



DUBLIN BUSINESS INCOME TAX RETURN (DBR-1040)

2024

DUE ON OR BEFORE APRIL 15, 2025

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 6 pages along with statements to support adjustments) MUST be attached to be considered a complete return

1. INCOME

FEDERAL TAXABLE INCOME 1. (Federal Form 1120, Line 28; 1120S, Schedule K, Line 18; Form 1065, Analysis of Net Income (Loss), Page 6, 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)

A. Percentage Allocable to Dublin (from Page 2, Step 5 on Schedule Y) 3A. % 3.

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 2024 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 2025

11B. REFUND

DECLARATION OF ESTIMATED TAX FOR 2025

Estimated Income Subject to Tax \$ @ Tax Rate of 2% 12.

Overpayment Applied from 2024 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

Signature of Officer or Partner Date

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

YES NO

Print Name Title

Preparer Phone Number

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

Federal Identification Number

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
2019					
2020					
2021					
2022					
2023					
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.