

2012 CITY OF BROOK PARK INCOME TAX RETURN

RETURN OR EXTENSION DUE APRIL 15, 2013 OR 15th DAY OF FOURTH MONTH AFTER CLOSE OF FISCAL YEAR.

6161 ENGLE RD. • BROOK PARK, OHIO 44142

THE CITY OF BROOK PARK WILL CONTINUE TO MAIL PRE-PRINTED TAX FORMS TO BUSINESSES AND INDIVIDUALS THAT SUBMIT 2012 INCOME DATA UTILIZING THE PRE-PRINTED FORMS.

www.cityofbrookpark.com INFO LINE: 216-433-4115 VOICE MAIL: 216-433-1533

FISCAL PERIOD TO

Table with 4 columns: social security number, social security number, FID NUMBER, FILE EXTENSIONS BY DUE DATE OF RETURN

INDIVIDUALS RECORD SOCIAL SECURITY NUMBERS, BUSINESS RECORD FID NUMBER IN THE BOXES PROVIDED

Estimated Taxpayers: 90% of current or 100% of prior year paid in by 1/31/13 to avoid assessment. Fiscal accounts use 30 days after year end for tax year 2012.

Are you fully retired () Yes () No () Yes () No

Work part time () Yes () No () Yes () No

PHONE: DAY () EVE ()

TAX CONNECT secure On-Line service for payments and account inquiry. Go to www.cityofbrookpark.com

Do You Rent This Home Landlord Name

SEE BACK FOR 2106 SCHEDULE

IF APPLICABLE, SUPPLY MOVE DATES OR TAX CALCULATED FOR 12 MONTHS.

Into Brook Park on: Out of Brook Park on:

New Address:

Table with 6 columns: DATE WAGES EARNED, EMPLOYER'S NAME (PRINT), CITY EMPLOYED, TAX PAID TO OTHER CITIES, BROOK PARK TAX WITHHELD, QUALIFYING WAGE BOX 5

FILING REQUIRED EVEN IF NO TAX DUE OR NO INCOME EARNED. STAPLE ALL W-2, LOTTERY OR 1099-M HERE FILE BY APRIL 15, 2013

BOX 1

- 2. TOTAL ADJUSTMENTS FROM PAGE 2 (IF APPLICABLE) (ATTACH COPY OF ALL SCHEDULES)
3. TAXABLE INCOME (ADD 1 (a) AND 2)
4(a). LOSS CARRY FORWARD PREVIOUS YEAR (IF APPLICABLE 5 YEAR LIMIT) 4(a). DEDUCT \$
4(b). TOTAL INCOME (LINE 3 MINUS 4(a))
5. BROOK PARK CITY TAX (2% OF LINE 3 OR 4 (b))
6. REFUNDS RECEIVED (INDIVIDUALS ONLY) IN 2012 FROM OTHER MUNICIPALITIES
7. TOTAL INCOME TAX DUE BEFORE CREDITS
8. CREDITS: EXCLUDE PAYMENTS TO "REDUCED TAX CREDIT CITIES", NON RESIDENTS EXCLUDE RESIDENCY TAX.
(a) BROOK PARK INCOME TAX WITHHELD BY EMPLOYER(S)
(b) LOCAL TAX PAID TO OTHER CITIES(2% LIMIT PER W-2)
(c) PAYMENT ON DECLARATION OF ESTIMATED TAX
(d) AMOUNT OF PRIOR YEAR CREDIT
(e) TOTAL CREDITS (ADD, a, b, c, d)

9. BALANCE DUE (LINE 7 LESS LINE 8e) INCLUDE PAYMENT WITH RETURN. REMIT BY APRIL 15, 2013

10. OVERPAYMENT CLAIMED (IF LINE 8e EXCEEDS LINE 7), ENTER DIFFERENCE HERE
11. ENTER AMOUNT OF LINE 10 YOU WANT CREDITED TO YOUR 2013 ESTIMATED TAX

11(a). IF APPLYING FOR REFUND AND UNDER 18 ATTACH DRIVERS LICENSE AND/OR BIRTH CERTIFICATE THREE YEAR LIMITATION ON REFUND REQUEST REFUND 11(a).

