



# 2D Schema, Test Scenarios and Instructions 2016 Ohio IT 1140

## Important Note

**New for Tax Year 2016-** It is now required that vendors program the Ohio IT 1140 to include 2D barcodes. This document contains the schema, test scenarios and instructions needed to assist vendors with this new requirement.

Ohio Department of Taxation  
4485 Northland Ridge Blvd.  
Columbus, OH 43229  
[tax.ohio.gov](http://tax.ohio.gov)

# 2016 Ohio IT 1140

## Pass-Thru Entity and Trust Withholding Tax Return

### 2D Barcode Instructions

#### General Information

- The Ohio 1140 must be enabled for 2D Barcode decoding
- A form enabled for 2D Barcode should not allow users or practitioners the option to turn off/on the 2D Barcode function
- The minimum error correction code level is 4
- Products must not print a 2D barcode prior to being approved in Ohio

#### 2D Barcode Size and Placement on the Form

- 2D Barcode must be placed on each page of form in the designated area indicated in the grid layout
- The maximum size of the 2D Barcode is 3.5 inches wide by 1 inch in height and must fit within the designated space in the grid layout
- 2D Barcode must not be bigger than the allocated area

#### 2D Barcode Layout

- Each field in the barcode is delimited by a single carriage return
  - <CR> equals single carriage return character
  - This separates each piece of data so it may be identified and processed.
- Data included in the 2D Barcode can be broken down into three general sections

#### Header

##### Header Version Number

- Static for all Barcodes, value is T1

##### Developer Code

- A four-digit vendor code identifying the software developer whose application produced the Barcode

##### Jurisdiction

- Static for all Barcodes, value is OH

##### Description

- A four-digit form identifier, specific to each form

##### Spec Version

- A one-digit specification version control number starting with the number zero
- This number identifies the version of the specifications used to produce the form Barcode

##### Form Version

- A one-digit form version control number starting with the number one (1)
- This number will only be incremented when there are changes made that would affect the content of the Barcode

##### Date Generated

- Included on page 1 only
- Indicates date return was generated from the product

#### Form Specific Data – Please see encoding schemas for form specific data

- All fields on form are required and must be included in the 2D Barcode
- Fields with values are represented by the data followed by a carriage return
- Fields with no values are represented by a carriage return only; this results in two adjacent carriage returns

- Note that the data format within the 2D barcode for the Weight, Ratio, Weighted Ratio and Percent of Ownership differs from the print version. Do not include the decimal point in the 2D data.
- Schedule E has six available investor lines. Generate duplicate copies of page 5 to accommodate any additional investors, however omit both the 1D and 2D barcodes from the duplicate pages.

### Trailer

- The last field in the Barcode data stream is the trailer
- The trailer is used to indicate the end of data has been reached
- A static string of \*EOD\* is used as the trailer value

### Examples of 2D Barcode data streams

Header Version Number	T1<CR>
Developer Code	1111<CR>
Jurisdiction	OH<CR>
Description	1617<CR>
Spec Version	0<CR>
Form Version	1<CR>
Date Generated	011516<CR>
Line Item Specific Data	IN<CR>
Line Item Specific Data	IT40<CR>
Line Item Specific Data	0<CR>
Trailer	*EOD* <CR>

### Submission Process

- The deadline for submitting Ohio 1140 test packets is October 14, 2016
- Test packets may be submitted by email to [Forms@tax.state.oh.us](mailto:Forms@tax.state.oh.us)
- The email subject line must include the vendor number, product name, tax year and form number in that order e.g. 12\_ABCTax\_ 16\_1140
- Submissions must include
  - Ohio form STF- Approval Request for Scannable Tax Forms
  - One (1) full field sample in a PDF format
  - Six (6) test scenarios for the 1140 provided by the Ohio Department of Taxation
    - Each test scenario must be in a separate PDF using the following naming convention: vendor number, product name, tax year, form number, test number e.g.12\_ABCTax\_16\_1140\_Test 1
- An emailed confirmation is sent to the vendor indicating the packet was received
- Submissions found to be missing any of the items above are rejected

### Testing Process

- Testing of 1140 packets commences on October 17, 2016
- Test packets are reviewed in two (2) content areas- Printed Forms and 2D Barcode Data
- A submission is approved in its entirety once all sample documents pass in both areas

### Printed forms

- Vendor full field matches template provided in the specifications
- All fields are present, are formatted properly and align with grid layout
- Test scenarios contain values specified by Ohio Department of Taxation

## 2D Barcode Data

- Barcodes read as valid
- All test scenarios can be decoded
- 2D Barcode data matches data on printed forms

## Notifications

- Communications from the Ohio Department of Taxation regarding submissions are sent from [Forms@tax.state.oh.us](mailto:Forms@tax.state.oh.us) to the vendor email address(es) on file for the product
- Vendor contact information is compiled from STF- Approval Request for Scannable Tax Forms but may also be submitted by email to the address above.
- If unapproved forms are released in software packages, vendors must include a visual indicator signifying the return cannot be filed.
- **If unapproved forms are released in software packages, vendors must ensure that taxpayers cannot print returns containing 2D barcodes.**
- An emailed confirmation is sent to the vendor indicating the packet was approved, at which point the product is authorized to print with a 2D barcode.
- An emailed confirmation is sent to the vendor for packets that are rejected
  - Feedback is provided regarding the errors found
  - Resubmit packets must include all test scenarios and the full field return
  - After the third submission of test materials, the department cannot guarantee timeliness of the review
- If a tax form changes before January 1, 2017 vendors will be notified and required to submit revised test packets.

**Ohio Department of Taxation  
2016 1140 2D BARCODE SCHEMA**

**RATIO, WEIGHT & PERCENT OWNERSHIP LINES: Send as whole number. First digit is the whole number, the decimal point is interpreted internally and starting from 2nd digit to end of data is the decimal portion of the ratio. e.g. 0.092461 should be ----> 0092461**

