



**CITY OF MIAMISBURG / AUSTIN CENTER JEDD / MIAMI CROSSING JEDD  
BUSINESS NET PROFIT TAX RETURN**

Calendar Year 2022 or Fiscal Period \_\_\_\_\_ to \_\_\_\_\_

**Due on or before April 18, 2023, or by the 15<sup>th</sup> day of the fourth month following the end of your fiscal year.**

**Mail Completed Forms To: Income Tax – City of Miami'sburg, 10 N First St., Miami'sburg, OH 45342**

Federal Employer Identification Number:

Physical Location Address in City / JEDD:

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\_\_\_\_\_

Check One:  Corporation  S-Corp  
 Partnership  Other \_\_\_\_\_

Company Name & Address (include DBA):

\_\_\_\_\_

Tax District:  City of Miami'sburg  Austin Center JEDD  
 Miami Crossing JEDD

Business Contact Name: \_\_\_\_\_

Contact Phone Number: \_\_\_\_\_

If your business moved during the year, please indicate:

Date of move \_\_\_\_\_

Previous Address \_\_\_\_\_

1. TOTAL INCOME PER ATTACHED FEDERAL RETURN (See Instructions)		1.
2. ITEMS NOT DEDUCTIBLE (From Schedule X, Line J, on page 2)		2.
3. ITEMS NOT TAXABLE (From Schedule X, Line R, on page 2)		3.
4. ENTER SUM OF SCHEDULE X ITEMS (Deduct Line 3 from Line 2. Negative amounts should be in parentheses)		4.
5. ADJUSTED FEDERAL TAXABLE INCOME (Sum of Line 1 and Line 4. If a loss, see Instructions.)		5.
6. NET LOSS CARRYFORWARD (Requirements listed in Instructions)		6.
7. CITY / JEDD TAXABLE INCOME (Sum of Line 5 and Line 6)		7.
8. PERCENT ALLOCABLE TO CITY / JEDD (From Schedule Y, Step 5, on page 2)		8. %
9. INCOME ALLOCABLE TO CITY / JEDD INCOME TAX (Multiply Line 7 by Line 8)		9.
10. CITY / JEDD INCOME TAX AMOUNT (Multiply Line 9 by 2.25%)		10.
11. A. ESTIMATES PAID ON THIS YEAR'S LIABILITY	11A.	
B. CREDITS APPLIED FROM 2021 TO THIS YEAR'S LIABILITY	11B.	
C. TOTAL CREDITS (Line 11A plus Line 11B)		11C.
12. TAX AMOUNT DUE (IF Line 10 is greater than Line 11C, subtract Line 11C from Line 10)		12.
13. Late Filing Penalty \$ _____ Late Pmt Penalty \$ _____ Late Pmt Interest \$ _____ Underestimation Penalty \$ _____		13.
14. BALANCE DUE FOR 2022 (Add Lines 12 and 13) (Do not stop here. Complete Lines 16-20 below) <b>Note: No payment due if Line 14 is less than \$10.01.</b>		14.
15. OVERPAYMENT, IF Line 10 is less than Line 11C, subtract Line 10 from Line 11C <b>Note: No refund or credit carry forward for amounts that are less than \$10.01.</b>	15.	
	\$	
	REFUND	CREDIT TO 2023

**DECLARATION OF ESTIMATED TAX FOR 2023**

16. Total income subject to tax \$ _____, multiply by 2.25%	16.
17. LESS: CREDIT from Line 15 above	17.
18. Net Taxes Owed (Line 16 minus Line 17) (Quarterly statements will not be mailed but are available online.)	18.
19. AMOUNT PAID WITH THIS DECLARATION for 1 <sup>st</sup> Quarter Estimated Tax (See Instructions)	19.
<b>20. TOTAL AMOUNT PAYABLE TO CITY OF MIAMISBURG (Add Lines 14 and 19)</b>	<b>20.</b>

The undersigned declares this return (& accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes, adjusted to the Ordinance requirements for local tax purposes, and if an audit is made which affects tax liability shown on this return, an amended return will be filed within three months. If this return was prepared by a Tax Preparer, I am authorizing them to disclose information concerning this return.  YES  NO

_____ Signature of Taxpayer or Agent	_____ Date	_____ Signature of Preparer, if other than Taxpayer	_____ Date
_____ Name and Title	_____ Phone Number	_____ Name and Title	_____ Phone Number

