



# 2D Schema, Test Scenarios and Instructions 2016 Ohio IT 4708

## Important Note

**New for Tax Year 2016-** It is now required that vendors program the Ohio IT 4708 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 4708

## Pass-Thru Entity Composite Income Tax Return

### 2D Barcode Instructions

#### General Information

- The Ohio 4708 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 VI has six available investor lines. Generate duplicate copies of page 6 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	1616<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 4708 test packets is November 18, 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\_4708
- 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 4708 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\_4708\_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 4708 packets commences on November 14, 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 4708 2D Barcode Schema**

**RATIO LINES & % 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.  
Ex.: 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: 1616
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 = Not S-Corp
14	Page 1	LLC	1	Numeric; 1 = LLC, 0 = Not LLC
15	Page 1	Partnership	1	Numeric; 1 = Partnership, 0 = Not Partnership
16	Page 1	Other	1	Numeric; 1 = Other, 0 = Not Other
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 ; Whole number, no decimal point.
24	Page 1	Questionnaire_LineA_Yes	1	Numeric; 1 = Yes, 0 = Not Yes
25	Page 1	Questionnaire_LineA_No	1	Numeric; 1 = No, 0 = Not No
26	Page 1	Questionnaire_LineA_N/A	1	Numeric; 1 = N/A, 0 = Not N /A
27	Page 1	Questionnaire_LineB_Yes	1	Numeric; 1 = Yes, 0 = Not Yes
28	Page 1	Questionnaire_LineB_No	1	Numeric; 1 = No, 0 = Not No
29	Page 1	Questionnaire_LineB_N/A	1	Numeric; 1 = N/A, 0 = Not N/A
30	Page 1	Sch_I_Line1_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
31	Page 1	Sch_I_Line_1	10	Numeric; do not put '-' negative sign in front of the data
32	Page 1	Sch_I_Line_2	10	Numeric
33	Page 1	Sch_I_Line3_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
34	Page 1	Sch_I_Line_3	10	Numeric; do not put '-' negative sign in front of the data
35	Page 1	Sch_I_Line4_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
36	Page 1	Sch_I_Line_4	9	Numeric; do not put '-' negative sign in front of the data
37	Page 1	Sch_I_Line5_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
38	Page 1	Sch_I_Line_5	9	Numeric; do not put '-' negative sign in front of the data
39	Page 1	Sch_I_Line_6	7	Numeric; Send as a 7 digit whole number, no decimal point.
40	Page 1	Sch_I_Line7_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
41	Page 1	Sch_I_Line_7	9	Numeric; do not put '-' negative sign in front of the data
42	Page 1	Sch_I_Line8_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
43	Page 1	Sch_I_Line_8	9	Numeric; do not put '-' negative sign in front of the data
44	Page 1	Sch_I_Line_9	9	Numeric
45	Page 1	Sch_I_Line_10	9	Numeric
46	Page 1	Sch_I_Line_11	9	Numeric
47	Page 1	Sch_I_Line_12	9	Numeric
48	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>277</b>	

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2016 4708 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: 1616
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_I_Line_13	9	Numeric
9	Page 2	Sch_I_Line_14	9	Numeric
10	Page 2	Sch_I_Line_15	9	Numeric
11	Page 2	Sch_I_Line_16	9	Numeric
12	Page 2	Sch_I_Line_17	9	Numeric
13	Page 2	Sch_I_Line_18	9	Numeric
14	Page 2	Sch_I_Line_19	9	Numeric
15	Page 2	Sch_I_Line_20	9	Numeric
16	Page 2	Sch_I_Line_21	9	Numeric
17	Page 2	Sch_I_Line_22	9	Numeric
18	Page 2	Sch_I_Line_23	9	Numeric
19	Page 2	Sch_I_Line_24	9	Numeric
20	Page 2	Sch_I_Line_25	9	Numeric
21	Page 2	Sch_I_Line_26	9	Numeric
22	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>154</b>	

**Ohio Department of Taxation  
2016 4708 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: 1616
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_II_Line27_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
9	Page 3	Sch_II_Line_27	10	Numeric
10	Page 3	Sch_II_Line28_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
11	Page 3	Sch_II_Line_28	9	Numeric
12	Page 3	Sch_II_Line_29	9	Numeric
13	Page 3	Sch_II_Line_30	9	Numeric
14	Page 3	Sch_II_Line31_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
15	Page 3	Sch_II_Line_31	10	Numeric
16	Page 3	Sch_II_Line_32A	10	Numeric
17	Page 3	Sch_II_Line_32B	10	Numeric
18	Page 3	Sch_II_Line_32C	10	Numeric
19	Page 3	Sch_II_Line32D_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
20	Page 3	Sch_II_Line_32D	10	Numeric
21	Page 3	Sch_II_Line32E_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
22	Page 3	Sch_II_Line_32E	10	Numeric
23	Page 3	Sch_II_Line32F_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
24	Page 3	Sch_II_Line_32F	10	Numeric
25	Page 3	Sch_II_Line33_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
26	Page 3	Sch_II_Line_33	10	Numeric
27	Page 3	Sch_II_Line_34	10	Numeric
28	Page 3	Sch_II_Line35_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
29	Page 3	Sch_II_Line_35	10	Numeric
30	Page 3	Sch_II_Line_36	10	Numeric
31	Page 3	Sch_II_Line_37	10	Numeric
32	Page 3	Sch_II_Line_38	10	Numeric
33	Page 3	Sch_II_Line_39	10	Numeric
34	Page 3	Sch_II_Line40_Negative_Indicator	1	Numeric; 1 - Negative, 0 - Positive
35	Page 3	Sch_II_Line_40	10	Numeric
36	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>224</b>	

**Ohio Department of Taxation  
2016 4708 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: 1616
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_III_Line_41	9	Numeric
9	Page 4	Sch_III_Line_42	9	Numeric
10	Page 4	Sch_III_Line_43	9	Numeric
11	Page 4	Sch_III_Line_44	9	Numeric
12	Page 4	Sch_III_Line_45	9	Numeric
13	Page 4	Sch_III_Line_46	9	Numeric
14	Page 4	Sch_III_Line_47	9	Numeric
15	Page 4	Sch_III_Line_48	9	Numeric
16	Page 4	Sch_III_Line_49	9	Numeric
17	Page 4	Sch_IV_Col_Ohio_Line50A (Owned)	11	Numeric
18	Page 4	Sch_IV_Col_Everywhere_Line50A (Owned)	11	Numeric
19	Page 4	Sch_IV_Col_Ohio_Line50B (Rented)	11	Numeric
20	Page 4	Sch_IV_Col_Everywhere_Line50B (Rented)	11	Numeric
21	Page 4	Sch_IV_Col_Ohio_Line50C (Total)	11	Numeric
22	Page 4	Sch_IV_Col_Everywhere_Line50C (Total)	11	Numeric
23	Page 4	Sch_IV_Line50_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
24	Page 4	Sch_IV_Line50_Weight	3	Numeric; allowed values 0,15,18,20,25,50,100; send 3 digit whole number
25	Page 4	Sch_IV_Line50_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
26	Page 4	Sch_IV_Col_Ohio_Line51 (Payroll)	11	Numeric
27	Page 4	Sch_IV_Col_Everywhere_Line51 (Total)	11	Numeric
28	Page 4	Sch_IV_Line51_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
29	Page 4	Sch_IV_Line51_Weight	3	Numeric; allowed values 0,15,18,20,25,50,100; send 3 digit whole number
30	Page 4	Sch_IV_Line51_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
31	Page 4	Sch_IV_Col_Ohio_Line52 (Sales)	11	Numeric
32	Page 4	Sch_IV_Col_Everywhere_Line52 (Total)	11	Numeric
33	Page 4	Sch_IV_Line52_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
34	Page 4	Sch_IV_Line52_Weight	3	Numeric; allowed values 0,60,70,75,82,100; send 3 digit whole number
35	Page 4	Sch_IV_Line52_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
36	Page 4	Sch_IV_Line53_Wt_Ratio	7	Numeric; Send as a 7 digit whole number, no decimal point.
37	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>277</b>	

