

Ohio

Rev. 10/18

2018 Ohio IT 1140

Pass-Through Entity and Trust Withholding Tax Return



18170102

☐ Check here if amended return ☐ Check here if final return

☐ Check here if the federal extension was granted

MM / 2018

Entity Type: ☐ S corporation
(check only one) ☐ Limited liability company

- ☐ Partnership
- ☐ Trust

Name of pass-through entity

Address (if address change, check box)

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 investors

Number of investors included on return

Ownership percentage of investors on return

Apportionment ratio, line 24

If the amount on a line is negative, place a “-” in the box provided.

Schedule I – Reconciliation Tax and Payments

Column (A) – Withholding Tax

Column (B) – Entity Tax

1. Tax for each column (from Schedule II, line 20, columns A and B or from Schedule IV, line 30).....
2. Interest penalty on underpayment of tax (include Ohio IT/SD 2210).....
- 2a. Add lines 1 and 2.....
3. Ohio IT 1140 UPC payments the entity or trust made.....
- 3a. Payments transferred from Ohio IT 4708 UPC (include schedule if required)
- 3b. Payments transferred to Ohio IT 4708 and refunds, if any, previously claimed for this taxable year.....
- 3c. Net payments (sum of lines 3 and 3a minus line 3b) if less than zero, enter zero
4. For each column, subtract line 3c from line 2a.....
5. If the sum of line 4, columns A and B is a
6. If the sum of line 4, columns A and B is
7. Interest and penalty due on late-paid tax
8. Total amount due (add lines 6 and 7). M

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

For Department Use Only

Do not write in this area; for department use only.

Postmark date

Code



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Pass-Through Entity and Trust Withholding Tax Return



18170202

Do not staple or paper clip.
Place any supporting documents, including
Ohio IT K-1(s), after the last page of this return.

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

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

Instructions for this form are on
our website at **tax.ohio.gov**.

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 adjusted qualifying amounts and tax due for all qualifying investors in qualifying pass-through entities. Include federal K-1(s) and a listing of pass-through credits of participating investors. See "Special Notes" in the instructions, which are available on our website at tax.ohio.gov.

Column (A) – Withholding Tax

Column (B) – Entity Tax

- | | Column (A) Withholding tax | Column (B) Entity tax |
|---|----------------------------|-----------------------|
| 9. Sum of all qualifying investors distributive shares of income, gain, expenses and losses..... | <input type="text"/> | <input type="text"/> |
| 10. Add I.R.C. 168(k) and 179 depreciation expense for current taxable year and any applicable federal conformity adjustments. Complete Schedule V | <input type="text"/> | <input type="text"/> |
| 10a. <input type="text"/> 2/3, <input type="text"/> 5/6 or <input type="text"/> 6/6
(check applicable box) | | |
| 11. Deduct I.R.C. 168(k) and 179 depreciation expense added back in a previous year and any applicable federal conformity adjustments. Complete Schedule V | <input type="text"/> | <input type="text"/> |
| 12. Sum of lines 9 and 10 minus line 11. <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 13. Adjustments for qualifying investors' share of expenses and losses incurred by the pass-through entity with its related members, including certain investors' family members ... <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 14. Guaranteed payments the pass-through entity made to each investor included on this return who directly or indirectly owns at least 20% of the entity | <input type="text"/> | <input type="text"/> |
| 15. Compensation the pass-through entity made to each investor included on this return who directly or indirectly owns at least 20% of the entity. Reciprocity agreements do not apply | <input type="text"/> | <input type="text"/> |

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2018 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



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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, but not less than zero.....	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
17. Apportionment ratio from line 24.....	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
18. Adjusted qualifying amount (line 16 times line 17). If the sum of columns A and B exceed \$1,000 continue to line 20.....	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
19. Tax rate.....	X .05	X .085												
20. Tax due (line 18 times line 19). Enter column A on line 1, column A. Enter column B on line 1, column B.....	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						

Schedule III – Qualifying Pass-Through Entities – Apportionment Worksheet

Use this schedule to calculate the apportionment ratio for a qualifying 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.

21. Property	Within Ohio		Total Everywhere																				
	a) Owned (average cost)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>														
Within Ohio	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							Total Everywhere	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>														
b) Rented (annual rental X 8)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>															
c) Total (lines 21a and 21b)	Within Ohio	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							Total Everywhere	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>													
		Ratio	÷	Weight	Weighted Ratio																		
=	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							X	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							=	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
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22. Payroll	Within Ohio	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							Total Everywhere	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>													
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23. Sales	Within Ohio	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							Total Everywhere	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>													
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24. Total weighted apportionment ratio (add lines 21c, 22 and 23). Enter ratio here and on line 17 above (both columns).....	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						

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%.

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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 amounts and withholding tax due for nonresident individuals who are beneficiaries of trusts that made distributions of either 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.

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. Add I.R.C. 168(k) depreciation expense for current year and any applicable federal conformity adjustments. Complete Schedule V.....

26a. 2/3 5/6 6/6

27. Deduct I.R.C. 168(k) depreciation expense added back in a previous year and any applicable federal conformity adjustments. Complete Schedule V.....

28. Sum of line 25 and 26 minus line 27.....

29. Tax rate..... X .05

30. Tax due: Line 28 times line 29. Enter here and on line 1, column A.....

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

☐ Check the box if the depreciation add-back has been waived.....

31. Total current year sections 168K bonus depreciation and 179 expense adjustment.....

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

Column (A) – Amount

Column (B) – Ratio

32a. Year Prior..... 2/3 5/6 6/6

32b. 2 Years Prior..... 2/3 5/6 6/6

32c. 3 Years Prior..... 2/3 5/6 6/6

32d. 4 Years Prior..... 2/3 5/6 6/6

32e. 5 Years Prior..... 2/3 5/6 6/6

Schedule VI – Investor Information

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

☐ Check the box if the investor is included on the return.

SSN FEIN Percent of ownership Amount of PTE tax credit

First name / entity M.I. Last name

Address

City State ZIP code

Do not write in this area; for department use only.



18170602

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

☐ Check the box if the investor is included on the return.

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
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First name / entity	M.I.	Last name

[illegible]

City State ZIP code

☐ Check the box if the investor is included on the return.[illegible]

First name / entity M.I. Last name

City _____ State ____ ZIP code _____

☐ Check the box if the investor is included on the return.[illegible]

First name / entity	M.I.	Last name

Address

City State ZIP code

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