	General Fields
	Demographic Fields
	Line Item Fields

Item No.	Page	Field Name\Line Item	Max Char	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	Form code: 1617
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	N/A	Date_Generated	6	Numeric ; MMDDYY format
8	Page 1	amended return	1	Numeric; 1 = Amended, 0 = Original
9	Page 1	Final return	1	Numeric; 1 = Final, 0 = Regular
10	Page 1	Month	2	Numeric
11	Page 1	Year	4	Numeric: 2016
12	Page 1	FEIN	9	Numeric
13	Page 1	S-Corp	1	Numeric; 1 = S-Corp, 0 = other entity type
14	Page 1	LLC	1	Numeric; 1 = LLC, 0 = other entity type
15	Page 1	Partnership	1	Numeric; 1 = Partner, 0 = other entity type
16	Page 1	Trust	1	Numeric; 1 = Trust, 0 = other entity type
17	Page 1	Name	35	Alpha-Numeric
18	Page 1	Address	35	Alpha-Numeric
19	Page 1	City	20	Alpha
20	Page 1	State	2	Alpha
21	Page 1	ZipCode	5	Numeric
22	Page 1	Number of Investors	6	Numeric
23	Page 1	Apportionment Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
24	Page 1	Sch_B_Col_Total_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
25	Page 1	Sch_B_Col_Total	9	Numeric; do not put '-' negative sign in front of the data
26	Page 1	Sch_A_Col_1_Line_1	9	Numeric
27	Page 1	Sch_A_Col_2_Line_1	9	Numeric
28	Page 1	Sch_A_Col_1_Line_2	9	Numeric
29	Page 1	Sch_A_Col_2_Line_2	9	Numeric
30	Page 1	Sch_A_Col_1_Line_2A	9	Numeric
31	Page 1	Sch_A_Col_2_Line_2A	9	Numeric
32	Page 1	Sch_A_Col_1_Line_3	9	Numeric
33	Page 1	Sch_A_Col_2_Line_3	9	Numeric
34	Page 1	Sch_A_Col_1_Line_3A	9	Numeric
35	Page 1	Sch_A_Col_1_Line_3B	9	Numeric
36	Page 1	Sch_A_Col_1_Line_3C	9	Numeric
37	Page 1	Sch_A_Col_2_Line_3C	9	Numeric
38	Page 1	Sch_A_Col_1_Line_4_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
39	Page 1	Sch_A_Col_1_Line_4	9	Numeric; do not put '-' negative sign in front of the data
40	Page 1	Sch_A_Col_2_Line_4_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
41	Page 1	Sch_A_Col_2_Line_4	9	Numeric; do not put '-' negative sign in front of the data
42	Page 1	Sch_A_Line_5	9	Numeric
43	Page 1	Sch_A_Line_6	9	Numeric
44	Page 1	Sch_A_Line_7	9	Numeric
45	Page 1	Sch_A_Line_8	9	Numeric
46	Page 1	Sch_A_Line_9	9	Numeric
47	Page 1	Sch_A_Line_10	9	Numeric
48	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>348</b>	

**Ohio Department of Taxation  
2016 1140 2D BARCODE SCHEMA**

Item No.	Page	Field Name\Line Item	Max Char	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	Form code: 1617
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 2	FEIN	9	Numeric
8	Page 2	Sch_B_Col_A_Line1_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
9	Page 2	Sch_B_Col_A_Line1	9	Numeric; do not put '-' negative sign in front of the data
10	Page 2	Sch_B_Col_B_Line1_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
11	Page 2	Sch_B_Col_B_Line1	9	Numeric; do not put '-' negative sign in front of the data
12	Page 2	Sch_B_Col_A_Line2A	9	Numeric
13	Page 2	Sch_B_Col_B_Line2A	9	Numeric
14	Page 2	Sch_B_Col_A_Line2B	9	Numeric
15	Page 2	Sch_B_Col_B_Line2B	9	Numeric
16	Page 2	Sch_B_Col_A_Line3_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
17	Page 2	Sch_B_Col_A_Line3	9	Numeric; do not put '-' negative sign in front of the data
18	Page 2	Sch_B_Col_B_Line3_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
19	Page 2	Sch_B_Col_B_Line3	9	Numeric; do not put '-' negative sign in front of the data
20	Page 2	Sch_B_Col_A_Line4_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
21	Page 2	Sch_B_Col_A_Line4	9	Numeric; do not put '-' negative sign in front of the data
22	Page 2	Sch_B_Col_B_Line4_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
23	Page 2	Sch_B_Col_B_Line4	9	Numeric; do not put '-' negative sign in front of the data
24	Page 2	Sch_B_Col_A_Line5	9	Numeric
25	Page 2	Sch_B_Col_B_Line5	9	Numeric
26	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>142</b>	

**Ohio Department of Taxation  
2016 1140 2D BARCODE SCHEMA**

Item No.	Page	Field Name\Line Item	Max Char	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	form code: 1617
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 3	FEIN	9	Numeric
8	Page 3	Sch_B_Col_A_Line6	9	Numeric
9	Page 3	Sch_B_Col_B_Line6	9	Numeric
10	Page 3	Sch_B_Col_A_Line7	9	Numeric
11	Page 3	Sch_B_Col_B_Line7	9	Numeric
12	Page 3	Sch_B_Col_A_Line8	7	Numeric; Send as a 7 digit whole number, no decimal point.
13	Page 3	Sch_B_Col_B_Line8	7	Numeric; Send as a 7 digit whole number, no decimal point.
14	Page 3	Sch_B_Col_A_Line9	9	Numeric
15	Page 3	Sch_B_Col_B_Line9	9	Numeric
16	Page 3	Sch_B_Col_A_Line11	9	Numeric
17	Page 3	Sch_B_Col_B_Line11	9	Numeric
18	Page 3	Sch_C_Col_Ohio_Line1A (Owned)	11	Numeric
19	Page 3	Sch_C_Col_Everywhere_Line1A (Owned)	11	Numeric
20	Page 3	Sch_C_Col_Ohio_Line1B (Rented)	11	Numeric
21	Page 3	Sch_C_Col_Everywhere_Line1B (Rented)	11	Numeric
22	Page 3	Sch_C_Col_Ohio_Line1C (Total)	11	Numeric
23	Page 3	Sch_C_Col_Everywhere_Line1C (Total)	11	Numeric
24	Page 3	Sch_C_Line1_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
25	Page 3	Sch_C_Line1_Weight	3	Numeric; allowed values 0,15,18,20,25,50,100; send 3 digit whole number
26	Page 3	Sch_C_Line1_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
27	Page 3	Sch_C_Col_Ohio_Line2 (Payroll)	11	Numeric
28	Page 3	Sch_C_Col_Everywhere_Line2 (Payroll)	11	Numeric
29	Page 3	Sch_C_Line2_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
30	Page 3	Sch_C_Line2_Weight	3	Numeric; allowed values 0,15,18,20,25,50,100; send 3 digit whole number
31	Page 3	Sch_C_Line2_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
32	Page 3	Sch_C_Col_Ohio_Line3 (Sales)	11	Numeric
33	Page 3	Sch_C_Col_Everywhere_Line3 (Sales)	11	Numeric
34	Page 3	Sch_C_Line3_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
35	Page 3	Sch_C_Line3_Weight	3	Numeric; allowed values 0,60,70,75,82,100; send 3 digit whole number
36	Page 3	Sch_C_Line3_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
37	Page 3	Sch_C_Line4_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
38	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>282</b>	

