



## Business Tax Return 2025

### City of Fairfield

Income Tax Division  
701 Wessel Dr  
Fairfield, OH 45014  
www.fairfield-city.org

Phone: 513-867-5327  
Fax: 513-867-5333

FEIN: \_\_\_\_\_

Business Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Local Address (if different than above): \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

#### Filing Status (Check one)

- C-Corporation
- S Corporation
- LLC
- Partnership/Association
- Fiduciary
  
- Amended Return
- Refund

Did you file a City return last year?

Is this a combined corporate return?

Should this account be inactivated?

YES    NO

YES    NO

YES    NO

1. **ADJUSTED FEDERAL TAXABLE INCOME** (Enclose Copy of Federal Return) From Form \_\_\_\_\_ Line \_\_\_\_\_

1.

2. **ADJUSTMENTS** (From Schedule X, total of lines M and S)

2.

3. **TAXABLE INCOME BEFORE APPORTIONMENT** (Line 1 plus/minus Line 2)

3.

4. **APPORTIONMENT PERCENTAGE** (From Step 5, Schedule Y) \_\_\_\_\_ %

4.

5. **FAIRFIELD TAXABLE INCOME** (Multiply Line 3 by Line 4)

5.

6. **OTHER SEPARATELY STATED ITEMS.** (Net operating loss carryforward claimed)

6.

7. **AMOUNT SUBJECT TO FAIRFIELD INCOME TAX**

7.

8. **FAIRFIELD INCOME TAX** (Line 7 multiplied 1.50%)

8.

9 a. **ESTIMATES MADE ON THIS YEAR'S LIABILITY**

9 a.

9 b. **CREDITS APPLIED TO THIS YEAR'S LIABILITY**

9 b.

10. **TOTAL PAYMENTS AND CREDITS** (Add Lines 9a and 9b)

10.

11. **TAX DUE** (Subtract Line 10 from Line 8)

11.

12. **OVERPAYMENT** (Line 10 greater than Line 8)

12.

13. **AMOUNT TO BE REFUNDED** (Amounts less than \$10.01 will not be refunded)

13.

14. **CREDIT TO NEXT YEAR** (Amounts less than \$10.01 will not be credited)

14.

#### FEDERAL EXTENSION FILED

If yes, attach copy

YES    NO

#### 2026 DECLARATION OF ESTIMATED TAX DUE - Complete this section if 2025 tax due is \$200.00 or greater

15. **TOTAL ESTIMATED INCOME SUBJECT TO TAX**

15.

16. **FAIRFIELD ESTIMATED INCOME TAX DUE** (Multiply Line 15 by 1.5%)

16.

17. **FIRST QUARTER ESTIMATED TAX DUE BEFORE CREDITS** (At least 25% of Line 16)

17.

18. **LESS PRIOR YEAR CREDIT** (Line 14) APPLIED TO FIRST QUARTERLY PAYMENT

18.

19. **BALANCE OF FIRST QUARTER PAYMENT DUE** (Line 17 minus Line 18)

19.

20. **TOTAL AMOUNT DUE** (Add Lines 11 and 19).

20.

*Make check or money order payable to City of Fairfield.*

The undersigned declares that this return (and accompanying schedules) is a true, correct, and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed

Signature

Title

Date

Preparer's Signature (other than taxpayer)

Date

E-Mail Address

Address of Preparer (City, State, Zip)

Phone Number

If this return was prepared by a tax practitioner, may we contact them directly with any questions concerning the preparation of this return?

YES    NO

**BUSINESS INCOME TAX RETURN- FAIRFIELD INCOME TAX DIVISION**

*Questions regarding Schedule X and Schedule Y: Refer to Ohio Revised Code Section 718 for assistance. In preparing your FAIRFIELD Business Income Tax Return, you must arrive at "Adjusted Federal Taxable Income" as outlined in ORC 718.01. Refer to ORC 718.02 for instructions regarding Business Apportionment Formula.*

**SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

**SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA**

The business apportionment formula is to be used only in the absence of books and records which will disclose within reasonable accuracy that portion of the net profits which is attributable to the City of Fairfield.

## A. LOCATED EVERYWHERE

B. LOCATED IN  
FAIRFIELD

### C. PERCENTAGE (B/A)

STEP 1. Average value of real and tangible personal property  
Gross annual rents multiplied by 8

§

§

§

§

§

\$

\$

\$

\$

\$

## TOTAL STEP1

	%
	%
	%
	%

**STEP 2. Gross receipts from sales and work or services performed**

### STEP 3. Total wages, salary

#### STEP 4. Total percentages

STEP 5. AVERAGE PERCENTAGE(Divide total percentages by the number of percentages used - Enter on % line 6 on front of the return)

## RECONCILIATION TO FORM W-3 (WITHHOLDING RECONCILIATION)

### Total Wages allocated to Fairfield

**Total Wages allocated to Fairfield**

Total Wages reported on Form W-3

2. (Withholding Annual Reconciliation)

3. Please explain any difference

4. Are there any employees leased in the year covered by this return? Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes, please provide the name, address, and EID number of the leasing company.