Ohio Revised Code (O.R.C.) 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”-type corporations. **Note: Both resident and nonresident individual investors can be included in a composite return for each pass-through entity in which they invest.**

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 any 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 any association taxed as a corporation.

This return must be accompanied by (i) the 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 I.R.S. Extension, If applicable.

The election provided in division (D) of O.R.C. section 5747.08 applies 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 provision shall be construed to provide for any reduction or credit that would not be allowable if a pass-through entity 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 they pass-through entity is not subject to the 5% withholding tax on 8.5% entity tax (Ohio form IT-1140) with respect to the investor’s 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 tax-year for federal income tax purposes. If an entity’s tax-year is changed for federal income tax purposes, the 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 the cash 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 O.R.C. section 5747.08(D) 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 I.R.S., and such alteration affects the pass-through entity’s federal income tax liability, the pass-through entity must file an amended report with the tax commissioner in such form as the commissioner requires. They amended report must be filed not later than 60 days after they 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.

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 provision, together with any applicable penalty and interest. They amended report may 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.

In the case of an overpayment, an application for refund may be filed under this provision within the 60-day period prescribed for filing the amended report even if it is filed beyond the period prescribed in division (B) of O.R.C. section 5747.11 if it otherwise conforms to the requirements of that section. An application filed under this provision 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, 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 O.R.C. section 5747.08 on or before the 15th day of the fourth month following the end of the taxable year, together with remittance made payable to the treasurer of the state, unless the amounty
shown to be $1 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 (I.R.S. 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 amount must be paid on or before the 15th 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 returny receives an automatic or approved federal extension for filing that investor’s year 2002 federal 1040, the same extension(s) will extend the filing date of form IT-4708. Payment of the tax is NOT extended. Use year 2002 form IT-4708ES to make extension payments for the year 2002 form IT-4708.

**Payment Date**

If a payment or document is mailed on or before 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 2003 form IT-4708ES for its taxable year beginning in year 2003 if the year 2003 Ohio composite annually 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 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. The period of underpayment runs from the date the tax was required to be paid to the date on which payment is made.

Interest is allowed and paid upon any overpayment in excess of 1 dollar in respect of the tax imposed under O.R.C. sections 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 the year 2003 interest accrues on underpayments and overpayments at the rate of 6% 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 per month up to $500 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 rounded to the nearest dollar 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 date the return is subject to assessment was required to be filed or the date the return was filed. How-ever, 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 2002 form IT-4708 applies to pass through entities whose taxable years end in 2002. Example: A pass-through entity with a November 30th fiscal year end would file a 2002 form IT-y 4708 for the period December 1, 2001 to November 30, 2002.

**2002 Ohio Form IT-4708 Line Instructions**

**Schedule I – Taxable Income, Tax, Payment, and Net**

**Tax Due Calculations**

**Line 4 – Allocable Income Everywhere**

Generally, income is apportionable business income. Nonbusi-ness income, if any, is allocable only as provided by O.R.C. sections 5747.20 and 5747.221. If you show income on this line, please provide (i) a schedule or a statement indicating they 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 Credit
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 cal-
ulated on the business credit summary worksheet that is part of Schedule E. Schedule E is available from the Department’s web site (www.state.oh.us/tax) or at any of our offices
listed on the last page of this instruction booklet.

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

Note: The Ohio political contribution credit is a nonrefundable
business credit available to the pass-through entity.

Line 13 – Interest Penalty on Underpayment of Estimated Tax
You may owe an interest penalty unless the 2002 Ohio com-
yposite annual return estimated tax payment (Form IT-4708ES) and last year’s overpayment credited to the current year equally or exceed either of the following:

☐ 90% of the 2002 Ohio income tax (line 12, 2002 form IT-y
4708) less $500 or

☐ 100% of the 2001 Ohio income tax (line 12, 2001 form IT-y
4708).

To see if you owe an interest penalty, you will need to com-
yplete form IT-2210 (available at any of our offices listed on their back page and on our web site). The Department’s web site is
(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 Payment
Enter on line 14 the total amount of the 2002 composite an-
yual return estimated tax payment paid with Form IT-4708ES.

Line 15 – IT-1140ES Payment Transferred to This Form
If the pass-through entity has used Ohio year 2002 form IT-y
1140ES (Estimated Ohio 5% Withholding Tax and 8.5% En-
ytity Tax Payment for Pass-through Entities and Trusts) to make estimated payments in connection with the pass-through en-
ytity 5% withholding tax and/or the 8.5% entity tax, the pass-
y through entity can elect to apply some or all those year 2002 form IT-1140ES payments to satisfy the tax due on this form,
year 2002 Ohio form IT-4708. If the pass-through entity yo
elects, please indicate on Schedule I, line 15 the total amount
to be transferred from the year 2002 form IT-1140ES to the
year 2002 form IT-4708.

