



For taxable year ending in

**2015**

**Ohio IT 4708**

**Composite  
Income Tax Return  
Instructions for  
Certain Investors in a  
Pass-Through Entity**

Rev. 10/15

**Ohio**

Department of  
Taxation

tax.Ohio.gov

# 2015 Ohio Form IT 4708

## General Instructions

**Note:** Please put tax return in the proper numerical order and place all attachments after the return.

All Ohio tax forms and schedules referred to in this instruction booklet may be obtained from our Web site at [tax.ohio.gov](http://tax.ohio.gov).

### Purpose of Form

The Ohio form IT 4708 is a composite return completed and filed by the pass-through entity on behalf of one or more of the entity's nonresident noncorporate investors for whom income tax has not been previously withheld.

### Who Must File

Ohio Revised Code section (R.C.) 5747.08(D) allows each pass-through entity (defined below) to elect to file a composite return (Ohio form IT 4708) on behalf of one or more of the entity's direct and indirect investors other than C corporations. **Note: Both resident and nonresident individuals, other pass-through entities, estates and trusts can be included in a composite return for each pass-through entity in which they invest. C corporations that are direct or indirect investors in the pass-through entity cannot participate in filing an Ohio form IT 4708. See R.C. 5747.08(D)(1)(b)(ii).**

If a nonresident individual's, estate's or trust's **only** source of Ohio income is a distributive share of income from an investment in one or more pass-through entities doing business in Ohio, the nonresident can fulfill the nonresident's Ohio individual income tax filing requirements under R.C. 5747.02 by being included in a composite return (Ohio form IT 4708) for **each** pass-through entity in which the nonresident invests.

A nonresident partner having other Ohio-sourced income may participate in the filing of Ohio form(s) IT 4708, but that nonresident partner must also file an Ohio income tax return (Ohio form IT 1040 for individuals; Ohio form IT 1041 for estates and trusts) to report all other Ohio-sourced income that is not reported on Ohio form(s) IT 4708. "Other Ohio-sourced income" includes gain apportioned to Ohio under R.C. 5747.212.

The election provided in division (D) of R.C. 5747.08 applies only to the taxable year for which the election is made. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division provides for any deduction or credit that would not be allowable if a pass-through entity investor were to file the annual Ohio income tax return, Ohio form IT 1040.

### Which Should I Use: Ohio Form IT 1140 or Ohio Form IT 4708?

Qualifying pass-through entities whose equity investors are limited to nonresident individuals, nonresident estates and nonresident trusts can file either Ohio form IT 1140 or IT 4708. All other qualifying pass-through entities may file Ohio form IT 1140 or may choose to file Ohio form IT 4708.

Ohio form IT 1140 is based upon the **first** day of the pass-through entity's calendar or fiscal year; Ohio form IT 4708 is based upon the **last** day of the pass-through entity's calendar or fiscal year. A pass-through entity that changes forms from year to year must make sure that (i) all periods of income are reported and (ii) all related tax is timely and fully paid.

Example: A pass-through entity whose equity investors are composed solely of nonresident individuals has a Jan. 31 fiscal year end. For

the fiscal year beginning Feb. 1, 2014 and ending Jan. 31, 2015, the pass-through entity elects to file the year 2015 Ohio form IT 4708 (this return would be due April 18, 2016, not April 15, 2015). For the fiscal year beginning Feb. 1, 2015 and ending Jan. 31, 2016, the entity elects to file the year 2015 Ohio form IT 1140. This return would be due May 15, 2016. For the fiscal year beginning Feb. 1, 2016 and ending Jan. 31, 2017, the entity elects to file the year 2017 Ohio form IT 4708. This return would be due April 17, 2018. With this fact pattern the pass-through entity will not file any 2016 Ohio pass-through entity return, but the pass-through entity will have reported all periods of income.

### Ability of Nonresident Pass-Through Entity Investors To File IT 1040

For taxable years beginning on or after Jan. 1, 2013, all nonresident investors in a pass-through entity on whose behalf the entity files an Ohio composite return (IT 4708) and pays tax may now file an individual return (IT 1040) and claim the refundable credit for taxes the entity paid on the investor's behalf. These include nonresident investors with no other Ohio-sourced income who currently are not required or permitted to file an individual return if the entity files the composite. Note that in light of this change, the department has rescinded the Business Tax Division alert issued on Aug. 10, 2011, which formerly precluded nonresident individual investors participating in a composite and having have no other Ohio-sourced income from filing an Ohio form IT 1040 return. See R.C. 5747.08.

### No Carryforward Deductions

Ohio law does not allow for a deduction for net operating loss carryforwards or for capital loss carryforwards. Investors who want to deduct such carryforwards should file Ohio form IT 1040 and should not participate in the filing of Ohio form IT 4708. **Note:** The pass-through entity may be required to file Ohio form IT 1140 if such nonresident pass-through entity investors file Ohio form IT 4708.

### Definition of Pass-Through Entity

A "pass-through entity" is defined as any of the following:

- A corporation or limited liability company that has made an election under Subchapter S of Subtitle A of the Internal Revenue Code (I.R.C.) for its taxable year; OR
- A partnership, limited partnership, limited liability company, or any other person, other than an individual, trust or estate, if the partnership, limited partnership, limited liability company or other such person is not classified for federal tax purposes as an association taxed as a C corporation.

### Investor Information

This return must include either (i) Schedule VI, (ii) a copy of pages 1 and 2 of the K-1 for each investor whether or not the investor participates in filing this composite return (do not include any K-1 attachments, schedules or statements), or (iii) a list of all investors and their Social Security numbers (or federal employer identification numbers). For detailed instructions, see "Schedule VI – Investor Information."

### Taxable Year

A pass-through entity's taxable year for Ohio income tax purposes is the same as its taxable year for federal income tax purposes. If an entity's taxable year is changed for federal income tax purposes, the taxable year for purposes of this return is changed accordingly.

### Return Due Dates

If the due date falls on a Saturday, Sunday or legal holiday, the pass-through entity can file on the next day that is not a Saturday, Sunday, or legal holiday.

*Calendar year pass-through entities* – April 15th of the immediately following calendar year.

*Fiscal year pass-through entities* – April 15th of the calendar year immediately following the calendar year in which the fiscal year ends.

Example: A pass-through entity having a Jan. 31, 2015 fiscal year end and electing to file this return must file the return by April 18, 2016.

