

<b>Income Tax Division</b> 4200 Dryden Rd Moraine, OH 45439 Phone/Fax: (937) 535-1026 <a href="https://ci.moraine.oh.us/taxes/">https://ci.moraine.oh.us/taxes/</a>	<h2 style="margin: 0;">City of Moraine</h2> <h3 style="margin: 0;">Business Tax Return</h3>	Fiscal Period _____ to _____  Please leave this space blank for office use
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**DUE ON OR BEFORE THE 15<sup>th</sup> DAY OF THE 4<sup>th</sup> MONTH AFTER FISCAL YEAR END**

**Business Name and Address**

Federal ID Number: \_\_\_\_\_ - \_\_\_\_\_

Business Contact Name and Title: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Filing Status, please select one: C-Corporation \_\_\_ S-Corporation \_\_\_ LLC \_\_\_ Fiduciary (Trusts & Estates) \_\_\_ Other \_\_\_\_\_

Did you file a City of Moraine return last year? Y N If no, date business activity began: \_\_\_/\_\_\_/\_\_\_

Should your account be inactivated? Y N If yes, why? \_\_\_\_\_

If business moved during tax year, date of move: \_\_\_/\_\_\_/\_\_\_

Is this a consolidated corporate return? Y N Amended Return? Y N If yes, tax year amending: \_\_\_\_\_ Final Return? Y N

**A copy of supporting Federal Schedules are required to be submitted per **ORC 718.05F3****

- 1. Federal Taxable Income, before net operating losses and special deductions: \$ \_\_\_\_\_  
 (Form 1120: line 28; Form 1120-S Sch K: line 18; Form 1065 "Analysis of Net Income (loss)": line 1)
- 2. Net Adjustments from Schedule X: \$ \_\_\_\_\_
- 3. Adjusted Federal Taxable Income, Line 1 plus or minus line 2: \$ \_\_\_\_\_
- 4. Amount Allocable for Moraine from Schedule Y: \_\_\_\_\_% of line 3: \$ \_\_\_\_\_
- 5. Prior Year Net Operating Loss (no older than 5 tax years): \$ \_\_\_\_\_
- 6. Moraine Taxable Income: \$ \_\_\_\_\_
- 7. Moraine Tax Due, line 6 multiplied by 2.5%: \$ \_\_\_\_\_
- 8a. Estimated Taxes Paid: \$ \_\_\_\_\_
- 8b. Prior Year Credit: \$ \_\_\_\_\_
- 9. Total Payments and Credits: Total of lines 8a and 8b: \$ \_\_\_\_\_
- 10. Balance Due or (Overpayment): Line 7 minus Line 9: \$ \_\_\_\_\_
- 11. Late Filing Penalty, apply a \$25 fee if not filed by due date: \$ \_\_\_\_\_
- 12a. Penalty Due: 15% of the amount of balance due not paid before original due date: \$ \_\_\_\_\_
- 12b. Interest Due: 10% of the amount of balance due not paid before original due date: \$ \_\_\_\_\_
- 13. Total Due: Total of lines 10, 11, 12a and 12b (No payment due if under \$10): \$ \_\_\_\_\_  
 If line 13 is an overpayment over \$10: Amount to credit to next year: \$ \_\_\_\_\_  
 Amount to be refunded: \$ \_\_\_\_\_

**Declaration of Estimated Tax for following tax year – Required if Line 7 is \$200 or more**

- 14. Estimated Income Subject to tax \$ \_\_\_\_\_ Multiplied by 2.5%: \$ \_\_\_\_\_
- 15. Prior year Net Operating Loss available for carry-forward (no older than 5 tax years): \$ \_\_\_\_\_
- 16. Estimated Net Tax Liability: Line 14 minus line 15: \$ \_\_\_\_\_
- 17. Credit on line 13, if applicable: \$ \_\_\_\_\_
- 18. Estimated Tax Due for following tax year: Line 16 minus line 17: \$ \_\_\_\_\_
- 19. Amount paid towards Declaration: \$ \_\_\_\_\_

\*90% of the Net Tax Liability for the following year is due by the 15<sup>th</sup> of the month following the end of the fiscal year 4<sup>th</sup> quarter to avoid penalty for underpaid taxes\*

20. Total Amount Paid with Return: Line 13 plus Line 19 (Checks payable to the City of Moraine) \$ \_\_\_\_\_

The undersigned declares that this return and all attached documents are true, correct and complete for the period.

Signature of Taxpayer: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_ Phone Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Check here if we may contact the preparer with questions regarding this return.

Name of Preparer: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Address of Preparer: \_\_\_\_\_ Preparer Phone Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

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

	Items <b>NOT</b> Deductible	Add		Items <b>NOT</b> Taxable	Deduct
a.	Capital Losses	\$	h.	Capital Gains	\$
b.	5% of Lines i, j and k	\$	i.	Interest earned	\$
c.	Taxes based on income	\$	j.	Dividends earned	\$
d.	Guaranteed payments to partners, retired partners, members or other owners not included in net-profits	\$	k.	Royalties and Other Intangibles	\$
e.	Charitable Contributions deducted above corp limitations	\$	l.	Other (attach documentation and/or explanation)	\$
f.	Other (attach documentation and/or explanation)	\$	m.	<b>Total Deductions:</b>	<b>\$</b>
g.	<b>Total Additions:</b>	<b>\$</b>		<b>Net Adjustments:</b> Subtract line m from line g	<b>\$</b>

**SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA**

		A. Located Everywhere	B. Located in Moraine	C. Percentage: Column B divided by Column A
1a.	Original Cost of Real and Tangible Personal Property	\$	\$	%
1b.	Gross Annual Rentals paid, multiplied by 8	\$	\$	%
	<b>Total of lines 1a and 1b</b>	\$	\$	%
2.	Wages, salaries & other compensation paid	\$	\$	%
3.	Gross Receipts from sales made and/or work or services performed	\$	\$	%
4.	Total percentages: total of percentages on lines 1a, 1b, 2 and 3			%
5.	<b>Apportionment Percentage: Divide line 4 by the number of percentages used</b>			<b>%</b>

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

Total wages allocated to Moraine, from above apportionment formula	\$
Total wages shown on Form W-3 (annual withholding reconciliation)	\$
If there is a difference, please explain:	

**If you were granted a Federal Extension to file, it must be attached to your City return to avoid a late file penalty.  
Reminder: An extension to file is not an extension to pay.**