

## 2001 OHIO FORM IT 708 GENERAL INSTRUCTIONS

Ohio Revised Code section 5747.08(D) allows a pass-through entity to file a composite return (form IT-4708) on behalf of one or more of the entity's investors other than "C" corporations. **Note: both resident and nonresident individuals can be included on 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 IT-4708.**

A "pass-through entity" is defined as a corporation that has made an election under subchapter S of Subtitle A of the Internal Revenue Code for its taxable year under that code, 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 person is not classified for federal tax purposes as an association taxed as a corporation.

This return must be accompanied by (i) the pass-through entity's federal return (IRS forms 1065 or 1120S) and K-1's for each investor whether or not the investor is participating in this composite return, (ii) a list of investors and their social security numbers or federal employer identification numbers on whose behalf this return is being filed, and (iii) a copy of the approved IRS extension, if applicable.

The election provided in division (D) of Ohio Revised Code section 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 shall be construed to provide for any deduction or credit that would not be allowable if a pass-through entity investor were to file an annual return.

If an investor participates in the filing of this Annual Composite Income Tax Return for Investors in Pass-Through Entities, form IT-4708, then the investor is not a "qualifying investor," and the pass-through entity is not subject to the 5% withholding tax or 8.5% entity tax (Ohio form IT-1140) with respect to the distributive share of income passing through from this pass-through entity to the investor(s) filing the form IT-4708.

### ***Pass-Through Entity Taxable Year; Method of Accounting, and Reporting of Federal Changes***

A pass-through entity's taxable year 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, they

taxable year for purposes of this return is changed accordingly.

A pass-through entity's method of accounting 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.

If any of the facts, figures, computations, or attachments required in a pass-through entity's annual report to determine the taxes imposed by section 5747.08(D) of the Ohio Revised Code must be altered as the result of an adjustment to the pass-through entity's federal income tax return, whether the adjustment is initiated by the pass-through entity or the Internal Revenue Service, and such alteration affects the pass-through entity's tax liability, the pass-through entity must file an amended report with the tax commissioner in such form as the commissioner requires. The amended report must be filed not later than sixty days after the adjustment has been agreed to or finally determined for federal income tax purposes or any federal income tax deficiency or refund, or the abatement or credit resulting therefrom, has been assessed or paid, whichever occurs first.

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

(2) In the case of an overpayment, an application for refund may be filed under this division within the sixty-day period prescribed for filing the amended report even if it is filed beyond the period prescribed in division (B) of section 5747.11 of the Ohio Revised Code if it otherwise conforms to the requirements of that section. An application filed under this division may claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the pass-through entity's annual report that are affected, ei-

ther directly or indirectly, by the adjustment to the pass-through entity's federal income tax return unless it is also filed within the time prescribed in division (B) of section 5747.11 of the Ohio Revised Code. The application shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the pass-through entity's federal income tax return.

### ***Filing Date***

Each composite return shall be filed as required by section 5747.08 of the Ohio Revised Code on or before the fifteenth day of the fourth month following the end of the taxable year, together with remittance made payable to the treasury of state, unless the amount shown to be due is one dollar or less, in which case that amount need not be remitted.

### ***Extension of Time to File***

If the pass-through entity has an extension of time to file its federal tax return (IRS form 1065 or 1120S), then the pass-through entity has the same extension of time to file the Ohio form IT-4708. Extension of time for filing the form IT-4708 is **NOT** an extension of payment of tax due. All tax due amounts must be paid on or before the fifteenth day of the fourth month following the end of the taxable year.

If at least one of the investors who is a party to this return receives an automatic or approved federal extension for filing that investor's year 2001 federal 1040, the same extension(s) will extend the filing date of form IT-4708. Payment of the tax is **NOT** extended. Use year 2001 form IT-4708ES to make extension payments for the year 2001 form IT-4708.

### ***Payment Date***

Except as otherwise provided, if a payment or document is mailed on or before the due date but delivered after the due date, the date of postmark shall be deemed the date of delivery.

### ***Estimated Tax Payment for Next Year***

The pass-through entity must make estimated tax payments on the year 2002 form IT-4708ES for its taxable year beginning in year 2002 if the year 2002 Ohio composite annual income tax after credits is more than \$500.

The pass-through entity must file and pay the estimated tax due on or before the 15th day of the fourth month of the

entity's taxable year. Subsequent estimated tax payments are due on the 15th day of the sixth and ninth months of the entity's taxable year and on the 15th day of the first month of the following taxable year.