### Extensions to File

If the pass-through entity qualifies for and receives a federal extension of time to file, then the pass-through entity automatically has the same extension of time to file the Ohio return. However, the pass-through entity must include a copy of the federal extension to the Ohio return. If the pass-through entity electronically obtained the federal extension, then, when filing the Ohio form IT 4708, the pass-through entity must provide the federal confirmation number for the extension.

**Caution:** An extension of time to file does not give the pass-through entity an extension of time to pay. Make Ohio extension payments on the 2015 Ohio form IT 4708P.

### Payment Options

Payments may be remitted by electronic funds transfer (EFT) through the Ohio Treasurer of State or you may send in a personal check or money order with the IT 4708P payment voucher. For questions regarding the EFT payment program, please contact the Ohio Treasurer of State's office at 30 E. Broad St., 9th Floor, Columbus, OH 43215 or call toll-free at 1-877-338-6446.

### Interest on Underpayments and Overpayments

If a pass-through entity fails to pay the tax by the due date, interest accrues on the unpaid tax. Interest on tax due is charged in addition to any penalties that may be incurred for late filing or failure to file timely. The period of underpayment runs from the date the tax was required to be paid to the date on which such payment is made.

Interest is allowed and paid upon any overpayment in excess of one dollar in respect of the tax imposed under R.C. 5747.02 from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the due date of the annual return or within 90 days after the return was filed, whichever is later, no interest shall be allowed on such overpayment.

During calendar year 2015 and calendar year 2016, interest accrues on underpayments and overpayments at the rate of 3% per annum, respectively.

### Penalties

If the pass-through entity **fails to file** the Ohio composite income tax return by the due date (or extended federal due date), the law provides for a **failure to file penalty**, which is the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax.

If the pass-through entity **fails to pay** the full amount of tax by the due date, the law provides for a **failure-to-pay penalty**, which is up to a maximum of double the interest charged. The penalty will not apply if (i) the pass-through entity obtained a federal extension of time to file (ii) the pass-through entity's total payments made by the due date without extension equal or exceed 90% of the total Ohio tax due and (iii) by the extended due date the pass-through entity pays the balance of the tax due. To make an extension payment, please use the 2015 Ohio form IT 4708P.

### Interest Penalty on Underpayment of Estimated Tax

The pass-through entity will owe an interest penalty if the tax liability is greater than \$500 and (ii) withholdings and refundable credits are less than both of the following:

- 90% of your 2015 Ohio tax; AND
- 100% of your 2014 Ohio tax.

If the pass-through entity owes an interest penalty, the pass-through entity must complete Ohio form IT/SD 2210 and enter the interest penalty on line 13 of Ohio form IT 4708.

### Preparer's Signature

The Ohio Department of Taxation follows IRS Service Notice 2004-54, which provides for alternative preparer signature procedures for IRS income tax paper returns that paid practitioners prepare on behalf of their clients. Except as set forth below, paid preparers must follow those same procedures with respect to the following Ohio paper returns: individual income tax, school district income tax, withholding tax (employer and pass-through entity) and corporation franchise tax. See R.C. 5703.262(B) and 5747.08(F).

**Exception:** The paid preparer should **print** (rather than write) his/her name on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

### Method of Accounting

A pass-through entity's method of accounting for this return must be the same as its method of accounting for federal income tax purposes. In the absence of any method of accounting for federal income tax purposes, income must be computed under such method as in the opinion of the tax commissioner clearly reflects income. If a pass-through entity's method of accounting is changed for federal income tax purposes, its method of accounting for purposes of this tax must be changed accordingly.

### Amended Returns

If any of the facts, figures, computations or attachments required in a pass-through entity's composite income tax return must be altered as the result of an adjustment to the pass-through entity's federal income tax return, and whether the adjustment is initiated either by the pass-through entity or by the IRS, and if such alteration affects the pass-through entity's tax liability, the pass-through entity must file an amended return. **Upon completing an amended return, check the "amended return" box on page 1 of the return.**

The pass-through entity must file the amended return not later than 60 days after either (i) the adjustment has been agreed to or finally determined for federal income tax purposes or (ii) any federal income tax deficiency or refund, or the abatement or credit resulting therefrom, has been assessed or paid whichever occurs first.

**Caution:** The IRS informs us of all changes it makes to federal income tax returns. To avoid penalties, be sure the pass-through entity files its Ohio amended return within 60 days of the final determination of the federal change.

- (1) In the case of an underpayment, the amended return must be accompanied by payment of an additional tax and interest due and is a return subject to assessment under R.C. 5747.13 for the purpose of assessing any additional tax due under this division. The amended return must not reopen those facts, figures, computations or attachments from a previously filed return no longer subject to assessment if those facts, figures and computations are not affected, either directly or indirectly, by the IRS adjustment to the pass-through entity's federal income tax return.

(2) In the case of an overpayment, the pass-through entity may file an amended return within the 60-day period prescribed for filing the amended return even if it is filed beyond the period prescribed in division (B) of R.C. 5747.11 and if the amended return otherwise conforms to the requirements of that section. An amended return filed under this section may claim refund of overpayments resulting from alterations to only those facts, figures, computations or attachments required in the pass-through entity's annual return that are affected, either directly or indirectly, by the IRS adjustment to the pass-through entity's federal income tax return unless the amended return is also filed within the time prescribed in division (B) of R.C. 5747.11. Otherwise, the amended return shall not reopen those facts, figures, computations or attachments that are not affected, either directly or indirectly, by the IRS adjustment to the pass-through entity's federal return (IRS form 1065 or 1120S).

If an investor participates in the filing of this form, then for Ohio form IT 1140 purposes for the taxable year the investor is not a "qualifying investor." So, for that taxable year the pass-through entity is not subject to the withholding tax or the entity tax (Ohio form IT 1140) with respect to the distributive share of income passing through from the pass-through entity to each investor participating in the filing of this form.

#### Assessments

The tax commissioner may issue an assessment against the pass-through entity for any deficiency within four years after the later of the final date the return subject to assessment was required to be filed or the date the return was filed. However, both the assessment statute of limitations and the refund statute of limitations may be extended for an agreed-upon period if both the pass-through entity and the tax commissioner consent in writing to the extension.

