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DIVISION OF TAXATION
631 PERRY ST.
DEFIANCE, OH 43512
TEL (419) 784-2117
FAX (419) 784-4858
www.cityofdefiance.com

FORM BR

CITY OF DEFIANCE, OHIO
BUSINESS INCOME TAX RETURN

FOR THE CALENDAR YEAR 2015 DUE ON OR BEFORE APRIL 18, 2016
FOR FISCAL YEAR BEGINNING _____ AND ENDING _____
DUE THE 15TH DAY OF THE 4TH MONTH AFTER YEAR END
FILING IS REQUIRED EVEN IF NO TAX IS DUE

TAX DEPARTMENT USE ONLY
Total Paid ..... $ _____
Return ..... $ _____
Estimate ..... $ _____
Refund..... $ _____
CASH CK MO CC
Initials _____

NAME AND ADDRESS

City file # _____

BUSINESS ENTITY:
☐ CORPORATION ☐ PROFESSIONAL ☐ NON RESIDENT
☐ OTHER ☐ RESIDENT ☐ PARTNERSHIP
☐ PROPRIETOR

SOCIAL SECURITY NUMBER:

FEDERAL ID# (EIN)

PLEASE MAKE NECESSARY CHANGES TO NAME/ADDRESS

Note: All filings require attachment of schedules to substantiate income, deductions and credits.

1 Adjusted Federal Taxable Income per attached return (Form 1120, Line 28; Form 1120S, Schedule K, Line 18; Form 1120A, Line 24; Form 1065 "Analysis of Net Income/Loss", Line 1; Form 1041, Line 17; Form 990 T, Line 30. REIT Line 20) ..... 1 $ _____
2 Adjustment (From Page 2, Schedule X Line P) ..... 2 $ _____
3 Taxable Income before apportionment (Line 1 plus or minus Line 2; if net loss, enter 0. ..... 3 $ _____
4 Apportionment percentage (100% or % from Page 2, Schedule Y, Line 5)..... % 100.0000 ..... 4 $ _____
4 a Loss carried forward up to 3 years, if applicable. ..... 4a $ _____
5 Defiance Taxable Income (Subtract line 4 a from line 4)..... 5 $ _____
6 Defiance Tax Due (Multiply Line 5 by 1.8% or (.018)) ..... 6 $ _____
7 Estimated Tax payments and Prior Year Credit Carryforward ..... 7 $ _____
8 Other Credits (Explain and document fully) ..... 8 $ _____
9 Total Credits (Add Lines 7 and 8) ..... 9 $ _____
10 Tax Due (Subtract Line 9 from Line 6) ..... 10 $ _____
11 a Penalty for late payment (1.5% of Line 10) per month or fraction thereof ..... 11a $ _____
11 b Interest (.5% per month or fraction thereof) of line 10 ..... 11b $ _____
11 c **Failure to File by Due Date $25.00**..... 11c $ _____
11 Total Penalty and Interest (Line 11a plus Line 11b plus Line 11c)..... 11 $ _____
12 Total Due (Line 10 plus Line 11) (no tax due if less than $3.00) ..... 12 $ _____
13 Overpayment (Line 9 greater than Line 6) Overpayments will be carried forward to next year unless otherwise indicated. .. Refund 13 $ _____
Credit 13 $ _____

DECLARATION OF ESTIMATED TAX FOR YEAR 2016

14 Total estimated income subject to tax ..... 14 _____
15 Multiply Line 14 by 1.8% or (.018) Defiance Income Tax declared ..... 15 _____
16 Tax due before credits (enter at least 22.5% of Line 15)..... 16 _____
17 Less credits (from Line 13 above) ..... 17 _____
18 Net estimated tax due if Line 16 minus Line 17 is greater than zero ..... 18 _____
19 Total Amount Due – Add Line 12 above with Line 18 (Make checks payable to the City of Defiance)..... 19 _____

UNDER PENALTIES OF PERJURY, I DECLARE 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. DECLARATION OF PREPARER (OTHER THAN TAXPAYER) IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

☑ CHECK BOX IF WE MAY DISCUSS THIS RETURN WITH YOUR PREPARER.

Signature of Officer | Date | Title | Phone#

Preparer's Signature | Date | Preparer name and address | Phone#

FILE WITH THE CITY OF DEFIANCE
DIVISION OF TAXATION
P.O. BOX 669
DEFIANCE, OHIO 43512

SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN

	ITEMS NOT DEDUCTIBLE	ADD
A	Federally deducted losses from IRC 1221 or 1231 property dispositions (excluding ordinary losses)	$
B	All income taxes or excise taxes based on income, paid or accrued (City & State)	$
C	5% of amount deducted as intangible income	$
D	Guaranteed payments or accruals to, or for, current or former partners or members	$
E	Amounts for Qualified Self-Employed Retirement, Health & Life Insurance Plans for Owners of Non-C Corporation Entities or Self Employment tax	$
F	Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors	$
G	Other (explain and document)	$
H	TOTAL ADDITIONS (Lines A thru G)	$

	ITEMS NOT TAXABLE	DEDUCT
I	Federally reported income/gains from IRC 1221 or 1231 property dispositions, except to the extent the income/gains apply to those described in IRC 1245 of 1250 (excluding ordinary gains)	$
J	Interest, Dividends, Patents and Copyright Income	$
K	Amount of Federal tax credits to the extent they have reduced corresponding operating expenses	$
L	IRC Section 179 Expenses (not previously deducted)	$
M	Charitable contributions of Partnerships, S Corps, LLC's.	$
N	Other (explain and document)	$
O	TOTAL DEDUCTIONS (Lines I thru N)	$

P **Calculate difference between Line H and Line O, carry to page 1, Line 2** $

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA

		A. Located Everywhere	B. Located In Defiance	C. Percentage (B ÷ A)
STEP 1	Average original cost of real & tangible personal property	$	$	
	Gross annual rentals multiplied by 8	$	$	
	TOTAL STEP 1	$	$	1 %
STEP 2	Gross receipts from sales made and/or work or services performed	$	$	2 %
STEP 3	Total wages, salaries, commissions & other compensation paid	$	$	3 %
STEP 4	Total Percentages			4 %
STEP 5	Average Percentage (divide total percentages by number of percentages used) Carry average percentage to page 1, Line 4			5 %

SCHEDULE Z – PARTNER'S DISTRIBUTIVE SHARES OF NET INCOME (INCLUDE COPIES OF ALL K-1'S)

Name and address of each partner	FID or SSN	Amount	EIN of Payor
a			
b			
c			
d			
This amount should be the same as that shown on Page 1, Line 1			

BUSINESS QUESTIONAIRE: (QUESTIONS MUST BE ANSWERED TO BE CONSIDERED A COMPLETED RETURN.)

1. Date of Incorporation or inception _____
2. Date City business commenced _____
3. Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return? ☐ Yes ☐ No

   If Yes, provide the EIN(s) # reported under _____
   If NO, explain on an attached statement.
4. Are any employees leased in the year covered by this return? ☐ Yes ☐ No

   If YES, please provide the name, address and FID number of the leasing company _____
5. Gross City wages paid were $ _____

   City tax in the amount of $ _____

   was withheld from wages and paid to _____
6. Were 1099-Misc forms issued? ☐ Yes ☐ No

   If YES, attach copies to this return.