

Do not staple or paper clip.



Department of Taxation Rev. 08/12/24

2024 Ohio IT 1140 Pass-Through Entity and Trust Withholding Tax Return



24170102

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 Reporting Period End Date

FEIN

Entity Type: S corporation Partnership Limited liability company Trust

Name of pass-through entity

Address Check here if address changed

City State ZIP code

Foreign State Code Country Code Foreign country 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 2 columns: Column (A) - Withholding Tax, Column (B) - Entity Tax. 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 payments and 2023 overpayment credited to 2024; 3a. Ohio IT 4708 or 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 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.

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"/>
Check here to authorize your preparer to discuss this return with the Department <input type="checkbox"/>	

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

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

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"/>

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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. See instructions for different apportionment calculation for 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"/>
	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"/>
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"/>
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
23. Sales	<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
	Ratio	Weight
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"/> <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"/>

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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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
<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"/>	
Address			
<input type="text"/>			
City	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

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"/>
First name / entity	M.I.	Last name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Address			
<input type="text"/>			
City	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

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First name / entity	M.I.	Last name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Address			
<input type="text"/>			
City	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

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SSN	FEIN	Percent of ownership	1140 Share of PTE tax credit
<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"/>	
Address			
<input type="text"/>			
City	State	ZIP code	
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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
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First name / entity	M.I.	Last name	
<table border="1" style="width: 100%; height: 20px;"></table>			
Address			
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City	State	ZIP code	
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First name / entity	M.I.	Last name	
<table border="1" style="width: 100%; height: 20px;"></table>			
Address			
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City	State	ZIP code	
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SSN	FEIN	Percent of ownership	1140 Share of PTE tax credit
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First name / entity	M.I.	Last name	
<table border="1" style="width: 100%; height: 20px;"></table>			
Address			
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City	State	ZIP code	
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SSN	FEIN	Percent of ownership	1140 Share of PTE tax credit
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First name / entity	M.I.	Last name	
<table border="1" style="width: 100%; height: 20px;"></table>			
Address			
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City	State	ZIP code	
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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
<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"/>	
Address			
<input type="text"/>			
City	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

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First name / entity	M.I.	Last name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Address			
<input type="text"/>			
City	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

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<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"/>	
Address			
<input type="text"/>			
City	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	