

PRINCIPAL BUSINESS ACTIVITY _____

CORPORATION ☐ S CORPORATION ☐ PARTNERSHIP ☐ SOLE PROPRIETORSHIP ☐

FEDERAL I.D. # _____ PHONE # _____

ARE YOU A RESIDENT? YES ☐ NO ☐ DID YOU FILE A RETURN LAST YEAR? YES ☐ NO ☐

HAS THE IRS CHANGED YOUR RETURN IN THE LAST 3 YEARS? YES ☐ NO ☐

IF MOVED DURING THE CURRENT YEAR PLEASE GIVE DATE OF MOVE:
INTO EVENDALE _____ OUT OF EVENDALE _____

1. ADJUSTED FEDERAL TAXABLE INCOME (ATTACH COPIES OF FEDERAL RETURNS & SCHEDULES) \$ _____

2. a: ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X FROM PAGE 2) ADD \$ _____
b: ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X ON PAGE 2) DEDUCT \$ _____
c: DIFFERENCE BETWEEN LINES 2a AND 2b TO BE ADDED OR SUBTRACTED FROM LINE 1 (+ OR -) \$ _____

3. a: ADJUSTED NET PROFIT/LOSS (LINE 1 PLUS OR MINUS LINE 2c IF SCHEDULE X IS USED) \$ _____
b: AMOUNT OF LINE 3a ALLOCABLE _____ % (FROM STEP 5 SCHEDULE Y) \$ _____
c: LESS ALLOCABLE LOSS PER PREVIOUS INCOME TAX RETURN (3 YEAR MAXIMUM - SUBMIT SCHEDULE) \$ _____

4. **AMOUNT SUBJECT TO EVENDALE EARNINGS TAX (LINE 3b LESS LINE 3c) \$ _____**

5. **EVENDALE TAX: 1.2% OF LINE 4** \$

6. CREDITS:

a: PAYMENTS AND CREDITS ON 2015 DECLARATION OF ESTIMATED TAX \$ _____

b: PRIOR YEAR OVERPAYMENTS \$ _____

c: TOTAL CREDITS ALLOWABLE \$ _____

7. **2015 VILLAGE OF EVENDALE TAX DUE (LINE 5 LESS LINE 6c)** \$ _____
a: INTEREST \$ _____ b: PENALTY \$ _____
TOTAL 2015 TAX DUE PLUS INTEREST AND PENALTY \$ _____

8. OVERPAYMENT ☐ REFUND \$ _____ OR ☐ CREDIT \$ _____ TO NEXT YEAR'S ESTIMATE
(If Line 6c is greater than Line 5) If you wish to have your refund directly deposited into your savings or checking account, complete the information below.
Otherwise, your refund will be mailed to you at the taxpayer address indicated above.
TYPE: ☐ CHECKING OR ☐ SAVINGS

[illegible]

No taxes or refunds of less than \$5.00 shall be collected or refunded. By Law, all Refunds & Credits in excess of \$10.00 are being reported to the I.R.S.

DECLARATION REQUIRED IF ESTIMATED TAX (LINE 11) EXCEEDS \$200.00

9. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF **1.2%** FOR **GROSS TAX** OF _____ \$

10. LESS EXPECTED TAX CREDITS:

a: PRIOR YEAR(S) OVERPAYMENTS \$ _____
b: TOTAL CREDIT \$ _____

11. NET ESTIMATED TAX DUE FOR 2016: (LINE 9 LESS LINE 10b) \$

12. AMOUNT PAID WITH THIS DECLARATION (Not less than 1/4 of Line 11) \$

13. TOTAL OF THIS PAYMENT (Line 7, or Line 7a/7b PLUS Line 12) \$

Make remittance payable to the Village of Evendale. (See reverse for more information.) To pay by credit card, complete the information below.

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, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE. ☐ CHECK HERE IF WE MAY CONTACT THE TAX PREPARER DIRECTLY WITH QUESTIONS REGARDING THIS RETURN.

TO PAY BY CREDIT CARD Enter card number and expiration date exactly as it appears on your card.