Please attach to this year 2002 form IT-4708 a schedule yet-
ting forth (i) the gales of the 2002 form IT-1140ES payment
to this return (ii) and the amount of each payment y

Line 16 – IT-4708ES Payment Transferred to Form IT-11407
The pass-through entity can also elect to transfer year 2002 for
Form IT-4708ES payments ("Ohio Composite Annual Returny
Estimated Tax Payments") to year 2002 Ohio form IT-11407
("Tax Return for Pass-Through Entities and Trusts"). To the
extent that the pass-through entity elects to make such trans-y
fers, please indicate on this 2002 form IT-4708, Schedule I, y
line 16 the total amount to be transferred from the 2002 IT-y
4708ES payment to the 2002 form IT-1140.

Line 18 – Amount of 2001 Overpayment Credited to7
20027
Enter on Schedule I, line 18 the amount of the 2002 overpay-
yment that was credited to the 2002 tax liability (see line 23 only
the 2001 form IT-4708).

Line 19 – Refundable Credits
Refundable credits claimed on this composite return are lim-
yited 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 of7
verification issued by the Department of Development.

The amount of the credit equals the amount of Ohio incom-
tax the taxpayer withheld from compensation paid to new
employees during its taxable year multiplied by the percent-
y specified in the taxpayer’s agreement with the Tax Credit
Authority. The term “new employee” means a full-time em-
y ployee first employed by the taxpayer in the project that is they 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 they
agreement within 60 days after receiving the agreement from
the Department of Development. If the Authority determines
that it is appropriate, a “new employee” may include an em-
y ployee 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 they
nonrefundable ORC section 5709.66 enterprise zone new
employee credit with respect to that employee.

The Tax Credit Authority and the Ohio Department of Develop-
yment administer this credit. Tax Credit Agreement applica-
ions forms are available from the Ohio Department of Develop-
yment Economic Development Division, 77 S. High Street, 28th Floor.
Pass-through Entity Credit

If this pass-through entity has invested in a partnership or limited company that filed Ohio form IT-4708 or Ohio form IT-1140, then this pass-through entity is entitled to a re-y refundable credit equal to this pass-through entity’s proportionate share of the tax that the investor partnership or investment limited 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-7 1 Setting forth the credit amount, which this pass-through entity received from another pass-through entity. See O.R.C. sections 5747.059 and 5747.08(J).

Schedule II – Income and Adjustments

Line 31 – Bonus Depreciation Adjustments

In determining Ohio taxable income a taxpayer that for federalally income tax purposes claims Internal Revenue Code section 168(k) bonus depreciation must add back five-sixths of that bonus depreciation claimed for the taxable year. In each of the five subsequent taxable years the taxpayer can deduct one-fifth of the amount previously added back. Applicable toy assets that the taxpayer acquired during taxable years ending in 2001, 2002, 2003 and 2004, this new add-back andly subsequent deduction law also covers (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 O.R.C. section 5747.01(A)(20)(a)).

In addition, if the taxpayer is an equity investor in a pass-through entity that has claimed Internal Revenue Code section 168(k) bonus depreciation and if, because of the federal passive activity loss limitation rules or because of the federal at-risk loss 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 “5/6 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 bonus depreciation amount claimed by the other pass-through entity. Of course, the taxpayer cannot begin claiming the related five-subsequent-years deduction until the first taxable year immediately following the taxable year for which the taxpayer makes the 5/6 add-back.

For detailed information regarding this adjustment, see the department’s July 2002 Information Release entitled “Recently Enacted Ohio Legislation Affecting Depreciation/Depreciation Deductions for Taxable Years Ending in 2001 and Thereafter” by visiting http://www.state.oh.us/tax and clicking on the “Practitioner” tab at the top, then “Information Releases.”

Line 32 – Other Income (Loss)

Line 33 – Pass-through Entity Add-back

Add any Form IT-1140 or Form IT-4708 taxes shown on federal K-1’s that 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 38 through 46 are the combined amounts from the 2002 federal K-1’s for only those investors that participate in the filing of form IT-4708. DO NOT include any deductions that 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 39 – Deduct 1/5 Bonus Depreciation

For each of the five taxable years following the taxable year that the taxpayer makes the 5/6 add-back, the taxpayer can deduct one-fifth of the add-back amount.

Line 40 – 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 fed-eral tax return that would not have been allowed under Internally Revenue Code section 265 if such interest were exempt from federal income tax. The January 9, 1992 Ohio Department of Taxation information release lists federal obligations, the in-year terest from which is deductible. You can obtain a copy of the release by accessing the Department’s website address: www.state.oh.us/tax.

Generally interest income generated from repurchase agree-ments secured by federal obligations is not interest from fed-eral obligations and therefore is not deductible. See Nebraska Department of Revenue v. Lowenstein 513 U.S. 123, 115 S.Y Ct. 557, 1994 US Lexis8802. Also see Associated Estates Corp., AEC Management Co. and Hirsch Electric Co. v.v Limbach, BTA Case Nos. 87-H-743, 87-G-774 and 87-D-756 May 11, 1990.

