



**CITY OF WESTERVILLE, OHIO**  
 Income Tax Department  
 PO BOX 130  
 WESTERVILLE, OH 43086-0130  
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**2019 BUSINESS - FORM R**  
**CITY OF WESTERVILLE**  
**INCOME TAX**

**FOR TAX OFFICE USE ONLY**

**FILING REQUIRED EVEN IF NO TAX DUE**

DUE ON OR BEFORE APRIL 15 OR WITHIN  
 3 1/2 MONTHS FROM END OF FISCAL YEAR

AMOUNT PAID WITH  
 THIS RETURN \_\_\_\_\_  
 Check  Cash  Money Order  
 Check No. \_\_\_\_\_  
 Audited by \_\_\_\_\_

NAME & ADDRESS:

Principal Business Activity \_\_\_\_\_  
 Corporation  S Corporation  Partnership  Other  
 Federal ID No \_\_\_\_\_  
 Local Westerville Address (if different from mailing address)  
 \_\_\_\_\_  
 Fiscal Year Beginning \_\_\_\_ 20 \_\_\_\_ and ending \_\_\_\_ 20 \_\_\_\_  
 Should this account be inactive?  Yes  No  
 If yes, attach explanation \_\_\_\_\_  
 \_\_\_\_\_

<b>INCOME</b>	1. ADJUSTED FEDERAL TAXABLE INCOME (Form 1120, line 28; 1120S, Schedule K, line 18; Form 1120REIT, line 20; Form 1065, line 1; Form 1041, line 17 or the equivalent) .....	\$ _____
<b>ADJUST- MENTS TO INCOME TAX</b>	2. a. Items not deductible (from line I Schedule X on page 2) .....ADD \$ _____	
	b. Items not taxable (from line 0 Schedule X on page 2) ..... DEDUCT \$ _____	
	c. Allowable NOL deduction ..... DEDUCT \$ _____	
	d. Difference between 2a, 2b and 2c to be added or subtracted from line 1 .....	\$ _____
	3. a. ADJUSTED NET INCOME (line 1 plus or minus 2c if Schedule X is used) .....	\$ _____
	b. Amount of line 3a allocable _____ % (from step 5 Schedule Y) .....	\$ _____
	4. AMOUNT SUBJECT TO WESTERVILLE INCOME TAX (line 3b) .....	\$ _____
	5. TAX DUE: 2.00% OF LINE4 .....	\$ _____
	6. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENTS FROM PRIOR YEAR RETURN.....	\$ _____
	7. IF LINE 5 IS GREATER THAN LINE 6, payment of balance must accompany this return .....	\$ _____
	Make remittance payable to the City of Westerville .....	\$ _____
	8. IF LINE 6 IS GREATER THAN LINE 5, overpayment to be refunded \$(A) _____ or credited \$(B) _____ to next year	
	Penalty \$ _____ Interest \$ _____	
	IF LINE 7 OR 8 IS EQUAL OR LESS THAN \$ 10.00, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD	

**DECLARATION OF ESTIMATED TAX**

9. TOTAL INCOME SUBJECT TO TAX .....	\$ _____
10. MULTIPLY LINE 9 BY 2.0%(.02) Westerville tax declared .....	\$ _____
11. LESS OVERPAYMENT CREDIT FROM PRIOR YEAR.....	\$ _____
12. NET ESTIMATED TAX DUE (line 10 less line11) .....	\$ _____
13. AMOUNT PAID WITH THIS DECLARATION (not less than 25%, of line 12) .....	\$ _____
14. TOTAL OF THIS PAYMENT (Line7 Plus Line 13) .....	\$ _____

**MAKE CHECKS PAYABLE TO THE CITY OF WESTERVILLE**

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, the declaration is based on all information of which preparer has any knowledge.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER

DATE

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED)

DATE

ADDRESS

TELEPHONE NUMBER

TITLE IF SIGNING FOR A BUSINESS

### SCHEDULE L – Loss Carry Forward Schedule

Year 20 \_\_\_\_\_

- 1. Net operating loss allocable to Westerville \_\_\_\_\_
- 2. Amount allowable is limited to 50% of line 1 \_\_\_\_\_
- 3. Amount to be applied to Tax Year 2020 \_\_\_\_\_

Please note that only the portion of loss allocable to Westerville is to be carried forward for a maximum of 5 years. Attach Schedule of Net Operating Losses. Limited to 50% of prior NOL or current profit.

### SCHEDULE X – Reconciliation with Federal Tax Return Per O.R.C. 718

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Federally deducted losses from IRC 1221 or 1231 property dispositions .....	\$ _____	J. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to the those described IRC 1245 or 1250) .....	\$ _____
B. Five percent of intangible income reported in letter K except that from IRC 1221 property dispositions .....	\$ _____	K. Federally reported intangible income such as, but not limited to Interest, dividends, patent and copyright income .....	\$ _____
C. Taxes based on Income .....	\$ _____	L. Amount of Federal tax credit to the extent they have reduced corresponding operating expenses .....	\$ _____
D. Guaranteed payments or accruals to or for current or former partners or members .....	\$ _____	M. Not previously deducted IAC seciton 179 expense .....	\$ _____
E. Federally deducted dividends distributions to REIT or RIC Investors .....	\$ _____	N. Partnership, S Corp, LLC, Charitable contributions	\$ _____
F. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans for owners or owner-employees of non-C Corp entities.....	\$ _____	O. TOTAL (enter line 2b other side) .....	\$ _____
G. Rental activities by Partnerships,S corps. LLCs, Trusts .....	\$ _____		
H. Other			
TOTAL (enter line 2a otherside) .....	\$ _____		

### SCHEDULE Y – Business Apportionment Formula

	A. Located Everywhere	B. Located in Westerville	C. Percentage (B ÷ A)
<b>Step 1.</b> Original cost of real and tangible personal property .....	_____	_____	
Gross annual rentals paid multiplied by 8 .....	_____	_____	
TOTAL STEP 1 .....	_____	_____	%
<b>Step 2.</b> Gross receipts from sales made and/or work or services performed	_____	_____	%
<b>Step 3.</b> Wages, salaries and other compensation paid .....	_____	_____	%
<b>Step 4.</b> Total Percentages .....	_____	_____	%
<b>Step 5.</b> Average percentage (Divide total percentages by number of percentages used) Carry to Line 3b Page 1 .....	_____	_____	%