

Do not staple or paper clip.



Department of Taxation Rev. 08/08/23

2023 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



23170102

Use only black ink and UPPERCASE letters. Use whole dollars only.

Check here if amended return Check here if final return Check here if federal extension filed

Reporting Period Start Date (MM DD YY) Reporting Period End Date (MM DD YY)

FEIN (9 digit box)

Entity Type: S corporation Partnership Limited liability company Trust

Name of pass-through entity (25 character box)

Address (25 character box) Check here if address changed

City State ZIP code

Foreign State Code Country Code Foreign country (if the mailing address is outside the U.S.) Foreign postal code

Total number of investors / beneficiaries Number of investors / beneficiaries included on return Ownership percentage of investors / beneficiaries on return Apportionment ratio, line 24

Schedule I - Reconciliation Tax and Payments

If the amount on a line is negative, place a "-" in the box provided. Note: No credits are allowed on the IT 1140.

Column (A) - Withholding Tax

Column (B) - Entity Tax

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Table with 8 rows and 4 columns for tax reconciliation. Rows include: 1. Tax Liability from line 20, columns A and B or line 30; 2. Interest Penalty; 2a. Add lines 1 and 2; 3. Ohio IT 1140 estimated (UPC/electronic) payments and 2022 overpayment credited to 2023; 3a. Ohio IT 4708, IT 4738 estimated (UPC/electronic) payments and prior year IT 4708 or IT 4738 overpayment claimed on this return; 3b. Ohio IT 1140 estimated (UPC/electronic) payments claimed on an IT 4708 instead of this return; 3c. Net payments (sum of lines 3 and 3a minus line 3b) if negative, enter zero; 4. For each column, subtract line 3c from line 2a; 5. If the sum of line 4, columns A and B is an overpayment, enter that sum here... OVERPAYMENT; 5a. Amount of line 5 to be CREDITED toward next year's liability (if this is an amended return, enter zero)... CREDIT CARRYFORWARD; 5b. Amount of line 5 to be REFUNDED (line 5 minus line 5a)... REFUND; 6. If the sum of line 4, columns A and B is a balance due or zero, enter here; 7. Interest due on late payment of tax (see instructions); 8. Total amount due (add lines 6 and 7). Make check payable to Ohio Treasurer of State. Include Ohio IT 1140 UPC and write FEIN on check... AMOUNT DUE

If refund is \$1.00 or less, no refund will be issued. If Amount Due \$1.00 or less, no payment is necessary.

For Department Use Only

Postmark date Code

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Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Do not staple or paper clip.
Place any supporting documents, including Ohio IT K-1s, after the last page of this return.

| | |
|--|---|
| Pass-through entity officer or agent (print) | |
| Title of officer or agent (print) | Phone number |
| Signature of pass-through officer or agent | Date (MM/DD/YY) |
| Preparer's name (print) | Phone number |
| Preparer's e-mail address | PTIN <input type="text" value="P"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

Mail to:
Ohio Dept. of Taxation
P.O. Box 181140
Columbus, OH 43218-1140

Instructions for this form are available at tax.ohio.gov

Check here to authorize your preparer to discuss this return with the Department

If the amount on a line is negative, place a "-" in the box provided.

Schedule II – Qualifying Pass-Through Entities – Tax Due

Use this schedule to calculate the pass-through entity's adjusted qualifying amount of business income and tax due before payments. See instructions for all line item explanations found at tax.ohio.gov along with FAQs.

| | Column (A) – Withholding Tax | Column (B) – Entity Tax |
|---|--|--|
| 9. Qualifying investors' distributive shares of income, gain, expense and loss..... | <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 10. IRC §168(k) bonus depreciation and §179 expense and Ohio authorized federal conformity add-back | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 10a. <input type="checkbox"/> 2/3, <input type="checkbox"/> 5/6 or <input type="checkbox"/> 6/6 (check applicable box) | | |
| 11. IRC §168(k) bonus depreciation and §179 expense deductions from Schedule V and Ohio authorized federal conformity deductions (see instructions if filing as investment pass-through entity) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 12. Sum of lines 9 and 10 minus line 11..... | <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 13. Related members add-back (see instructions for complete list of related members) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 14. Guaranteed payments add-back (20% or greater investors only)..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 15. Compensation add-back (20% or greater investors only)..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

Do not write in this area; for department use only.



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Schedule II – Qualifying Pass-Through Entities – Tax Due...continued.

| | Column (A) – Withholding Tax | Column (B) – Entity Tax |
|--|---|---|
| 16. Sum of lines 12, 13, 14 and 15 (if negative, enter "0")..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 17. Apportionment ratio from line 24..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 18. Adjusted qualifying amount (multiply lines 16 and 17). If the sum of line 18 exceeds \$1,000 continue to line 20..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 19. Tax rate..... | X .03 | X .03 |
| 20. Tax due (multiply lines 18 and 19). Enter here and on the corresponding column of line 1 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

Schedule III – Qualifying Pass-Through Entities – Apportionment Worksheet

Calculate the apportionment ratio for a pass-through entity that is not a financial institution. See instructions for calculation of financial institutions.
Note: ratios must carry to six decimal places.

| | | |
|---|---|---|
| 21. Property | Within Ohio | Total Everywhere |
| | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | Within Ohio | Total Everywhere |
| a) Owned (original cost) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| b) Rented (annual rental X 8) | Within Ohio | Total Everywhere |
| | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | Within Ohio | Total Everywhere |
| c) Total (lines 21a and 21b) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ÷ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | Ratio | Weight |
| | = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | X | X |
| 22. Payroll | Within Ohio | Total Everywhere |
| | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | Within Ohio | Total Everywhere |
| a) Rented (annual rental X 8) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 23. Sales | Within Ohio | Total Everywhere |
| | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | Within Ohio | Total Everywhere |
| b) Rented (annual rental X 8) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| c) Total (lines 23a and 23b) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ÷ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | Ratio | Weight |
| | = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | X | X |
| 24. Ohio apportionment ratio (add lines 21c, 22 and 23). Enter ratio here and on line 17 above (both columns) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | |

Note: If the "Total Everywhere" 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%, i.e., if no property/payroll, use 25% and 75%; if no sales, use 50% property/payroll; if only one factor, use 100%.

