Dear Business Owner,

You will find your 2013 Wilmington Income Tax Return (Form BR). The due date for filing your 2013 tax return is **April 15, 2014**, or 3 1/2 months from the end of your fiscal year. Any balance from 2013 plus the first quarterly payment for 2014 are due at that time. Your check or money order should be made payable to **"City of Wilmington"**. Your tax return must be accompanied by supporting federal schedules.

If for some reason you do not have any taxable income for either 2013 or 2014, please return the form with an explanation. If you do not respond, your account will be considered delinquent. To avoid penalties and interest your 2013 tax return and payment must be **postmarked** or **hand delivered** no later than **April 15, 2014** or 3 1/2 months from the end of your fiscal year.

Extensions request for filling **must** be made in **writing** by the due date. No verbal extensions will be honored. No extension requests received after the due date will be granted. A federal extension does not automatically apply to Wilmington.

Sincerely,
Marque V. Jones
Tax Commissioner

WILMINGTON INCOME TAX RETURN
GENERAL INFORMATION
FORM BR

1. **Who Must File:** A return must be filed by partnerships, corporations and any other entity having income taxable by the City of Wilmington.

2. **When and Where to File Return:** Taxpayers who end their taxable year on December 31 must file on or before the following April 15th. Taxpayers on a fiscal or partial year basis must file within 3 1/2 months following the end of such period.

   Extension request for filing must be made in writing by the due date. No verbal extensions will be honored. No extension request received after the due date will be granted.

   The Return is to be filed (including all applicable federal schedules) with the Wilmington Income Tax Bureau, 69 N. South Street, Wilmington, Ohio 45177. Total amount due must be paid when the Return is filed. Checks or money orders should be made payable to "City of Wilmington."

3. **Taxable Income:** Wilmington income tax is levied on the following:

   (A) On the net profit of all unincorporated businesses, professions, rentals or other activities conducted by residents of the City of Wilmington.

   (B) On the net profit of all unincorporated businesses, professions, rentals or other activities conducted by non-residents within the City of Wilmington.

   (C) On the net profits of all corporations derived from work done or services performed or rendered, from business and other activities conducted within the City of Wilmington.

4. **What Constitutes Net Profits:** Net profit is the income from the operation of a business, profession or enterprise and from the use of property, after the provision for all ordinary and necessary expense, except contributions, 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 Wilmington Income Tax Ordinance, and in the case of an association, without deduction of salaries paid to partners or other owners. Note that city, federal or state taxes, based on income, are not deductible in determining net profit.

5. **Allocation of Profits:** The business allocation percentage formula is to be used by corporations or non-resident business entities doing business within and outside of Wilmington if actual records of their Wilmington profits are not maintained.

   Determine the ratio of Wilmington portion of:
   (1) Average Value of real and tangible property;
   (2) Total sales regardless of where made;
   (3) Total compensation paid to all employees.

   Add the ratios obtained and divide by the number of ratios to obtain business allocation percentage. A ratio shall not be excluded from the computation because it is allocable entirely within or outside of Wilmington. This computation is to be reported on Schedule Y, page 2 Form BR.

6. **Change in Tax Liability:** An amended Wilmington Return is required within three months of the final determination of any changed tax liability resulting from audit, judicial decision, or other circumstances.

7. **Penalties and Interest:** Penalty and Interest for late filing and failure to file shall be imposed as provided by the Wilmington Tax Ordinance.

FORM BR

FILE WITH
City of Wilmington
Income Tax Department
P.O. Box 786
Wilmington, Ohio 45177
www.ci.wilmington.oh.us
ON OR BEFORE 4-15-2014

INCOME TAX RETURN FOR 2013

CITY OF WILMINGTON
FILING REQUIRED EVEN IF NO TAX DUE

TAX OFFICE PHONE: (937) 382-1880

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF WILMINGTON

THIS SPACE FOR TAX OFFICE ONLY

FISCAL YEAR DATE _____ **TO** _____

❒ **CORPORATION** ❒ **PARTNERSHIP** ❒ **SOLE PROPRIETOR**

PRINCIPAL BUSINESS ACTIVITY _____

TAXPAYER'S NAME AND ADDRESS

FEDERAL ID # _____

BUSINESS TELEPHONE _____

IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE GIVE DATE:

INTO CITY _____ OR OUT OF _____

INCOME

1. ADJUSTED FEDERAL TAXABLE INCOME (SEE SECTION A, PAGE 2) OR ATTACHED COPIES OF FEDERAL RETURNS & SCHEDULES ..... $ _____

ADJUSTMENTS TO INCOME

2a. ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X (FROM PAGE 2) ..... ADD $ _____

b. ITEMS NOT TAXABLE (FROM LINE 2 SCHEDULE X (FROM PAGE 2) ..... DEDUCT $ _____

c. DIFFERENCE BETWEEN LINES 2a AND b TO BE ADDED TO OR SUBTRACTED FROM LINE 1 (+ OR -) ..... $ _____

3a. ADJUSTED NET INCOME (LINE 1 PLUS OR MINUS LINE 2c IF SCHEDULE X IS USED) ..... $ _____

b. AMOUNT OF LINE 3a ALLOCABLE (_____%FROM LINE 5 SCHEDULE Y) ..... $ _____

c. LESS ALLOCABLE LOSS PER PREVIOUS INCOME TAX RETURN (ATTACH SCHEDULE) ..... $ _____

4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (LINE 3 a OR 3b LESS LINE 3c) ..... $ _____

