

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



25170102

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

Reporting Period Start Date

MM DD YY

Reporting Period End Date

MM DD YY

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.

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	Column (A) – Withholding Tax	Column (B) – Entity Tax
1. Tax Liability from line 27, columns A and B or line 39.....	<input type="text"/>	<input type="text"/>
2. Interest Penalty (see instructions).....	<input type="text"/>	<input type="text"/>
3. Add lines 1 and 2.....	<input type="text"/>	<input type="text"/>
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.....	<input type="text"/>	<input type="text"/>
5. Amended return only - overpayment previously requested on original and/or amended return.....	<input type="text"/>	<input type="text"/>
6. Total payments minus overpayments previously requested (line 4 minus line 5). If negative, enter zero.....	<input type="text"/>	<input type="text"/>
7. For each column, subtract line 6 from line 3	<input type="text"/>	<input type="text"/>
8. If the sum of line 7, columns A and B is an overpayment, enter that sum here..... OVERPAYMENT ▶	<input type="text"/>	<input type="text"/>
9. Amount of line 8 to be CREDITED toward next year's liability CREDIT CARRYFORWARD ▶	<input type="text"/>	<input type="text"/>
10. Amount of line 8 to be REFUNDED (line 8 minus line 9)..... REFUND ▶	<input type="text"/>	<input type="text"/>

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

MM DD YY



FEIN:

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.	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
15a. IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 2/3 add-back ratio 15a.	<input type="text"/>	<input type="text"/>
15b. IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 5/6 add-back ratio 15b.	<input type="text"/>	<input type="text"/>
15c. IRC §168(k) bonus depreciation and §179 expense add-back amount calculated with 6/6 add-back ratio 15c.	<input type="text"/>	<input type="text"/>
16. Federal conformity additions..... 16.	<input type="text"/>	<input type="text"/>
17. IRC §168(k) bonus depreciation and §179 expense deductions 17.	<input type="text"/>	<input type="text"/>
18. Federal conformity deductions 18.	<input type="text"/>	<input type="text"/>
19. Sum of lines 14 through 16 minus lines 17 and 18 19.	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
20. Related members add-back (see instructions for complete list of related members)20.	<input type="text"/>	<input type="text"/>
21. Guaranteed payments add-back (20% or greater investors only) 21.	<input type="text"/>	<input type="text"/>

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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.	<input type="checkbox"/>	
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.	<input type="checkbox"/>	
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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