An amended Ohio form IT 4708, which the pass-through entity files as a result of an adjustment to the federal tax return, form 1065 or 1120S, is deemed a report subject to assessment. However, the amended return does not reopen those facts, figures, computations or attachments from a previously filed return no longer subject to assessment to the extent that those facts, figure and computations are not affected, either directly or indirectly, by the IRS adjustment to the entity's federal income tax return.

If the taxpayer disagrees with an assessment, the taxpayer may object to the assessment by filing Ohio form PR, Petition for Reassessment. Form PR applies only to assessments (not to proposed corrections) issued by the Ohio Department of Taxation. If a petition for reassessment has been properly filed, the tax commissioner shall proceed in accordance with R.C. 5703.60.

#### Estimated Tax Payments for Next Year

The pass-through entity must make estimated tax payments on the year 2016 Ohio form IT 4708ES for the entity's taxable year ending in year 2016 if the year 2016 Ohio composite annual income tax after nonrefundable credits will be more than \$500. Interest penalty applies to estimated payments not timely made.

#### Due Dates for Estimated Tax Payments

If any filing due date set forth below falls on a weekend or on a holiday, then the due date becomes the first business day thereafter.

*Calendar year pass-through entities* – April 15th, June 15th and Sept. 15th of the calendar year and Jan. 15th of the immediately following calendar year.

*Fiscal year pass-through entities* – April 15th, June 15th, and Sept. 15th of the calendar year in which the fiscal year of the pass-through entity ends and Jan. 15th of the immediately following calendar year.

Example: A pass-through entity has a Nov. 30 fiscal year end. For the fiscal year ending Nov. 30, 2016, the estimates would be due on April 18, 2016; June 15, 2016; Sept. 15, 2016; and Jan. 17, 2017. These estimates would be based upon either (i) the tax due, net of credits, for the fiscal year ending Nov. 30, 2015, or (ii) 90% of the tax due on income (or annualized income), net of credits for the fiscal year ending Nov. 30, 2016.

#### Line Instructions

### Schedule I – Taxable Income, Tax, Payments and Net Amount Due Calculations

#### Line 4 – Net Allocable Nonbusiness Income (Loss) Everywhere

Generally, income is apportionable business income. Nonbusiness income, if any, is allocable only as provided by R.C. 5747.20 through 5747.231. If you show income on this line, please provide (i) a schedule indicating the type and the amount for each item of income, (ii) a statement explaining why the income is not business income and (iii) a list of states, if any, for which the pass-through entity treats such income as business income.

Each nonresident taxpayer who sells, exchanges or otherwise disposes of his/her direct or indirect interest in a closely held business having property, payroll and/or sales in Ohio must situs to Ohio a portion of the gain (loss) recognized from that sale, exchange or other disposition. The nonresident taxpayer shall apportion the income using the average of the entity's apportionment factors for the current and two preceding taxable years. For additional information see R.C. 5747.212.

#### Line 8 – Net Nonbusiness Income (Loss) Allocated to Ohio

Nonbusiness income is allocable to Ohio only as provided by R.C. 5747.20 through 5747.231. Provide a schedule indicating the amount allocable to Ohio and the calculations for the gain (loss) apportioned to Ohio per R.C. 5747.212. The calculations must include the three-year average apportionment factor and the percentage of ownership for all investors that directly or indirectly own at any time during the three-year period ending on the last day of the taxpayer's taxable year at least 20% of the equity voting rights of an R.C. section 5747.212 entity.

#### Line 11 – Nonrefundable Business Credits

Nonrefundable business credits claimed on this composite return are limited to the proportionate share amounts for those investors included in this composite return. To claim the nonrefundable business credit, use Schedule E, which is not contained in this booklet.

Attach a copy of the Schedule E business credit summary worksheet, and enter the amount of the credit on Ohio form IT 4708, Schedule I, line 11.

#### Line 13 – Interest Penalty on Underpayment of Estimated Tax

Enter any interest penalty on underpayment of estimated tax as explained in the general instructions.

#### Line 14 – Ohio Form IT 4708 Estimated Tax Payments

Enter on line 14 the total amount of the 2015 composite annual return estimated tax payments paid with Ohio forms IT 4708ES and IT 4708P.

**Line 15 – Ohio Form IT 1140 Payments Transferred to This Form**  
If for the taxable year the pass-through entity has used Ohio form IT 1140ES (Estimated Ohio Withholding Tax and Entity Tax Payment for Pass-through Entities and Trusts) to make estimated payments in connection with the pass-through entity withholding tax and/or the entity tax, the pass-through entity can elect to apply some or all of those form IT 1140ES payments to satisfy the tax due on this form, Ohio form IT 4708. If the pass-through entity so elects, please indicate on Schedule I, line 15 the total amount to be transferred from Ohio forms IT 1140ES and IT 1140P to Ohio form IT 4708 for the same taxable year.

If the pass-through entity will be filing both Ohio forms IT 4708 and IT 1140 for the **same** taxable year, please attach to Ohio form IT 4708 a schedule setting forth (i) the dates of the Ohio forms IT 1140ES and IT 1140P payments transferred to this return (ii) and the amount of each payment transferred to Ohio form IT 4708.

Show on this line the sum of any payments made with previously filed return(s) for this taxable year and attach a schedule showing any payments previously made.

**Line 16 – Ohio Form IT 4708 Payments Transferred to Ohio Form IT 1140**

The pass-through entity can also elect to transfer Ohio forms IT 4708ES and IT 4708P payments (“Ohio Composite Annual Return Estimated Tax Payments”) to Ohio form IT 1140 (“Tax Return for Pass-Through Entities and Trusts”) for the same taxable year. To the extent that the pass-through entity elects to make such transfers, please indicate on this 2015 Ohio form IT 4708, Schedule I, line 16 the total amount to be transferred from the Ohio forms IT 4708ES and IT 4708P payments to Ohio form IT 1140 for the same taxable year.

Reduce the amount on this line by any refunds previously claimed (even if not yet received) and attach a schedule showing any refunds previously claimed.

**Line 18 – Amount of 2014 Overpayment Credited to 2015**

Enter on Schedule I, line 18 the amount of the 2014 overpayment that was credited to the 2015 tax liability (see line 22 on the 2014 Ohio form IT 4708).

**Line 19 – Refundable Business Credits**

Refundable business credits claimed on this composite return are limited to the proportionate share amounts for those investors included in this composite return. Enter the amount from Schedule V, line 60.