12. LATE FILING PENALTY - \$25.00 MINIMUM; \$50.00 AFTER 6 MONTHS

13. ASSESSMENT 3% PER MONTH, EFFECTIVE THE FIRST OF EACH MONTH, ENTER TOTAL HERE

14. TOTAL AMOUNT DUE - (MUST BE PAID IN FULL FOR 2012 INCOME TAX)

ACCUMULATIVE ACCOUNT BALANCE GREATER THAN \$5.00 SHALL BE COLLECTED/MAY BE REFUNDED PAYMENT PLAN IF BALANCE DUE \$100.00 OR MORE, INTEREST CHARGED MONTHLY, OTHER ASSESSMENTS MAY APPLY, PROMISSORY COGNOVIT NOTE AND DIRECT DEBIT AUTHORIZATION REQUIRED. REQUEST PAYMENT PLAN

DECLARATION OF ESTIMATED TAX FOR YEAR 2013 - 90% MUST BE PAID BY JANUARY 31, 2014

- E1. ESTIMATED TAXABLE INCOME FOR YEAR
E2. ESTIMATED TAX DUE 2% (.02) of line E1
E3. LESS: BROOK PARK TAX TO BE WITHHELD \$ AND/OR PAID TO THE CITY OF
E4. TOTAL ESTIMATED BROOK PARK TAX DUE
E5. CREDITS: a. OVERPAYMENT CLAIMED ON PREVIOUS YEAR'S RETURN b. 2013 DECLARATION PAYMENT PREVIOUSLY REMITTED c. TOTAL CREDITS
E6. NET TAX DUE (LINE E4 LESS LINE E5C) (90% MUST BE PAID BY JAN. 31, 2014)
E7. AMOUNT PAID (NOT LESS THAN 22.5% OF LINE E6) (MUST BE PAID FOR 2013)
E8. BALANCE OF ESTIMATED TAXES TO BE BILLED QUARTERLY

*RETURNS WITH SCHEDULES MUST BE TIMELY FILED TO RETAIN LOSS/CARRY FORWARD PRIVILEGES.

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF BROOK PARK

I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE BELIEVE IT IS TRUE, CORRECT AND THAT THE FIGURES USED HEREIN ARE THE SAME AS FOR FEDERAL INCOME TAX PURPOSES. INITIAL THE BOX IF YOU DO NOT WISH FOR US TO DISCUSS YOUR BROOK PARK TAX RETURN WITH YOUR TAX PREPARER.

Print Name of Person Preparing If Other Than Taxpayer

Date

Signature of Taxpayer or Agent

Date

Address or Name and Address of Firm or Employer

Phone Number

Title, If Signing For A Business or Signature of Spouse if Joint Return

Phone Number

RETURN OR EXTENSION DUE APRIL 15, 2013 OR 15TH DAY OF FOURTH MONTH AFTER CLOSE OF FISCAL YEAR

NAMES SHOWN ON FRONT OF FORM

YOUR SOCIAL SECURITY NUMBER

FID #

*** ALL RETURNS WITH SCHEDULES MUST BE TIMELY FILED TO RETAIN LOSS/CARRY FORWARD PRIVILEGES. ***

SCHEDULE C+E

ADD TOTALS OF SCHEDULES C, E, 8825. ENTER HERE AND ON LINE 2 (OTHER INCOME) ON FRONT OF FORM OTHERWISE COMPLETE SCHEDULE X AND/OR Y IF APPLICABLE.

