

Name and Current Address, EIN/FID Number, Check the appropriate box if: REFUND, AMENDED, Filing Status, City(ies) of Income, 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.

Table with 9 columns: 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. Rows include COLUMBUS, GROVEPORT, OBETZ, CANAL WINCHESTER, MARBLE CLIFF, BRICE, LITHOPOLIS, HARRISBURG.

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

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G), 2. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENT FROM PRIOR YEAR RETURN ONLY, 3. BALANCE DUE, 4. PENALTY, 5. TOTAL AMOUNT DUE, 6. OVERPAYMENT CLAIMED.

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, Are any employees leased in the year covered by this return?

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 I.R.S.

Signature of Officer, Signature of Person Preparing Return, Paid Preparer's SSN or EIN, Date, Phone.

See instructions for due date, penalty, interest and late filing fees. NOTE: DO NOT SEND CASH THROUGH U.S. MAIL. Make checks payable to: City Treasurer, Columbus Income Tax Division, PO Box 182158, Columbus, Ohio 43218-2158

- OFFICE USE ONLY -

Our web address is: www.columbus-tax.net

Business Name:	EIN/FID Number:
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## Schedule X Reconciliation with Federal Income Tax Return Per O.R.C. 718

1. 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).....	1	
2. Intangible income included in Line 1 above directly related to the sale, exchange or other disposition of property described in Section 1221 of the Internal Revenue Code.....	2	
3. Intangible income included in Line 1 above that is <b>not</b> directly related to the sale, exchange or other disposition of property described in Section 1221 of the Internal Revenue Code.....	3	
4. Income and gain included in Line 1 above directly related to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code. Do not include amounts already reported on Lines 2 and 3 above.....	4	
5. Less the income and gain included on Line 4 above that is described in Section 1245 or 1250 of the Internal Revenue Code.....	5a	5b
6. Taxpayers who are not C corporations only: The additional Section 179 expense deduction that would have been allowed if the taxpayer computed the "business income" limitation using the rules for C corporations with regard to charitable contributions, capital loss limitations, and compensation paid to shareholder-employees. Do not factor in amounts shown on Lines 11 or 12 below when computing the "business income" limitation. Partnerships are to ignore any deduction for guaranteed payments when computing the "business income" limitation. Do not include any Section 179 amount already deducted in computing line 1 above.....	6	
7. Partnership Income or (Loss) Adjustment: If your adjustment represents a net gain, report the adjustment as a positive number. If your adjustment represents a net loss, report the adjustment as a negative number.....	7	
8. Multiply Line 3 by .05 .....	8	
9. Losses included in Line 1 above directly related to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code.....	9	
10. Taxes on or measured by net income included as a deduction in computing Line 1 above.....	10	
11. <b>Taxpayers who are not C corporations only:</b> Amounts included as a deduction in computing Line 1 above related to a qualified self-employed retirement plan with respect to an owner or owner-employee.....	11	
12. <b>Taxpayers who are not C corporations only:</b> Amounts included as a deduction in computing Line 1 above related to health insurance or life insurance for an owner or owner-employee.....	12	
13. <b>Taxpayers who are not C corporations only:</b> Charitable contributions included as a deduction in computing Line 1 above that exceed 10% of Line 1 after applying any NOL carryover, but without regard to: 1) any deduction for contributions; 2) NOL carryback; or 3) capital loss carryback.....	13	
14. <b>Taxpayers who are not C corporations only:</b> Federal capital losses in excess of Federal capital gains included as a deduction in computing Line 1 above, but only to the extent not included in Line 8 above.....	14	
15. CITY NET PROFIT. Subtract the sum of Lines 2, 3, 5b, 6 and 7 from Line 1. To the result, add the sum of Lines 8 through 14. (Taxpayers engaged in business in more than one city should proceed to Schedule Y below).....	15	

## Schedule Y Calculation of Net Profit for Collection Group Municipalities

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 wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under ORC 718.011.....	4	
5. All gross receipts from sales made or services performed wherever made or performed.....	5	