**Ohio Department of Taxation  
2016 4708 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: 1616
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_V_Line54	9	Numeric
9	Page 5	Sch_V_Line55	9	Numeric
10	Page 5	Sch_V_Line56	9	Numeric
11	Page 5	Sch_V_Line57	9	Numeric
12	Page 5	Sch_V_Line58	9	Numeric
13	Page 5	Sch_V_Line59	9	Numeric
14	Page 5	Sch_V_Line60	9	Numeric
15	Page 5	Sch_VI_Investor1_SSN	9	Numeric
16	Page 5	Sch_VI_Investor1_FEIN	9	Numeric
17	Page 5	Sch_VI_Investor1_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
18	Page 5	Sch_VI_Investor1_TaxCredit	9	Numeric
19	Page 5	Sch_VI_Investor1_FirstName	15	Alpha
20	Page 5	Sch_VI_Investor1_M.I	1	Alpha
21	Page 5	Sch_VI_Investor1_LastName	20	Alpha
22	Page 5	Sch_VI_Investor1_Address	35	AlphaNumeric
23	Page 5	Sch_VI_Investor1_City	20	Alpha
24	Page 5	Sch_VI_Investor1_State	2	Alpha
25	Page 5	Sch_VI_Investor1_ZipCode	5	Numeric
26	Page 5	Sch_VI_Investor2_SSN	9	Numeric
27	Page 5	Sch_VI_Investor2_FEIN	9	Numeric
28	Page 5	Sch_VI_Investor2_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
29	Page 5	Sch_VI_Investor2_TaxCredit	9	Numeric
30	Page 5	Sch_VI_Investor2_FirstName	15	Alpha
31	Page 5	Sch_VI_Investor2_M.I	1	Alpha
32	Page 5	Sch_VI_Investor2_LastName	20	Alpha
33	Page 5	Sch_VI_Investor2_Address	35	AlphaNumeric
34	Page 5	Sch_VI_Investor2_City	20	Alpha
35	Page 5	Sch_VI_Investor2_State	2	Alpha
36	Page 5	Sch_VI_Investor2_ZipCode	5	Numeric
37	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>351</b>	

**Ohio Department of Taxation  
2016 4708 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: 1616
5	N/A	spec version	1	At this time: 0
6	N/A	form version	1	At this time: 1
7	Page 6	FEIN	9	Numeric
8	Page 6	Sch_VI_Investor3_SSN	9	Numeric
9	Page 6	Sch_VI_Investor3_FEIN	9	Numeric
10	Page 6	Sch_VI_Investor3_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
11	Page 6	Sch_VI_Investor3_TaxCredit	9	Numeric
12	Page 6	Sch_VI_Investor3_FirstName	15	Alpha
13	Page 6	Sch_VI_Investor3_M.I	1	Alpha
14	Page 6	Sch_VI_Investor3_LastName	20	Alpha
15	Page 6	Sch_VI_Investor3_Address	35	AlphaNumeric
16	Page 6	Sch_VI_Investor3_City	20	Alpha
17	Page 6	Sch_VI_Investor3_State	2	Alpha
18	Page 6	Sch_VI_Investor3_ZipCode	5	Numeric
19	Page 6	Sch_VI_Investor4_SSN	9	Numeric
20	Page 6	Sch_VI_Investor4_FEIN	9	Numeric
21	Page 6	Sch_VI_Investor4_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
22	Page 6	Sch_VI_Investor4_TaxCredit	9	Numeric
23	Page 6	Sch_VI_Investor4_FirstName	15	Alpha
24	Page 6	Sch_VI_Investor4_M.I	1	Alpha
25	Page 6	Sch_VI_Investor4_LastName	20	Alpha
26	Page 6	Sch_VI_Investor4_Address	35	AlphaNumeric
27	Page 6	Sch_VI_Investor4_City	20	Alpha
28	Page 6	Sch_VI_Investor4_State	2	Alpha
29	Page 6	Sch_VI_Investor4_ZipCode	5	Numeric
30	Page 6	Sch_VI_Investor5_SSN	9	Numeric
31	Page 6	Sch_VI_Investor5_FEIN	9	Numeric
32	Page 6	Sch_VI_Investor5_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
33	Page 6	Sch_VI_Investor5_TaxCredit	9	Numeric
34	Page 6	Sch_VI_Investor5_FirstName	15	Alpha
35	Page 6	Sch_VI_Investor5_M.I	1	Alpha
36	Page 6	Sch_VI_Investor5_LastName	20	Alpha
37	Page 6	Sch_VI_Investor5_Address	35	AlphaNumeric
38	Page 6	Sch_VI_Investor5_City	20	Alpha
39	Page 6	Sch_VI_Investor5_State	2	Alpha
40	Page 6	Sch_VI_Investor5_ZipCode	5	Numeric
41	Page 6	Sch_VI_Investor6_SSN	9	Numeric
42	Page 6	Sch_VI_Investor6_FEIN	9	Numeric
43	Page 6	Sch_VI_Investor6_PercentOwnership	5	Numeric; Send as a 5 digit whole number, no decimal point.
44	Page 6	Sch_VI_Investor6_TaxCredit	9	Numeric
45	Page 6	Sch_VI_Investor6_FirstName	15	Alpha
46	Page 6	Sch_VI_Investor6_M.I	1	Alpha
47	Page 6	Sch_VI_Investor6_LastName	20	Alpha
48	Page 6	Sch_VI_Investor6_Address	35	AlphaNumeric
49	Page 6	Sch_VI_Investor6_City	20	Alpha
50	Page 6	Sch_VI_Investor6_State	2	Alpha
51	Page 6	Sch_VI_Investor6_ZipCode	5	Numeric
52	N/A	trailer	5	Always *EOD*
<b>Total Bytes/Characters</b>			<b>548</b>	

**2016 Ohio IT 4708 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 the date the scenario was created by your staff

**NEW for Tax Year 2016**

- The IT 4708 now includes a 2D barcode
- Schedule IV apportionment ratio weights are no longer static. Note section language includes: "if only one factor, use 100%"
- Schedule VI has six available investor lines. Generate duplicate copies of page 6 to accommodate any additional investors, however omit both the 1D and 2D barcodes from the duplicate pages.

