



Scan Specifications for the 2016 Ohio IT 1140

Important Note

The following document (**2016 Ohio 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. Use only black ink and UPPERCASE letters.

New! The date the return was generated by the taxpayer (MM DD YY).

2016 Ohio IT 1140

Pass-Through Entity and Trust Withholding Tax Return



88 88 88

Check here if amended

Placement of the tax year and 1D barcode is critical. Make sure to follow the grid positions for layout. Do not forget to get your barcode(s) assignments for every form, version and page.

For taxable year beginning in **88/2016**

FEIN
88 8888888

Entity Type: Partnership
(check only one) Limited liability company Trust

Name of pass-through entity
JOHNXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address (if address change, check box)
8888 CHERRY LANEXXXXXXXXXXXXXXXXXXXXX
City: CITYXXXXXXXXXXXXXXXXXXXX State: OH ZIP code: 88888

New! Do not place spaces between whole dollar numbers. There is only a space between dollar amounts and cents fields.

Number of investors: 888888 Apportionment ratio, page 3, line 8: 8.888888 Schedule B, line 1 - total of columns A and B: 88888888 00

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.	88888888 00	88888888 00
2. Interest penalty on underpayment of estimated tax if the amount on line 9 on page 3 exceeds \$10,000 (include on line 9).....2.	88888888 00	88888888 00
2a. Add lines 1 and 2.....	888888 00	88888888 00
3. Ohio IT 1140ES and IT 1140P payment overpayment credited to 2016 (see Note 3).....3.	888 00	88888888 00
3a. Payments transferred from Ohio IT 4708E (if required; see instructions) and other payments transferred to Ohio IT 4708 for this taxable year.....3a.	88888888 00	
3b. Payments transferred to Ohio IT 4708 and refunds, if any, previously claimed for this taxable year.....3b.	88888888 00	
3c. Net payments (sum of lines 3 and 3a minus line 3b) not less than zero.....3c.	88888888 00	88888888 00
4. For each column, subtract line 3c from line 2a.....4.	88888888 00	88888888 00
5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here.....5.	OVERPAYMENT ▶	88888888 00
6. Amount of line 5 to be CREDITED to year 2017.....6.	CREDIT TO 2017 ▶	88888888 00
7. Amount of line 5 to be REFUNDED (line 5 minus line 6).....7.	YOUR REFUND ▶	88888888 00
8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due.....8.		88888888 00
9. Interest and penalty due on late-paid tax and/or late-filed return, if any.....9.		88888888 00
10. Total amount due (sum of lines 8 and 9). Make check payable to Ohio Treasurer of State. Include Ohio IT 1140 on check.....10.	TOTAL AMOUNT DUE ▶	88888888 00

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. When a field reflects a negative amount, make sure there is no space between the amount and the negative sign. Never hard code a negative sign.

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

New! 2D barcode required. Delete this box and replace it with the 2D barcode.



Department of
Taxation
Rev. 7/16

2016 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



16170210

FEIN
88 8888888

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.

Do not staple or otherwise attach.
Place any supporting documents, including K-1's, after the last page of this return.

Pass-through entity officer or agent (print name)	
Title of officer or agent (print name)	Phone number
Signature of pass-through officer or agent	Date
Preparer's name (print name)	Phone number
Preparer's e-mail address	PTIN
Do you authorize your preparer to contact us regarding this return? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	

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 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. Include 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.	888888888 00	888888888 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. Include a separate schedule showing calculations..... 2a.	888888888 00	888888888 00
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any..... 2b.	888888888 00	888888888 00
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b..... 3.	888888888 00	888888888 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 6). 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 6)..... 4.	888888888 00	888888888 00
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.	888888888 00	888888888 00

New! 2D barcode required. Delete this box and replace it with the 2D barcode.

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Postmark date Code



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Rev. 7/16

2016 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



FEIN
88 8888888

Schedule B – Qualifying Pass-Through Entities – Tax Due...cont.

