

VILLAGE OF HEBRON
INCOME TAX DEPARTMENT
934 W. MAIN STREET
HEBRON, OH 43025

FORWARDING AND RETURN POSTAGE GUARANTEED, ADDRESS SERVICE REQUESTED

TO:

BULK RATE
U.S. POSTAGE PAID
HEBRON, OHIO
PERMIT NO. 66

VILLAGE OF HEBRON, OHIO



***** IMPORTANT *****
HEBRON BUSINESS INCOME TAX FORM
HEBRON EXTENSION FORM

IMPORTANT INFORMATION

- Who Must File:** All corporations, partnerships, trusts, estates or other entities (whether a resident or nonresident) that conduct business in, perform services in, or derive income from activities in the Village of Hebron, whether or not a tax is due.
- Which Form To File:** This BUSINESS FORM has been designed for corporations, partnerships, s-corporations, and all other businesses required to file on an entity basis. All supporting schedules (from Federal Tax Return, etc.) must be attached to this return.
- When To file:** Due by April 15, or within 4 months after fiscal year end.
- Where To File:** File with: Village of Hebron-Income Tax Department Telephone (740) 928-3641
934 W. Main Street, Hebron, OH 43025 Fax (740) 928-5104
- Extensions:** Extensions of time to file must be postmarked by the filing due date. Hebron Form H-14 is to be used for this purpose and is included in this packet. Automatic extensions from the Internal Revenue Service are not recognized by the Village of Hebron. Tax must be paid with Extension Request. NOTE: Following year estimates may not be extended.
- WARNING:** Failure to comply will result in the assessment of penalty and interest and possibly civil or criminal prosecution.

* * * If you have received this pre-printed form, you have an active account and must file this return, or provide an explanation as to why a return is not required. Your cooperation is appreciated.

AVOID PENALTY-COMPLY WITH EXTENSION AND/OR FILING DEADLINE

GENERAL INFORMATION

WHO MUST FILE: All corporations, partnerships, trusts, estates or other entities conducting business in, performing services in, or deriving income (or loss) from activities in the Village of Hebron, whether or not a tax is due.

Partnerships, joint ventures, associations or other businesses owned by two or more persons and conducting business in Hebron are required to file village returns as an entity.

A return must be filed by any business that receives a pre-printed return. All accounts remain active until a "final" net profit return is filed.

This form is for use by business entities only. Individual sole proprietors, filing Federal Schedule C, must obtain an individual return from the Tax Office.

WHEN AND WHERE TO FILE: Returns must be filed on or before April 15, or within 4 months after the fiscal year end. File with: Hebron Income Tax Department, 934 W. Main Street, Hebron, OH 43025.

EXTENSIONS: Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for filing of a municipal income tax return by filing a copy of the taxpayer's federal extension request with the Municipality Tax Division. Any taxpayer not required to file a federal income return may request an extension for filing a municipal income tax return in writing. The request for extension must be filed on or before the original due date for the annual return.

The period of extension may not exceed 3 months, or 1 month beyond an extension granted by the IRS. You must make a written request or file Form H-14 (included in tax packet), on or before April 15 or 4 months after fiscal year end.

All extensions shall be conditioned upon the taxpayer filing a tentative return, accompanied by payment of tax due thereon, by the due date.

The Ordinance makes no provision for extension of the current year's estimate, which must be filed and paid timely.

Interest will be assessed on any tax balance remaining due after the original due date.

If you want a reply to your extension request or a copy of the date receipted request, you must include a self-addressed, stamped envelope. You will not be automatically notified that a request has been denied or approved.

If an additional extension of time to file is requested from the IRS you can request additional filing time with us by making the request at the same time as done for Federal or, you may attach a copy of the additional IRS extension request with the filing of the Return. If the original request was honored and the account has remained current, we will honor the additional request for time to file.

