

GENERAL TAX INFORMATION FOR 2019 BUSINESS RETURNS *

WHO MUST FILE:

This form is for use by business taxpayers (i.e. 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 "Sidney Individual Return" from the Income Tax office or from the City's website at www.sidneyoh.com

WHEN TO FILE: Ó˙•₫^••^•ÁœæÁ}åÁœãÁæææà]^Á^æÁ;}ÄÖ^&^{ à^|ÁnFÁ; ˙•ơÁ₄^ÁœãÁ^ċ;}Á;}Á;IÁà^-{ |^ÁO‡ | ¼ÁrÍ ÉÆŒŒĚÁæã &æÁ^æÁ à˙•₫^••^•Á; ˙•ơÁ₄³ÁàˆÁœÁrÍ ÜÃàæÁ;ÁœÁ; ʿlœÁ; ||[¸₫*ÁœÁ;åÁ,ÁœÁã &æÁ^æÈÁ

LINE-BY-LINE INSTRUCTIONS FOR 2019 BUSINESS RETURNS *

 $\begin{array}{l} \textbf{HEADING} \triangle \hat{AO} & \text{ch} \triangle \hat{AO} & \text$

LINE 1Á ÁÒ} ♂¦Áæṭ[ˇ] ơ∱ Áææææà|^Á§ &[{ ^Á;[{ Á[ˇ¦ÁØ^å^¦æþÁ;!{ ÁFFG€ÐÁFFG€ÙÐÁF€ĴÍÁ;¦Áæṭ]![]¦ãææ^Á^å^¦æþÁ &@åˇ|△ÞÁØ/å^¦æþÁ[;{ ÁFFG€Á
cχÁ @ˇ¡åÁs^Áæææà|^Á§ &[{ ^Áa^-;!^Á]^&ãæþÁs^å &æą}) • Áæþ åÁ^å^¦æþÁpUŠơ, ÁÚJæð ^ÁrÁŠą ^ÁÓÌÐÁØ[¦ÁFFG€ÙÁsœáÁs ÁœÁæṭ[ˇ] óÁ^][¦♂åÁ;}ÁsœÁ
Ù&@åˇ|^ÁSÁÚæð^ÁrÊą ^ÁrÌÐÁØ;¦Ár€ĴÍÁsœáÁsæÁæÁæÁæÉ;[ˇ] óÁ^][¦♂åÁ;}ÁÚæð ^ÁÁŠã; ^ÁrÐÁŒVOÐÔPÁÔUÚÒÒÙÁUØÁPÒÁØÒÖÖÜŒŠÁØUÜTÁFFG€ÐÁ
FFG€ÙÁ;¦Ár€ĴÍÈBe sure to also include SCHEDULE D and FORM 4797.

ĻINE 4Á ÁÔ[{ à ¾ ^Áæ{ [ˇ] ơ Á;} Áо ^• ÁGÁæ) å Á ĐÁæ) å Á @¸ Áœ Ásã-~¦^} & ^Á;} Áо ^Á ÞÁÛ @¸ Á,^* ææãç^Áæ{ [ˇ] ơ Á; Á; æð^} c@ • ^• ÞÁ

LINE 5 Á. Á/[$cadÁ^a^i - a^i + adÁcadi - adá$

LINE 6ÁÁÒ) ♂¦Áæṭ[ˇ) ơ∱ Áp ^ ơŚ[••ÁÔæ¦ ÁØ[; æðáÁa^ã) * Áæṭ] jā åÁq Áææ¢Á ^ æðÁG€FJÁ&æþ& þær°åÁq Áæ° áÁQUÜT Áp UŠÁÇÞ ^ ÓÁU] ^ ¦ææðj * ÁŠ[••□ÆÁÙæã} ^ ^ Á
] ^ ¦{ãæ Á, ^ ơ∱(••^•Áq Áa ^ Ágæè¦ à åÁq ; Á jÁq Á, Á ^ æð•ĒÁÙ ^ Áœ ÁQŒæ&@ åÁØUÜT Áp UŠÁ¸ãæÁæ Áæ‡] ; [] ¦ãææ ^ Áææþ& ˈþææð } Ææði } ÆÁ

