NOTE: CREDIT FOR TAXES PAID TO ANOTHER CITY CANNOT EXCEED 1%. IF YOU WORKED IN MORE THAN ONE MUNICIPALITY, THE 1% CREDIT IS COMPUTED ON THE INCOME EARNED AND TAX WITHHELD ON EACH MUNICIPALITY SEPARATELY.

GENERAL INSTRUCTIONS: Please read and note that as a service to our residents, our staff will help you complete this form. See below for office hours.

WHO MUST FILE: Every resident, 18 years or older. Those with no earned income may make this declaration, **"NO EARNED INCOME"** in Part I, (If on Social Security Disability and/or Welfare submit verification) then sign, date, and file the return by the due date. Those with earned income or net profit from any source whatsoever shall make and file a return. All such earnings wherever earned are considered taxable. Every business entity (individual, proprietorship, partnership, corporation, profession, etc.) whether a resident or non-resident who conducts a business in the City of Brunswick must file a return and pay tax on the net profit.

PARTIAL YEAR RESIDENT must file on income earned while a resident of Brunswick. Income may be pro-rated, however tax credit must also be pro-rated accordingly.

TAXABLE INCOME IS DEFINED as wages, salaries, commissions and other forms of compensation which would include, but not be limited to: bonuses, incentive payments, director's fees, property in lieu of cash, tips, dismissal or severance pay, contest prizes, lottery winnings, gambling winnings or other game prizes or winnings, awards, deferred compensation plans, vacation and sick pay wage continuation payments, supplemental unemployment benefits, and any form of compensation paid by an employer to a person before any deductions and/or net profits from the operation of a business, profession or other enterprise or activity conducted.

INCOME NOT TAXABLE includes dividends, interest, military pay and allowances, insurance proceeds, pensions, annuities, alimony, social security, Medicare, poor relief, unemployment insurance benefits, gifts, inheritance, scholarships, involuntary conversions, royalties and other revenue from intangible property.

FILE DUE DATE no later than April 15th following the close of the calendar year. If the return is made for a fiscal year or any period less than a year, file within four (4) months from the end of the fiscal year or other period.

EXTENSIONS: THIS IS NOT AN EXTENSION FOR PAYMENT OF TAX. Extension of time to file the annual return will be granted by the Administrator for a period not exceeding 15 days beyond any extension requested of, or granted by I.R.S. for the filing of the Federal Tax Return. This extension will be granted by submitting a copy of the Federal extension form by April 15th with payment of at least 80% of the estimated tax OR payment of at least as much as was due the previous year, if not already paid. Failure to comply with these provisions will result in penalty and/or interest as provided for in Section 880:11.

PENALTIES will be assessed for failure to file a return by the due date.

PENALTIES will be assessed for failure to pay tax due by due date.

INTEREST will be charged on any part of the final tax due shown on the return. The interest is figured from the original due date of the return to the date of payment.

EXEMPTIONS AND ITEMIZED DEDUCTIONS which are available on individual federal income tax returns **are not allowed**. The municipal income tax is based on gross earnings.

INSTRUCTIONS FOR PAGE 1 (FRONT PAGE) OF FINAL RETURN

HEADING: Please use this form which has your name, address and account number imprinted on it. This will insure proper credit to your account. Be sure to fill in each item that applies to you and your spouse such as, social security number or Federal ID numbers, filing status, telephone, date moved in or out, etc. By filing an accurate, complete return you will save time and trouble and you will also save the city dollars by making follow-ups unnecessary.

PART I.

Column A. List each city where wages were earned (tax and non-taxed).

Column B. Enter total **GROSS WAGES** (from medicare wages or local–whichever is greater).

Column C. Enter amount of tax withheld for Brunswick by employer.

Column D. Enter actual local tax withheld per each W-2 form (do not include withholding for Brunswick).

Column E. If all wages were taxed, multiply the amount in Column B by 1%, or to determine if all wages were taxed use optional **WORKSHEET** on page 3. Enter the amount (from worksheet Column 5) in Column E, page 1.

Column F. Enter lower amount of Column D or E.

PART II.

INCOME:
LINE 1. Total the figures in column B, then multiply by .0185 (1.85%) and enter the result on line 1 of page 1.

LINE 2. If you have other income that would require completion of any Schedules go to page 2. If **NOT,** enter zero (0) on line 2 page 1. If so, then refer to the instructions for the Schedules you need to complete.

LINE 3. Add the figures on line 1 and 2 and enter that total on line 3 of page 1.

CREDITS:
LINE 4a. Total the figures in Column C, enter amount on line 4a.