**Ohio Department of Taxation  
2016 1140 2D BARCODE SCHEMA**

Item No.	Page	Field Name\Line Item	Max Char	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	form code: 1617
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 4	FEIN	9	Numeric
8	Page 4	Sch_D_Line1_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
9	Page 4	Sch_D_Line1	9	Numeric; do not put '-' negative sign in front of the data
10	Page 4	Sch_D_Line2A	9	Numeric
11	Page 4	Sch_D_Line2B	9	Numeric
12	Page 4	Sch_D_Line3_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
13	Page 4	Sch_D_Line3	9	Numeric; do not put '-' negative sign in front of the data
14	Page 4	Sch_D_Line5	9	Numeric
15	Page 4	Sch_E_Investor1_SSN	9	Numeric
16	Page 4	Sch_E_Investor1_FEIN	9	Numeric
17	Page 4	Sch_E_Investor1_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
18	Page 4	Sch_E_Investor1_TaxCredit	9	Numeric
19	Page 4	Sch_E_Investor1_FirstName	15	Alpha
20	Page 4	Sch_E_Investor1_M.I	1	Alpha
21	Page 4	Sch_E_Investor1_LastName	20	Alpha
22	Page 4	Sch_E_Investor1_Address	35	AlphaNumeric
23	Page 4	Sch_E_Investor1_City	20	Alpha
24	Page 4	Sch_E_Investor1_State	2	Alpha
25	Page 4	Sch_E_Investor1_ZipCode	5	Numeric
26	Page 4	Sch_E_Investor2_SSN	9	Numeric
27	Page 4	Sch_E_Investor2_FEIN	9	Numeric
28	Page 4	Sch_E_Investor2_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
29	Page 4	Sch_E_Investor2_TaxCredit	9	Numeric
30	Page 4	Sch_E_Investor2_FirstName	15	Alpha
31	Page 4	Sch_E_Investor2_M.I	1	Alpha
32	Page 4	Sch_E_Investor2_LastName	20	Alpha
33	Page 4	Sch_E_Investor2_Address	35	AlphaNumeric
34	Page 4	Sch_E_Investor2_City	20	Alpha
35	Page 4	Sch_E_Investor2_State	2	Alpha
36	Page 4	Sch_E_Investor2_ZipCode	5	Numeric
37	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>335</b>	

**Ohio Department of Taxation  
2016 1140 2D BARCODE SCHEMA**

Item No.	Page	Field Name\Line Item	Max Char	Field Format
1	N/A	header_version_number	2	Always T1
2	N/A	developer_code	4	Vendor's NACTP code
3	N/A	jurisdiction	2	Always: OH
4	N/A	description	4	Form code: 1617
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 5	FEIN	9	Numeric
8	Page 5	Sch_E_Investor3_SSN	9	Numeric
9	Page 5	Sch_E_Investor3_FEIN	9	Numeric
10	Page 5	Sch_E_Investor3_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
11	Page 5	Sch_E_Investor3_TaxCredit	9	Numeric
12	Page 5	Sch_E_Investor3_FirstName	15	Alpha
13	Page 5	Sch_E_Investor3_M.I	1	Alpha
14	Page 5	Sch_E_Investor3_LastName	20	Alpha
15	Page 5	Sch_E_Investor3_Address	35	AlphaNumeric
16	Page 5	Sch_E_Investor3_City	20	Alpha
17	Page 5	Sch_E_Investor3_State	2	Alpha
18	Page 5	Sch_E_Investor3_ZipCode	5	Numeric
19	Page 5	Sch_E_Investor4_SSN	9	Numeric
20	Page 5	Sch_E_Investor4_FEIN	9	Numeric
21	Page 5	Sch_E_Investor4_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
22	Page 5	Sch_E_Investor4_TaxCredit	9	Numeric
23	Page 5	Sch_E_Investor4_FirstName	15	Alpha
24	Page 5	Sch_E_Investor4_M.I	1	Alpha
25	Page 5	Sch_E_Investor4_LastName	20	Alpha
26	Page 5	Sch_E_Investor4_Address	35	AlphaNumeric
27	Page 5	Sch_E_Investor4_City	20	Alpha
28	Page 5	Sch_E_Investor4_State	2	Alpha
29	Page 5	Sch_E_Investor4_ZipCode	5	Numeric
30	Page 5	Sch_E_Investor5_SSN	9	Numeric
31	Page 5	Sch_E_Investor5_FEIN	9	Numeric
32	Page 5	Sch_E_Investor5_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
33	Page 5	Sch_E_Investor5_TaxCredit	9	Numeric
34	Page 5	Sch_E_Investor5_FirstName	15	Alpha
35	Page 5	Sch_E_Investor5_M.I	1	Alpha
36	Page 5	Sch_E_Investor5_LastName	20	Alpha
37	Page 5	Sch_E_Investor5_Address	35	AlphaNumeric
38	Page 5	Sch_E_Investor5_City	20	Alpha
39	Page 5	Sch_E_Investor5_State	2	Alpha
40	Page 5	Sch_E_Investor5_ZipCode	5	Numeric
41	Page 5	Sch_E_Investor6_SSN	9	Numeric
42	Page 5	Sch_E_Investor6_FEIN	9	Numeric
43	Page 5	Sch_E_Investor6_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
44	Page 5	Sch_E_Investor6_TaxCredit	9	Numeric
45	Page 5	Sch_E_Investor6_FirstName	15	Alpha
46	Page 5	Sch_E_Investor6_M.I	1	Alpha
47	Page 5	Sch_E_Investor6_LastName	20	Alpha
48	Page 5	Sch_E_Investor6_Address	35	AlphaNumeric
49	Page 5	Sch_E_Investor6_City	20	Alpha
50	Page 5	Sch_E_Investor6_State	2	Alpha
51	Page 5	Sch_E_Investor6_ZipCode	5	Numeric
52	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>548</b>	

**2016 Ohio IT 1140 2D Scenarios  
Testing Information for Paper Returns ONLY**

If any questions, please e-mail Forms@tax.state.oh.us

Note: If there are any limitations to your software that will not allow you to follow the tests, please indicate what these are on a separate sheet of paper.

**Important Notes**

- The two-digit vendor number is used for the "XX" in the FEIN field
- Vendors must submit a full field version and all test scenarios.
- Please proof the static text and test the 1D barcodes prior to submission
- Data values on the printed form and in the 2D barcode must match each scenario
- For the Date Generated field (new for 2016) use date the scenario was created by your staff

**NEW for Tax Year 2016**

- The IT 1140 now includes a 2D barcode
- Schedule C apportionment ratio weights are no longer static. Note section language includes: "if only one factor, use 100%"
- Schedule E has six available investor lines. Generate duplicate copies of page 5 to accommodate any additional investors, however omit both the 1D and 2D barcodes from the duplicate pages.

