

City of Brunswick Income Tax Return

2016

TAXABLE PERIOD JANUARY 1 to DECEMBER 31
or fiscal year _____ To _____

Please attach all W-2s, wage statements,
and Federal form 1040/1040A/1040EZ

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

ENTER NAME AND ADDRESS BELOW

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 _____

FILING STATUS: Individual Joint Retired Business

Soc. Sec # _____ Spouse Soc. Sec # _____

Fed ID# _____ Day Phone # _____

OPTION: For help determining amount 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					

**Part II:
Income:**

1. Multiply total of column B by .0185 (1.85%) Enter result here.....1. _____
2. Enter total non-wage tax from Part VIII on page 2 (if applicable).....2. _____
3. Add lines 1 and 2, enter result here.....3. _____

Credits:

4. a. Tax withheld for Brunswick (total col. C)4a. _____
- b. Enter the total of column F. Proof of tax paid to another city must be submitted.....4b. _____
- c. Payments made to Brunswick on declaration of estimated tax.....4c. _____
- d. Any overpayment credit from prior year.....4d. _____
- e. TOTAL CREDITS (add 4a,b,c & d)4e. _____
5. If amount on line 4e is LESS than the amount on line 3, subtract and enter the BALANCE DUE5. _____
6. If amount on line 4e is GREATER than amount on line 3, enter overpayment here6a. _____
Amount Credited To Next Year Estimate 6b. _____ Amount to Refund 6c. _____ (under \$10.01 will not be refunded)
7. Add LATE FILING PENALTY of \$25 for each month (up to \$150) filed after April.....7. _____
8. Add LATE PAYMENT PENALTY of 15% of unpaid tax due.....8. _____
9. Add INTEREST of 5% per annum (0.42% per month) of unpaid tax due.....9. _____
10. TOTAL AMOUNT DUE add lines 5, 7, 8 & 9. If balance due is \$10.00 or less no payment is required10. _____
11. ESTIMATED tax (See instructions).....11. _____
if you wish to pay your estimate in full, subtract credit if any from line 6 and place on Line 12. OR if you rather pay quarterly go to Line 12
12. 1/4 of amount of Line 11 minus amount on Line 6 (if not refunded)12. _____
13. AMOUNT paid with this return, LINE 10 PLUS LINE 1213. _____

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 the 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 _____

PART III. SCHEDULE A

	Column 1 Earned in	Column 2 Earned in	Column 3 Earned in	Column 4 Earned in	Column 5 Earned in	Column 6
Taxable Non-Wage Income						
1. Municipality where earned						
2. Net Operating Loss (NOL) Carryforward from previous year						
Current Year - 2						
Current Year - 3						
Current Year - 4						
Current Year - 5						
3. Federal Schedule C Income (Loss)						
Federal Schedule E Income (Loss)						
Federal Schedule E pg 2, K-1 Income (Loss)						
4. Taxable non-wage Income						
5. Amounts greater than \$0 from Line above						
6. Total of positive net profits						
7. Percentage of total positive net profits						
8. Prior year NOL and current net (loss) totals						
9. If (loss) exceeds profit, STOP and enter 0						
10. Allowable (loss) based on percentage calculation						
11. Net profit after (loss) application						
12. Net profit * 1.85% City of Brunswick gross tax rate						
13. Enter amount of taxes paid to other municipality (Proof of taxes paid must be attached to return)						
14. Credit of 1% for taxes paid to other municipality						
15. Tax due						
16. Total tax due after credit calculation, enter on Line 1, Part VIII						

* NOTE: To determine the carry forward amount to the next tax year, deduct the amount in Current Year – 5 from the total loss in line 9. Treatment of losses is subject to change as directed by ORC 718.

PART IV. SCHEDULE B

PROFIT OR (LOSS) ON FORM 1120, 1120-S, SCHEDULE C, E, & F FILERS FROM BUSINESS OR PROFESSION (SEE INSTRUCTIONS)			
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 formulas, 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. BRUNSWICK INCOME TAX (Multiply taxable Income by .0185 (1.85% 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 1% of taxed income. (Submit proof)			8. \$ _____
9. TAX DUE BRUNSWICK from Schedule C (Line 7 less Line 8) Carry to Line 1, Part VIII			9. \$ _____

PART V. 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.....\$ _____		F. Capital Gain From Fed. Schedule.....\$ _____	
b. Interest and/or other Expense incurred in production on non-taxable income.....\$ _____		G. Interest earned or accrued.....\$ _____	
c. All income taxes, paid or accrued.....\$ _____		H. Dividends.....\$ _____	
d. Payment to partners (Fed. form 1065).....\$ _____		I. TOTAL DEDUCTIONS — Enter Line 3, Sch. B....\$ _____	
e. TOTAL ADDITIONS — Enter Line 2, Sch. B.....\$ _____			

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

PART VII. ALL OTHER TAXABLE INCOME: See Instructions			
1. RECEIVED FROM	2. FOR (DESCRIBE)	3. AMOUNT	4. CITY TAX 1.85%
5. Total Tax — Total Col. 4.....			5. \$ _____
CREDITS: TO BE COMPLETED BY RESIDENTS OF BRUNSWICK ONLY			
6. Enter 1% of taxed income. (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 A, B AND Part VII.	
1. TAX DUE: Add Line 16 of Schedule A, Line 9 of Schedule B, and Line 7 of Part VII.	\$ _____
***ATTACH APPLICABLE FEDERAL SCHEDULES ***	

WORKSHEET

PLEASE USE THIS WORKSHEET BELOW TO DETERMINE IF TAX WAS WITHHELD ON ENTIRE WAGE, OR ONLY A PORTION.

