

Do not use staples.



Department of Taxation



15160102

2015

IT 4708 Rev. 8/15 Composite Income Tax Return for Certain Investors in a Pass-Through Entity

Check here if amended return

Check here if final return

Use only black ink.

Federal employer I.D. no. (FEIN)

Grid for FEIN

Entity Type: Check only one

S corporation

Limited liability company

Partnership

Other

For taxable year ending in

MM/2015

Ohio charter or license no. (if S corp)

Grid for Ohio charter or license no.

Use UPPERCASE letters.

Name of pass-through entity

Grid for Name of pass-through entity

Address (if address change, check box)

Grid for Address

City

State

ZIP code

Grid for City

Grid for State

Grid for ZIP code

E-mail address

Grid for E-mail address

Number of investors included in return

Grid for Number of investors

Apportionment ratio, line 6

Grid for Apportionment ratio

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

Do not staple or otherwise attach. Place any supporting documents, including K-1's, after the last page of this return.

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

QUESTIONNAIRE

Yes No N/A

A. If the pass-through entity is an S corporation, did the pass-through entity pay any compensation or remuneration to any nonresident investors or nonresident members of the investor's family? If yes, attach a list of those individuals (include Social Security numbers) who received such compensation or remuneration and the amount(s)

Grid for Question A

B. If the pass-through entity is, or is treated as, a partnership for federal income tax purposes, did the pass-through entity make any guaranteed payments to any of its partners or equity investors? If yes, attach a list of those partners or equity investors (include Social Security numbers and federal employer identification numbers) who received such guaranteed payments and the amount(s)

Grid for Question B

SIGN HERE (required)

I declare under penalties of perjury that this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Pass-through entity officer or agent (please print)

Title of officer or agent (please print)

Phone number

Signature of pass-through entity officer or agent

Date

Preparer's name (please print)

Phone number

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

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Code



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FEIN []

SCHEDULE I - TAXABLE INCOME, TAX, PAYMENTS AND NET AMOUNT DUE CALCULATIONS

If the amount below is negative, shade the negative sign ("-") in the box provided.

Table with 26 rows and 10 columns for tax calculations. Rows include: 1. Total income, 2. Total deductions, 3. Income (loss) to be allocated, 4. Net allocable nonbusiness income, 5. Apportionable income, 6. Ohio apportionment ratio, 7. Income (loss) apportioned to Ohio, 8. Net nonbusiness income allocated to Ohio, 9. Ohio taxable income, 10. Tax before credits, 11. Nonrefundable business credits, 12. Tax due after nonrefundable business credits, 13. Interest penalty on underpayment, 14. Ohio forms IT 4708ES and IT 4708P payments, 15. Ohio forms IT 1140ES and IT 1140P payments, 16. Deduct Ohio forms IT 4708ES and IT 4708P payments, 17. Total net Ohio estimated tax payments, 18. Amount of 2014 overpayment credited, 19. Total refundable business credits, 20. Total of lines 17, 18 and 19, 21. Overpayment, if any, 22. Amount of line 21 to be CREDITED, 23. Amount of line 21 to be REFUNDED, 24. Net amount due, if any, 25. Interest and penalty due on late-paid tax, 26. Total amount due, if any.

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



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SCHEDULE II - INCOME AND ADJUSTMENTS

Items reflected on lines 27-49 are the combined amounts from IRS Schedule K-1(s) for the taxable year for only those investors who are participating in the filing of this return. Attach to this return a copy of the applicable IRS form 1120S or 1065 and K-1(s) of participating investors. If the amount below is negative, shade the negative sign ("-") in the box provided.

