



DUBLIN BUSINESS INCOME TAX RETURN (DBR-1040)

DUE ON OR BEFORE APRIL 15, 2024

2023

☐ REFUND

☐ AMENDED

Business Activity _____

Federal Business Activity Code # _____

Federal Identification # _____

Company Name _____

Address _____

City/State/Zip _____

For Calendar Year: _____

OR

Fiscal Year

Beginning _____ and Ending _____

Filing Status: ☐ C-Corporation ☐ S-Corporation ☐ Partnership ☐ Trust/Estate

Physical Dublin Location _____

Should your account be inactivated?

☐ Yes

☐ No

If yes, explain: _____

A Federal return (first 5 pages along with statements to support adjustments) MUST be attached to be considered a complete return

1. INCOME

ADJUSTED FEDERAL TAXABLE INCOME

1. _____

(Federal Form 1120, Line 28; 1120S, Schedule K, Line 18; Form 1065, Analysis of Net Income (Loss), Page 5, Line 1; Form 1041, line 17 or the equivalent)

2. ADJUSTMENTS TO INCOME

A. ITEMS NOT DEDUCTIBLE (Schedule X, Line I - from Page 2)

ADD \$ _____

B. ITEMS NOT TAXABLE (Schedule X, Line Q - from Page 2)

DEDUCT \$ _____

C. Allowable Net Operating Loss (NOL) Deduction (Page 3, Column 4)

DEDUCT \$ _____

D. Sum of 2A, 2B and 2C

2D. _____

3. ADJUSTED FEDERAL TAXABLE INCOME (Line 1 plus or minus Line 2D)

3. _____

A. Percentage Allocable to Dublin (from Page 2, Step 5 on Schedule Y)

A. _____ %

4. AMOUNT SUBJECT TO DUBLIN TAX (Line 3 multiplied by 3A)

4. _____

5. DUBLIN MUNICIPAL INCOME TAX DUE (2% of Line 4)

5. _____

6. CREDITS

A. Estimated Tax Payments

6A _____

B. Prior-year Credit

6B _____

C. Total Allowable Credits (Line 6A + 6B)

6C. _____

7. DIFFERENCE (Line 5 less Line 6C)

7. _____

8. BALANCE DUE (If line 6C is less than 5, a payment must accompany this return if amount is greater than \$10)

8. _____

9. LATE RETURN Penalty (15%) _____ Interest (.833 per month) _____

9. _____

10. TOTAL TAX, PENALTY and INTEREST DUE FOR TAX YEAR 2023

10. _____

11. OVERPAYMENT (If line 6c exceeds Line 5, enter difference)

11. _____

Please indicate how you would like to allocate your overpayment from line 11

11A. CREDIT TO 2024 _____

11B. REFUND _____

DECLARATION OF ESTIMATED TAX FOR 2024

Estimated Income Subject to Tax \$ _____ @ Tax Rate of 2%

12. _____

Overpayment Applied from 2023

13. _____

Net Estimated Tax Due (Line 12 minus line 13)

14. _____

Estimate Paid with Return (not less than 25% of line 14)

15. _____

TOTAL DUE (Line 10 plus line 15)

16. _____

MAKE CHECKS PAYABLE TO THE CITY OF DUBLIN

By signing this return, the undersigned hereby declares under penalty of perjury, that this return is true, correct and complete.

Signature of Tax Preparer (Third Party Designee)

Date

Do you authorize us to contact your 3rd Party Designee regarding this return?

☐ YES

☐ NO

Preparer Phone Number _____

Signature of Officer or Partner

Date

Print Name

Title

Officer/Partner's Email

Phone

CITY OF DUBLIN DIVISION OF TAXATION

PO BOX 9062

DUBLIN, OHIO 43017-0962

MAKE CHECK PAYABLE TO CITY OF DUBLIN

DBR-1040

Business Name		EIN/FID Number:			
SCHEDULE X - ADJUSTMENTS TO FEDERAL TAXABLE INCOME (attach supporting statements for line items below)					
ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE		DEDUCT
A	Losses that directly relate to the sale, exchange or other disposition of an asset described in 1221 or 1231		J	Income-Gains: Capital/IRS §1231 gains, (Do not deduct Section 1245 and 1250 gains)	
B	Taxes based on income		K	Pass-through income (Loss)	
C	5% of the amount deducted as intangible income excluding the portion directly related to the sale, exchange, or other disposition of property described in 1221 of the IRC (5% of M, N and O)		L	Not previously deducted IAC section 179 expenses	
D	Guaranteed payments to partners (NOT included within net profits)		M	Interest earned or accrued	
E	Charitable contributions deducted above 10% corporate limitations (attach schedule)		N	Dividends	
F	Amounts paid or accrued to qualified self-employed retirement, health and life insurance plans for owners or owner-employees of Non-C corporation entities		O	Income from patents, trademarks, copyrights and royalties from intangible sources; do not include royalties derived from interest in land (example: Oil and gas rights)	
G	Any deduction for pass-through entity not allowed as a deduction for a C-Corporation under Internal Revenue Code and Dublin Tax Ordinance 38.03				
H	Other (ATTACH EXPLANATION)		P	Other (ATTACH EXPLANATION)	
I	Total Additions (Enter on Page 1, Line 2A)		Q	Total Deductions (Enter on Page 1, Line 2B)	

SCHEDULE Y - BUSINESS ALLOCATION FORMULA				
		Located Everywhere (A)	Located in DUBLIN (B)	Percentage B÷A
STEP 1	Average original cost of all real and tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property			
	Annual rental on rented and leased real property used by the taxpayer wherever situated (multiple rents paid by 8)			
	Combine Lines 1 and 2			%
STEP 2	All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under O.R.C 718.011			%
STEP 3	All Gross receipts from sales made or services performed wherever made or performed			%
STEP 4	Total of Percentages			%
STEP 5	Average Percentage (Divide total percentages by number of percentages used) Transfer this percentage to Page 1, Line 3A)			%

SCHEDULE Y1 – RECONCILIATION OF SCHEDULE Y WAGES TO WITHHOLDING RETURNS	
1. Total Dublin workplace wages shown on your withholding tax returns filed for the year covered by this return \$_____	
2. Attach an explanation of any difference between total wages remitted and total wages shown on Schedule Y above.	
3. Provide the company name and federal identification number under which the withholding tax was remitted if different than the information reported on Page 1	
Company Name <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>	Federal Identification Number <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>

Business Name			EIN/FID Number:		
NET OPERATING LOSS CARRYFORWARD WORKSHEET – Must be completed if claiming NOL carryforward					
	COLUMN (1)	COLUMN (2)	COLUMN (3)	COLUMN (4)	COLUMN (5)
Prior Taxable Year	NOL	Prior Years		Current Taxable Year	Future Taxable Year
		NOL Utilized (Income Offset)	Carryforward	Carryforward NOL Used	Carryforward
2018					
2019					
2020					
2021					
2022					
TOTALS (Enter the amount from Column 4 on Page 1, Line 2C)					

Column (1)

For each prior tax year of which you incurred a Net Operating Loss (NOL), enter the dollar amount of the NOL incurred.

Column (2)

Enter the portion of NOL from column 1 that was already utilized in a taxable year prior to the current taxable year.

Column (3)

Carryforward available for current tax year; Column 1 minus Column 2.

Column (4)

Enter carryforward utilized on current year’s return.

Column (5)

Carryforward available for future tax years; Column 3 minus Column 4.

TOTALS

Carry Column 4 Total to Page 1, Line 2C.