**Line 25 – Interest and Penalty Due on Late-Paid and/or Late-Filed Return**

Enter any interest and penalty as explained in the general instructions.

**Line 26 – Total Amount Due**

Remit using any of the payment options as explained in the general instructions.

**Schedule II – Income and Adjustments**

**Note:** Show on Schedule II the income and adjustments only for those investors who are participating in the filing of this return.

**Line 28 – Related Member Adjustments**

“Related member” is defined in R.C. 5733.042(A)(6) but is modified by R.C. 5733.40(P). For purposes of the line 28 adjustment, a

related member is any business entity or person directly or indirectly related to the taxpayer if the direct and indirect ownership interests exceed 40%.

Include on this line all compensation paid to or for family member employees if the pass-through entity owner 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. Do not show on line 30 any amount you show on line 28.

**Line 29 and 30 – Guaranteed Payments and Compensation Add-Back**

Guaranteed payments and compensation paid to an investor who holds at least a 20% direct or indirect interest in the profits or capital of the qualifying entity during the qualifying entity’s taxable year shall be considered a distributive share of income of the qualifying entity. Such guaranteed payments and compensation shall be added back as business income.

Reciprocity agreements do not apply to those nonresidents directly or indirectly owning at least 20% of the stock or other equity of the pass-through entity. That is, pass-through entities cannot use the reciprocity agreements in order to avoid adding back guaranteed payments and compensation that the pass-through entities pay to such nonresidents. See R.C. 5733.40(A)(7).

**Line 34 – Depreciation Adjustments**

R.C. 5701.11, 5733.40(A)(5), 5747.01(S)(14) and 5747.01(A)(20) state that, in determining Ohio taxable income, a taxpayer that for federal income tax purposes claims I.R.C. 168(k) bonus depreciation and/or qualifying I.R.C. 179 depreciation expense must add back 2/3, 5/6 or 6/6 of that depreciation that the taxpayer claimed for the taxable year based upon the I.R.C.

These “add-back and subsequent deduction” laws also cover (i) depreciable assets acquired by the taxpayer’s disregarded entities and (ii) depreciable assets that are owned by pass-through entities in which the taxpayer directly or indirectly owns at least 5% (see R.C. 5747.01(A)(20)(a)).

In addition, if the taxpayer is an equity investor in a pass-through entity that has claimed I.R.C. 168(k) bonus depreciation and/or I.R.C. 179 depreciation, and if, because of the federal passive activity loss limitation rules or because of the federal at-risk limitation rules, the taxpayer is unable to fully deduct a loss passing through from another pass-through entity to the taxpayer, then to the extent that the taxpayer does not recognize the loss, the taxpayer can defer making the “2/3, 5/6 or 6/6 add-back” until the taxable year or years for which the taxpayer deducts the pass-through entity loss and receives a federal tax benefit from the depreciation amount claimed by the other pass-through entity. Of course, the taxpayer cannot begin claiming the related subsequent years deduction until the first taxable year immediately following the taxable year for which the taxpayer makes the 2/3, 5/6 or 6/6 add-back.

For detailed information and examples regarding this adjustment, see R.C. 5747.01(A)(20) as amended by the 129th General Assembly in HB 365 and information releases 2002-02 and 2002-01 regarding Ohio bonus depreciation adjustments available on our Web site at [tax.ohio.gov](http://tax.ohio.gov). These releases were originally posted on July 31, 2002 and Nov. 7, 2002.

**Important:** S corporation shareholders cannot claim this deduction with respect to depreciable property for which the add-back occurred while the corporation was a C corporation. See R.C. 5733.40(A)(5) and 5747.01(A)(21)(a).

**Line 35 – Other Income (Loss)**

Include on this line any item of income or deduction if not otherwise reported and if that item affects an individual's computation of federal adjusted gross income.

**Line 36 – Pass-through Entity and Financial Institutions Taxes Paid**

Add any Ohio form IT 1140 or financial institutions taxes (which should be shown on your federal K-1s) to the extent that those taxes were deducted in arriving at ordinary income.

**Line 39 – Losses From Sale or Other Disposition of Ohio Public Obligations**

See R.C. 5709.76, 5747.01(A)(9) and 5747.01(S)(7).

**Schedule III – Deductions**

The allowable deductions in arriving at federal adjusted gross income reflected on lines 41-48 are the combined amounts from the federal K-1s for the taxable year for only those investors that participate in the filing of Ohio form IT 4708. **Do not include any deductions that have been already used to reduce any income items set forth in Schedule II.**

**Line 41 – I.R.C. 179, Expense Not Otherwise Deducted**

If you show an amount on this line, attach the following forms:

- Page 1 of federal form 1065 or page 1 of federal form 1120S.
- Federal form 4562, Depreciation and Amortization.
- Federal form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation, if applicable.

**Line 42 – Deduct Depreciation and Miscellaneous Federal Income Tax Adjustments**

Enter on this line 1/2, 1/5 or 1/6 of the depreciation expense added back on each of the previous years' returns (see instructions for line 34).

**Miscellaneous Federal Income Tax Adjustments**

Because of a recent amendment to R.C. 5701.11 there are no miscellaneous federal tax adjustments on this return. See House Bill 19, 131st General Assembly. However, you must make all other required adjustments for this line.

**Line 43 – Net Federal Interest and Dividends Exempt from State Taxation**

For purposes of this adjustment, "net federal interest" is defined as federal interest less any expenses that were claimed on the federal tax return but that would not have been allowed under I.R.C. 265 if such interest were exempt from federal income tax. The Jan. 9, 1992, Ohio Department of Taxation information release lists federal obligations, the interest from which is deductible.

Interest income generated from repurchase agreements secured by federal obligations is not interest from federal obligations and therefore is not deductible. See *Nebraska Department of Revenue v. Lowenstein* 513 U.S. 123, 115 S. Ct. 557, 1994 US Lexis 8802. Also see *Associated Estates Corp., AEC Management Co. and Hirsch Electric Co. v. Limbach*, BTA Case Nos. 87-H-743, 87-G-774 and 87-D-756, May 11, 1990.

**Line 44 – Other Separately Stated K-1 Amounts and Individual Development Accounts**

The amount contributed to other separately stated K-1 amounts and an individual development account that are allowable as deductions (if not otherwise deducted above) in arriving at federal

adjusted gross income on the federal income tax return may be deducted from total income. Examples include the domestic production activities deduction and the self-employed health insurance deduction.