NET PROFITS: Net profit is the net gain from the operation of a business, profession or enterprise and from the use of property, after the provision for all ordinary and necessary expenses, except contributions, incurred in the conduct thereof, either paid or accrued, in accordance with the accounting system used by the taxpayer for Federal Income Tax purposes, adjusted to the requirements of the Hebron Income Tax Ordinance, and in the case of an unincorporated entity, without deduction of salaries/draws paid to partners or other owners. Note that City, Federal and State taxes based on income are not deductible in determining net profit.

APPORTIONMENT OF PROFITS (SCH. Y): The business apportionment percentage formula is to be used by unincorporated business, partnerships, professions, or other entities and corporations doing business within and outside of Hebron if actual records of their Hebron business are not maintained. Determine the ration of Hebron portion of:

- 1) Average original cost of real and tangible property owned, rented or leased by the taxpayer for use in the trade or business. To determine the value of property rented and used in the business, multiply the gross annual rental by 8.
- 2) Gross receipts from sales made and salaries performed, regardless of where made or performed.
- 3) Total gross compensation paid to all employees.

Add the ratios obtained and divide by the number of ratios used to obtain business apportionment percentage. A ratio shall not be excluded from the computation because it is allocable entirely within or outside the Village of Hebron. The business apportionment percentage is to be applied against the total net profits adjusted in accordance with the provisions of the profits on Line 3 to determine the portion taxable by the Village of Hebron. Enter Step 5, percentage on line 4 of the Return.

Affiliated corporations may not deduct a loss from any other corporation having a taxable profit and operations of any affiliated corporation having a loss may not be taken into consideration in computing net profits of the Business Apportionment Percentage Formula. The portion attributable to Hebron, of a net operating loss sustained within a corporation is limited to three consecutive years from the year of loss.

CONSOLIDATED RETURNS: The Income Tax Department may require or disallow the filing of a consolidated return when certain transactions, apportion-

ment of expenses, or other devices appear to distort the net profits allocable to Hebron. To produce a fair and proper allocation of net profits, such transactions may be adjusted.

SUPPORTING DOCUMENTS: Documentation is necessary to verify all amounts of taxable or non-taxable income, expenses and deductions, as applicable. Additional forms, schedules or computations may also be needed to support your village return in certain circumstances.

AMENDED RETURNS: An amended return is necessary for any year in which an amended Federal Return is filed or in which your Federal Tax liability has changed. An amended return must be filed within 3 months of the filing date of any amended Federal return and must include a copy of the amended Federal return. Filing must include payment of any additional tax owed. There is a 3 year limitation on amended returns for refunds of Hebron tax previously paid.

DECLARATION OF ESTIMATED TAX: Any entity who anticipates net taxable income of \$5,000.00 must file an estimate by April 15 or within 4 months after the fiscal year end. **THE DUE DATE OF THE DECLARATION AND THE FIRST QUARTER PAYMENT WILL NOT BE EXTENDED FOR ANY REASON.**

DISCLAIMER: Definitions and instructions are illustrative only. The Tax Ordinance supersedes any interpretation presented.

LINE-BY-LINE INSTRUCTIONS

LINE 1. Enter total taxable income from Federal Form 1120, 1120s, 1065 or appropriate federal schedule.

LINE 2. Enter amount of Line P of Schedule X to reconcile Federal taxable income to city taxable income when applicable.

LINE 3. Calculate taxable income, before allocation. Subtract or add line 2 to line 1.

LINE 4. Enter 100% if fully taxable to Hebron or percentage on Step 5 of Schedule Y if not fully taxable to Hebron.

LINE 5. 5a - multiply line 3 by line 4 percentage rate.

5b - enter prior period losses NOTE: periods prior to 1-1-97 not allowed,

and no more than 3 years may be carried forward

TOTAL - line 5a plus or minus line 5b equals ADJUSTED NET INCOME

LINE 6. Tax rate: 1.5% (.015). If a net loss is realized, enter zero tax due. If a net gain is realized, multiply line 5, net gain income, by .015 and enter gross tax due.

LINE 7. Enter estimated tax payments plus any prior year overpayment (not refunded).

LINE 8. List any other allowable credit and explain.

LINE 9. Total credit, add lines 7 and 8.

