

Do not staple or paper clip.



Department of Taxation

Rev. 11/08/21

2021 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



21170102

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 Partnership Limited liability company Trust

Reporting Period Start Date Reporting Period End Date

Name of pass-through entity

Address Check here if address changed

City State ZIP code

Foreign State Code Country Code Foreign country 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.

Column (A) - Withholding Tax

Column (B) - Entity Tax

Table with 7 columns and 10 rows for reconciliation tax and payments, including lines 1 through 7.

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

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Postmark date Code



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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-1s, 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 P

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

Instructions for this form are available at tax.ohio.gov

Do you authorize your preparer to contact us regarding this return? Yes No

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 along with FAQs.

	Column (A) – Withholding Tax	Column (B) – Entity Tax
9. Qualifying investors' distributive shares of income, gain, expense and loss.....	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10. I.R.C. §168(k) and §179 depreciation expense and Ohio authorized federal conformity add-back.....	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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. I.R.C. §168(k) and §179 depreciation expense deductions from schedule V and Ohio authorized federal conformity deductions.....	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
12. Sum of lines 9 and 10 minus line 11.....	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13. Related members add-back (see instructions for complete list of related members)	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
14. Guaranteed payments add-back (20% or greater investors only).....	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
15. Compensation add-back (20% or greater investors only).....	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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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 (if negative, enter "0").....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
17. Apportionment ratio from line 24.....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
18. Adjusted qualifying amount (multiply lines 16 and 17). If the sum of line 18 exceed \$1,000 continue to line 20.....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
19. Tax rate.....	X .05	X .085
20. Tax due (multiply lines 18 and 19). Enter here and on the corresponding column of line 1	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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.

21. Property	Within Ohio	Total Everywhere
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio	Total Everywhere
a) Owned (average cost)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
b) Rented (annual rental X 8)	Within Ohio	Total Everywhere
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio	Total Everywhere
c) Total (lines 21a and 21b)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ÷	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Ratio	Weight <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> X <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Weighted Ratio
22. Payroll	Within Ohio	Total Everywhere
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio	Total Everywhere
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ÷	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Ratio	Weight <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> X <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Weighted Ratio
23. Sales	Within Ohio	Total Everywhere
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Within Ohio	Total Everywhere
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ÷	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Ratio	Weight <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> X <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Weighted Ratio
24. Ohio apportionment ratio (add lines 21c, 22 and 23). Enter ratio here and on line 17 above (both columns)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

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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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 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 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 X .05

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.

Check here if the depreciation add-back has been waived

31. Current year I.R.C. §168K Bonus Depreciation and I.R.C. §179 Expense add-back.....

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

	Column (A) – Amount		Column (B) – Ratio				
32a. Year Prior.....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6
32b. 2 Years Prior.....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6
32c. 3 Years Prior.....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6
32d. 4 Years Prior.....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6
32e. 5 Years Prior.....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6

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
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
First name / entity	M.I.	Last name	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Address			
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
City	State	ZIP code	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	

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FEIN input boxes

Schedule VI – Investor Information...continued.

Check here if the investor is included on the return.

Form fields for investor 1: SSN, FEIN, Percent of ownership, 1140 Share of PTE tax credit, First name / entity, M.I., Last name, Address, City, State, ZIP code

Check here if the investor is included on the return.

Form fields for investor 2: SSN, FEIN, Percent of ownership, 1140 Share of PTE tax credit, First name / entity, M.I., Last name, Address, City, State, ZIP code

Check here if the investor is included on the return.

Form fields for investor 3: SSN, FEIN, Percent of ownership, 1140 Share of PTE tax credit, First name / entity, M.I., Last name, Address, City, State, ZIP code

Check here if the investor is included on the return.

Form fields for investor 4: SSN, FEIN, Percent of ownership, 1140 Share of PTE tax credit, First name / entity, M.I., Last name, Address, City, State, ZIP code



FEIN

FEIN input boxes

Schedule VI – Investor Information...continued.

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

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

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

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



FEIN

Input boxes for FEIN

Schedule VI – Investor Information...continued.

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

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

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