[illegible]

Amount Authorized \$

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 Exp. Date /

Cardholder Signature _____

Signature of Taxpayer or Agent (Required)	Date
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Title, If Signing for a Business _____ Date _____

Signature of Person Preparing if Other Than Taxpayer _____ Date _____

Address	Phone Number
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SCHEDULE X: Reconciliation with Federal Return as Required by ORC Section 718

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (IRC 1221 or 1231 property)	\$	n. Capital Gains (IRC 1221 or 1231 property except to the extent the income and gains apply to those described in IRC 1245 or 1250)	\$
b. 5% of Intangible Income (Excluding Capital Gains)	\$	o. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income	\$
c. Taxes based on income (State)	\$	p. Federal Tax Credit, to the extent corresponding operating expenses have been reduced	\$
d. Taxes based on income (City)	\$	q. Section 179 Expense, not previously deducted	\$
e. Guaranteed payments or accruals to or for current or former partners or members	\$	r. Other (Explain)	\$
f. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors	\$		
g. 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 corporate entities	\$		
h. Other (Explain)	\$		
m. Total Additions (Enter on Line 2a, page 1)	\$	z. Total Deductions (Enter on Line 2b, page 1)	\$

SCHEDULE Y: Business Apportionment Formula

	a. LOCATED EVERYWHERE	b. LOCATED IN EVENDALE	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 PERCENTAGE (Divide total percentages by Number of Percentages Used.)	Carry to Line 3b, Page 1		

If return includes leased employees, please attach a statement providing the name, address and FID of the leasing company.

INSTRUCTIONS FOR LINES 1 THROUGH 8

- Attach copy of Federal Form. Enter the Adjusted Federal Taxable Income (AFTI) as defined by the ORC 718.01. AFTI means a C Corporation's Federal taxable income before net operating losses and special deductions. Other business entities must compute the AFTI as if they were a C Corporation. Generally, this is the line titled "Income (Loss) Reconciliation" on the Schedule K of the Form 1120S for subchapter S Corporations or the line titled "Analysis of Net Income (Loss)" of the Form 1065 for Partnerships and Limited Liability Companies.
- All business entities must use Schedule X, page 2, to determine items not taxable/deductible.
- Business entities with less than 100% of operations located in Evendale must use Schedule Y to determine business apportionment percentage.
- List allocable loss from prior years. Schedule must be attached - 3 year carry forward maximum.
- Indicates amount of TAX DUE. If the sum of this line is five dollars or more, full payment must be received on or before the due date. An amount under five dollars is not collectible.
- 2015** – Interest rate is 3%, calculated as prescribed by ORC Section 5703.47. Interest is not computed on a balance due of \$100 or less.
2016 – Interest rate is 5%, calculated using the Federal Short-term rate rounded to the nearest whole percent plus five percent as prescribed by ORC 718.27.
- 2015** – Penalty for failure to pay taxes when due is calculated at one and one-half percent (1 1/2%) per month; Penalty for failure to pay the estimated tax when due is not calculated on a balance due of \$100.00 or less. Penalty for failure to file the return by the due date, or by the date resulting from extension, is twenty-five dollars (\$25.00).
- Overpayment will be applied to your 2016 estimate unless a refund is requested.
- A payment made by check may be processed as an electronic funds transfer from your bank or other financial institution account according to the terms of the check.

EXTENSION POLICY: Requests to extend the date for filing must be made in **writing**, and filed with the Village of Evendale, by the original due date of the return. A copy of the Federal Extension, filed with the Village of Evendale by the original due date of the return, is acceptable. Only those requests received in duplicate with a self-addressed, postage paid envelope will have a copy marked and returned.

2016 DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 18, 2016	JUNE 15, 2016	SEPTEMBER 15, 2016	DECEMBER 15, 2016	APRIL 17, 2017
File 2015 Income Tax Return with 2016 Declaration and 1st quarterly payment.	Remit 2nd quarterly payment	Remit 3rd quarterly payment	Remit 4th quarterly payment	File 2016 Income Tax Return with 2017 Declaration and 1st quarterly payment