

VILLAGE OF HEBRON
INCOME TAX DEPARTMENT
934 W. MAIN STREET
HEBRON, OH 43025

FORWARDING AND RETURN POSTAGE GUARANTEED, ADDRESS SERVICE REQUESTED

TO:

BULK RATE
U.S. POSTAGE PAID
HEBRON, OHIO
PERMIT NO. 66

VILLAGE OF HEBRON, OHIO



***** IMPORTANT *****

**HEBRON BUSINESS INCOME TAX FORM
HEBRON EXTENSION FORM**

IMPORTANT INFORMATION

- Who Must File:** All corporations, partnerships, trusts, estates or other entities (whether a resident or nonresident) that conduct business in, perform services in, or derive income from activities in the Village of Hebron, whether or not a tax is due.
- Which Form To File:** This BUSINESS FORM has been designed for corporations, partnerships, s-corporations, and all other businesses required to file on an entity basis. All supporting schedules (from Federal Tax Return, etc.) must be attached to this return.
- When To file:** Due by April 15, or within 4 months after fiscal year end.
- Where To File:** File with: Village of Hebron-Income Tax Department Telephone (740) 928-3641
934 W. Main Street, Hebron, OH 43025 Fax (740) 928-5104
- Extensions:** File a copy of your Federal extension request with the village by the original due date of your year-end return, including payment of any tax estimated to be due. An extension request does not apply to the tax due nor does it apply to the current year Declaration of Estimated Tax and associated payments. An extension will not be honored if you have delinquent tax matters.
- WARNING:** Failure to comply will result in the assessment of penalty and interest and possibly civil or criminal prosecution.

* * * If you have received this pre-printed form, you have an active account and must file this return, or provide an explanation as to why a return is not required. Your cooperation is appreciated.

AVOID PENALTY-COMPLY WITH EXTENSION AND/OR FILING DEADLINE

FORM H-14
 HEBRON TAX DEPARTMENT
 934 W. MAIN STREET
 HEBRON, OH 43025
 (740) 928-3641 FAX (740) 928-5104

**EXTENSION REQUEST - BUSINESS RETURN
 VILLAGE OF HEBRON, OHIO**

FILE BY: APRIL 15TH OR WITHIN 4 MONTHS OF
 FISCAL YEAR ENDING: ____ / ____ / ____

FOR OFFICE USE ONLY		
DATE REC'D	INITIALS	
PMT \$ w/FORM	RECEIPT #	
CASH	CK	MO
MAIL	OFC	DB
	CDB	U/DR
AMT. PAID \$		
DATE	INIT.	BATCH #

FEDERAL ID NUMBER _____ / _____ TELEPHONE NUMBER () _____

Check type of Return to be filed; 1120 1120S 1065 Other _____
DO NOT USE THIS FORM FOR SCHEDULE C, FORM 1040, SOLE PROPRIETORSHIP

A. I request an extension of time until _____, 20____, to file the Hebron Business Income Tax Return of the above named entity for calendar year 20____, or tax year beginning _____, 20____, and ending _____, 20____. **(ATTACH COPY OF FEDERAL EXTENSION TO THIS FORM)**

NOTE: AN EXTENSION IS FOR FILING ONLY, PAYMENT OF ALL TAX EXPECTED TO BE OWED MUST BE INCLUDED WITH THIS REQUEST, COMPLETE THE TENTATIVE RETURN AND DECLARATION BELOW.

B. TENTATIVE TAX RETURN

- 1. HEBRON TAX LIABILITY FOR TAX YEAR EXTENDED (enter -0- if none expected)..... 1 \$ _____
- 2. ESTIMATED TAX PAYMENTS/PRIOR YEAR CREDIT CARRYOVER..... 2 (\$ _____)
- 3. ANTICIPATED TAX DUE FOR YEAR EXTENDED (line 1 less line 2)..... 3 \$ _____

C. DECLARATION OF ESTIMATED TAX (Required if tax due will exceed \$200.00)

- 4. ESTIMATE TAX DUE FOR CURRENT YEAR (at least: equal to line 1 of tentative return)..... 4 \$ _____
- 5. FIRST QUARTER PAYMENT DUE (multiply line 4 by 22.5%)..... 5 \$ _____
- 6. ENTER CREDIT CARRIED FORWARD FROM "EXTENDED" YEAR ABOVE..... 6 (\$ _____)
- 7. BALANCE DUE ON 1ST QUARTER ESTIMATE (line 5 less line 6)..... 7 \$ _____

