



Department of
Taxation

Scan Specifications for the 2015 Ohio Form IT 1140

Important Note

The following document (**2015 Ohio form IT 1140**) contains grids for placement of information on this specific tax form. To accurately print, do not reduce the size, rotate or center this document. Doing so will jeopardize the integrity of the grid. When printing from Adobe Reader, please select "None" for "Page Scaling," which is under "Page Handling."

Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229
tax.ohio.gov



Department of
Taxation

Grid layout with notations

Do not use staples.



Department of Taxation



15170110

2015

IT 1140 Rev. 8/15

Pass-Through Entity and Trust Withholding Tax Return

- Check here if amended return
Check here if final return

Federal employer I.D. number (FEIN)
88 8888888

Use UPPERCASE letters.
Name of pass-through entity

JOHNXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address (if address change, check box) X

8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXX

City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

E-mail address
MYEMAILXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Number of investors Apportionment ratio, page 3, line 8
888888 8.888888

Schedule B, line 1 - total of columns A and B
888 888 888 00

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

- 1. File this form with the Ohio Department of Taxation by the 15th day of the fourth month following the last day of the entity's taxable year.
2. Attach (i) Ohio Schedules B and C or Schedules D and E and (ii) the investor information as indicated in the instructions and (iii) Ohio form IT/SD 2210.

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

SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

Column (I) - Withholding Tax

Column (II) - Entity Tax

Table with 4 columns: Description, Column (I) - Withholding Tax, Column (II) - Entity Tax, and Total. Rows include tax for each column, interest penalty, Ohio IT 1140ES/P payments, and other payments.

For static text use Arial font (black ink) and try to match size. For data entry fields (shown in red for identification purposes only), use Arial font (black ink). All the data entry fields must follow grid layout.

Target marks or registration marks must measure 6 mm X 6 mm. The three target marks or registration marks on every page must follow grid layout.



SCHEDULE A – RECONCILIATION TAX AND PAYMENTS...cont.

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here.... OVERPAYMENT ▶ 5.	888 888 888 00
6. Amount of line 5 to be CREDITED to year 2016..... CREDIT TO 2016 ▶ 6.	888 888 888 00
7. Amount of line 5 to be REFUNDED (line 5 minus line 6)..... YOUR REFUND ▶ 7.	888 888 888 00
8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due..... 8.	888 888 888 00
9. Interest and penalty due on late-paid tax and/or late-filed return, if any 9.	888 888 888 00
10. Total amount due (sum of lines 8 and 9). Make check payable to Ohio Treasurer of State, include Ohio form IT 1140P and place FEIN on check TOTAL AMOUNT DUE ▶ 10.	888 888 888 00

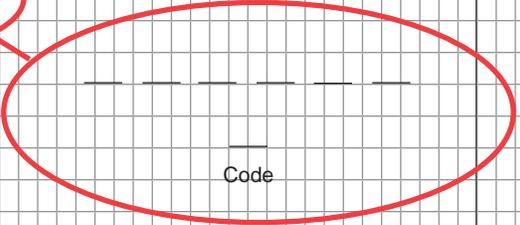
If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.

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 is true, correct and complete return and report.

For Department Use Only

Please follow grid layout for the information circled to the right.



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

SCHEDULE B – 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. Attach federal K-1s and a listing of pass-through credits of participating investors. See "Special Notes" in the instructions, which are available on our Web site at tax.ohio.gov.

	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses 1.	888 888 888 00	888 888 888 00
2a. Add <input checked="" type="checkbox"/> 2/3, <input checked="" type="checkbox"/> 5/6 or <input checked="" type="checkbox"/> 6/6 (check applicable box) of the qualifying investors' distributive shares of Internal Revenue Code (I.R.C.) sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments, if any. Attach a separate schedule showing calculations..... 2a.	888 888 888 00	888 888 888 00
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any 2b.	888 888 888 00	888 888 888 00
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b..... 3.	888 888 888 00	888 888 888 00
4. Add all qualifying investors' distributive shares of expenses and losses incurred in connection with all direct and indirect transactions between the qualifying pass-through entity and its related members, including certain investors' family members (see Note 2 on page 7). 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 I.R.C. sections 263A and 482 (see Note 3 on page 7)..... 4.	888 888 888 00	888 888 888 00



SCHEDULE B - QUALIFYING PASS-THROUGH ENTITIES – TAX DUE...cont.