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If the amount on a line is negative, place a “-” in the box provided.

Schedule IV – Trusts – Tax Due

Use this schedule to calculate the adjusted qualifying amount and tax due before payments for nonresident individual beneficiaries of a trust. See instructions for all line-item explanations found at tax.ohio.gov along with FAQs.

25. 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

26. IRC §168(k) bonus depreciation and §179 expense and Ohio authorized federal conformity add-back.....

26a. 2/3 5/6 6/6

27. IRC §168(k) bonus depreciation and §179 expense deductions from Schedule V and Ohio authorized federal conformity deductions

28. Sum of line 25 and 26 minus line 27.....

29. Tax rate X .03

30. Tax due: multiply lines 28 and 29. Enter here and on line 1, column A.....

Schedule V – IRC §168(k) Bonus Depreciation and §179 Expense Add-Back Schedule

Use this schedule to report current year IRC §168K Bonus Depreciation and IRC §179 Expense add-back and deductions from prior years Ohio add-backs. See instructions for calculation tables.

Check the box if partial or full depreciation add-back has been waived.

31. Current year IRC §168(k) bonus depreciation and IRC §179 expense add-back

32. Prior years Ohio add-back amount and applicable add-back ratio from Ohio filed returns

| | Column (A) – Amount | | Column (B) – Ratio | | | | |
|-------------------------|---|--------------------------|--------------------|--------------------------|-----|--------------------------|-----|
| 32a. Year Prior..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="checkbox"/> | 2/3 | <input type="checkbox"/> | 5/6 | <input type="checkbox"/> | 6/6 |
| 32b. 2 Years Prior..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="checkbox"/> | 2/3 | <input type="checkbox"/> | 5/6 | <input type="checkbox"/> | 6/6 |
| 32c. 3 Years Prior..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="checkbox"/> | 2/3 | <input type="checkbox"/> | 5/6 | <input type="checkbox"/> | 6/6 |
| 32d. 4 Years Prior..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="checkbox"/> | 2/3 | <input type="checkbox"/> | 5/6 | <input type="checkbox"/> | 6/6 |
| 32e. 5 Years Prior..... | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="checkbox"/> | 2/3 | <input type="checkbox"/> | 5/6 | <input type="checkbox"/> | 6/6 |

Schedule VI – Investor Information

First list the investors whose income is included on the return in order from highest to lowest ownership percentage. Then list all remaining investors from highest to lowest ownership percentage. Use additional sheet, if necessary.

Check here if the investor is included on the return.

| | | | |
|---|---|---|---|
| SSN | FEIN | Percent of ownership | 1140 Share of PTE tax credit |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| First name / entity | M.I. | Last name | |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | |
| Address | | | |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | | |
| City | State | ZIP code | |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> | |

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Schedule VI – Investor Information...continued.

Check here if the investor is included on the return.

| | | | |
|---------------------|-------|----------------------|------------------------------|
| SSN | FEIN | Percent of ownership | 1140 Share of PTE tax credit |
| | | | |
| First name / entity | M.I. | Last name | |
| | | | |
| Address | | | |
| | | | |
| City | State | ZIP code | |
| | | | |

Check here if the investor is included on the return.

| | | | |
|---------------------|-------|----------------------|------------------------------|
| SSN | FEIN | Percent of ownership | 1140 Share of PTE tax credit |
| | | | |
| First name / entity | M.I. | Last name | |
| | | | |
| Address | | | |
| | | | |
| City | State | ZIP code | |
| | | | |

Check here if the investor is included on the return.

| | | | |
|---------------------|-------|----------------------|------------------------------|
| SSN | FEIN | Percent of ownership | 1140 Share of PTE tax credit |
| | | | |
| First name / entity | M.I. | Last name | |
| | | | |
| Address | | | |
| | | | |
| City | State | ZIP code | |
| | | | |

Check here if the investor is included on the return.

| | | | |
|---------------------|-------|----------------------|------------------------------|
| SSN | FEIN | Percent of ownership | 1140 Share of PTE tax credit |
| | | | |
| First name / entity | M.I. | Last name | |
| | | | |
| Address | | | |
| | | | |
| City | State | ZIP code | |
| | | | |



FEIN

Grid for FEIN entry

Schedule VI – Investor Information...continued.

Check here if the investor is included on the return.

Form fields for investor information: SSN, FEIN, Percent of ownership, 1140 Share of PTE tax credit, First name / entity, M.I., Last name, Address, City, State, ZIP code

Check here if the investor is included on the return.

Form fields for investor information: SSN, FEIN, Percent of ownership, 1140 Share of PTE tax credit, First name / entity, M.I., Last name, Address, City, State, ZIP code

Check here if the investor is included on the return.

Form fields for investor information: SSN, FEIN, Percent of ownership, 1140 Share of PTE tax credit, First name / entity, M.I., Last name, Address, City, State, ZIP code