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Do not staple or paper clip.

Department of Taxation
Rev. 09/08/25

2025 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return

25170106

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

Reporting Period Start Date

Reporting Period End Date

☐ **Check here if filing as a result of a Federal Partnership Adjustment (see instructions)**

☐ **Check here if 52/53-week filer** ☐ **Check here if amended return**

FEIN: ☐ **Check here if federal extension filed** ☐ **Check here if final return**

Entity Type (check only one): ☐ S corporation ☐ Partnership ☐ Limited liability company ☐ Trust

Name of pass-through entity / trust

Address

City State ZIP code Check below if address changed ☐

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 31

☐ Check the box if the entity has filed or will file the IT 4708 return for the same filing period (see instructions). Note: Filing both the IT 1140 and the IT 4708 for the same filing period is not required.

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

Do not staple or paper clip.

	Column (A) – Withholding Tax	Column (B) – Entity Tax
1. Tax Liability from line 27, columns A and B or line 39 ..... 1.		
2. Interest Penalty (see instructions) ..... 2.		
3. Add lines 1 and 2 ..... 3.		
4. Ohio IT 1140, IT 4708, and/or IT 4738 estimated (OUPC/electronic) payments, prior year overpayments claimed on this return, and amounts previously paid with an original and/or amended 2025 return ..... 4.		
5. **Amended return only** - overpayment previously requested on original and/or amended return ..... 5.		
6. Total payments minus overpayments previously requested (line 4 minus line 5). If negative, enter zero ..... 6.		
7. For each column, subtract line 6 from line 3 7. ☐		☐

8. If the sum of line 7, columns A and B is an overpayment, enter that sum here ..... **OVERPAYMENT** ▸

9. Amount of line 8 to be **CREDITED** toward next year's liability ..... **CREDIT CARRYFORWARD** ▸

10. Amount of line 8 to be **REFUNDED** (line 8 minus line 9) ..... **REFUND** ▸

☐☐ ☐☐ ☐☐
MM DD YY

11. If the sum of line 7, columns A and B is a balance due or zero, enter here ..... 11.

12. Interest due on late payment of tax (see instructions) ..... 12.

13. Total amount due (add lines 11 and 12). Make check payable to Ohio Treasurer of State. Include the Ohio IT 1140 OUPC and write FEIN on check..... **AMOUNT DUE ▸**

If your refund is $1.00 or less, no refund will be issued. If you owe $1.00 or less, no payment is necessary.

Sign Here (required): I declare under penalties of perjury that this return or claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return and report.

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

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

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 P

Check below to authorize your preparer to discuss this return with the Department.

State Partnership Representative Information (Required if filed as a result of Federal Partnership Adjustment)

State Partnership Representative (Print Name)

Signature of State Partnership Representative

Schedule I – 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**.

	Column (A) – Withholding Tax	Column (B) – Entity Tax
14. Qualifying investors' distributive shares of income, gain, expense and loss ..... 14.		
15a. IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 2/3 add-back ratio ..... 15a.		
15b. IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 5/6 add-back ratio ..... 15b.		
15c. IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 6/6 add-back ratio ..... 15c.		
16. Federal conformity additions ..... 16.		
17. IRC §168(k) bonus depreciation and §179 expense deductions ..... 17.		
18. Federal conformity deductions ..... 18.		
19. Sum of lines 14 through 16 minus lines 17 and 18 ..... 19.		
20. Related members add-back (see instructions for complete list of related members) ..... 20.		
21. Guaranteed payments add-back (20% or greater investors only) ..... 21.		

Schedule I – Qualifying Pass-Through Entities – Tax Due (con't)

	Column (A) – Withholding Tax	Column (B) – Entity Tax
22. Compensation add-back (20% or greater investors only) ..... 22.		
23. Sum of lines 19 through 22 (if negative, enter "0") ..... 23.		
24. Apportionment ratio from line 31 ..... 24.		
25. Adjusted qualifying amount (multiply lines 23 and 24). If the sum of line 25 columns exceeds $1,000 continue to line 27 ..... 25.		
26. Tax rate ..... 26.	X .03	X .03
27. Tax due (multiply lines 25 and 26). Enter here and on the corresponding column of line 1 ..... 27.		

Schedule II – Qualifying Pass-Through Entities – Apportionment Worksheet

Calculate the apportionment ratio for a pass-through entity. See instructions for different apportionment calculation for financial institutions.
Note: Ratios must carry to six decimal places.

☐ Check here if you are a financial institution

	Within Ohio		Total Everywhere			
28. Property a) Owned (original cost)						
b) Rented (annual rental X 8)						
c) Total (lines 28a and 28b)		÷				
	Ratio		Weight		Weighted Ratio	
	=		x 0.00	=		
	Within Ohio		Total Everywhere			
29. Payroll		÷				
	Ratio		Weight		Weighted Ratio	
	=		x 0.00	=		
	Within Ohio		Total Everywhere			
30. Sales		÷				
	Ratio		Weight		Weighted Ratio	
	=		x 0.00	=		

31. Ohio apportionment ratio (add lines 28c, 29 and 30). Enter ratio here and on line 24 above (both columns) .....31.

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%.

Schedule III – 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**.

32. 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	32.	
33a IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 2/3 add-back ratio	33a.	
33b. IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 5/6 add-back ratio	33b.	
33c. IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 6/6 add-back ratio	33c.	
34. Federal conformity additions	34.	
35. IRC §168(k) bonus depreciation and §179 expense deductions	35.	
36. Federal conformity deductions	36.	
37. Adjusted qualifying amount (sum of lines 32 through 34 minus lines 35 and 36)	37.	
38. Tax rate	38.	X .03
39. Tax due: multiply lines 37 and 38. Enter here and on line 1, column A	39.	

