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

FORWARDING AND RETURN POSTAGE GUARANTEED, ADDRESS SERVICE REQUESTED

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

BULK RATE

TO:			

#### 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.

<sup>\* \* \*</sup> 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.

#### **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 Municiple 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 an 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 tiling 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

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:

- 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.
- 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: kt/y g'co qwpv'qh'vcz'f wg''nqt'y g'' ewttgpv'{gct'kn''gunko cvgf ''vq'dg''&42202'qt''o qtg.''c'f genctckqp''qh'gunko cvgf ''vcz'' o wuv'dg''hkgf''d{''Crtkn'37y'. ''qt''d{''y g''37y' ffc{''qh''y g''6y'''o qpy' after the dgi kppkpi qh''y g''hkuecn''{gct0'''Vj g''hkuv's wctvgt''rc{o gpv'gs wcn''q''440'' ''qh''gunko cvgf ''vcz''f wg o wuv'dg''rckf''y kyj ''y g''hkhpi ''qh''y g'f genctckqp.

**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 IN-

**COME** 

**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 1 1 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 {ear carryover from line 14A.

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

LINE 20. ENTER AMOUNTS FROM LINE 13 AND LINE 19 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

B.

## 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		IN	IITIALS				
PMT \$ w/FORM		RECEIPT#					
CASH CK MO CHG							
MAIL OFC	DB	CDB	U/DR				
AMT. PAID \$			·				
DATE	INIT.	BATCH	#				

FEDERAL ID NUMBER/ TELEPHONE NUMBER (	)				
Check type of Return to be filed;  ONOT USE THIS FORM FOR SCHEDULE C, FORM 1040, SOLE PROPRI					
A. I request an extension of time until	of the above named entity for □ calendar year TACH COPY OF FEDERAL EXTENSION				
NOTE: AN EXTENSION IS FOR FILING ONLY, PAYMENT OF ALL TAX EXPECTED TO BE WITH THIS REQUEST, COMPLETE THE TENTATIVE RETURN AND DECLA					
************************	*****				
ENTATIVE TAX RETURN					
HEBRON TAX LIABILITY FOR TAX YEAR EXTENDED (enter -0- if none expected)	1 \$				
ESTIMATED TAX PAYMENTS/PRIOR YEAR CREDIT CARRYOVER					
ANTICIPATED TAX DUE FOR YEAR EXTENDED (line 1 less line 2)					
DECLARATION OF ESTIMATED TAX (Required if tax due will exceed \$200.00)					
ESTIMATE TAX DUE FOR CURRENT YEAR (at least: equal to line 1 of tentative return)	4 \$				
FIRST QUARTER PAYMENT DUE (multiply line 4 by 22.5%)	5 \$				
ENTER CREDIT CARRIED FORWARD FROM "EXTENDED" YEAR ABOVE	6 (\$				
BALANCE DUE ON 1ST QUARTER ESTIMATE (line 5 less line 6)	7 \$				
TOTAL DUE WITH EXTENSION REQUEST (LINE 3 PLUS LINE 7)	8. \$				
NOTE: A DELINQUENT ACCOUNT WILL RESULT IN THIS REQUEST BEING DENIED AND AI BE ASSESSED WHEN ACTUAL RETURN IS FILED. A SELF ADDRESSED, STAMPED EN YOU WANT A RESPONSE TO YOUR REQUEST.					
<b>SIGNATURE AND VERIFICATION</b> Under penalties of perjury, I declare that I have been authorized by plication, and to the best of my knowledge and belief the statements made are true, correct, and complete.	y the above-named entity to make this ap-				
SIGNATURE OF OFFICER OR AGENT	D.(77)				
SIGNATURE OF OFFICER OR AGENT TITLE	DATE				

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)

Corporation = Partnership
Fiduciary = Estate = Trust
Other (explain)

FEDERAL I.D. NO

HAS RETURN BEEN PREVIOUSLY FILED
USING THIS NUMBER? = YES = NO

FOR OFFICE USE ONLY									
DATE REC'D						INIT	TALS		
PAYME	NIT				DEC	EIPT	#	_	
\$	NI				REC	,EIPT	#		
	CA	SH	CK	M	)	СН	G		
M	AIL	OFC		В	CD	В	U/DF	₹	
LATE P	MT			DATE REC'I					
REFUND			DATE ISSUED						
Y N				10001					
	AUD	IT							
Y N				ватс	H#				