**ATTACH A COPY OF THE FEDERAL FORM, INCLUDING COPIES OF THE SUPPORTING / REFERENCED SCHEDULES.**



**CITY OF MIAMISBURG / AUSTIN CENTER JEDD / MIAMI CROSSING JEDD  
BUSINESS NET PROFIT TAX RETURN**

Calendar Year 2022 or Fiscal Period \_\_\_\_\_ to \_\_\_\_\_

**Due on or before April 18, 2023, or by the 15<sup>th</sup> day of the fourth month following the end of your fiscal year.**

**Mail Completed Forms To: Income Tax – City of Miamisburg, 10 N First St., Miamisburg, OH 45342**

<b>SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN (ORC Sec 718)</b>				
ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE	DEDUCT
A.	Federally deducted losses from IRC Section 1221 or 1231 property dispositions.		K. Federally reported income & gains from IRC Section 1221 or 1231 property dispositions, except to the extent the income and gains apply to those described in IRC Section 1245 or 1250	
B.	5% of amount deducted as intangible income, except that from IRC 1221 property dispositions		L. Federally reported intangible income such as, but not limited to interest, dividends, and patent & copyright income. Excludes prizes, awards, lottery winnings, or other income associated with games of chance.	
C.	Taxes paid based on income		M. Not previously deducted IRC Sec 179 Expense (Attach Schedule)	
D.	Federal deducted dividends, distributions, or amounts set aside for, credited to or distributed to REIT or RIC investors		N. Not previously deducted Partnership, S Corp, LLC charitable contributions (Attach Schedule)	
E.	Federally deducted amounts paid or accrued to or for qualified self-employed retirements plans, health insurance plans, and the insurance plans for owners or owner-employees of non-C corporation entities		O. Domestic production activity deduction (See Instructions; Attach Form 8903)	
F.	Partnership, S Corp, LLC charitable contributions, if limited to 10% of FTI		P. Net profit of a pass-through entity owned directly or indirectly by the taxpayer (See Instructions)	
G.	IRC Section 179 expenses, if limited, for Partnerships, S Corps, LLCs		Q. Other:	
H.	Loss incurred by a pass-through entity owned directly or indirectly by a taxpayer (See Instructions)			
I.	Other:			
<b>J. TOTAL ADDITONS</b> (enter on page 1, Line 2)			<b>R. TOTAL DEDUCTIONS</b> (enter on page 1, Line 3)	

**SCHEDULE Y – BUSINESS ALLOCATION FORMULA**

The Business Allocation Formula is to be used by taxpayers who have a place or places of business outside City / JEDD to determine the portion of the net profits attributed to that part of the business within the boundaries of City / JEDD.

		<b>A. LOCATED EVERYWHERE</b>	<b>B. LOCATED IN CITY / JEDD</b>	<b>C. PERCENTAGE (DIVIDE 'B' BY 'A')</b>
Step 1	Average original cost of real & tangible personal property	\$	\$	
	Gross annual rentals multiplied by 8	\$	\$	
	<b>Total Step 1</b>	\$	\$	%
Step 2	Gross receipts from sales and work or services	\$	\$	%
Step 3	Total qualifying wages, salaries, commissions, and other compensation for all employees	\$	\$	%
Step 4	TOTAL PERCENTAGE			%
Step 5	AVERAGE PERCENTAGE			%
	<b>Divide Total Percentage by the number of percentages used. Enter on page 1, Line 6</b>			

**SCHEDULE Y-1 – RECONCILIATION TO FORM W-3, WITHHOLDING RECONCILIATION**

Total wages allocated to City / JEDD (From Federal Return or allocation formula)	\$
Total wages shown on Form W-3 (Withholding reconciliation)	\$
Please explain any difference:	
Are any employees leased in the year covered by this return? <input type="checkbox"/> No <input type="checkbox"/> Yes - If yes, then provide name, address, and FID number of the leasing company in the space below.	
Were 1099-MISC forms issued for work completed in City / JEDD? <input type="checkbox"/> No <input type="checkbox"/> Yes - If yes, attach copies to this return.	