USE WORKSHEET FOR WORK CITIES, OTHER THAN BRUNSWICK, WITH A 1% OR HIGHER TAX RATE. FOR CITIES WITH A RATE LOWER THAN 1%, USE ACTUAL TAX WITHHELD AND PLACE AMOUNT IN COLUMN E ON FRONT PAGE OF TAX FORM.

(NOTE: If tax was only withheld on part of the wage, then the untaxed part is subject to the City of Brunswick's tax rate of 1.85%. The portion of the wage that tax was withheld on is eligible for the credit of up to 100% of 1%)

- Follow the directions at the top of each Column.
- When you have completed your computation on the worksheet, (listing each W-2 separately) then take each amount you have listed in Column 5, and copy it onto Column E, Page 1 of the Income Tax Form.
- Continue completing the first page of the Income Tax Form.

THE EXAMPLE SHOWN BELOW IS A RESIDENT THAT EARNED \$20,000 LAST YEAR WORKING IN CLEVELAND. HOWEVER, CLEVELAND CITY TAX WAS ONLY WITHHELD ON HALF OF THE EARNINGS, OR ON \$10,000. DO **NOT** COPY THE EXAMPLE'S \$100.00 AMOUNT ON TO COLUMN E, COPY ONLY YOUR FIGURES.

(1)	(2)	(3)	(4)	(5)
LIST WORK CITY FROM EACH W-2 SEPARATELY	LOCAL TAX WITHHELD W-2	WORK CITY TAX RATE FROM TABLE BELOW	DIVIDE THE AMOUNT IN COL. (2) BY THE PERCENTAGE IN COL. (3)	MULTIPLY COLUMN 4 BY .01 (1%). PUT THIS AMT. IN COLUMN E PAGE 1
Cleveland example	\$200.⁰⁰ example	.02 example	\$10,000.⁰⁰ example	\$100.⁰⁰ example
1.				1.
2.				2.
3.				3.
4.				4.
5.				5.

2016 WORK CITY TAX RATE TABLE

(LOCATE YOUR WORK CITY AND ITS TAX RATE BELOW.) If your work city is not listed call 330-558-6815 Tax Office.

Akron .0225	Chardon .02	Highland Hts. .02	Mentor on The Lake .02	Peninsula .02	Strongsville .02
Avon .0175	Cleveland .02	Highland Hills .025	Middleburg Hts. .02	Pepper Pike .01	Tallmadge .02
Avon Lake .015	Cleveland Hts. .0225	Hudson Village .02	Middlefield .01	Perrysville .01	Timberlake .01
Barberton .0225	Columbus .025	Independence .02	Moreland Hills .01	Reminderville .015	Toronto .02
Bay Village .015	Creston .01	Kent .0225	Newburgh Hts. .02	Richfield Village .02	Twinsburg .02
Beachwood .02	Cuyahoga Falls .02	LaGrange .015	Northfield Village .02	Richmond Hts. .0225	University Hts. .025
Bedford .0225	Cuyahoga Hts. .02	Lakewood .015	North Olmsted .02	Rocky River .02	Valley View .02
Bedford Hts. .02	East Cleveland .02	Linndale .02	North Randall .0275	Seven Hills .02	Vermilion .015
Berea .02	Eastlake .02	Lorain .025	North Ridgeville .01	Seville .01	Wadsworth .014
Boston Hts. .02	Elyria .02 *	Lyndhurst .02	North Royalton .02	Shaker Hts. .0225	Walton Hills .025
Bowling Green .02	Euclid .0285	Macedonia .02	Oakwood Village .025	Sheffield Lake .02	Warrensville Hts. .026
Brecksville .02	Fairlawn .02	Mansfield .02	Oberlin .025	Sheffield Village .02	Westlake .015
Broadview Hts. .02	Fairview Park .02	Maple Hts. .025	Olmsted Falls .015	Solon .02	Wickliffe .02
Brooklyn .0250	Garfield Hts. .02	Massillon .018	Orange .02	South Euclid .02	Willoughby .02
Brooklyn Hts. .02	Garrettsville .0175	Mayfield Hts. .01	Orwell .01	South Russell .0125	Willoughby Hills .02
Brook Park .02	Gates Mills .01	Mayfield .02	Painesville .02	Stow .02	Willowick .02
Canton .02	Grafton .015	Medina .0125	Parma .025	Streetsboro .02	Wooster .015
Chagrin Falls .015	Green .02	Mentor .02	Parma Hts. .03		

* Blended rate due to increase effective 7/1/2016