**Note:** Income taxes that the pass-through entity pays on behalf of its investors and charitable contributions are not allowable deductions on this form.

**Lines 47 and 48 – Ohio Public Obligations and Ohio Purchase Obligations**

See R.C. 5747.01(A)(8), 5747.01(A)(9), 5747.01(S)(6), 5747.01(S)(7) and 5709.76.

**Schedule IV – Apportionment Formula**

*Instructions and a worksheet for a financial institution pass-through entity are available at the end of this booklet.*

**Note:** When calculating the apportionment ratio, a pass-through entity that has invested in another pass-through entity must apply the "aggregate" (conduit) theory of taxation. That is, the character of all income and deductions (and adjustments to income and deductions) realized by a pass-through entity in which the pass-through entity has invested retains that character when recognized by the pass-through entity. Furthermore, the pass-through entity's factors generally must include the proportionate share of each lower-tiered pass-through entity's property, payroll and sales. See R.C. 5733.057 and 5747.231.

**Property Factor (Line 50)**

The property factor is a fraction, the numerator of which is the average value of the corporation's includable real and tangible personal property owned or rented, and used in the trade or business in this state during the taxable year, and the denominator of which is the average value of all the corporation's includable real and tangible personal property owned or rented, and used in the trade or business everywhere during such year.

For taxable years ending on or after June 26, 2003, the property factor specifically **includes** real property and tangible personal property that the pass-through entity rents, subrents, leases or subleases to others if the income or loss from such rentals, subrentals, leases or subleases is business income. Furthermore, for taxable years ending on or after June 26, 2003, Ohio law specifically excludes from the factor property relating to, or used in connection with, the production of nonbusiness income allocated under R.C. 5733.051.

**Property owned by the pass-through entity is valued at its original cost average value. Average value is determined by adding the cost values at the beginning and at the end of the taxable year and dividing the total by two. The tax commissioner may require the use of monthly values during the taxable year if such values more reasonably reflect the average value of the corporation's property.**

In determining average value do not include in either "Within Ohio" or "Total Everywhere" the following:

- Construction in progress.
- Property relating to, or used in connection with, the production of nonbusiness income. See R.C. 5733.05(B)(2).
- The original cost of property within Ohio with respect to which the state of Ohio has issued an Air Pollution, Noise Pollution, or an

Industrial Water Pollution Control Certificate. See R.C. 5733.05(B)(2)(a).

- The original cost of real property and tangible property (or in the case of property that the pass-through entity is renting from others, eight times its net annual rental rate) within Ohio that is used exclusively during the taxable year for qualified research.

Do not include in Within Ohio, but do include in Total Everywhere, the original cost of qualifying improvements to land or tangible personal property in an enterprise zone for which the taxpayer holds a Tax Incentive Qualification Certificate issued by the Ohio Development Services Agency.

#### **Line 50a – Property Owned Within Ohio**

Enter the average value of the pass-through entity's real property and tangible personal property, including leasehold improvements, owned and used in the trade or business in Ohio during the taxable year.

#### **Line 50a – Property Owned – Total Everywhere**

Enter the average value of all the pass-through entity's real property and tangible personal property, including leasehold improvements, owned and used in the trade or business everywhere during the taxable year.

#### **Line 50b – Property Rented**

Enter the value of the pass-through entity's real property and tangible personal property rented and used in the trade or business within Ohio and everywhere during the taxable year. Property rented by the pass-through entity is valued at eight times the annual rental rate (annual rental expense less subrental receipts).

#### **Line 50c – Property Total – Within Ohio and Total Everywhere**

Add lines 50a and 50b for Within Ohio and Total Everywhere.

#### **Line 50c – Property Ratio**

Enter the ratio of property Within Ohio to Total Everywhere by dividing the Within Ohio amount by the Total Everywhere amount.

#### **Line 50c – Weighted Property Ratio**

Multiply the property ratio on line 50c by the property factor weight of 20%.

#### **Payroll Factor (Line 51)**

The payroll factor is a fraction, the numerator of which is the total compensation paid in this state during the taxable year by the pass-through entity, and the denominator of which is the total compensation paid both within and without this state during the taxable year by the pass-through entity. As used below, the term "compensation" means any form of remuneration paid to an employee for personal services. **Do not include in Within Ohio or in Total Everywhere the following:**

- Guaranteed payments made to partners.
- Compensation paid in Ohio to employees who are primarily engaged in qualified research.
- Compensation paid to employees to the extent that the compensation relates to the production of nonbusiness income allocable under R.C. 5733.051 (see R.C. 5733.05(B)(2)).
- Compensation that an S corporation paid to any shareholder included in this report if the shareholder directly or indirectly owned at least 20% of the S corporation at any time during the year. R.C. 5733.40(A)(7).

Do not include in Within Ohio, but do include in Total Everywhere, compensation paid in Ohio to certain specified new employees at an urban job and enterprise zone facility for which the pass-through entity has received a Tax Incentive Qualification Certificate issued by the Ohio Development Services Agency.

#### **Line 51 – Payroll Within Ohio**

Enter the total amount of the pass-through entity's compensation paid in Ohio during the taxable year. Compensation is paid in Ohio if any of the following apply:

- The recipient's service is performed entirely within Ohio; OR
- The recipient's service is performed both within and outside Ohio, but the service performed outside Ohio is incidental to the recipient's service within Ohio; OR
- Some of the recipient's service is performed within Ohio and either the recipient's base of operations, or if there is no base of operations, the place from which the recipient's service is directed or controlled is within Ohio, or the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the recipient's residence is in Ohio.

Compensation is paid in Ohio to any employee of a common or contract motor carrier corporation who performs his regularly assigned duties on a motor vehicle in more than one state in the same ratio by which the mileage traveled by such employee within Ohio bears to the total mileage traveled by such employee everywhere during the taxable year. The statutorily required mileage ratio applies only to contract or common carriers. Thus, without approval by the tax commissioner a manufacturer or merchant who operates its own fleet of delivery trucks may not situs driver payroll based upon the ratio of miles traveled in Ohio to miles traveled everywhere. See *Cooper Tire and Rubber Co. v. Limbach* (1994), 70 Ohio St. 3d 347.

#### **Line 51 – Payroll – Total Everywhere**

Enter the total amount of the pass-through entity's compensation paid everywhere during the taxable year.