LINE 10. If line 6 is greater than line 9, enter balance of tax due. If penalty is not applicable, skip lines 11 and 12.

LINE 11. If line 9 is greater than line 6, enter overpayment. If penalty is not applicable, skip lines 11 and 12.

LINE 12A. 10% of line 10 tax due. **12B.** .5% per month of line 10 tax due and paid after due date. **12C.** .5% per month late of line 10 tax due. **12D.** Penalty for failure to make quarterly payments; .5% per month late on the tax due on line 10.

LINE 13. Balance due. Add lines 10 and 12, OR, subtract line 12, penalty, from line 11 overpayment. If the result is a penalty balance due, enter amount due. Carry BALANCE DUE to line 22. NOTE: If balance due is less than \$1.00, adjust to zero (-0-) and remit no payment.

LINE 14. Overpayment of tax from line 11 is entered here. If a penalty is applicable due to late filing of Return or the failure to have made proper estimated tax payments, then you must reduce line 11 overpayment by the penalty entered on line 12. Enter remaining overpayment. Indicate your desire to have the overpayment (\$1.00 or more) to be carried forward to offset future tax liability on line 14A, or, to be refunded on line 14B. If no indication is made your overpayment will be carried forward to apply to future tax.

LINE 15. Enter amount of anticipated income.

LINE 16. Estimate tax, line 15 multiplied by 1.5%.

LINE 17. Divide line 16 by 4.

LINE 18. Enter prior year carryover from line 14A.

LINE 19. 1st quarter payment due, line 17 minus line 18.

LINE 20. Line 19 multiplied by .5% per month for each month late.

LINE 21. Balance due. Add lines 19 and 20.

LINE 22. ENTER AMOUNTS FROM LINE 13 AND LINE 21 WHERE INDICATED, ADD THEM AND ENTER TOTAL TO THE RIGHT AND INCLUDE PAYMENT FOR SAME.

LINE 23. Balance due. Add lines 21 and 22.

LINE 24. Enter amount of anticipated income.

LINE 25. Estimate tax, line 24 multiplied by 1.5%.

LINE 26. Divide line 25 by 4.

LINE 27. Enter prior year carryover from line 24A.

LINE 28. 1st quarter payment due, line 26 minus line 27.

LINE 29. Line 28 multiplied by .5% per month for each month late.

LINE 30. Balance due. Add lines 28 and 29.

LINE 31. ENTER AMOUNTS FROM LINE 23 AND LINE 30 WHERE INDICATED, ADD THEM AND ENTER TOTAL TO THE RIGHT AND INCLUDE PAYMENT FOR SAME.

DATE AND SIGN THE RETURN AND ATTACH ALL APPLICABLE SCHEDULES AND STATEMENTS.

FORM H-14
 HEBRON TAX DEPARTMENT
 934 W. MAIN STREET
 HEBRON, OH 43025
 (740) 928-3641 FAX (740) 928-5104

**EXTENSION REQUEST - BUSINESS RETURN
 VILLAGE OF HEBRON, OHIO**

FILE BY: APRIL 15TH OR WITHIN 4 MONTHS OF
 FISCAL YEAR ENDING: ____ / ____ / ____

FOR OFFICE USE ONLY		
DATE REC'D	INITIALS	
PMT \$ w/FORM	RECEIPT #	
CASH	CK	MO
MAIL	OFC	DB
	CDB	U/DR
AMT. PAID \$		
DATE	INIT.	BATCH #

FEDERAL EXTENSION FORM IS NOT A SUBSTITUTE FOR THIS FORM.
 EXTENSIONS DO NOT APPLY TO FOLLOWING TAX YEAR ESTIMATE.
 ANTICIPATED TAX DUE MUST BE PAID WITH EXTENSION REQUEST.

