

File with Fairfield Income Tax
701 Wessel Drive
Fairfield OH 45014-3611
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Forms available online at
www.fairfield-city.org

**CITY OF FAIRFIELD
BUSINESS INCOME TAX RETURN 2018**

FORM BR

FISCAL PERIOD _____ **TO** _____
OR

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15TH,
AND FISCAL YEAR TAXPAYERS FILE BY THE 15TH DAY OF THE
FOURTH MONTH AFTER THE CLOSE OF THE PERIOD.

Your Federal ID/SSN _____

- Final Return
 Consolidated Return
 Amended Return

Return for (check one):

- Corporation S-Corporation
 Partnership Sole Prop (Non-Resident)

PAYMENT BY CHECK:

Make checks payable to:
FAIRFIELD INCOME TAX

Check No.: _____

Amount Paid: _____

INCOME	1. Adjusted Federal Taxable Income (Attach a complete copy of Federal return.)	1.	\$ _____
	2. Adjustments (From Line L, Schedule X)	2.	\$ _____
	3. Taxable income before allocation (Line 1 plus/minus Line 2)	3.	\$ _____
ADJUSTMENTS TO INCOME	A. Apportionment percentage _____% (From Step 5, Schedule Y)		
	4. Fairfield Taxable Income (Line 3 multiplied by Line 3A)	4.	\$ _____
	5. Net Loss Carry Forward (limited to 5 years from 2016.) Provide schedule	5.	\$ _____
	6. Income subject to Fairfield income tax (Line 4 less Line 5)	6.	\$ _____
TAX	7. Fairfield Tax is 1.5% (.015) of Line 6	7.	\$ _____
TAX PAYMENTS AND CREDITS, BALANCE DUE, REFUND, AND/OR CREDIT	8. Tax Credits: Credit will only be given with proper documentation.		
	A. Estimated payments	8A.	\$ _____
	B. Prior year overpayments	8B.	\$ _____
	C. Total tax credits (Add Lines 8A and 8B)	8C.	\$ _____
	9. Balance Due , if Line 7 is greater than Line 8C. (Subtract Line 8C from Line 7)	9.	\$ _____
	10. Overpayment , if line 7 is less than Line 8C (Subtract line 7 from line 8C)	10.	\$ _____
	A. REFUND amount	10A.	\$ _____
	B. CREDIT amount	10B.	\$ _____

DECLARATION OF ESTIMATED TAX FOR 2019

ESTIMATE FOR NEXT YEAR	11. Total income subject to tax \$ _____ multiply by tax rate of 1.5% (.015)	11.	\$ _____
	12. Operating loss carryforward	12.	\$ _____
	13. Estimated tax due (Line 11 less Line 12). If less than \$200, estimated payments are not required.	13.	\$ _____
	14. First quarter estimated tax payment (minimum of 22.5% (.225) of Line 13)*	14.	\$ _____
	*First quarter estimated tax payment should be paid with this return. Use enclosed estimate forms for 2nd, 3rd and 4th quarters.		
	15. Prior year tax credit from Line 10B above	15.	\$ _____
	16. If Line 15 is greater than Line 14, enter "0"; otherwise, enter amount of Line 14 less Line 15	16.	\$ _____
TAX DUE	17. TOTAL TAX DUE (Add Lines 9 and 16) Make checks payable to FAIRFIELD INCOME TAX.	17.	\$ _____

SIGNATURE REQUIRED

The undersigned declares that this return and accompanying schedules are 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.

May we discuss this return with your tax practitioner? (Check One) Yes No

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER DATE

NAME AND ADDRESS OF PREPARER TELEPHONE NUMBER

CREDIT CARD AUTHORIZATION

Card Type: Mastercard Visa Discover

AMOUNT PAID : \$ _____

Cardholder Name (as shown on card): _____

Card Number: _____ - _____ - _____

Expiration Date (MM/YY): _____ / _____ 3 Digit Code (Back of Card): _____

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)	\$ _____	H. Capital Gains	\$ _____
B. Income Taxes	\$ _____	I. Intangible Income	\$ _____
C. Guaranteed Payments or Accruals to or for current or former partners or members	\$ _____	J. Other exempt income (Explain)	\$ _____
D. Expenses Attributable to Non-taxable Income	\$ _____		
E. Real Estate Investment Trust Distributions.	\$ _____		
F. Other	\$ _____		
	\$ _____		
	\$ _____		
G. Total Additions	\$ _____	K. Total Deductions	\$ _____
		L. Combine Lines G and K, 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)			_____ %

WITHHOLDING ACCOUNT

PROVIDE THE NAME, ADDRESS AND FID NUMBER OF THE COMPANY UNDER WHICH WITHHOLDINGS ARE SUBMITTED (If different from net profit account FID.)

_____ FED ID: _____

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. _____
