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Ohio | Department of Taxation
Rev. 10/18/19

2019 Ohio IT 1140
Pass-Through Entity and
Trust Withholding Tax Return

19170102

Use only black ink and UPPERCASE letters.
Amount fields use only whole dollar amounts, no cents.

Reporting Period Start Date
M M D D Y Y

Reporting Period End Date
M M D D Y Y

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

☐ Check here if the **federal extension** was granted

FEIN

Entity Type:
(check only one)

☐ S corporation   ☐ Partnership

☐ Limited liability company   ☐ 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. **Note: No credits allowed to be claimed in schedule I.**

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 an overpayment, enter that sum here **YOUR REFUND ▶**		
6. If the sum of line 4, columns A and B is a balance due or zero, enter here		
7. Interest and penalty due on late-paid tax and/or late-filed return, if any		
8. Total amount due (add lines 6 and 7). Make check payable to Ohio Treasurer of State. Include Ohio UPC and place FEIN on check **AMOUNT DUE ▶**		

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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Postmark date   Code

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Sign Here (required): 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.

Pass-through entity officer or agent (print)

Title of officer or agent (print)   Phone number

Signature of pass-through officer or agent   Date (MM/DD/YY)

Preparer's name (print)   Phone number

Preparer's e-mail address   PTIN

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

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

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
9. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses		
10. Add I.R.C. 168(k) and 179 depreciation expense for current taxable year and any applicable federal conformity adjustments. Complete Schedule V		
10a. ☐ 2/3, ☐ 5/6 or ☐ 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		
12. Sum of lines 9 and 10 minus line 11		
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		
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..................		
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		

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Pass-Through Entity and Trust Withholding Tax Return

19170302

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FEIN

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....................................		
17. Apportionment ratio from line 24..............		
18. Adjusted qualifying amount (line 16 times line 17). If the sum of columns A and B exceed $1,000 continue to line 20...		
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		

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)

   Within Ohio **Total Everywhere**

   b) Rented (annual rental X 8)

   Within Ohio **Total Everywhere**

   c) Total (lines 21a and 21b)   ÷

   Ratio **Weight** **Weighted Ratio**

   = _____ X _____ = _____

22. Payroll
   Within Ohio **Total Everywhere**

   ÷

   Ratio **Weight** **Weighted Ratio**

   = _____ X _____ = _____

23. Sales
   Within Ohio **Total Everywhere**

   ÷

   Ratio **Weight** **Weighted Ratio**

   = _____ X _____ = _____

   Weighted Ratio

24. Total weighted apportionment ratio (add lines 21c, 22 and 23). Enter ratio here and on line 17 above (both columns).........

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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19170402

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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

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Schedule VI – Investor Information...continued.

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

☐ 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

☐ 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

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Schedule VI – Investor Information...continued.

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

☐ 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

☐ 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

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