

City of Moraine	2016 MORaine BUSINESS TAX RETURN	Federal ID # _____
Income Tax Division 4200 Dryden Rd Moraine, OH 45439 Phone: (937) 535-1026 Fax: (937) 535-1281 Website: www.ci.moraine.oh.us	OR FISCAL YEAR _____ TO _____ DUE ON OR BEFORE APRIL 18, 2017 (A copy of the Federal Extension must be Attached with Return if late) Is this a combined corporate return? YES NO	Contact Name _____ Business Telephone # _____ Should your account be inactivated? YES NO Reason _____

Name and Address	Filing Status (check one)
	<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"/> Amended Return

Part A - Tax Calculation

1. Federal Taxable Income before net operating losses and special deductions - Attach copy of federal		1	
2. Adjustments (From Schedule X, Line P)		2	
3. Adjusted Federal Taxable Income before apportionment (Line 1 plus Line 2)		3	
4. Apportionment percentage (Schedule Y, Step 5)	4		
5. Moraine Adjusted Federal Taxable Income (Line 3 multiplied by Line 4)		5	
6. Net operating loss carry forward		6	
7. Moraine Taxable Income (Line 5 plus Line 6)		7	
8. Moraine Income Tax (Line 7 multiplied by 2.5%)		8	
9a. Estimates Paid/Extension Payment	9a		
9b. Prior Year Credit	9b		
10. Total Payments and Credits (Line 9a plus 9b)		10	
11. Balance Due/(Overpayment) Line 8 minus Line 10		11	
12. Late Filing Penalty (\$25.00 per month or fraction thereof, not to exceed \$150.00)		12	
13a. Penalty Due (15% of the amount not timely paid)		13a	
13b. Interest Due (Imposed on all tax not timely paid)		13b	
14. Total Due (Total of Lines 11, 12, 13a and 13b) No payment due if Line 14 is \$10.00 or less		14	
15. Overpayment from Line 14	15		
16. Amount to be Refunded (Amounts \$10.00 or less will not be refunded)	16		
17. Credit to Next Year	17		

Part B Declaration of Estimated Tax for 2017 - Required if estimated tax liability is \$200 or greater

18. Total Estimated Income Subject to Tax		18	
19. Moraine Income Tax Declaration (Line 18 multiplied by 2.5%)		19	
20. Declaration Due (multiply Line 19 by 22.5%)		20	
21. Less: Overpayment from prior Year (from Line 17 above)		21	
22. Net Estimated Tax Due (Line 20 minus 21)*		22	

*Subsequent estimated payments are due by the 15th of June, September and December

23	TOTAL AMOUNT DUE - Add Lines 14 and 22 (Payable to the City of Moraine)	
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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

SIGNATURE OF PREPARER	DATE	SIGNATURE OF OFFICER or AGENT	DATE
NAME AND ADDRESS OF PREPARER	PHONE NUMBER	Name and Title	DATE

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

SCHEDULE X - OTHER INCOME (SCHEDULES C, E, F, K-1, 1099 MISC, W-2G, etc., To avoid a delay in processing, attach supporting documents.)

ITEMS NOT DEDUCTIBLE (ADDITIONS)

A.	Capital losses and IRC Section 1231 losses	A.	
B.	Taxes on or measured by net income	B.	
C.	Expenses attributable to intangible income (5% of total intangible income , excluding capital gains)	C.	
D.	Guaranteed payments to current or former partners, shareholders or members	D.	
E.	Amounts paid or accrued to a qualified self-employed retirement plan for current or former partners, shareholders or members of non-C Corporation entities	E.	
F.	Amounts paid or accrued to for health or life insurance for current or former partners, shareholders or members of non-C Corporation entities	F.	
G.	Depreciation recovery (non-C corporation entities are subject to IRC Section 291 depreciation recovery on Section 1250 property)	G.	
H.	Loss incurred by a pass-through entity owned directly or indirectly by a taxpayer and included in the taxpayer's federal taxable income unless the loss is included in the net profit of an affiliated group in accordance with ORC 718.06(E)(3)(b)	H.	
I.	Real Estate Investment Trust (REIT) distributions	I.	
J.	Other - please list	J.	
TOTAL ADDITIONS		(Add Lines A-J)	X-1

ITEMS NOT TAXABLE (DEDUCTIONS)

K.	Capital gains and IRC Section 1231 gains (do not deduct IRC Section 1245 and 1250 gains)	K.	
L.	Dividend income	L.	
M.	Interest income	M.	
N.	Other intangible income as defined in ORC 718.01(S)	M.	
O.	Net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless the net profit is included in the net profit of an affiliated group in accordance with ORC 718.06(E)(3)(b)	O.	
P.	Other - please list (Note: No deduction is allowed for federal tax credits)	P.	
TOTAL DEDUCTIONS		(Add Lines K - P)	X-2

NET ADJUSTMENTS (X-1 MINUS X-2) ENTER TOTAL ON PAGE 1, LINE 2

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA

	LOCATED EVERYWHERE (A)	LOCATED EVERYWHERE (B)	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, & Other Compensation Paid	_____	_____	_____%
Step 3 Gross Receipts from Sales Made and/or Work or Services performed	_____	_____	_____%
Step 4 Total Percentages (Add Percentages from Steps 1-3)	_____	_____	_____%
Step 5 Apportionment Percentage (Divide Total Percentage by Number of Percentages Used)	ENTER ON PAGE 1, LINE 4		_____%

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

Total wages allocated to Moraine (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

Name _____ Address _____ FEID Number _____