File With Form BR EVENDALE TAX DEPARTMENT 10500 Reading Road Evendale, Ohio 45241 PHONE 513.563.2671 FAX 513.563.4636 www.evendaleohio.org		VILLAGE O 2022 – BUSINESS INC	Fiscal Year Period Beginning Ending					
		FILE ON OR BEFORE APRIL 18, 2023. A copy of the Federal Income Tax Return	FILE WITHIN 3½ MONTHS OF ENDING DATE. Late filing will result in interest and penalties.					
TAXPAYER NAME A	ND ADDRESS	5	PRINCIPAL BUSINESS ACTIVITY	·				
			CORPORATION □ S CORPORATION □ PARTNERSHIE FEDERAL I.D. #					
			ARE YOU A RESIDENT? YES INO ID DID YOU FILE A I HAS THE IRS CHANGED YOUR RETURN IN THE LAST 3 YEAR DATE MOVED INTO EVENDALE DATE MOV	S? YES 🗆 NO 🗖				
			FEDERAL EXTENSION FILED YES (Attach Copy) NO					
INCOME	1. ADJUS	STED FEDERAL TAXABLE INCOME (ATTACH COPY OF I	FEDERAL RETURN & SCHEDULES)					
ADJUSTMENTS TO INCOME	2. a: ITEI b: ITEI c: DIF	 a: ITEMS NOT DEDUCTIBLE (<i>SCHEDULE X, LINE M</i>)						
	3. a: ADJ b: NE\	a: ADJUSTED FEDERAL TAXABLE INCOME AFTER SCHEDULE X (LINE 1 +/- LINE 2c) (<i>IF A LOSS, THIS IS YOUR "NEW" NOL; SEE 3b</i>)\$ b: NEW NOL DEDUCTION (50% LIMITATION)SEE WEBSITE FOR HB 5 NOL MNP RELEASE WITH INSTRUCTIONS\$ c: APPORTIONMENT PERCENTAGE (<i>SCHEDULE Y, STEP 5</i>)						
		C: APPORTIONMENT PERCENTAGE (SCHEDULE Y, STEP 5)						
TAX	5. EVENI	DALE TAX: 1.2% OF LINE 4		\$				
PAYMENTS AND CREDITS	b: PRI	YMENTS AND CREDITS ON 2022 DECLARATION OF ESTI IOR YEAR OVERPAYMENTS	MATED TAX\$\$					
BALANCE DUE, REFUND OR CREDIT	a: LAT b: PEN	TE FILING FEE (\$25.00 PER MONTH OR FRACTION THERE NALTY DUE (15% OF THE AMOUNT NOT TIMELY PAID)	c)					
No taxes or refunds of \$10.00 or less shall be collected or refunded. Refunds and Credits will be reported to the IRS as required by law.	d: TO 8. OVERI (If Line Otherv TYPE:	TAL 2022 BALANCE DUE <i>(LINE 7 PLUS LINE 7A TH</i> PAYMENT □ REFUND \$ OR	ROUGH LINE 7C) No Payment due if \$10.00 or less	\$ //ATE				
		DECLARATION OF ESTIN	MATED TAX FOR YEAR 2023					
			ATED TAX (LINE 10) EXCEEDS \$200.00					
ESTIMATE FOR			D.D.V. 1 - 20 /)					
NEXT YEAR		10. EVENDALE INCOME TAX DECLARATION (LINE 9 MULTIPLIED BY 1.2%) \$ _ 11. TAX DUE BEFORE CREDITS (MULTIPLY LINE 10 BY 25%, or MINIMUM 22.5%) \$ _						
	12. LESS (OVERPAYMENT FROM PRIOR YEAR (LINE 8, AMOUNT	T CREDIT TO NEXT YEAR)	\$				
			SS LINE 12)					
TOTAL DUE	14. TOTAL Make r	L AMOUNT DUE (LINE 7d PLUS LINE 13) remittance payable to the Village of Evendale. To pay by	credit card, complete the information below.	\$				
		ING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY H ANY KNOWLEDGE. CHECK HERE IF WE MAY CONTACT THE TAX PREPAREI	KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A P R DIRECTLY WITH QUESTIONS REGARDING THIS RETURN.	ERSON OTHER THAN TAXPAYER, THIS DECLARATION IS				
TO PAY BY CREDIT CARD A new online payment option is available at https://www.evendaleohio.org/tax-department. Or card number, expiration date, and payment may be entered below. Authorized signature is required.			Signature of Taxpayer or Agent (Required)	Date				
		DISCOVER	Title, If Signing for a Business Date					
Card Number			Email address for Taxpayer or Agent Signing					
Amount Authorized \$		Exp. Date /	Signature of Person Preparing if Other Than Taxpayer	Date				
Cardholder Signature			Address	Phone Number				