~ 1 ~Á



LINE 9 - Ùãà } ^ Á / æ¢æà | ^ ÁQ &[{ ^ /ár /ÁŠā ^ ÁÎ Á ` | cā | jā ^ å /ás / ÁŠā ^ ÂÎ ÈÁ

LINE 10 - Ùaã}^^Áş &[{ ^ÁcæchÁT ` |cā| | ÁŠã ^ÁJÁs ÂÛaã}^^ @ ÁcæcÁæc^Á ÆĒÍ Í Ã ÁDĚEFÏ Í DĚÁ

LINE 11AÁ Á/[cæþÁ•cã] ææ^åÁ æê{ ^} œ Á^{ ãœ^åÁ; lÁ&` | l^} cÁ^æbÉÁ

LINE 11BÁ Ò) c^¦Ác@ Á&¦^åãóÁs^ã * Áæ] | lã åÁ¦ [{ Áæ¢Á ^æÁÆFÌ

LINE 11C - OBååÆŠå ^• ÆFOÆÐ åÆFFÓÁ

LINE 12Á Á/æ¢ÁŒ! [ˇ} ơŐˇ^ÁÏΞŒŌŠã ^ÁF€Á§Á'¦^æĕ'¦Áœè ÁŠã ^ÁFÔÉÁœ ÁŠã-^¦^} &^Á @ˇ |åÁs^Án} ♂¦^åÁ@!^ĎÁÁ

LINE 13. Ú^) and ABÁQ c'|^• cÁ ÁLATE FILING FEE ÆÖDÇ ^Á^c | }Ánc | \$\delta \text{Abe}c' | \$

LINE 14. ÁÓæþæ) 8^ÁÖ`^Á¦¦ÁŒFJÁ® ÁœÁf œdáf æÁŠ} ^ÁFGÁæ) åÆŠ} ^ÁFGÁæ) åÆŠ} ^ÁFGÁæ) åÆŠ} /ÁFGÁæ) åÆÁØ; /ÁFGÁæ) åÆŠ} /ÁFGÁæ) åÆŠ} /ÁFGÁæ) åÆŠ} /ÁFGÁæ) åÆŠ} /ÁFGÁæ) åÆŠ} /ÁFGÁæ) åÆŠ} /ÁFGÁæ) åÆÁØæ ~a&d; | /áj /áa) ^ /á, ^ } adcan • /áa) å /áj cr: \n • chár - [i ^ /ái ^ cr: { áj āj * /ái Á [* | /áj cad/ái * ^ /ái /ár /ár /ár • • /ác@a) /ÁlF ÉÌEFÈ

LINE 15Á ÁUç^¦]æ{ ^} ơffiŒÁÇŠã ^Æ€É ÁV••ÁœÀ Šã ^ÆFÔÉ&@ÁŠã ^ÆFÔÉ&@ÁŠã ^ÁFÔÔÉ&@ÁŠã ~Å'\^} &\^åÁ@\^Áð &\^åÁ@\^ÁÐ& [``} બૅ ૅૅૅ]ÁŠA Ádæ → Æ∰\ œÁU¦ájā æ) &^Áæ) åÁ@æ Áݦ}ã @åÁæ|Áş -{¦{ ææā;}Á^ĭ jā^åÁş^Áó@Á/ægÁDā{}ā dæq[¦ÉÁÜ/^~;}å•Áæ/Á¸¦[&^••^^åÁş Æ;åå/Æ;Á^A^&^ā]æÆ{{]Î/e^Â |^c'|> \(\text{EAV}\)| \(\text{3}\) \(\text{A}\) \(\text{4}\) \(\text{8}\) \(\text{6}\) \(\text{8}\) \(\text{6}\) \(\text &adiana Á[i]ada ÉÁ Á