8. TOTAL DUE WITH EXTENSION REQUEST (LINE 3 PLUS LINE 7)..... 8. \$ _____

NOTE: A DELINQUENT ACCOUNT WILL RESULT IN THIS REQUEST BEING DENIED AND ALL APPLICABLE PENALTIES WILL BE ASSESSED WHEN ACTUAL RETURN IS FILED. A SELF ADDRESSED, STAMPED ENVELOPE MUST BE INCLUDED IF YOU WANT A RESPONSE TO YOUR REQUEST.

SIGNATURE AND VERIFICATION Under penalties of perjury, I declare that I have been authorized by the above-named entity to make this application, and to the best of my knowledge and belief the statements made are true, correct, and complete.

 SIGNATURE OF OFFICER OR AGENT TITLE DATE

FILE THIS RETURN WITH THE VILLAGE OF HEBRON ON OR BEFORE THE DUE DATE OF THE RETURN AND PAY THE AMOUNT DUE. THIS IS NOT AN EXTENSION OF TIME TO PAY.

FORM H-13
 HEBRON TAX DEPARTMENT
 934 W. MAIN STREET
 HEBRON, OH 43025
 (740) 928-3641 FAX (740) 928-5104

BUSINESS TAX RETURN

VILLAGE OF HEBRON, OHIO
 CALENDAR YEAR TAXPAYERS FILE BY:

FISCAL YEAR TAXPAYERS FILE WITHIN 4 MONTHS FROM YEAR END
 BEGINNING 20 & ENDING 20

FILING REQUIRED EVEN IF NO TAX IS DUE

FOR OFFICE USE ONLY					
DATE REC'D			INITIALS		
PAYMENT \$			RECEIPT #		
CASH		CK	MO	CHG	
MAIL	OFC	DB	CDB	U/DR	
LATE PMT \$			DATE REC'D		
REFUND			DATE ISSUED		
Y N			Y N		
AUDIT					
Y N			BATCH #		

PLEASE MAKE NECESSARY CHANGES TO NAME/ADDRESS

TAX RETURN FOR (Check one)					
<input type="checkbox"/> Corporation		<input type="checkbox"/> Partnership			
<input type="checkbox"/> Fiduciary		<input type="checkbox"/> Estate		<input type="checkbox"/> Trust	
<input type="checkbox"/> Other (explain) _____					
FEDERAL I.D. NO					
HAS RETURN BEEN PREVIOUSLY FILED USING THIS NUMBER? <input type="checkbox"/> YES <input type="checkbox"/> NO					

NOTE: ALL FILINGS REQUIRE ATTACHMENT OF SCHEDULES TO SUBSTANTIATE INCOME, DEDUCTIONS & CREDITS.

1. TOTAL TAXABLE INCOME (from federal form 1120, 1120s, 1065 or other appropriate schedule)..... 1 \$ _____
2. ADJUSTMENTS (from line P of Schedule X)..... 2 \$ _____
3. TAXABLE INCOME BEFORE ALLOCATION (line 1 plus/minus line 2)..... 3 \$ _____
4. ALLOCATION PERCENTAGE (enter 100% or % from line 5 of Schedule Y)..... 4 % _____
5. ADJUSTED NET INCOME 5a. multiply line 3 by line 4 percentage rate _____
 5b. prior period losses (see instructions) _____
 TOTAL - line 5a plus or minus line 5b **ADJUSTED NET INCOME** 5 \$ _____
6. HEBRON TAX DUE (line 5 net gain is multiplied by .015; line 5 net loss: enter -0- tax due).....**TAX** 6 \$ _____
7. ESTIMATED TAX PAYMENTS PLUS PRIOR YEAR CREDIT CARRIED FORWARD..... 7 \$ _____
8. OTHER CREDITS - EXPLAIN AND DOCUMENT FULLY..... 8 \$ _____
9. TOTAL CREDITS (add lines 7 and 8).....**TOTAL CREDIT** 9 (\$ _____)
10. IF LINE 6 IS GREATER THAN LINE 9 - TAX DUE (if no penalty, enter tax due here & line 13)..... 10 \$ _____
11. IF LINE 9 IS GREATER THAN LINE 6 - OVERPAYMENT (if no penalty, go to line 14)..... 11 (\$ _____)
12. PENALTY AND INTEREST (see instructions):
 A. FILED AFTER DUE DATE: \$ _____ B. LATE TAX PAYMENT: \$ _____
 C. INTEREST ON LATE PAYMENT: \$ _____ D. DECLARATION: \$ _____
 TOTAL PENALTY/INTEREST (add lines 12A, 12B, 12C and 12D).....**PENALTY/INT.** 12 \$ _____
13. **BALANCE DUE** (line 10 plus line 12, OR, line 11 less line 12. Carry to line 22).....**BALANCE DUE** 13 \$ _____
14. **OVERPAYMENT** (line 11, OR, line 11 less line 12 penalty).....**OVERPAYMENT** 14 \$ _____
 INDICATE OVERPAYMENT DISTRIBUTION (\$10.00 OR MORE): A. \$ _____ APPLY TO NEXT YEAR
 B. \$ _____ REFUND REQUESTED

