CITY OF DUBLIN, OHIO
DIVISION OF TAXATION
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City of Dublin

Additional Forms Available at www.dublintax.com

GENERAL INSTRUCTIONS FOR CORPORATIONS, PARTNERSHIPS, FIDUCIARIES, ESTATES AND TRUSTS 2015

1. **WHEN AND WHERE TO FILE RETURNS:** TAXPAYERS WHO END THEIR TAX YEAR ON DECEMBER 31 MUST FILE ON OR BEFORE APRIL 18 OF THE FOLLOWING YEAR. TAXPAYERS ON A FISCAL OR PARTIAL YEAR BASIS MUST FILE WITHIN 105 DAYS FOLLOWING THE END OF SUCH PERIOD.

   IF THE FILING DEADLINE CANNOT BE MET, A COPY OF THE FEDERAL REQUEST FOR EXTENSION MUST BE FILED BY THE DUE DATE OF THE RETURN. AN EXTENSION REQUEST IS AN EXTENSION OF TIME TO FILE, IT IS NOT AN EXTENSION OF TIME TO PAY. PAYMENT OF ANY ESTIMATED TAX DUE SHOULD ACCOMPANY THE EXTENSION REQUEST. IF NO REQUEST FOR EXTENSION IS FILED, A LATE PENALTY UP TO ONE HUNDRED DOLLARS ($100.00) CAN BE ASSESSED. ALSO *SEE ESTIMATED TAX PAYMENTS* BELOW.

   WHEN THE DUE DATE FOR DOING ANY ACT FOR TAX PURPOSES - FILING A RETURN, PAYING TAXES ETC. - FALLS ON A SATURDAY, SUNDAY OR LEGAL HOLIDAY, THE DUE DATE IS DELAYED UNTIL THE NEXT BUSINESS DAY.

2. **TAXABLE INCOME:** DUBLIN INCOME TAX IS LEVIED AT THE RATE OF 2.0% (.02) ON THE FOLLOWING:

   A. NET PROFITS EARNED OF ALL CORPORATIONS DERIVED FROM WORK DONE OR SERVICES PERFORMED OR RENDERED AND OTHER BUSINESS ACTIVITIES CONDUCTED IN THE CITY OF DUBLIN. **S-CORPORATION INCOME IS NOT TAXABLE AT THE INDIVIDUAL LEVEL.** S-CORPORATIONS DOING BUSINESS WITHIN DUBLIN MUST FILE THIS FORM.

   B. NET PROFITS ATTRIBUTABLE TO DUBLIN EARNINGS OF NON-RESIDENT UNINCORPORATED BUSINESSES, PROFESSIONS, OR OTHER ACTIVITIES, DERIVED FROM WORK DONE OR SERVICES PERFORMED OR RENDERED AND BUSINESS OR OTHER ACTIVITIES CONDUCTED IN THE CITY OF DUBLIN. PARTNERSHIPS, SEE LINE 12 BELOW. **SOLE PROPRIETORSHIPS, FILE AN INDIVIDUAL RETURN RATHER THAN THIS FORM.**

   C. THE FOLLOWING SHOULD BE REPORTED ON THE DUBLIN INDIVIDUAL INCOME TAX RETURN:

      1.) NET PROFITS ATTRIBUTABLE TO EARNED DUBLIN INCOME OF ALL RESIDENT UNINCORPORATED BUSINESS PROFESSIONS AND OTHER ACTIVITIES DERIVED FROM WORK DONE OR SERVICES PERFORMED AND BUSINESS OR OTHER ACTIVITIES IN THE CITY OF DUBLIN.

      2.) THAT PORTION OF THE DISTRIBUTIVE SHARE OF THE NET PROFIT EARNED OF A RESIDENT INDIVIDUAL, PARTNER, OR OWNER OF A RESIDENT UNINCORPORATED BUSINESS ENTITY ATTRIBUTABLE TO DUBLIN AND NOT LEVIED AGAINST SUCH UNINCORPORATED BUSINESS ENTITY.