City		Column A Property	Column B Wages	Column C Gross Receipts	Column D Average %	Column E Allocated Net Profits
Columbus	a	\$	\$	\$	%	\$
	b	%	%	%		
Groveport	a	\$	\$	\$	%	\$
	b	%	%	%		
Obetz	a	\$	\$	\$	%	\$
	b	%	%	%		
Canal Winchester	a	\$	\$	\$	%	\$
	b	%	%	%		
Marble Cliff	a	\$	\$	\$	%	\$
	b	%	%	%		
Brice	a	\$	\$	\$	%	\$
	b	%	%	%		
Lithopolis	a	\$	\$	\$	%	\$
	b	%	%	%		
Harrisburg	a	\$	\$	\$	%	\$
	b	%	%	%		
Everywhere Else	a	\$	\$	\$	%	\$
	b	%	%	%		

Business Name:	EIN/FID Number:
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**Schedule E Partnership K-1 Income (or Loss)**

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

ATTACH ALL K-1'S

TO: → SCHEDULE Z PART A, COLUMN F

**NOTE:** Remember to file your Declaration of Estimated Taxes (Form IT-21) for the current year.  
Phone (614) 645-7370. TDD (614) 645-6000.

**Schedule Z**

USE THIS SCHEDULE TO ALLOCATE LOCAL K-1 INCOME OR LOSS AMONG JURISDICTIONS ADMINISTERED BY THE CITY.

**PART I PARTNERSHIPS ONLY**

**PART II CORPORATIONS ONLY**

	Investment Partnership Local K-1 Partnership <u>Income (Loss)</u>	Primary Partnership Apportioned Taxable <u>Income (Loss)</u>	Local Net Taxable <u>Income (Loss)</u>	Investment Partnership Local K-1 Partnership <u>Income (Loss)</u>
<u>City</u>				
COLUMBUS	_____	_____	_____	_____
GROVEPORT	_____	_____	_____	_____
OBETZ	_____	_____	_____	_____
CANAL WINCHESTER	_____	_____	_____	_____
MARBLE CLIFF	_____	_____	_____	_____
BRICE	_____	_____	_____	_____
LITHOPOLIS	_____	_____	_____	_____
HARRISBURG	_____	_____	_____	_____

FROM: → Sch. E, Col. 5      Sch. Y or X → Sch. E, Col. 5

TO: → Part A, Col. B → Part A, Col. B

A DECLARATION OF ESTIMATED CITY INCOME TAX IS REQUIRED FOR ALL BUSINESS ENTITIES (SEE INSTRUCTIONS).  
 IF YOU DID NOT RECEIVE VOUCHERS #2, #3 AND #4 WITH THIS FORM, CALL (614) 645-7370 AND REQUEST FORM IR-18. TDD (614) 645-6000.

Check this box if:

**AMENDED** tax year \_\_\_\_\_

1- CITY OR CITIES OF INCOME: 2- 5- 3- 6- 4- 7- 8- EIN/FID NUMBER: NAME AND ADDRESS:	TRADE NAME: NATURE OF BUSINESS: <b>Annualize Installment Method Not Permitted.</b> The Columbus City Codes do not allow for calculating estimated tax payments based on an "annualized income installment method". The Columbus City Codes [Sec. 361.25] require that each estimated tax payment "be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax" and that a declaration of estimated tax which is less than <b>90%</b> of the tax shown on the final return shall not be considered filed in good faith. Thus, even if your business is seasonal, City estimated tax payments must be based on estimated annual taxable income.
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Column A CITY	C O D E	Column B ESTIMATED INCOME FROM WAGES, SALARIES, COMMISSIONS ETC.	Column C ESTIMATED INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME	Column D TOTAL NET ESTIMATED INCOME	TAX RATE	Column E ESTIMATED TAX DUE	Column F LESS TAX WITHHELD (W-2) PAID BY A PARTNERSHIP OR PAID DIRECTLY TO CITY WHERE INCOME WAS EARNED	Column G ESTIMATED NET TAX DUE (MUST EQUAL COLUMN 5 MINUS COLUMN 6)
COLUMBUS	01				2.0%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF	13				2.0%			
BRICE	14				1.0%			
LITHOPOLIS	15				1.0%	*		
HARRISBURG	16				1.0%	*		
ALTERNATE CITY								

\*NOTE: RESIDENTS OF HARRISBURG AND LITHOPOLIS MAY ONLY SHOW CREDIT FOR TAXES TO BE WITHHELD TO THEIR RESIDENT CITY (COLUMN 6).

