



Department of  
Taxation

Ohio Department of Taxation  
Electing Pass-Through Entity Election Form



10211411

The EPTE-ELEC form is used to report to the Ohio Department of Taxation that the below named pass-through entity is making the election to be an electing pass-through entity (EPTE) for this taxable year. Once an election has been made, the election is irrevocable for this taxable year.

FEIN: \_\_\_\_\_ Entity Type: ☐ Partnership ☐ S-Corp ☐ LLC

Name of Entity: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email: \_\_\_\_\_

**Pass-through Entity Making the Election:**

The election is effective for taxable year \_\_\_\_\_ (reporting period \_\_\_\_\_ ending \_\_\_\_\_ ).  
YYYY MM/DD/YYYY MM/DD/YYYY

Did the PTE file an Ohio pass-through entity tax return (IT 1140, IT 4708 or IT 4738) for any previous taxable year? Yes ☐ No ☐

*Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct and complete, and that I have the authority to execute this document on behalf of the electing PTE.*

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
MM/DD/YYYY

**Please submit this form using one of the methods below as soon as possible:**

**Online Notice Response Service:**  
tax.ohio.gov - Contact Us  
-or- gateway.ohio.gov

**eFax:** (206) 984-1685  
**Email:** [pass-throughentity@tax.ohio.gov](mailto:pass-throughentity@tax.ohio.gov)

**Mail:**  
Ohio Department of Taxation  
Pass-Through Entity & Fiduciary Income Tax Division  
P.O. Box 2476  
Columbus, OH 43216-2476

**EPTE Election Form Information**

A qualifying pass-through entity (PTE) that is not a disregarded entity may elect to file the IT 4738, Electing Pass-Through Entity Income Tax Return beginning in Tax Year 2022. Complete this form or timely file an IT 4738 to make such an election. An election made by one PTE is not binding on any other PTE. Each PTE must make its own election. The election only applies to the taxable year for which it is made, and a new election must be filed for each additional taxable year, as applicable. A PTE that has made the election cannot file the IT 4708 or the IT 1140 return for the same taxable year period. For more information, please visit [tax.ohio.gov/electingPTE](http://tax.ohio.gov/electingPTE).

**Filing the Election**

For taxable years beginning on or after January 1, 2022, the election must be filed on or before the due date to file the IT 4738, including any extended due date for a PTE that has received an extension to file its federal income tax return. If applicable, please attach a copy of the IRS extension with the IT 4738 return.

**Who Must Sign**

This form is to be signed by an officer, partner, member or other individual who is authorized to make the election on behalf of the EPTE.