



CITY OF WESTERVILLE, OHIO
 Income Tax Department
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2022 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 18 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 _____

INCOME	1. ADJUSTED FEDERAL TAXABLE INCOME (Form 1120, line 28; 1120S, Schedule K, line 18; Form 1120REIT, line 20; Form 1065, Analysis of Net Income (Loss) Line 1; Form 1041, line 17 or the equivalent)	\$ _____
ADJUST- MENTS TO INCOME TAX	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 LINE 4	\$ _____
	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	\$ _____
	8. IF LINE 6 IS GREATER THAN LINE 5, overpayment to be refunded \$(A) _____ or credited \$(B) _____ to next year Penalty \$ _____ Interest \$ _____	
	Make remittance payable to the City of Westerville	\$ _____

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 line 11)	\$ _____
13. AMOUNT PAID WITH THIS DECLARATION (not less than 25%, of line 12)	\$ _____
14. TOTAL OF THIS PAYMENT (Line 7 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 2023 _____

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)
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	_____	_____	%
Step 4. Total Percentages	_____	_____	%
Step 5. Average percentage (Divide total percentages by number of percentages used) Carry to Line 3b Page 1	_____	_____	%