

Ohio Taxpayer's Affiliation Schedule

Special Notes

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| <p>1. Ohio Revised Code section (R.C.) 5733.06(F) requires that all related Ohio taxpayer corporations meeting the ownership or control requirements for an Ohio combined report (set out in R.C. 5733.052(A)) share the first \$50,000 taxable income bracket to which the lower 5.1% tax rates applies. Related Ohio taxpayer corporations must share the first \$50,000 bracket regardless of whether the Ohio taxpayers actually file as members of an Ohio combined franchise tax report. The purpose of this affiliation schedule is to identify all related Ohio taxpayers and to prorate in column (g) the first \$50,000 of Ohio taxable income. A taxpayer's pro rata amount may not be less than zero.</p> <p>2. In columns (b), (c) and (d), list the name, federal employer I.D. number (FEIN) and Ohio franchise tax I.D. number of all related Ohio taxpayer corporations as of Jan. 1 of the report year, regardless of whether the related Ohio taxpayers file an Ohio combined franchise tax report.</p> | <p>3. For each corporation listed in column (b) that is a member of a combined franchise tax report (Ohio form FT 1120C), enter in column (e) the number shown in column (a) of this schedule corresponding to the corporation's lead corporation (the corporation's lead corporation appears in column 2 of the combined report that includes the corporation). Attach this affiliation schedule, along with a copy of the taxpayer group's IRS form 851, only to the Ohio form FT 1120 of the lead corporation.</p> <p>4. For each corporation listed in column (b) that is <u>not</u> a member of an Ohio combined franchise tax report, do not make an entry into column (e); however, attach this affiliation schedule, along with a copy of the taxpayer group's IRS form 851, to <u>each</u> taxpayer's Ohio form FT 1120.</p> <p>5. In column (f), identify all qualifying holding companies by placing a checkmark in the box.</p> |
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(a) Corporation number	(b) Corporation name	(c) Federal employer I.D. number	(d) Ohio franchise tax I.D. number	(e) If a member of an Ohio combined group, indicate here the corp. no. from column (a) of the Ohio parent or lead corporation	(f) Check box if a qualifying holding company	(g) Proration of first \$50,000 of Ohio taxable income (not less than -0-)
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Tax Year

(a) Corporation number	(b) Corporation name	(c) Federal employer I.D. number	(d) Ohio franchise tax I.D. number	(e) If a member of an Ohio combined group, indicate here the corp. no. from column (a) of the Ohio parent or lead corporation	(f) Check box if a qualifying holding company	(g) Proration of first \$50,000 of Ohio taxable income (not less than -0-)
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Note: Attach additional sheets if necessary.