



2022 Ohio IT 4738
Electing Pass-Through
Entity Income Tax Return



22390102

Use only black ink and UPPERCASE letters. Use whole dollars only. If the amount on a line is negative, place a "-" in the box provided.

Check here if amended return, Check here if final return, Check here if federal extension filed, Reporting Period Start Date, Reporting Period End Date, Entity Type: S corporation, Partnership, Limited liability company, Other

Name of electing 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 owners, Apportionment ratio, line 4, Ohio charter or license no. (if S corp)

Do not staple or paper clip.

Questionnaire: A. S Corporations: Did the S corp pay compensation to any nonresident owners... B. Partnerships and LLCs: Did the Partnership or LLC make guaranteed payments to any nonresident owners...

Schedule I - Taxable Income, Tax, Payments and Net Amount Due Calculations

1. Total business income (loss) (from line 33)
2. Total business deductions (from line 39)
3. Net apportionable business income (line 1 minus line 2)
4. Ohio apportionment ratio (from line 43)
5. Business income apportioned to Ohio (3 times line 4)
6. Net nonbusiness income allocated to Ohio (Include explanation and supporting schedules.)
7. Net nonbusiness loss allocated to Ohio (include explanation and supporting schedules)
8. Qualifying taxable income (sum of lines 5 and 6 minus line 7, if negative, enter zero)

MM DD YY CODE

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Schedule I – Taxable Income, Tax, Payments and Net Amount Due Calculations...cont.

9. Tax liability (see instructions for tax rate).....	9.	<input type="text"/>
10. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	10.	<input type="text"/>
11. Ohio IT 4738 estimated UPC/electronic payments for the taxable year	11.	<input type="text"/>
12. Ohio IT 1140 and IT 4708 estimated UPC/electronic payments claimed on this return (see instructions).....	12.	<input type="text"/>
13. Refunds previously issued on the original IT 4738 (amended returns only).....	13.	<input type="text"/>
14. Total net Ohio estimated tax payments for 2022 (sum of lines 11 and 12 minus line 13).....	14.	<input type="text"/>
15. Reserved	15.	<input type="text"/>
16. Total Ohio tax payments (sum of lines 14 and 15) (Note: No credits are allowed on the IT 4738)	16.	<input type="text"/>
17. Overpayment (line 16 minus sum of lines 9 and 10; if negative, enter zero).....	17.	<input type="text"/>
If line 17 is a positive amount, continue to line 18. OTHERWISE, continue to line 20.		
18. Amount of line 17 to be CREDITED toward next year's liability (if this is an amended return, enter zero)	CREDIT CARRYFORWARD ▶ 18.	<input type="text"/>
19. Amount of line 17 to be REFUNDED (line 17 minus line 18).....	REFUND ▶ 19.	<input type="text"/>
20. Net amount due (sum of lines 9 and 10 minus line 16, if negative, enter zero).....	20.	<input type="text"/>
21. Interest due on late payment of tax (see instructions)	21.	<input type="text"/>
22. Total amount due (add lines 20 and 21). Make check payable to Ohio Treasurer of State, include Ohio IT 4738 UPC and place FEIN on check	AMOUNT DUE ▶ 22.	<input type="text"/>

If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.

Sign Here (required): I represent and understand that the filing of this return is an **irrevocable election** to be subject to the tax levied under R.C. 5747.38 for the taxable year. 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.

Electing pass-through entity officer or agent (print)	
Title of officer or agent (print)	Phone number
Signature of electing pass-through entity officer or agent	Date (MM/DD/YY)
Preparer's name (print)	Phone number
Preparer's e-mail address	PTIN P <input type="text"/>

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

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

Check here if you authorize your preparer to contact us regarding this return

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FEIN input boxes



Schedule II – Income and Adjustments

Amounts reflected in Schedule II and Schedule III are the combined amounts from the federal Schedule K-1s for the taxable year for all owners. Include with this return a copy of the applicable federal 1120S or 1065 and K-1s of all owners.

Form lines 23-33 with descriptions and input boxes

Schedule III – Deductions

List only those deductions that have not already been used to reduce any income items included on Schedule II.

Form lines 34-39 with descriptions and input boxes

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Schedule IV – Apportionment Worksheet

Use this schedule to calculate the apportionment ratio for a electing pass-through entity that is not a financial institution. Financial institutions should refer to the instructions. **Note:** Carry all ratios to six decimal places.

40. Property	Within Ohio		Total Everywhere
a) Owned (original cost)	<input type="text"/>	<input type="text"/>	<input type="text"/>
b) Rented (annual rental X 8)	<input type="text"/>	<input type="text"/>	<input type="text"/>
c) Total (lines 40a and 40b)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Ratio	Weight	Weighted Ratio
	= <input type="text"/>	X <input type="text"/>	= <input type="text"/>
41. Payroll	Within Ohio		Total Everywhere
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Ratio	Weight	Weighted Ratio
	= <input type="text"/>	X <input type="text"/>	= <input type="text"/>
42. Sales	Within Ohio		Total Everywhere
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Ratio	Weight	Weighted Ratio
	= <input type="text"/>	X <input type="text"/>	= <input type="text"/>
43. Ohio apportionment ratio (add lines 40c, 41 and 42). Enter ratio here and on line 4			<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%.

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

Check the box if partial or full depreciation add-back has been waived.

44. Current year IRC §168(k) bonus depreciation and §179 expense add-back44.

45. Prior years add-back amount and applicable add-back ratio

	Column (A) – Amount		Column (B) – Ratio				
45a. Year Prior.....	<input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6
45b. 2 Years Prior.....	<input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6
45c. 3 Years Prior.....	<input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6
45d. 4 Years Prior.....	<input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6
45e. 5 Years Prior.....	<input type="text"/>	<input type="checkbox"/>	2/3	<input type="checkbox"/>	5/6	<input type="checkbox"/>	6/6

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Schedule VI – Owner Information

List all owners in order from highest to lowest ownership percentage. Use an additional sheet, if necessary.

Owner information header row: SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

Owner information row: First name/entity, M.I., Last name

Owner information row: Address

Owner information row: City, State, ZIP code

Owner information header row (second entry): SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

Owner information row (second entry): First name/entity, M.I., Last name

Owner information row (second entry): Address

Owner information row (second entry): City, State, ZIP code

Owner information header row (third entry): SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

Owner information row (third entry): First name/entity, M.I., Last name

Owner information row (third entry): Address

Owner information row (third entry): City, State, ZIP code

Owner information header row (fourth entry): SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

Owner information row (fourth entry): First name/entity, M.I., Last name

Owner information row (fourth entry): Address

Owner information row (fourth entry): City, State, ZIP code

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FEIN input boxes



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Schedule VI – Owner Information...cont.

SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

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

Address

City, State, ZIP code

SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

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

Address

City, State, ZIP code

SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

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

Address

City, State, ZIP code

SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

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

Address

City, State, ZIP code

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FEIN input boxes



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Schedule VI – Owner Information...cont.

Owner information header: SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

Owner information: First name/entity, M.I., Last name

Owner information: Address

Owner information: City, State, ZIP code

Owner information header: SSN, FEIN, Percent of ownership, Share of EPTE tax (tax credit)

Owner information: First name/entity, M.I., Last name

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