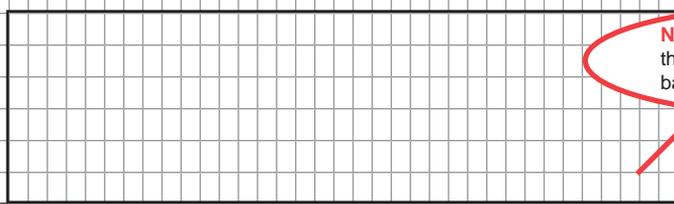
	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
6. If the qualifying pass-through entity is an S corporation, add all qualifying investors' distributive shares of compensation that the qualifying pass-through entity S corporation made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity. Reciprocity agreements do not apply. (See Note 3 on page 6.)..... 6.	888888888 00	888888888 00
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-..... 7.	888888888 00	888888888 00
8. Apportionment ratio from Schedule C, line 4, below..... 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.	888888888 00	888888888 00
10. Tax rate (see Note 4 on page 6)..... 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.	888888888 00	888888888 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)	88888888888 00	
b) Rented (annual rental X 8)	88	
c) Total (lines 1a and 1b)	88888888888 00	88888888888 00
	= Ratio	= Weighted Ratio
	= 8.888888	X 8.88 = 8.888888
2. Payroll	88888888888 00	88888888888 00
	= Ratio	= Weighted Ratio
	= 8.888888	X 8.88 = 8.888888
3. Sales	88888888888 00	88888888888 00
	= Ratio	= Weighted Ratio
	= 8.888888	X 8.88 = 8.888888
4. Total weighted apportionment ratio (add lines 1c, 2 and 3). Enter ratio here and on line 8, above (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; if only one factor, use 100%.



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2016 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



16170410

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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.	88888888 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 I.R.C. section 168(k) depreciation expense and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts. Include a separate schedule showing calculations..... 2a.	88888888 00
2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts..... 2b.	88888888 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.	88888888 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.	88888888 00

Value is the numeric equivalent of the percent of ownership and must include the leading zero, e.g. 45.62% = 0.4562

Schedule E – Investor Information

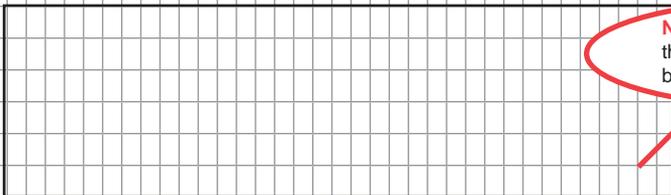
Check the box if this year's investor information either (i) includes all investors on last year's return or (ii) excludes names that were listed on last year's return. Provide investor information for all (resident and nonresident) investors in the pass-through entity or trust. List investors by highest to lowest ownership percentage. **Use an additional sheet, if necessary.** See Note 5 on page 6 for the amount of pass-through entity tax credits.

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

First name/entity: JOHNXXXXXXXXXX
 M.I. Last name: Q PUBLICXXXXXXXXXXXXXX
 Address: 8888 CHERRY LANXXXXXXXXXXXXXXXXXX
 City: CITYXXXXXXXXXXXXXXXXXX
 State: OH
 ZIP code: 88888

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

First name/entity: JOHNXXXXXXXXXX
 M.I. Last name: Q PUBLICXXXXXXXXXXXXXX
 Address: 8888 CHERRY LANXXXXXXXXXXXXXXXXXX
 City: CITYXXXXXXXXXXXXXXXXXX
 State: OH
 ZIP code: 88888



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2016 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



16170510

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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 6 for the amount of pass-through entity tax credits.