**Ohio IT 4708 Scenario Checklist**

	VERSION		ENTITY TYPE				AMOUNT OWED					SCHEDULE IV WEIGHT				SCH II Line 34 2/3, 5/6, 6/6 ADD
	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					X		X
SCENARIO 3			X						X						X	X
SCENARIO 4					X						X	X				X
SCENARIO 5			X				X						X			
SCENARIO 6			X								X					X

## 2016 IT4708

Test Scenario 1

For taxable year ending in	12/2016
Check here if amended return	
Check here if final return	X
Federal employer I.D. no. (FEIN)	XX-0047081
Ohio charter or license no. (if S corp)	

### Entity Type:

S corporation	
Limited liability corporation	X
Partnership	
Other	

Name of pass-through entity	MERCURY HOLDINGS LIMITED LIABILITY
Address (if address change, check box)	201 INTERNATIONAL CIR STE 400
City	HUNT VALLEY
State	MD
ZIP code	21030

Number of investors included in return	3
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Apportionment ratio, line 6	0.000000
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If the pass-through entity is an S corporation, did the pass-through entity pay any compensation or remuneration to any

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If the pass-through entity is, or is treated as, a partnership for federal income tax purposes, did the pass-through entity make any guaranteed payments to any of its partners or equity investors?

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### SCHEDULE I

1. Total income (from Schedule II, line 40)	17745357
2. Total deductions (from Schedule III, line 49)	493857
3. Income (loss) to be allocated and apportioned (line 1 minus line 2)	17251500
4. Net allocable nonbusiness income (loss) everywhere, if any	0

5. Apportionable income (loss) (line 3 minus line 4)	17251500
6. Ohio apportionment ratio (from Schedule IV, line 53)	0.000000
7. Income (loss) apportioned to Ohio (line 5 times line 6)	0
8. Net nonbusiness income (loss) allocated to Ohio and gain (loss) apportioned to Ohio per R.C. 5747.212	0
9. Ohio taxable income (sum of lines 7 and 8, but not less than -0-)	0
10. Tax before credits (multiply the amount on line 9 by .04997)	0
11. Nonrefundable business credits (attach Schedule E)	0
12. Tax due after nonrefundable business credits.	0
13. Interest penalty on underpayment of estimated tax	0
14. Ohio forms IT 4708ES and IT 4708P payments	0
15. Ohio forms IT 1140ES and IT 1140P payments transferred to this form and any payments made with previously filed return(s) for this taxable year	8055
16. Deduct Ohio forms IT 4708ES and IT 4708P payments transferred to Ohio form IT 1140 and deduct overpayments, if any, previously claimed for this taxable year	0
17. Total net Ohio estimated tax payments for 2016	8055
18. Amount of 2015 overpayment credited to 2016	0
19. Total refundable business credits (from Schedule V, line 60)	25897
20. Total of lines 17, 18 and 19	33952
21. Overpayment, if any	33952
22. Amount of line 21 to be CREDITED to year 2017 tax liability	0
23. Amount of line 21 to be REFUNDED	33952
24. Net amount due, if any	0
25. Interest and penalty due on late-paid tax and/or late-filed return, if any	0
26. Total amount due, if any (sum of lines 24 and 25).	0

**SCHEDULE II – INCOME AND ADJUSTMENTS**

27. Ordinary business income (loss)	-6876
28. The investors' shares of expenses and losses incurred in connection with all direct and indirect transactions between the pass-through entity and its related members, including certain investors' family members.	0
29. Guaranteed payments that the pass-through entity made to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0

30. Compensation that the pass-through entity paid to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0
31. Net income or (loss) from rental activities other than amount shown on line 27	-768068
32. Portfolio income (loss). See note below.	
a. Interest income	1162941
b. Dividends	1149333
c. Royalties	39048
d. Net short-term capital gain (loss)	325175
e. Net long-term capital gain (loss).	15495811
f. Other portfolio income (loss)	337067
33. Net gain (loss) under I.R.C. 1231	115069
34. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	0
2/3	
5/6	
6/6	
35. Other income (loss). Attach schedule	-104143
36. Pass-through entity add-back and financial institutions taxes paid	0
37. Non-Ohio state or local government interest and dividends earned by the pass-through entity but not included above	0
38. State and local income taxes deducted in arriving at income	0
39. Losses from the sale or other disposition of Ohio public obligations if such losses have been deducted in determining federal taxable income	0
40. Total income (add lines 27 through 39; enter here and on Schedule I, line 1)	17745357

**SCHEDULE III – DEDUCTIONS**

41. I.R.C. 179 expense not deducted in calculating line 27	0
42. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense added back in applicable previous years and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	0
43. Net federal interest and dividends exempt from state taxation	14717
44. Other separately stated K-1 amounts that are allowable as deductions in arriving at federal adjusted gross income and amounts contributed to individual development accounts	0
45. Exempt gains from the sale of Ohio state or local government bonds	479140
46. Wage and salary expense not otherwise deducted because of a federal work opportunity tax credit	0

47. Interest or income earned on Ohio public obligations and Ohio purchase obligations if such interest or income is included on any of lines 27-35

0

48. Net gain included in line 40 resulting from the sale, exchange or other disposition of Ohio public obligations (do not enter amounts shown on line 45)

0

49. Total deductions (add lines 41-48; enter here and on Schedule I, line 2)

493857

### SCHEDULE IV - APPORTIONMENT WORKSHEET

50. 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 50a and 50b) Within Ohio

0

c) Total (lines 50a and 50b) Total Everywhere

0

Property Ratio

0.000000

Property Weighted Ratio

0.000000

51. Payroll

Payroll Within Ohio

0

Payroll Everywhere

0

Payroll Ratio

0.000000

Payroll Weighted Ratio

0.000000

52. Sales

Sales Within Ohio

0

Sales Everywhere

300000

Sales Ratio

0.000000

Sales Weighted Ratio

0.000000

53. Total weighted apportionment ratio

0.000000

### SCHEDULE V – REFUNDABLE BUSINESS CREDITS

54. Ohio historic preservation credit

653

55. Business jobs credit

9984

56. Pass-through entity credit

1235

57. Losses on loans made to Ohio venture capital program

9874

58. Motion picture production credit

2003

59. Financial Institutions Tax (FIT) credit

2148

60. Total refundable business credits

25897

**SCHEDULE VI – INVESTOR INFORMATION**

**Investor 1**

Social Security no.

