

Form BR File With  
 CITY OF MIDDLETOWN  
 INCOME TAX DIVISION  
 P.O. BOX 428739  
 MIDDLETOWN, OHIO 45042  
 (513) 425-7862  
 www.ci.middletown.oh.us

**BUSINESS**  
**2006 – CITY OF MIDDLETOWN – 2006**  
 TAXABLE PERIOD BEGINNING \_\_\_\_\_ AND ENDING \_\_\_\_\_  
 CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 16, 2007  
 FISCAL YEAR DUE ON 15<sup>TH</sup> DAY OF THE 4<sup>TH</sup> MONTH AFTER YEAR END  
 EXTENSION REQUESTS MUST BE RECEIVED IN WRITING BEFORE THE DUE DATE.

ACCOUNT  
  
 FEDERAL ID

TAXPAYERS NAME AND ADDRESS (MAKE ADDRESS CORRECTIONS)

CONSOLIDATED RETURN  AMENDED RETURN

SHOULD YOUR ACCOUNT BE INACTIVATED? YES  NO

IF YES, PLEASE EXPLAIN: \_\_\_\_\_

FILING STATUS (CHECK ONE)

CORPORATION  S-CORPORATION  
 PARTNERSHIP  LLC  
 FIDUCIARY (TRUSTS AND ESTATES)

BUSINESS TELEPHONE: \_\_\_\_\_

		OFFICE USE ONLY
1. Adjusted Federal Taxable Income (attach complete copy of Federal return) . . . . .	1 \$ _____	1 _____
2. Adjustments (from Line N, Schedule X) . . . . .	2 \$ _____	2 _____
3. Taxable income before apportionment (Line 1 plus/minus Line 2) . . . . .	3 \$ _____	3 _____
4. Apportionment percentage % (from Line 5, Schedule Y) . . . . .	4 _____	4 _____
5. Middletown taxable income (Line 3 multiplied by Line 4) . . . . .	5 \$ _____	5 _____
6. Net loss carryforward (limited to 5 years) . . . . .	6 \$ _____	6 _____
7. Income subject to Middletown income tax (line 5 minus Line 6) . . . . .	7 \$ _____	7 _____
8. Middletown tax is 1.5% (.015) of Line 7 . . . . .	8 \$ _____	8 _____
9. Tax credits:		
A. Estimated payments . . . . . 9A \$ _____		9A _____
B. Prior year overpayments . . . . . 9B \$ _____		9B _____
C. Total tax credits (lines 9A and 9B) . . . . . 9C \$ _____		9C _____
10. <b>Balance Due</b> (if Line 8 is greater than Line 9C) Line 8 minus Line 9C . . . . .	10 \$ _____	10 _____
<b>NO TAX DUE OR REFUNDED IF LESS THAN \$3.00</b>		
11. <b>Overpayment</b> (if Line 8 is less than Line 9C) Line 9C minus Line 8 . . . . .	11 \$ _____	11 _____
A. <b>REFUND</b> amount . . . . . 11A \$ _____		11A _____
B. <b>CREDIT</b> amount . . . . . 11B \$ _____		11B _____

**DECLARATION OF ESTIMATED TAX FOR 2007**

12. Total estimated income subject to tax (to avoid penalty, no less than Line 8) . . . . .	12 \$ _____	12 _____
13. Estimated tax due (multiply Line 12 by 1.5% [.015]) if less than \$100, estimated payments are not required	13 \$ _____	13 _____
14. First quarter tax due before credits (at least 25% of Line 13) . . . . .	14 \$ _____	14 _____
15. Prior year tax credit from Line 11B above . . . . .	15 \$ _____	15 _____
16. Net estimated first quarter tax due with this return (Line 14 minus Line 15.) (If negative, enter zero)*. . . . .	16 \$ _____	16 _____
17. <b>TOTAL TAX DUE</b> (Lines 10 and 16) Make check payable to Middletown Income Tax Division	17 \$ _____	17 _____

*\*First quarter estimated tax payment should be paid with this return. Subsequent estimated payments are due by the 15<sup>th</sup> day of the 6<sup>th</sup>, 9<sup>th</sup> and 12<sup>th</sup> months after the beginning of the taxable year.*

The undersigned declares that this return (and accompanying schedule) is a true, correct and complete return of the taxable period stated and that the figures used herein are the same as used for Federal Tax purposes.

Signature of Taxpayer or Agent \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
 Name & address of person or firm preparing this return

Telephone number of the preparer \_\_\_\_\_

May we discuss this return with the taxpreparer?  Yes  No

**FOR OFFICE USE ONLY – PENALTY & INTEREST**

FAILURE TO PAY ESTIMATE BY JAN 31	\$ _____
FAILURE TO PAY TAX DUE BY APRIL 16	_____
FAILURE TO FILE BY APRIL 16	_____
TOTAL PENALTY & INTEREST	_____
<b>GRAND TOTAL</b>	\$ _____

**Schedule X – Reconciliation with Federal Income Tax Return**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (Sec 1221 or 1231 included) .....	\$ _____	J. Capital gains (except 1245/1250 property dispositions) \$	_____
B. Income Taxes .....	\$ _____	K. Intangible income .....	\$ _____
C. Guaranteed payments or accruals to or for current or former partners or members .....	\$ _____	(interest, dividend, patents, copyrights)	
D. Expenses attributable to non-taxable income (5% of Line O)	\$ _____	L. Other income exempt (Explain) .....	\$ _____
E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors	\$ _____	.....	\$ _____
F. Federally deducted amount paid or accrued to or for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners and owners-employees of non-C corp entities .....	\$ _____	.....	\$ _____
G. Charitable contributions in excess of the 10% federal limit	\$ _____	M. Total Deductions .....	\$ _____
H. Other (Explain) .....	\$ _____	N. Combine Lines I and M, enter on Line 2 .....	\$ _____
I. Total additions .....	\$ _____		

**Schedule Y – Business Apportionment Formula**

	A. LOCATED EVERYWHERE	B. LOCATED IN THIS CITY	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 percentages (If 3 percentages used, divide by 3. If 2 percentages are used, divide by 2. If one percentage is used, divide by one.)			_____ %

**Leased Employees**

Are any employees leased in the year covered by this return?  Yes  No    If yes, number of leased employees \_\_\_\_\_

If yes, please provide the name, address and FID number of the leasing company \_\_\_\_\_

**IRS Audit**

Has the IRS increased your income tax liability for any prior year?  Yes  No

If yes, has an amended City of Middletown return been filed?  Yes  No

**Extension Policy**

Extension Requests must be made in writing and received by this tax office before the original due date of the return. Only those extension requests received in duplicate with a self-addressed, postpaid envelope will have a copy returned after being appropriately marked. Extension requests will be denied if any balance is outstanding on a prior year, or if a prior year's return is incomplete or has not been filed.

**Business Locations Within Middletown**

DBA NAME _____	DBA NAME _____
ADDRESS _____	ADDRESS _____
DBA NAME _____	DBA NAME _____
ADDRESS _____	ADDRESS _____