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

Address: 8888 CHERRY LANXXXXXXXXXXXXXXXXXX

City: CITYXXXXXXXXXXXXXXXXXX
State: OH
ZIP code: 88888

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

Address: 8888 CHERRY LANXXXXXXXXXXXXXXXXXX

City: CITYXXXXXXXXXXXXXXXXXX
State: OH
ZIP code: 88888

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

Address: 8888 CHERRY LANXXXXXXXXXXXXXXXXXX

City: CITYXXXXXXXXXXXXXXXXXX
State: OH
ZIP code: 88888

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

Address: 8888 CHERRY LANXXXXXXXXXXXXXXXXXX

City: CITYXXXXXXXXXXXXXXXXXX
State: OH
ZIP code: 88888

New! 2D barcode required. Delete this box and replace it with the 2D barcode.



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Grid layout



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Rev. 7/16

2016 Ohio IT 1140

Pass-Through Entity and Trust Withholding Tax Return



16170210

FEIN
88 8888888

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.

Do not staple or otherwise attach.
Place any supporting documents, including
K-1's, after the last page of this return.

Pass-through entity officer or agent (print name)	
Title of officer or agent (print name)	Phone number
Signature of pass-through officer or agent	Date
Preparer's name (print name)	Phone number
Preparer's e-mail address	PTIN
Do you authorize your preparer to contact us regarding this return? Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>	

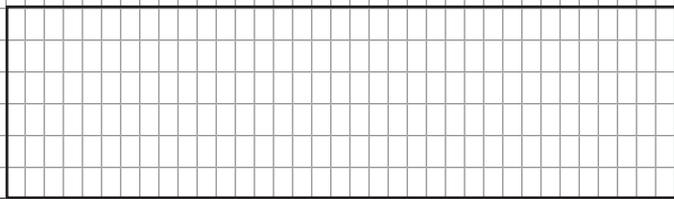
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Ohio Dept. of Taxation
P.O. Box 181140
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	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses..... 1.	88888888 00	88888888 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. Include a separate schedule showing calculations..... 2a.	88888888 00	88888888 00
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any..... 2b.	88888888 00	88888888 00
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b..... 3.	88888888 00	88888888 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 6). 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 6)..... 4.	88888888 00	88888888 00
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.	88888888 00	88888888 00



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Postmark date			Code



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Rev. 7/16

2016 Ohio IT 1140

Pass-Through Entity and Trust Withholding Tax Return



16170310

FEIN
88 8888888

Schedule B – Qualifying Pass-Through Entities – Tax Due...cont.

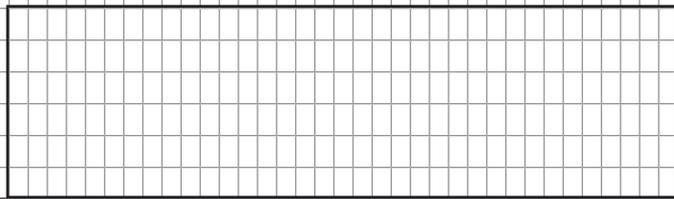
	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
6. If the qualifying pass-through entity is an S corporation, add all qualifying investors' distributive shares of compensation that the qualifying pass-through entity S corporation made to any qualifying investor directly or indirectly owning at least 20% of the qualifying pass-through entity. Reciprocity agreements do not apply. (See Note 3 on page 6.)..... 6.	88888888 00	88888888 00
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-..... 7.	88888888 00	88888888 00
8. Apportionment ratio from Schedule C, line 4, below..... 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.	88888888 00	88888888 00
10. Tax rate (see Note 4 on page 6)..... 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.	88888888 00	88888888 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)	8888888888 00		8888888888 00		
b) Rented (annual rental X 8)	8888888888 00		8888888888 00		
c) Total (lines 1a and 1b)	8888888888 00	÷	8888888888 00		
	=	Ratio	X	Weight	=
		8.888888		8.88	=
					8.888888
	Within Ohio		Total Everywhere		
2. Payroll	8888888888 00	÷	8888888888 00		
	=	Ratio	X	Weight	=
		8.888888		8.88	=
					8.888888
	Within Ohio		Total Everywhere		
3. Sales	8888888888 00	÷	8888888888 00		
	=	Ratio	X	Weight	=
		8.888888		8.88	=
					8.888888
					Weighted Ratio
					8.888888
4. Total weighted apportionment ratio (add lines 1c, 2 and 3). Enter ratio here and on line 8, above (both columns).					8.888888

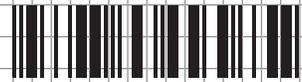
Note: If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined number of factors used is 100%, i.e., if no property/payroll, use 25% and 75%; if no sales, use 50% property/payroll; if only one factor, use 100%.





