



CITY OF WESTERVILLE, OHIO
 Income Tax Department
 PO BOX 130
 WESTERVILLE, OH 43086-0130
 Phone (614)901-6420
 FAX (614)901-6820

2018 BUSINESS - FORM R
CITY OF WESTERVILLE
INCOME TAX

FOR TAX OFFICE USE ONLY

FILING REQUIRED EVEN IF NO TAX DUE

DUE ON OR BEFORE APRIL 15 OR WITHIN
 3 1/2 MONTHS FROM END OF FISCAL YEAR

AMOUNT PAID WITH
 THIS RETURN _____
 Check Cash Money Order
 Check No. _____
 Audited by _____

NAME & ADDRESS:

Principal Business Activity _____
 Corporation S Corporation Partnership Other
 Federal ID No _____
 Local Westerville Address (if different from mailing address)

 Fiscal Year Beginning ____ 20 ____ and ending ____ 20 ____
 Should this account be inactive? Yes No
 If yes, attach explanation _____

INCOME	1. ADJUSTED FEDERAL TAXABLE INCOME (Form 1120, line 28; 1120S, Schedule K, line 18; Form 1120REIT, line 20; Form 1065, line 1; Form 1041, line 17 or the equivalent)	\$ _____
ADJUST- MENTS TO INCOME TAX	2. a. Items not deductible (from line I Schedule X on page 2)ADD \$ _____	
	b. Items not taxable (from line 0 Schedule X on page 2) DEDUCT \$ _____	
	c. Difference between 2a and 2b to be added or subtracted from line 1	\$ _____
	3. a. ADJUSTED NET INCOME (line 1 plus or minus 2c if Schedule X is used)	\$ _____
	b. Amount of line 3a allocable _____ % (from step 5 Schedule Y)	\$ _____
	4. AMOUNT SUBJECT TO WESTERVILLE INCOME TAX (line 3b)	\$ _____
	5. TAX DUE: 2.00% OF LINE4	\$ _____
	6. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENTS FROM PRIOR YEAR RETURN	\$ _____
7. IF LINE 5 IS GREATER THAN LINE 6, payment of balance must accompany this return	\$ _____	
	Make remittance payable to the City of Westerville	\$ _____
8. IF LINE 6 IS GREATER THAN LINE 5, overpayment to be refunded \$(A) _____ or credited \$(B) _____ to next year Penalty \$ _____ Interest \$ _____		
	IF LINE 7 OR 8 IS EQUAL OR LESS THAN \$ 10.00, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD	

DECLARATION OF ESTIMATED TAX

9. TOTAL INCOME SUBJECT TO TAX	\$ _____
10. MULTIPLY LINE 9 BY 2.0%(.02) Westerville tax declared	\$ _____
11. LESS OVERPAYMENT CREDIT FROM PRIOR YEAR.....	\$ _____
12. NET ESTIMATED TAX DUE (line 10 less line11)	\$ _____
13. AMOUNT PAID WITH THIS DECLARATION (not less than 25%, of line 12)	\$ _____
14. TOTAL OF THIS PAYMENT (Line7 Plus Line 13)	\$ _____

MAKE CHECKS PAYABLE TO THE CITY OF WESTERVILLE

I certify that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which preparer has any knowledge.

 SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

 SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE

 ADDRESS TELEPHONE NUMBER

 TITLE IF SIGNING FOR A BUSINESS

SCHEDULE L – Loss Carry Forward Schedule

Year 20 _____

- 1. Net operating loss allocable to Westerville _____
- 2. Amount allowable is limited to 50% of line 1 _____
- 3. Amount to be applied to Tax Year 2019 _____

Please note that only the portion of loss allocable to Westerville is to be carried forward for a maximum of 5 years. Attach Schedule of Net Operating Losses.

SCHEDULE X – Reconciliation with Federal Tax Return Per O.R.C. 718

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Federally deducted losses from IRC 1221 or 1231 property dispositions	\$ _____	J. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to the those described IRC 1245 or 1250)	\$ _____
B. Five percent of intangible income reported in letter K except that from IRC 1221 property dispositions	\$ _____	K. Federally reported intangible income such as, but not limited to Interest, dividends, patent and copyright income	\$ _____
C. Taxes based on Income	\$ _____	L. Amount of Federal tax credit to the extent they have reduced corresponding operating expenses	\$ _____
D. Guaranteed payments or accruals to or for current or former partners or members	\$ _____	M. Not previously deducted IAC seciton 179 expense	\$ _____
E. Federally deducted dividends distributions to REIT or RIC Investors	\$ _____	N. Partnership, S Corp, LLC, Charitable contributions	\$ _____
F. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans for owners or owner-employees of non-C Corp entities.....	\$ _____	O. TOTAL (enter line 2b other side)	\$ _____
G. Rental activities by Partnerships,S corps. LLCs, Trusts	\$ _____		
H. Other			
TOTAL (enter line 2a otherside)	\$ _____		

SCHEDULE Y – Business Apportionment Formula

	A. Located Everywhere	B. Located in Westerville	C. 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. 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	_____	_____	%