

Form BR-25

City of Columbus, Income Tax Division

City Income Tax Return For Businesses 2011

FOR THE YEAR _____
 BEGINNING _____
 ENDING _____

Name _____ Number, street, and room or suite number _____ City or town, state, and ZIP code _____	EIN/FID Number _____	Check the appropriate box if: <input type="checkbox"/> REFUND (An amount must be placed in Line 6B for this return to be considered a valid refund request). <input type="checkbox"/> AMENDED tax year _____
Filing Status - check only one <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> Fiduciary (Trusts and Estates) <input type="checkbox"/> Partnership/Association (do not use this form for Schedule C filers)	•Did you file a City return last year? <input type="checkbox"/> YES <input type="checkbox"/> NO •Is this a consolidated corporation return? <input type="checkbox"/> YES <input type="checkbox"/> NO •Should your account be inactivated? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, please explain: _____	
REQUIRED: ATTACH A COPY OF YOUR FEDERAL RETURN INCLUDING ALL SUPPORTING SCHEDULES TO THE BACK OF THIS RETURN.		
•Local business address if different from mailing address: _____ _____	•City(ies) of Income #1 _____ #2 _____ •Nature of business: _____ •Trade Name: _____	

Part A	TAX CALCULATION	List by city in which income was earned or services performed. Complete Tax Calculation only to determine your tax. Taxpayers should not complete Tax Calculation until after Schedule X and Schedule Y, if applicable, are completed.
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Column A CITY	C O D E	Column B UNINCORPORATED INCOME*	Column C CORPORATE INCOME*	Column D TOTAL NET TAXABLE INCOME	TAX RATE	Column E TAX DUE	Column F TAX REMITTED ON YOUR BEHALF AS A PARTNER	Column G NET TAX DUE
COLUMBUS	01				2.5%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF	13				2.0%			
BRICE	14				2.0%			
HARRISBURG	16				1.0%			

*Entry in either Column B or Column C cannot be less than zero (see instructions)

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G).....	1	\$		
2. LESS CREDITS FOR <u>ESTIMATED TAX PAYMENTS AND OVERPAYMENT</u> FROM PRIOR YEAR RETURN ONLY.....	2	\$		
3. BALANCE DUE (LINE 1 LESS LINE 2). If Line 2 is greater than Line 1, enter amount (in brackets) here and carry to Line 6.....	3	\$		
4. PENALTY: 10% \$ (see instructions) + INTEREST \$ (see instructions) + LATE FEE \$ (see instructions) =	4	\$		
5. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF AMOUNT IS LESS THAN \$1.00	5	\$		
6. OVERPAYMENT CLAIMED (IF LINE 2 EXCEEDS LINE 1)	6	\$		
A. Enter the amount from Line 6 you want CREDITED to your next year tax estimate..... <table border="1" style="display: inline-table; margin-left: 10px;"> <tr> <td style="width: 10px; text-align: center;">6A</td> <td style="width: 50px; text-align: right;">\$</td> </tr> </table>			6A	\$
6A	\$			
B. Enter the amount from Line 6 you want REFUNDED (must be greater than \$1.00) <table border="1" style="display: inline-table; margin-left: 10px;"> <tr> <td style="width: 10px; text-align: center;">6B</td> <td style="width: 50px; text-align: right;">\$</td> </tr> </table>			6B	\$
6B	\$			

Part B	THESE QUESTIONS MUST BE ANSWERED	A Declaration of Estimated City Tax (Form BR-21) is REQUIRED for all business entities.
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Date of incorporation or inception _____ Date City business commenced _____ Check whether this return was prepared on: <input type="checkbox"/> cash or <input type="checkbox"/> accrual basis. Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return? <input type="checkbox"/> YES - If YES, provide the EIN(s) # _____ <input type="checkbox"/> NO - If NO, please explain on an attached statement.	Are any employees leased in the year covered by this return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, please provide the name, address and FID number of the leasing company _____ Gross city wages paid were \$ _____ City tax in the amount of \$ _____ was withheld from wages and paid to _____ Were 1099-MISC forms issued to central Ohio residents? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, attach copies to this return.
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SIGNATURE	The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated, and that the figures used are the same as used for Federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S.	MAILING INFORMATION
Sign Here Signature of Officer _____ Title _____ Date _____ Paid Preparer's Use Only Signature _____ Date _____	May the City of Columbus discuss this return with the preparer shown below? (see instructions) <input type="checkbox"/> YES <input type="checkbox"/> NO SSN/EIN _____ Phone No. () _____	NO Payment Enclosed: Mail to: Columbus Income Tax Division PO Box 182437 Columbus, Ohio 43218-2437 Payment Enclosed: Make payable to: CITY TREASURER Mail to: Columbus Income Tax Division PO Box 182158 Columbus, Ohio 43218-2158