DECLARATION OF ESTIMATED TAX FOR 2020: Tax rate in 2020 is 1.65%

Methods of calculating estimated tax due:

^ • cat are^ å Ácart Ás * ^ Á all Ás ^ Á • • Ácord Ás CÉCTECTÁ

Penalty for underestimation

Qā ^ÁFĒDÁÐ å ÁS@ ÁÐE [`} OÁS! ^å ão åÁ[| ÁS@ Á ^æ Á \$@æÁ æ Á æðá Á; } Áðā ^ÁÇā ^ÁFFÔDÁ; | ÁŒ€G€ÐÁ

LINE 16Á ÁÒ) c'¦ÁeitherÁs@Áf cæbÁ•cã æc³åÁæææà|Áfa 8í { ^Ár ¦ÁO∈O∈ÁorÁs@Áæ&č æbÁææÁææàããc Ár ¦ÁO∈FJÁGÁ•ã *ã *Ás@Ábæc^Áæèà[; +Ár ^c@å1DĎÁVæáÁ æ{ [*} œ/æ Ás@ } Á; *|æ] |ā\a Ás^Á1.65% Áæ) a Á\} c\\^ a Á; } ÁSā, ^ ÁF ŒÆÁÁ

LINE 17Á ÁÒ} c^¦Ás@ Áse; [ˇ} cÁ -Ási,^åsi,^å šáða, ð * Áse;] [ð à Áf ÁG€G€Á; [{ ÆŠā,^ÁFÍ Áseà; [c^ÈÁÁ

LINE 18Á ÁÓælæð 80Á Án -Án • cāl æg° å ÁÚãå} ^^ ÁQ 8/ { ^Á/æg/Ás ^ Áæð ^ Ásðā ^ Ár Î Á, al * • Ásða ^ Ár Ï ÉÁ

a) } `a||`DN[| Áxa¢Á^adÁD€G€Æ Áæ•^••^•^åÁ; } Áæ) ^ Áxæ¢Á^{ adjā; *Á}] assã Áæe* | Áx@Á; àtā ā aþÁs` ^ Ásæ* Ás^-{ | ^ Áxp} ^ Áx¢*) • ā; } • ÈÁY, Áæ; [ã Áæ) Á `} å^\^•aa assā; } Á; • Aæ• • ^•• { ^ } dÁs@ Áæ; [` } oÁ assã ÁçãæÁ•• aā ææ*•Á; | Á; |ā | Á ^æ; Á; ^c|] æ{ } ^ > o DN; • oÁs^A; ão@ Ásê. À; Aæ@ Áæ&c` aþÁæ; [` } oÁ ^åÁ;¦ÁG€GĒÁ;¦ÁF€EÄ Á;ÁG@ÁGĒFJÁbæ¢Áå°^ÌÁ

LINE 20. ÁTOTAL AMOUNT PAYABLE TO THE CITY OF SIDNEY ĐÁY @ Áṭ caṭÁæṭ [ˇ) ớӊ -Ấṣȝ ^ Ár I ⁄Á; / ˇ - Ấṣȝ ^ Ár I ÞÁY @ Áæṭ [ˇ) ớቈ Áæ˙ ^ Áæḍ åÁ] æê æà|^Áf Áo@ÁÔãc Á;-ÁÚã;}^^Á; ÁoŒ;|ãÁr ÁOŒ;|ãÁr ÉBO€O€Á;|Ásæ∱}å åÁ ^æÁs° •ã; Ás®Ár Í ®åæ Á; Ás@Ár Í °¾åæ Á; Ás@Ár [¿oØÁ; [} cØÁ; [] cØÁ; [] ēð; Ás@Ár}åá, Ás@Ár

^{*} These instructions do not replace or supersede the Sidney City Income Tax Ordinance, rules or regulations which are available at our website - www.sidneyoh.com



SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN. AS REQUIRED BY ORC 718

V@āÁs@å*|^ÁspÁ*^åÁg[Áspåb*oÁ[*!Ágo^å^!aq4Á,^oÁgs4]{ ^Ág[*]ÄÛää}^^Ásaæ;aæi|^Ág\$[{ ^ÈV@Á;^aÆg[|*{}}ÁspÁ[!Áspó{ •Ásnå*8cäa|^Á;}Ás@Ázð*å^!aq4Á !^o*!}Ê\$a*oÁ;[oÁsnå*8cäa|^Á;}å^!Ásp@ÁJää}^^Á;!åājaj8^ÈÁ

MATEMS NOT DEDUCTIBLE FOR MUNICIPAL INCOME TAX

LINE A. ÁÔaj ãzaþÁs) åÁ; låāj æf Á; ••^•Á; ÁœÁ æþ Ékvc&@a) * ^Á; lÁ; c@ lÁsã] [• ãáṭ] Á; -Áq & • Ás) åÁs[} å• Áçì / &cáṭ } ÆGCFDÁs) åÁs; • ā; ^••Á æ••^o•Á; } ^åÁţ lÁ; [l^Ác@a) ÁscÁ ^æÁçì / &cáṭ } ÆGCFDÁsc ^Á; CÁs ^á &cáà | ^Á; lÁsãc Ázæç / • Áse) åÁsc ^Ásej Áses ààæ& Á; }Ác@ Álæ@å* | ^Ár ÉÁCE• [Á { æḥ ^Á* l^Áṭ Ásttach your Federal Tax Form 4797 and Schedule DÉA

LINE B $\dot{\Xi}$ $\dot{\Xi}$

LINE CÁ ÁÒ} c^¦Á[~¦Áœæp^•Á;æããÁ[Á œæp^Áæ;åÁ[&æþÁs@ææÁæb^Ásæp^åÁ;} Á§ &[{ ^ÈÁ

LINE E E'CA^[` Áse^Á,[oŚseÓ/śS[|] [| asaā] Ás@ Ásæ¢] æ^lÁ @æll/śS[{] ` c^ÁO^å^læl/æçææl/ÁQ &[{ ^ÁgO/OMŚse ÁsiÁc@ Ásæ¢] æ^lÁ, ^!^ÁseÁÓÁ
&[|] [| asaā] Ên @ællÁ,[oŚs^Ásel[¸ ^å ÁseÁs^à * &cā] Áḍ lÁ, æ{ ^} o Ág ÁseÁ * æláð³åÁ^|-Ē^{] |[^^åÄ^cā^{ } ^] # Ên, æð (^} o Ág læ) Ên æð

LINE FÁ ÁQÁ [´Ás¢^Á, [óÁs¢ÔÁÖ[$\,$] [$\,$ læði] $\,$ Áræ Ásæð Ásæð æð $\,$ Aræð Ásæð Ásæð æð $\,$ Aræð Ásæð Ásæð $\,$ Aræð $\,$ Ar

LINE GAO^2 and AsA^1 | AsA^2 | AsA^3 | AsA^3

ĻINE HÁ ÁJ co@¦Áscabiol• c(^}o•Á;[cÁs^a*&caaa|^Á;¦Á;*) a&aa;a445,8[{^ÁscacepiÁ/)|^æ•^Á;¦[çãa^Ás^cacaaiÁ*]][¦dĚA

ITEMS NOT TAXABLE FOR MUNICIPAL INCOME TAX

LINE K - Q ca) * \hat{a} | \hat{A} | & [\hat{A} & @ \hat{A} | & \hat{A} | \hat{A} | & \hat{A} | &

LINE LÁ ÁQÁ[´Áse^Á, [ơÁseÁÔÁS[;] [| ææā[} ÊŠSæb; ^[ç^|ÂÛ^Scā[}ÁFÏ JÁŠ^Å `Scā[}Á; [{ Á; | ^çā[`• Á^æb•Á, [ơÁ; | ^çā[`• | ^Áš^Å `Sc^åÁ[;Á[`}] æða] æþÁ ā S[{ ^Áææ^•Ásæ}[ç^Áā[āææā[}ÈÅ

