**Part 1 – Business Income From IRS Schedules**

Note: Do not include amounts listed on the IRS schedules below that are nonbusiness income.
See R.C. 5747.01(C). If the amount on a line is negative, place a “-” in the box provided.

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Interest and Ordinary Dividends</td>
<td>1.00</td>
</tr>
<tr>
<td>C</td>
<td>Profit or Loss From Business (Sole Proprietorship)</td>
<td>2.00</td>
</tr>
<tr>
<td>D</td>
<td>Capital Gains and Losses</td>
<td>3.00</td>
</tr>
<tr>
<td>E</td>
<td>Supplemental Income and Loss</td>
<td>4.00</td>
</tr>
<tr>
<td>F</td>
<td>Profit or Loss From Farming</td>
<td>5.00</td>
</tr>
<tr>
<td></td>
<td>Guaranteed payments, compensation and/or wages from each pass-through entity in which you have at least a 20% direct or indirect ownership interest</td>
<td>6.00</td>
</tr>
<tr>
<td></td>
<td>Other items of income and gain separately stated on the federal Schedule K-1, gains and/or losses reported on the federal 4797 and federal conformity adjustments, if any</td>
<td>7.00</td>
</tr>
<tr>
<td></td>
<td>Total of business income (add lines 1 through 7)</td>
<td>8.00</td>
</tr>
</tbody>
</table>

**Part 2 – Business Income Deduction**

9. All business income (enter the lesser of line 8 above or Ohio IT 1040, line 1). If zero or negative, stop here and do not complete Part 3 | 9.00 |
10. Enter $250,000 if filing status is single or married filing jointly; OR Enter $125,000 if filing status is married filing separately | 10.00 |
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11 | 11.00 |

**Part 3 – Taxable Business Income**

Note: If Ohio IT 1040, line 5 equals zero, do not complete Part 3.

12. Line 9 minus line 11 | 12.00 |
13. Taxable business income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6 | 13.00 |
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b | 14.00 |
## Part 4 – Business Entity

If you have more than 18 entities, complete additional copies of this page and include with your income tax return.

1. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

2. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

3. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

4. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

5. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

6. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

7. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

8. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

9. **Name of entity**
   - FEIN / SSN
   - Percentage of ownership

10. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership

11. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership

12. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership

13. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership

14. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership

15. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership

16. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership

17. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership

18. **Name of entity**
    - FEIN / SSN
    - Percentage of ownership