

Do not use staples.



Department of Taxation



2013

IT 4708 Rev. 9/13
Composite Income Tax Return for Certain Investors in a Pass-Through Entity

- Check here if amended return
Check here if final return

Use only black ink.

Federal employer I.D. number (FEIN)

[Input field for FEIN]

Entity Type: Check only one

- S corporation Partnership
Limited liability corporation Other

For taxable year ending in

MM/2013

Ohio charter or license number (if S corp)

[Input field for Ohio charter or license number]

Use UPPERCASE letters.

Name of pass-through entity

[Input field for Name of pass-through entity]

Address (if address change, check box)

[Input field for Address]

City State ZIP code

[Input fields for City, State, ZIP code]

E-mail address

[Input field for E-mail address]

Number of investors included in return

[Input field for Number of investors]

Apportionment ratio, line 6

[Input field for Apportionment ratio]

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

Do not use staples, tape or glue. Place any supporting documents, including K-1's, after the last page of this return.

Mail to: Ohio Dept. of Taxation P.O. Box 181140 Columbus, OH 43218-1140

SCHEDULE I - TAXABLE INCOME, TAX, PAYMENTS AND NET AMOUNT DUE CALCULATIONS

If the amount below is negative, type a negative sign ("−") before the figure.

Table with 14 rows for tax calculations and 2 columns for amounts. Includes items like Total income, Total deductions, Income (loss) to be allocated, etc.



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SCHEDULE I - TAXABLE INCOME, TAX, PAYMENTS AND NET AMOUNT DUE CALCULATIONS...cont.

Table with 3 columns: Line number, Description, and Amount. Lines 15-26 covering various tax payments, overpayments, and net amount due.

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

SIGN HERE (required)

I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

For Department Use Only

Form fields for officer/agent information: Pass-through entity officer or agent (please print), Title of officer or agent (please print), Phone number, Signature of pass-through entity officer or agent, Date, Preparer's name (please print), Phone number, and authorization checkboxes.



Code

SCHEDULE II - INCOME AND ADJUSTMENTS

Items reflected on lines 27-49 are the combined amounts from IRS Schedule K-1(s) for the taxable year for only those investors who are participating in the filing of this return. Attach to this return a copy of the applicable IRS form 1120S or 1065 and K-1(s) of participating investors. If the amount below is negative, type a negative sign ("-") before the figure.

Table with 3 columns: Line number, Description, and Amount. Lines 27-30 covering ordinary business income, expenses and losses, guaranteed payments, and compensation.



FEIN []

SCHEDULE II - INCOME AND ADJUSTMENTS...cont.

If the amount below is negative, type a negative sign ("−") before the figure.

Table with 3 columns: Description, Amount, and Total. Rows include: 31. Net income or (loss) from rental activities... 32. Portfolio income (loss)... 33. Net gain (loss) under I.R.C. 1231... 34. Add depreciation and adjustments... 35. Other income (loss)... 36. Pass-through entity add-back... 37. Non-Ohio state or local government interest... 38. Add state and local income taxes... 39. Add losses from the sale or other disposition... 40. Total income (add lines 27 through 39; enter here and on page 1, line 1)...

SCHEDULE III - DEDUCTIONS

List only those deductions that have not already been used to reduce any income items set forth in Schedule II.

Table with 3 columns: Description, Amount, and Total. Rows include: 41. I.R.C. 179 expense not deducted... 42. Deduct depreciation adjustments... 43. Net federal interest and dividends exempt... 44. Other separately stated K-1 amounts... 45. Exempt gains from the sale of Ohio state or local government bonds... 46. Wage and salary expense not otherwise deducted... 47. Interest or income earned on Ohio public obligations... 48. Net gain included in line 40... 49. Total deductions (add lines 41-48; enter here and on page 1, line 2)...



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SCHEDULE IV – APPORTIONMENT WORKSHEET

Use this schedule to calculate the apportionment ratio for a pass-through entity that is not a financial institution as defined in Ohio Revised Code section (R.C.) 5725.01. If the pass-through entity is a financial institution, use the apportionment and weighting schedules set forth in the year 2014 Ohio form FT 1120FI, Corporation Franchise Tax Report for Financial Institutions. For more information, see the instructions.

