

2005 CITY OF BROOK PARK INCOME TAX RETURN

RETURN OR EXTENSION DUE APRIL 15, 2006 OR 15th DAY OF FOURTH MONTH AFTER THE CLOSE OF THE TAX YEAR.

6161 ENGLE RD. • BROOK PARK, OHIO 44142

CALENDAR YEAR OR FISCAL PERIOD TO

RETURNS WITH SCHEDULES MUST BE TIMELY FILED TO RETAIN LOSS/CARRY FORWARD PRIVILEGES

www.cityofbrookpark.com INFO LINE: 216-433-4115 VOICE MAIL: 216-433-1533 FAX LINE: 216-433-0822

social security number, FID NUMBER, FILE EXTENSIONS BY DUE DATE OF RETURN

INDIVIDUALS RECORD SOCIAL SECURITY NUMBERS, BUSINESS RECORD FID NUMBER IN THE BOXES PROVIDED

Business taxpayers, excluding Schedule C, E and F filers, compute taxable income utilizing the Uniform Net Profits Base. Additional information on back of form. Visit www.legislative.state.oh.us

Estimated Taxpayers: 90% of current or 100% of prior year paid in by 1/31/06 to avoid assessment. Fiscal accounts use 30 days after year end for tax year 2005.

Are you fully retired ( ) Yes ( ) No ( ) Yes ( ) No

Work part time ( ) Yes ( ) No ( ) Yes ( ) No

PHONE: DAYTIME ( ) EVENING ( )

IF APPLICABLE, SUPPLY MOVE DATES OR TAX CALCULATED FOR 12 MONTHS.

Into Brook Park on: Out of Brook Park on:

New Address:

We accept MasterCard VISA You can pay estimated tax payments electronically via touch tone telephone. Call Tax Department for registration information.

Do You Rent This Home Landlord Name

STAPLE W-2, LOTTERY OR 1099 HERE FILE RETURN BY NEW DUE DATE APRIL 15, 2006

Table with columns: BOX 1 EMPLOYER'S NAME (PRINT), CITY EMPLOYED, SEE INSTRUCTIONS TAX PAID TO OTHER CITIES, BROOK PARK TAX WITHHELD, QUALIFYING WAGE

2. TOTAL ADJUSTMENTS FROM PAGE 2 (IF APPLICABLE) (ATTACH COPY OF ALL SCHEDULES) 2. \$
3. TAXABLE INCOME (ADD 1 (a) AND 2) 3. \$
4(a). LOSS CARRY FORWARD PREVIOUS YEAR (IF APPLICABLE 5 YEAR LIMIT) \*SEE BACK 4(a). DEDUCT \$
4(b). TOTAL INCOME (LINE 3 MINUS 4(a)) 4(b). \$
5. BROOK PARK CITY TAX (2% OF LINE 3 OR 4 (b)) 5. \$
6. REFUNDS RECEIVED (INDIVIDUALS ONLY) IN 2005 FROM OTHER MUNICIPALITIES 6. \$
7. TOTAL INCOME TAX DUE BEFORE CREDITS 7. \$
8. CREDITS: NOTE-EXCLUDE INCOME TAX PAYMENTS MADE TO SCHOOLS
(a) BROOK PARK INCOME TAX WITHHELD BY EMPLOYER(S) 8(a). \$
(b) LOCAL TAX PAID TO OTHER CITIES (2% LIMIT PER W-2; IF NOT WITHHELD SEE NOTE) 8(b). \$
(NOTE) EXCLUDING PAYMENTS TO "REDUCED TAX CREDIT CITIES", NON RESIDENTS EXCLUDE RESIDENCY TAX.
(c) PAYMENT ON DECLARATION OF ESTIMATED TAX 8(c). \$
(d) AMOUNT OF PRIOR YEAR CREDIT 8(d). \$
(e) TOTAL CREDITS (ADD, a, b, c, d) 8(e). \$