1. TOTAL NET ESTIMATED TAX DUE (MUST EQUAL THE TOTAL OF COLUMN G).....	1	\$
2. LESS: OVERPAYMENT CREDITS FROM PREVIOUS YEAR RETURN.....	2	\$
3. CREDIT PREVIOUS DECLARATION PAYMENTS (IF AN AMENDED DECLARATION) .....	3	\$
3A. TOTAL CREDITS (ADD LINES 2 AND 3).....	3A	\$
4. UNPAID BALANCE DUE (SUBTRACT LINE 3A FROM LINE 1)..... DUE ON OR BEFORE APRIL 15TH - (A MINIMUM 25% OF LINE 1 DUE)	4	\$
5. LESS: AMOUNT PAID WITH THIS DECLARATION (ATTACH CHECK OR MONEY ORDER) →	5	\$
6. ESTIMATED TAX BALANCE PAYABLE (PAYABLE IN EQUAL INSTALLMENTS FOR EACH QUARTER) USE FORM BR-18.....	6	\$
		(June, September and December)

I declare that this declaration has been examined by me and to the best of my knowledge and belief is a true, correct and complete declaration of estimated income subject to city income tax for the period stated above.

Signature of Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

**NOTE: DO NOT SEND CASH THROUGH U.S. MAIL**

Make checks payable to: **City Treasurer**  
 Mail to: **Columbus Income Tax Division**  
**PO Box 182158**  
**Columbus, Ohio 43218-2158**

- OFFICE USE ONLY -

# This Form is Voucher 1

If you are required to make estimated tax payments, you are required to file this form.  
 Make a copy of this form for your records.

# BR-18

## QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

EIN/FID NUMBER	Tax Year
	<b>2005</b>

PAYMENT DUE ON	#
Calendar Yr: <b>June 15</b>	Fiscal Yr: <b>2</b>

NAME AND ADDRESS:

Make checks payable to:  
Mail to:

**City Treasurer**  
**Columbus Income Tax Division**  
**PO Box 182158**  
**Columbus, Ohio 43218-2158**  
*Note: DO NOT SEND CASH THROUGH U.S. MAIL*  
*Our web address is: [www.columbus-tax.net](http://www.columbus-tax.net)*

Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

VOUCHER 2 - (CALENDAR YEAR - DUE JUNE 15)	
Fiscal year taxpayers, see instructions to determine the due date and show the year-end (month and year) of the year which this estimated tax payment should be applied to:	Overpayment from last year's taxes applied to this year's estimated taxes: \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit, if any, applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please call (614) 645-7370 to request the appropriate form (Form BR-21).

FORM BR-18/Q-1/Rev. 11/01/04

# BR-18

## QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

EIN/FID NUMBER	Tax Year
	<b>2005</b>

PAYMENT DUE ON	#
Calendar Yr: <b>September 15</b>	Fiscal Yr: <b>3</b>

NAME AND ADDRESS:

Make checks payable to:  
Mail to:

**City Treasurer**  
**Columbus Income Tax Division**  
**PO Box 182158**  
**Columbus, Ohio 43218-2158**  
*Note: DO NOT SEND CASH THROUGH U.S. MAIL*  
*Our web address is: [www.columbus-tax.net](http://www.columbus-tax.net)*

Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

VOUCHER 3 - (CALENDAR YEAR - DUE SEPTEMBER 15)	
Fiscal year taxpayers, see instructions to determine the due date and show the year-end (month and year) of the year which this estimated tax payment should be applied to:	Overpayment from last year's taxes applied to this year's estimated taxes: \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit, if any, applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please call (614) 645-7370 to request the appropriate form (Form BR-21).

FORM BR-18/Q-1/Rev. 11/01/04

# BR-18

## QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

EIN/FID NUMBER	Tax Year
	<b>2005</b>

PAYMENT DUE ON	#
Calendar Yr: <b>December 15</b>	Fiscal Yr: <b>4</b>

NAME AND ADDRESS:

Make checks payable to:  
Mail to:

**City Treasurer**  
**Columbus Income Tax Division**  
**PO Box 182158**  
**Columbus, Ohio 43218-2158**  
*Note: DO NOT SEND CASH THROUGH U.S. MAIL*  
*Our web address is: [www.columbus-tax.net](http://www.columbus-tax.net)*

Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

VOUCHER 4 - (CALENDAR YEAR - DUE DECEMBER 15)	
Fiscal year taxpayers, see instructions to determine the due date and show the year-end (month and year) of the year which this estimated tax payment should be applied to:	Overpayment from last year's taxes applied to this year's estimated taxes: \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit, if any, applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please call (614) 645-7370 to request the appropriate form (Form BR-21).

FORM BR-18/Q-1/Rev. 11/01/04