LINE MÁ ÁQÁ[´ÁseÁ Á, [oÁseÁ ÓÁs[|] [| aesā] } ÉÁseæl ^ [ç^ | Ás@æðāsæà| ^Ás[} d áà čā[} Á; [{ Á, | ^çā[` • Á^æð ·Á, [oÁ, | ^çā[` • | ^Ás ^å `&c^ åÁ; | Á; ` } aðsā] æþÁ ā] &[{ ^Ásæ¢^ • Ásæå [ç^ Áā[āsæā] } ÉÁ

ĻINE OËÁUc@¦Ásaåbŏ•q′^}o•Á,[oÁsascaà,|^Á;¦Á; ˇ}ã&ā, aqÁs, &[{^ÁsascÈÁ∪|^2æ^Á; |[çãã^Ás^caaá,Á*]][¦dĚÁ

LINE PÁ Á/[cæþÁæþÍÁæ¢ [$^{\circ}$ } $^{\circ}$ ÁB, ÁŠēļ ^ÁRÁ©@[$^{\circ}$ $^{\circ}$ ÆŠēļ ^ÁJ Áţ Áæb¦ ãţ ^Áæb¦ ãţ ^ÁæbÁ/[cæþÁæĥ $^{\circ}$ $^{\circ}$ &Cãţ} $^{\circ}$ $^{\circ}$ ÉÓÒ} $^{\circ}$ $^{\circ}$ Áb© Áæ¢ [$^{\circ}$ } $^{\circ}$ Ábæþ å Áţ } ÁÚæð ^ÁRÉÆŠēļ ^ÁRÉÁ Á

SCHEDULE Y - BUSINESS ALLOCATION FORMULA

. `` ``Jo^]ÁFHÁNÓæ48&`|æe^Áæç,^\æ*^Á;\[]^\c^Á;`o•ãà^Áæ)åÁş•ãà^Á;•Ãà^Á;ÆÀ)ãà}^^ÈÁ ÁÁ

```Uo"] ÁGÁÁÜ^][|o\*ͦ[••Á^&^ā]orÁ¦[{Áræ\^•Áæ)åÁş[¦\Áş`orāā^Áæ)åÁş•ãa^Ás@āÁ;`}382ā]æ|áāchÁ Š`[&æe\*åÁşlÁÜāā}^^Á;^æ)•hÁ

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- 2 All sales of tangible personal property which are delivered within this municipality regardless of where title passes, even though transported from a point outside this municipality, if the taxpayer is regularly engaging through its own employees in the solicitation or promotion.
- $3-All\ s$  ales of tangible personal property which are delivered within this municipality regardless of where the title passes, if shipped or delivered from a stock of goods within this municipality.

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

Located in Sidney means all compensation paid to persons employed in Sidney greater than 12 business days.

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

Use this schedule to reconcile wages, salaries, etc., allocated to Sidney with total salaries, wages, etc., shown on W-3, Withholding Reconciliation.

FORM NOL- In accordance with ORC 718.01(D)(3).

Pre-2017 Net operating loss (PRE-NOL) - is 100% allowable before Sidney allocation Form NOL Line 3 calculation.

**Post-2017 Net operating loss (POST-NOL)** - for taxable years 2018 through 2022 is limited to the **LESSOR** of either (1) 50% of the taxpayer's available POST-NOL before Sidney allocation Form NOL Line 5 calculation or (2) 50% of the Adjusted Federal Income minus any PRE-NOL available Form NOL Line 6 calculation.

**Current Year NOL Deduction -** To get the NOL available add the PRE-NOL and the POST-NOL together calculated on Form NOL Line 8. The Current Year NOL deduction to carry to page 1 Line 6 is the lessor of NOL available or the Adjusted Federal Taxable Income calculated on Form NOL Line 9.

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