**ATTACH A COPY OF THE FEDERAL FORM, INCLUDING COPIES OF THE SUPPORTING / REFERENCED SCHEDULES.**



## CITY OF MIAMISBURG / AUSTIN CENTER JEDD / MIAMI CROSSING JEDD BUSINESS NET PROFIT TAX RETURN INSTRUCTIONS

### GENERAL TAX INFORMATION FOR 2022 BUSINESS RETURNS

The Business Form is for use by business taxpayers (e.g., Partnerships, Corporations, S-Corporations who file using their Federal Tax Identification, as opposed to a Social Security number) only. Individuals (filing under their Social Security number) must obtain the "City of Miamisburg / Austin Center JEDD Individual Return" from the Income Tax office or from the City's website at <https://cityofmiamisburg.com/income-tax/>.

**WHO MUST FILE:** EVERY BUSINESS ENTITY conducting business, performing services, or deriving income (or loss) from activities within the City of Miamisburg / Austin Center JEDD / Miami Crossing JEDD. If you have filed a return in the past and are no longer required to file a return (due to cessation of business), please contact our office to determine when your account becomes inactive.

**WHEN TO FILE:** Businesses that end their taxable year on December 31 must file their return on or before April 18, 2023. Fiscal year businesses must file by the 15<sup>th</sup> day of the fourth month following the end of the fiscal year.

**ATTACH A COPY OF THE FEDERAL TAX RETURN, W-2'S, 1099'S AND ANY SUPPORTING SCHEDULES. THE CITY RETURN IS NOT CONSIDERED FILED UNTIL RECEIVED.**

**REQUEST FOR EXTENSION OF TIME TO FILE:** If you have filed for a Federal Extension, please provide a copy of the extension form. Miamisburg/Austin Center JEDD/Miami Crossing JEDD does *not* receive copies of federal extensions from the IRS. **An extension is an extension of time to file but is NOT an extension of time to pay.** Business returns with extensions are due in office no later than October 16, 2023.

**ESTIMATED TAX PAYMENTS:** Per Ohio Revised Code 718.08, every business that anticipates income subject to City/JEDD taxation and such income results in tax due over \$200 shall file a declaration and pay estimated tax. The payments for calendar year-end filers for 2023 are due by April 18, June 15, September 15, and January 15. Estimated payments for fiscal year businesses are due by the 15<sup>th</sup> day of the fourth, sixth, ninth and twelfth months after the beginning of the taxable year. Estimated tax forms are available on the City's website <https://cityofmiamisburg.com/income-tax/>. A declaration and payment of estimated tax which is either less than 90% of the tax shown on the current return or less than 100% of the previous year's tax may be subject to an underestimation penalty. See Line-by-Line Instructions for more details.

**PENALTIES AND INTEREST:** Filing your return late, paying your taxes late and/or not paying the appropriate estimated tax payments, if required, will subject you to penalties and interest.

**OHIO BUSINESS GATEWAY:** Businesses may file extension requests, municipal income tax returns, as well as pay estimated tax, City/JEDD net profits income tax, and withholding payments through the Ohio Business Gateway. See <https://gateway.ohio.gov/home> for information.

**NET OPERATING LOSS CARRYFORWARD:** Provide documentation showing the amounts used for calculating the Net Operating Loss. If needed, there is a separate Net Operating Loss Schedule available on the City's website. NOTE: The Net Operating Loss record, for local income tax, should only include losses from 2017 forward, and business must have been performed in the City/JEDD during the Tax Year the NOL was accrued.

**ASSISTANCE:** The Income Tax Office is in the Civic Center at 10 N First St., Miamisburg, OH 45342. Phone: (937) 847-6462. Fax: (937) 847-6470. Email: [incometax@cityofmiamisburg.com](mailto:incometax@cityofmiamisburg.com)



## CITY OF MIAMISBURG / AUSTIN CENTER JEDD / MIAMI CROSSING JEDD BUSINESS NET PROFIT TAX RETURN INSTRUCTIONS

### LINE-BY-LINE INSTRUCTIONS FOR 2022 BUSINESS RETURNS

**HEADING:** If this return is for a period other than the calendar year, insert the beginning and ending date of your fiscal year. Enter your Federal Employer Identification Number. Print your name, address, and any other DBA (Doing Business As) information. Check one of the business types and one of the tax districts. If work was performed inside of the City and one of the JEDDs, a return will need to be filed for each tax district. Provide your physical address or location where work was performed in the City/JEDD. Provide a contact name and phone number for the person who can answer questions about this return. If the business has relocated during the Tax Year, please indicate the date of relocation and the previous address.