#### **Line 51 – Payroll – Ratio**

Divide Within Ohio payroll by Total Everywhere payroll to arrive at the payroll ratio.

#### **Line 51 – Weighted Payroll Ratio**

Multiply the payroll ratio on line 51 by the payroll factor weight of 20%.

#### **Sales Factor (Line 52)**

The sales factor is a fraction whose numerator is the pass-through entity's includable business income receipts in Ohio during the taxable year and whose denominator is the sum of the pass-through entity's within Ohio and without Ohio includable business income receipts during the taxable year.

**The sales factor specifically excludes receipts attributable to nonbusiness income allocable under R.C. 5733.051** (see R.C. 5733.05(B)(2) and the tax commissioner's April 2004 information release entitled "Sales Factor Situsing Revisions").

The following receipts are **not** includable in either the numerator or the denominator of the sales factor even if the receipts arise from transactions, activities and sources in the regular course of a trade or business (see R.C. 5733.05(B)(2)(c)):

- Interest or similar amounts received for the use of, or for the forbearance of the use of, money;
- Dividends;
- Receipts and any related gains or losses from the sale or other disposal of intangible property other than trademarks, trade names, patents, copyrights and similar intellectual property;
- Receipts and any related gains and losses from the sale or other disposal of tangible personal property or real property where that property is a capital asset or an asset described in I.R.C. 1231. For purposes of this provision the determination of whether or not an asset is a capital asset or a 1231 asset is made without regard to the holding period specified in the I.R.C.; AND
- Receipts from sales to (i) an at-least 80%-owned public utility other than an electric company, combined electric company, or telephone company, (ii) an at-least 80%-owned insurance company, or (iii) an at-least 25%-owned financial institution.

**Note:** Income and gain from receipts excluded from the sales factor is not presumed to be nonbusiness income. All income, gain, loss and expense is presumed to be apportionable business income – even if the related receipts are excluded from the sales factor. A pass-through entity reporting any allocable income from Schedule I, lines 4 and 8 must attach to the report (i) a schedule indicating the type and the amount for each item of income, (ii) a statement explaining why the income is not business income and (iii) a list of states, if any, for which the pass-through entity treats such income as business income.

The law specifically includes in the sales factor the following amounts when arising from transactions, activities and sources in the regular course of a trade or business: (1) receipts from sales of tangible personal property, (2) receipts from the sale of real property inventory (such as lots developed and sold by a real estate developer), (3) rents and royalties from tangible personal property, (4) rents and royalties from real property, (5) receipts from the sale, exchange, disposition or other grant of the right to use trademarks, trade names, patents, copyrights and similar intellectual property, (6) receipt from the sale of services and other receipts not expressly excluded from the factor. These amounts are situsable to Ohio as set out below.

#### **Line 52 – Sales Within Ohio**

Enter the total of gross receipts from sales not excludable from the numerator and the denominator of the sales factor, to the extent the includable gross receipts reflect business done in Ohio. Sales within Ohio include the following:

- Receipts from sales of tangible personal property, less returns and allowances, received by the purchaser in Ohio. In the case of delivery of tangible personal property by common carrier or by other means of transportation, the place at which such property is ultimately received after all transportation has been completed is considered as the place at which such property is received by the purchaser. Direct delivery in Ohio, other than for purposes of transportation, to a person or firm designated by a purchaser constitutes delivery to the purchaser in Ohio, and direct delivery outside Ohio to a person or firm designated by a purchaser does not constitute delivery to the purchaser in Ohio, regardless of where title passes or other conditions of sale. Customer pick-up sales are situsable to the final destination after all transportation (including customer transportation) has been completed. See *Dupps Co. v. Lindley* (1980), 62 Ohio St. 2d 305.

Revenue from servicing, processing or modifying tangible personal property is situs to the destination state as a sale of tangible personal property. See *Custom Deco, Inc. v. Limbach*, BTA Case No. 86-C-1024, June 2, 1989.

- Receipts from sales of real property inventory in Ohio.
- Rents and royalties from tangible personal property to the extent the property was used in Ohio.
- Rents and royalties from real property located in Ohio.
- Receipts from the sale, exchange, disposition or other grant of the right to use trademarks, trade names, patents, copyrights and similar intellectual property are situs to Ohio to the extent that the receipts are based on the amount of use of that property in Ohio. If the receipts are not based on the amount of use of that property, but rather on the right to use the property and the payor has the right to use the property in Ohio, then the receipts from the sale, exchange, disposition or other grant of the right to use such property are situs to Ohio to the extent the receipts are based on the right to use the property in Ohio.
- Receipts from the performance of services and receipts from any other sales not excluded from the sales factor and not otherwise situs within or without Ohio under the above situs provisions are situs to Ohio in the proportion to the purchaser's benefit, with respect to the sale, in Ohio to the purchaser's benefit, with respect to the sale, everywhere. The physical location where the purchaser ultimately uses or receives the benefit of what was purchased is paramount in determining the proportion of the benefit in Ohio to the benefit everywhere. The "cost-of-performance" provision is no longer the law.

#### **Line 52 – Sales – Total Everywhere**

Enter the total of such includable gross receipts, less returns and allowances, from sales everywhere.

#### **Line 52 – Sales – Ratio**

Divide Within Ohio sales by Total Everywhere sales to arrive at the sales ratio.

#### **Line 52 – Weighted Sales Ratio**

Multiply the sales ratio on line 52 by the sales factor weight of 60%.

#### **Line 53 – Total Weighted Apportionment Ratio**

Add lines 50c, 51 and 52. Enter ratio here and on Schedule I, line 6 and on page 1 in the designated box.

**Note:** For taxable years beginning on or after Jan. 1, 2013, pass-through entities who intend to submit requests for alternative apportionment are now required to submit such requests with a timely filed return or amended return. Prior to this change, the request was not required to be submitted by the return's due date. See R.C. 5747.21.

### **Schedule V – Refundable Business Credits**

#### **Line 54 – Ohio Historic Preservation Credit Refundable Portion**

Administered by the Ohio Development Services Agency (ODSA), the historic preservation credit applies to owners of certain historic Ohio buildings for the expenditures paid or incurred to rehabilitate such buildings provided that ODSA approves the proposed rehabilitation project. If ODSA approves the project, the credit equals 25% of the owner's "qualified rehabilitation

expenditures" (QREs) paid or incurred during the 24- or 60-month rehabilitation period shown on the taxpayer's tax credit certificate issued by ODSA. The historic building's owners can claim the credit against their income tax liability. See R.C. 149.311 and 5747.76.