### ***Interest on Underpayments and Over Payments***

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 which may be incurred for late filing or failure to file. 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 section 5747.02 of the Ohio Revised Code from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety days after the due date of the annual return or within ninety days after the return was filed, whichever is later, no interest shall be allowed on such overpayment.

During the year 2002 interest accrues on underpayments and overpayments at the rate of 7% per annum.

### ***Penalties for Failure to File or Late Filing***

Penalty for failure to file or timely file a report is the greater of (i) up to \$50.00 per month up to \$500.00 or (ii) up to 5% per month of the tax due shown on the report up to 50%.

### ***Rounding to Whole Dollars***

The money items of form IT-4708 and accompanying schedules must be shown as whole dollar amounts by eliminating amounts less than 50 cents and increasing amounts from 50 cents to 99 cents to the next highest dollar.

### ***Records to be Maintained***

Every pass-through entity must maintain books and records that substantiate any information reported on form IT 4708. These books and records must be available for inspection by agents of the Ohio Department of Taxation for a period of four years from later of the date form IT-4708 was filed or the date the form was required to be filed.

### ***Assessments***

The tax commissioner may issue an assessment against the

pass-through entity taxpayer 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 taxpayer and the tax commissioner consent in writing to the extension by signing form IT-Waiver.

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

### ***Fiscal Year Pass-Through Entities***

The 2001 form IT-4708 applies to pass through entities whose taxable years began in 2001. Therefore, a pass through entity with a November 30th fiscal year end would file a 2001 form IT-4708 for the period December 1, 2001 to November 30, 2002.

## **2001 Ohio Form IT-4708 Line Instructions**

### ***Schedule I—Taxable Income, Tax, Payments and Net Tax Due Calculations***

#### ***Line 4—Allocable Income Everywhere***

Generally, income is apportionable business income. Non-business income, if any, is allocable only as provided by sections 5747.20 and 5747.221 of the Ohio Revised Code. If you show income here, please provide (i) a schedule or statement indicating the type and the amount for each item of income and (ii) a statement explaining why the income is not business income.

#### ***Line 8—Allocable Income To Ohio***

See Line 4 of the instructions above.

#### ***Line 10—Tax***

The tax on this line reflects a tax rate of 7.5%.

#### ***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 and must be calculated on the business credit summary worksheet which is part of Schedule E. Schedule E is available from the Department's web site ([www.state.oh.us/tax/](http://www.state.oh.us/tax/)) or at any of our offices listed on the last page of this instruction booklet.

If you do have nonrefundable business credits, please complete the proper schedule(s), attach a copy of the Schedule E business credit summary worksheet, and enter the amount of the credit on Schedule I, line 11.

**Note:** The Ohio political contribution credit is a nonrefundable business credit.

#### ***Line 13—Interest Penalty on Underpayment of Estimated Tax***

You may owe an interest penalty unless the 2001 Ohio composite annual return estimated tax payments (form IT-4708ES) and last year's overpayment credited to the current year equal or exceed either of the following:

- 90% of the 2001 Ohio income tax (line 12, 2001 form IT-4708) less \$500 or 0
- 100% of the 2000 Ohio income tax (line 12, 2000 form IT-4708).

To see if you owe an interest penalty, you will need to complete form IT-2210 (available at any of our offices listed on the back page and on our web site). The Department's web site is ([www.state.oh.us/tax/](http://www.state.oh.us/tax/)). Enter any interest penalty due on Schedule I, line 13 and attach form IT-2210 to the return.

#### ***Line 14—Ohio Estimated Tax IT-4708ES Payments***

Enter on line 14 the total amount of the 2001 composite annual return estimated tax payments paid with Form IT-4708ES.

#### ***Line 15—IT-1140ES Payments Transferred to this form***

If the pass-through entity has used Ohio year 2001 form IT-1140ES (Estimated Ohio 5% Withholding Tax and 8.5% Entity Tax Payment for Pass-through Entities and Trusts) to make estimated payments in connection with the pass-through entity 5% withholding tax and/or the 8.5% entity tax, the pass-through entity can elect to apply some or all those year 2001 form IT-1140ES payments to satisfy the tax due on this year 2001 Ohio form IT-4708. If the pass-through entity does not elect, please indicate on Schedule I, line 15 the total amount to be transferred from the year 2001 form IT-1140ES to the year 2001 form IT-4708.

Please attach to this year 2001 form IT-4708 a schedule setting forth (i) the dates of the 2001 form IT-1140ES payments transferred to this return (ii) and the amount of each payment.