LINE 4b. Total the figures in Column F. Enter result on line 4b. This result is not to exceed 1% **(NOTE: CREDIT DOES NOT APPLY TO WAGES THAT WERE NOT TAXED BY ANOTHER CITY.) PROOF OF TAX PAID TO ANOTHER CITY MUST BE SUBMITTED OR CREDIT WILL BE DISALLOWED.**

LINE 4c. This line should contain the total of all payments made to Brunswick on a declaration of estimated tax.

LINE 4d. This line should contain any overpayment(s) or credit(s) from prior year(s).

LINE 4e. Add the amounts on line 4a, 4b, 4c and 4d, and enter on line 4e, page 1.

LINE 5. Compare the amount on line 3 with the amount on line 4e. If the amount on line 4e is LESS than the amount on line 3, enter the **BALANCE DUE** on line 5, page 1 (if under $5.00, no payment is due).

LINE 6. If the amount on line 4e is **GREATER** than the amount on line 3, enter the overpayment on line 6 page 1.
NOTE: Line 6 may be split between credit and refund (under $5.00 will NOT be refunded).

LINE 7. Add $25.00 penalty if filed after April 15th even if no tax is due. Federal Extensions will not be honored unless 80% of your tax liability is paid by April 15th. See city policy for Federal Extensions.

LINE 7A. Add penalty of $25.00 or 2% per month of the amount due, whichever is greater if paid and filed after due date..

LINE 8. Add **INTEREST** at 2% per month on any tax not paid by due date.

LINE 9. BALANCE DUE. Add figures on lines 5, 7A and 8. Enter this total on line 9 page 1.

LINE 10. COMPUTATION OF ESTIMATED TAX:

D.1.	Estimated taxable income for year	$_____
D.2.	Estimated Tax Due .0185 (1.85% of line D1 above	$_____
D.3.	**LESS CREDITS**	
	a. Brunswick Tax withheld by employer	- $_____
	b. 100% of 1% of tax paid to another city **NOT** to exceed 1%	- $_____
D.4.	Balance of Estimated Tax. Carry the result on line D4 to line 10, page 1.	$_____

Line 11. If you wish to pay estimated tax quarterly, divide the amount on line 10 by four (4), minus credit (if any) from line 6 page 1. Enter this amount on line 11, page 1. (This is your first quarter installment.)

LINE 12. TOTAL BALANCE DUE. Add the amount on line 9 and line 11 (when applicable), and enter on line 12, page 1.

PREMISE: Chapter 880 of the Brunswick Codified Code imposes a 1.85% tax on all income except income prohibited by the Ohio Revised Code. On income or portions of income on which tax was withheld or paid to another city or cities, the code allows credit for this tax. See instructions for credits (line 4a and b page 1).

UNTAXED INCOME: Any portion of earnings which was not taxed by another city is subject to Brunswick's city tax rate of 1.85%. The **WORKSHEET** on page 3 provides for calculations to ascertain if any portion of income was not taxed. (Subtract earnings in column 4 of Worksheet from the gross earnings on the W-2). This is the untaxed portion of wages.

EXEMPT EARNINGS: To claim exemption of earnings while living away at college, students must complete the Application of Student Exemption and comply with the provisions of this exemption for the exemption to be valid. Application forms for Student Exemptions are available at the City of Brunswick Income Tax Office, 4095 Center Road.

PHONE 330-558-6815
HOURS FOR ASSISTANCE
WEEKDAYS — 8:30 a.m. to 5:00 p.m.
YOU MAY ACCESS FORMS AT www.brunswick.oh.us

BUSINESS ENTITIES — INSTRUCTIONS FOR PAGE 2 OF BRUNSWICK FINAL RETURN

PART III:

SCHEDULE C OR FORM 1120: If you had more than one business, a separate Schedule C and/or form 1120 must be completed for each business. An individual taxpayer engaged in two or more taxable business activities in a single municipality may include them on the same return, however, the net loss of one may not be used to offset the net profit of another. The net loss from a business activity may not be used to offset W-2 income. Business losses can be carried forward for five (5) years.

If your business activity was conducted in more than one municipality, see Schedule Y.

Accounting methods used must be identical to that used for federal reporting.

LINE 1: Enter your net profit or loss per federal income tax return.

LINES 2 & 3: Are used to make adjustments when line 1 includes income not taxable and/or items not deductible for municipal tax purposes. Schedule X is used to reconcile income as used for federal purposes by subtracting such income items that are not taxable for municipal tax purposes and adding back deductions used for federal purposes which are not allowable for municipal purposes. Enter the amounts of any such items in Schedule X and carry the totals of Schedule X, line H and N respectively to lines 2 and 3.