Amended Substitute House Bill 1, 128th General Assembly Effective July 17, 2009 amended the credit to specifically provide that if a pass-through entity owns and restores a historic building with respect to which the Ohio Development Services Agency issued a preservation tax credit certificate for the pass-through entity's "qualified rehabilitation expenditures," the pass-through entity can allocate the credit among the pass-through entity's equity owners in proportion to their ownership interests or in such proportions or amounts as the equity owners mutually agree. The new law applies to credits claimed with respect to certificates issued in taxable years ending on or after Oct. 16, 2009. See section 803.20 of the bill. (While prior law did not specifically address credit allocation, the Ohio Development Services Agency maintained that the pass-through entity must allocate the credit to each equity investor in accordance with the investor's interest in the pass-through entity on the date that the pass-through entity filed the tax credit certificate request.)

For project applications that are approved after March 13, 2008 ("Round 2" and subsequent rounds) the credit is limited to \$5 million per project and the credit can contain a refundable portion and a nonrefundable portion. If the credit allowed for any taxable year exceeds the tax otherwise due under R.C. 5747.02, after allowing for any other credits preceding the credit in the order prescribed by R.C. 5747.98, the excess will be refunded to the taxpayer but, if any amount of the credit is refunded, the sum of the amount refunded and the amount applied to reduce the tax otherwise due for that year may not exceed \$3 million or, if the certificate owner is a pass-through entity, may not exceed the taxpayer's distributive or proportionate share of \$3 million. The taxpayer may carry forward any balance of the credit in excess of the amount claimed for that year for not more than five ensuing taxable years, and must deduct any amount claimed for any such year from the amount claimed in an ensuing year.

Additional information is available on the ODSA's Web site at [http://development.ohio.gov/cs/cs\\_ohptc.htm](http://development.ohio.gov/cs/cs_ohptc.htm).

#### **Line 55 – Business Jobs Credit**

If the pass-through entity claims the refundable business jobs credit provided by R.C. 5747.058, **attach a copy of the certificate of verification issued by the Ohio Development Services Agency.** The amount of the credit equals the amount of Ohio income tax the pass-through entity withheld from compensation paid to new employees during its taxable year multiplied by the percentage specified in the pass-through entity's agreement with the Tax Credit Authority. The term "new employee" means a full-time employee first employed by the pass-through entity in the project that is the subject of the tax credit agreement after the pass-through entity enters into the agreement. New employees include employees hired after the Tax Credit Authority approves the pass-through entity's project, but before the pass-through entity signs the tax credit agreement with the Tax Credit Authority, as long as the pass-through entity signs the agreement within 60 days after receiving the agreement from the Ohio Development Services Agency. If the authority determines that it is appropriate, a "new employee" may include an employee rehired or called back from layoff to work in a new facility or on a new product or service.

If a pass-through entity claims the refundable new jobs creation credit with respect to an employee, the pass-through entity may

not claim the nonrefundable R.C. 5709.66 enterprise zone new employee credit with respect to that employee.

The Tax Credit Authority and Ohio Development Services Agency administer this credit. For additional information including tax credit application procedures, call 614-466-4551 or 1-800-848-1300 or visit the Ohio Development Services Agency's Web site at <http://development.ohio.gov>.

#### **Line 56 – Pass-through Entity Credit**

If this pass-through entity has invested in another partnership or limited-liability company ("investee pass-through entity") that filed either Ohio form IT 1140 or Ohio form IT 4708 on behalf of this investor pass-through entity, then this investor pass-through entity is entitled to a refundable credit equal to this investor pass-through entity's proportionate share of the tax that the investee pass-through entity paid on behalf of this investor pass-through entity for that investee pass-through entity's taxable year ending within or with this investor pass-through's taxable year end. **Please attach a copy of the IRS form K-1 setting forth the credit amount that this investor pass-through entity received from the investee pass-through entity.** See R.C. 5747.059 and 5747.08(J).

#### **Line 57 – Refundable Credit for Losses on Loans Made to the Ohio Venture Capital (OVC) Program (R.C. 150.01 to 150.10, 5747.80 and 5747.98)**

The purpose of the credit is to provide OVC lenders and investors some security against losses on their loans to the program.

Substitute Senate Bill 321, 126th Ohio General Assembly, made the credit for losses on loans made to the OVC program refundable. Under prior law the taxpayer had a choice of taking this credit as a refundable credit or as a nonrefundable credit.

#### **Line 58 – Motion Picture Production Credit**

A motion picture company whose motion picture has been certified as a tax credit-eligible production may apply to the director of the Ohio Development Services Agency on or after July 1, 2009 for a refundable credit against the income tax. The credit equals a percentage of the motion picture company's eligible production expenditures with respect to the tax credit-eligible production. See R.C. 122.85 and 5747.66.

If the lesser of (a) total budgeted eligible production expenditures as stated in the application for certification as a tax credit eligible production or (b) the actual eligible production expenditures, as determined by an independent CPA hired at the motion picture company's expense, is greater than \$300,000, the credit equals the sum of the following:

- (i) 25% of the lesser of such budgeted or actual eligible expenditure amounts excluding budgeted or actual eligible expenditures for cast and crew wages for Ohio residents;
- (ii) 35% of budgeted or actual eligible expenditures for cast and crew wages of Ohio residents.

If the lesser of the budgeted or actual amounts described in (a) and (b) above is less than or equal to \$300,000, the credit does not apply. For additional information, please visit the Ohio Development Services Agency's Web site at <http://www.ohiofilloffice.com>.

#### **Line 59 – Financial Institutions Tax (FIT) Credit**

If this pass-through entity is responsible for filing and paying the Ohio financial institutions tax, the pass-through entity is entitled to a refundable credit equal to the proportionate share of the lesser

of either the amount of tax due or the tax paid pursuant to R.C. 5726.02 by the pass-through entity for the entity's taxable year ending in the taxpayer's taxable year. See R.C. 5747.65.