DECLARATION OF ESTIMATED TAX FOR _____ **PENALTY FOR NON-COMPLIANCE**
 (EXTENSION OF TIME TO FILE ESTIMATE IS NOT ALLOWED, FILE BY _____ OR WITHIN 4 MOS. OF FISCAL YEAR END)

15. ESTIMATED INCOME SUBJECT TO HEBRON TAX..... 15 \$ _____
16. MULTIPLY LINE 15 BY 1.5% (if over \$200, quarterly payments required).....**ESTIMATED TAX** 16 \$ _____
17. QUARTERLY PAYMENT DUE (multiply line 16 by 22.5%)..... 17 \$ _____
18. CREDIT FROM PRIOR YEAR OVERPAYMENT (line 14A above)..... 18 (\$ _____)
19. AMOUNT DUE FOR 1ST QUARTER (line 17 less line 18).....**1ST QTR. PAYMENT** 19 \$ _____

AMOUNT DUE

20. ADD: LINE 13: \$ _____ AND LINE 19: \$ _____ = WITH FILING \$ _____

MAKE CHECK PAYABLE TO: VILLAGE OF HEBRON, INCOME TAX)

NOTE: TAX DUE UNDER \$10.00-NO PAYMENT REQUIRED, OVERPAYMENT UNDER \$10.00-NO REFUND OR CREDIT ALLOWED.

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 therein are the same as used for Federal Income Tax purposes. This return is signed under penalty of perjury.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAX PAYER DATE SIGNATURE OF TAXPAYER OR AGENT DATE

ADDRESS OF FIRM OR EMPLOYER () PHONE NUMBER TITLE () PHONE NUMBER

SCHEDULE X This schedule is used to adjust your federal net income to your Hebron taxable income. The left column is for items deductible on the federal return, but not deductible under the Hebron Ordinance. The right hand column is for items taxable on the federal return, but not taxable by Hebron:

<u>ITEMS NOT DEDUCTIBLE</u>	<u>ADD</u>	<u>ITEMS NOT TAXABLE</u>	<u>DEDUCT</u>
A. Federally deducted losses from IRC 1221 or 1231 property disposition.....	\$ _____	J. Federally reported income/gain from IRC 1221 or 1231 property dispositions, except to the extent the income/gains apply to those described in IRC 1245 or 1250.....	\$ _____
B. Five percent of intangible income reported On Line K (Sch.X), except that which is from IRC 1221 property disposition.....	\$ _____	K. Federally reported intangible income such as, but not limited to, interest, dividends, and patent and copyright income.....	\$ _____
C. Federally deducted taxes based on income.....	\$ _____	L. Amount of Federal tax credits to the extent they have reduced corresponding operating expenses..	\$ _____
D. Guaranteed payments or accruals to, or for, current or former partners or members.....	\$ _____	M. IRC Section 179 expenses (not previously deducted).....	\$ _____
E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors.....	\$ _____	N. Charitable contributions of Partnerships, S corps, LLC's.....	\$ _____
F. Federally deducted amounts paid or accrued to, or for, qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non C corporation entities.....	\$ _____	O. Other (explain and document).....	\$ _____
G. Rental activities by partnership, S corp, LLC, Trusts.....	\$ _____	P. TOTAL DEDUCTIONS (lines J thru O).....	\$ _____
H. Other (explain and document).....	\$ _____		
I. TOTAL ADDITIONS (lines A thru H).....	\$ _____		
		Q. CALCULATE DIFFERENCE BETWEEN LINE I AND P, CARRY TO PAGE 1, LINE 2.....	\$ _____

