2018 BUSINESS PICKERINGTON CITY INCOME TAX
FILING REQUIRED EVEN IF NO TAX DUE ON OR BEFORE APRIL 15, 2019
FISCAL YEAR - FILE WITHIN 3/2 MONTHS FROM YEAR-END

BUSINESS TAX RETURN
PRINCIPAL BUSINESS ACTIVITY
☐ CORPORATION ☐ PARTNERSHIP
☐ SOLE PROPRIETOR ☐ RENTAL PROPERTY
IF OTHER, EXPLAIN
BUSINESS TELEPHONE
FEDERAL I.D. #

BUSINESSES LOCATED IN PICKERINGTON: IF YOU HAVE MOVED DURING CURRENT YEAR PLEASE GIVE DATE OF MOVE INTO PICKERINGTON OR OUT OF PICKERINGTON

INCOME
1. TOTAL INCOME FROM PAGE 2 OR ATTACHED COPIES OF FEDERAL RETURNS & SCHEDULES $ ______________
2a. ITEMS NOT DEDUCTIBLE (FROM LINE G SCHEDULE X [FROM PAGE 2]) ADD $ ______________
2b. ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X [FROM PAGE 2]) DEDUCT $ ______________
2c. DIFFERENCE BETWEEN LINES 2a AND 2b TO BE ADDED TO OR SUBTRACTED FROM LINE 1 (+ OR -) $ ______________

ADJUSTMENTS
3a. ADJUSTED NET INCOME (LINE 1 PLUS OR MINUS LINE 2c IF SCHEDULE X IS USED) $ ______________
3b. AMOUNT OF LINE 3a MULTIPLIED BY ________% FROM LINE 5 SCHEDULE Y $ ______________
3c. LESS ALLOCABLE NET LOSS PER PREVIOUS PICKERINGTON INCOME TAX RETURN (SUBMIT SCHEDULE) $ ______________

TO INCOME
4. AMOUNT SUBJECT TO PICKERINGTON INCOME TAX (LINE 3a OR 3b LESS LINE 3c) $ ______________
5. PICKERINGTON TAX 1% OF LINE 4 (.01 MULTIPLIED BY LINE 4) $ ______________
6. CREDITS:
   (a) PRIOR YEAR OVERPAYMENT $ ______________
   (b) PAYMENTS AND CREDITS ON DECLARATION OF ESTIMATED TAX $ ______________
   (c) TOTAL CREDITS ALLOWABLE $ ______________
7. IF LINE 5 IS GREATER THAN LINE 6c PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN: TAX DUE $ ______________
8. OVERPAYMENT TO BE REFUNDED (NO REFUND LESS THAN $10.01) OR CREDITED $ ______________ TO NEXT YEAR ESTIMATE
9. LATE FILING FEE: $25.00 PER MONTH LATE, MAXIMUM $150.00 $ ______________
   PENALTY: Multiply line 7 by 15% (0.15) $ ______________
   INTEREST: Multiply line 7 by 0.58% (0.0058) X # MONTHS = $ ______________
   TOTAL CHARGES $ ______________
10. TOTAL DUE: PAYMENT TO "CITY OF PICKERINGTON TAX DEPT." MUST ACCOMPANY RETURN IF $10.01 OR MORE TOTAL DUE $ ______________

NOTE: NO REFUND WILL BE PAID FOR AMOUNTS LESS THAN $10.01.

VOUCHER 1
DECLARATION OF ESTIMATED TAX FOR YEAR 2019
REQUIRED BY LAW IF EXPECTED LIABILITY $200 OR MORE. Penalty For Noncompliance (Plus Interest)
11. TOTAL INCOME SUBJECT TO TAX $ ______________ MULTIPLY BY TAX RATE OF 1% FOR GROSS TAX OF $ ______________
12. LESS EXPECTED TAX CREDITS
   A. OVERPAYMENT FROM PRIOR YEAR(S) $ ______________
   B. OTHER (EXPLAIN) $ ______________
   C. TOTAL CREDITS $ ______________

13. NET TAX DUE (LINE 11 LESS LINE 12C) $ ______________
14. AMOUNT PAID WITH THIS DECLARATION (1/4 OF ESTIMATE AMOUNT DUE WITH THE FILING OF THIS RETURN) $ ______________
   (VOUCHERS FOR REMAINING PAYMENTS ARE AVAILABLE ON THE CITY'S WEBSITE)
15. TOTAL PAYMENT INCLUDED WITH RETURN (LINE 7 OR 10 AND 14) $ ______________

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 HERETIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.
☐ Check box if we may discuss this return with your preparer.