FEDERAL ID NUMBER _____ / _____ TELEPHONE NUMBER () _____

Check type of Return to be filed; 1120 1120S 1065 Other _____
DO NOT USE THIS FORM FOR SCHEDULE C, FORM 1040, SOLE PROPRIETORSHIP

A. I request an extension of time until _____, 20____, to file the Hebron Business Income Tax Return of the above named entity for calendar year 20____, or tax year beginning _____, 20____, and ending _____, 20____. (ATTACH COPY OF FEDERAL EXTENSION TO THIS FORM)

NOTE: AN EXTENSION IS FOR FILING ONLY, PAYMENT OF ALL TAX EXPECTED TO BE OWED MUST BE INCLUDED WITH THIS REQUEST, COMPLETE THE TENTATIVE RETURN AND DECLARATION BELOW.

B. TENTATIVE TAX RETURN

- 1. HEBRON TAX LIABILITY FOR TAX YEAR EXTENDED (enter -0- if none expected)..... 1 \$ _____
- 2. ESTIMATED TAX PAYMENTS/PRIOR YEAR CREDIT CARRYOVER..... 2 (\$ _____)
- 3. ANTICIPATED TAX DUE FOR YEAR EXTENDED (line 1 less line 2)..... 3 \$ _____

C. DECLARATION OF ESTIMATED TAX (Required if tax will exceed \$50.00 - CANNOT BE EXTENDED)

- 4. ESTIMATE TAX DUE FOR CURRENT YEAR (at least: equal to line 1 of tentative return)..... 4 \$ _____
- 5. FIRST QUARTER PAYMENT DUE (divide line 4 by 4)..... 5 \$ _____
- 6. ENTER CREDIT CARRIED FORWARD FROM "EXTENDED" YEAR ABOVE..... 6 (\$ _____)
- 7. BALANCE DUE ON 1ST QUARTER ESTIMATE (line 5 less line 6)..... 7 \$ _____

8. TOTAL DUE WITH EXTENSION REQUEST (LINE 4 PLUS LINE 7)..... 8. \$ _____

NOTE: A DELINQUENT ACCOUNT WILL RESULT IN THIS REQUEST BEING DENIED AND ALL APPLICABLE PENALTIES WILL BE ASSESSED WHEN ACTUAL RETURN IS FILED. A SELF ADDRESSED, STAMPED ENVELOPE MUST BE INCLUDED IF YOU WANT A RESPONSE TO YOUR REQUEST.

SIGNATURE AND VERIFICATION Under penalties of perjury, I declare that I have been authorized by the above-named entity to make this application, and to the best of my knowledge and belief the statements made are true, correct, and complete.

 SIGNATURE OF OFFICER OR AGENT TITLE DATE

FILE THIS RETURN WITH THE VILLAGE OF HEBRON ON OR BEFORE THE DUE DATE OF THE RETURN AND PAY THE AMOUNT DUE. THIS IS NOT AN EXTENSION OF TIME TO PAY.

FORM H-13
 HEBRON TAX DEPARTMENT
 934 W. MAIN STREET
 HEBRON, OH 43025
 (740) 928-3641 FAX (740) 928-5104

BUSINESS TAX RETURN

VILLAGE OF HEBRON, OHIO
 CALENDAR YEAR TAXPAYERS FILE BY:

FISCAL YEAR TAXPAYERS FILE WITHIN 4 MONTHS FROM YEAR END
 BEGINNING _____ 20____ & ENDING _____ 20____

FILING REQUIRED EVEN IF NO TAX IS DUE

PLEASE MAKE NECESSARY CHANGES TO NAME/ADDRESS

TAX RETURN FOR (Check one)	
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Fiduciary	<input type="checkbox"/> Estate
<input type="checkbox"/> Other (explain) _____	<input type="checkbox"/> Trust

FEDERAL I.D. NO	
HAS RETURN BEEN PREVIOUSLY FILED USING THIS NUMBER? <input type="checkbox"/> YES <input type="checkbox"/> NO	

FOR OFFICE USE ONLY			
DATE REC'D	INITIALS		
PAYMENT \$	RECEIPT #		
CASH	CK	MO	CHG
MAIL	OFC	DB	CDB U/DR
LATE PMT \$	DATE REC'D		
REFUND	DATE ISSUED		
Y N			
AUDIT			
Y N	BATCH #		

NOTE: ALL FILINGS REQUIRE ATTACHMENT OF SCHEDULES TO SUBSTANTIATE INCOME, DEDUCTIONS & CREDITS.

