



# RETURN OR EXTENSION DUE APRIL 15, 2014 OR 15TH DAY OF FOURTH MONTH AFTER CLOSE OF FISCAL YEAR

NAMES SHOWN ON FRONT OF FORM

YOUR SOCIAL SECURITY NUMBER

FID #

**\* ALL RETURNS WITH SCHEDULES MUST BE TIMELY FILED TO RETAIN LOSS/CARRY FORWARD PRIVILEGES. \***

## SCHEDULE C+E

ADD TOTALS OF SCHEDULES C, E, 8825. ENTER HERE AND ON LINE 2 (OTHER INCOME) ON FRONT OF FORM OTHERWISE COMPLETE SCHEDULE X AND/OR Y IF APPLICABLE.

\$

### SCHEDULE E - INCOME FROM RENTS

ATTACH COPY OF FEDERAL SCHEDULE E AND/OR 8825

TYPE & ADDRESS OF PROPERTY, CITY & STATE	PLEASE PROVIDE TENANT'S NAME	NET INCOME (LOSS)

Ohio's Municipal Income Tax Reform, (House Bill 95) created a Uniform Net Profits Base. For taxable years beginning after 2003, ensure returns comply with Ohio Revised Code 718.01. Excluding Schedule C, E, and F filers, taxable income shall be computed as if the taxpayer is a C corporation. Include all supporting schedules and statements to support your income calculation. Returns which do not conform will be amended by the Department of Taxation or returned to the taxpayer for resubmission. Visit [www.legislature.state.oh.us](http://www.legislature.state.oh.us), click Laws, Acts & Legislation, then Ohio Revised Code, then Title VII, and Chapter 718.

## SCHEDULE H

### ADJUSTED FEDERAL TAXABLE INCOME

ATTACH ALL SCHEDULES

FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSSES AND SPECIAL DEDUCTIONS per attached return (Form 1120, Line 28; Form 1120S, Schedule K, Line 18; Form 1120A, Line 24; Form 1065 "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990 T, Line 30) ..... \$...

## SCHEDULE X

### RECONCILIATION WITH FEDERAL INCOME TAX RETURN - PER ORC 718 - Uniform Net Profits Base

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (IRC 1221 or 1231).....\$		n. Capital Gains .....\$	
b. 5% of intangible income except that from IRC 1221 or 1231 property disposition.....\$		(Any amount received on a sale of tangible personal property or real property used in business, in excess of book value, shall be treated as taxable income to the extent of depreciation allowable after Jan. 1, 1967.)	
c. Taxes based on income (state).....\$		o. Intangible Income:	
d. Taxes based on income (city).....\$		Interest.....\$	
e. Dividends, distributions or amounts set aside or credited to or distributed to RIC or REIT investors.....\$		Dividends.....\$	
f. Guaranteed payments paid or accrued to partners and/or former partners, members, etc. ....\$		Patents, copyrights, etc.....\$	
g. Amounts paid or accrued to or for qualified self-employed retirement plans health insurance plans and life insurance plans for owners or owner employees of non-C corporation entities.....\$		p. Other (explain).....\$	
h. Other: (Depreciation Recapture including those Business entities subject to Section 291 depreciation recapture on section 1250 property) Foreign Income Taxes EXPLAIN:.....\$		t. Total deductions.....\$	
i. Total additions.....\$		Items not deductible, Line i.....\$	
		Items not taxable, Line t.....\$	
		Enter excess/loss of line i, or line t.....(x) \$	
		Line (Z) add schedule totals	
		(c), (e), (h), (x).....(z) \$	

## SCHEDULE Y

### BUSINESS APPORTIONMENT

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
<b>STEP 1.</b> AVG. ORIGINAL COST OF REAL & TANG. PERSONAL PROPERTY GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8			
TOTAL STEP 1. (ATTACH FED. SCHEDULE L)			%
<b>STEP 2.</b> WAGES, SALARIES, AND OTHER COMPENSATION PAID			%
<b>STEP 3.</b> GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS)			%
TOTAL PERCENTAGES			%
4. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).			%
5. MULTIPLY LINE (Z) BY AVERAGE % FROM STEP 5 ABOVE. ENTER THIS AMOUNT HERE			
6. AND ON LINE 2 PAGE 1.....\$			

Are any employees leased in the year covered by this return? \_\_\_\_ YES \_\_\_\_ NO

If YES, please provide the name, address, phone number, and FID number of the leasing company \_\_\_\_\_

### OVERPAYMENTS:

overpayments for individuals and businesses required or currently making estimated tax payments: Effective 8/8/90, ordinance 7478-1990 requires overpayments of less than forty dollars ((\$40.00) not to be refunded. The overpayment is required to be applied against a liability in the subsequent year where it is evident that a liability will exist in a subsequent year. Please place the overpayment on line E5a of the 2014 declaration portion of the return. If your employment or business situation has changed, and you will not be subject to estimated tax payments, please write across the 2014 declaration section "NO LONGER APPLICABLE".

### SCHEDULE 2106

If submitting 2106 expenses, remit Federal Form 1040 Schedule A, and reduce by 2%. If Schedule A is not submitted, no 2106 expenses will be allowed.

	1ST EMPLOYER	2ND EMPLOYER	3RD EMPLOYER
Income From W-2 Statements			
Expenses From 2106, reduced by 2%			
SUBTRACT EXPENSES FROM INCOME. RECORD NET AMT. IN BOX 1. *ALSO, REDUCE THE TAX AMT. PAID TO OTHER CITIES APPROPRIATELY.			