

CHAPTER 1711
(AS AMENDED BY ORDINANCE 9346-2006, December 19, 2006)
Returns

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CROSS REFERENCES

- Determination of allocation of tax - see TAX. Ch. 1707
Violations; penalty - see TAX. 1715.06
Collection of unpaid taxes; refunds of overpayments - see
TAX. Ch. 1717

1711.01 WHEN RETURN REQUIRED TO BE MADE.

For taxable years beginning prior to January 1, 2004, each taxpayer, except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 30 of the year following the effective date of this Title, and on or before April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period. For taxable years beginning on or after January 1, 2004 the above return will be due on April 15 or, in the case of a fiscal filer, on the 15th day of the fourth month following the end of the fiscal year. The Director of the Department of Taxation is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by such employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Director shall be accepted unless otherwise specified as the return required of any employee whose sole income, subject to tax under this Title, is such salary, wages, commissions or other compensation.

(ORD 9050-2003, Passed 12-16-2003)

1711.02 FORM AND CONTENT OF RETURN.

The return shall be filed with the Director of the Department of Taxation on a form or forms furnished by or obtainable upon request from such Director, upon a generic form, or by other means approved by the Director. In the case of a business the return shall include the appropriate Federal Forms along with all schedules and, in the case of individuals, shall include the first page of the taxpayer's appropriate Federal 1040 (EZ, A, X, etc.) return for that tax year, W-2s and all schedules necessary to audit the return and, setting forth:

- (a) The aggregate amounts of salaries, wages, commissions, and other compensation earned and received, earned and accrued or earned and deferred, and on other income not otherwise excluded by ORC 718; and net profits from business, pass through entity, profession or other activity, earned during the preceding year, and other taxable income subject to such tax;
- (b) The amount of the tax imposed by this Title on such earnings, net profits and other taxable income, and
- (c) Such other pertinent statements, information returns or other information that establishes the salaries, wages, commissions, compensation earned and received, earned and accrued or earned and deferred, and on other income not otherwise defined excluded by ORC 718; and/or the calculation of net profit plus any other documentation the Director may require.
- (d) Business net profit returns filed electronically through the Ohio Business Gateway shall be accepted upon receipt of the paper filing as defined above no later than 15 days from the date of the electronic filing with the Ohio Business Gateway.

(ORD 9346-2006, passed 12-19-06)

1711.03 EXTENSION OF TIME FOR FILING RETURNS.

The Director of the Department of Taxation may extend the time for filing of the annual return upon the request of the taxpayer for a period not to exceed the last day of the month following the month of any extension requested of or granted by

the Internal Revenue Service for the filing of the Federal income tax return.

The taxpayer may make the request by filing a copy of the taxpayer's request for a Federal filing extension or such other method as the Director of the Department of Taxation may by regulation establish. Extension requests, other than partial year extensions, filed with the Ohio Business Gateway, will be accepted provided they meet the criteria in this sub section of Chapter 1711. Extension requests for a partial year must be filed directly with the City of Brook Park. The request for extension shall be filed not later than the last day for filing the City income tax return as dictated by Chapter 1711.01. The Director of may deny the taxpayer's request for an extension if any of the following apply:

- 1 the request is not made on a timely basis,
- 2 the taxpayer fails to file a copy of the Federal request for extension, or
- 3 owes the Department of Taxation any delinquent income tax or any penalty, interest, assessment, or other charge for the late payment or nonpayment of income tax, or
- 4 has failed to file any required income tax return, report, or other related document for a prior tax period.

The granting of an extension for filing the City income tax return does not extend the last day for paying the tax without penalty.

The Director may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due.

Extensions for the filing of information returns as specified on Federal Form 8809, and within subsection 1713.02(g) are restricted to not more than one month after the due date as prescribed within this Title.
(ORD. 9346-2006, passed 12-19-06)

1711.04 CONSOLIDATED RETURNS.

(a) Filing of consolidated returns may be permitted or required in accordance with rules and regulations prescribed by the Director of the Department of Taxation.

- a. In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the City constituting a portion only of its total business, the Director shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the City. If the Director finds that net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City.

(c)The City shall accept for filing a consolidated income tax return from any affiliated group of corporations if the group filed for the same tax period a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

(d)If consolidated returns have been filed in prior years, the City may refuse to accept a non-consolidated return that has been filed with the Internal Revenue Service for the same reporting period if the reason for filing the non-consolidated return was to receive a tax benefit for that tax period Returns must be filed consistently for each year.

1711.05 AMENDED RETURNS.

(a) Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations, contained in Chapters 1717 and 1719. Such amended return shall be on a form obtainable on request from the Director of the Department of Taxation. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return. A taxpayer must use the definitions, and Rules and Regulations in effect for the original due date of the

return.

(b) Within three months from the final determination of any Federal tax liability affecting the taxpayer's City tax liability, such taxpayer shall make and file an amended return showing income subject to the City income tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

(ORD. 9050-2003, passed 12-16-03)