FEIN

986053791

Percent of ownership

0.3333

Amount of PTE tax credit

0

First name/entity

THE DEVONSHIRE TRUST

M.I.

Last name

Address

CANONS CT22 VICTORIA STBOX HM1179

City

HAMILTON HM

State

FC

Zip Code

XBER

**Investor 2**

Social Security no.

FEIN

201316925

Percent of ownership

0.3333

Amount of PTE tax credit

First name/entity

MERCURY HOLDING

M.I.

Last name

Address

201 INTERNATIONAL CIRCLE SUITE 400

City

HUNT VALLEY

State

MD

Zip Code

21030

**Investor 3**

Social Security no.

FEIN	461614917
Percent of ownership	0.3333
Amount of PTE tax credit	
First name/entity	MERCURY HOLDING
M.I.	
Last name	
Address	201 INTERNATIONAL CIRCLE SUITE 400
City	HUNT VALLEY
State	MD
Zip Code	21030

## 2016 IT4708

Test Scenario 2

For taxable year ending in	12/2016
Check here if amended return	X
Check here if final return	
Federal employer I.D. no. (FEIN)	XX-0047082
Ohio charter or license no. (if S corp)	1951635

### Entity Type:

S corporation	
Limited liability corporation	
Partnership	
Other	X

Name of pass-through entity	INTERNATIONAL MARKETING SYSTEMS, LTD
Address (if address change, check box)	TWO CORPORATE DRIVE SUITE 136
City	SHELTON
State	CT
ZIP code	06484

Number of investors included in return	1
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Apportionment ratio, line 6	0.014107
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If the pass-through entity is an S corporation, did the pass-through entity pay any compensation or remuneration to any	X=NO
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If the pass-through entity is, or is treated as, a partnership for federal income tax purposes, did the pass-through entity make any guaranteed payments to any of its partners or equity investors?	
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### SCHEDULE I

1. Total income (from Schedule II, line 40)	3472835
2. Total deductions (from Schedule III, line 49)	42052
3. Income (loss) to be allocated and apportioned (line 1 minus line 2)	3430783
4. Net allocable nonbusiness income (loss) everywhere, if any	0

5. Apportionable income (loss) (line 3 minus line 4)	3430783
6. Ohio apportionment ratio (from Schedule IV, line 53)	0.014107
7. Income (loss) apportioned to Ohio (line 5 times line 6)	48398
8. Net nonbusiness income (loss) allocated to Ohio and gain (loss) apportioned to Ohio per R.C. 5747.212	0
9. Ohio taxable income (sum of lines 7 and 8, but not less than -0-)	48398
10. Tax before credits (multiply the amount on line 9 by .04997)	2418
11. Nonrefundable business credits (attach Schedule E)	0
12. Tax due after nonrefundable business credits.	2418
13. Interest penalty on underpayment of estimated tax	0
14. Ohio forms IT 4708ES and IT 4708P payments	5736
15. Ohio forms IT 1140ES and IT 1140P payments transferred to this form and any payments made with previously filed return(s) for this taxable year	0
16. Deduct Ohio forms IT 4708ES and IT 4708P payments transferred to Ohio form IT 1140 and deduct overpayments, if any, previously claimed for this taxable year	0
17. Total net Ohio estimated tax payments for 2016	5736
18. Amount of 2015 overpayment credited to 2016	0
19. Total refundable business credits (from Schedule V, line 60)	0
20. Total of lines 17, 18 and 19	5736
21. Overpayment, if any	3318
22. Amount of line 21 to be CREDITED to year 2017 tax liability	1306
23. Amount of line 21 to be REFUNDED	2012
24. Net amount due, if any	0
25. Interest and penalty due on late-paid tax and/or late-filed return, if any	0
26. Total amount due, if any (sum of lines 24 and 25).	0

**SCHEDULE II – INCOME AND ADJUSTMENTS**

27. Ordinary business income (loss)	3370340
28. The investors' shares of expenses and losses incurred in connection with all direct and indirect transactions between the pass-through entity and its related members, including certain investors' family members.	0
29. Guaranteed payments that the pass-through entity made to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0

30. Compensation that the pass-through entity paid to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0
31. Net income or (loss) from rental activities other than amount shown on line 27	
32. Portfolio income (loss). See note below.	
a. Interest income	139
b. Dividends	0
c. Royalties	0
d. Net short-term capital gain (loss)	0
e. Net long-term capital gain (loss).	0
f. Other portfolio income (loss)	0
33. Net gain (loss) under I.R.C. 1231	0
34. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	102356
2/3	
5/6	X
6/6	
35. Other income (loss). Attach schedule	0
36. Pass-through entity add-back and financial institutions taxes paid	0
37. Non-Ohio state or local government interest and dividends earned by the pass-through entity but not included above	0
38. State and local income taxes deducted in arriving at income	0
39. Losses from the sale or other disposition of Ohio public obligations if such losses have been deducted in determining federal taxable income	0
40. Total income (add lines 27 through 39; enter here and on Schedule I, line 1)	3472835

**SCHEDULE III – DEDUCTIONS**

41. I.R.C. 179 expense not deducted in calculating line 27	21200
42. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense added back in applicable previous years and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	20852
43. Net federal interest and dividends exempt from state taxation	0
44. Other separately stated K-1 amounts that are allowable as deductions in arriving at federal adjusted gross income and amounts contributed to individual development accounts	0
45. Exempt gains from the sale of Ohio state or local government bonds	0
46. Wage and salary expense not otherwise deducted because of a federal work opportunity tax credit	0

47. Interest or income earned on Ohio public obligations and Ohio purchase obligations if such interest or income is included on any of lines 27-35

0

48. Net gain included in line 40 resulting from the sale, exchange or other disposition of Ohio public obligations (do not enter amounts shown on line 45)

0

49. Total deductions (add lines 41-48; enter here and on Schedule I, line 2)

42052

### SCHEDULE IV - APPORTIONMENT WORKSHEET

50. Property

a) Owned (average cost) Within Ohio

0

a) Owned (average cost) Total Everywhere

8661929

b) Rented (annual rental X 8) Within Ohio

0

b) Rented (annual rental X 8) Total Everywhere

3362112

c) Total (lines 50a and 50b) Within Ohio

0

c) Total (lines 50a and 50b) Total Everywhere

12024041

Property Ratio 0.50

0.000000

Property Weighted Ratio

0.000000

51. Payroll

Payroll Within Ohio

140959

Payroll Everywhere

4996307

Payroll Ratio 0.50

0.028213

Payroll Weighted Ratio

0.014107

52. Sales

Sales Within Ohio

0

Sales Everywhere

0.00

Sales Ratio

0.000000

Sales Weighted Ratio

0.000000

53. Total weighted apportionment ratio

0.005643

### SCHEDULE V – REFUNDABLE BUSINESS CREDITS

54. Ohio historic preservation credit

0

55. Business jobs credit

0

56. Pass-through entity credit

0

57. Losses on loans made to Ohio venture capital program

0

58. Motion picture production credit

0

59. Financial Institutions Tax (FIT) credit

0

60. Total refundable business credits

0

**SCHEDULE VI – INVESTOR INFORMATION**

**Investor 1**

Social Security no.