**(A)
 Qualifying Investors Who Are
 Nonresident Individuals**

**(B)
 Qualifying Investors Other
 Than Nonresident Individuals**

5. If the qualifying pass-through entity is either a partnership or a limited liability company treated as a partnership, add all qualifying investors' distributive shares of guaranteed payments that the qualifying pass-through entity made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity.....5.	888 888 888 00	888 888 888 00
6. If the qualifying pass-through entity is an S corporation, add all qualifying investors' distributive shares of compensation that the qualifying pass-through entity S corporation made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity. Reciprocity agreements do not apply.....6.	888 888 888 00	888 888 888 00
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than +0.....7.	888 888 888 00	888 888 888 00
8. Apportionment ratio from Schedule C, line 4 on page 4.....8.	8.888888	8.888888
9. Qualifying investors' adjusted qualifying amount: Line 7 times line 8. Complete the remainder of this worksheet only if the sum of columns A and B on line 9 exceeds \$1,000.....9.	888 888 888 00	888 888 888 00
10. Tax rate (see Note 4 on page 7).....10.	X .05	X .085
11. Tax due: Line 9 times line 10. Round tax to the nearest dollar. Enter the column A amount on page 1, line 1, column I; enter the column B amount on page 1, line 1, column II.....11.	888 888 888 00	888 888 888 00

SCHEDULE C – 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.

1. Property	Within Ohio	Total Everywhere
a) Owned (average cost)	88 888 888 888 00	88 888 888 888 00
	Within Ohio	Total Everywhere
b) Rented (annual rental X 8)	88 888 888 888 00	88 888 888 888 00
	Within Ohio	Total Everywhere
c) Total (lines 1a and 1b)	88 888 888 888 00	88 888 888 888 00
	Ratio	Weight
	= 8.888888	x .20 =
		8.888888



Department of Taxation



2015

IT 1140 Rev. 8/15

Pass-Through Entity and Trust Withholding Tax Return

FEIN 88 8888888

15170410

SCHEDULE C - QUALIFYING PASS-THROUGH ENTITIES - APPORTIONMENT WORKSHEET...cont.

Table for Line 2: Payroll. Columns: Within Ohio, Total Everywhere, Ratio, Weight, Weighted Ratio. Values: 88 888 888 888 00, 88 888 888 888 00, 8.888888, .20, 8.888888.

Table for Line 3: Sales. Columns: Within Ohio, Total Everywhere, Ratio, Weight, Weighted Ratio. Values: 88 888 888 888 00, 88 888 888 888 00, 8.888888, .60, 8.888888.

4. Total weighted apportionment ratio (add lines 1(c), 2 and 3). Enter ratio here and on page 3, line 8 (both columns). 8.888888

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.

SCHEDULE D - 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.

Table for Schedule D with 5 rows. Line 1: 888 888 888 00. Line 2a: 888 888 888 00. Line 2b: 888 888 888 00. Line 3: 888 888 888 00. Line 4: X .05. Line 5: 888 888 888 00.

SCHEDULE E - INVESTOR INFORMATION

X Check the box if this year's investor information either (i) includes names that were not listed on last year's return or (ii) excludes names that were listed on last year's return. 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. See Note 5 on page 7 for the amount of pass-through entity tax credits.

Table with 4 columns: Social Security no., FEIN, Percent of ownership, Amount of PTE tax credit. Values: 888888888, 888888888, 8.8888, 888 888 888 00.

First name/entity: JOHNXXXXXXXXXX M.I.: Q Last name: PUBLICXXXXXXXXXXXX

Address: 8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXX

City: CITYXXXXXXXXXXXXXXXXX State: OH ZIP code: 88888



Department of Taxation



15170510

2015

IT 1140 Rev. 8/15
Pass-Through Entity and Trust Withholding Tax Return

FEIN 88 8888888

SCHEDULE E - INVESTOR INFORMATION...cont.

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. See Note 5 on page 7 for the amount of pass-through entity tax credits.

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888



Department of Taxation



2015

IT 1140 Rev. 8/15

Pass-Through Entity and Trust Withholding Tax Return

FEIN 88 88888888

15170610

SCHEDULE E - INVESTOR INFORMATION...cont.

