FORM BR

FILE WITH
VILLAGE of MORROW
Income Tax Department
150 E. Pike Street
Morrow, Ohio 45152
(513) 899-2821

VILLAGE OF MORROW

INCOME TAX RETURN

FILE ON OR BEFORE APRIL 15,
OR 3 1/2 MONTHS AFTER FISCAL YEAR-END

FISCAL YEAR DATE _____ TO _____

MAKE CHECK OR MONEY ORDER
PAYABLE TO

Village of Morrow
Income Tax

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

THIS SPACE FOR TAX OFFICE ONLY

PRINCIPAL BUSINESS ACTIVITY _____

TAXPAYERS NAME AND ADDRESS

CORPORATION ☐ PARTNERSHIP ☐ SOLE PROPRIETOR ☐

IF OTHER, EXPLAIN: _____

BUSINESS TELEPHONE: _____

FEDERAL ID # _____

ARE YOU A RESIDENT OF MORROW? YES ☐ NO ☐
DID YOU FILE A PREVIOUS YEAR RETURN? YES ☐ NO ☐
HAS IRS INCREASED YOUR INCOME TAX LIABILITY FOR ANY PRIOR YEAR? YES ☐ NO ☐
IF SO HAS AN AMENDED VILLAGE OF MORROW INCOME TAX RETURN BEEN FILED? YES ☐ NO ☐

IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE
GIVE DATE INTO CITY _____ OR OUT OF _____

INCOME ADJUSTMENTS TO INCOME

1. ADJUSTED FEDERAL TAXABLE INCOME (SECTION A, PAGE 2) ATTACH FEDERAL RETURN & SCHEDULES $ _____
2. a. ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X, PAGE 2) ADD $ _____
   b. ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X, PAGE 2) DEDUCT $ _____
   c. DIFFERENCE BETWEEN LINES 2a & b TO BE ADDED TO OR SUBTRACTED FROM LINE 1 $ _____
3. a. ADJUSTED NET PROFIT/LOSS (LINE1 PLUS OR MINUS LINE 2C IF SCHEDULE X IS USED) $ _____
   b. AMOUNT OF LINE 3a APPORTIONED (_____ % FROM LINE 5 SCHEDULE Y, PAGE 2) $ _____
   c. LESS ALLOCABLE LOSS PER PREVIOUS FILED INCOME TAX RETURN (ATTACH SCHEDULE) LOSS CARRYFORWARD LIMITED TO 5 YEARS $ _____
4. NET PROFIT/LOSS SUBJECT TO MUNICIPAL INCOME TAX (LINE 3a OR 3b LESS LINE 3c) $ _____

TAX

5. MORROW INCOME TAX IS 1% OF LINE 4 $ _____
6. CREDITS:
   a. PAYMENT AND/OR CREDITS ON _____ DECLARATION OF ESTIMATED TAX $ _____
   b. PRIOR YEAR OVERPAYMENTS $ _____
   c. TOTAL ALLOWABLE CREDITS $ _____
7. IF LINE 5 GREATER THAN LINE 6c, PAYMENT OF _____ TAX BALANCE IS DUE WITH THIS RETURN $ _____
8. OVERPAYMENT TO BE REFUNDED $ _____ OR CREDITED $ _____ TO NEXT YEAR'S ESTIMATE (ENTER ON LINE 10b)

OFFICE USE ONLY

a. INTEREST CHARGE $ _____ PLUS PENALTY CHARGE $ _____ = TOTAL ASSESSMENT $ _____

b. UNPAID TAX BALANCE (LINE 6) $ _____ + TOTAL ASSESSMENT (LINE 7a) $ _____ = TOTAL AMOUNT DUE $ _____

DECLARATION OF ESTIMATED TAX FOR YEAR _____

9. TOTAL INCOME SUBJECT TO TAX $ _____ MULTIPLY BY RATE OF 1 % FOR GROSS TAX OF $ _____
10. LESS EXPECTED CREDITS:
    a. OPERATING LOSS CARRYFORWARD (ATTACH SCHEDULE) $ _____
    b. OVERPAYMENT FROM PRIOR YEAR $ _____
    c. TOTAL CREDITS $ _____
11. NET TAX DUE (LINE 9 LESS LINE 10c) $ _____
12. AMOUNT DUE WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 11) $ _____
13. BALANCE OF _____ TAX (LINE 7) $ _____
14. AMOUNT ENCLOSED FOR _____ TAX (LINE 7) $ _____ PLUS _____ DECLARATION (LINE 12) $ _____ =$ _____

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 KNOWLEDGE

Signature of Person Preparing If Other than Taxpayer — Date

Signature of Taxpayer or Agent (Required) — Date

Address — and — Telephone Number

May we discuss this return with the 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	ITEMS NOT TAXABLE	DEDUCT
a. Federally deducted losses from IRC 1221 or 1231 property dispositions	$ _____	n. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250)	$ _____
b. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions	$ _____	o. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income	$ _____
c. Taxes based on income (State)	$ _____	p. Amount of Federal Tax Credit to the extent they have reduced corresponding operating expenses	$ _____
d. Taxes based on income (City)	$ _____	q. Not previously deducted IRC Section 179 Expense	$ _____
e. Guaranteed payments or accruals to or for current or former partners or members	$ _____	r. Partnership, S corp, LLC charitable contributions	$ _____
f. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors	$ _____	s. Other	$ _____
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)	$ _____	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 _____

EXTENSION POLICY: Extensions may, upon request, be granted for filing of the annual return, provided and IRS extension has been secured. EXTENSION REQUESTS MUST BE MADE IN WRITING AND RECEIVED BY THIS TAX OFFICE BEFORE THE ORIGINAL DUE DATE OF THE RETURN. Only those extension requests received in duplicate with a self-addressed, postpaid envelope will have a copy returned after being appropriately marked.