045-54-7808

FEIN

Percent of ownership

1.0000

Amount of PTE tax credit

2927

First name/entity

THOMAS

M.I.

Last name

O'HARA

Address

284 HEMLOCK ROAD

City

FAIRFIELD

State

CT

Zip Code

06430

**Investor 2**

Social Security no.

FEIN

Percent of ownership

Amount of PTE tax credit

First name/entity

M.I.

Last name

Address

City

State

Zip Code

# 2016 IT4708

Test Scenario 3

For taxable year ending in

Check here if amended return

Check here if final return

Federal employer I.D. no. (FEIN)

Ohio charter or license no. (if S corp)

## Entity Type:

S corporation

Limited liability corporation

Partnership

Other

Name of pass-through entity

Address (if address change, check box)

City

State

ZIP code

Number of investors included in return

Apportionment ratio, line 6

If the pass-through entity is an S corporation, did the pass-through entity pay any compensation or remuneration to any

If the pass-through entity is, or is treated as, a partnership for federal income tax purposes, did the pass-through entity make any guaranteed payments to any of its partners or equity investors?

## SCHEDULE I

1. Total income (from Schedule II, line 40)

2. Total deductions (from Schedule III, line 49)

3. Income (loss) to be allocated and apportioned (line 1 minus line 2)

4. Net allocable nonbusiness income (loss) everywhere, if any

5. Apportionable income (loss) (line 3 minus line 4)	4875861
6. Ohio apportionment ratio (from Schedule IV, line 53)	0.252009
7. Income (loss) apportioned to Ohio (line 5 times line 6)	1228761
8. Net nonbusiness income (loss) allocated to Ohio and gain (loss) apportioned to Ohio per R.C. 5747.212	0
9. Ohio taxable income (sum of lines 7 and 8, but not less than -0-)	1228761
10. Tax before credits (multiply the amount on line 9 by .04997)	61401
11. Nonrefundable business credits (attach Schedule E)	0
12. Tax due after nonrefundable business credits.	61401
13. Interest penalty on underpayment of estimated tax	0
14. Ohio forms IT 4708ES and IT 4708P payments	40000
15. Ohio forms IT 1140ES and IT 1140P payments transferred to this form and any payments made with previously filed return(s) for this taxable year	0
16. Deduct Ohio forms IT 4708ES and IT 4708P payments transferred to Ohio form IT 1140 and deduct overpayments, if any, previously claimed for this taxable year	0
17. Total net Ohio estimated tax payments for 2016	40000
18. Amount of 2015 overpayment credited to 2016	6156
19. Total refundable business credits (from Schedule V, line 60)	0
20. Total of lines 17, 18 and 19	46156
21. Overpayment, if any	0
22. Amount of line 21 to be CREDITED to year 2017 tax liability	0
23. Amount of line 21 to be REFUNDED	0
24. Net amount due, if any	15245
25. Interest and penalty due on late-paid tax and/or late-filed return, if any	0
26. Total amount due, if any (sum of lines 24 and 25).	15245

**SCHEDULE II – INCOME AND ADJUSTMENTS**

27. Ordinary business income (loss)	3370340
28. The investors' shares of expenses and losses incurred in connection with all direct and indirect transactions between the pass-through entity and its related members, including certain investors' family members.	0
29. Guaranteed payments that the pass-through entity made to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0

30. Compensation that the pass-through entity paid to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0
31. Net income or (loss) from rental activities other than amount shown on line 27	0
32. Portfolio income (loss). See note below.	
a. Interest income	8
b. Dividends	0
c. Royalties	0
d. Net short-term capital gain (loss)	0
e. Net long-term capital gain (loss).	0
f. Other portfolio income (loss)	0
33. Net gain (loss) under I.R.C. 1231	563
34. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	1770628
2/3	
5/6	X
6/6	
35. Other income (loss). Attach schedule	0
36. Pass-through entity add-back and financial institutions taxes paid	0
37. Non-Ohio state or local government interest and dividends earned by the pass-through entity but not included above	0
38. State and local income taxes deducted in arriving at income	12206
39. Losses from the sale or other disposition of Ohio public obligations if such losses have been deducted in determining federal taxable income	0
40. Total income (add lines 27 through 39; enter here and on Schedule I, line 1)	5153745

**SCHEDULE III – DEDUCTIONS**

41. I.R.C. 179 expense not deducted in calculating line 27	0
42. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense added back in applicable previous years and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	277884
43. Net federal interest and dividends exempt from state taxation	0
44. Other separately stated K-1 amounts that are allowable as deductions in arriving at federal adjusted gross income and amounts contributed to individual development accounts	0
45. Exempt gains from the sale of Ohio state or local government bonds	0
46. Wage and salary expense not otherwise deducted because of a federal work opportunity tax credit	0

47. Interest or income earned on Ohio public obligations and Ohio purchase obligations if such interest or income is included on any of lines 27-35

0

48. Net gain included in line 40 resulting from the sale, exchange or other disposition of Ohio public obligations (do not enter amounts shown on line 45)

0

49. Total deductions (add lines 41-48; enter here and on Schedule I, line 2)

277884

### SCHEDULE IV - APPORTIONMENT WORKSHEET

50. 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 50a and 50b) Within Ohio

0

c) Total (lines 50a and 50b) Total Everywhere

0

Property Ratio

0.000000

Property Weighted Ratio

0.000000

51. Payroll

Payroll Within Ohio

0

Payroll Everywhere

0.00

Payroll Ratio

0.000000

Payroll Weighted Ratio

0.000000

52. Sales

Sales Within Ohio

5304919

Sales Everywhere

21050540

Sales Ratio

1.00

0.252009

Sales Weighted Ratio

0.252009

53. Total weighted apportionment ratio

0.252009

### SCHEDULE V – REFUNDABLE BUSINESS CREDITS

54. Ohio historic preservation credit

0

55. Business jobs credit

0

56. Pass-through entity credit

0

57. Losses on loans made to Ohio venture capital program	0
58. Motion picture production credit	0
59. Financial Institutions Tax (FIT) credit	0
60. Total refundable business credits	0

**SCHEDULE VI – INVESTOR INFORMATION**

**Investor 1**

Social Security no.	204-42-7416
FEIN	
Percent of ownership	1.0000
Amount of PTE tax credit	47975
First name/entity	MICHAEL
M.I.	A
Last name	VERONA
Address	137 CARDINAL DRIVE
City	NEW BRIGHTON
State	PA
Zip Code	15066

## 2016 IT4708

Test Scenario 4

For taxable year ending in	11/2016
Check here if amended return	
Check here if final return	
Federal employer I.D. no. (FEIN)	XX-0047084
Ohio charter or license no. (if S corp)	2029734