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. See Note 5 on page 7 for the amount of pass-through entity tax credits.

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888



Department of
Taxation

Grid layout

Do not use staples.



Department of Taxation



15170110

2015

IT 1140 Rev. 8/15
Pass-Through Entity and Trust Withholding Tax Return

- Check here if amended return
Check here if final return

Use only black ink.

Entity Type: X S corporation X Partnership For taxable year beginning In 88/2015
X Limited liability company X Trust

Use UPPERCASE letters.
Name of pass-through entity

JOHNXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address (if address change, check box) X

8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXX

City State ZIP code
CITYXXXXXXXXXXXXXXXXXXXX OH 88888

E-mail address
MYEMAILXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Number of investors Appportionment ratio, page 3, line 8
888888 8.888888

Schedule B, line 1 - total of columns A and B
888 888 888 00

- 1. File this form with the Ohio Department of Taxation by the 15th day of the fourth month following the last day of the entity's taxable year. See general instructions for automatic extensions of time to file this return. The due date for payment of tax cannot be extended.
2. Attach (i) Ohio Schedules B and C or Schedules D and E and (ii) the investor information as indicated in the instructions and (iii) Ohio form IT/SD 2210.

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

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

SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

Table with 3 columns: Description, Column (I) - Withholding Tax, and Column (II) - Entity Tax. Rows include tax for each column, interest penalty, payments transferred, and net payments.



SCHEDULE A – RECONCILIATION TAX AND PAYMENTS...cont.

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here.... OVERPAYMENT ▶ 5.	888 888 888 00
6. Amount of line 5 to be CREDITED to year 2016..... CREDIT TO 2016 ▶ 6.	888 888 888 00
7. Amount of line 5 to be REFUNDED (line 5 minus line 6)..... YOUR REFUND ▶ 7.	888 888 888 00
8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due..... 8.	888 888 888 00
9. Interest and penalty due on late-paid tax and/or late-filed return, if any 9.	888 888 888 00
10. Total amount due (sum of lines 8 and 9). Make check payable to Ohio Treasurer of State, include Ohio form IT 1140P and place FEIN on check TOTAL AMOUNT DUE ▶ 10.	888 888 888 00

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

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.

For Department Use Only

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

SCHEDULE B – 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. Attach federal K-1s and a listing of pass-through credits of participating investors. See "Special Notes" in the instructions, which are available on our Web site at tax.ohio.gov.

	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses 1.	888 888 888 00	888 888 888 00
2a. Add <input checked="" type="checkbox"/> 2/3, <input checked="" type="checkbox"/> 5/6 or <input checked="" type="checkbox"/> 6/6 (check applicable box) of the qualifying investors' distributive shares of Internal Revenue Code (I.R.C.) sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments, if any. Attach a separate schedule showing calculations..... 2a.	888 888 888 00	888 888 888 00
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any 2b.	888 888 888 00	888 888 888 00
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b..... 3.	888 888 888 00	888 888 888 00
4. Add all qualifying investors' distributive shares of expenses and losses incurred in connection with all direct and indirect transactions between the qualifying pass-through entity and its related members, including certain investors' family members (see Note 2 on page 7). 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 I.R.C. sections 263A and 482 (see Note 3 on page 7)..... 4.	888 888 888 00	888 888 888 00



2015

IT 1140 Rev. 8/15
Pass-Through Entity and Trust Withholding Tax Return

SCHEDULE B - QUALIFYING PASS-THROUGH ENTITIES – TAX DUE...cont.

	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
5. If the qualifying pass-through entity is either a partnership or a limited liability company treated as a partnership, add all qualifying investors' distributive shares of guaranteed payments that the qualifying pass-through entity made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity.....5.	888 888 888 00	888 888 888 00
6. If the qualifying pass-through entity is an S corporation, add all qualifying investors' distributive shares of compensation that the qualifying pass-through entity S corporation made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity. Reciprocity agreements do not apply.....6.	888 888 888 00	888 888 888 00
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than +0.....7.	888 888 888 00	888 888 888 00
8. Apportionment ratio from Schedule C, line 4 on page 4.....8.	8.888888	8.888888
9. Qualifying investors' adjusted qualifying amount: Line 7 times line 8. Complete the remainder of this worksheet only if the sum of columns A and B on line 9 exceeds \$1,000.....9.	888 888 888 00	888 888 888 00
10. Tax rate (see Note 4 on page 7).....10.	X .05	X .085
11. Tax due: Line 9 times line 10. Round tax to the nearest dollar. Enter the column A amount on page 1, line 1, column I; enter the column B amount on page 1, line 1, column II.....11.	888 888 888 00	888 888 888 00

SCHEDULE C – 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.

