

Instructions for Ohio General Tax Amnesty Application for Pass-Through Entity and Trust Income Taxes

To qualify for Ohio general tax amnesty, all paper tax returns and payment must be submitted with the completed application.

To-Do Checklist:

- Complete and sign [Ohio General Tax Amnesty Application](#);
- Complete and sign tax return(s);
- Include any supporting documentation;
- Include payment of total amount due from application;
- Print and/or save a copy of the completed application and tax returns for your records.

For tax forms click [here](#).

Full payment must be made by paper check, money order or cashier's check payable to Ohio Treasurer of State. **No electronic or credit card payments will be permitted.**

Failure to remit full payment with your application and tax return(s) may result in your application for amnesty being denied.

Mail the completed Ohio General Tax Amnesty Application, Ohio tax return(s) with all supporting documentation and full payment for amount due to:

Ohio Department of Taxation
 Ohio General Tax Amnesty – PTE/Trust Taxes
 P.O. Box 804
 Columbus, Ohio 43216-0804

You will receive a notification letter approving or denying your application within 30 days upon receipt of your application.

Completing the [Ohio General Tax Amnesty Application](#)

Part IA & IB – Identification

Complete Part IA if you are filing for amnesty for a Pass-Through Entity and Trust Withholding Tax Return (IT 1140) or Annual Composite Income Tax Return for Certain Investors in a Pass-Through Entity (IT 4708).

Enter Social Security number(s) and name(s) for both the primary and spouse, if filing for a joint amnesty application.

Complete Part IB if you are filing for amnesty for Ohio Fiduciary Income Tax Return (IT 1041).

Reason for noncompliance – Brief reason why liability was not previously reported.

Part II – Tax Type(s) and Amount(s) Due

You will need to complete each tax return in its entirety to determine the tax liability before completing this section.

Tax Type – Select from the drop-down list Pass-Through Entity or Trust Income Tax. Only one tax type per line.

Tax Year – Enter the year for the tax type you are applying for amnesty.

Overpaid/Refund – If your return results in an overpayment/refund, remit the return with your application and any overpayment/refund will be processed separately.

You will not be permitted to use any overpayments or refunds to pay another year's liability. Credit carryforwards will not be permitted. If the return results in an overpayment, the refund will be issued to you if the refund is deemed in statute.

Tax Due From Return – Enter the amount of tax due on this line.

Interest Due – To calculate the interest owed, use the [Interest Calculator](#). Per the amnesty rules, the interest charged is one-half the prescribed interest rate. Enter this amount in the interest due field as shown, which has been calculated at one-half interest.

If you do not have access to the Internet, use the formula below to calculate the interest due for each tax year.

Tax due x interest rate x number of days late ÷ number of days in year = interest.

Example: 2010 IT-1140 filed June 21, 2012 with a tax due of \$60.00 (return was due April 18, 2011)

$\$60.00 \times 2\% \times 257 \text{ days} \div 365 = \$.84$ (tax year 2011)
 $\$60.00 \times 1.5\% \times 173 \text{ days} \div 366 = \0.43 (tax year 2012)
 Total interest = \$1.27

One-half interest rate for pass-through entity and trust income tax by year:

2012 – 1.5%	2004 – 2%	1996 – 4.5%	1988 – 5%
2011 – 2%	2003 – 3%	1995 – 4.5%	1987 – 3%
2010 – 2%	2002 – 3.5%	1994 – 3.5%	1986 – 4%
2009 – 2.5%	2001 – 4.5%	1993 – 3.5%	1985 – 4.5%
2008 – 4%	2000 – 4%	1992 – 5%	1984 – 4.5%
2007 – 4%	1999 – 4%	1991 – 5.5%	1983 – 5%
2006 – 3%	1998 – 4.5%	1990 – 5.5%	
2005 – 2.5%	1997 – 4.5%	1989 – 5.5%	

Tax Year Total – Is the tax due from the return plus interest. Do not carry any overpaid/refund amounts to this column. Refunds will be handled separately.

Total Amount Due – Is the tax year total(s).

Signature/Title/Date – If filing a joint amnesty application, both taxpayers must sign and date.

Payment Method – Only paper checks, money orders and cashier's checks are accepted and made payable to the Ohio Treasurer of State. **No electronic or credit card payments will be permitted.**