Mail to: Ohio Department of Taxation, P. O. Box 182048, Columbus, Ohio 43218-2048

FT-1120-S OHIO NOTICE OF S CORPORATION STATUS 1994

FOR DEPARTMENT USE ONLY

For calendar year 1993 or other taxable year beginning _____, 1992, ending _____, 1993.

☐ If you are not receiving your forms at the correct address or you wish to advise us of a change in your mailing address, please check the box. Indicate your **correct mailing address** in the space below.

PLEASE TYPE OR PRINT	Name of Corporation	Ohio Franchise Tax ID No.
	Number and Street	Ohio Charter or License No.
	City, State, Zip Code	Fed. Empl. ID No.

- File this form with the Ohio Department of Taxation between January 1 and March 31, 1994 if the corporation was an S corporation for any portion of 1993. **Filing this notice does not constitute the filing of any tax return otherwise required by law.**
- All individuals whose federal adjusted gross income includes a distributive share from an S corporation are subject to the Ohio individual income tax if the S corporation did business in Ohio or owned or used a part or all of its capital or property in Ohio for any portion of the period to which the distributive share relates.
- An S corporation may each year file a master income tax return, Form IT-1040M, on behalf of and as agent for its electing nonresident shareholders having no Ohio-sourced income other than their distributive share of income from the S Corporation.
- The Tax Commissioner has prepared a question and answer packet discussing the Department's policy interpretation of the taxation of S corporations and their shareholders. Requests for this packet should be addressed to the Ohio Department of Taxation, P. O. Box 182048, Columbus, Ohio 43218-2048, Attn: S Corporation Unit.

THE FOLLOWING INFORMATION MUST BE FURNISHED BY ALL S CORPORATIONS

President _____ Address _____

Secretary _____ Address _____

Treasurer _____ Address _____

Effective date of S election _____ Effective date of S termination (if applicable) _____

State of incorporation _____ Date of charter or license to do business in Ohio _____

This notice must be signed by an officer of the corporation (see reverse side). Fed. Bus. Activity Code No. _____

- Was this corporation a C corporation for any portion of 1993? ☐ Yes ☐ No. If yes, in addition to filing this notice the S corporation is subject to the 1994 franchise tax and must file form FT-1120.
- During 1992 or 1993 did a C corporation which was subject to the Ohio franchise tax merge into the S corporation? ☐ Yes ☐ No. If yes, the S corporation may be subject to the franchise tax on the income of the merged C corporation. See page 3 of the 1994 Ohio Corporation Franchise Tax Report Instructions and September 24, 1992 Franchise Tax Information Release, "Application of Ohio Revised Code Section 5733.053 (Transferor Statute) to the Merger of a C Corporation into an S Corporation".
- Has the corporation or the Internal Revenue Service redetermined the shareholders' share of S corporation income or deductions for any prior year(s) which have not previously been reported to Ohio? ☐ Yes ☐ No. If yes, the shareholders must report such changes to the Ohio Department of Taxation in the form of amended Ohio Individual Income Tax Returns.

Shareholders

Provide the information below for all resident and non-resident shareholders (including estates and trusts) who held stock in the corporation any time during the corporation's accounting period ending in 1993. If any shareholder is a trust or an estate, also list the name, social security number, and address of each beneficiary of the trust or estate.

LAST NAME, FIRST NAME, MIDDLE INITIAL	% OF OWNERSHIP	SOCIAL SECURITY OR IDENTIFYING NUMBER	COMPLETE HOME ADDRESS STREET, CITY, STATE AND ZIP CODE
1.			
2.			
3.			
4.			

Shareholders (continued)

LAST NAME, FIRST NAME, MIDDLE INITIAL	% OF OWNERSHIP	SOCIAL SECURITY OR IDENTIFYING NUMBER	COMPLETE HOME ADDRESS STREET, CITY, STATE AND ZIP CODE
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			

(attach additional sheet if necessary)

I declare under penalties of perjury that this notice (including any accompanying schedule or statement)has been examined by me and to the best of my knowledge and belief is a true, correct and complete notice and that this corporation has not unlawfully, during the preceding year, except as permitted by Sections 3517.082, 3599.03, and 3599.031 of the Ohio Revised Code, directly or indirectly paid, used or offered, consented, or agreed to pay or use any of its money or property for or in aid of or opposition to any political party, any candidate for election or nomination to public office, or any political action committee or organization that supports or opposes any such candidate or in any manner used any of its money or property for any partisan political purpose whatever, or for the reimbursement or indemnification of any person for money or property so used.

▶

DATE | SIGNATURE OF OFFICER | TITLE

▶

DATE | Signature of Preparer other than Taxpayer based on all information of which Preparer has knowledge | ADDRESS