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FORM R -
Bowling Green, Ohio
www.bgohio.gov

MAIL TO:
City of Bowling Green
Income Tax Division
305 N. Main St.
Bowling Green, OH 43402

2025 Income Tax Return 2025
Bowling Green, Ohio

For calendar year ending December 31, or for the fiscal year ending _____
File on or before April 15 or by the 15th day of
fourth month after the close of a fiscal year or period

This return must comply with the City Income Tax Ordinance.
Assistance is available at the Tax Office, 305 N. Main Street
Phone: (419) 354-6288 Fax: (419) 354-5122 Email: bgtax@bgohio.gov

OFFICE USE ONLY
Tax
B.G.
Other
Interest
Penalty
Paid
Refund C/F

PLEASE EXPLAIN ANY CHANGES

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

VALID EMAIL: _____

PHONE NO.: _____

FEDERAL ID NUMBER:

SOCIAL SECURITY NUMBERS:

Yours: _____

Spouse: _____

IF YOU MOVED DURING THE PAST YEAR:

INTO BG ON: _____

Previous Address: _____

FROM BG ON: _____

Current Address: _____

Will you need to file next year? ☐ Yes ☐ No Explain _____

SECTION A **Enter your QUALIFYING wages, salaries, bonuses, incentive payments, commissions received between January 1 and December 31, from each employer or source. INCLUDE SICK PAY, DEFERRALS and excess INSURANCE PAYMENTS. DO NOT INCLUDE SEC 125 CONTRIBUTIONS.**

EMPLOYED BY WHOM AND WHERE (LIST W-2'S SEPARATELY)		A) BOWLING GREEN TAX WITHHELD	B) OTHER CITY TAX WITHHELD	C) OTHER CITY WAGES X 2.00%	D) ENTER SMALLER (B) OR (C), IF B IS 0 ENTER 0	QUALIFYING WAGES Greater of Box 5 OR Box 18 (In Most Cases)
W-2 AND 1040 COPIES MUST BE ATTACHED						
TOTALS:						
		(TO LINE 8a)			(TO LINE 8b)	(TO LINE 1)

1. Total Wages, etc. (IF NO OTHER TAXABLE INCOME ENTER TOTAL WAGES HERE AND ON LINE 6) ..... 1 $ _____
2. Other Income (from page 2) or from Fed. Schedules (including 1065 & 1120) attached (Exclude All Losses - See note, page 2) .. 2 $ _____
3. Total Income (Line 1 plus Line 2) ..... 3 $ _____
4. a. Add Items Not Deductible (from Line M Schedule X Page 2, if Excluded in Line 3) ..... 4a $ _____
   b. Deduct Items Not Taxable (from Line Z Schedule X Page 2, if Included in Line 3) ..... 4b $ _____
   c. ADD excess of Line 4a over Line 4b, or DEDUCT excess of Line 4b over Line 4a ..... 4c $ _____
5. a. Adjusted Net Income (Line 3 plus or minus Line 4c) ..... 5a $ _____
   b. Amount Allocable to Bowling Green: _____% of Business Income ONLY in Line 5a (from Schedule Y, page 2) ..... 5b $ _____
   c. LESS Allocable Net Loss per previous year's Bowling Green Income Tax Return. Limited to 5 years. (from page 2) ..... 5c $ _____
6. Amount subject to Bowling Green Income Tax (Line 1, Line 3, Line 5a or Line 5b minus Line 5c) ..... 6 $ _____
7. Bowling Green Income Tax (Line 6 X 2.00%) ..... 7 $ _____
8. CREDITS
   a. Bowling Green Tax Withheld (School Tax is not a city tax credit) ..... 8a $ _____
   b. Other City Tax (Total from **Column D** above _____ X 50%) ..... 8b $ _____
   c. Other: Estimates, Direct Payments, etc, DO NOT ROUND ..... 8c $ _____
   d. TOTAL CREDITS ..... 8d $ _____
9. BALANCE OF TAX DUE: (Line 7 minus Line 8d) Make check payable to CITY OF BOWLING GREEN (If $10.00 or less, enter -0-) .... 9 $ _____
10. LATE FEES: a. LATE FILE = $25.00 = $ _____
    b. LATE PAY = Tax Balance X 15% = $ _____
    c. INTEREST: Tax Balance X 0.75% X _____ Late Months = $ _____ (a+b+c) ..... 10 $ _____
11. OVERPAYMENT: Credited to next year $ _____ Refunded $ _____ TOTAL DUE (Line 9 plus Line 10) .. 11 $ _____

NOTICE: Tax due amounts of $10.00 or less shall not be collected, and overpayments of $10.00 or less will not be refunded or credited to another year.