SCHEDULE Y -- BUSINESS APPORTIONMENT FORMULA

	<u>A. Located Everywhere</u>	<u>B. Located in Hebron</u>	<u>C. Percentage (B - A)</u>
Step 1. Average original cost of real & tangible personal property.....	\$ _____	\$ _____	XXXXXX
Gross Annual rentals multiplied by 8.....	\$ _____	\$ _____	XXXXXX
TOTAL STEP 1.....	\$ _____	\$ _____	1. _____ %
Step 2. Gross receipts from sales made and/or work/services perform.....	\$ _____	\$ _____	2. _____ %
Step 3. Total wages, salaries, commissions & other compensation of all employees.....	\$ _____	\$ _____	3. _____ %
Step 4. Total percentages.....			4. _____ %
Step 5. Average percentage (divide total percentages by number of percentages used (zero not used))			5. _____ %
CARRY STEP 5 AVERAGE PERCENTAGE TO PAGE 1, LINE 4			

ACCOUNT INFORMATION UPDATED

- A. What date did your operation begin in Hebron? _____
- B. If your business in Hebron has ceased, give your effective date: _____
- C. Do you (or did you previously) have employees working in Hebron? _____ If yes, copies of employee W-2 forms must be submitted by February 28th, each year with your annual Employer Reconciliation.
- D. Do you subcontract labor to perform work in Hebron? _____ If yes, copies of 1099's issued must be submitted to this office at the same time due to IRS.
- E. Name and address of party in charge of books: _____

- F. If corporate subsidiary, give name and address of parent company, main office:

Name: _____

Address: _____

City/State/Zip: _____

GENERAL INFORMATION

WHO MUST FILE: All corporations or other types of business entities conducting business in, performing services in, or deriving income (loss) from activities in the Village of Hebron. Pass through entities, owned by two or more persons are taxed at the partner level. Pass through entities are to file on behalf of "all" owners, members or partners, reporting all income taxable at the entity filing.

WHEN AND WHERE TO FILE: Returns must be filed on or before April 15, or within 4 months after the fiscal year end. File with: Hebron Income Tax Department, 934 W. Main Street, Hebron, OH 43025.

EXTENSIONS: File a copy of your Federal extension request with the village by the original due date of your year-end return, including payment of any tax estimated to be due. An extension request does not apply to the tax due nor does it apply to the current year Declaration of Estimated Tax and associated payments. An extension request will not be honored if you have delinquent tax matters.

NET PROFITS: Due to State mandated changes, net profit is defined as Adjusted Federal Taxable Income (AFTI) for a taxpayer other than an individual. Refer to the Ohio Revised Code, Chapter 718.

APPORTIONMENT FORMULA (SCHEDULE Y): A business apportionment formula consisting of the average original cost of property, gross receipts and wages paid must be used by business entities not required to pay tax on entire net profits, by reason of doing business both within and out of the Village of Hebron. Determine the average ratio of the following:

(Step 1) Average original cost of the real and tangible property owned or used by the taxpayer in the business or profession in Hebron during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

NOTE: Real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.

(Step 2) Gross receipts of the business or profession from sales made and services performed in Hebron during the taxable period to gross receipts of the business or profession during the same period from sales made and services performed, whenever made or performed.

(Step 3) Wages, salaries and other compensation paid during the taxable period to persons employed in the business or profession for services performed in Hebron to the wages, salaries and other compensation paid during the taxable to persons employed in the business or profession wherever their services are performed, excluding compensation exempt from taxation under section 718.011 of the Ohio Revised Code.

CONSOLIDATED RETURNS: A consolidated income tax return will be accepted from any affiliated group of corporations subject to Hebron tax, if that group filed for the same reporting period, a consolidated return for Federal tax purposes pursuant to Section 1501 of the Internal Revenue Code.