**LINE 1.** Enter amount of taxable income from your Federal Form 1120, 1120-S, 1065 or appropriate Federal Schedule. For Federal Form 1120, taxable income, before special deductions and Federal NOLs, is reported on Page 1, Line 28 of the Federal Form. For 1120-S returns, total taxable income is reported on Page 4, Line 18 of the Federal Form (Page has 'Schedule K' in top left-hand corner). For 1065, taxable income is reported on Page 5, Line 1 of the Federal Form.

**LINE 2** Use Schedule X (local return, page 2) to reconcile Federal Taxable Income to City/JEDD taxable income. Schedule X adjustments should be included on Lines 2 and 3.

**LINE 4** Deduct Line 3 from Line 2 and show the difference on Line 4. Negative amounts should be shown in parentheses.

**LINE 5** Adjusted Federal Taxable Income is the sum of Line 1 and Line 4. Amounts shown in parentheses on Line 4 should be deducted from Line 1. If the sum of Line 1 and Line 4 is a negative, see Net Operating Loss Schedule Form and Instructions. This is available on the City's website.

**LINE 6** There is a 50% application phase in period, which will last from tax year 2018 to tax year 2022. See the Net Operating Loss Schedule Form and Instructions on the City's website for requirements and calculations. This amount should be shown as a negative in parentheses. You may use your own schedule, but it must be provided to illustrate how the NOL amount applied was calculated.

**LINE 7** Sum of Line 5 and Line 6. This is the total locally taxable income before allocation.

**LINE 8** Amount allocable to City/JEDD (from Schedule Y computations). The Business Apportionment Formula, Schedule Y, is used to compute the portion of net profits allocable to City/JEDD when business is conducted both inside and outside of City/JEDD. Refer to ORC 718.02 for more detailed explanation on how you must arrive at this calculation. You may not choose to eliminate calculating a factor on your Schedule Y unless the amount located everywhere is zero.

**LINE 9** Income taxable to the City/JEDD is calculate by multiplying Line 7 by Line 8.

**LINE 10** Calculate City/JEDD Income Tax due by multiplying Line 9 by the tax rate of 2.25% (.0225).

**LINE 11 A.** Total estimated payments remitted for current year.

**LINE 11 B.** Enter the credit being applied from Tax Year 2021

**LINE 11 C.** Add Lines 11 A and 11 B

**LINE 12** Tax Amount Due: If Line 10 is greater than Line 11 C, the difference should be entered here. Negative amounts should be in parentheses.



## CITY OF MIAMISBURG / AUSTIN CENTER JEDD / MIAMI CROSSING JEDD BUSINESS NET PROFIT TAX RETURN INSTRUCTIONS

**LINE 13** Penalty & Interest: **LATE FILING FEE:** Any return filed after its due date (or extended due date, if applicable) will be subject to a \$25 late filing fee per month or fraction thereof (max. \$150.00). **LATE PAYMENT:** Taxes owed and unpaid after the due date will be subject to a 15% penalty and 0.4167% (5% annual) interest per month or fraction thereof. **UNDERESTIMATION:** You may be subject to a 15% penalty if Line 11 C is less than 90% of Line 10 *UNLESS* Line 11 C was paid on time and is equal to or greater than 100% of your 2021 City / JEDD Income Tax amount.

**LINE 14** Balance Due for 2022 is the total of Line 12 and Line 13. Note: No payment is required if Line 14 is less than \$10.01. You must factor in any penalties and interest before determining if your total due is less than \$10.01.

**LINE 15** Overpayment: If Line 10 is less than Line 11 C, the difference should be entered here. This amount will be transferred as a credit toward next year's tax unless you request a refund. No refund shall be made to any taxpayer until they have complied with all the provisions of the Ordinance and have furnished all information required by the Tax Administrator. Refunds are processed in order of receipt of completed return. Typically, refund checks are mailed 90 days after the complete return is filed. Refunds or credit carryforwards less than \$10.01 will not be issued or carried forward.