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2025 Ohio IT K-1

Use only black ink and UPPERCASE letters.

25300106

For taxable year beginning and ending

Amended K-1

Pass-through entity / Fiduciary filing: IT 1140 IT 4708 IT 4738 Not included on entity return

Part I - Investor/Owner/Beneficiary

Investor's/owner's/beneficiary's SSN Investor's/owner's/beneficiary's FEIN

Investor's/owner's/beneficiary's name

Investor's/owner's/beneficiary's address

City State ZIP code Foreign State Code Country Code

Ownership Percentage	**Beginning**	**Ending**
Profit-sharing	%	%
Loss-sharing	%	%
Ownership of capital	%	%
Beneficiary's income distribution % (trust/estates only)		%

Part II - Entity Information

FEIN NAICS code Entity Type

Entity name

Entity address

City State ZIP code Foreign State Code Country Code

Apportionment	**Within Ohio**		**Total Everywhere**
Property		/	
Payroll		/	
Sales		/	
Total apportionment ratio			

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25300206

FEIN:

Part III - Investor's/Owner's/Beneficiary's Ohio Depreciation Adjustments

	Total	Ohio
1a. Current year IRC §168(k) bonus depreciation & §179 expense ....1a.		
1b. Total deduction of prior year IRC §168(k) bonus depreciation & §179 expense Ohio add-backs. 1b.		

Part IV - Investor's/Owner's/Beneficiary's Share of Ohio Income

	Total	Ohio
2a. Pass-through entity/electing pass-through entity/trust & estate income..... 2a.		
2b. Guaranteed payments or compensation (20% or greater investors only) ..... 2b.		
2c. Net Ohio depreciation adjustment ..... 2c.		
2d. Total taxable income (sum of 2a through 2c for each column)..... 2d.		

Part V - Investor's/Owner's/Beneficiary's Share of Ohio Tax Credits

3. Direct pass-through entity credit (Ohio tax paid by this entity after nonrefundable business credits and refunds)..... 3.

3a. Total amount to be added back from direct tax paid on an IT 4738 (Line 1 of the EPTE Add-back Schedule) ..... 3a.

3b. Total amount to be added back from direct entity tax paid to other states (Line 1 of the EPTE Add-back Schedule)..... 3b.

4. Indirect pass-through entity credits or withholding (attach IT K-1/W2/1099)..... 4.

Include the FEIN for any indirect pass-through entities

4a. Total amount to be added back from indirect tax paid on an IT 4738 (Line 2 of the EPTE Add-back Schedule)..... 4a.

4b. Total amount to be added back from indirect entity tax paid to other states (Line 2 of the EPTE Add-back Schedule)..... 4b.

5. Refundable business credits ..... 5.

5a. Credit type code..... 5a. Percentage of credit claimed ..... 5a.

5b. Credit type code..... 5b. Percentage of credit claimed ..... 5b.

5c. Credit type code..... 5c. Percentage of credit claimed ..... 5c.

6. Nonrefundable business credits ..... 6.

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2025 Ohio IT K-1 EPTE Add-back Schedule

25300306

FEIN:

Use the Ohio IT K-1 EPTE Add-back Schedule to report the tax paid by this entity or by an electing pass-through entity directly or indirectly owned by this entity on the Ohio IT 4738, Electing Pass-Through Entity Income Tax Return and/or on another state's entity income tax return. Include the electing pass-through entity tax paid (IT 4738 payments submitted) and income tax paid to other states in this schedule if it was included as a specified income tax payment and reflected in the partner's or shareholder's distributive or pro-rata share of non-separately stated income or loss reported on IRS Schedule K-1 or a similar form pursuant to IRS Notice 2020-75 or any similar guidance issued by the Internal Revenue Service.

An individual taxpayer is required to add back their proportionate share of IT 4738 and other states entity taxes paid on the IT 1040, Ohio Schedule of Adjustments, if not included in federal or Ohio adjusted gross income. A trust or estate is required to add back its proportionate share of IT 4738 and other states' entity taxes paid on the IT 1041, Schedule I, if not included in federal or Ohio taxable income. Reporting this information to your partners or shareholders will assist in the proper determination of the add-back. See R.C. 5747.01(A)(36), (A)(41), (S)(15), and (S)(16).

Line 1: Ohio IT 4738 and other states specified income tax payments reported by this entity for federal income tax purposes:

FEIN:	Direct IT 4738 Tax Paid:	Direct Tax Paid to Other States:
	Enter on line 3a of the Ohio IT K-1	Enter on line 3b of the Ohio IT K-1

Line 2: Ohio IT 4738 and other states' specified income tax payments reported by an entity directly or indirectly owned by this entity for federal income tax purposes:

FEIN:	Indirect Tax Paid:	Indirect Tax Paid to Other States

Total Indirect IT 4738 Tax Paid:	Total Indirect Tax Paid to Other States:
Enter on line 4a of the Ohio IT K-1	Enter on line 4b of the Ohio IT K-1

Line 3: Ohio IT 4738 specified income tax payments reported by this entity for federal income tax purposes:

Total IT 4738 Tax Paid:

Line 4: Other states' specified income tax payments reported by this entity or an entity directly or indirectly owned by this entity for federal income tax purposes:

Total Tax Paid to Other States: