

City of Moraine	2018 MORaine BUSINESS TAX RETURN	Federal ID # _____
Income Tax Division 4200 Dryden Rd Moraine, OH 45439 Phone: (937) 535-1026 Fax: (937) 535-1026 Website: www.ci.moraine.oh.us	OR FISCAL YEAR _____ TO _____	Contact Name _____
	DUE ON OR BEFORE APRIL 15, 2019 <small>(A copy of the Federal Extension must be Attached with Return if late)</small>	Business Telephone # _____
	Is this a combined corporate return? YES NO	Should your account be inactivated? YES NO

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
Email Address	

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)	2		
3. Adjusted Federal Taxable Income before apportionment (Line 1 plus Line 2)	3		
4. 2017 loss carryforward (lesser of 50% loss of 2017 or 50% of Line 3)	4	()	
5. Net Profit (Line 3 plus Line 4)	5		
6. Apportionment percentage (Schedule Y, Step 5)	6		
7. Apportioned Moraine Net Profit (Line 5 multiplied by Line 6)	7		
8. 2013-2016 loss carryforward	8	()	
9. Moraine Taxable Income (Line 7 plus Line 8)	9		
10. Moraine Income Tax (Line 9 multiplied by 2.5%)	10		
11a. Estimates Paid/Extension Payment	11a		
11b. Prior Year Credit	11b		
12. Total Payments and Credits (Line 11a plus 11b)	12		
13. Balance Due/(Overpayment) (Line 10 minus Line 12)	13		
14. Late Filing Penalty (\$25.00 per month even if no tax due on Line 13)	14		
15a. Penalty Due (15% of the amount not timely paid)	15a		
15b. Interest Due (Imposed on all tax not timely paid)	15b		
16. Total Due (Total of Lines 13, 14, 15a and 15b) No payment due if Line 16 is \$10.00 or less	16		
17. Overpayment from Line 16	17		
18. Amount to be Refunded (Amounts \$10.00 or less will not be refunded)	18		
19. Credit to Next Year	19		

Part B Declaration of Estimated Tax for 2019 - Required if estimated tax liability is \$200 or greater

20. Total Estimated Income Subject to Tax	20		
21. Moraine Income Tax Declaration (Line 20 multiplied by 2.5%)	21		
22. Declaration Due (multiply Line 21 by 22.5%)	22		
23. Less: Overpayment from prior Year (from Line 19 above)	23		
24. Net Estimated Tax Due (Line 20 minus 21)*	24		

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

25. TOTAL AMOUNT DUE - Add Lines 16 and 24 (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.

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 in MORAINÉ (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 _____