



Pass-Through Entity and Trust Withholding Tax Return

For Department Use Only

Federal Employer Identification Number, Check box if amended return, Month, Year 2004

Name, Address, City, state and ZIP code, Schedule C - Apportionment ratio, Schedule B - Line 1, total of columns A and B, Total assets, Entity Type - Check Only One

- 1. File this form with the Ohio Department of Taxation by the 15th day of the fourth month following the last day of the entity's taxable year.
2. Attach (i) Ohio Schedules B and C or Schedule D and (ii) the K-1 information as indicated on page 4 of the instructions.
3. Please round all numbers to the nearest dollar.
4. Instructions for this form are on our Web site at www.tax.ohio.gov

Schedule A - Tax Reconciliation Tax and Payments
Important: See note on page 5 of instructions
1. Tax for each column (from Schedule B, line 11, columns A and B or from Schedule D, line 5)
2. IT 1140ES and IT 1140EXT payments that the entity or trust made
3. For each column, subtract line 2c from line 1 (show negative amounts in parentheses)

Table with 2 columns: Column (I) Withholding Tax, Column (II) Entity Tax. Rows for tax amounts and net payments.

Amount You Owe or Refund
Combine line 3, columns (I) and (II), above. If the net amount is a balance due or zero, enter on line 4, Amount You Owe. If the net amount is a refund, enter on line 5, Refund.
Example: If column (I), line 3 is \$50 and column (II), line 3 is \$25, then you owe \$75. However, if column (I), line 3 is \$50 and if column (II), line 3 is negative <\$75>, then you have a \$25 refund.

Please Sign Here
I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return is true, correct and complete.
Signature of pass-through entity or trust officer or agent, Date, Preparer's signature, Title of officer or agent, Preparer's address, Telephone number, Preparer's telephone number.
For Department Use Only: Processing Code, Check Amount

Ohio Form IT 1140 for Taxable Years Beginning in 2004

Schedule C: Qualifying Pass-Through Entities – Apportionment Ratio

Use this schedule to calculate the apportionment ratio for a qualifying pass-through entity that is not a financial institution as defined in O.R.C. section 5725.01. For detailed instructions, please refer to page 6 in the instructions for pass-through entities. If the pass-through entity is a financial institution, use the apportionment and weighting schedules set forth in the tax year 2005 Form FT 1120FI, Corporation Franchise Tax Report for Financial Institutions.

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

Note: If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined number of factors used is 100%.

Ohio Form IT 1140 for Taxable Years Beginning in 2004

Schedule D: Trusts – Tax Due

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

1. Sum of all distributions to nonresident individuals of income or gain attributable to the trust's ownership of or disposition of either tangible personal property located in Ohio or real property located in Ohio	1.	
2a. Add: 5/6 of I.R.C. section 168(k) bonus depreciation and 5/6 of the qualifying section 179 depreciation and miscellaneous federal tax adjustments (see instructions for Schedule B)	2a.	
2b. Other adjustments and miscellaneous federal tax adjustments (see "Other Adjustments" on page 6 of the instructions)	2b.	<div style="display: flex; align-items: center; justify-content: center;"> < <div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100px; height: 2px;"></div> > </div>
3. Adjusted qualifying amount: Line 1 plus line 2a minus line 2b. Complete the remainder of the worksheet only if line 3 exceeds \$1,000	3.	
4. Tax rate	4.	<div style="display: flex; align-items: center; justify-content: center;"> X <div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100px; height: 2px;"></div> .05 </div>
5. Tax (to form IT 1140, page 1, line 1, column (I)). Please round tax to the nearest dollar	5.	