

Form BR File With
CITY OF MIDDLETOWN
 INCOME TAX DIVISION
 P.O. BOX 428739
 MIDDLETOWN, OHIO 45042
 (513) 425-7862
 www.cityofmiddletown.org

BUSINESS
2017 - CITY OF MIDDLETOWN - 2017
 TAXABLE PERIOD BEGINNING _____ AND ENDING _____
 CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 17, 2018
 FISCAL YEAR DUE ON 15TH DAY OF THE 4TH MONTH AFTER YEAR END
 EXTENSION REQUESTS MUST BE ATTACHED TO YOUR RETURN.

ACCOUNT _____
 FEDERAL ID _____

TAXPAYERS NAME AND ADDRESS (MAKE ADDRESS CORRECTIONS)

CONSOLIDATED RETURN AMENDED RETURN

SHOULD YOUR ACCOUNT BE INACTIVATED? YES NO

IF YES, PLEASE EXPLAIN: _____

FILING STATUS (CHECK ONE)

CORPORATION S-CORPORATION
 PARTNERSHIP LLC
 FIDUCIARY (TRUSTS AND ESTATES)

BUSINESS TELEPHONE: _____
 EMAIL: _____

		OFFICE USE ONLY
1. Adjusted Federal Taxable Income (attach copy of Federal return)	1 \$ _____	1 _____
2. Adjustments (from Line N, Schedule X)	2 \$ _____	2 _____
3. Taxable income before apportionment (Line 1 plus/minus Line 2)	3 \$ _____	3 _____
4. Apportionment percentage _____% (from Line 5, Schedule Y)		4 _____
5. Middletown taxable income (Line 3 multiplied by Line 4)	5 \$ _____	5 _____
6. Net loss carryforward (limited to 5 years)	6 \$ _____	6 _____
7. Income subject to Middletown income tax (Line 5 minus Line 6)	7 \$ _____	7 _____
8. Middletown tax is 1.75% (.0175) of Line 7.	8 \$ _____	8 _____
9. Tax credits:		
A. Estimated Payments 9A \$ _____		9A _____
B. Prior Year Overpayments 9B \$ _____		9B _____
C. Total tax credits (Lines 9A and 9B) 9C \$ _____		9C _____
10. Balance Due (if Line 8 is greater than Line 9C) Line 8 minus Line 9C	10 \$ _____	10 _____
NO TAX DUE OR REFUNDED IF LESS THAN \$10.01		
11. Overpayment (if Line 8 is less than Line 9C) Line 9C minus Line 8.	11 \$ _____	11 _____
A. REFUND amount 11A \$ _____		11A _____
B. CREDIT amount 11B \$ _____		11B _____

DECLARATION OF ESTIMATED TAX FOR 2018

12. Total estimated income subject to tax (to avoid penalty, no less than Line 7)	12 \$ _____	12 _____
13. Estimated tax due (multiply Line 12 by 1.75% [.0175]) if less than \$200, estimated payments are not required	13 \$ _____	13 _____
14. First quarter tax due before credits (at least 25% of Line 13)	14 \$ _____	14 _____
15. Prior year tax credit from Line 11B above	15 \$ _____	15 _____
16. Net estimated first quarter tax due with this return (Line 14 minus Line 15.) (If negative, enter zero)*	16 \$ _____	16 _____
17. TOTAL TAX DUE (Lines 10 and 16) Make check payable to Middletown Income Tax Division	17 \$ _____	17 _____

**First quarter estimated tax payments should be paid with this return. Subsequent estimated payments are due by the 15th day of the 6th, 9th and 1st months after the beginning of the taxable year.*

The undersigned declares that this return (and accompanying schedule) is a true, correct and complete return of the taxable period stated and that the figures used herein are the same as used for Federal Tax purposes.

Signature of Taxpayer or Agent _____
 Title _____ Date _____

 Name & address of person or firm preparing this return

Telephone number of the preparer _____

May we discuss this return with the taxpreparer? Yes No

FOR OFFICIAL USE ONLY - PENALTY & INTEREST

FAILURE TO PAY ESTIMATE BY DEC 15 \$ _____

FAILURE TO FILE BY APRIL 17 \$ _____

FAILURE TO PAY TAX DUE BY APRIL 17 \$ _____

INTEREST \$ _____

PENALTY \$ _____

TOTAL PENALTY & INTEREST \$ _____

GRAND TOTAL \$ _____

Schedule X - Reconciliation with Federal Income Tax Return

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (Sec 1221 or 1231 included)	\$ _____	J. Capital gains (except 1245/1250 property dispositions) \$ _____	
B. Taxes on or measured by net income	\$ _____	K. Intangible income	\$ _____
C. Guaranteed payments or accruals to or for current or former partners or members	\$ _____	(interest, dividend, patents, copyrights)	
D. Expenses attributable to non-taxable income (5% of Line K)	\$ _____	L. Other income exempt (Explain)	\$ _____
E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors	\$ _____		\$ _____
F. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corp entities	\$ _____		\$ _____
G. Charitable contributions in excess of the 10% federal limit	\$ _____	M. Total Deductions	\$ _____
H. Other (Explain)	\$ _____		
I. Total additions	\$ _____	N. Deduct Line M from Line I (and enter on Line 2)	\$ _____

Schedule Y - Business Apportionment Formula

	A. LOCATED EVERYWHERE	B. LOCATED IN THIS CITY	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	_____	_____	_____ %
4. Total percentages			_____ %
5. Average percentages			_____ %
(If 3 percentages used, divide by 3. If 2 percentages are used, divide by 2. If one percentage is used, divide by one.)			

Leased Employees

Are any employees leased in the year covered by this return? ___ Yes ___ No If yes, number of leased employees _____

If yes, please provide the name, address and FID number of the leasing company _____

IRS Audit

Has the IRS increased your income tax liability for any prior year? ___ Yes ___ No

If yes, has an amended City of Middletown return been filed? ___ Yes ___ No

Business Locations Within Middletown

DBA NAME _____	DBA NAME _____
ADDRESS _____	ADDRESS _____
DBA NAME _____	DBA NAME _____
ADDRESS _____	ADDRESS _____