



# Business Tax Return

20\_\_

OR

FISCAL PERIOD \_\_\_\_\_ TO \_\_\_\_\_  
 Calendar Year Taxpayers file on or before April 15<sup>th</sup>  
 Fiscal Year Due on 15<sup>th</sup> Day of 4<sup>th</sup> Month After Year End

## City of West Carrollton

Income Tax Division  
 300 Central Ave  
 West Carrollton, OH 45449  
 Phone: (937) 859-8288  
 Fax: (937) 859-3366  
 Website: www.westcarrollton.org

Did you file a City return last year? <input type="checkbox"/> YES <input type="checkbox"/> NO	Is this a combined corporate 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:
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Account Number _____ FID# ____-_____ Name _____ Address _____ City/State/Zip _____	<b>Filing Status (Check one)</b> <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership/Association <input type="checkbox"/> Fiduciary (Trusts and Estates) <input type="checkbox"/> Other _____ <input type="checkbox"/> Amended Return Tax Year: _____
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*If the information above is incorrect, please make corrections.*

### Part A TAX CALCULATION

1.	Adjusted Federal Taxable Income (Attach Copy of Federal Return) From Form _____ Line _____	\$	
2.	Adjustments (From Line L, Schedule X)	\$	
3.	Taxable income before apportionment (Line 1 plus/minus Line 2)	\$	
4.	Apportionment percentage (From Step 5, Schedule Y) _____%		
5.	West Carrollton taxable income (Multiply Line 3 by Line 4)	\$	
6.	Other separately stated items. Net operating loss carryforward, West Carrollton stock options and West Carrollton rental income/(loss)	\$	
7.	Amount subject to West Carrollton income tax (Line 5 plus/minus Line 6)	\$	
8.	West Carrollton income tax (Multiply Line 7 by 2.25% [.0225])	\$	
9 a.	Estimates paid on this year's liability	\$	
9 b.	Credits applied to this year's liability	\$	
10.	Total payments and credits (Lines 9a + 9b)	\$	
11.	Tax due (Subtract Line 10 from Line 8)	\$	
12.	Overpayment (Line 10 greater than Line 8)	\$	
13.	Amount to be refunded (Amounts less than \$5 will not be refunded)	\$	
14.	Credit to next year	\$	

### Part B DECLARATION OF ESTIMATED TAX

15.	Total estimated income subject to tax	\$	
16.	West Carrollton income tax declared (Multiply Line 15 by 2.25% [.0225])	\$	
17.	Tax due before credits (at least 25% of Line 16)	\$	
18.	Less credits (from Line 14 above)	\$	
19.	Net estimated tax due if Line 17 minus Line 18 is greater than zero*	\$	
20.	<b>TOTAL AMOUNT DUE</b> —Combine Line 11 above with Line 19 (Make checks payable to the City of West Carrollton)	\$	

*\* Subsequent estimated payments are due by the last day of the 7<sup>th</sup>, 10<sup>th</sup> and 13<sup>th</sup> months after the beginning of the taxable year.*

Check here to give us permission to contact your paid tax practitioner directly if we have questions regarding the preparation of 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 herein are the same as used for Federal Income Tax purposes, and understands that this information may be released to the Internal Revenue Service.**

_____ Signature of Person Preparing Return	_____ Date	_____ Signature of Officer or Agent	_____ Date
_____ Name of Person Preparing Return	_____ Phone Number	_____ Name and Title	_____ Phone Number

**SCHEDULE X—RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses	\$	H. Capital Gains.....	\$
B. Taxes on or measured by net Income	_____	I. Intangible income .....	_____
C. Guaranteed Payments to partners, retired partners, members or other owners.	_____	J. Other income exempt (Explain).....	_____
D. Expenses attributable to non-taxable income (5% of Line I.)	_____		_____
E. Real Estate Investment Trust Distributions.....	_____		_____
F. Other.....	_____		_____
	_____		_____
	_____		_____
G. Total additions.....	\$	K. Total deductions.....	\$

L. Combine Lines G and K and enter net on Part A, Line 2 \_\_\_\_\_

**SCHEDULE Y—BUSINESS APPORTIONMENT FORMULA**

	a. Located Everywhere	b. Located in West Carrollton	Percentage (b / a)
STEP 1. Original cost of real and tangible personal property.....	_____	_____	
Gross annual rentals paid multiplied by 8.....	_____	_____	
TOTAL STEP 1.....	_____	_____	%
STEP 2. Wages, salaries, and other compensation paid *See Schedule Y-1.....	_____	_____	%
STEP 3. Gross receipts from sales made and services performed.....	_____	_____	%
STEP 4. Total percentages (Add percentages from Steps 1-3)			%
STEP 5. Average percentage (Divide total percentage by number of percentages used—Carry to Part A, Line 4)			%

**\*SCHEDULE Y-1 RECONCILIATION TO FORM W-3 (WITHHOLDING RECONCILIATION)**

Total wages allocated to West Carrollton (from Federal Return or apportionment formula).....	\$
Total wages shown on Form W-3 (Withholding Reconciliation).....	\$

Please explain any difference:

\_\_\_\_\_

\_\_\_\_\_

Are there 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.

Name: \_\_\_\_\_ Address: \_\_\_\_\_ FID Number: \_\_\_\_\_

Was there any contract labor subject to West Carrollton income tax in the year covered by this return? \_\_\_\_\_ YES \_\_\_\_\_ NO  
If YES, please provide copies of 1099-M or equivalent listing of the compensation, name, address and social security number of those individuals subject to West Carrollton income tax.