	Within Ohio		Total Everywhere
1. Property			
a) Owned (average cost)	88 888 888 888 00		88 888 888 888 00
	Within Ohio		Total Everywhere
b) Rented (annual rental X 8)	88 888 888 888 00		88 888 888 888 00
	Within Ohio		Total Everywhere
c) Total (lines 1a and 1b)	88 888 888 888 00	÷	88 888 888 888 00
	Ratio	Weight	Weighted Ratio
	= 8.888888	x .20 =	8.888888



SCHEDULE C – QUALIFYING PASS-THROUGH ENTITIES – APPORTIONMENT WORKSHEET...cont.

	Within Ohio		Total Everywhere
2. Payroll	88 888 888 888 00	÷	88 888 888 888 00
		Ratio	Weight
	=	8.888888	x .20 =
			8.888888
			Weighted Ratio
	Within Ohio		Total Everywhere
3. Sales	88 888 888 888 00	÷	88 888 888 888 00
		Ratio	Weight
	=	8.888888	x .60 =
			8.888888
			Weighted Ratio
4. Total weighted apportionment ratio (add lines 1(c), 2 and 3). Enter ratio here and on page 3, line 8 (both columns).			8.888888

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.

SCHEDULE D – 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.

1. 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.....	1.	888 888 888 00
2a. Add <input checked="" type="checkbox"/> 2/3, <input checked="" type="checkbox"/> 5/6 or <input checked="" type="checkbox"/> 6/6 (check applicable box) of the I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts. Attach a separate schedule showing calculations.....	2a.	888 888 888 00
2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts.....	2b.	888 888 888 00
3. Adjusted qualifying amount: sum of lines 1 and 2a minus line 2b. Complete the remainder of the worksheet only if line 3 exceeds \$1,000.....	3.	888 888 888 00
4. Tax rate.....	4.	X .05
5. Tax due: Line 3 times line 4. Round tax to the nearest dollar. Enter here and on page 1, line 1, column 1.....	5.	888 888 888 00

SCHEDULE E – INVESTOR INFORMATION

Check the box if this year's investor information either (i) includes names that were not listed on last year's return or (ii) excludes names that were listed on last year's return. 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.** See Note 5 on page 7 for the amount of pass-through entity tax credits.

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00
First name/entity	M.I.	Last name	
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXX	
Address			
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX			
City	State	ZIP code	
CITYXXXXXXXXXXXX	OH	88888	



Department of Taxation



15170510

2015

IT 1140 Rev. 8/15

Pass-Through Entity and Trust Withholding Tax Return

SCHEDULE E - INVESTOR INFORMATION...cont.

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. See Note 5 on page 7 for the amount of pass-through entity tax credits.

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888



Department of Taxation



2015

IT 1140 Rev. 8/15
Pass-Through Entity and Trust Withholding Tax Return

FEIN 88 88888888

15170610

SCHEDULE E - INVESTOR INFORMATION...cont.

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. See Note 5 on page 7 for the amount of pass-through entity tax credits.

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888

Social Security no. FEIN Percent of ownership Amount of PTE tax credit
888888888 888888888 8.8888 888 888 888 00

First name/entity M.I. Last name
JOHNXXXXXXXXXXXXX Q PUBLICXXXXXXXXXXXXX
Address
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXXX
City State ZIP code
CITYXXXXXXXXXXXXXXXXX OH 88888



Department of
Taxation

Layout without grid

Do not use staples.



Department of Taxation



15170110

2015

IT 1140 Rev. 8/15
Pass-Through Entity and Trust Withholding Tax Return

- Check here if amended return
Check here if final return

Use only black ink.

Federal employer I.D. number (FEIN)

Entity Type: Check only one

S corporation

Partnership

For taxable year beginning In

88 8888888

Limited liability company

Trust

88/2015

Use UPPERCASE letters.