### Schedule VI – Investor Information

Please provide investor information for **all** investors in the pass-through entity, which is **any** of the following:

- Completion of Schedule VI and additional sheet(s) if necessary.
- A paper copy of pages 1 and 2 of the IRS schedule K-1s that this entity will issue to each investor in this entity. The K-1s must indicate the amount of the pass-through entity tax credit (net of overpayments) that, for Ohio income tax purposes, will pass through as a credit from this pass-through entity to each investor whose income is included in this report. Please do not include any attachments or statements relating to the K-1s. (See "Tax Credit Available to Investors" below.)
- Magnetic media meeting the specifications that the IRS requires for transmission of information by electronic media (for more information, see IRS publication 1525 and 3416). The magnetic media must set forth the same K-1 information described above.
- Information in ASCII Comma Delimited Format appear in the following order:
  1. FEIN of the pass-through entity or trust.
  2. Name of the pass-through entity or trust.
  3. Social Security number or FEIN of this investor.
  4. Name of investor in this entity.

5. Street address of the investor set forth in field number 3.
6. City of the investor set forth in field number 3.
7. State of the investor set forth in field number 3.
8. ZIP code of the investor set forth in field number 3.
9. The amount of Ohio form IT 4708 tax paid (net of overpayments, if any, previously paid) that will pass through as a credit from this pass-through entity to each investor whose income is included in this return set forth in field number 3. (See "Tax Credit Available to Investors" below.)

The return preparer must repeat the sequence set forth in fields number 1 through number 9 for **each** investor.

Preparers using magnetic media must affix to the outside of the magnetic media a label containing the following information in large type or print: (i) the name and FEIN of the pass-through entity, (ii) the phrase, "IT 4708 K-1 Information," and (iii) the phrase, "Taxable Year Ending in 2015."

#### Tax Credit Available to Investors

Prior to issuing to investors whose income is included in this return the IRS form K-1, this pass-through entity should indicate on each IRS form K-1 the investor's portion of the Ohio form IT 4708 net tax paid by this pass-through entity for the taxable year, even if the tax is paid (or if the refund is received) after the end of the taxable year. The investor can claim this amount as a credit on Ohio forms IT 1040, IT 1041 or IT 4708. R.C. 5747.08(J) sets forth the conditions for claiming this credit. Investors claiming the credit on Ohio forms IT 1040, IT 1041 or IT 4708 must include with that form a copy of the K-1.

## Apportionment Formula for Financial Institution Pass-Through Entities

For a pass-through entity that is a financial institution, the apportionment formula should be calculated in accordance with Ohio Revised Code (R.C.) section 5733.056. Use of this worksheet to calculate the apportionment formula for a pass-through entity that is a financial institution. **Note:** All ratios are to be carried to six decimal places.

Apportionment Ratio	(1) Ohio	(2) Everywhere	(3) Ratio
<b>Sales Factor – R.C. 5733.056(F)</b>			
1. Receipts from the lease, sublease or rental of real property.....	_____	_____	
2. Receipts from the lease or rental of tangible personal property.....	_____	_____	
3. Interest from loans secured by real property.....	_____	_____	
4. Interest from loans not secured by real property.....	_____	_____	
5. Net gains from the sale of loans secured by real property.....	_____	_____	
6. Net gains from the sale of loans not secured by real property.....	_____	_____	
7. Interest and fees charged to credit card holders.....	_____	_____	
8. Net gains from the sale of credit card receivables.....	_____	_____	
9. Credit card issuer's reimbursement fees.....	_____	_____	
10. Receipts from merchant discount.....	_____	_____	
11. Loan-servicing fees from loans secured by real property.....	_____	_____	
12. Loan-servicing fees from loans not secured by real property.....	_____	_____	
13. Loan-servicing fees for servicing the loans of others.....	_____	_____	
14. Receipts from services not otherwise apportioned.....	_____	_____	
15. Interest, dividends, net gains and other income from both investment assets and activities and trading assets and activities.....	_____	_____	
Check method: <input type="checkbox"/> Avg. value method <input type="checkbox"/> Gross income method			
16. Certain other receipts.....	_____	_____	
17. Total. Enter ratio here and on Summary, line 1, below.....	_____	÷	=
			.

<b>Property Factor – R.C. 5733.056(D)</b>			
	Ohio	Everywhere	
18. Real property and tangible personal property owned.....	_____	_____	
19. Real property and tangible personal property rented x 8.....	_____	_____	
20. Loans and credit card receivables.....	_____	_____	
21. Total. Enter ratio here and on Summary, line 2, below.....	_____	÷	=
			.

<b>Payroll Factor – R.C. 5733.056(E)</b>			
	Ohio	Everywhere	
22. Compensation paid to employees. Enter ratio here and on Summary, line 3, below.....	_____	_____	.

Apportionment Ratio Summary	(1) Factor	÷	(2) Weight	=	(3) Weighted Factor
1. Sales (line 17).....	_____	x	.70	=	.
2. Property (line 21).....	_____	x	.15	=	.
3. Payroll (line 22).....	_____	x	.15	=	.
4. Total weighted apportionment ratio.....	_____				.

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 factors used is 100%.

**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 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.

# Taxpayer Assistance

## By Internet



### Ohio Department of Taxation Web Site – [tax.ohio.gov](http://tax.ohio.gov)

<b>E-mail Us</b>	<b>Instructions</b>
<b>Frequently Asked Questions</b>	<b>Refund Status</b>
<b>Information Releases</b>	<b>Tax Forms</b>

## By Phone



### Toll-Free Telephone Numbers

Toll-Free 24-Hour <b>Refund Hotline</b>	1-800-282-1784
Toll-Free <b>Form Requests</b>	1-800-282-1782
Toll-Free <b>Tax Questions</b>	1-800-282-1780

## Written



### Ohio Department of Taxation Taxpayer Services Mailing Address

Ohio Department of Taxation  
Taxpayer Services Division  
P.O. Box 182382  
Columbus, OH 43218-2382

## Walk-in



### Ohio Department of Taxation Taxpayer Service Center

**Taxpayer Service Center Hours**  
Office hours: 8 a.m. – 5 p.m.  
Monday through Friday  
4485 Northland Ridge Blvd., 1st Floor  
Columbus, OH 43229-6596

**For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only:** Please contact the Ohio Relay Service at 1-800-750-0750 or 7-1-1 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

**Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE):** These programs help older, disabled, low-income and non-English-speaking people fill in their state and federal returns. For locations in your area, call the IRS at 1-800-829-1040.