(SIGNATURE OF PERSON PREPARING RETURN) (DATE) (SIGNATURE OF TAX PAYER OR AGENT) (DATE)

(ADDRESS OR NAME AND ADDRESS OF FIRM OR EMPLOYER) (TITLE) PHONE NO.:
SECTION A – FEDERAL TAXABLE INCOME

Federal Taxable Income (FTI) is a C corporation’s federal taxable income (i.e., net profits) before net operating losses and special deductions (line 28 of Form 1120). If you are not a C corporation or an individual, the new provisions in Ohio Revised Code 718 for non-C corporations state the following: “IF THE TAXPAYER IS NOT A C CORPORATION AND NOT AN INDIVIDUAL, THE TAXPAYER SHALL COMPUTE ADJUSTED FEDERAL TAXABLE INCOME AS IF THE TAXPAYER WERE A C CORPORATION.” This means the figure shown as FTI (line 18 if filing a Form 1120S, schedule K, line 1 Analysis of net Income (Loss)) if filing a Form 1065, or line 17 if filing a Form 1041) must first be adjusted as if computing it for line 28 on the Form 1120.

Place the adjusted figure here ................................................................. $ 

SECTION B – TOTAL FROM FEDERAL SCHEDULE D, FORM 4797.

SECTION C – INCOME FROM RENTS - FROM FEDERAL SCHEDULE E

<table>
<thead>
<tr>
<th>Kind &amp; Location of Property</th>
<th>Amount of Rent</th>
<th>Depreciation</th>
<th>Repairs</th>
<th>Other Expenses</th>
<th>Net Income (Or Loss)</th>
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</table>

NET INCOME SECTION C ........................................................................ $ 

SECTION D – ALL OTHER TAXABLE INCOME

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, COMMISSIONS, AND MISCELLANEOUS

<table>
<thead>
<tr>
<th>Amount</th>
<th>Received From</th>
<th>FOR (DESCRIBE)</th>
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</thead>
<tbody>
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</tbody>
</table>

NET INCOME SECTION D ........................................................................ $ 

TOTAL From Sections A, B, C & D. Enter on Page 1, Line 1 .................................................................................. $ 

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA

STEP 1. AVERAGE ORIGINAL COST OF REAL & TANG. PERSONAL PROPERTY ....

STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED

STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID

STEP 4. TOTAL PERCENTAGES

STEP 5. AVERAGE PERCENTAGE (Divide total Percentages by Number of Percentages Used). (Carry to Line 3b, Page 1) %

SCHEDULE X – BUSINESS RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE

<table>
<thead>
<tr>
<th>ITEMS NOT TAXABLE</th>
<th>DEDUCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Capital Losses (Excluding Ordinary Losses) .......... $</td>
<td>h. Capital gains (Excluding Ordinary Gains) ............... $</td>
</tr>
<tr>
<td>b. 5% of amount deducted as intangible income .......... $</td>
<td>j. Interest, Dividend, Patent, and Copyright income ........ $</td>
</tr>
<tr>
<td>c. Taxes based on income .......... $</td>
<td>k. Other (Explain) (including IRC section 179 expense and Charitable Contributions, if not included in Federal Taxable Income calculations) ........ $</td>
</tr>
<tr>
<td>d. Guaranteed payments to partners .......... $</td>
<td>l.</td>
</tr>
<tr>
<td>e. Amounts for qualified self-employed retirement, health &amp; life insurance plans for owners of non-C corporation entities, or self-employment tax .......... $</td>
<td>m.</td>
</tr>
<tr>
<td>f. Other (including all amounts allowed as a deduction in the computation of federal taxable income for real estate investment trusts and regulated investment companies) .......... $</td>
<td>n.</td>
</tr>
<tr>
<td>g. Total Additions (Enter Line 2a Other Side) .......... $</td>
<td>o. Total Deductions (Enter Line 2b Other Side) .......... $</td>
</tr>
</tbody>
</table>

SCHEDULE Z – PARTNER’S/OWNER’S SHARE OF INCOME

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Percent</th>
<th>Amount</th>
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<tbody>
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7. TOTALS SECTION A THRU D

100 $