1. TOTAL TAXABLE INCOME (from federal form 1120, 1120s, 1065 or other appropriate schedule).....	1	\$ _____
2. ADJUSTMENTS (from line P of Schedule X).....	2	\$ _____
3. TAXABLE INCOME BEFORE ALLOCATION (line 1 plus/minus line 2).....	3	\$ _____
4. ALLOCATION PERCENTAGE (enter 100% or % from line 5 of Schedule Y).....	4	% _____
5. ADJUSTED NET INCOME 5a. multiply line 3 by line 4 percentage rate _____		
5b. prior period losses (see instructions) _____		
TOTAL - line 5a plus or minus line 5b	ADJUSTED NET INCOME	5 \$ _____
6. HEBRON TAX DUE (line 5 net gain is multiplied by .015; line 5 net loss: enter -0- tax due).....	TAX	6 \$ _____
7. ESTIMATED TAX PAYMENTS PLUS PRIOR YEAR CREDIT CARRIED FORWARD.....		7 \$ _____
8. OTHER CREDITS - EXPLAIN AND DOCUMENT FULLY.....		8 \$ _____
9. TOTAL CREDITS (add lines 7 and 8).....	TOTAL CREDIT	9 (\$ _____)
10. IF LINE 6 IS GREATER THAN LINE 9 - TAX DUE (if no penalty, enter tax due here & line 13).....		10 \$ _____
11. IF LINE 9 IS GREATER THAN LINE 6 - OVERPAYMENT (if no penalty, go to line 14).....		11 (\$ _____)
12. PENALTY AND INTEREST (see instructions):		
A. FILED AFTER DUE DATE: \$ _____	B. LATE TAX PAYMENT: \$ _____	
C. INTEREST ON LATE PAYMENT: \$ _____	D. DECLARATION: \$ _____	
TOTAL PENALTY/INTEREST (add lines 12A, 12B, 12C and 12D).....	PENALTY/INT.	12 \$ _____
13. BALANCE DUE (line 10 plus line 12, OR, line 11 less line 12. Carry to line 22).....	BALANCE DUE	13 \$ _____
14. OVERPAYMENT (line 11, OR, line 11 less line 12 penalty).....	OVERPAYMENT	14 \$ _____
INDICATE OVERPAYMENT DISTRIBUTION (\$1.00 OR MORE):		
A. \$ _____ APPLY TO NEXT YEAR		
B. \$ _____ REFUND REQUESTED		

DECLARATION OF ESTIMATED TAX FOR _____ PENALTY FOR NON-COMPLIANCE
(EXTENSION OF TIME TO FILE ESTIMATE IS NOT ALLOWED, FILE BY _____ OR WITHIN 4 MOS. OF FISCAL YEAR END)

15. ESTIMATED INCOME SUBJECT TO HEBRON TAX.....	15	\$ _____
16. MULTIPLY LINE 15 BY 1.5% (if over \$50, quarterly payments required).....	ESTIMATED TAX	16 \$ _____
17. QUARTERLY PAYMENT DUE (divide line 16 by 4).....		17 \$ _____
18. CREDIT FROM PRIOR YEAR OVERPAYMENT (line 14A above).....		18 (\$ _____)
19. AMOUNT DUE FOR 1ST QUARTER (line 17 less line 18).....	1ST QTR. PAYMENT	19 \$ _____
20. PENALTY, IF FILED AND/OR PAID AFTER DUE DATE (.5% per month late of line 19).....		20 \$ _____
21. ESTIMATED PAYMENT DUE (add lines 19 and 20. Carry to line 22).....	BALANCE DUE	21 \$ _____

22. ADD: LINE 13: \$ _____ AND LINE 21: \$ _____ = WITH FILING \$ _____
MAKE CHECK PAYABLE TO: VILLAGE OF HEBRON, INCOME TAX)

NOTE: TAX DUE UNDER \$1.00-NO PAYMENT REQUIRED, OVERPAYMENT UNDER \$1.00-NO REFUND OR CREDIT ALLOWED.