TAX

5. TAX CALCULATION: 1%X LINE 4 ..... $ _____

6. CREDITS:

(a) PAYMENTS AND CREDITS ON 2013 DECLARATION OF ESTIMATED TAX ..... $ _____
(THIS AMOUNT MAY NOT INCLUDE YOUR 4TH QUARTER PAYMENT)

(b) PRIOR YEAR OVERPAYMENT ..... $ _____

(x) TOTAL CREDITS ALLOWABLE ..... $ _____

7. IF LINE 5 GREATER THAN LINE 6X PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN: TAX DUE ..... $ _____

A. PENALTY $ _____, INTEREST $ _____ .....TOTAL $ _____

B. TOTAL AMOUNT DUE (INCLUDING LINE 7A) ..... $ _____

8. OVERPAYMENT TO BE REFUNDED $ _____ OR CREDITED $ _____ TO NEXT YEAR'S ESTIMATE

NOTICE: By law, all refunds and credits in excess of $10.00 are being reported to IRS.

DECLARATION OF ESTIMATED TAX FOR THE YEAR 2014

9. TOTAL INCOME SUBJECT TO TAX $ _____ MULTIPLY BY TAX RATE OF 1% FOR GROSS TAX OF $ _____

10. LESS EXPECTED TAX CREDITS

A. OPERATING LOSS CARRY FORWARD (ATTACH SCHEDULE) ..... $ _____

B. OVERPAYMENT FROM PRIOR YEAR ..... $ _____

C. TOTAL CREDITS ..... $ _____

11. NET TAX DUE (LINE 9 LESS LINE 10C) ..... $ _____

12. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 22.5% OF LINE 11) ..... $ _____

13. AMOUNT ENCLOSED _____ (LINE 7) $ _____ (LINE 12) $ _____ AMOUNT DUE $ _____

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 _____

Address _____ and Telephone Number _____

Signature of Taxpayer or Agent (Required) _____ Date _____

MAY WE DISCUSS THIS RETURN WITH PREPARER SHOWN TO THE LEFT? ❒ YES ❒ NO

SECTION A — Adjusted Federal Taxable Income for S-Corporations and Partnerships

Ordinary Income for 1120 (Line 21) ..... $ _____

Ordinary Income for 1120S (Line 21) or 1065 (Line 22) ..... $ _____

Add Income/Losses reported to shareholders on Schedule K:

- Net Income from Rental (Real Estate or Other) ..... $ _____
- Interest ..... $ _____
- Dividends ..... $ _____
- Royalties ..... $ _____
- Capital Gain/(Loss) ..... $ _____
- Other Income/(Loss) ..... $ _____
- Total Additions ..... $ _____

Less Deductions reported to shareholders on Schedule K:

- Charitable Contributions (Limited to 10% of Adjusted Taxable Income) ..... $ _____
- Section 179 Depreciation ..... $ _____
- Other Deductions ..... $ _____
- Total Deductions ..... $ _____

Adjusted Federal Taxable Income (generally AFTI for S-Corps equal Line 23. Schedule K) ..... $ _____

SECTION B — Total from Federal Schedule D, Form 4797. $ _____

SECTION C — Income from Rents— from Schedule E. $ _____

SECTION D — All other Taxable Income $ _____

TOTAL — From Sections A, B, C & D, Enter on Page 1, Line 1 _____

SCHEDULE X — Reconciliation with Federal Income Tax Return as Required by ORC Section 718

ITEMS NOT DEDUCTIBLE	ADD
a. Federally deducted losses from IRC 1221 or 1281 property dispositions	$ _____
b. Five percent of intangible income reported in letter O except that from IRC 1221 property dispositions	$ _____
c. Taxes based on income (State)	$ _____
d Taxes based on income (City)	$ _____
e. Guaranteed payments or accrusals to or for current or former partners or members	$ _____
f. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REFT or RIC Investors	$ _____
g. 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 corp entities	$ _____
h. Rental activities by partnership, S corp or LLC Trusts	$ _____
i. Other	$ _____
m. Total (Enter Line 2a Other Side	$ _____

ITEMS NOT TAXABLE	DEDUCT
n. Capital gains (IRC 1221 or 1231) property dispositions except to the extent the income and gains apply to those described in IRC 1248 or 1250)	$ _____
o. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income.	$ _____
p. Amount of Federal Tax Credit to the extent they have reduced corresponding operating expenses	$ _____
q. Not previously deducted IRC Section 179 Expense	$ _____
r. Partnership, S corp, LLC charitable contributions	
s. Other	$ _____
z. Total (Enter Line 2b Other Side)	$ _____

SCHEDULE Y — Business Apportionment Formula

		a. LOCATED EVERYWHERE	b. LOCATED IN THIS CITY	c. PERCENTAGE (b + a)
STEP 1.	ORIGINAL COST OF REAL & 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	Divide Total Percentages by Number of Percentages Used Carry to line 3b, Page 1		_____ %

Are any employees leased in the year covered by this return? ____YES ____NO

If YES, please provide the name, address and FID number of the leasing company _____