) if negative, 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 2022...................... CREDIT CARRYFORWARD ▶

5b. Amount of line 5 to be REFUNDED (line 5 minus line 5a).............................. 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 .................................................. AMOUNT DUE ▶

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

Do not write in this area; for department use only.
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 pass-through entity’s adjusted qualifying amount of business income and tax due before payments. See instructions for all line item explanations found at [tax.ohio.gov](http://tax.ohio.gov) along with FAQs.

<table>
<thead>
<tr>
<th>Column (A) – Withholding Tax</th>
<th>Column (B) – Entity Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Qualifying investors’ distributive shares of income, gain, expense and loss</td>
<td></td>
</tr>
<tr>
<td>10. I.R.C. §168(k) and §179 depreciation expense and Ohio authorized federal conformity add-back</td>
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<tr>
<td>10a.  2/3, 5/6 or 6/6 (check applicable box)</td>
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</tr>
<tr>
<td>11. I.R.C. §168(k) and §179 depreciation expense deductions from schedule V and Ohio authorized federal conformity deductions</td>
<td></td>
</tr>
<tr>
<td>12. Sum of lines 9 and 10 minus line 11</td>
<td></td>
</tr>
<tr>
<td>13. Related members add-back (see instructions for complete list of related members)</td>
<td></td>
</tr>
<tr>
<td>14. Guaranteed payments add-back (20% or greater investors only)</td>
<td></td>
</tr>
<tr>
<td>15. Compensation add-back (20% or greater investors only)</td>
<td></td>
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</tbody>
</table>
### Schedule II – Qualifying Pass-Through Entities – Tax Due...continued.

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16. Sum of lines 12, 13, 14 and 15 (if negative, enter “0”).

17. Apportionment ratio from line 24.

18. Adjusted qualifying amount (multiply lines 16 and 17). If the sum of line 18 exceed $1,000 continue to line 20.

19. Tax rate.

20. Tax due (multiply lines 18 and 19). Enter here and on the corresponding column of line 1.

### Schedule III – Qualifying Pass-Through Entities – Apportionment Worksheet

Calculate the apportionment ratio for a pass-through entity that is not a financial institution. See instructions for calculation of financial institutions.

**Note:** Ratios must carry to six decimal places.

#### Column (A) – Withholding Tax

1. Property
   - a) Owned (average cost)
   - b) Rented (annual rental X 8)
   - c) Total (lines 21a and 21b)

2. Payroll

3. Sales

4. Ohio apportionment ratio (add lines 21c, 22 and 23). Enter ratio here and on line 17 above (both columns).

**Note:** If the “Total Everywhere” 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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**Do not write in this area; for department use only.**
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 here if the investor is included on the return.**
- **SSN**
- **FEIN**
- **Percent of ownership**
- **1140 Share of PTE tax credit**

**First name / entity**

**M.I.**

**Last name**

**Address**

**City**

**State**

**ZIP code**

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

Schedule IV – Trusts – Tax Due

Use this schedule to calculate the adjusted qualifying amount and tax due before payments for nonresident individual beneficiaries of a trust. See instructions for all line-item explanations found at [tax.ohio.gov](http://tax.ohio.gov) along with FAQs.

25. Sum of all distributions to nonresident individuals of 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. 

26. I.R.C. §168(k) and §179 depreciation expense and Ohio authorized federal conformity add-back

26a. 2/3  5/6  6/6

27. I.R.C. §168(k) and §179 depreciation expense deductions from Schedule V and Ohio authorized federal conformity deductions

28. Sum of line 25 and 26 minus line 27

29. Tax rate

30. Tax due; multiply lines 28 and 29. Enter here and on line 1, column A.

Schedule V – I.R.C. §168K Bonus Depreciation and §179 Expense Add-Back Schedule

Use this schedule to report current year §168K Bonus Depreciation and §179 Expense add-back and deductions from prior years Ohio add-backs. See instructions for calculation tables.


32. Prior years Ohio add-back amount and applicable add-back ratio from Ohio filed returns

<table>
<thead>
<tr>
<th>Column (A) – Amount</th>
<th>Column (B) – Ratio</th>
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<tbody>
<tr>
<td>32a. Year Prior......</td>
<td>2/3  5/6  6/6</td>
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<tr>
<td>32b. 2 Years Prior..</td>
<td>2/3  5/6  6/6</td>
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<tr>
<td>32c. 3 Years Prior..</td>
<td>2/3  5/6  6/6</td>
</tr>
<tr>
<td>32d. 4 Years Prior..</td>
<td>2/3  5/6  6/6</td>
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<tr>
<td>32e. 5 Years Prior..</td>
<td>2/3  5/6  6/6</td>
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**Check here if the depreciation add-back has been waived**

33. Prior years Ohio add-back amount and applicable add-back ratio from Ohio filed returns

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