**Ohio IT 1140 Scenario Checklist**

	VERSION		ENTITY TYPE				AMOUNT OWED					SCHEDULE C WEIGHT			SCH D 2a 2/3, 5/6, 6/6 ADD BACK	
	AMENDED	FINAL	S-CORP	LLC	PARTNER SHIP	TRUST	CREDIT	REFUND	SPLIT	B-DUE	ZERO	20/20/60 or NONE	25/75	50/50		100
SCENARIO 1	X	X								X			X			
SCENARIO 2			X					X				X				
SCENARIO 3					X						X			X		
SCENARIO 4	X			X					X						X	
SCENARIO 5			X				X					X				X
SCENARIO 6						X				X		X				

## 2016 IT 1140

Test Scenario 1

For taxable year beginning in	01/2016
Check here if amended return	X
Check here if final return	X
Federal employer I.D. no. (FEIN)	XX-0011401
<b>Entity Type:</b>	
S corporation	
Limited liability company	
Partnership	X
Trust	
Name of pass-through entity	TUCKER ELLIS LLP
Address	2014 SYCAMORE ST
(if address change, check box)	X
City	CLEVELAND
State	OH
ZIP code	44113
E-mail address	
Number of investors	1
Apportionment ratio, page 3, line 8	0.660427
Schedule B, line 1 - total of columns A and B	7012443

### SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

1. Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5)	
Column (I) – Withholding Tax	231404
Column (II) – Entity Tax	0
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)	
Column (I) – Withholding Tax	0
Column (II) – Entity Tax	0
2a. Add lines 1 and 2	
Column (I) – Withholding Tax	231404
Column (II) – Entity Tax	0

3. Ohio IT 1140ES and IT 1140P payments the entity or trust made and/or

2016 IT 1140

Test Scenario 1

2015 overpayment credited to 2016 (see Note 1 on page 7)

Column (I) – Withholding Tax 210400

Column (II) – Entity Tax 0

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

Column (I) – Withholding Tax 0

Column (II) – Entity Tax 0

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

Column (I) – Withholding Tax 0

Column (II) – Entity Tax 0

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

Column (I) – Withholding Tax 210400

Column (II) – Entity Tax 0

4. For each column, subtract line 3c from line 2a (shade the boxes to show negative amounts if needed)

Column (I) – Withholding Tax 21004

Column (II) – Entity Tax 0

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here ....OVERPAYMENT

0

6. Amount of line 5 to be CREDITED to year 2017 .. CREDIT TO 2017

0

7. Amount of line 5 to be REFUNDED (line 5 minus 6) YOUR REFUND

0

8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due

21004

9. Interest and penalty due on late-paid tax and/or late-filed return, if any

0

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

21004

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

1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses

(A) Qualifying Investors Who Are Nonresident Individuals 7012443

(B) Qualifying Investors Other Than Nonresident Individuals 0

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

2/3
5/6
6/6

# 2016 IT 1140

## Test Scenario 1

(A) Qualifying Investors Who Are Nonresident Individuals	0
(B) Qualifying Investors Other Than Nonresident Individuals	0
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any	
(A) Qualifying Investors Who Are Nonresident Individuals	4720
(B) Qualifying Investors Other Than Nonresident Individuals	0
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b	
(A) Qualifying Investors Who Are Nonresident Individuals	7007723
(B) Qualifying Investors Other Than Nonresident Individuals	0
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)	
(A) Qualifying Investors Who Are Nonresident Individuals	0
(B) Qualifying Investors Other Than Nonresident Individuals	0
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	
(A) Qualifying Investors Who Are Nonresident Individuals	0
(B) Qualifying Investors Other Than Nonresident Individuals	0
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	
(A) Qualifying Investors Who Are Nonresident Individuals	0
(B) Qualifying Investors Other Than Nonresident Individuals	0
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-	
(A) Qualifying Investors Who Are Nonresident Individuals	7007723
(B) Qualifying Investors Other Than Nonresident Individuals	0
8. Apportionment ratio from Schedule C, line 4 on page 4	
(A) Qualifying Investors Who Are Nonresident Individuals	0.660427
(B) Qualifying Investors Other Than Nonresident Individuals	0
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	
(A) Qualifying Investors Who Are Nonresident Individuals	4628089
(B) Qualifying Investors Other Than Nonresident Individuals	0

## 2016 IT 1140

Test Scenario 1

10. Tax rate (see Note 4 on page 7)	
X.05	0.05
X.085	0.085

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

(A) Qualifying Investors Who Are Nonresident Individuals	231404
(B) Qualifying Investors Other Than Nonresident Individuals	0

### SCHEDULE C – QUALIFYING PASS-THROUGH ENTITIES – APPORTIONMENT WORKSHEET

#### 1. Property

a) Owned (average cost) Within Ohio	0
a) Owned (average cost) Total Everywhere	0
b) Rented (annual rental X 8) Within Ohio	0
b) Rented (annual rental X 8) Total Everywhere	0
c) Total (lines 1a and 1b) Within Ohio	0
c) Total (lines 1a and 1b) Total Everywhere	0
Property Ratio	0.000000
Property Weighted Ratio	0.000000

#### 2. Payroll

Payroll Within Ohio	25640717	
Payroll Everywhere	39020924	
Payroll Ratio	0.25	0.657102
Payroll Weighted Ratio	0.164276	

#### 3. Sales

Sales Within Ohio	58330684	
Sales Everywhere	88174730	
Sales Ratio	0.661535	
Sales Weighted Ratio	0.75	0.496151

4. Total weighted apportionment ratio	0.660427
---------------------------------------	----------

### SCHEDULE D - TRUSTS - TAX DUE

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	0
--	---

2a. Add I.R.C sections 168(k) and 179 depreciation expense and

## 2016 IT 1140

### Test Scenario 1

miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts. Attach a separate schedule showing calculations

0

2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts

0

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

0

4. Tax rate

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

0

## 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.

### Investor 1

Social Security no.

300-58-5074

FEIN

Percent of ownership

1.0000

Amount of PTE tax credit

231404

First name/entity

MICHAEL

M.I.

W

Last name

ZELLERS

Address

2825 VIA NEVE

City

PALOS VERDES EST

State

CA

Zip Code

90274

## 2016 IT 1140

### Test Scenario 2

For taxable year beginning in	01/2016
Check here if amended return	
Check here if final return	
Federal employer I.D. no. (FEIN)	XX-0011403

#### Entity Type:

S corporation	
Limited liability company	X
Partnership	
Trust	

Name of pass-through entity	SUTPHEN REALTY LLC
Address	PO BOX 158
(if address change, check box)	
City	AMLIN
State	OH
ZIP code	43002
E-mail address	<a href="mailto:STOWERS@AMLIN.COM">STOWERS@AMLIN.COM</a>
Number of investors	2
Apportionment ratio, page 3, line 8	1.000000
Schedule B, line 1 - total of columns A and B	65918

#### SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

1. Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5)	
Column (I) – Withholding Tax	2371
Column (II) – Entity Tax	1572
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)	
Column (I) – Withholding Tax	0
Column (II) – Entity Tax	0
2a. Add lines 1 and 2	
Column (I) – Withholding Tax	2371
Column (II) – Entity Tax	1572

## 2016 IT 1140

Test Scenario 2

3. Ohio IT 1140ES and IT 1140P payments the entity or trust made and/or 2015 overpayment credited to 2016 (see Note 1 on page 7)