Schedule IV – Apportionment Formula

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 ad-justments to income and deductions) realized by a pass-through entity in which the taxpayer has invested retains the character when recognized by the taxpayer. Furthermore, they taxpayer’s factors must include the proportionate share of each lower-tiered pass-through entity’s property, payroll and sales. See O.R.C. sections 5733.057 and 5747.231.
Property Factor

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 47(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 if they pass-through entity's property. Enter in column (1) the Ohio portion; enter in column (2) the entire (everywhere) amount.

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 the state of Ohio which has issued a permit for the use of an air pollution, noise, or 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, en-ergy conversion facility, etc.

3. The original cost of real and tangible property (or, in the case of property that the pass-through entity is renting from others, eight times the net rental expense) within Ohio that 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. "Prod-y uct" as used in this paragraph does not include services or intangible property.

Payroll Factor

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

Line 48 — 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 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 is in Ohio or (ii) the recipient's service is performed within Ohio or (iii) the service performed within Ohio bears to the total mileage traveled by such employees everywhere during the taxable year.

Compensation is paid in Ohio to any employee of a common or contract motor carrier who performs his/her 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 state of residence is in which some part of the service is performed, but the recipient's service is performed, is in Ohio.

Sales Factor

Line 49 — 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 of any capital asset or an asset described in Internal Revenue Code section 1231 are excluded.

The total of the 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 whereby 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 suitable to the final destination after all transportation (including customer transportation) has been completed. See yuppies Co. v. Lindsey (1980), 62 Ohio St.2d 305.

Revenue from servicing, processing or modifying tangible personal property is suitable to the destination state as a sale of tangible personal property (rather than situs as service revenue). See Custom Becco. Inc. v. Limbach, BTA Case No. 86-y C-1024, June 2, 1989.

2. Sales other than sales of tangible personal property are situated 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 in 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 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 that 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 per se performed on behalf of the taxpayer, such as those conducted only 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 that this entity will issue to each investor. The K-1 must indicate the amount of Ohio form IT-4708 tax paid (net of overpayment) 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 overpayment) that will pass through as a credit from this pass-through entity to each investor.

- Magnetic media meeting the specifications that they Internal Revenue Service requires for transmission of information by electronic media (for more information, see I.R.S. publication 1524). The magnetic media must yet 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 overpayment), 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.
5. Street address of the investor.
6. City of the investor.
7. State of the investor.
8. ZIP code of the investor.
9. The amount of Ohio form IT-4708 tax paid (net of overpayment) that will pass through as a credit from this pass-through entity to the investor.

- 6 -
If there is more than one investor, the return preparer must repeat the sequence as 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 Ending in 2002."

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 IT-1040, IT-1041E, or IT-4708. Investors claiming the credit on form IT-1040, IT-1041E or IT-4708, should attach to that form a copy of the K-1. O.R.C. 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 or the imposition of penalties for failing to file a complete tax return.
**Taxpayer Assistance**

**By Internet**
Ohio Department of Taxation
Internet Web site – www.state.oh.us/tax/C

- Tax Forms
- Instructions
- Information Releases
- E-mail us

**By Phone**
Toll Free Telephone Numbers:

- Toll Free Business Taxpayer Service 1-888-405-4039y
- Toll Free Form Request 1-800-282-1782y
- Toll Free Registration Unit 1-888-405-4089y

**Written**
Ohio Department of Taxation
Taxpayer Services Mailing Address:

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

**Walk-in**
Ohio Department of Taxation
Taxpayer Service Locations:

Taxpayer Service Center Hours
Office hours: 8:00 a.m. – 5:00 p.m. y
Monday through Friday
*See location listing in next column.*

**Ohio Department of Taxation**
**Taxpayer Service Centers**

- **Akron Taxpayer Service Center**
  161 S. High St., Suite 501y
  Akron, OH 44308-1600y

- **Cincinnati Taxpayer Service Center**
  900 Dalton Ave. at W. 8th St.y
  Cincinnati, OH 45203-1171y

- **Cleveland Taxpayer Service Center**
  615 W. Superior Ave.y
  Fifth Floor, Rm. 570y
  Cleveland, OH 44113-1891y

- **Columbus Taxpayer Service Center**
  800 Freeway Drive Northy
  Columbus, OH 43229y

**OR7**
30 East Broad St., 20th Floory
Columbus, OH 43215y

- **Dayton Taxpayer Service Center**
  Centre City Officey
  15 E. Fourth St., Rm. 510y
  Dayton, OH 45402-2162y

- **Toledo Taxpayer Service Center**
  One Gov’t. Center, Suite 1400y
  Toledo, OH 43604-2232y

- **Youngstown Taxpayer Service Center**
  242 Federal Plaza West, Suite 402y
  Youngstown, OH 44503-1294y

- **Zanesville Taxpayer Service Center**
  601 Underwood St.y
  Zanesville, OH 43701-3786y

**For The Deaf, Hearing Impaired or TTY Users**
TDD Only: Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Department of Taxation phone number that you wish to contact.

Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help older, low-income and non-English speaking people fill in their state and federal returns. For locations in your area, call the Internal Revenue Service at 1-800-829-1040. If you received an Ohio and/or federal income tax package in the mail, take them with you when you go for help.