DECLARATION OF ESTIMATED TAX YEAR 2026 (Required if tax due will be over $200)

12. TOTAL INCOME SUBJECT TO TAX $_____, MULTIPLY BY 2.15%	12 $	
13. LESS: ANTICIPATED CREDITS (Withholding, Taxes paid to other Cities & Overpayment applied)	13 $	
14. NET TAXES OWED (Quarterly statements will be mailed for 2nd, 3rd & 4th quarters)	14 $	
15. AMOUNT PAID WITH THIS DECLARATION for 1st Quarter Estimated Tax (Line 14 X 25%)		15$
16. TOTAL AMOUNT PAYABLE TO CITY of BOWLING GREEN (Add Lines 11 and 15) DUE BY APRIL 15, 2026		16$

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within 3 months.

SIGNATURE OF TAXPAYER _____ DATE _____ SIGNATURE OF PAID PREPARER _____ DATE _____

SIGNATURE OF SPOUSE (IF FILING JOINTLY) _____ DATE _____ NAME & ADDRESS OF PREPARER _____ PHONE _____

May we contact your preparer directly with questions regarding the preparation of this return?
☐ YES ☐ NO

SCHEDULE C - Profit (Loss) from Business or Profession - *COPY OF EACH SCHEDULE C IS REQUIRED.*

Name _____ Type of Business _____ 1. _____

Name _____ Type of Business _____ 2. _____

SCHEDULE D - Form 4797 Ordinary Income - *COPY OF FORM 4797 IS REQUIRED.* ..... $ _____

SCHEDULE E - Rental and Other Income - *COPY OF SCHEDULE E IS REQUIRED.* ..... $ _____

Address _____ 1. _____

Address _____ 2. _____

MISCELLANEOUS INCOME – Commissions, Fees, Tips, Etc. - *SUPPORT INFORMATION REQUIRED.*

Received From	For (Describe)		
_____	_____	$ _____	$ _____

SCHEDULE F – Farm income from Schedule F or 4835 - *COPY OF SCHEDULE F OR FORM 4835 REQUIRED.*

Location of Farm _____ Total Income (or loss) Schedule F ..... $ _____

Location of Farm _____ Total Income (or loss) Form 4835 ..... $ _____

FORM 1120, 1120S, 1065, 1041 - *COPY OF FORM AND ANY REFERENCED SCHEDULES IS REQUIRED.* ..... $ _____

ADD ALL PROFITS; Enter here and on Line 2, Page 1 ..... $ _____

NET OPERATING LOSSES

YEAR	

If a Net Operating Loss is claimed, please include a detailed explanation of your calculations. W-2 income cannot be offset with a loss.

Enter on Line 5c, Page 1 ..... $ _____

SCHEDULE X – Adjustments (Corporations and Partnerships only)

Items Not Deductible

A. Federally deducted losses from, IRC 1221 or 1231 property dispositions ..... $ _____

B. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions ..... _____

C. Federally deducted taxes bases on income..... _____

D. Guaranteed payments or accruals to or for current or former partners or members ..... _____

E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors ..... _____

F. 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 corporations entities..... _____

G. Other (explain) ..... _____

H. Other (explain) ..... _____

M. Total Lines A through H (enter as Line 4a, page 1) ..... _____

Items Not Taxable

N. Federally reported income and gains from IRC 1221 or 1231 property dispositions except to the extent the income and gain apply to those described in IRC 1245 or 1250..... _____

O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income..... _____

P. Partnership, S Corp., LLC IRC 179 expenses not already deducted ..... _____

Q. Partnership, S Corp., LLC charitable contributions not already deducted to the extent they would be deducted by a C Corp. ..... _____

R. Other (explain) ..... _____

Z. Total Lines N through S (enter as Line 4b, page 1)..... _____

SCHEDULE Y – Business Allocation Formula

FOR BUSINESS USE ONLY

	a. Located Everywhere	b. Located in This Municipality	c. Percentage (b ÷ a)
STEP 1. Avg. Value of Real & Tang. 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 Compensations Paid	_____	_____	_____%
STEP 4. Total Percentages.....			_____%

STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used) .....Carry to Line 5b, Page 1 _____%