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2016 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



16170410

FEIN
88 8888888

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.	888888888	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 I.R.C. section 168(k) depreciation expense and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts. Include a separate schedule showing calculations.....	2a.	888888888	00
2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts.....	2b.	888888888	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.	888888888	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.	888888888	00

Schedule E – Investor Information

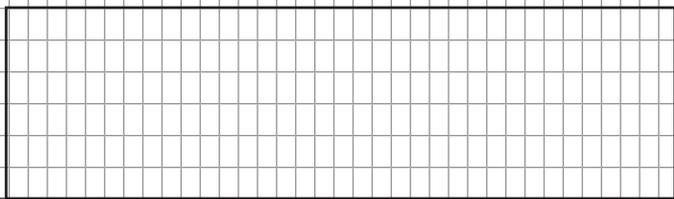
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SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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





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Schedule E – Investor Information...cont.

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SSN	FEIN	Percent of ownership	Amount of PTE tax credit
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First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXXXX
Address		
8888 CHERRY LANXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXXXX	OH	88888

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

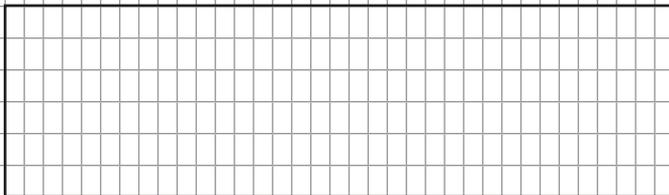
First name/entity	M.I.	Last name
JOHNXXXXXXXXXX	Q	PUBLICXXXXXXXXXXXX
Address		
8888 CHERRY LANXXXXXXXXXXXXXXXXXX		
City	State	ZIP code
CITYXXXXXXXXXXXX	OH	88888

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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





Department of
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Layout without grid



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16170210

FEIN
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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.

Do not staple or otherwise attach.
Place any supporting documents, including
K-1's, after the last page of this return.

Pass-through entity officer or agent (print name)	
Title of officer or agent (print name)	Phone number
Signature of pass-through officer or agent	Date
Preparer's name (print name)	Phone number
Preparer's e-mail address	PTIN
Do you authorize your preparer to contact us regarding this return? Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>	

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.

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Use this schedule to calculate the adjusted qualifying amounts and tax due for all qualifying investors in qualifying pass-through entities. Include 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.	888888888 00	888888888 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. Include a separate schedule showing calculations..... 2a.	888888888 00	888888888 00
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any..... 2b.	888888888 00	888888888 00
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b..... 3.	888888888 00	888888888 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 6). 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 6)..... 4.	888888888 00	888888888 00
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.	888888888 00	888888888 00

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Postmark date						Code	



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Schedule B – Qualifying Pass-Through Entities – Tax Due...cont.

	(A) Qualifying Investors Who Are Nonresident Individuals	(B) Qualifying Investors Other Than Nonresident Individuals
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. (See Note 3 on page 6.)..... 6.	888888888 00	888888888 00
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-..... 7.	888888888 00	888888888 00
8. Apportionment ratio from Schedule C, line 4, below..... 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.	888888888 00	888888888 00
10. Tax rate (see Note 4 on page 6) 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.	888888888 00	888888888 00

Schedule C – Qualifying Pass-Through Entities – Apportionment Worksheet

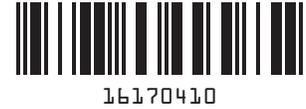
Use this schedule to calculate the apportionment ratio for a qualifying pass-through entity that is not a financial institution as defined in Ohio Revised Code section (R.C.) 5725.01. If the pass-through entity is a financial institution, refer to the instructions. **Note:** All ratios are to be carried to six decimal places.