Column (I) – Withholding Tax

1371

Column (II) – Entity Tax

2580

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

1371

Column (II) – Entity Tax

2580

4. For each column, subtract line 3c from line 2a (shade the boxes to show negative amounts if needed)

Column (I) – Withholding Tax

1000

Column (II) – Entity Tax

-1008

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here ....OVERPAYMENT

8

6. Amount of line 5 to be CREDITED to year 2017 .. CREDIT TO 2017

0

7. Amount of line 5 to be REFUNDED (line 5 minus 6) YOUR REFUND

8

8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due

0

9. Interest and penalty due on late-paid tax and/or late-filed return, if any

0

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

0

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

1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses

(A) Qualifying Investors Who Are Nonresident Individuals

47428

(B) Qualifying Investors Other Than Nonresident Individuals

18490

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

2/3

# 2016 IT 1140

## Test Scenario 2

5/6

6/6

(A) Qualifying Investors Who Are Nonresident Individuals		0
(B) Qualifying Investors Other Than Nonresident Individuals		0
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any		
(A) Qualifying Investors Who Are Nonresident Individuals		0
(B) Qualifying Investors Other Than Nonresident Individuals		0
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b		
(A) Qualifying Investors Who Are Nonresident Individuals		47428
(B) Qualifying Investors Other Than Nonresident Individuals		18490
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)		
(A) Qualifying Investors Who Are Nonresident Individuals		0
(B) Qualifying Investors Other Than Nonresident Individuals		0
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		
(A) Qualifying Investors Who Are Nonresident Individuals		0
(B) Qualifying Investors Other Than Nonresident Individuals		0
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		
(A) Qualifying Investors Who Are Nonresident Individuals		0
(B) Qualifying Investors Other Than Nonresident Individuals		0
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-		
(A) Qualifying Investors Who Are Nonresident Individuals		47428
(B) Qualifying Investors Other Than Nonresident Individuals		18490
8. Apportionment ratio from Schedule C, line 4 on page 4		
(A) Qualifying Investors Who Are Nonresident Individuals		1.000000
(B) Qualifying Investors Other Than Nonresident Individuals		1.000000
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		
(A) Qualifying Investors Who Are Nonresident Individuals		47428

## 2016 IT 1140

### Test Scenario 2

(B) Qualifying Investors Other Than Nonresident Individuals	18490
10. Tax rate (see Note 4 on page 7)	
X.05	X .05
X.085	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	
(A) Qualifying Investors Who Are Nonresident Individuals	2371
(B) Qualifying Investors Other Than Nonresident Individuals	1572

## SCHEDULE C – QUALIFYING PASS-THROUGH ENTITIES – APPORTIONMENT WORKSHEET

### 1. Property

a) Owned (average cost) Within Ohio	0
a) Owned (average cost) Total Everywhere	0
b) Rented (annual rental X 8) Within Ohio	0
b) Rented (annual rental X 8) Total Everywhere	0
c) Total (lines 1a and 1b) Within Ohio	0
c) Total (lines 1a and 1b) Total Everywhere	0
Property Ratio	0
Property Weighted Ratio	0

### 2. Payroll

Payroll Within Ohio	0
Payroll Everywhere	0
Payroll Ratio	0
Payroll Weighted Ratio	0

### 3. Sales

Sales Within Ohio	0
Sales Everywhere	0
Sales Ratio	0
Sales Weighted Ratio	0

4. Total weighted apportionment ratio	0
---------------------------------------	---

## SCHEDULE D - TRUSTS - TAX DUE

### 1. Sum of all distributions to nonresident individuals of income or gain

## 2016 IT 1140

### Test Scenario 2

attributable to the trust's ownership of or disposition of either tangible personal property located in Ohio or real property located in Ohio

0

2a. Add 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

0

2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts

0

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

0

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 I

0

## 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.

### Investor 1

Social Security no.

300-58-5074

FEIN

Percent of ownership

0.5000

Amount of PTE tax credit

2371

First name/entity

MICHAEL

M.I.

W

Last name

ZELLERS

Address

2825 VIA NEVE

City

PALOS VERDES EST

State

CA

Zip Code

90274

### Investor 2

Social Security no.

FEIN

Percent of ownership

27-0381021

0.5000

## 2016 IT 1140

### Test Scenario 2

Amount of PTE tax credit	1572
First name/entity	MICHAEL SOLLINGER TRUST
M.I.	
Last name	
Address	925 ROYAL BIRKDALE DRIVE
City	TARPON SPRINGS
State	FL
Zip Code	34688

## 2016 IT 1140

### Test Scenario 3

For taxable year beginning in	01/2016
Check here if amended return	
Check here if final return	
Federal employer I.D. no. (FEIN)	XX-0011404

#### Entity Type:

S corporation	
Limited liability company	
Partnership	X
Trust	

Name of pass-through entity	NEW-BALANCE PARTNERSHIP
Address	20 GUEST ST
(if address change, check box)	
City	BOSTON
State	MA
ZIP code	02135
E-mail address	GUEST@STREET.COM
Number of investors	
Apportionment ratio, page 3, line 8	0.120943
Schedule B, line 1 - total of columns A and B	5688619

#### SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

1. Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5)	
Column (I) – Withholding Tax	690
Column (II) – Entity Tax	57306
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)	
Column (I) – Withholding Tax	0
Column (II) – Entity Tax	0
2a. Add lines 1 and 2	
Column (I) – Withholding Tax	690
Column (II) – Entity Tax	57306

## 2016 IT 1140

Test Scenario 3

3. Ohio IT 1140ES and IT 1140P payments the entity or trust made and/or 2015 overpayment credited to 2016 (see Note 1 on page 7)

Column (I) – Withholding Tax

690

Column (II) – Entity Tax

57306

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

690

Column (II) – Entity Tax

57306

4. For each column, subtract line 3c from line 2a (shade the boxes to show negative amounts if needed)

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here ....OVERPAYMENT

0

6. Amount of line 5 to be CREDITED to year 2017 .. CREDIT TO 2017

7. Amount of line 5 to be REFUNDED (line 5 minus 6) YOUR REFUND

0

8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due

0

9. Interest and penalty due on late-paid tax and/or late-filed return, if any

0

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

0

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

1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses

(A) Qualifying Investors Who Are Nonresident Individuals

114146

(B) Qualifying Investors Other Than Nonresident Individuals

5574473

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

2/3

# 2016 IT 1140

## Test Scenario 3

5/6

6/6


(A) Qualifying Investors Who Are Nonresident Individuals

0
---

(B) Qualifying Investors Other Than Nonresident Individuals

0
---

2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any

(A) Qualifying Investors Who Are Nonresident Individuals

0
---

(B) Qualifying Investors Other Than Nonresident Individuals

0
---

3. Qualifying investors' distributive shares of adjusted qualifying amount:  
Sum of lines 1 and 2a minus line 2b

(A) Qualifying Investors Who Are Nonresident Individuals

114146
--------

(B) Qualifying Investors Other Than Nonresident Individuals

5574473
---------

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)

