

For office use only  
Paid:

# City of Brunswick Income Tax Return

TAXABLE PERIOD JANUARY 1 to DECEMBER 31  
or fiscal year \_\_\_\_\_ To \_\_\_\_\_

**READ INSTRUCTIONS: Failure to File This Return and/or Pay Tax By April 15  
Will Result in a Penalty and/or Interest. EXTENSION: See "General Instructions."**

NAME AND ADDRESS (please make necessary changes)

**IF YOU MOVED DURING THE YEAR,  
THIS MUST BE COMPLETED.**

Old Address \_\_\_\_\_  
New Address \_\_\_\_\_  
Date Moved In Brunswick \_\_\_\_\_  
Date Moved Out of Brunswick \_\_\_\_\_  
Name and address of Landlord \_\_\_\_\_  
Date Retired \_\_\_\_\_

FILING STATUS: [ ] Individual [ ] Joint [ ] Retired [ ] Other

Soc. Sec. # \_\_\_\_\_ Spouse Soc. Sec. # \_\_\_\_\_

Home Phone # \_\_\_\_\_ Work Phone # \_\_\_\_\_

OPTION: For help determining account for Col. E, go to the Worksheet on Page 3 to determine if Tax was withheld on entire wage, or only withheld on a portion of wage.

A	B	C	D	E	F
List Each City Where the Wages were earned.	Enter the total GROSS Wages (See Instructions)	Enter Amount of tax withheld for Brunswick	Enter other Local tax withheld	Enter 1% of taxed wages earned in other cities or Enter result from Col. 5 Pg. 3 Worksheet.	Enter the Lower amount of Column D or E
Totals					

**Income:**

- Multiply total of column B by .0135 (1.35%) Enter result here.....1. \_\_\_\_\_
- Enter total non-wage tax from Part VIII on page 2 (if applicable) .....2. \_\_\_\_\_
- Add lines 1 and 2, enter result here.....3. \_\_\_\_\_

**Credits:**

- Tax withheld for Brunswick (total col. C).....4a. \_\_\_\_\_
  - 75% of amt. in col. F. Maximum amount allowed is 3/4 of up to 1% of tax withheld BY MUNICIPALITY WHERE WAGES WERE EARNED. Proof of tax paid to another city must be submitted .....4b. \_\_\_\_\_
  - Payments made to Brunswick on declaration of estimated tax .....4c. \_\_\_\_\_
  - Any overpayment credit from prior year .....4d. \_\_\_\_\_
  - TOTAL CREDITS (add 4 a, b, c & d) .....4e. \_\_\_\_\_
- If amount on line 4e is LESS than the amount on line 3 subtract and enter the BALANCE DUE .....5. \_\_\_\_\_
- If amount on line 4e is GREATER than amount on line 3, enter overpayment here.....6. \_\_\_\_\_  
Amount Credited To Next Year Estimate \_\_\_\_\_ Amount to Refund \_\_\_\_\_ (under \$5.00 will not be refunded)
- Add \$25.00 penalty if filed after due date .....7. \_\_\_\_\_
- Add PENALTY of 2% per month or \$25.00 (whatever is greater) if not paid by due date .....7A. \_\_\_\_\_
- Add INTEREST at 2% per month on any tax not paid by April 15th.....8. \_\_\_\_\_
- TOTAL AMOUNT DUE add lines 5, 7, 7A & 8. If balance due is less than \$5.00 no payment is required.....9. \_\_\_\_\_
- ESTIMATED tax (See instructions).....10. \_\_\_\_\_
- If you wish to pay your estimate in full, subtract credit if any from line 6 and place on Line 11. OR if you rather pay quarterly go to Line 11.
- 1/4 of amount of Line 10 minus amount on Line 6 (if not refunded) .....11. \_\_\_\_\_
- AMOUNT paid with this return, LINE 9 PLUS LINE 11 .....12. \_\_\_\_\_

ATTACH W-2 FORMS

**Make check or money order payable to Brunswick City Income Tax. Mail to City of Brunswick, P.O. Box 0816, Brunswick, Ohio 44212-0816**

THE UNDERSIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THIS TAX YEAR. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge. I authorize the Income Tax Division to discuss my account with preparer named below. Check here

Sign here

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PREPARER'S SIGNATURE (Other than taxpayer) \_\_\_\_\_

Spouse's signature (if filing jointly, BOTH must sign) \_\_\_\_\_

PREPARER'S ADDRESS \_\_\_\_\_

Business Name \_\_\_\_\_ Federal Identification No. \_\_\_\_\_  
Business Address \_\_\_\_\_ Nature of Business \_\_\_\_\_

**RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OR FACSIMILES OF FEDERAL SCHEDULES C, E AND F, FORMS 1120, 1120S and 1065 WHEN APPLICABLE**