1. Property
Within Ohio [] .00 Total Everywhere [] .00
a) Owned (average cost)

Within Ohio [] .00 Total Everywhere [] .00
b) Rented (annual rental X 8)

Within Ohio [] .00 Total Everywhere [] .00
c) Total (lines 1a and 1b)

Ratio (carry to six decimal places) Weight Weighted Ratio (carry to six decimal places)
= [] x .20 = []

2. Payroll
Within Ohio [] .00 Total Everywhere [] .00

Ratio (carry to six decimal places) Weight Weighted Ratio (carry to six decimal places)
= [] x .20 = []

3. Sales
Within Ohio [] .00 Total Everywhere [] .00

Ratio (carry to six decimal places) Weight Weighted Ratio (carry to six decimal places)
= [] x .60 = []

Weighted Ratio (carry to six decimal places)

[]

4. Total weighted apportionment ratio (add lines 1(c), 2 and 3). Enter ratio here and on page 1, line 6.

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



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SCHEDULE V – INVESTOR INFORMATION

Provide investor information for all (resident and nonresident) investors in the pass-through entity. List investors by highest to lowest ownership percentage. Use an additional sheet, if necessary. See "Important Notes" on page 8 of this return for distributive share information.

Social Security no. [] FEIN [] Percent of ownership [] Amount of PTE tax credit [] 00

First name/entity [] M.I. [] Last name []

Address []

City [] State [] ZIP code []

Social Security no. [] FEIN [] Percent of ownership [] Amount of PTE tax credit [] 00

First name/entity [] M.I. [] Last name []

Address []

City [] State [] ZIP code []

Social Security no. [] FEIN [] Percent of ownership [] Amount of PTE tax credit [] 00

First name/entity [] M.I. [] Last name []

Address []

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Social Security no. [] FEIN [] Percent of ownership [] Amount of PTE tax credit [] 00

First name/entity [] M.I. [] Last name []

Address []

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SCHEDULE V – INVESTOR INFORMATION...cont.

Provide investor information for all (resident and nonresident) investors in the pass-through entity. List investors by highest to lowest ownership percentage. Use an additional sheet, if necessary. See "Important Notes" on page 8 of this return for distributive share information.

Social Security no. [] FEIN [] Percent of ownership [] Amount of PTE tax credit [] 00

First name/entity [] M.I. [] Last name []

Address []

City [] State [] ZIP code []

Social Security no. [] FEIN [] Percent of ownership [] Amount of PTE tax credit [] 00

First name/entity [] M.I. [] Last name []

Address []

City [] State [] ZIP code []

Social Security no. [] FEIN [] Percent of ownership [] Amount of PTE tax credit [] 00

First name/entity [] M.I. [] Last name []

Address []

City [] State [] ZIP code []

Social Security no. [] FEIN [] Percent of ownership [] Amount of PTE tax credit [] 00

First name/entity [] M.I. [] Last name []

Address []

City [] State [] ZIP code []



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SCHEDULE V – INVESTOR INFORMATION...cont.

Social Security no. FEIN Percent of ownership Amount of PTE tax credit [] [] [] [] 00

First name/entity M.I. Last name [] [] []

Address []

City State ZIP code [] [] []

Social Security no. FEIN Percent of ownership Amount of PTE tax credit [] [] [] [] 00

First name/entity M.I. Last name [] [] []

Address []

City State ZIP code [] [] []

SCHEDULE VI – REFUNDABLE BUSINESS CREDITS

Table with 6 rows of refundable business credits and their amounts. Columns include description, number, and amount (00).

Note: Certificates from the Ohio Development Services Agency and/or Schedule K-1(s) must be attached to verify each refundable credit claimed.

QUESTIONNAIRE

Table with 2 rows of questionnaire questions and 3 columns for Yes, No, and N/A responses.

Do not submit this page with your IT 4708 return.

Important Notes:

Investors' Shares of Expenses and Losses (page 2, line 28): Include on this line all compensation paid to or for family member employees if a pass-through entity owner who is a member of the family directly, indirectly and/or by attribution owns at least 40% of the pass-through entity. See R.C. 5733.40(A)(3). Do not show on line 30 any amount you show on line 28.

Amount of PTE Tax Credit (pages 5-7, Schedule V): The amount in these boxes should reflect the amount of the tax credit claimed by the pass-through entity by each qualifying investor.

A full set of instructions is available on our Web site at tax.ohio.gov.

Mail to:
Ohio Department of Taxation
P.O. Box 181140
Columbus, OH 43218-1140

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.