      3.) THAT PORTION OF THE DISTRIBUTIVE SHARE OF THE NET PROFITS EARNED OF A RESIDENT INDIVIDUAL, PARTNER, OR OWNER OF A NON-RESIDENT UNINCORPORATED BUSINESS ENTITY NOT ATTRIBUTABLE TO DUBLIN AND NOT LEVIED AGAINST SUCH INCORPORATED BUSINESS ENTITY.

3. **NET PROFIT:** NET PROFIT IS THE INCOME FROM THE OPERATION OF A BUSINESS, PROFESSION OR ENTERPRISE AND FROM THE USE OF PROPERTY, AFTER THE PROVISION FOR ALL ORDINARY AND NECESSARY EXPENSES, EITHER PAID OR ACCRUED, IN ACCORDANCE WITH THE ACCOUNTING SYSTEM USED BY THE TAXPAYER FOR FEDERAL INCOME TAX PURPOSES, ADJUSTED TO THE REQUIREMENTS OF THE DUBLIN INCOME TAX ORDINANCE. NOTE THAT CITY, FEDERAL OR STATE TAXES BASED ON INCOME ARE NOT DEDUCTIBLE IN DETERMINING NET PROFIT.

4. **ALLOCATION OF PROFITS:** THE BUSINESS ALLOCATION PERCENTAGE FORMULA IS TO BE USED BY CORPORATIONS OR NON-RESIDENT BUSINESS ENTITIES DOING BUSINESS WITHIN AND OUTSIDE OF DUBLIN.

   DETERMINE THE RATIO OF THE DUBLIN PORTION OF:

   A. ORIGINAL VALUE OF REAL AND TANGIBLE PROPERTY INCLUDING: BUILDINGS AND OTHER DEPRECIABLE ASSETS.

   B. TOTAL SALES, REGARDLESS OF WHERE MADE.

   C. TOTAL COMPENSATION PAID TO ALL EMPLOYEES.

   ADD RATIOS AND DIVIDE BY THE NUMBER OF RATIOS TO OBTAIN BUSINESS ALLOCATION PERCENTAGE. A RATIO SHALL NOT BE EXCLUDED FROM THE COMPUTATION BECAUSE IT IS ALLOCABLE ENTIRELY WITHIN OR OUTSIDE DUBLIN. THIS COMPUTATION IS TO BE REPORTED IN SCHEDULE Y.

5. **OPERATING LOSSES:** ALTHOUGH FEDERAL LAWS PERMIT THE TAXPAYER TO CARRY FORWARD AND CARRY BACK CERTAIN OPERATING LOSSES, SUCH LOSSES **MAY NOT BE** CARRIED FORWARD OR BACKWARD UNDER THE PROVISIONS OF THE CITY INCOME TAX ORDINANCE.

6. **UNINCORPORATED BUSINESS ACTIVITY:** THE NET LOSS OF AN UNINCORPORATED BUSINESS ACTIVITY MAY BE USED TO OFFSET OTHER UNINCORPORATED BUSINESS INCOME IN DUBLIN ONLY IF IT MEETS ONE OF THE TWO FOLLOWING CONDITIONS: 1) THE UNINCORPORATED BUSINESS ACTIVITY MUST BE LOCATED IN DUBLIN OR 2) THE UNINCORPORATED BUSINESS ACTIVITY MUST BE LOCATED IN A MUNICIPALITY THAT DOES NOT HAVE A LOCAL INCOME TAX.

7. **PAYMENTS:** PAYMENTS OF LESS THAN ONE DOLLAR AND ONE CENT ($1.01) OF NET TAX DUE ARE NOT REQUIRED, NOR WILL REFUNDS OF LIKE AMOUNT BE MADE.