Name of pass-through entity

JOHNXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address (if address change, check box)

X

8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXX

City

State

ZIP code

CITYXXXXXXXXXXXXXXXXXXXX

OH

88888

E-mail address

MYEMAILXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Number of investors

Apportionment ratio, page 3, line 8

888888

8.888888

Schedule B, line 1 - total of columns A and B

888 888 888 00

- 1. File this form with the Ohio Department of Taxation by the 15th day of the fourth month following the last day of the entity's taxable year. See general instructions for automatic extensions of time to file this return. The due date for payment of tax cannot be extended.
2. Attach (i) Ohio Schedules B and C or Schedules D and E and (ii) the investor information as indicated in the instructions and (iii) Ohio form IT/SD 2210.

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

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

SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

Table with 3 columns: Description, Column (I) - Withholding Tax, and Column (II) - Entity Tax. Rows include tax for each column, interest penalty, payments transferred, and net payments.



SCHEDULE A – RECONCILIATION TAX AND PAYMENTS...cont.

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here.... OVERPAYMENT ▶ 5.	888 888 888 00
6. Amount of line 5 to be CREDITED to year 2016..... CREDIT TO 2016 ▶ 6.	888 888 888 00
7. Amount of line 5 to be REFUNDED (line 5 minus line 6)..... YOUR REFUND ▶ 7.	888 888 888 00
8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due..... 8.	888 888 888 00
9. Interest and penalty due on late-paid tax and/or late-filed return, if any 9.	888 888 888 00
10. Total amount due (sum of lines 8 and 9). Make check payable to Ohio Treasurer of State, include Ohio form IT 1140P and place FEIN on check TOTAL AMOUNT DUE ▶ 10.	888 888 888 00

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

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.

For Department Use Only

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

Code

Preparer's name (please print)

Phone number

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

SCHEDULE B – 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. Attach federal K-1s and a listing of pass-through credits of participating investors. See "Special Notes" in the instructions, which are available on our Web site at tax.ohio.gov.

	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses 1.	888 888 888 00	888 888 888 00
2a. Add <input checked="" type="checkbox"/> 2/3, <input checked="" type="checkbox"/> 5/6 or <input checked="" type="checkbox"/> 6/6 (check applicable box) of the qualifying investors' distributive shares of Internal Revenue Code (I.R.C.) sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments, if any. Attach a separate schedule showing calculations..... 2a.	888 888 888 00	888 888 888 00
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any 2b.	888 888 888 00	888 888 888 00
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b..... 3.	888 888 888 00	888 888 888 00
4. Add all qualifying investors' distributive shares of expenses and losses incurred in connection with all direct and indirect transactions between the qualifying pass-through entity and its related members, including certain investors' family members (see Note 2 on page 7). 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 I.R.C. sections 263A and 482 (see Note 3 on page 7)..... 4.	888 888 888 00	888 888 888 00



SCHEDULE B - QUALIFYING PASS-THROUGH ENTITIES – TAX DUE...cont.

	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
5. If the qualifying pass-through entity is either a partnership or a limited liability company treated as a partnership, add all qualifying investors' distributive shares of guaranteed payments that the qualifying pass-through entity made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity.....5.	888 888 888 00	888 888 888 00
6. If the qualifying pass-through entity is an S corporation, add all qualifying investors' distributive shares of compensation that the qualifying pass-through entity S corporation made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity. Reciprocity agreements do not apply6.	888 888 888 00	888 888 888 00
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-7.	888 888 888 00	888 888 888 00
8. Apportionment ratio from Schedule C, line 4 on page 4.....8.	8.888888	8.888888
9. Qualifying investors' adjusted qualifying amount: Line 7 times line 8. Complete the remainder of this worksheet only if the sum of columns A and B on line 9 exceeds \$1,000.....9.	888 888 888 00	888 888 888 00
10. Tax rate (see Note 4 on page 7) 10.	X .05	X .085
11. Tax due: Line 9 times line 10. Round tax to the nearest dollar. Enter the column A amount on page 1, line 1, column I; enter the column B amount on page 1, line 1, column II 11.	888 888 888 00	888 888 888 00

SCHEDULE C – 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.