Business Name:	EIN/FID Number:
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Schedule X		RECONCILIATION WITH FEDERAL INCOME TAX RETURN PER O.R.C. 718	
1. Income per attached Federal return (Form 1120, Line 28; Form 1120S, Schedule K, Line 18; or Form 1065, "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990 T, Line 30, 1120 REIT, Line 20		1	
2. A. Items not deductible (from Line 4J below).....		2A	
B. Items not taxable (from Line 5F below).....		2B	
C. Enter excess of Line 2A or 2B.....		2C	
D. Partnership K-1 Income (or Loss) (deduct partnership gain, add partnership loss. See BR-25 Schedule E, Column 4).....		2D	
E. Suspended Section 179 expense allowed in this tax year (attach schedule).....		2E	
F. Suspended charitable contributions allowed in this tax year (attach schedule)		2F	
G. Other City taxable income not shown on Federal return		2G	
3. Adjusted net income (Line 1 plus or minus Lines 2C, 2D, 2E, 2F and 2G). Enter in Part A or Schedule Y (figures entered in Part A cannot be less than zero).....		3	
ITEMS NOT DEDUCTIBLE			
4. A. Capital losses and IRS §1231 losses deducted.....		4A	
B. Amount equal to 5% of intangible income not attributable to sale, exchange or other disposition of IRS §1221 property (5% of Lines 5B, 5C, and 5D).....		4B	
C. Taxes based on income.....		4C	
D. Guaranteed payment to partners (not included within net profits).....		4D	
E. Charitable contributions deducted above corporate limitations including ORC §718.01(A)(1)(g).....		4E	
F. IRS §179 expense deducted above corporate limitations including O.R.C. §718.01(A)(1)(g).....		4F	
G. Qualified retirement, health insurance and life insurance plans on behalf of owners/ owner employees of non C-Corporation businesses		4G	
H. Adjustment for specially allocated expense items (see instructions).....		4H	
I. Other expenses not deductible (attach documentation or explanation).....		4I	
J. TOTAL ADDITIONS (enter here and on Line 2A above).....		4J	
ITEMS NOT TAXABLE			
5. A. Capital/IRS §1231 gains, etc (do not deduct Section 1245 and 1250 gains).....		5A	
B. Interest earned or accrued.....		5B	
C. Dividends		5C	
D. Income from patents, trademarks, copyrights and royalties from intangible sources		5D	
E. Other exempt income (attach documentation or explanation).....		5E	
F. TOTAL DEDUCTIONS		5F	

Schedule Y		REQUIRED CALCULATION OF NET PROFIT FOR MULTI-CITY ALLOCATION				
1. Average original cost of all real and tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property.....		1				
2. Annual rental on rented and leased real property used by the taxpayer wherever situated multiplied by 8.....		2				
3. Combine Lines 1 and 2.....		3				
4. All gross receipts from sales made or services performed wherever made or performed.....		4				
5. All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under O.R.C. §718.011.....		5				
City	Code	Column A Property	Column B Gross Receipts	Column C Wages	Column D Average %	Column E Allocated Net Profits
Columbus	01	a \$	\$	\$	%	\$
		b %	%	%		
Groveport	09	a \$	\$	\$	%	\$
		b %	%	%		
Obetz	10	a \$	\$	\$	%	\$
		b %	%	%		
Canal Winchester	11	a \$	\$	\$	%	\$
		b %	%	%		
Marble Cliff	13	a \$	\$	\$	%	\$
		b %	%	%		
Brice	14	a \$	\$	\$	%	\$
		b %	%	%		
Harrisburg	16	a \$	\$	\$	%	\$
		b %	%	%		
Everywhere Else		a \$	\$	\$	%	\$
		b %	%	%		

Business Name:	EIN/FID Number:
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Schedule E	PARTNERSHIP K-1 INCOME (OR LOSS)
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COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
Partnership Name and Address (attach separate sheet, if necessary)	Federal I.D. No.	Partner's Percentage	Total Amount of K-1 Partnership Income (Loss) Everywhere	Total Amount of K-1 Partnership Income (Loss) Local	Total Amount Tax Withheld on Behalf of Partners Local
			\$	\$	\$
Attach all K-1s, if more than four K-1s please attach schedule			TOTAL	\$	\$

TO:
➔
SCHEDULE Z PART A, COLUMN F

NOTE: Remember to file your Declaration of Estimated Taxes (Form BR-21) for the current year.
 Phone (614) 645-7370.

Schedule Z	PARTNERSHIP K-1 ACTIVITY ALLOCATION
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USE THIS SCHEDULE TO ALLOCATE LOCAL K-1 INCOME OR LOSS AMONG JURISDICTIONS ADMINISTERED BY THE CITY.

PART I ASSOCIATIONS ONLY					PART II CORPORATIONS AND FIDUCIARIES ONLY	
City	Code	Investment Partnership Local K-1 Partnership Income (Loss)	Primary Partnership Apportioned Taxable Income (Loss)	Local Net Taxable Income (Loss)	Investment Partnership Local K-1 Partnership Income (Loss)	
COLUMBUS	01					
GROVEPORT	09					
OBETZ	10					
CANAL WINCHESTER	11					
MARBLE CLIFF	13					
BRICE	14					
HARRISBURG	16					
FROM: ➔ 		Sch. E, Col. 5	Sch. Y or X	 ➔ 		Sch. E, Col. 5
TO: ➔ 				 ➔ 		*Part A, Col. B

*Cannot be less than zero