8. **ESTIMATED TAX PAYMENTS:** ANY ENTITY ANTICIPATING DUBLIN TAX LIABILITY OF $200.00 OR GREATER MUST FILE AND PAY ESTIMATED TAX PAYMENTS. **FOR CALENDAR YEAR TAXPAYERS** SUCH PAYMENTS ARE DUE EITHER IN FULL BY APRIL 18TH OR ONE-QUARTER DUE ON EACH OF APRIL 18TH, JUNE 15TH, SEPTEMBER 15TH, AND DECEMBER 15TH. **FOR FISCAL YEAR TAXPAYERS**, THE DECLARATION AND FIRST PAYMENT ARE DUE NO LATER THAN 105 DAYS AFTER THE CLOSE OF THE FISCAL YEAR WITH THE SECOND QUARTERLY PAYMENT DUE 60 DAYS LATER, THE THIRD QUARTERLY PAYMENT DUE 90 DAYS AFTER THE SECOND PAYMENT, AND THE FOURTH QUARTERLY PAYMENT DUE 105 DAYS AFTER THE THIRD PAYMENT. THE DECLARATION OF ESTIMATED TAX AND FIRST PAYMENT ARE TO BE MADE WITH THIS TAX FORM. A DECLARATION AND PAYMENTS WHICH ARE LESS THAN 90% OF THE TAX SHOWN ON THE FINAL RETURN OR 100% OF THE PREVIOUS YEAR'S TAX SHALL NOT BE CONSIDERED IN GOOD FAITH THE DIFFERENCE SHALL BE SUBJECT TO PENALTY AND INTEREST CHARGES AS PROVIDED BY ORDINANCE.

9. **UNDERPAYMENT/NON-PAYMENT OF ESTIMATED TAX** – 10% PENALTY IS ASSESSED ON THE DIFFERENCE BETWEEN 100% OF THE PREVIOUS YEAR'S TAX OR 90% OF THE CURRENT YEAR'S TAX AND INTEREST IS ASSESSED AT 18% (1.5% PER MONTH OR FRACTION THEREOF). INTEREST WILL START TO ACCRUE BEGINNING WITH THE MONTH THE 4TH PAYMENT IS DUE AND CONTINUING THROUGH THE MONTH THE RETURN IS FILED AND TAX PAID.

10. **LATE FILING/LATE PAYMENT PENALTY** SHALL BE IMPOSED AT THE RATE OF 10% AS PROVIDED BY ORDINANCE. FAILURE TO FILE A TIMELY TAX RETURN MAY RESULT IN A MAXIMUM PENALTY OF $100 PER YEAR.

    INTEREST IS IMPOSED AT 18% (1.5% PER MONTH OR FRACTION THEREOF) AS PROVIDED BY ORDINANCE.

11. **AFFILIATED LOSSES:** AFFILIATED CORPORATIONS MAY NOT DEDUCT A LOSS FROM ANY OTHER CORPORATION HAVING A TAXABLE PROFIT AND OPERATIONS OF ANY AFFILIATED CORPORATION HAVING A LOSS MAY NOT BE TAKEN INTO CONSIDERATION IN COMPUTING NET PROFITS OR BUSINESS ALLOCATION PERCENTAGE FORMULA.

12. **AMENDED RETURNS:** TO FILE AN AMENDED RETURN, COMPLETE A NEW TAX FORM WITH THE CORRECT INFORMATION. INDICATE IN RED INK ACROSS THE TOP OF THE FORM "AMENDED RETURN."

13. **PARTNERSHIPS:** PARTNERSHIPS MAY PAY ANY TAX DUE AND ELIMINATE THE FILING REQUIREMENT FOR EACH NON-RESIDENT PARTNER. IF THE PARTNERSHIP FILES AN INFORMATION RETURN ONLY, THE PARTNERS WILL BE REQUIRED TO FILE ON THEIR DISTRIBUTIVE SHARE.

14. **DISCLAIMER:** DEFINITIONS AND INSTRUCTIONS ARE ILLUSTRATIVE ONLY. THE TAX ORDINANCE SUPERSEDES ANY INTERPRETATION PRESENTED.