Table with 4 columns: Description, Sign indicator box, Digit boxes (0-9), and Total amount box. Rows include: 27. Ordinary business income (loss) ...27. 00; 28. The investors' shares of expenses and losses incurred in connection with all direct and indirect transactions between the pass-through entity and its related members, including certain investors' family members. However, do not add expenses or losses incurred in connection with sales of inventory to the extent that the cost of the inventory and the loss incurred were calculated in accordance with Internal Revenue Code (I.R.C.) sections 263A and 482 ...28. 00; 29. Guaranteed payments that the pass-through entity made to each investor participating in this return if such investor directly or indirectly owns at least 20% of the pass-through entity. Reciprocity agreements do not apply ...29. 00; 30. Compensation that the pass-through entity paid to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity. Reciprocity agreements do not apply ...30. 00; 31. Net income or (loss) from rental activities other than amount shown on line 27 ...31. 00; 32. Portfolio income (loss). See note below. 32a. Interest income ...32a. 00; b. Dividends ...b. 00; c. Royalties ...c. 00; d. Net short-term capital gain (loss) ...d. 00; e. Net long-term capital gain (loss). Exclude from this line any capital loss carryforward amount. Note: If the sum of lines 32d and 32e results in a net loss, the net allowable loss for the sum of these two lines cannot exceed the product of \$3,000 and the number of participating investors included in this return ...e. 00; f. Other portfolio income (loss) ...f. 00; 33. Net gain (loss) under I.R.C. 1231 ...33. 00; 34. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense [] 2/3, [] 5/6 or [] 6/6 (check applicable box) and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations ...34. 00; 35. Other income (loss). Attach schedule ...35. 00; 36. Pass-through entity and financial institutions taxes paid ...36. 00; 37. Non-Ohio state or local government interest and dividends earned by the pass-through entity but not included above ...37. 00; 38. State and local income taxes deducted in arriving at income ...38. 00; 39. Losses from the sale or other disposition of Ohio public obligations if such losses have been deducted in determining federal taxable income ...39. 00; 40. Total income (add lines 27 through 39; enter here and on Schedule I, line 1) ...40. 00



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SCHEDULE III - DEDUCTIONS

List only those deductions that have not already been used to reduce any income items set forth in Schedule II.

Table with 49 rows for deductions (I.R.C. 179 expense, depreciation, interest, etc.) and columns for amounts.

SCHEDULE IV - APPORTIONMENT WORKSHEET

Use this schedule to calculate the apportionment ratio for a 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.

Table for Property (Owned, Rented, Total) with columns for Within Ohio and Total Everywhere.

Ratio Weight Weighted Ratio = [] x .20 = []

Table for Payroll with columns for Within Ohio and Total Everywhere.

Ratio Weight Weighted Ratio = [] x .20 = []

Table for Sales with columns for Within Ohio and Total Everywhere.

Ratio Weight Weighted Ratio = [] x .60 = []

Weighted Ratio

53. Total weighted apportionment ratio (add lines 50c, 51 and 52). Enter ratio here and on Schedule I, line 6.

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.



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SCHEDULE V - REFUNDABLE BUSINESS CREDITS

Note: Certificates from the Ohio Development Services Agency and/or Schedule K-1(s) must be attached to verify each refundable credit claimed.

Table with 6 rows (54-60) and 4 columns for credit amounts. Row 54: Ohio historic preservation credit. Row 55: Business jobs credit. Row 56: Pass-through entity credit. Row 57: Losses on loans made to Ohio venture capital program. Row 58: Motion picture production credit. Row 59: Financial Institutions Tax (FIT) credit. Row 60: Total refundable business credits.

SCHEDULE VI - INVESTOR INFORMATION

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

Investor information form 1: Social Security no., FEIN, Percent of ownership, Amount of PTE tax credit, First name/entity, M.I., Last name, Address, City, State, ZIP code.

Investor information form 2: Social Security no., FEIN, Percent of ownership, Amount of PTE tax credit, First name/entity, M.I., Last name, Address, City, State, ZIP code.

Investor information form 3: Social Security no., 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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SCHEDULE VI – INVESTOR INFORMATION...cont.

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

Social Security no. FEIN Percent of ownership Amount of PTE tax credit

First name/entity M.I. Last name

Address

City State ZIP code

Social Security no. FEIN Percent of ownership Amount of PTE tax credit

First name/entity M.I. Last name

Address

City State ZIP code

Social Security no. FEIN Percent of ownership Amount of PTE tax credit

First name/entity M.I. Last name

Address

City State ZIP code

Social Security no. 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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SCHEDULE VI – INVESTOR INFORMATION...cont.

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

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00

First name/entity	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Address

City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00

First name/entity	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Address

City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00

First name/entity	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Address

City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00

First name/entity	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Address

City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>