1. Property	Within Ohio		Total Everywhere		
a) Owned (average cost)	88888888888 00		88888888888 00		
b) Rented (annual rental X 8)	88888888888 00		88888888888 00		
c) Total (lines 1a and 1b)	88888888888 00	÷	88888888888 00		
	=	Ratio	X	Weight	=
		8.888888		8.88	=
					Weighted Ratio
					8.888888
2. Payroll	88888888888 00	÷	88888888888 00		
		=	Ratio	X	Weight
		8.888888		8.88	=
					Weighted Ratio
					8.888888
3. Sales	88888888888 00	÷	88888888888 00		
		=	Ratio	X	Weight
		8.888888		8.88	=
					Weighted Ratio
					8.888888
4. Total weighted apportionment ratio (add lines 1c, 2 and 3). Enter ratio here and on line 8, above (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; if only one factor, use 100%.



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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.	888888888 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 I.R.C. section 168(k) depreciation expense and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts. Include a separate schedule showing calculations.....	2a.	888888888 00
2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts.....	2b.	888888888 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.	888888888 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 l.....	5.	888888888 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 6 for the amount of pass-through entity tax credits.

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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



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FEIN
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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 6 for the amount of pass-through entity tax credits.

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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

SSN	FEIN	Percent of ownership	Amount of PTE tax credit
888 88 8888	88 8888888	8.8888	888888888 00

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



Department of
Taxation

**General information
regarding this form**

General Information (2016 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. Center the barcode number directly under the barcode.

2D barcode (PDF 417) - See 2D instructions and schema. Follow grid layout for positioning. There is one 2D barcode on each page of the IT 1140.

2) 1D barcode - The last two numbers of the 1D barcode represent the vendor number. Use the same vendor number as you did for last year's return. If you have a question about your barcode assignment, e-mail the Forms Unit at Forms@tax.state.oh.us. The first six numbers are constant for this form (161701XX - 161705XX).

16 = tax year

17 = IT 1140

01-05 = page number

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

NOTE: The vendor number also serves as the first two digits of the SSN and FEIN fields in the test scenarios.

3) Use Arial font for the static text on the form.

4) Use monospaced Arial or similar monospaced sans serif font for the variable data fields on the form.

5) **Follow the grid layout for the variable data fields shown in red. Ensure that the tax year, target or registration marks, "For Department Use Only" area and the 1D and 2D barcodes follow grid layout.**

6) Do not use commas, hyphens or decimals in the variable data fields except where shown in specs.

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

8) You must include a leading zero on ratio fields. For example, if the ratio is .000026, it should display as 0.000026.

9) When a variable data field reflects a negative amount, make sure there is **no** space between the negative sign and the amount (for example: -88888888 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.

10) Provide guidance to customers regarding duplex printing that instructs them to print pages 1 and 2 together and pages 3 and 4 together. Taxpayers have filed returns with pages 2 and 3 duplexed or a worksheet or software receipt on the back of a page of the return. This slows the processing of the tax return.

11) Generate the following message for customers: **"Do not enclose other documentation unless it is specified on the tax return or instructions."** Taxpayers often submit worksheets and receipts from the vendor product, which slows the processing of tax returns.

12) **IMPORTANT NOTE:** Add this statement to your software programs. It should print out with the taxpayer's return. **"Do not hand write in any corrections on the printed paper return. Hand writing in corrections will result in capturing incorrect data and delaying the processing of this income tax return. Make any corrections to this income tax return within [the software program name], then print and mail."**

13) See the 2D barcode instructions for submission details.