1. Property	Within Ohio		Total Everywhere
a) Owned (average cost)	88 888 888 888 00		88 888 888 888 00
	Within Ohio		Total Everywhere
b) Rented (annual rental X 8)	88 888 888 888 00		88 888 888 888 00
	Within Ohio		Total Everywhere
c) Total (lines 1a and 1b)	88 888 888 888 00	÷	88 888 888 888 00
	Ratio		Weighted Ratio
	= 8.888888	x .20 =	8.888888



SCHEDULE C – QUALIFYING PASS-THROUGH ENTITIES – APPORTIONMENT WORKSHEET...cont.

	Within Ohio		Total Everywhere
2. Payroll	88 888 888 888 00	÷	88 888 888 888 00
		Ratio	Weight
	=	8.888888	x .20 =
			8.888888
	Within Ohio		Total Everywhere
3. Sales	88 888 888 888 00	÷	88 888 888 888 00
		Ratio	Weight
	=	8.888888	x .60 =
			8.888888
			Weighted Ratio
4. Total weighted apportionment ratio (add lines 1(c), 2 and 3). Enter ratio here and on page 3, line 8 (both columns).			8.888888

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.

SCHEDULE D – 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.

1. 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..... 1.	888 888 888 00
2a. Add <input checked="" type="checkbox"/> 2/3, <input checked="" type="checkbox"/> 5/6 or <input checked="" type="checkbox"/> 6/6 (check applicable box) of the I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts. Attach a separate schedule showing calculations..... 2a.	888 888 888 00
2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts..... 2b.	888 888 888 00
3. Adjusted qualifying amount: sum of lines 1 and 2a minus line 2b. Complete the remainder of the worksheet only if line 3 exceeds \$1,000..... 3.	888 888 888 00
4. Tax rate..... 4.	X .05
5. Tax due: Line 3 times line 4. Round tax to the nearest dollar. Enter here and on page 1, line 1, column 1..... 5.	888 888 888 00

SCHEDULE E – INVESTOR INFORMATION

Check the box if this year's investor information either (i) includes names that were not listed on last year's return or (ii) excludes names that were listed on last year's return. 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.** See Note 5 on page 7 for the amount of pass-through entity tax credits.

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity: **JOHNXXXXXXXXXX** M.I.: **Q** Last name: **PUBLI CXXXXXXXXXXXX**
 Address: **8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXX**
 City: **CITYXXXXXXXXXXXXXXXXXX** State: **OH** ZIP code: **88888**



SCHEDULE E – INVESTOR INFORMATION...cont.

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.** See Note 5 on page 7 for the amount of pass-through entity tax credits.

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXX
Address		
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXX	OH	88888

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXX
Address		
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXX	OH	88888

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXX
Address		
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXX	OH	88888

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXX
Address		
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXX	OH	88888



SCHEDULE E – INVESTOR INFORMATION...cont.

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.** See Note 5 on page 7 for the amount of pass-through entity tax credits.

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXXXX
Address		
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXXXX	OH	88888

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXXXX
Address		
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXXXX	OH	88888

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXXXX
Address		
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXXXX	OH	88888

Social Security no.	FEIN	Percent of ownership	Amount of PTE tax credit
888888888	888888888	8.8888	888 888 888 00

First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXXXX
Address		
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXXXX	OH	88888



Department of
Taxation

**Blank
document**

Do not use staples.



Department of Taxation



15170110

2015

IT 1140 Rev. 8/15
Pass-Through Entity and Trust Withholding Tax Return

Check here if amended return
Check here if final return

Use only black ink.

Federal employer I.D. number (FEIN)

Entity Type:
Check only one

S corporation

Partnership

For taxable year beginning In

Limited liability company

Trust

Use UPPERCASE letters.
Name of pass-through entity

Address (if address change, check box)

City

State

ZIP code

E-mail address

Number of investors Apportionment ratio, page 3, line 8

Schedule B, line 1 – total of columns A and B

1. File this form with the Ohio Department of Taxation by the 15th day of the fourth month following the last day of the entity's taxable year. See general instructions for automatic extensions of time to file this return. The due date for payment of tax cannot be extended.

2. Attach (i) Ohio Schedules B and C or Schedules D and E and (ii) the investor information as indicated in the instructions and (iii) Ohio form IT/SD 2210.