### Entity Type:

S corporation	X
Limited liability corporation	
Partnership	
Other	

Name of pass-through entity	DOSTER CONSTRUCTION COMPANY, INC.
Address (if address change, check box)	2100 INT'L PARK DR.
City	BIRMINGHAM
State	AL
ZIP code	35243

Number of investors included in return	3
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Apportionment ratio, line 6	0.002921
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If the pass-through entity is an S corporation, did the pass-through entity pay any compensation or remuneration to any	X = YES
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If the pass-through entity is, or is treated as, a partnership for federal income tax purposes, did the pass-through entity make any guaranteed payments to any of its partners or equity investors?	X=N/A
--	-------

### SCHEDULE I

1. Total income (from Schedule II, line 40)	102885
2. Total deductions (from Schedule III, line 49)	128218
3. Income (loss) to be allocated and apportioned (line 1 minus line 2)	-25333
4. Net allocable nonbusiness income (loss) everywhere, if any	0

5. Apportionable income (loss) (line 3 minus line 4)	-25333
6. Ohio apportionment ratio (from Schedule IV, line 53)	0.002921
7. Income (loss) apportioned to Ohio (line 5 times line 6)	-74
8. Net nonbusiness income (loss) allocated to Ohio and gain (loss) apportioned to Ohio per R.C. 5747.212	0
9. Ohio taxable income (sum of lines 7 and 8, but not less than -0-)	0
10. Tax before credits (multiply the amount on line 9 by .04997)	0
11. Nonrefundable business credits (attach Schedule E)	0
12. Tax due after nonrefundable business credits.	0
13. Interest penalty on underpayment of estimated tax	0
14. Ohio forms IT 4708ES and IT 4708P payments	0
15. Ohio forms IT 1140ES and IT 1140P payments transferred to this form and any payments made with previously filed return(s) for this taxable year	0
16. Deduct Ohio forms IT 4708ES and IT 4708P payments transferred to Ohio form IT 1140 and deduct overpayments, if any, previously claimed for this taxable year	0
17. Total net Ohio estimated tax payments for 2016	0
18. Amount of 2015 overpayment credited to 2016	0
19. Total refundable business credits (from Schedule V, line 60)	0
20. Total of lines 17, 18 and 19	0
21. Overpayment, if any	0
22. Amount of line 21 to be CREDITED to year 2017 tax liability	0
23. Amount of line 21 to be REFUNDED	0
24. Net amount due, if any	0
25. Interest and penalty due on late-paid tax and/or late-filed return, if any	0
26. Total amount due, if any (sum of lines 24 and 25).	0

**SCHEDULE II – INCOME AND ADJUSTMENTS**

27. Ordinary business income (loss)	235074
28. The investors' shares of expenses and losses incurred in connection with all direct and indirect transactions between the pass-through entity and its related members, including certain investors' family members.	0
29. Guaranteed payments that the pass-through entity made to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0

30. Compensation that the pass-through entity paid to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	538521
31. Net income or (loss) from rental activities other than amount shown on line 27	-930066
32. Portfolio income (loss). See note below.	
a. Interest income	82678
b. Dividends	0
c. Royalties	0
d. Net short-term capital gain (loss)	-1015
e. Net long-term capital gain (loss).	50299
f. Other portfolio income (loss)	0
33. Net gain (loss) under I.R.C. 1231	-6337
34. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	43115
2/3	
5/6	X
6/6	
35. Other income (loss). Attach schedule	0
36. Pass-through entity add-back and financial institutions taxes paid	0
37. Non-Ohio state or local government interest and dividends earned by the pass-through entity but not included above	90616
38. State and local income taxes deducted in arriving at income	0
39. Losses from the sale or other disposition of Ohio public obligations if such losses have been deducted in determining federal taxable income	0
40. Total income (add lines 27 through 39; enter here and on Schedule I, line 1)	102885

**SCHEDULE III – DEDUCTIONS**

41. I.R.C. 179 expense not deducted in calculating line 27	0
42. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense added back in applicable previous years and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	78513
43. Net federal interest and dividends exempt from state taxation	0
44. Other separately stated K-1 amounts that are allowable as deductions in arriving at federal adjusted gross income and amounts contributed to individual development accounts	0
45. Exempt gains from the sale of Ohio state or local government bonds	49705
46. Wage and salary expense not otherwise deducted because of a federal work opportunity tax credit	0

47. Interest or income earned on Ohio public obligations and Ohio purchase obligations if such interest or income is included on any of lines 27-35

0

48. Net gain included in line 40 resulting from the sale, exchange or other disposition of Ohio public obligations (do not enter amounts shown on line 45)

0

49. Total deductions (add lines 41-48; enter here and on Schedule I, line 2)

128218

### SCHEDULE IV - APPORTIONMENT WORKSHEET

50. Property

a) Owned (average cost) Within Ohio

0

a) Owned (average cost) Total Everywhere

8399877

b) Rented (annual rental X 8) Within Ohio

9760

b) Rented (annual rental X 8) Total Everywhere

7197560

c) Total (lines 50a and 50b) Within Ohio

9760

c) Total (lines 50a and 50b) Total Everywhere

15597437

Property Ratio

0.000626

Property Weighted Ratio

0.000125

51. Payroll

Payroll Within Ohio

0

Payroll Everywhere

13054077

Payroll Ratio

0.000000

Payroll Weighted Ratio

0.000000

52. Sales

Sales Within Ohio

680046

Sales Everywhere

145940017

Sales Ratio

0.004660

Sales Weighted Ratio

0.002796

53. Total weighted apportionment ratio

0.002921

### SCHEDULE V – REFUNDABLE BUSINESS CREDITS

54. Ohio historic preservation credit

0

55. Business jobs credit

0

56. Pass-through entity credit

0

57. Losses on loans made to Ohio venture capital program

0

58. Motion picture production credit

0

59. Financial Institutions Tax (FIT) credit

0

60. Total refundable business credits

0

**SCHEDULE VI – INVESTOR INFORMATION**

**Investor 1**

Social Security no.

423111663

FEIN

Percent of ownership

0.3333

Amount of PTE tax credit

First name/entity

THOMAS

M.I.

E

Last name

DOSTER IV

Address

343 WAHACKME ROAD

City

NEW CANAAN

State

CT

Zip Code

06840

**Investor 2**

Social Security no.

423112419

FEIN

Percent of ownership

0.3333

Amount of PTE tax credit

First name/entity

JULIA

M.I.

D

Last name

CROWELL

Address

156 GOWER ROAD

City

NEW CANAAN

State

CT

Zip Code

06840

**Investor 3**

Social Security no.