(A) Qualifying Investors Who Are Nonresident Individuals

0
---

(B) Qualifying Investors Other Than Nonresident Individuals

0
---

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

(A) Qualifying Investors Who Are Nonresident Individuals

0
---

(B) Qualifying Investors Other Than Nonresident Individuals

0
---

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

(A) Qualifying Investors Who Are Nonresident Individuals

0
---

(B) Qualifying Investors Other Than Nonresident Individuals

0
---

7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-

(A) Qualifying Investors Who Are Nonresident Individuals

114146
--------

(B) Qualifying Investors Other Than Nonresident Individuals

5574473
---------

8. Apportionment ratio from Schedule C, line 4 on page 4

(A) Qualifying Investors Who Are Nonresident Individuals

0.120943
----------

(B) Qualifying Investors Other Than Nonresident Individuals

0.120943
----------

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

(A) Qualifying Investors Who Are Nonresident Individuals

13805
-------

## 2016 IT 1140

Test Scenario 3

(B) Qualifying Investors Other Than Nonresident Individuals	674193
10. Tax rate (see Note 4 on page 7)	
X.05	0.05
X.085	0.085
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	
(A) Qualifying Investors Who Are Nonresident Individuals	690
(B) Qualifying Investors Other Than Nonresident Individuals	57306

### SCHEDULE C – QUALIFYING PASS-THROUGH ENTITIES – APPORTIONMENT WORKSHEET

#### 1. Property

a) Owned (average cost) Within Ohio	6273584	
a) Owned (average cost) Total Everywhere	93742765	
b) Rented (annual rental X 8) Within Ohio	34899320	
b) Rented (annual rental X 8) Total Everywhere	238178040	
c) Total (lines 1a and 1b) Within Ohio	41172904	
c) Total (lines 1a and 1b) Total Everywhere	331920805	
Property Ratio	0.50	0.124044
Property Weighted Ratio		0.062022

#### 2. Payroll

Payroll Within Ohio	16574492	
Payroll Everywhere	140650913	
Payroll Ratio	0.50	0.117841
Payroll Weighted Ratio		0.058921

#### 3. Sales

Sales Within Ohio	0	
Sales Everywhere	0	
Sales Ratio		0.000000
Sales Weighted Ratio		0.000000

4. Total weighted apportionment ratio	0.120943
---------------------------------------	----------

### SCHEDULE D - TRUSTS - TAX DUE

#### 1. Sum of all distributions to nonresident individuals of income or gain

## 2016 IT 1140

### Test Scenario 3

attributable to the trust's ownership of or disposition of either tangible personal property located in Ohio or real property located in Ohio

0

2a. Add 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

0

2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts

0

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

0

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 I

0

## 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.

### Investor 1

Social Security no.

300-58-5074

FEIN

Percent of ownership

0.5000

Amount of PTE tax credit

690

First name/entity

MICHAEL

M.I.

W

Last name

ZELLERS

Address

2825 VIA NEVE

City

PALOS VERDES EST

State

CA

Zip Code

90274

### Investor 2

Social Security no.

FEIN

Percent of ownership

27-0381021

0.5000

## 2016 IT 1140

### Test Scenario 3

Amount of PTE tax credit	57306
First name/entity	MICHAEL SOLLINGER TRUST
M.I.	
Last name	
Address	925 ROYAL BIRKDALE DRIVE
City	TARPON SPRINGS
State	FL
Zip Code	34688

## 2016 IT 1140

### Test Scenario 4

For taxable year beginning in	01/2016
Check here if amended return	X
Check here if final return	
Federal employer I.D. no. (FEIN)	XX-0011405

#### Entity Type:

S corporation	
Limited liability company	X
Partnership	
Trust	

Name of pass-through entity	NOMIST REALTY CONSTRUCTION LLC
Address	142 WILL DR
(if address change, check box)	
City	CANTON
State	MA
ZIP code	02021
E-mail address	<a href="mailto:NOMIST@REALTY.COM">NOMIST@REALTY.COM</a>
Number of investors	2
Apportionment ratio, page 3, line 8	0.230340
Schedule B, line 1 - total of columns A and B	417531

#### SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

1. Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5)	
Column (I) – Withholding Tax	3276
Column (II) – Entity Tax	2785
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)	
Column (I) – Withholding Tax	0
Column (II) – Entity Tax	0
2a. Add lines 1 and 2	
Column (I) – Withholding Tax	3276
Column (II) – Entity Tax	2785

## 2016 IT 1140

Test Scenario 4

3. Ohio IT 1140ES and IT 1140P payments the entity or trust made and/or 2015 overpayment credited to 2016 (see Note 1 on page 7)

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

8580

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

8580

4. For each column, subtract line 3c from line 2a (shade the boxes to show negative amounts if needed)

Column (I) – Withholding Tax

3276

Column (II) – Entity Tax

-5795

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here ....OVERPAYMENT

2519

6. Amount of line 5 to be CREDITED to year 2017 .. CREDIT TO 2017

2000

7. Amount of line 5 to be REFUNDED (line 5 minus 6) YOUR REFUND

519

8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due

0

9. Interest and penalty due on late-paid tax and/or late-filed return, if any

0

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

0

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

1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses

(A) Qualifying Investors Who Are Nonresident Individuals

278354

(B) Qualifying Investors Other Than Nonresident Individuals

139177

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

2/3

## 2016 IT 1140

### Test Scenario 4

5/6

6/6

(A) Qualifying Investors Who Are Nonresident Individuals	6088
(B) Qualifying Investors Other Than Nonresident Individuals	3044
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any	
(A) Qualifying Investors Who Are Nonresident Individuals	0
(B) Qualifying Investors Other Than Nonresident Individuals	0
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b	
(A) Qualifying Investors Who Are Nonresident Individuals	284442
(B) Qualifying Investors Other Than Nonresident Individuals	142221
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)	
(A) Qualifying Investors Who Are Nonresident Individuals	0
(B) Qualifying Investors Other Than Nonresident Individuals	0
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	
(A) Qualifying Investors Who Are Nonresident Individuals	0
(B) Qualifying Investors Other Than Nonresident Individuals	0
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	
(A) Qualifying Investors Who Are Nonresident Individuals	0
(B) Qualifying Investors Other Than Nonresident Individuals	0
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-	
(A) Qualifying Investors Who Are Nonresident Individuals	284442
(B) Qualifying Investors Other Than Nonresident Individuals	142221
8. Apportionment ratio from Schedule C, line 4 on page 4	
(A) Qualifying Investors Who Are Nonresident Individuals	0.230340
(B) Qualifying Investors Other Than Nonresident Individuals	0.230340
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	
(A) Qualifying Investors Who Are Nonresident Individuals	65518