#### ***Line 16—IT-4708ES Payments Transferred to form IT-1140***

The pass-through entity can also elect to transfer year 2001 form IT-4708ES payments ("Ohio Composite Annual Re-

turn Estimated Tax Payments”) to year 2001 Ohio form IT-1140 (“Tax Return for Pass-Through Entities and Trusts”). To the extent that the pass-through entity elects to make such transfers, please indicate on this 2001 form IT-4708, Schedule Y, line 6 the total amount to be transferred from the 2001 IT-4708ES payments to the 2001 form IT-1140.

**Line 18—Amount of 2000 overpayment credited to 2001**

Enter on Schedule I, line 18 the amount of the 2000 overpayment which was credited to the 2001 tax liability (see line 20 on the 2000 form IT-4708).

**Line 19—Refundable Credits**

Refundable credits claimed on this composite return are limited to the proportionate share amounts for those investors included in this composite return.

*Refundable Business Jobs Credit*

If you claim the refundable business jobs credit provided by ORC section 5747.058, **attach a copy of the certificate of verification issued by the Department of Development.**

The amount of the credit equals the amount of Ohio income tax the taxpayer withheld from compensation paid to new employees during its taxable year multiplied by the percentage specified in the taxpayer’s agreement with the Tax Credit Authority. The term “new employee” means a full-time employee first employed by the taxpayer in the project that is the subject of the tax credit agreement after the taxpayer enters into the agreement. New employees include employees hired after the Tax Credit Authority approves the taxpayer’s project but before the taxpayer signs the tax credit agreement with the Tax Credit Authority as long as the taxpayer signs the agreement within sixty days after receiving the agreement from the Department of Development. 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 taxpayer claims the refundable new jobs creation credit with respect to an employee, the taxpayer may not claim the nonrefundable ORC section 5709.66 enterprise zone new employee credit with respect to that employee.

The Tax Credit Authority and the Ohio Department of Development administers this credit. Tax Credit Agreement application forms are available from the Ohio Department of Development, Economic Development Division, 77 S. High Street, 28th Floor, Columbus, Ohio 43215-6130 or call 614-466-3612 or 1-800-848-1300.

*Pass-Through Entity Credit*

If this pass-through entity has invested in a partnership or limited liability company which filed Ohio form IT-4708 or Ohio form IT-1140, then this pass-through entity is entitled

to a refundable credit equal to this pass-through entity’s proportionate share of the tax which the investee partnership or investee limited liability company paid on behalf of this pass-through entity. This pass-through entity shall claim the credit for the pass-through entity’s taxable year in which or with which ends the taxable year of the investor partnership or investor limited liability company. **Please attach a copy of the IRS form K-1 setting forth the credit amount.** See Ohio Revised Code sections 5747.059 and 5747.08(J).

**Schedule II—Income and Adjustments**

**Line 32—Pass-Through Entity Addback**

Add any Form IT-1140 or Form IT-4708 taxes shown on any Federal K-1 which the pass-through entity received from other entities to the extent the taxes were deducted in arriving at your ordinary income.

**Schedule III—Deductions**

The allowable deductions in arriving at federal adjusted gross income reflected on lines 36 through 42 are the combined amounts from the 2001 Federal K-1 for only those investors that participate in the filing of form IT-4708. **DO NOT** include any deductions which have been already used to reduce any income items set forth in Schedule II.

**Note:** Charitable contributions are not an allowable deduction on this form.

**Line 68—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 taken on the federal tax return that would not have been allowed under section 265 of the Internal Revenue Code if such interest were exempt from federal income tax. The January 9, 1992 Ohio Department of Taxation Information Release lists federal obligations, the interest from which is deductible. You can obtain a copy of the release by accessing the Department’s web site address: [www.state.oh.us/tax](http://www.state.oh.us/tax)

Generally interest income generated from repurchase agreements secured by federal obligations is not interest from federal obligations and therefore is not deductible. See *We-p braska 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.

## ***Schedule IV – Apportionment FormulaC***

**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 taxpayer has invested retains that character when recognized by the taxpayer. Furthermore, the taxpayer’s factors must include the proportionate share of each lower-tiered pass-through entity’s property, payroll and sales. See ORC sections 5733.057 and 5747.231.

### ***Property FactorC***

The property factor is a fraction the numerator of which is the average value of property in this state during the taxable year, and the denominator of which is the average value of property everywhere during such year.

**Line 44(a)**—Property owned by the pass-through entity is valued at its original cost, and the average is determined by adding the original cost at the beginning of the taxable year and the original cost at the end of the taxable year and then dividing by two. The Tax Commissioner may require the averaging of monthly values during the taxable year if such average more reasonably reflects the average value of the pass-through entity’s property. Enter in column (1) the Ohio portion; enter in column (2) the entire (everywhere) amount.