	AUDIT					
	Y N	E	BATCH#			
NOTI	E: ALL FILINGS REQUIRE ATTACHMENT OF SCHEDULES TO SUBSTANTIATE INCOME, DEDUCTIONS & CREI	DITS.				
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)					
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 II	NCOME	E 5 \$			
6.	HEBRON TAX DUE (line 5 net gain is multiplied by .015; line 5 net loss: enter -0- tax due)	TAX	K 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)	CREDIT	Γ 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)	TY/INT	. 12 \$			
13.	3. BALANCE DUE (line 10 plus line 12, OR, line 11 less line 12. Carry to line 22)					
14.	4. <b>OVERPAYMENT</b> (line 11, OR, line 11 less line 12 penalty)					
	INDICATE OVERPAYMENT DISTRIBUTION (\$10.00 OR MORE): A. \$ APPLY TO NEXT YEAR					
	B. \$ REFUND REQUESTED					
DEC	LARATION OF ESTIMATED TAX FOR PENALTY FOR NON-COMPLIANCE					
	TENSION OF TIME TO FILE ESTIMATE IS NOT ALLOWED, FILE BY OR WITHIN 4 MOS. OF FISCAL YEAR					
15.	ESTIMATED INCOME SUBJECT TO HEBRON TAX					
16.	MULTIPLY LINE 15 BY 1.5% (if over \$200, quarterly payments required)					
17.	QUARTERLY PAYMENT DUE (o wndr nf 'htpg'38'd { ''4407' )					
18.	CREDIT FROM PRIOR YEAR OVERPAYMENT (line 14A above)					
19.	AMOUNT DUE FOR 1ST QUARTER (line 17 less line 18)	YMENT	19 \$			
• •	AMOUNT DUE					
20.	ADD: LINE 13: \$ AND LINE 19: \$ = WITH FILING \$_					
JOTE	MAKE CHECK PAYABLE TO: VILLAGE OF HEBRON, INCOME TAX)					

NOTE: TAX DUE UNDER \$10.00-NO PAYMENT REQUIRED, OVERPAYMENT UNDER \$10.00-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. This return is signed under penalty of perjury.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAX PAYER DA	ATE .	SIGNATURE OF TAXPAYER OR AGENT	DATE
	_ ( )		( )
ADDRESS OF FIRM OR EMPLOYER	PHONE N	JMBER 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:

	ITEMS NOT DEDUCTIBLE	<u>ADD</u>		<b>ITEMS</b>	NOT TAXABLE	<u>C</u>		<b>DEDUCT</b>
Α.	A. Federally deducted losses from IRC 1221 or 1231 property disposition		J.			ted income/gain from IRC 1221 or dispositions, except to the extent		
В.	Five percent of intangible income reported On Line K (Sch.X), except that which is from IRC			the income/gains apply to those described in IRC 1245 or 1250		\$	S	
	1221 property disposition.			<ul> <li>Federally reported intangible income such as, but not limited to, interest, dividends, and patent and copyright income</li> </ul>				
C.	J.	\$	_			\$	3	
D.	rent or former partners or members	\$	L. Amount of Federal tax credits to the extent they have reduced corresponding operating expenses				8	
E.	Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors	\$	M.					8
F.	Federally deducted amounts paid or accrued to, or for, qualified self-employed retirement plans,	Ψ	N.	N. Charitable contributions of Partnerships, S co				8
	health insurance plans, and life insurance plans		Ο.	Other (expla	ain and document	)	\$	3
	for owners or owner-employees of non C corpo-	Φ.	P.	TOTAL DE	DUCTIONS (line	es J thru O)	\$	3
G.	Rental activities by partnership, S corp, LLC,		_					
Н.	Trusts Other (explain and document)							
I.	TOTAL ADDITIONS (lines A thru H)							
	,		_					
O. C	ALCULATE DIFFERENCE BETWEEN LINE I AN	ND P. CARRY	TO PAGE	I. LINE 2			\$	3
	EDULE Y BUSINESS APPORTIONMENT FOR SECOND		I, OHIO ON	LY)	A. Located Everywhere	B. Located in Hebron		Percentage (B - A)
Ste	o 1. Average original cost of real & tangible person	al property			-	\$		XXXXX
,	Gross Annual rentals multiplied by 8					\$	X	XXXXX
	TOTAL STEP 1					\$	1	%
Ste	2. Gross receipts from sales made and/or work/se	rvices perforr	n	• • • • • • • • • • • • • • • • • • • •	\$	\$	2	%
Ste	3. Total wages, salaries, commissions & other co.	mpensation of	f all employe	es	\$	\$	3	
Ste	o 4. Total percentages						4	
Ste	<ol> <li>Average percentage (divide total percentages be CARRY STEP 5 AVERAGE PERCENTAGE)</li> </ol>			ised (zero no	t used)		5	%
AC(	COUNT INFORMATION UPDATED							
٨	What date did your operation begin in Hebron?							
A. B	If your business in Hebron has ceased, give your ef	fective date:						
	Do you (or did you previously) have employees we							
С.	February 28th, each year with your annual Employ	er Reconciliat	tion.	11 yes, e	opies of employe	e w 2 forms must	00 50	ommeted b y
D.	Do you subcontract labor to perform work in Hebro time due to IRS.	on?	If yes, co	pies of 1099'	s issued must be s	submitted to this o	ffice a	at the same
E.	Name and address of party in charge of books:							
F.	If corporate subsidiary, give name and address of p	arent compan	y, main offic	e:				
	Name:							
	Address:							
	City/State/Zip:							