## 2016 IT 1140

### Test Scenario 4

(B) Qualifying Investors Other Than Nonresident Individuals		32759
10. Tax rate (see Note 4 on page 7)		
X.05		0.05
X.085		0.085
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		
(A) Qualifying Investors Who Are Nonresident Individuals		3276
(B) Qualifying Investors Other Than Nonresident Individuals		2785
1. Property		
a) Owned (average cost) Within Ohio		6682494
a) Owned (average cost) Total Everywhere		29011407
b) Rented (annual rental X 8) Within Ohio		0
b) Rented (annual rental X 8) Total Everywhere		0
c) Total (lines 1a and 1b) Within Ohio		6682494
c) Total (lines 1a and 1b) Total Everywhere		29011407
Property Ratio	1.00	0.230340
Property Weighted Ratio		0.230340
2. Payroll		
Payroll Within Ohio		0
Payroll Everywhere		0
Payroll Ratio		0.000000
Payroll Weighted Ratio		0.000000
3. Sales		
Sales Within Ohio		0
Sales Everywhere		0
Sales Ratio		0.000000
Sales Weighted Ratio		0.000000
4. Total weighted apportionment ratio		0.230340

## SCHEDULE D - TRUSTS - TAX DUE

1. Sum of all distributions to nonresident individuals of income or gain attributable to the trust's ownership of or disposition of either tangible

## 2016 IT 1140

Test Scenario 4

personal property located in Ohio or real property located in Ohio

0

2a. Add 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

0

2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts

0

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

0

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 l

0

### 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.

#### Investor 1

Social Security no.

300-58-5074

FEIN

Percent of ownership

0.5000

Amount of PTE tax credit

3276

First name/entity

MICHAEL

M.I.

W

Last name

ZELLERS

Address

2825 VIA NEVE

City

PALOS VERDES EST

State

CA

Zip Code

90274

#### Investor 2

Social Security no.

FEIN

27-0381021

Percent of ownership

0.5000

## 2016 IT 1140

Test Scenario 4

Amount of PTE tax credit	2785
First name/entity	MICHAEL SOLLINGER TRUST
M.I.	
Last name	
Address	925 ROYAL BIRKDALE DRIVE
City	TARPON SPRINGS
State	FL
Zip Code	34688

## 2016 IT 1140

### Test Scenario 5

For taxable year beginning in	01/2016
Check here if amended return	
Check here if final return	
Federal employer I.D. no. (FEIN)	XX-0011407

#### Entity Type:

S corporation	X
Limited liability company	
Partnership	
Trust	

Name of pass-through entity	WESTERN BRANCH DIESEL INC
Address	3504 SHIPWRIGHT STREET
(if address change, check box)	
City	PORTSMOUTH
State	VA
ZIP code	23703
E-mail address	
Number of investors	2
Apportionment ratio, page 3, line 8	0.215470
Schedule B, line 1 - total of columns A and B	625805

#### SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

1. Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5)	
Column (I) – Withholding Tax	15908
Column (II) – Entity Tax	0
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)	
Column (I) – Withholding Tax	0
Column (II) – Entity Tax	0
2a. Add lines 1 and 2	
Column (I) – Withholding Tax	15908
Column (II) – Entity Tax	0

## 2016 IT 1140

Test Scenario 5

3. Ohio IT 1140ES and IT 1140P payments the entity or trust made and/or 2015 overpayment credited to 2016 (see Note 1 on page 7)

Column (I) – Withholding Tax

114

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

23600

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

23714

Column (II) – Entity Tax

0

4. For each column, subtract line 3c from line 2a (shade the boxes to show negative amounts if needed)

Column (I) – Withholding Tax

-7806

Column (II) – Entity Tax

0

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here ....OVERPAYMENT

7806

6. Amount of line 5 to be CREDITED to year 2017 .. CREDIT TO 2017

7806

7. Amount of line 5 to be REFUNDED (line 5 minus 6) YOUR REFUND

0

8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due

0

9. Interest and penalty due on late-paid tax and/or late-filed return, if any

0

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

0

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

1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses

(A) Qualifying Investors Who Are Nonresident Individuals

625805

(B) Qualifying Investors Other Than Nonresident Individuals

0

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

2/3

## 2016 IT 1140

### Test Scenario 5

5/6		X
6/6		
	(A) Qualifying Investors Who Are Nonresident Individuals	148837
	(B) Qualifying Investors Other Than Nonresident Individuals	0
2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any		
	(A) Qualifying Investors Who Are Nonresident Individuals	527597
	(B) Qualifying Investors Other Than Nonresident Individuals	0
3. Qualifying investors' distributive shares of adjusted qualifying amount: Sum of lines 1 and 2a minus line 2b		
	(A) Qualifying Investors Who Are Nonresident Individuals	247045
	(B) Qualifying Investors Other Than Nonresident Individuals	0
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)		
	(A) Qualifying Investors Who Are Nonresident Individuals	0
	(B) Qualifying Investors Other Than Nonresident Individuals	0
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		
	(A) Qualifying Investors Who Are Nonresident Individuals	0
	(B) Qualifying Investors Other Than Nonresident Individuals	0
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		
	(A) Qualifying Investors Who Are Nonresident Individuals	1229495
	(B) Qualifying Investors Other Than Nonresident Individuals	0
7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-		
	(A) Qualifying Investors Who Are Nonresident Individuals	1476540
	(B) Qualifying Investors Other Than Nonresident Individuals	0
8. Apportionment ratio from Schedule C, line 4 on page 4		
	(A) Qualifying Investors Who Are Nonresident Individuals	0.215470
	(B) Qualifying Investors Other Than Nonresident Individuals	0
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		
	(A) Qualifying Investors Who Are Nonresident Individuals	318150

## 2016 IT 1140

Test Scenario 5

(B) Qualifying Investors Other Than Nonresident Individuals	0
10. Tax rate (see Note 4 on page 7)	
X.05	X .05
X.085	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	
(A) Qualifying Investors Who Are Nonresident Individuals	15908
(B) Qualifying Investors Other Than Nonresident Individuals	0

### SCHEDULE C – QUALIFYING PASS-THROUGH ENTITIES – APPORTIONMENT WORKSHEET

#### 1. Property

a) Owned (average cost) Within Ohio	13085784
a) Owned (average cost) Total Everywhere	59467920
b) Rented (annual rental X 8) Within Ohio	436392
b) Rented (annual rental X 8) Total Everywhere	3355056
c) Total (lines 1a and 1b) Within Ohio	13522176
c) Total (lines 1a and 1b) Total Everywhere	62822976
Property Ratio	0.215243
Property Weighted Ratio	0.043049

#### 2. Payroll

Payroll Within Ohio	2933445
Payroll Everywhere	17726778
Payroll Ratio	0.165481
Payroll Weighted Ratio	0.033096

#### 3. Sales

Sales Within Ohio	17747438
Sales Everywhere	76428789
Sales Ratio	0.232209
Sales Weighted Ratio	0.139325

4. Total weighted apportionment ratio	0.215470
---------------------------------------	----------

### SCHEDULE D - TRUSTS - TAX DUE

#### 1. Sum of all distributions to nonresident individuals of income or gain

## 2016 IT 1140

### Test Scenario 5

attributable to the trust's ownership of or disposition of either tangible personal property located in Ohio or real property located in Ohio

0

2a. Add 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

0

2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts

0

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

0

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 I

0

## 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.

### Investor 1

Social Security no.