NET OPERATING LOSSES: Effective with Tax Year 2017, net operating losses incurred during 2017 and after may be carried forward for five years (2017-2021 limited to a 50% carry forward).

SUPPORTING DOCUMENTS: Documentation is necessary to verify all amounts of taxable or non-taxable income, expenses and deductions, as applicable. Additional forms, schedules or computations may also be needed to support your village return in certain circumstances.

AMENDED RETURNS: An amended return is necessary for any year in which an amended Federal Return is filed or in which your Federal Tax liability has changed. An amended return must be filed within 3 months of the filing date of any amended Federal return and must include a copy of the amended Federal return. Filing must

include payment of any additional tax owed. There is a 3 year limitation on amended returns for refunds of Hebron tax previously paid.

DECLARATION OF ESTIMATED TAX: If the amount of tax due for the current year is estimated to be \$200.00 or more, a declaration of estimate tax must be filed by April 15th, or by the 15th day of the 4th month after the beginning of the fiscal year. The first quarter payment equal to 22.5% of estimated tax due must be paid with the filing of the declaration.

DISCLAIMER: Definitions and instructions are illustrative only. The Tax Ordinance supersedes any interpretation presented.

LINE-BY-LINE INSTRUCTIONS

- LINE 1.** Enter total taxable income from Federal Form 1120, 1120s, 1065 or appropriate federal schedule.
- LINE 2.** Enter amount of Line P of Schedule X to reconcile Federal taxable income to city taxable income when applicable.
- LINE 3.** Calculate taxable income, before allocation. Subtract or add line 2 to line 1.
- LINE 4.** Enter 100% if fully taxable to Hebron or percentage on Step 5 of Schedule Y if not fully taxable to Hebron.
- LINE 5.** 5a - multiply line 3 by line 4 percentage rate.
5b - enter prior period losses
TOTAL - line 5a plus or minus line 5b equals ADJUSTED NET INCOME
- LINE 6.** Tax rate: 1.5% (.015). If a net loss is realized, enter zero tax due. If a net gain is realized, multiply line 5, net gain income, by .015 and enter gross tax due.
- LINE 7.** Enter estimated tax payments plus any prior year overpayment (not refunded).
- LINE 8.** List any other allowable credit and explain.
- LINE 9.** Total credit, add lines 7 and 8.
- LINE 10.** If line 6 is greater than line 9, enter balance of tax due. If penalty is not applicable, skip lines 11 and 12.
- LINE 11.** If line 9 is greater than line 6, enter overpayment. If penalty is not applicable, skip lines 11 and 12.
- LINE 12A.** Enter \$25.00 per month up to \$150.00. **12B.** Enter 15% of the amount not timely paid. **12C.** Enter interest on unpaid taxes (Federal short term rate plus 5%)
12D. Enter 15% penalty for failure to make timely quarterly payments.
- LINE 13.** Balance due. Add lines 10 and 12, OR, subtract line 12, penalty, from line 11 overpayment. If the result is a penalty balance due, enter amount due. Carry BALANCE DUE to line 22. NOTE: If balance due is less than \$10.00, adjust to zero (-0-) and remit no payment.
- LINE 14.** Overpayment of tax from line 11 is entered here. If a penalty is applicable due to late filing of Return or the failure to have made proper estimated tax payments, then you must reduce line 11 overpayment by the penalty entered on line 12. Enter remaining overpayment. Indicate your desire to have the overpayment (\$10.00 or more) to be carried forward to offset future tax liability on line 14A, or, to be refunded on line 14B. If no indication is made your overpayment will be carried forward to apply to future tax.
- LINE 15.** Enter amount of anticipated income.
- LINE 16.** Estimate tax, line 15 multiplied by 1.5%.
- LINE 17.** Divide line 16 by 22.5%.
- LINE 18.** Enter prior year carryover from line 14A.
- LINE 19.** 1st quarter payment due, line 17 minus line 18.
- LINE 20.** Enter amounts from line 13 and line 19 where indicated, add them and enter total and include payment for same.
- DATE AND SIGN THE RETURN AND ATTACH ALL APPLICABLE SCHEDULES AND STATEMENTS.**