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

SCHEDULE A – RECONCILIATION TAX AND PAYMENTS

Column (I) – Withholding Tax

Column (II) – Entity Tax

1. Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5) 1.

2. Interest penalty on underpayment of tax if the sum of columns A and B on line 9 on page 3 exceeds \$10,000 (attach Ohio form IT/SD 2210)..... 2.

2a. Add lines 1 and 2 2a.

3. Ohio IT 1140ES and IT 1140P payments the entity or trust made and/or 2014 overpayment credited to 2015 (see Note 1 on page 7) 3.

3a. Payments transferred from Ohio forms IT 4708ES and IT 4708P (attach schedule if required; see instructions) and other payments previously made for this taxable year 3a.

3b. Payments transferred to Ohio form IT 4708 and refunds, if any, previously claimed for this taxable year..... 3b.

3c. Net payments (sum of lines 3 and 3a minus line 3b) not less than zero.....3c.

4. For each column, subtract line 3c from line 2a..... 4.



Department of Taxation



2015

IT 1140 Rev. 8/15
Pass-Through Entity and Trust Withholding Tax Return

FEIN

15170210

SCHEDULE A - RECONCILIATION TAX AND PAYMENTS...cont.

- 5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here.... OVERPAYMENT ▶ 5.
6. Amount of line 5 to be CREDITED to year 2016..... CREDIT TO 2016 ▶ 6.
7. Amount of line 5 to be REFUNDED (line 5 minus line 6)..... YOUR REFUND ▶ 7.
8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due..... 8.
9. Interest and penalty due on late-paid tax and/or late-filed return, if any 9.
10. Total amount due (sum of lines 8 and 9). Make check payable to Ohio Treasurer of State, include Ohio form IT 1140P and place FEIN on check TOTAL AMOUNT DUE ▶ 10.

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

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.

For Department Use Only

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

Code

Preparer's name (please print)

Phone number

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

SCHEDULE B - 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. Attach federal K-1s and a listing of pass-through credits of participating investors. See "Special Notes" in the instructions, which are available on our Web site at tax.ohio.gov.

(A) Qualifying Investors Who Are Nonresident Individuals

(B) Qualifying Investors Other Than Nonresident Individuals

- 1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses..... 1.
2a. Add 2/3, 5/6 or 6/6 (check applicable box) of the qualifying investors' distributive shares of Internal Revenue Code (I.R.C.) sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments, if any. Attach a separate schedule showing calculations..... 2a.
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any 2b.
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b.....3.
4. Add all qualifying investors' distributive shares of expenses and losses incurred in connection with all direct and indirect transactions between the qualifying pass-through entity and its related members, including certain investors' family members (see Note 2 on page 7). 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 I.R.C. sections 263A and 482 (see Note 3 on page 7)..... 4.



FEIN

SCHEDULE B - QUALIFYING PASS-THROUGH ENTITIES - TAX DUE...cont.

(A)
Qualifying Investors Who Are Nonresident Individuals

(B)
Qualifying Investors Other Than Nonresident Individuals

- 5. If the qualifying pass-through entity is either a partnership or a limited liability company treated as a partnership, add all qualifying investors' distributive shares of guaranteed payments that the qualifying pass-through entity made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity5.
6. If the qualifying pass-through entity is an S corporation, add all qualifying investors' distributive shares of compensation that the qualifying pass-through entity S corporation made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity. Reciprocity agreements do not apply6.
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-7.
8. Apportionment ratio from Schedule C, line 4 on page 4.....8.
9. Qualifying investors' adjusted qualifying amount: Line 7 times line 8. Complete the remainder of this worksheet only if the sum of columns A and B on line 9 exceeds \$1,000.....9.
10. Tax rate (see Note 4 on page 7) 10.
11. Tax due: Line 9 times line 10. Round tax to the nearest dollar. Enter the column A amount on page 1, line 1, column I; enter the column B amount on page 1, line 1, column II 11.

X .05

X .085

SCHEDULE C - 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.

Table with 3 columns: Description, Within Ohio, Total Everywhere. Rows include Property (Owned, Rented), Total, Ratio, Weight, and Weighted Ratio.



Department of Taxation



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Pass-Through Entity and Trust Withholding Tax Return

SCHEDULE C - QUALIFYING PASS-THROUGH ENTITIES - APPORTIONMENT WORKSHEET...cont.