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 therein are the same as used for Federal Income Tax purposes.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAX PAYER _____ DATE _____ SIGNATURE OF TAXPAYER OR AGENT _____ DATE _____

ADDRESS OF FIRM OR EMPLOYER _____ () _____ PHONE NUMBER _____ TITLE _____ () _____ PHONE NUMBER _____

SCHEDULE X This schedule is used to adjust your federal net income to your Hebron taxable income. The left column is for items deductible on the federal return, but not deductible under the Hebron Ordinance. The right hand column is for items taxable on the federal return, but not taxable by Hebron:

<u>ITEMS NOT DEDUCTIBLE</u>	<u>ADD</u>	<u>ITEMS NOT TAXABLE</u>	<u>DEDUCT</u>
A. Federally deducted losses from IRC 1221 or 1231 property disposition.....	\$ _____	J. Federally reported income/gain from IRC 1221 or 1231 property dispositions, except to the extent the income/gains apply to those described in IRC 1245 or 1250.....	\$ _____
B. Five percent of intangible income reported On Line K (Sch.X), except that which is from IRC 1221 property disposition.....	\$ _____	K. Federally reported intangible income such as, but not limited to, interest, dividends, and patent and copyright income.....	\$ _____
C. Federally deducted taxes based on income.....	\$ _____	L. Amount of Federal tax credits to the extent they have reduced corresponding operating expenses..	\$ _____
D. Guaranteed payments or accruals to, or for, current or former partners or members.....	\$ _____	M. IRC Section 179 expenses (not previously deducted).....	\$ _____
E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors.....	\$ _____	N. Charitable contributions of Partnerships, S corps, LLC's.....	\$ _____
F. Federally deducted 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 non C corporation entities.....	\$ _____	O. Other (explain and document).....	\$ _____
G. Rental activities by partnership, S corp, LLC, Trusts.....	\$ _____	P. TOTAL DEDUCTIONS (lines J thru O).....	\$ _____
H. Other (explain and document).....	\$ _____		
I. TOTAL ADDITIONS (lines A thru H).....	\$ _____		
		Q. CALCULATE DIFFERENCE BETWEEN LINE I AND P, CARRY TO PAGE 1, LINE 2.....	\$ _____

SCHEDULE Y -- BUSINESS APPORTIONMENT FORMULA
(THIS FORM IS TO BE USED BY NON-RESIDENTS OF HEBRON, OHIO ONLY)

	A. Located Everywhere	B. Located in Hebron	C. Percentage (B - A)
Step 1. Average original cost of real & tangible personal property.....	\$ _____	\$ _____	XXXXXX
Gross Annual rentals multiplied by 8.....	\$ _____	\$ _____	XXXXXX
TOTAL STEP 1.....	\$ _____	\$ _____	1. _____ %
Step 2. Gross receipts from sales made and/or work/services perform.....	\$ _____	\$ _____	2. _____ %
Step 3. Total wages, salaries, commissions & other compensation of all employees.....	\$ _____	\$ _____	3. _____ %
Step 4. Total percentages.....			4. _____ %
Step 5. Average percentage (divide total percentages by number of percentages used (zero not used))			5. _____ %
CARRY STEP 5 AVERAGE PERCENTAGE TO PAGE 1, LINE 4			

ACCOUNT INFORMATION UPDATED

- A. What date did your operation begin in Hebron? _____
- B. If your business in Hebron has ceased, give your effective date: _____
- C. Do you (or did you previously) have employees working in Hebron? _____ If yes, copies of employee W-2 forms must be submitted by February 28th, each year with your annual Employer Reconciliation.
- D. Do you subcontract labor to perform work in Hebron? _____ If yes, copies of 1099's issued must be submitted to this office at the same time due to IRS.
- E. Name and address of party in charge of books: _____

- F. If corporate subsidiary, give name and address of parent company, main office:

Name: _____

Address: _____

City/State/Zip: _____