Do not use staples. Use only black ink and UPPERCASE letters.



2016 Ohio IT 4708 Pass-Through Entity Composite Income Tax Return



For taxable year ending in Check here if final return Check here if amended return 2 0 1 6 FFIN **Entity Type:** S corporation Partnership (check only one) Limited liability company Other Name of pass-through entity Address (if address change, check box) City State ZIP code Number of investors included in return Apportionment ratio, line 6 Ohio charter or license no. (if S corp) Yes No N/A **Questionnaire** 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, include a list of those individuals (include SSNs) who received such compensation or remuneration and the amount(s) 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, include a list of those partners or equity investors (include SSNs and FEINs) who received such guaranteed payments and the amount(s) If the amount on a line is negative, place a negative sign ("-") in the box provided. Schedule I – Taxable Income, Tax, Payments and Net Amount Due Calculations 00 1. Total income (loss) (from Schedule II, line 40)..... 00 00 3. Income (loss) to be allocated and apportioned (line 1 minus line 2)..... 4. Net allocable nonbusiness income (loss) everywhere, if any, and gain (loss) described in R.C. 00 5747.212. (Include explanation and supporting schedules.).... 00 5. Apportionable income (loss) (line 3 minus line 4)..... 00 7. Income (loss) apportioned to Ohio (line 5 times line 6)..... 8. Net nonbusiness income (loss) allocated to Ohio and gain (loss) apportioned to Ohio per R.C. 00 5747.212. (Include explanation and supporting schedules.) 00 00 00 00





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

Schedule II - Income and Adjustments

Items reflected on lines 27-49 are the combined amounts from the federal Schedule K-1(s) for the taxable year for only those investors who are participating in the filing of this return. Include with this return a copy of the applicable federal 1120S or 1065 and K-1(s) of participating investors.

o=		07	00
	Ordinary business income (loss)	27.	
_0.	indirect transactions between the pass-through entity and its related members, including		00
	certain investors' family members.	28.	, 00
29.	Guaranteed payments that the pass-through entity made 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	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		00
	entity. Reciprocity agreements do not apply	30.	
31.	Net income or (loss) from rental activities other than amount shown on line 27	31.	00
	Portfolio income (loss). See note below.		00
a.	Interest income.	32a.	, 00
			00
b.	Dividends	b.	
C.	Royalties	C.	00
-			00
	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		00
	of participating investors included in this return	е.	00
			00
f.	Other portfolio income (loss)	f	, , , , , , ,
22	Net rain (leas) under LD C 4004	33.	00
	Net gain (loss) under I.R.C. 1231	33.	
· · ·	or 6/6 (check applicable box) and miscellaneous federal income tax adjustments.		00
	Include a separate schedule showing calculations	34.	, 00
25	Other income (loss). Include schedule	35.	00
<i>ა</i> 5.	Other income (loss). Include schedule	35.	
36	Pass-through entity and financial institutions taxes paid	36	00
	Non-Ohio state or local government interest and dividends earned by the pass-through		
···	entity but not included above	37.	00
			00
	State and local income taxes deducted in arriving at income	38.	
39.	Losses from the sale or other disposition of Ohio public obligations if such losses have	20	00
	been deducted in determining federal taxable income	39.	
40.	Total income (loss) (add lines 27 through 39; enter here and on Schedule I, line 1)	40.	00





FEIN Schedule III - Deductions List only those deductions that have not already been used to reduce any income items set forth in Schedule II. 00 41. I.R.C. 179 expense not deducted in calculating line 27.......41. 42. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense added back in applicable previous years and miscellaneous federal income tax adjustments. Include a separate schedule showing 00 calculations designating 1/2, 1/5 or 1/6.......42. 00 44. Other separately stated K-1 amounts that are allowable as deductions in arriving at federal adjusted gross 00 income and amounts contributed to individual development accounts. (Include a detailed schedule of items.) .. 44. 00 00 46. Wage and salary expense not otherwise deducted because of a federal work opportunity tax credit 46. 47. Interest or income earned on Ohio public obligations and Ohio purchase obligations if such interest or 00 48. Net gain included in line 40 resulting from the sale, exchange or other disposition of Ohio public obliga-00 00 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. Within Ohio **Total Everywhere** 00 00 a) Owned (average cost) Within Ohio **Total Everywhere** 00 00 b) Rented (annual rental X 8) Within Ohio **Total Everywhere** 00 00 c) Total (lines 50a and 50b) Ratio Weight Weighted Ratio Within Ohio **Total Everywhere** 00 00 51. Payroll Ratio Weight Weighted Ratio Within Ohio **Total Everywhere** 00 00 52. Sales Weight Weighted Ratio Ratio 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; if only one factor, use 100%. Do not write in this area; for department use only.



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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 included to verify each refundable credit claimed. 4. Ohio historic preservation credit										
54. Ohio historic preservation credit	Schedule V – Refund	lable Business Cred	<u>its</u>							
54. Ohio historic preservation credit	Note: Certificates from the	Ohio Development Services	s Agency ar	nd/or Schedu	le K-1(s) ı	must be include	ded to ve	ify each re	efundable cre	dit claimed.
55. Business plos credit	54. Ohio historic preservation	on credit					54.			00
56. Pass-through entity credit	55. Business jobs credit						55.			00
57. Losses on loans made to Ohio venture capital program	56. Pass-through entity cred	dit					56.			00
58. Motion picture production credit	57. Losses on loans made t	to Ohio venture capital prod	ıram				57.			00
59. Financial Institutions Tax (FIT) credit										00
60. Total refundable business credits (enter here and on Schedule I, line 19)										00
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. SSN FEIN Percent of ownership Amount of PTE tax credit Address City State ZIP code SSN FEIN Percent of ownership Amount of PTE tax credit O0 First name/entity State ZIP code SSN FEIN Percent of ownership Amount of PTE tax credit Address M.I. Last name Address Address										00
Provide investor information for <u>all</u> (resident and nonresident) investors in the pass-through entity. List investors by highest to lowest ownership percentage. Use an additional sheet, if necessary. SSN FEIN Percent of ownership Amount of PTE tax credit 00 First name/entity M.I. Last name City State ZIP code SSN FEIN Percent of ownership Amount of PTE tax credit 00 First name/entity State ZIP code M.I. Last name Address M.I. Last name Amount of PTE tax credit 00 First name/entity M.I. Last name		•	n Schedule	i, iine 19)			60.			
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Schedule VI – Investo				_			
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