

2011 Findlay Income Tax Return
P.O. Box 862 Findlay, OH 45839-0862

Phone: 419-424-7133
Fax: 419-424-7410

Fiscal period: _____, thru _____

www.findlayohio.com

Your Social Security number(s) must appear below.

Your SSN _____ - _____ - _____

Spouse's SSN _____ - _____ - _____

If you moved during 2011 or 2012, show the date(s) below.

Date moved into city _____ / _____ / _____

Date moved out of city _____ / _____ / _____

Fed. ID No. _____ - _____

Print your full name(s) and current address above.

PAYMENTS

- 01. Findlay city income tax withheld from wages (W-2 box 19) (To be used by individuals only)
02. Credit for tax paid to other cities or villages (Eliminated January 1, 2009. This line is zero.)
03. Tax payments you already issued directly to the City of Findlay for 2011 (Do not round)
04. Prior-year overpayments greater than \$4.99 to be applied to this tax year (Do not round)
05. Total payments and credits (Add lines 1 thru 4; Do not round)

INCOME

- 06. Wages: Use box 5 of W-2. If box 5 is zero, see instructions. (Number of W-2s attached _____)
6a. When applicable, _____% of wages not taxable (Attach explanation and see instructions)
07. Business income or (loss) (Attach Federal Schedule C, K-1, Form 1120, 1120S, 1065)
08. Rental income or (loss) (Attach Federal Schedule E) Gross monthly rental charge is \$_____
09. Farm income or (loss) (Attach Federal Schedule F)
10. Other income (Interest, dividends, unemployment, 1099-R income, and alimony are not taxable.)
11. Carry-forward loss (Five-year limit; Attach carry-forward loss worksheet)
12. Unreimbursed employee business expenses (Attach Federal Form 2106, 1040, & Schedule A)
13. Total income subject to Findlay city income tax (Total lines 6 thru 12)
14. Findlay city income tax liability (1.25% of line 13)

PEN / INT

- 15. Late filing penalty (\$10) _____ . _____
16. Late payment penalty _____ . _____
17. Total penalty (Line 15 plus line 16)
18. Interest (1.5% of delinquent tax per month)
19. Total tax liability, penalty, and interest (Add lines 14, 17 & 18)
20. If line 19 is greater than line 5, subtract line 5 from line 19. This is the amount you owe.
20a. Payment enclosed with this return. Make check payable to City of Findlay.
21. If line 5 is greater than line 19, subtract line 19 from line 5. This is the amount you overpaid.

a. Amount to be refunded. _____

b. Amount to be applied to _____

I certify, to the best of my knowledge and belief, that the information shown on this document is true, correct, and complete. If necessary, may we contact the preparer? _____

If the balance due is less than \$5, do not pay the balance. If the overpayment is less than \$5, a refund or credit will not be allowed.

Your signature _____ Date _____ Day Phone _____

Signature of preparer _____ Date _____

Spouse's signature (only if joint return) _____ Date _____

Address & phone number of preparer _____

Schedule T Credit for Tax Paid to Other Cities or Villages (To be used by Findlay resident individuals only)

The credit was rescinded effective January 1, 2009.

$$\frac{0}{\text{Income Earned in Other City or Village}} \times \frac{0}{\text{Credit Rate}} = \frac{0}{\text{Allowed Credit (To line 2 on front)}}$$

Schedule X Reconciliation With Federal Income Tax Return (For businesses only; See Ohio Revised Code 718.01)

1. Federal taxable income before net operating loss and special deductions: Form 1120, Line 28 If not a C corporation, the Form, Schedule, and line number with which you began:	1	\$	
2. Deduct: Intangible income included in the amount reported on line 1 above such as interest, dividends, patent and copyright income, and royalties derived from intangible property except intangible income that is directly related to the sale, exchange, or other disposition of property described in IRC Section 1221	2	-	
3. Deduct: Income and gain included in the amount reported on line 1 above directly related to the sale, exchange, or other disposition of property described in IRC Sections 1221 or 1231 except to the extent the income and gains apply to those described in IRC Sections 1245, 1250, or 291	3	-	
4. Deduct: Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses in arriving at the amount reported on line 1 above. Not required by 718.01. May be limited to Findlay.	4	-	
5. Deduct: Partnership, LLC, or S corporation IRC Section 179 expenses not already deducted in arriving at the amount reported on line 1 above	5	-	
6. Deduct: Partnership, LLC, or S corporation charitable contributions not already deducted in arriving at the amount reported on line 1 above, to the extent they would be deductible by a C corporation	6	-	
7. Deduct: Other sources of nontaxable income included in the amount reported on line 1 above Describe	7	-	
8. Add: Five percent of intangible income reported on line 2 above	8	+	
9. Add: Taxes based on or measured by net income and deducted in arriving at the amount reported on line 1 above. Deductions for the Ohio CAT are allowable.	9	+	
10. Add: Losses deducted in arriving at the amount reported on line 1 above directly related to the sale, exchange, or other disposition of property described in IRC Sections 1221 or 1231	10	+	
11. Add: Guaranteed payments or similar amounts paid or accrued to current or former partners or members and deducted in arriving at the amount reported on line 1 above	11	+	
12. Add: Dividends, distributions, or amounts set aside for or credited to the benefit of REIT or RIC investors and deducted in arriving at the amount reported on line 1 above	12	+	
13. Add: Amounts paid or accrued to or for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of a non-C corporation business and deducted in arriving at the amount reported on line 1 above	13	+	
14. Add: Partnership, LLC, S corp, etc. business-related rental activities not included in the amount reported on line 1 above. If not related to the business or profession, report only on line 8 on front [see ORC 718.02(C)]	14	+	
15. Add: Other items that are not deductible for Ohio municipal income tax purposes Describe	15	+	
16. Equals adjusted Federal taxable income for Ohio municipal income tax purposes	16	=	
17. Line 16 times % from Step 5 of Schedule Y below. Forward to line 7 on the front of this return	17	\$	

Tax is imposed first on adjusted Federal taxable income of a partnership, LLC, or S corporation to the extent the business' income is apportioned to Findlay determined by using the Business Allocation Formula in Schedule Y below. Resident individual shareholders (to the extent the S corporation's income is apportioned to Ohio), partners, and members must then report their untaxed distributive shares.

Schedule Y Business Allocation Formula (Not for Resident Individuals; See Ohio Revised Code 718.02)

	A. In Findlay	B. Everywhere	C. (A ÷ B)
Step 1. Average original cost of real & tangible personal property.....	_____	_____	
Gross annual rental expense multiplied by 8	_____	_____	
Total Step 1	_____	_____	_____ %
Step 2. Wage, salary, & compensation expenses	_____	_____	_____ %
Step 3. Gross receipts from sales	_____	_____	_____ %
Step 4. Add the percentages in column C	_____	_____	_____ %
Step 5. Average percentage (Divide total in Step 4 by number of percentages used)	_____	_____	_____ %
If A and B in a step are zero, the percentage is not used.			