\$

SCHEDULE E - INCOME FROM RENTS

ATTACH COPY OF FEDERAL SCHEDULE E AND/OR 8825

TYPE & ADDRESS OF PROPERTY, CITY & STATE	PLEASE PROVIDE TENANT'S NAME	NET INCOME (LOSS)

Ohio's Municipal Income Tax Reform, (House Bill 95) created a Uniform Net Profits Base. For taxable years beginning after 2003, ensure returns comply with Ohio Revised Code 718.01. Excluding Schedule C, E, and F filers, taxable income shall be computed as if the taxpayer is a C corporation. Include all supporting schedules and statements to support your income calculation. Returns which do not conform will be amended by the Department of Taxation or returned to the taxpayer for resubmission. Visit www.legislature.state.oh.us, click Laws, Acts & Legislation, then Ohio Revised Code, then Title VII, and Chapter 718.

SCHEDULE H

ADJUSTED FEDERAL TAXABLE INCOME

ATTACH ALL SCHEDULES

FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSSES AND SPECIAL DEDUCTIONS per attached return (Form 1120, Line 28; Form 1120S, Schedule K, Line 18; Form 1120A, Line 24; Form 1065 "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990 T, Line 30) \$

SCHEDULE X

RECONCILIATION WITH FEDERAL INCOME TAX RETURN - PER ORC 718 - Uniform Net Profits Base

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (IRC 1221 or 1231)	\$	n. Capital Gains	\$
b. 5% of intangible income except that from IRC 1221 or 1231 property disposition	\$	(Any amount received on a sale of tangible personal property or real property used in business, in excess of book value, shall be treated as taxable income to the extent of depreciation allowable after Jan. 1, 1967.)	
c. Taxes based on income (state)	\$	o. Intangible Income:	
d. Taxes based on income (city)	\$	Interest	\$
e. Dividends, distributions or amounts set aside or credited to or distributed to RIC or REIT investors	\$	Dividends	\$
f. Guaranteed payments paid or accrued to partners and/or former partners, members, etc.	\$	Patents, copyrights, etc.	\$
g. 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	\$	p. Other (explain)	\$
h. Other: (Depreciation Recapture including those Business entities subject to Section 291 depreciation recapture on section 1250 property) Foreign Income Taxes EXPLAIN:	\$	t. Total deductions	\$
	\$	Items not deductible, Line i	\$
	\$	Items not taxable, Line t	\$
	\$	Enter excess/loss of line i, or line t	(x) \$
i. Total additions	\$	Line (Z) add schedule totals (c), (e), (h), (x)	(z) \$

SCHEDULE Y

BUSINESS APPORTIONMENT

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
STEP 1. AVG. ORIGINAL COST OF REAL & TANG. PERSONAL PROPERTY GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8 TOTAL STEP 1. (ATTACH FED. SCHEDULE L)	_____	_____	_____ %
STEP 2. WAGES, SALARIES, AND OTHER COMPENSATION PAID	_____	_____	_____ %
STEP 3. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS) TOTAL PERCENTAGES	_____	_____	_____ %
4. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).			_____ %
5. MULTIPLY LINE (Z) BY AVERAGE % FROM STEP 5 ABOVE. ENTER THIS AMOUNT HERE			_____ %
6. AND ON LINE 2 PAGE 1			\$ _____

Are any employees leased in the year covered by this return? YES NO

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

OVERPAYMENTS:

overpayments for individuals and businesses required or currently making estimated tax payments: Effective 8/8/90, ordinance 7478-1990 requires overpayments of less than forty dollars ((\$40.00) not to be refunded. The overpayment is required to be applied against a liability in the subsequent year where it is evident that a liability will exist in a subsequent year. Please place the overpayment on line E5a of the 2013 declaration portion of the return. If your employment or business situation has changed, and you will not be subject to estimated tax payments, please write across the 2013 declaration section "NO LONGER APPLICABLE".

SCHEDULE 2106

If submitting 2106 expenses, remit Federal Form 1040 Schedule A, and reduce by 2%. If Schedule A is not submitted, no 2106 expenses will be allowed.

	1ST EMPLOYER	2ND EMPLOYER	3RD EMPLOYER
Income From W-2 Statements			
Expenses From 2106, reduced by 2%			
SUBTRACT EXPENSES FROM INCOME. RECORD NET AMT. IN BOX 1. *ALSO, REDUCE THE TAX AMT. PAID TO OTHER CITIES APPROPRIATELY.			