423111633

FEIN	
Percent of ownership	0.3333
Amount of PTE tax credit	
First name/entity	WALTON
M.I.	C
Last name	DOSTER
Address	3033 CANTERBURY LANE
City	BIRMINGHAM
State	AL
Zip Code	35223

# 2016 IT4708

Test Scenario 5

For taxable year ending in

Check here if amended return

Check here if final return

Federal employer I.D. no. (FEIN)

Ohio charter or license no. (if S corp)

## Entity Type:

S corporation

Limited liability corporation

Partnership

Other

Name of pass-through entity

Address (if address change, check box)

City

State

ZIP code

Number of investors included in return

Apportionment ratio, line 6

If the pass-through entity is an S corporation, did the pass-through entity pay any compensation or remuneration to any

If the pass-through entity is, or is treated as, a partnership for federal income tax purposes, did the pass-through entity make any guaranteed payments to any of its partners or equity investors?

## SCHEDULE I

1. Total income (from Schedule II, line 40)

2. Total deductions (from Schedule III, line 49)

3. Income (loss) to be allocated and apportioned (line 1 minus line 2)

4. Net allocable nonbusiness income (loss) everywhere, if any

5. Apportionable income (loss) (line 3 minus line 4)	894579
6. Ohio apportionment ratio (from Schedule IV, line 53)	0.418304
7. Income (loss) apportioned to Ohio (line 5 times line 6)	374206
8. Net nonbusiness income (loss) allocated to Ohio and gain (loss) apportioned to Ohio per R.C. 5747.212	0
9. Ohio taxable income (sum of lines 7 and 8, but not less than -0-)	374206
10. Tax before credits (multiply the amount on line 9 by .04997)	18699
11. Nonrefundable business credits (attach Schedule E)	0
12. Tax due after nonrefundable business credits.	18699
13. Interest penalty on underpayment of estimated tax	0
14. Ohio forms IT 4708ES and IT 4708P payments	28000
15. Ohio forms IT 1140ES and IT 1140P payments transferred to this form and any payments made with previously filed return(s) for this taxable year	0
16. Deduct Ohio forms IT 4708ES and IT 4708P payments transferred to Ohio form IT 1140 and deduct overpayments, if any, previously claimed for this taxable year	0
17. Total net Ohio estimated tax payments for 2016	28000
18. Amount of 2015 overpayment credited to 2016	662
19. Total refundable business credits (from Schedule V, line 60)	0
20. Total of lines 17, 18 and 19	28662
21. Overpayment, if any	9963
22. Amount of line 21 to be CREDITED to year 2017 tax liability	9963
23. Amount of line 21 to be REFUNDED	0
24. Net amount due, if any	0
25. Interest and penalty due on late-paid tax and/or late-filed return, if any	0
26. Total amount due, if any (sum of lines 24 and 25).	0

**SCHEDULE II – INCOME AND ADJUSTMENTS**

27. Ordinary business income (loss)	-77245
28. The investors' shares of expenses and losses incurred in connection with all direct and indirect transactions between the pass-through entity and its related members, including certain investors' family members.	0
29. Guaranteed payments that the pass-through entity made to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0

30. Compensation that the pass-through entity paid to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	45000
31. Net income or (loss) from rental activities other than amount shown on line 27	895573
32. Portfolio income (loss). See note below.	
a. Interest income	164
b. Dividends	26582
c. Royalties	0
d. Net short-term capital gain (loss)	0
e. Net long-term capital gain (loss).	4505
f. Other portfolio income (loss)	0
33. Net gain (loss) under I.R.C. 1231	0
34. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	0
2/3	
5/6	
6/6	
35. Other income (loss). Attach schedule	0
36. Pass-through entity add-back and financial institutions taxes paid	0
37. Non-Ohio state or local government interest and dividends earned by the pass-through entity but not included above	0
38. State and local income taxes deducted in arriving at income	0
39. Losses from the sale or other disposition of Ohio public obligations if such losses have been deducted in determining federal taxable income	0
40. Total income (add lines 27 through 39; enter here and on Schedule I, line 1)	894579

**SCHEDULE III – DEDUCTIONS**

41. I.R.C. 179 expense not deducted in calculating line 27	0
42. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense added back in applicable previous years and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	0
43. Net federal interest and dividends exempt from state taxation	0
44. Other separately stated K-1 amounts that are allowable as deductions in arriving at federal adjusted gross income and amounts contributed to individual development accounts	0
45. Exempt gains from the sale of Ohio state or local government bonds	0
46. Wage and salary expense not otherwise deducted because of a federal work opportunity tax credit	0

47. Interest or income earned on Ohio public obligations and Ohio purchase obligations if such interest or income is included on any of lines 27-35

0

48. Net gain included in line 40 resulting from the sale, exchange or other disposition of Ohio public obligations (do not enter amounts shown on line 45)

0

49. Total deductions (add lines 41-48; enter here and on Schedule I, line 2)

0

### SCHEDULE IV - APPORTIONMENT WORKSHEET

50. Property

a) Owned (average cost) Within Ohio

3763213

a) Owned (average cost) Total Everywhere

7542667

b) Rented (annual rental X 8) Within Ohio

0

b) Rented (annual rental X 8) Total Everywhere

2016

c) Total (lines 50a and 50b) Within Ohio

3763213

c) Total (lines 50a and 50b) Total Everywhere

7544683

Property Ratio 0.25

0.498790

Property Weighted Ratio

0.124698

51. Payroll

Payroll Within Ohio

0

Payroll Everywhere

0

Payroll Ratio

0.000000

Payroll Weighted Ratio

0.000000

52. Sales

Sales Within Ohio

402940

Sales Everywhere

1029287

Sales Ratio 0.75

0.391475

Sales Weighted Ratio

0.293606

53. Total weighted apportionment ratio

0.418304

### SCHEDULE V – REFUNDABLE BUSINESS CREDITS

54. Ohio historic preservation credit

0

55. Business jobs credit

0

56. Pass-through entity credit

0

57. Losses on loans made to Ohio venture capital program

0

58. Motion picture production credit

0

59. Financial Institutions Tax (FIT) credit

0

60. Total refundable business credits

0

## SCHEDULE VI – INVESTOR INFORMATION

### Investor 1

Social Security no.

336-32-6673

FEIN

Percent of ownership

1.0000

Amount of PTE tax credit

18699

First name/entity

MARVIN

M.I.