**Line 44(b)**—Enter the value of the pass-through entity’s real and tangible personal property rented and used in the trade or business in Ohio (column 1) and everywhere (column 2) during the taxable year by multiplying the pass-through entity’s net rental expense (rental expense less subrental receipts) by eight.

Do not include in either column (1) or in column (2) the following:

1. Construction in progress
2. The original cost of property within Ohio with respect to which the State of Ohio has issued an air quality pollution, noise pollution or an industrial water pollution control certificate.

The original cost of property with respect to which the State of Ohio has issued an exemption certificate for a coal gasification facility, coal conversion demonstration facility, energy conversion facility, solid waste energy conversion facility or thermal efficiency improvement facility.

3. The original cost of real and tangible property (or, in the case of property which the pass-through entity is renting from others, eight times the net rental expense) within Ohio which is used exclusively during the taxable year for qualified research. “Qualified research” is defined as laboratory research, experimental research, and other similar types of research in developing or improving a product; or research in developing or improving the means of producing a product.

Qualified research does not include market research, consumer surveys, efficiency surveys, management studies, ordinary testing or inspection of materials or products for quality control, historical research or literary research. “Product” as used in this paragraph does not include services or intangible property.

### ***Payroll FactorC***

The payroll factor is a fraction the numerator of which is the total compensation in this state by the pass-through entity during the taxable year, and the denominator of which is the total compensation everywhere by the pass-through entity during such year.

**Line 45**—Compensation means any form of remuneration paid to an employee for personal services. For purposes of the payroll factor “payroll” does not include compensation that an S corporation paid to any “investor” if the investor is directly or indirectly owned at least 20% of the S Corporation at any time during the year. Furthermore, do not include compensation paid in this state to employees who are primarily engaged in qualified research.

Compensation is paid in Ohio if any of the following applies:

1. The recipient’s service is performed entirely within Ohio; or
2. The recipient’s service is performed both within and without Ohio, but the service performed without Ohio is incidental to the recipient’s service within Ohio; or
3. Some of the recipient’s service is performed within Ohio and either (i) 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 (ii) the recipient’s 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 who performs his/her regular 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.

Without approval by the Tax Commissioner a manufacturer which operates its own fleet of delivery trucks may not adjust 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.

Enter in column "(1)" the Ohio portion; enter in column "(2)" the entire (everywhere) amount.

#### Sales Factor

**Line 46**—The sales factor is a fraction the numerator of which is the total sales in this state by the pass-through entity during the taxable year, and the denominator of which is the total sales everywhere by the pass-through entity during such year. In determining the numerator and denominator of the sales factor, receipts from the sale or other disposal of a capital asset or an asset described in section 1231 of the Internal Revenue Code are excluded.

The total of such gross receipts from sales reflecting business done in Ohio includes, but is not limited to, the following:

1. Sales of tangible personal property, less returns and allowances, received by the purchaser in Ohio. To the extent that the value of business done in Ohio is measured by sales of tangible personal property, it means sales where the purchaser receives such property 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 situs to the final destination after all transportation (including customer transportation) has been completed. See *Dup's 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 (rather than situs as service revenue). See *Custom Deco. Inc. v. Limbach*, BTA Case No. 86-C-1024, June 2, 1989.

2. Sales other than sales of tangible personal property are situs to Ohio under either of the following circumstances:

- a. If the income-producing activity is performed entirely within Ohio, or
- b. If the income-producing activity is performed both within and without Ohio and a greater proportion of the income-producing activity is performed within Ohio than in any other state, based on cost of performance.

If the income-producing activity involves the performance of personal services both within and without Ohio, the services performed in each state will constitute a separate income-producing activity. In such case the gross receipts for the performance of services attributable to Ohio shall be measured by the ratio which the time spent in performing such services in Ohio bears to the total time spent in performing such services everywhere.

Time spent in performing services includes the amount of time expended in the performance of a contract or other obligations that give rise to such gross receipts. Personal service not directly connected with the performance of the contract or other obligations, as, for example, time expended in negotiating the contract is excluded from the computations.

The term "income-producing activity" means, with respect to each separate item of income, the transaction and activity directly engaged in by the taxpayer in the regular course of its trade or business for the purpose of obtaining gains or profits. Such activity does not include transactions and activities performed on behalf of the taxpayer, such as those conducted on its behalf by any independent contractor. The term "cost of performance" means direct costs determined in a manner consistent

with generally accepted accounting principles and in accordance with accepted conditions or practices in the taxpayer's trade or business.

### **K-1 Information:**

The entity filing this return should attach to this return "K-1" information.

The "K-1" information is any of the following:

- A "paper" copy of the federal schedule K-1 which this entity will issue to each investor. The K-1 must indicate the amount of Ohio form IT-4708 tax paid (net of overpayments) which will pass through as a credit from this pass-through entity to each investor.
- A "paper" listing showing the name, address, and federal identification number or social security number for each investor in this entity. The "paper" listing must indicate the amount of Ohio form IT-4708 tax paid (net of overpayments) which will pass-through as a credit from this pass-through entity to each investor.
- Magnetic media meeting the specifications which the Internal Revenue Service requires for transmission of information by electronic media (for more information, see IRS publication 1524). The magnetic media must set forth the name, address and federal identification number or social security number for each investor and indicate the amount of Ohio form IT-4708 tax paid (net of overpayments) which will pass through as a credit from this pass-through entity to each investor.
- A 3.5 inch diskette in ASCII Comma Delimited Format with the fields in the following order:
  1. Federal employer identification number of the pass-through entity.
  2. Name of the pass-through entity.
  3. Name of investor.
  4. Federal employer identification number or social security number of the investor set forth in field number 3.
  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.

3.

9. The amount of Ohio form IT-4708 tax paid (net of overpayments) which will pass through as a credit from this pass-through entity to the investor set forth in field number 3.

If there is more than one investor, the return preparer must repeat the sequence set forth in fields number 1 through number 9 for each additional 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 federal employer identification number of the pass-through entity, (ii) the phrase, "IT-4708 K-1 Information," and (iii) the phrase, "Taxable Year Beginning in 2001."

Prior to issuing to investors the IRS form K-1, this pass-through entity should indicate on each IRS form K-1 the investor's portion of the net Ohio form IT-4708 tax paid by this pass-through entity which the investor can claim as a credit on form T-1040, T-1041E, or T-4708. Investors claiming the credit on form T-1040, T-1041E or T-4708, should attach to that form a copy of the K-1. ORC section 5747.08(J) sets forth the conditions for claiming this credit.

### ***Federal Privacy Act Notice***

*Because we are requesting your social security account number, the Federal Privacy Act of 1974 requires us to inform you that giving us your social security number is mandatory. Our legal right to ask for this information is supported under the Tax Reform Act of 1986. Your social security number is needed for the Tax Commissioner to administer this tax. Failure to supply any information requested on a tax form prescribed by the Tax Commissioner may result in the denial of your license application, if applicable, or the imposition of penalties for failing to file a complete tax return.*

## Taxpayer Assistance

**Internet:** [www.state.oh.us/tax/](http://www.state.oh.us/tax/)

Tax Forms  
Instructions  
Information Releases  
E-mail

**Phone:** Toll-free 1-888-405-4039

**Walk-in:** Walk-In Services are available at all Office Locations Monday through Friday, 8:00 a.m. to 5:00 p.m.

**Corporate Franchise Tax Division**

P.O. Box 2476  
Columbus, OH 43216-2476

**Tag ayer Services Division**

P.O. Box 182382  
Columbus, OH 43218-2382

**Business Tag ayer Services:** 1-888-405-4039

**Registration Unit:** 1-888-405-4089

**Forms Requests:** 1-800-282-1782

## Taxpayer Service Locations

**Akron Tag ayer Service Center**

Akron Government Center  
161 South High St., Suite 501  
Akron, OH 44308-1600

**Dayton Tag ayer Service Center**

15 E. Fourth St., 5<sup>th</sup> Floor  
Dayton, OH 45402-2162

**Cincinnati Tag ayer Service Center**

900 Dalton Ave. at West 8<sup>th</sup> St.  
Cincinnati, OH 45203-1171

**Toledo Taxpayer Service Center**

One Government Center, Suite 1400  
Toledo, OH 43604-2232

**Cleveland Tag ayer Service Center**

Cleveland State Office Tower  
615 West Superior Ave., 5<sup>th</sup> Floor  
Cleveland, OH 44113-1891

**Youngstown Taxpayer Service Center**

242 Federal Plaza West, Suite 402  
Youngstown, OH 44503-1294

**Columbus Taxpayer Service Center(s)**

800 Freeway Drive North  
Columbus, OH 43229

AND

30 East Broad St., 20<sup>th</sup> Floor  
Columbus, OH 43215

**Zanesville Tag ayer Service Center**

601 Underwood St.  
Zanesville, OH 43701-3786

**For Deaf, Hearing-Impaired or Speech Impaired who use TTY or TDD only:**

Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation telephone number you wish to contact.