Form **BR-25** City of Columbus, Income Tax Division

# City Income Tax Return For Businesses 2012

FOR THE YEAR _____
BEGINNING _____
ENDING _____

Name _____

Address _____

City _____

State 0 _____ Zip Code _____

EIN/FID Number

*Check the appropriate box if:*

☐ **REFUND** (An amount must be placed in Line 6B for this return to be considered a valid refund request)

☐ **AMENDED** tax year _____

Filing Status - check only one
- ☐ C-Corporation
- ☐ S-Corporation
- ☐ Fiduciary (Trust and Estates)
- ☐ Partnership/Association (do not use this form for Schedule C filers)

•Did you file a City return last year? ☐ YES ☐ NO

•Is this a consolidated corporation return? ☐ YES ☐ NO

•Should your account be inactivated? ☐ YES ☐ 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.

| Column A CITY | CODE | 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 ESTIMATED TAX PAYMENTS AND OVERPAYMENT 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 ..... 6A $

B. Enter the amount from Line 6 you want **REFUNDED** (must be greater than $1.00) _____ 6B $

## Part B THESE QUESTIONS MUST BE ANSWERED

*A Declaration of Estimated City Tax (Form BR-21) is REQUIRED for all business entities.*

Date of incorporation or inception _____

Date City business commenced _____

Check whether this return was prepared on: ☐ cash or ☐ accrual basis

Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return?

☐ YES - If YES, provide the EIN(s) # _____

☐ NO - If NO, please explain on an attached statement.

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

If YES, attach copies to this return.

## 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.*

**Sign Here** Signature of Officer _____

Title _____ Date _____

May the City of Columbus discuss this return with the preparer shown below? (see instructions) ☐ YES ☐ NO

**Paid Preparer's Use Only** Signature _____ Date _____

SSN/EIN _____

Phone No. ( )

## MAILING INFORMATION

**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

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| Business Name | EIN/FID Number: |
|---|---|

## 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 | % | % | % | | |

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| Business Name | EIN/FID Number: |
|---|---|

## Schedule E — PARTNERSHIP K-1 INCOME (OR LOSS)

| COLUMN 1<br>Partnership Name and Address (attach separate sheet, if necessary) | COLUMN 2<br>Federal I.D. No. | COLUMN 3<br>Partner's Percentage | COLUMN 4<br>Total Amount of K-1 Partnership Income (Loss) Everywhere | COLUMN 5<br>Total Amount of K-1 Partnership Income (Loss) Local | COLUMN 6<br>Total Amount Tax Withheld on Behalf of Partners Local |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | TOTAL | | | |

**Attach all K-1s, if more than four K-1s please attach schedule**

**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

**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 |
|---|---|---|---|---|---|
| | | **Investment Partnership** | **Primary Partnership** | | **Investment Partnership** |
| **City** | **Code** | Local K-1 Partnership Income (Loss) | Apportioned Taxable Income (Loss) | Local Net Taxable Income (Loss) | 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 _____ *Part A, Col. B

*** Cannot be less than zero**

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