Address

ITEMS NOT DEDUCTIBLE	ADD		ITEMS NOT TAXABLE	D	EDUCT
. Capital Losses (IRC 1221 or 1231 property)	\$	income and gains apply to those described in IRC 1245 or 1250)\$			
. Expenses attributable to intangible income	٨				
(5% of total intangible income, excluding capital gains) . Taxes based on or measured by net income	\$				
or members	r. Other (Explain)	r. Other (Explain)			
f. Real Estate Investment Trust (REIT) distributions	\$				
m. Total Additions (Enter on Line 2a, page 1)		z. Total Deductions	(Enter on Line 2b, page 1)	\$\$	
	SCHEDULE Y:			\$\$ c. PERCENTAGE (b ÷ a)	
	SCHEDULE Y:	Business Apportionm	ent Formula		
STEP 1. ORIGINAL COST OF REAL AND TANGIBLE PERSONAL P GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8	SCHEDULE Y: 1	Business Apportionm	ent Formula		
STEP 1. ORIGINAL COST OF REAL AND TANGIBLE PERSONAL PI GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8 TOTAL STEP 1	SCHEDULE Y: 1	Business Apportionm	ent Formula		
STEP 1. ORIGINAL COST OF REAL AND TANGIBLE PERSONAL PL GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8 TOTAL STEP 1 STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK (SCHEDULE Y: 1	Business Apportionm	ent Formula		

INSTRUCTIONS FOR LINES 1 THROUGH 9

1. **Attach copy of Federal return and schedules.** 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.

- 2. All business entities must use Schedule X, page 2, to determine items not taxable/deductible.
- 3. Business entities with less than 100% of operations located in Evendale must use Schedule Y.
- 3b. Enter the amount of the loss carryforward, if applicable. If reporting new NOL (2017 and after), please see website for the MNP Net operating Loss Deduction Instructions. Effective beginning with the tax year 2017, NOL are computed prior to the application of the allocation percentage. Schedule Y, if applicable, must be completed to be considered a complete tax return. NOL may be carried forward for a maximum of 5 (five) tax years. See website HB 5 NOL MNP release provided by the Ohio Department of Taxation.
- 3c. Enter the apportionment percentage from Schedule Y, Step 5.
- 4. Multiply Line 3 x Line 3c OR use MTI amount from calculation (See 3b).
- 7a. Late filing fee for all tax returns and forms is \$25.00 per month of portion thereof, not to exceed \$150.00.
- 7b. Penalty due is 15% of the amount not timely paid.
- 7c. Interest is imposed on all tax not timely paid. The rate is adjusted annually based on the federal short-term rate + 5%. Please visit the Village website for the interest rate(s) or call the Tax Department at (513) 563-2671 for questions regarding the interest rate(s).
- 7d. Indicates amount of TAX DUE. If this line is equal to more than \$10.00, full payment must be received on or before the due date. If this line is \$10.00 or less, the amount is not collectible enter zero.
- 8 If Line 6c is greater than Line 5, enter the amount of the overpayment to be refunded and/or credited. The overpayment will be credited to next year unless a refund is requested. If the overpayment amount is \$10.00 or less, the amount will not be refunded.
- 8 As required by Ohio Law, estimated tax must be computed and remitted on a quarterly basis if the estimated amount for the year (Line 10) exceeds \$200.00. To avoid penalties, estimated payments must be equal to 100% of the prior year's tax liability, or 90% of the current year's tax liability. See the schedule below for Declaration and quarterly estimated tax payment due dates.

APRIL 18, 2023
File 2022 Income Tax Return
with 2023 Declaration and
1st quarterly payment.

JUNE 15, 2023 Remit 2nd quarterly payment SEPTEMBER 15, 2023 Remit 3rd quarterly payment

2023 DECLARATION AND RETURN PAYMENT CALENDAR

DECEMBER 15, 2023 Remit 4th quarterly payment APRIL 15, 2024 File 2023 Income Tax Return with 2024 Declaration and 1st quarterly payment