**PART III. SCHEDULE C**

**SCHEDULE C OR FORM 1120 PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**

1.	Net profit or loss per Federal Income Tax Return		1.	\$ _____
2.	Add items not deductible under Brunswick Tax Ordinance from Schedule X below.	Add	2.	\$ _____
3.	Deduct items not taxable under Brunswick Tax Ordinance from Schedule X below.	Deduct	3.	\$ _____
4.	Adjusted Net Profit (Line 1 plus Line 2 less Line 3)		4.	\$ _____
5.	Amount Allocable to Brunswick (per Business Allocation Formula, Schedule Y below) _____ % of Line 4		5.	\$ _____
5a.	Less allocable Net Loss per previous Brunswick City Income Tax Returns (Submit Schedule)		5a.	\$ _____
6.	Amount Subject to Brunswick Income Tax (line 4 or 5 less Line 5a)		6.	\$ _____
7.	<b>BRUNSWICK INCOME TAX</b> (Multiply taxable Income by .0135 - 1.35% of Line 6)		7.	\$ _____

If no credits are applicable, carry tax due from Line 7 to Line 9.

**CREDITS: TO BE COMPLETED BY RESIDENT ENTITIES OF BRUNSWICK ONLY**

8.	Enter 3/4 of up to 1% of tax paid to another City. (Submit proof)	8.	\$ _____
9.	TAX DUE BRUNSWICK from Schedule C (Line 7 less Line 8) Carry to Line 1, Part VIII	9.	\$ _____

**PART IV. SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN — BUSINESS FILERS ONLY**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital loss, From Fed. Schedule.....\$ _____		i. Capital Gain From Fed. Schedule.....\$ _____	
b. Interest and/or other Expense incurred in production on non-taxable income .....\$ _____		j. Interest earned or accrued .....\$ _____	
c. All income taxes, paid or accrued .....\$ _____		k. Dividends .....\$ _____	
d. Net operating loss deduction per federal Form 1120 .....\$ _____		l. Income from Patents or Copy Rights .....\$ _____	
e. Payment to partners (Fed. Form 1065) .....\$ _____		m. Other income exempt from Brunswick Tax .....\$ _____	
f. Non-Business contributions .....\$ _____		Explain .....	
g. Other.....\$ _____		.....	
h. TOTAL ADDITIONS—Enter Line 2, Sch. C .....\$ _____		n. TOTAL DEDUCTIONS—Enter Line 3, Sch. C. ...\$ _____	

**PART V. SCHEDULE Y BUSINESS ALLOCATION FORMULA —**

	A. Located Everywhere	B. Located in Brunswick	C. Percentage (B ÷ A)
<b>Step 1.</b> Average value of real and tangible personal property .....	_____	_____	X X X
Gross annual rentals multiplied by 8 .....	_____	_____	X X X
Total Step 1.....	_____	_____	_____ %
<b>Step 2.</b> Gross receipts from sales made and work or services performed .....	_____	_____	_____ %
<b>Step 3.</b> Total wages, salaries, commissions and other compensation of all employees .....	_____	_____	_____ %
<b>Step 4.</b> Total percentages .....	_____	_____	_____ %
<b>Step 5.</b> Average percentage (Divide total percentages by number of percentages used—carry to Line 5 Schedule .....	_____	_____	_____ %

**PART VI. SCHEDULE E INCOME FROM RENTS (If not included in Schedule C)**

1. Kind & Location of Property	2. Amount of Rent	3. Depreciation	4. Other Expenses	5. Net Income (or Loss)
	\$ _____	\$ _____	\$ _____	\$ _____

6. Total Tax Enter .0135 (1.35%) of Total Net Profits (If Loss, enter "0").....6. \$ \_\_\_\_\_

**CREDITS: TO BE COMPLETED BY RESIDENTS OF BRUNSWICK ONLY**

7. Enter 3/4 of up to 1% of tax paid to another City (submit proof) .....	7.	\$ _____
8. Tax Due (Line 6 less Line 7). Carry to Line 1, Part VIII.....	8.	\$ _____

**PART VII. SCHEDULE H ALL OTHER TAXABLE INCOME: Total from Fed. Sch. F, Form 4797, Partnerships, Estates, Trusts, Fees, Tips, Commissions, & Misc.**

1. RECEIVED FROM	2. FOR (DESCRIBE)	3. AMOUNT	4. CITY TAX .0135

5. Total Tax — Total Col. 4.....5. \$ \_\_\_\_\_

**CREDITS: TO BE COMPLETED BY RESIDENTS OF BRUNSWICK ONLY**

6. Enter 3/4 of up to 1% of tax paid to another City. (Submit proof) .....	6.	\$ _____
7. Tax Due (Line 5 less Line 6) Carry to Line 1, Part VIII .....	7.	\$ _____

**PART VIII. BRUNSWICK INCOME TAX LIABILITIES ON OTHER INCOMES FROM SCHEDULES C, E, AND H**

1. TAX DUE: Enter totals of Line 9, Schedule C, Line 8, Schedule E, and Line 7, Schedule H (Carry to Line 2 Page 1) \$ \_\_\_\_\_

\*\*\*ATTACH APPLICABLE FEDERAL SCHEDULES\*\*\*