Table with columns: Within Ohio, Total Everywhere, Ratio, Weight, Weighted Ratio. Rows include Payroll (Weighted Ratio x .20) and Sales (Weighted Ratio x .60).

4. Total weighted apportionment ratio (add lines 1(c), 2 and 3). Enter ratio here and on page 3, line 8 (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.

SCHEDULE D - 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.

- 1. 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.
2a. Add 2/3, 5/6 or 6/6 (check applicable box) of the I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts.
2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts.
3. Adjusted qualifying amount: sum of lines 1 and 2a minus line 2b. Complete the remainder of the worksheet only if line 3 exceeds \$1,000.
4. Tax rate.
5. Tax due: Line 3 times line 4. Round tax to the nearest dollar. Enter here and on page 1, line 1, column 1.

SCHEDULE E - INVESTOR INFORMATION

Check the box if this year's investor information either (i) includes names that were not listed on last year's return or (ii) excludes names that were listed on last year's return. 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. See Note 5 on page 7 for the amount of pass-through entity tax credits.

Form fields for investor information: Social Security no., FEIN, Percent of ownership, Amount of PTE tax credit, First name/entity, M.I., Last name, Address, City, State, ZIP code.



Department of Taxation



2015

IT 1140 Rev. 8/15
Pass-Through Entity and Trust Withholding Tax Return

SCHEDULE E - INVESTOR INFORMATION...cont.

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. See Note 5 on page 7 for the amount of pass-through entity tax credits.

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



Department of Taxation



2015

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Pass-Through Entity and Trust Withholding Tax Return

SCHEDULE E - INVESTOR INFORMATION...cont.

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. See Note 5 on page 7 for the amount of pass-through entity tax credits.

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



Department of
Taxation

**General information
regarding this form**

General Information (2015 IT 1140):

1) Dimensions:

Target or Registration Marks - 6 mm X 6 mm. Follow grid layout for positioning.

1D barcode (2 of 5 interleaved) - .375"H x 1.5"W. Follow grid layout for positioning. The number for the barcode should be placed under the barcode and centered.

2) 1D barcode - The last two numbers of the 1D barcode represent the vendor/version number for this form. Please use the same last two numbers as you did for last year's return. If you have a question about your barcode assignment, please e-mail the Forms Unit at Forms@tax.state.oh.us. The first six numbers are constant for this form (151701XX - 151705XX).

15 = tax year

17 = IT 1140

01-05 = page number

XX = vendor/version number (assigned to you by the Ohio Dept. of Taxation, Forms Unit).

NOTE: The last two digits of your 1D barcode (vendor/version number), you also will use as the first two digits of the Social Security numbers in your test scenarios.

3) Use Arial font for text that is a static portion of the form.

4) Use Arial font for the data entry portion of the form. This would be taxpayer's information and data.

5) Make sure you follow the grid layout for the data entry portions (shown in red). Also make sure that the tax year, target or registration marks, "For Department Use Only" area and the 1D barcodes follow grid layout.

6) Unless specified, do not use commas, hyphens or decimals in the data entry fields. Use a space where a comma, hyphen or decimal would appear.

7) All monetary fields must always show "00" in the cents field even though there may not be a value for that line.

8) When a data entry field reflects a negative amount, make sure there is one space between the negative sign and the amount (for example: - 888 888 888 00). The possible negative fields for this return are lines Schedule A, line 4; Schedule B, line 1, 3 and 4; and Schedule D, line 1 and 3. Do not hard code negative signs.

9) When a taxpayer is printing the Ohio form IT 1140, make sure that you explain to them that if they are printing two sides, print pages 1 and 2 together and pages 3 and 4 together. For instance, we have seen some returns filed with pages 2 and 3 together or a worksheet as the backside of a certain page of the form. This will slow down the processing of this tax return.

10) Make sure that you explain to your customers within your product: **"Please do not enclose other documentation unless it is specified on the tax return or instructions."** For example, taxpayers are sending in worksheets from your software packages. This only slows the processing of their tax return.

11) For review and approval of your return, please submit one sample with every field filled in with the maximum amount of characters per field, one blank sample and all test scenarios.

NOTE: Forms will be tested, reviewed and approved on a first-come, first-served basis.