

**TO EXPEDITE PROCESSING,  
PLEASE DO NOT STAPLE  
THIS SPACE IS FOR OFFICIAL USE ONLY**

**BUSINESS TAX RETURN**

**2022**

OR

FISCAL YEAR \_\_\_\_\_ TO \_\_\_\_\_

City of Fairfield

Income Tax Division

701 Wessel Dr.

Fairfield, OH 45014

Phone: (513) 867-5327

Fax: (513) 867-5333

Website: [www.fairfield-city.org/213/Income-Tax-Division](http://www.fairfield-city.org/213/Income-Tax-Division)

Did you file a City return last year?  
 YES    NO

Is this a combined corporate return?  
 YES    NO

Should this account be inactivated?  
If YES, please explain: \_\_\_\_\_

YES    NO

ACCOUNT NUMBER: \_\_\_\_\_

FID #: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

LOCAL ADDRESS: \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

\_\_\_\_\_

**Filing Status (Check one)**

- C-Corporation
- S Corporation
- LLC
- Partnership/Association
- Fiduciary
  
- Amended Return
- Refund (Amount must be entered on Line 13 to be a valid refund request)

**Part A : 2022 TAX CALCULATION**

1. **ADJUSTED FEDERAL TAXABLE INCOME** (Enclose Copy of Federal Return) From Form \_\_\_\_\_ Line \_\_\_\_\_
2. **ADJUSTMENTS** (From Line L, Schedule X)
3. **TAXABLE INCOME BEFORE APPORTIONMENT** (Line 1 plus/minus Line 2)
4. **APPORTIONMENT PERCENTAGE** (From Step 5, Schedule Y) \_\_\_\_\_ %
5. **FAIRFIELD TAXABLE INCOME** (Multiply Line 3 by Line 4)
6. **OTHER SEPARATELY STATED ITEMS.** (Net operating loss carryforward claimed)
7. **AMOUNT SUBJECT TO FAIRFIELD INCOME TAX**
8. **FAIRFIELD INCOME TAX** (Line 7 multiplied 1.50%)
- 9 a. **ESTIMATES MADE ON THIS YEAR'S LIABILITY**
- 9 b. **CREDITS APPLIED TO THIS YEAR'S LIABILITY**
10. **TOTAL PAYMENTS AND CREDITS** (Add Lines 9a and 9b)
11. **TAX DUE** (Subtract Line 10 from Line 8)
12. **OVERPAYMENT** (Line 10 greater than Line 8)
13. **AMOUNT TO BE REFUNDED** (Amounts less than \$10.01 will not be refunded)
14. **CREDIT TO NEXT YEAR** (Amounts less than \$10.01 will not be credited)

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9 a.	
9 b.	
10.	
11.	
12.	
13.	
14.	

**FEDERAL EXTENSION FILED**  
If yes, attach copy

YES    NO

**Part B: DECLARATION OF ESTIMATED TAX FOR 2023**

15. **TOTAL ESTIMATED INCOME SUBJECT TO TAX**
16. **FAIRFIELD ESTIMATED INCOME TAX DUE** (Multiply Line 15 by 1.5%)
17. **FIRST QUARTER ESTIMATED TAX DUE BEFORE CREDITS** (At least 25% of Line 16)
18. **LESS PRIOR YEAR CREDIT** (Line 14) APPLIED TO FIRST QUARTERLY PAYMENT
19. **BALANCE OF FIRST QUARTER PAYMENT DUE** (Line 17 minus Line 18)
20. **TOTAL AMOUNT DUE** (Add Lines 11 and 19).

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

15.	
16.	
17.	
18.	
19.	
20.	

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
E-Mail Address: _____		Preparer's Signature (other than taxpayer)
Website Address: _____		Date
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 STEP 1

### TOTAL STEPS

STEP 2. Gross receipts from sales 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 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

**1. (From Business Apportionment Formula Step 3)**

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 FID number of the leasing company.*