

Ohio Form IT-1140 for Taxable Years Beginning in 2000

Schedule C: Qualifying Pass-Through Entities – Apportionment Ratio

Use this schedule to calculate the apportionment ratio for a qualifying pass-through entity that is not a financial institution as defined in Ohio Revised Code section 5725.01. For detailed instructions, please see page 7 in the instruction packet for Form IT-1140. If the pass-through entity is a financial institution, use the apportionment and weighting schedules set forth in the 2001 Form FT-1120FI, Corporation Franchise Tax Report for Financial Institutions.

	(1) Within Ohio	(2) Total Everywhere	(3) Ratio (carry to 6 decimal places)	(4) Weight	(5) Weighted Ratio (carry to 6 decimal places)
1. Property (a) Owned (average cost) _____					
(b) Rented (annual rental X 8) _____					
(c) Total (lines 1a and 1b) _____		÷	=	X .20	=
					▪ _____ 1(c).
2. Payroll..... _____		÷	=	X .20	=
					▪ _____ 2.
3. Sales _____		÷	=	X .60	=
					▪ _____ 3.
4. Total weighted apportionment ratio (add Column (5), lines 1(c), 2 and 3). Enter ratio here and on page 10, Schedule B, line 8 (both columns). _____					▪ _____ 4.

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%.

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Schedule D: Trusts – Tax Due

Use this schedule to calculate the adjusted qualifying amounts and tax due for nonresident individuals who are beneficiaries of trusts which made distributions of either income or gain attributable to the trust's ownership of, or disposition of either tangible personal property located in Ohio or real property located in Ohio.

1. Sum of all distributions to nonresident individuals of income or gain attributable to the trust's ownership of, or disposition of either tangible personal property located in Ohio or real property located in Ohio.....	1. _____
2. All amounts, if any, included in line 1, above, which are not subject to a tax on or measured by net income (see page 7 of the instructions).....	2. <u> < </u> <u> > </u>
3. Adjusted qualifying amount: Line 1 minus line 2. Complete the remainder of the worksheet only if line 3 exceeds \$1,000.....	3. _____
4. Tax Rate.....	4. <u> X </u> <u> .05 </u>
5. Tax (to Form IT-1140, page 1, line 1, column (I)).....	5. _____