228-60-8441

FEIN

Percent of ownership

0.5000

Amount of PTE tax credit

7954

First name/entity

HERBERT

M.I.

A

Last name

HANEMAN JR

Address

402 SUSSEX DRIVE

City

PORTSMOUTH

State

VA

Zip Code

23707

### Investor 2

Social Security no.

228-60-8442

FEIN

Percent of ownership

0.5000

## 2016 IT 1140

### Test Scenario 5

Amount of PTE tax credit	7954
First name/entity	JANE
M.I.	A
Last name	HANEMAN JR
Address	402 SUSSEX DRIVE
City	PORTSMOUTH
State	VA
Zip Code	23707

## 2016 IT 1140

### Test Scenario 6

For taxable year beginning in	01/2016
Check here if amended return	
Check here if final return	
Federal employer I.D. no. (FEIN)	XX-0011409

#### Entity Type:

S corporation	
Limited liability company	
Partnership	
Trust	X

Name of pass-through entity	GREAT WESTERN TRUST 2
Address	209 E STATE STREET
(if address change, check box)	X
City	COLUMBUS
State	OH
ZIP code	43215
E-mail address	<a href="mailto:GREATWESTTRUST2@YAHOO.COM">GREATWESTTRUST2@YAHOO.COM</a>
Number of investors	1
Apportionment ratio, page 3, line 8	
Schedule B, line 1 - total of columns A and B	

#### SCHEDULE A - RECONCILIATION TAX AND PAYMENTS

1. Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5)	
Column (I) – Withholding Tax	1391
Column (II) – Entity Tax	0
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)	
Column (I) – Withholding Tax	0
Column (II) – Entity Tax	0
2a. Add lines 1 and 2	
Column (I) – Withholding Tax	1391
Column (II) – Entity Tax	0

## 2016 IT 1140

Test Scenario 6

3. Ohio IT 1140ES and IT 1140P payments the entity or trust made and/or 2015 overpayment credited to 2016 (see Note 1 on page 7)

Column (I) – Withholding Tax

1300

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

0

Column (II) – Entity Tax

0

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

Column (I) – Withholding Tax

1300

Column (II) – Entity Tax

0

4. For each column, subtract line 3c from line 2a (shade the boxes to show negative amounts if needed)

Column (I) – Withholding Tax

91

Column (II) – Entity Tax

0

5. If the sum of line 4, columns (I) and (II) is an overpayment, enter that sum here ....OVERPAYMENT

0

6. Amount of line 5 to be CREDITED to year 2016 .. CREDIT TO 2016

0

7. Amount of line 5 to be REFUNDED (line 5 minus 6) YOUR REFUND

0

8. If the sum of line 4, columns (I) and (II) is a balance due or zero, enter here the amount due

91

9. Interest and penalty due on late-paid tax and/or late-filed return, if any

0

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

91

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

1. Sum of all qualifying investors' distributive shares of income, gain, expenses and losses

(A) Qualifying Investors Who Are Nonresident Individuals

0

(B) Qualifying Investors Other Than Nonresident Individuals

0

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

2/3

2016 IT 1140

Test Scenario 6

5/6  
6/6


(A) Qualifying Investors Who Are Nonresident Individuals

(B) Qualifying Investors Other Than Nonresident Individuals

2b. Subtract qualifying investors' distributive shares of other statutory adjustments and miscellaneous federal income tax adjustments, if any

(A) Qualifying Investors Who Are Nonresident Individuals

(B) Qualifying Investors Other Than Nonresident Individuals

3. Qualifying investors' distributive shares of adjusted qualifying amount:  
Sum of lines 1 and 2a minus line 2b

(A) Qualifying Investors Who Are Nonresident Individuals

(B) Qualifying Investors Other Than Nonresident Individuals

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)

(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

(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

(A) Qualifying Investors Who Are Nonresident Individuals

(B) Qualifying Investors Other Than Nonresident Individuals

7. Qualifying investors' adjusted distributive shares. Sum of lines 3, 4, 5 and 6, but not less than -0-

(A) Qualifying Investors Who Are Nonresident Individuals

(B) Qualifying Investors Other Than Nonresident Individuals

8. Apportionment ratio from Schedule C, line 4 on page 4

(A) Qualifying Investors Who Are Nonresident Individuals

(B) Qualifying Investors Other Than Nonresident Individuals

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

(A) Qualifying Investors Who Are Nonresident Individuals

## 2016 IT 1140

Test Scenario 6

(B) Qualifying Investors Other Than Nonresident Individuals

0

10. Tax rate (see Note 4 on page 7)

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

(A) Qualifying Investors Who Are Nonresident Individuals

0

(B) Qualifying Investors Other Than Nonresident Individuals

0

### SCHEDULE C – QUALIFYING PASS-THROUGH ENTITIES – APPORTIONMENT WORKSHEET

#### 1. Property

a) Owned (average cost) Within Ohio

0

a) Owned (average cost) Total Everywhere

0

b) Rented (annual rental X 8) Within Ohio

0

b) Rented (annual rental X 8) Total Everywhere

0

c) Total (lines 1a and 1b) Within Ohio

0

c) Total (lines 1a and 1b) Total Everywhere

0

Property Ratio

0

Property Weighted Ratio

0

#### 2. Payroll

Payroll Within Ohio

0

Payroll Everywhere

0

Payroll Ratio

0

Payroll Weighted Ratio

0

#### 3. Sales

Sales Within Ohio

0

Sales Everywhere

0

Sales Ratio

0

Sales Weighted Ratio

0

4. Total weighted apportionment ratio

0

### SCHEDULE D - TRUSTS - TAX DUE

1. Sum of all distributions to nonresident individuals of income or gain

## 2016 IT 1140

### Test Scenario 6

attributable to the trust's ownership of or disposition of either tangible personal property located in Ohio or real property located in Ohio

27820

2a. Add 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

0

2b. Other statutory adjustments and miscellaneous federal income tax adjustments attributed to nonresident individuals who are beneficiaries of trusts

0

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

27820

4. Tax rate

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 I

1391

## 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.

### Investor 1

Social Security no.

300-58-5074

FEIN

Percent of ownership

1.0000

Amount of PTE tax credit

1391

First name/entity

MICHAEL

M.I.

C

Last name

ZELLERS

Address

2825 VIA NEVE

City

PALOS VERDES EST

State

CA

Zip Code

90274



Department of  
Taxation

# 2016 Ohio IT 1140

## Recent Updates

8/30/16- All scenarios updated to reflect taxable year 2016 rather than 2015; Entity name on scenario 2 updated to remove typo.

10/7/16- Schema updated to include additional allowed values for the Weight field on Schedule C Apportionment Worksheet.

Ohio Department of Taxation  
4485 Northland Ridge Blvd.  
Columbus, OH 43229  
[tax.ohio.gov](http://tax.ohio.gov)