9. BALANCE DUE (LINE 7 LESS LINE 8e) INCLUDE PAYMENT WITH RETURN. REMIT BY APRIL 15, 2006 9. \$
10. OVERPAYMENT CLAIMED (IF LINE 8e EXCEEDS LINE 7), ENTER DIFFERENCE HERE 10. \$
11. ENTER AMOUNT OF LINE 10 YOU WANT CREDITED TO YOUR 2006 ESTIMATED TAX 11. \$
11(a). IF APPLYING FOR REFUND AND UNDER 18 ATTACH DRIVERS LICENSE AND/OR BIRTH CERTIFICATE THREE YEAR LIMITATION ON REFUND REQUEST TO BE REFUNDED 11(a). \$
12. LATE FILING PENALTY - \$25.00 MINIMUM; \$50.00 AFTER 6 MONTHS 12. \$
13. ASSESSMENT 3% PER MONTH, EFFECTIVE THE FIRST OF EACH MONTH, ENTER TOTAL HERE 13. \$
14. TOTAL AMOUNT DUE - (MUST BE PAID IN FULL FOR 2005 INCOME TAX) 14. \$

DECLARATION OF ESTIMATED TAX FOR YEAR 2006 - 90% MUST BE PAID BY JANUARY 31, 2007
E1. ESTIMATED TAXABLE INCOME FOR YEAR E1. \$
E2. ESTIMATED TAX DUE 2% (.02) of line E1 E2. \$
E3. LESS: BROOK PARK TAX TO BE WITHHELD \$ AND/OR PAID TO THE CITY OF \$ E3. \$
(NOTE) EXCLUDING PAYMENTS TO "REDUCED TAX CREDIT CITIES", NON RESIDENTS EXCLUDE RESIDENCY TAX.
E4. TOTAL ESTIMATED BROOK PARK TAX DUE E4. \$
E5. CREDITS: a. OVERPAYMENT CLAIMED ON PREVIOUS YEAR'S RETURN E5(a). \$
b. 2006 DECLARATION PAYMENT PREVIOUSLY REMITTED E5 (b). \$
c. TOTAL CREDITS E5. \$
E6. NET TAX DUE (LINE E4 LESS LINE E5C) (90% MUST BE PAID BY JAN. 31, 2007) E6. \$
E7. AMOUNT PAID (NOT LESS THAN 22.5% OF LINE E6). (MUST BE PAID FOR 2006 DECLARATION) E7. \$
E8. BALANCE OF ESTIMATED TAXES TO BE BILLED QUARTERLY E8. \$

FAILURE TO PAY ESTIMATED TAX PAYMENTS WILL SUBJECT TAXPAYER TO AN ASSESSMENT EXTENSIONS REQUIRED BY DUE DATE OF RETURN

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF BROOK PARK

(PAY TOTAL OF LINE 9 + 12 + 13 + E7)

I CERTIFY I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE BELIEVE IT IS TRUE, CORRECT AND THAT THE FIGURES USED HEREIN ARE THE SAME AS FOR FEDERAL INCOME TAX PURPOSES

ADD LINES 9 + 12 + 13 E7 AND PAY

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 23; 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 Recovery Note: Business entities that are not C corporations, but required to file as a C corporation, are subject to Section 291 depreciation recovery on Section 1250 property.)			t. Total deductions .....	\$ _____	
EXPLAIN: .....	\$ _____		Items not deductible, Line i .....	\$ _____	
.....	\$ _____		Items not taxable, Line t .....	\$ _____	
.....	\$ _____		Enter excess/loss of line i, or line t .....	(x) \$ _____	
i. Total additions .....	\$ _____		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)	_____	_____	_____ %
<b>4.</b> TOTAL PERCENTAGES			_____ %
<b>5.</b> AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).			_____ %
<b>6.</b> MULTIPLY LINE (Z) BY AVERAGE % FROM STEP 5 ABOVE. ENTER THIS AMOUNT HERE 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 2006 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 2006 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.