



2017 OREGON, OHIO BUSINESS TAX RETURN

Phone: (419) 698-7034 Fax: (419) 698-7049

5330 Seaman Road, Oregon, OH 43616 Web: www.oregonohio.org • E-Mail: incometax@ci.oregon.oh.us

Form header section including checkboxes for Amended Return, Consolidated Return, Final Return, and Date Business Ceased. Includes fields for Business Name, Address, City, State, ZIP Code, and FED ID #. A prominent black box contains the filing deadline: FILE BY APRIL 17, 2018 or on or before the 15th day of the fourth month following the end of the taxable year. Below this, it asks for the entity type: CORPORATION, PARTNERSHIP, or OTHER.

CAUTION: If you file your business return as a Federal Schedule C (Sole Proprietorship), you cannot use this form. Use the 2017 Oregon, Ohio Individual Income Tax Return.

Attach a copy of your federal return including all supporting schedules to the back of this form.

Table with 8 rows for tax calculations. Columns include: 1. ENTER CITY NET PROFIT (LINE 6 FROM WORKSHEET X), 2. AMOUNT OF LINE 1 ALLOCABLE TO CITY (% FROM SCHEDULE Y STEP 5), 3. LESS ALLOCABLE NET LOSS PER PREVIOUS TAX RETURNS (ATTACH SCHEDULE), 4. AMOUNT SUBJECT TO INCOME TAX (LINE 2 LESS LINE 3), 5. INCOME TAX OF 2.25% OF LINE 4, 6. PAYMENTS AND CREDITS ON YOUR DECLARATION OF ESTIMATED TAX (INCLUDING PRIOR YEAR CREDITS), 7. BALANCE OF TAX DUE (LINE 5 LESS LINE 6) PAYABLE TO CITY OF OREGON, OH (Payment required only if the dollar amount is +\$10.01 or more), 8. IF LINE 6 IS GREATER THAN LINE 5 ENTER OVERPAYMENT (Refunds/carryovers made only if the dollar amount is -\$10.00 or more). A final row for CREDIT TO 2018 TAX and AMOUNT TO BE REFUNDED.

Make check payable to City of Oregon Income Tax and send to: Oregon Income Tax, 5330 Seaman Rd., Oregon, OH 43616.

Payments by credit card can be made by visiting our website, www.oregonohio.org/tax-department/tax/payments.html or by calling us at 419-698-7034 between the hours of 8:00 a.m. and 4:30 p.m.

Check here to give us permission to contact your paid tax practitioner directly if we have questions regarding the preparation of this return.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes, and understands that this information may be released to the Internal Revenue Service.

Signature and identification lines for the preparer. Fields include: Signature of Person Preparing Return, Date, Name of Person Preparing Return, Phone Number, Name and Title, and Phone Number.

**WORKSHEET X**

**Reconciliation with Federal Income Tax Return Per Ohio Revised Code 718.**

1. FEDERAL TAXABLE INCOME before net operating losses and special deductions per attached Federal return (Form 1120, Line 28; Form 1120S, Schedule K, Line 17e; Form 1120A, Line 24; Form 1120-REIT, Line 20; Form 1065 "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990T, Line 30) .....	1	
2. Items not deductible (from Line 7J below) .....	2	
3. Items not taxable (from Line 8F below) .....	3	
4. Subtract Line 3 from Line 2 and enter the result here .....	4	
5. Other City taxable income that is not shown on Federal return .....	5	
6. Adjusted net income (total Lines 1, 4 and 5) .....	6	
<b>ITEMS NOT DEDUCTIBLE</b>		
7. A. Capital / IRS Section 1231 losses deducted on Federal return .....	7A	
B. 5% of expenses not attributable to sale, exchange or other disposition of Sec 1221 property .....	7B	
C. Taxes based on income .....	7C	
D. Guaranteed payments to partners (not included in net profits) .....	7D	
E. Charitable contributions deducted above corp limitations including O.R.C. 718.01 (A)(1)(g) .....	7E	
F. IRS Section 179 expense deducted above corp limitations including O.R.C. 718.01 (A)(1)(g) .....	7F	
G. Qualified retirement, health insurance and life insurance plans on behalf of owners/owner employee .....	7G	
H. Loss carried back or carried forward per Federal return (if included in Line 1 above) .....	7H	
I. Other expenses not deductible (attach documentation and/or explanation) .....	7I	
J. TOTAL ADDITIONS (enter here and on Line 2 above) .....	7J	
<b>ITEMS NOT TAXABLE</b>		
8. A. Capital / IRS Section 1231 losses gains .....	8A	
B. Interest earned .....	8B	
C. Dividends earned .....	8C	
D. Royalties from intellectual properties that come from patents, copyrights, or trademarks .....	8D	
E. Other exempt income (attach documentation and/or explanation) .....	8E	
F. TOTAL DEDUCTIONS (enter here and on Line 3 above) .....	8F	

**SCHEDULE Y BUSINESS ALLOCATION FORMULA**

**ACCOUNT NAME:** \_\_\_\_\_

**FED ID#:** \_\_\_\_\_

**ACCOUNT NUMBER** \_\_\_\_\_

	a. LOCATED EVERYWHERE	b. LOCATED IN OREGON, OH	b. PERCENTAGE (b/a)
<b>STEP 1.</b> Average value of real & tangible personal property .....	_____	_____	
Gross annual rental paid multiplied by 8 .....	_____	_____	
<b>TOTAL STEP 1</b> .....	_____	_____	%
<b>STEP 2.</b> Wages, salaries, etc. paid employees .....	_____	_____	%
<b>STEP 3.</b> Gross receipts from sales made and/or work services performed .....	_____	_____	%
<b>STEP 4. TOTAL PERCENTAGES</b> .....			%
<b>STEP 5. AVERAGE PERCENTAGE</b> (Divide total percentages by number of percentages used) .....			%
	<b>CARRY TO LINE 2 OF THE FRONT PAGE</b>		%