LINE 4: Is the result of line 1 plus line 2 less line 3.

LINE 5: BRUNSWICK RESIDENTS DISREGARD THIS LINE.
The income tax ordinance recites a formula (Schedule Y) to determine the percentage of income attributable to this municipality by non-resident business entities conducting business activity both within and outside this municipality. If Schedule Y is used, bring the average percentage from line 5 of the Schedule Y to % line 5 of Schedule C. Multiply line 4 by this percentage and enter the result on line 5.

LINE 5(a): Business entities may carry operating losses forward for a maximum period of five (5) years or until exhausted, whichever is earlier. No portion of a net operating loss shall be carried back against net profits of any prior year. Entities doing business both in and outside of this municipality who allocate profits via Schedule Y must also allocate losses accordingly. A worksheet or schedule is required to support an operating loss claimed on the return.

LINE 6: For resident entities, line 6 is the same as line 4. Non-resident entities subtract line 5-a from line 5, if applicable.

LINE 7: Multiply amount on line 6 by .0185 and enter result here due. If line 6 is a loss, enter zero.

LINE 8: Residents with business located outside Brunswick, enter 1% of tax paid to another city. Proof of taxes paid to another city must be submitted or credit will be disallowed.

LINE 9: Subtract the amount on line 8 from the amount on line 7, enter result on line 9. This amount should then be included in the total applicable to line 1, Part VIII.

PART IV. SCHEDULE X: For businesses, this schedule is used for the purpose of making appropriate adjustments to total income, including income not taxable and/or items not deductible for city purposes. Enter the amounts of any such items in Schedule X and carry totals (line H and N) respectively to lines 2 and 3 of the city's Schedule C.
SPECIAL NOTE: The Ohio Corporation Franchise Tax, if based on income is not allowed as a deduction, however the amount based on net worth is allowable.

PART V. SCHEDULE Y: A business allocation formula consisting of the average property, gross receipts, and wages paid, may be used by business entities not required to pay tax on entire profits, by reason of doing business both within and outside this municipality. However, if the books and records of the taxpayer shall disclose with reasonable accuracy the net profit attributable to this municipality, then only this portion shall be considered as having a taxable situs in this municipality.

SPECIAL NOTE: Sales and gross receipts in this municipality mean:

1. All sales of tangible personal property which is shipped from this municipality to purchasers outside of this municipality regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

2. All sales of tangible personal property which is delivered within this municipality regardless of where title passes even though from a point outside this municipality, if the taxpayer is regularly engaged through its own employees in the solicitation and the sales result from such solicitation or promotion.

3. All sales of tangible personal property which is delivered within this municipality regardless of where title passes, if shipped or delivered from a stock of good within this municipality.

PART VI. SCHEDULE E:

COL. 1. Enter description and location of property.

COL. 2. Enter gross amount of rent receipts.

COL. 3. Enter depreciation amount.

COL. 4. Enter other expenses.

COL. 5. Enter Net income or (Loss).

LINE 6. Multiply amount in Col. 5 by .0185 (1.85%).

LINE 7. Residents with properties located outside of Brunswick, enter 1% of tax paid to another City. Proof of taxes paid to another city must be submitted, or credit will be disallowed.

LINE 8. Subtract amount on line 7 from line 6. Enter result here and carry to line 1, part VIII.

PART VII. SCHEDULE H: ALL OTHER TAXABLE INCOME

Report all other sources of taxable income here. Types of income such as, but not limited to:
Partnership, "S" Corp., lottery and/or gambling winnings, fees, tips, prizes, awards, commissions, supplemental unemployment benefit, property in lieu of cash, depreciation recapture which is treated as ordinary income as set out from Federal form 4797, earnings that went into an Estate or Trust, and taxable income from all other sources.

COL. 1. Enter source of income.

COL. 2. Type of income or reason income was received.

COL. 3. Enter the amount of income.

COL. 4. Multiply amount in Col. 3 by .0185 (1.85%), enter here.

LINE 5. Enter the total of taxes in Col. 4.

LINE 6. Enter 1% of tax paid to another city. Proof of tax paid to another city must be submitted, or credit will be disallowed.

LINE 7. Subtract amount on line 6 from line 5, enter here then carry to line 1 part VIII.

PART VIII: BRUNSWICK INCOME TAX LIABILITIES FROM SCHEDULE(S) C, E, AND/OR H.

LINE 1: TAX DUE: Add line 9 of Sch. C, line 8 of Sch. E, and line 7 of Sch. H. Enter total on line 1 and carry that figure to line 2, page 1.