### DECLARATION OF ESTIMATED TAX FOR 2023:

#### Methods of calculating estimated tax due:

- A. If your 2022 liability is less than \$200.00, no estimates will be required.
- B. By paying 100% of the 2022 Miami'sburg/Austin Center JEDD Income Tax via credits or estimated payments in timely quarterly estimated tax payments, you will not be penalized for underpayment should your income be greater in 2023. (Known as "safe harbor").
- C. If you know your exact income for 2023, you can base your estimate on 90% of that income amount. Using that figure, you can determine an equal quarterly amount for remittance for each period.

**LINE 16** Choose a method above and enter *either* the total estimated taxable income for 2023 *or* the actual taxable income for 2022 (Line 9, if using the "safe harbor" method). This amount is then multiplied by **2.25%** and entered in the box for Line 16.

**LINE 17** Enter the amount of credit being applied to 2023 from Line 15 above. If applicable.

**LINE 18** Deduct Line 17 from Line 16 to calculate the balance of estimated City/JEDD Income Tax. If this amount is under \$500 estimates, though encouraged, are not required.

**LINE 19** If using Method B (above), on Line 16, then a minimum of 25% of Line 18 is due for the first quarter estimate. If using Method C on Line 16, then a minimum of 22.5% of Line 18 is due for the first quarter estimate. The estimated tax may be paid in full with this declaration or in equal quarterly payments. **Quarterly payments will not be billed.** Coupons can be obtained on the City's website. The estimate may be amended at the time of making any quarterly payment. For 2023 calendar year businesses, quarterly payments are due on or before April 18, June 15, September 15, and January 15. For fiscal year businesses quarterly payments are due on or before the 15<sup>th</sup> day of the fourth, sixth, ninth, and twelfth month after the beginning of the fiscal year. If the due date falls on a weekend or a City holiday, the due date will be the following business day. Any prior year credit carryover will be included as a current year estimated payment.





## CITY OF MIAMISBURG / AUSTIN CENTER JEDD / MIAMI CROSSING JEDD BUSINESS NET PROFIT TAX RETURN INSTRUCTIONS

**LINE 20 TOTAL AMOUNT PAYABLE TO THE CITY/JEDD.** The sum of Line 14 and Line 19 is due and payable to the City/JEDD on April 18, 2023, for calendar year businesses or the 15<sup>th</sup> day of the fourth month following the end of the fiscal year for fiscal year businesses. All checks or money orders are to be made payable to the City of Miami.

### **SCHEDULE X: RECONCILIATION WITH FEDERAL INCOME TAX RETURN:**

This schedule is used to adjust your Federal Net Income to your City/JEDD Taxable Income. The left column is for items deductible on the Federal return, but not deductible under the City/JEDD Ordinance. Note: If you are not a C corporation, then you shall compute your FTI as if you were a C corporation.

### **SCHEDULE Y: BUSINESS ALLOCATION FORMULA**

A business allocation formula consisting of the average of property, gross receipts and wages paid, must be used by business entities not required to pay tax on their entire net profits if they conducted business both within and outside of this municipality. An alternative calculation can only be used if approved by the City Income Tax Administrator.

**Step 1** Calculate average cost of property outside and inside of City/JEDD.

**Step 2** Report gross receipts from sales and work outside and inside the City/JEDD:

#### **Gross receipts from sales includes:**

- a. All sales of tangible personal property which are delivered within the City/JEDD regardless of where title passes, if shipped or delivered from a stock of goods within the City/JEDD. Even if transported from a point outside City/JEDD if the taxpayer is regularly engaging through its own employees in the solicitation or promotion it should be included in sales.
- b. All gross receipts from the sale of services shall be situated to this City/JEDD to the extent that such services are performed in the City/JEDD.
- c. To the extent included in income, all gross receipts from the sale of real and tangible personal property and from rents and royalties located in the City/JEDD.

**Step 3** Report total QUALIFYING wages, salaries, or other compensation for your employees:

- a. Wages, salaries, and other compensation paid during the year to W-2 employees for services performed within the City/JEDD. If your business is impacted by the 20-day rule, allocate wages and salaries in the same manner in which they were withheld.

### **SCHEDULE Y-1: RECONCILIATION TO FORM W-3, WITHHOLDING RECONCILIATION**

Use this schedule to reconcile wages, salaries, etc., allocated to City/JEDD with total salaries, wages, etc., shown on your Withholding Reconciliation.