E

Last name

FINN

Address

P O BOX 908

City

MARBLE FALLS

State

TX

Zip Code

78654

# 2016 IT4708

Test Scenario 6

For taxable year ending in	11/2016
Check here if amended return	
Check here if final return	
Federal employer I.D. no. (FEIN)	XX-0047086
Ohio charter or license no. (if S corp)	2029734

## Entity Type:

S corporation	
Limited liability corporation	
Partnership	X
Other	

Name of pass-through entity	DOSTER CONSTRUCTION COMPANY, INC.
Address (if address change, check box)	2100 INT'L PARK DR.
City	BIRMINGHAM
State	AL
ZIP code	35243

Number of investors included in return	3
Apportionment ratio, line 6	0.002921

If the pass-through entity is an S corporation, did the pass-through entity pay any compensation or remuneration to any	X = YES
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If the pass-through entity is, or is treated as, a partnership for federal income tax purposes, did the pass-through entity make any guaranteed payments to any of its partners or equity investors?	X=N/A
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## SCHEDULE I

1. Total income (from Schedule II, line 40)	102885
2. Total deductions (from Schedule III, line 49)	128218
3. Income (loss) to be allocated and apportioned (line 1 minus line 2)	-25333
4. Net allocable nonbusiness income (loss) everywhere, if any	0

5. Apportionable income (loss) (line 3 minus line 4)	-25333
6. Ohio apportionment ratio (from Schedule IV, line 53)	0.002921
7. Income (loss) apportioned to Ohio (line 5 times line 6)	-74
8. Net nonbusiness income (loss) allocated to Ohio and gain (loss) apportioned to Ohio per R.C. 5747.212	0
9. Ohio taxable income (sum of lines 7 and 8, but not less than -0-)	0
10. Tax before credits (multiply the amount on line 9 by .04997)	0
11. Nonrefundable business credits (attach Schedule E)	0
12. Tax due after nonrefundable business credits.	0
13. Interest penalty on underpayment of estimated tax	0
14. Ohio forms IT 4708ES and IT 4708P payments	0
15. Ohio forms IT 1140ES and IT 1140P payments transferred to this form and any payments made with previously filed return(s) for this taxable year	0
16. Deduct Ohio forms IT 4708ES and IT 4708P payments transferred to Ohio form IT 1140 and deduct overpayments, if any, previously claimed for this taxable year	0
17. Total net Ohio estimated tax payments for 2016	0
18. Amount of 2015 overpayment credited to 2016	0
19. Total refundable business credits (from Schedule V, line 60)	5280
20. Total of lines 17, 18 and 19	5280
21. Overpayment, if any	5280
22. Amount of line 21 to be CREDITED to year 2017 tax liability	0
23. Amount of line 21 to be REFUNDED	5280
24. Net amount due, if any	0
25. Interest and penalty due on late-paid tax and/or late-filed return, if any	0
26. Total amount due, if any (sum of lines 24 and 25).	0

**SCHEDULE II – INCOME AND ADJUSTMENTS**

27. Ordinary business income (loss)	235074
28. The investors' shares of expenses and losses incurred in connection with all direct and indirect transactions between the pass-through entity and its related members, including certain investors' family members.	0
29. Guaranteed payments that the pass-through entity made to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	538521

30. Compensation that the pass-through entity paid to each investor participating in the filing of this return if such investor directly or indirectly owns at least 20% of the pass-through entity.	0
31. Net income or (loss) from rental activities other than amount shown on line 27	-930066
32. Portfolio income (loss). See note below.	
a. Interest income	82678
b. Dividends	0
c. Royalties	0
d. Net short-term capital gain (loss)	-1015
e. Net long-term capital gain (loss).	50299
f. Other portfolio income (loss)	0
33. Net gain (loss) under I.R.C. 1231	-6337
34. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	43115
2/3	
5/6	X
6/6	
35. Other income (loss). Attach schedule	0
36. Pass-through entity add-back and financial institutions taxes paid	0
37. Non-Ohio state or local government interest and dividends earned by the pass-through entity but not included above	90616
38. State and local income taxes deducted in arriving at income	0
39. Losses from the sale or other disposition of Ohio public obligations if such losses have been deducted in determining federal taxable income	0
40. Total income (add lines 27 through 39; enter here and on Schedule I, line 1)	102885

**SCHEDULE III – DEDUCTIONS**

41. I.R.C. 179 expense not deducted in calculating line 27	0
42. Adjustment for I.R.C. sections 168(k) and 179 depreciation expense added back in applicable previous years and miscellaneous federal income tax adjustments. Attach a separate schedule showing calculations	78513
43. Net federal interest and dividends exempt from state taxation	0
44. Other separately stated K-1 amounts that are allowable as deductions in arriving at federal adjusted gross income and amounts contributed to individual development accounts	0
45. Exempt gains from the sale of Ohio state or local government bonds	49705
46. Wage and salary expense not otherwise deducted because of a federal work opportunity tax credit	0

47. Interest or income earned on Ohio public obligations and Ohio purchase obligations if such interest or income is included on any of lines 27-35

0

48. Net gain included in line 40 resulting from the sale, exchange or other disposition of Ohio public obligations (do not enter amounts shown on line 45)

0

49. Total deductions (add lines 41-48; enter here and on Schedule I, line 2)

128218

### SCHEDULE IV - APPORTIONMENT WORKSHEET

50. Property

a) Owned (average cost) Within Ohio

0

a) Owned (average cost) Total Everywhere

8399877

b) Rented (annual rental X 8) Within Ohio

9760

b) Rented (annual rental X 8) Total Everywhere

7197560

c) Total (lines 50a and 50b) Within Ohio

9760

c) Total (lines 50a and 50b) Total Everywhere

15597437

Property Ratio

0.000626

Property Weighted Ratio

0.000125

51. Payroll

Payroll Within Ohio

0

Payroll Everywhere

13054077

Payroll Ratio

0.000000

Payroll Weighted Ratio

0.000000

52. Sales

Sales Within Ohio

680046

Sales Everywhere

145940017

Sales Ratio

0.004660

Sales Weighted Ratio

0.002796

53. Total weighted apportionment ratio

0.002921

### SCHEDULE V – REFUNDABLE BUSINESS CREDITS

54. Ohio historic preservation credit

0

55. Business jobs credit

0

56. Pass-through entity credit

0

57. Losses on loans made to Ohio venture capital program	0
58. Motion picture production credit	0
59. Financial Institutions Tax (FIT) credit	5280
60. Total refundable business credits	5280

**SCHEDULE VI – INVESTOR INFORMATION**

**Investor 1**

Social Security no.	423111663
FEIN	
Percent of ownership	0.3333
Amount of PTE tax credit	
First name/entity	THOMAS
M.I.	E
Last name	DOSTER IV
Address	343 WAHACKME ROAD
City	NEW CANAAN
State	CT
Zip Code	06840

**Investor 2**

Social Security no.	423112419
FEIN	
Percent of ownership	0.3333
Amount of PTE tax credit	
First name/entity	JULIA
M.I.	D
Last name	CROWELL
Address	156 GOWER ROAD
City	NEW CANAAN
State	CT
Zip Code	06840

**Investor 3**

Social Security no.	423111633
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FEIN	
Percent of ownership	0.3333
Amount of PTE tax credit	
First name/entity	WALTON
M.I.	C
Last name	DOSTER
Address	3033 CANTERBURY LANE
City	BIRMINGHAM
State	AL
Zip Code	35223



Department of  
Taxation

# 2016 Ohio IT 4708

## Recent Updates

10/7/16- Schema updated to include additional allowed values in the Schedule IV Apportionment Worksheet; Scenario 2 Payroll Weighted Ratio value corrected; Scenario 6 values on lines 29 and 30 corrected.

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