

File with Fairfield Income Tax  
 701 Wessel Drive  
 Fairfield OH 45014-3611  
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**City of Fairfield  
 Business Income Tax Return 2006**

**FORM BR**

Fiscal Period \_\_\_\_\_ or \_\_\_\_\_ to \_\_\_\_\_

Your Federal ID # \_\_\_\_\_

Forms available on Internet at  
 www.fairfield-city.org

Calendar year taxpayers file on or before April 17<sup>th</sup>  
 and fiscal year taxpayers file by the 17<sup>th</sup> day of the  
 fourth month after the close of the period.

Consolidated Return

Amended Return

Provide Name and Address in space below

Return for (check one)

Corporation

S-Corporation

Partnership

LLC

Payment by Check: Payable to Fairfield Income Tax  
 Payment by Charge Card Mastercard/Visa

No. \_\_\_\_\_

Exp Date \_\_\_\_\_

**If taxpayer had no taxable income, place an x in the box, sign, date and return this form by the due date listed above.**

<b>INCOME</b>	1.	Adjusted Federal Taxable Income (Attach copy of Federal return) .....	1	\$	_____
	2.	Adjustments (From Line Z, Schedule X) .....	2	\$	_____
	3.	Taxable Income before allocation (Line 1 plus/minus Line 2).....	3	\$	_____
<b>ADJUSTMENTS</b>	A.	Apportionment percentage _____ % (From Step 5, Schedule Y) .....			
<b>TO INCOME</b>	4.	Fairfield Taxable Income (Line 3 multiplied by Line 3A).....	4	\$	_____
	5.	Net Loss Carryforward (limited to 3 years) .....	5	\$	_____
	6.	Income Subject to Fairfield Income Tax (Line 4 less Line 5) .....	6	\$	_____
<b>TAX</b>	7.	Fairfield Tax is 1.5% (.015) of Line 6 .....	7	\$	_____
<b>TAX</b>	9.	Tax Credits: <b>Credit will only be given with proper documentation.</b>			
<b>PAYMENTS</b>	A.	Estimated payments .....	9A	\$	_____
<b>AND</b>	B.	Prior year overpayments .....	9B	\$	_____
<b>CREDITS</b>	C.	Total tax credits (Lines 9A and 9B) .....	9C	\$	_____
<b>BALANCE</b>	10.	<b>Balance Due</b> , if Line 7 is greater than Line 9C. No tax due if less than \$1.00 .....	10	\$	_____
<b>DUE,</b>	A.	Penalty .....	10A	\$	_____
<b>REFUND,</b>	B.	Interest .....	10B	\$	_____
<b>AND/OR</b>	C.	Total Penalty and Interest (Line 6A and Line 6B) .....	10C	\$	_____
<b>CREDIT</b>	D.	Total Balance Due (Line 10 and Line 10C).....	10D	\$	_____
	11.	<b>Overpayment</b> , if Line 7 is less than Line 9C. No refund/credit if less than \$1.00 .....	11	\$	_____
	A.	<b>REFUND</b> amount .....	11A	\$	_____
	B.	<b>CREDIT</b> amount .....	11B	\$	_____

**DECLARATION OF ESTIMATED TAX FOR 2007**

<b>ESTIMATE</b>	12.	Total income subject to tax \$ _____ multiply by tax rate of 1.5% (.015) .....	12	\$	_____
<b>FOR</b>	13.	Operating Loss Carryforward.....	13	\$	_____
<b>NEXT</b>	14.	Estimated tax due (Line 12 less Line 13). If less than \$200, estimated payments are not required...	14	\$	_____
<b>YEAR</b>	15.	Prior year tax credit from Line 11B above .....	15	\$	_____
	16.	First quarter estimated tax payment (minimum of 22.5% (.225) of Line 14)* .....	16	\$	_____
		*First quarter estimated tax payment should be paid with this return. Use enclosed estimate forms for 2 <sup>nd</sup> , 3 <sup>rd</sup> and 4 <sup>th</sup> quarters.			
	17.	Line 16 minus Line 15. If Line 15 is greater than Line 16, enter 0 .....	17	\$	_____
<b>TAX DUE</b>	18.	<b>TOTAL TAX DUE</b> (Lines 10D and 17) Make checks payable to <b>FAIRFIELD INCOME TAX</b> .....	18	\$	_____

The undersigned declares that this return (and accompanying schedules) is true, correct and complete for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

\_\_\_\_\_  
 Signature of Taxpayer or Agent (Required) Date

May we discuss the return with the tax practitioner below? Yes No

**For Tax Division Use Only**

\_\_\_\_\_  
 Signature of Preparer, if other than taxpayer Date

\_\_\_\_\_  
 Name and Address of Preparer Telephone Number

**All appropriate Federal schedules and forms MUST be attached. A return is NOT complete unless schedules and forms are included.**

**Schedule X – Reconciliation with Federal Income Tax Return**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (Sec 1231 included)..... \$	_____	N. Capital Gains .....	\$ _____
B. Income Taxes .....	\$ _____	O. Interest Income .....	\$ _____
C. Guaranteed Payments or Accruals to or for current or former partners or members \$	_____	P. Dividends .....	\$ _____
D. Expenses Attributable to Non-taxable Income .....	\$ _____	Q. Income from Copyrights and Patents ...	\$ _____
E. Other .....	\$ _____	R. Other Income Exempt (Explain) .....	\$ _____
	\$ _____		\$ _____
	\$ _____		\$ _____
M. Total Additions .....	\$ _____	Y. Total Deductions .....	\$ _____
		Z. Combine Lines M and Y, enter on Line 2	\$ _____

**Schedule Y – Business Apportionment Formula**

	A. Located Everywhere	B. Located In Fairfield	C. Percentage (B/A)	
Step 1. Original Cost of Real & Tangible 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 Compensation	_____	_____	_____	%
Step 4. Total Percentages	_____	_____	_____	%
Step 5. Average Percentage (Divide Total Percentage by Number of Percentages Used, enter on Line 3A)			_____	%

**Leased Employees**

Are any employees leased in the year covered by this return?  Yes  No  
 If Yes, please provide the name, address and FID number of the leasing company \_\_\_\_\_  
 \_\_\_\_\_

**Extension Policy**

Extensions may, upon request, be granted for filing of the annual return, provided and IRS extension has been secured. EXTENSION REQUESTS MUST BE MADE IN WRITING AND RECEIVED BY THIS TAX OFFICE BEFORE THE ORIGINAL DUE DATE OF THE RETURN. Only those extension requests received in duplicate with a self-addressed, postpaid envelope will have a copy returned after being appropriately marked.