INSTRUCTIONS FOR COMPLETION OF THE BUSINESS TAX RETURN

If this return is for a period other than the calendar year, insert the beginning and ending date of the period. Enter your name and account number. Your account number is the same as your Federal identification number.

Line 1:	Enter amount of taxable income from your Federal form. In the case of a taxpayer that is not a C corporation, Adjusted Federal Taxable Income should be computed using the Adjusted Federal Taxable Income Worksheet located at www.dublintax.com under 2015 Income Tax Forms. ATTACH COPIES OF ALL APPLICABLE FEDERAL FORMS.
Line 2:	Adjustments: Combine the items "not deductible" and the items "not taxable" from Schedule X on the reverse. Items not taxable must be included in income to be deductible.
Line 3:	Taxable income to Dublin before allocation. Subtract or add Line 2, as applicable from Line 1 to determine taxable income.
Line 4:	Allocation percentage: from Schedule Y. Used to determine the percentage of income generated within and/or outside of Dublin. (See Line 4 under General Instructions on next page.)
Line 5:	Dublin Taxable Income: Line 3 multiplied by Line 4.
Line 6:	Dublin income tax: Multiply Line 5 by 2.0% (.02) to determine the amount of Dublin Income Tax.
Line 7:	Total estimated payments remitted for current year.
Line 8:	Enter amount of previous year's credits carried forward.
Line 9:	Other Credits. (Explain)
Line 10:	Total of Lines 7, 8 and 9.
Line 11:	Total tax due after credits. Subtract Line 10 from Line 6.
Line 12A:	Add 10% penalty, if applicable. See General Instructions, Line 9 or 10.
Line 12B:	Add 1.5% interest, per month, if applicable. See General Instructions, Line 9 or 10.
Line 13:	Total due. Pay this amount and any estimated tax amount on Line 21, if applicable.
Line 14:	Indicate amount of overpayment if Line 10 is greater than Line 6.
Line 15, 16:	Indicate disposition of overpayment.

Instructions for Declaration of Estimated Tax:

Line 17:	Enter estimated amount of income subject to tax.
Line 18:	Multiply Line 17 by 2.0% (.02).
Line 19:	Enter at least 25% of Line 18.
Line 20:	Enter amount of overpayment from above.
Line 21:	Subtract Line 20 from Line 19.
Line 22:	Add amounts on Lines 13 and 21. Make check payable to City of Dublin and mail to P.O. Box 9062, Dublin, Ohio 43017-0962.

Instructions for Schedule X

This schedule is used to adjust your Federal net income to your Dublin taxable income. The left column is for items deductible on the Federal return, but not deductible under the Dublin ordinance. The right column is for items taxable on the Federal return, but not taxable by Dublin.

LINE C - Add 5% of the amount deducted as intangible income, but not the portion of the intangible income related to the sale, exchange or disposition of property described in Section 1221 of the Internal Revenue Code IRC.

LINE D - In the case of a taxpayer that is not a C corporation and is not an individual, the taxpayer shall compute Federal Taxable Income (FTI) as if the taxpayer were a C corporation and, in addition to the above adjustments, shall not be allowed a deduction for payments to a qualified self-employed retirement plan, payments for health or life insurance for an owner or owner-employee, or federal self-employment tax.

LINE E - In the case of a real estate investment trust or regulated investment company, add all dividends, distributions, or amounts set aside for the benefit of investors and allowed as a deduction in the computation of FTI.

Instructions for Schedule Y

This schedule is used to determine the amount of income subject to Dublin income tax. See item 4 of General Instructions on next page.

Instructions for Schedule Y-1

Use this schedule to reconcile wages, salaries, etc., allocated to Dublin with total salaries, wages, etc., shown on W-3, Withholding Reconciliation.

Instructions for Schedule Z

Partners' distributive share of net income. Attach copy(s) of applicable Federal forms. List the information indicated and carry forward to Line 1.