

2006 CITY OF BROOK PARK INCOME TAX RETURN

RETURN OR EXTENSION DUE APRIL 15, 2007 OR 15th DAY OF FOURTH MONTH AFTER THE CLOSE OF THE TAX YEAR.

6161 ENGLE RD. • BROOK PARK, OHIO 44142

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

CALENDAR YEAR OR FISCAL PERIOD TO

Table with 4 columns: social security number, 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

Estimated Taxpayers: 90% of current or 100% of prior year paid in by 1/31/07 to avoid assessment. Fiscal accounts use 30 days after year end for tax year 2006.

Are you fully retired ( ) Yes ( ) No ( ) Yes ( ) No Work part time ( ) Yes ( ) No ( ) Yes ( ) No

PHONE: DAY ( ) EVE ( )

TAX CONNECT a secure On-Line service provides account inquiries and payment capabilities via www.cityofbrookpark.com

Do You Rent This Home Landlord Name

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

Into Brook Park on: Out of Brook Park on:

New Address:

SEE INSTRUCTIONS ALL W-2's MUST BE ATTACHED

Table with 5 columns: BOX 1 EMPLOYER'S NAME (PRINT), CITY EMPLOYED, TAX PAID TO OTHER CITIES, BROOK PARK TAX WITHHELD, QUALIFYING WAGE

- 2. TOTAL ADJUSTMENTS FROM PAGE 2 (IF APPLICABLE) (ATTACH COPY OF ALL SCHEDULES)
3. TAXABLE INCOME (ADD 1 (a) AND 2)
4(a). LOSS CARRY FORWARD PREVIOUS YEAR (IF APPLICABLE 5 YEAR LIMIT)
4(b). TOTAL INCOME (LINE 3 MINUS 4(a))
5. BROOK PARK CITY TAX (2% OF LINE 3 OR 4 (b))
6. REFUNDS RECEIVED (INDIVIDUALS ONLY) IN 2006 FROM OTHER MUNICIPALITIES
7. TOTAL INCOME TAX DUE BEFORE CREDITS
8. CREDITS: NOTE-EXCLUDE INCOME TAX PAYMENTS MADE TO SCHOOLS
(a) BROOK PARK INCOME TAX WITHHELD BY EMPLOYER(S)
(b) LOCAL TAX PAID TO OTHER CITIES (2% LIMIT PER W-2; IF NOT WITHHELD SEE NOTE)
(c) PAYMENT ON DECLARATION OF ESTIMATED TAX
(d) AMOUNT OF PRIOR YEAR CREDIT
(e) TOTAL CREDITS (ADD, a, b, c, d)
9. BALANCE DUE (LINE 7 LESS LINE 8e) INCLUDE PAYMENT WITH RETURN. REMIT BY APRIL 15, 2007

- 10. OVERPAYMENT CLAIMED (IF LINE 8e EXCEEDS LINE 7), ENTER DIFFERENCE HERE
11. ENTER AMOUNT OF LINE 10 YOU WANT CREDITED TO YOUR 2007 ESTIMATED TAX
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
12. LATE FILING PENALTY - \$25.00 MINIMUM; \$50.00 AFTER 6 MONTHS
13. ASSESSMENT 3% PER MONTH, EFFECTIVE THE FIRST OF EACH MONTH, ENTER TOTAL HERE
14. TOTAL AMOUNT DUE - (MUST BE PAID IN FULL FOR 2006 INCOME TAX)

DECLARATION OF ESTIMATED TAX FOR YEAR 2007 - 90% MUST BE PAID BY JANUARY 31, 2008
E1. ESTIMATED TAXABLE INCOME FOR YEAR
E2. ESTIMATED TAX DUE 2% (.02) of line E1
E3. LESS: BROOK PARK TAX TO BE WITHHELD \$ AND/OR PAID TO THE CITY OF \$
E4. TOTAL ESTIMATED BROOK PARK TAX DUE
E5. CREDITS: a. OVERPAYMENT CLAIMED ON PREVIOUS YEAR'S RETURN b. 2007 DECLARATION PAYMENT PREVIOUSLY REMITTED c. TOTAL CREDITS
E6. NET TAX DUE (LINE E4 LESS LINE E5C) (90% MUST BE PAID BY JAN. 31, 2008)
E7. AMOUNT PAID (NOT LESS THAN 22.5% OF LINE E6). (MUST BE PAID FOR 2007 DECLARATION)
E8. BALANCE OF ESTIMATED TAXES TO BE BILLED QUARTERLY

FILING REQUIRED EVEN IF NO TAX DUE OR NO INCOME EARNED. STAPLE ALL W-2, LOTTERY OR 1099-M HERE FILE BY APRIL 15, 2007

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

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13. ASSESSMENT 3% PER MONTH, EFFECTIVE THE FIRST OF EACH MONTH, ENTER TOTAL HERE

14. TOTAL AMOUNT DUE - (MUST BE PAID IN FULL FOR 2006 INCOME TAX)

ACCUMULATIVE ACCOUNT BALANCE GREATER THAN \$5.00 SHALL BE COLLECTED/MAY BE REFUNDED PAYMENT PLAN IF BALANCE DUE \$100.00 OR MORE. INTEREST CHARGED MONTHLY. OTHER ASSESSMENTS MAY APPLY. PROMISSORY COGNOVIT NOTE AND DIRECT DEBIT AUTHORIZATION REQUIRED. REQUEST PAYMENT PLAN

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

DECLARATION OF ESTIMATED TAX FOR YEAR 2007 - 90% MUST BE PAID BY JANUARY 31, 2008
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\* 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

Table with 3 columns: 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.

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 17e; 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

Table with 4 columns: ITEMS NOT DEDUCTIBLE, ADD, ITEMS NOT TAXABLE, DEDUCT. Rows include Capital Losses, 5% of intangible income, Taxes based on income, Dividends, etc.

SCHEDULE Y

BUSINESS APPORTIONMENT

Table with 3 columns: a. LOCATED EVERYWHERE, b. LOCATED IN THIS MUNICIPALITY, c. PERCENTAGE (b ÷ a). Rows include AVG. ORIGINAL COST OF REAL & TANG. PERSONAL PROPERTY, WAGES, SALARIES, AND OTHER COMPENSATION PAID, etc.

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.

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.

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 17e; 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.) EXPLAIN: .....	\$ _____		.....	\$ _____
		\$ _____	t.	Total deductions .....	\$ _____
		\$ _____		Items not deductible, Line i .....	\$ _____
i.	Total additions .....	\$ _____		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)	_____	_____	_____ %
<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 2007 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 2007 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.