CITY OF DELAWARE
Income Tax Department
PO Box 496
Delaware, OH 43015
Phone (740) 203-1225

FILING REQUIRED EVEN IF NO TAX DUE

2010
BUSINESS – FORM R
CITY OF DELAWARE INCOME TAX

DUE ON OR BEFORE APRIL 18 OR WITHIN 3½ MONTHS FROM END OF FISCAL YEAR

FOR TAX OFFICE USE ONLY

AMOUNT PAID WITH THIS RETURN

☐ Check ☐ Cash ☐ Money Order
Check No _____
Date of Audit _____
Audited by _____

NAME & ADDRESS: Indicate Change(s) by Checking ☐ Name ☐ Address ☐ Effective Date

Principal Business Activity _____
☐ Corporation ☐ S Corporation ☐ Partnership ☐ Other
Federal ID No _____
Local Delaware Address (if different from mailing address) _____

Fiscal Year Beginning _____ 20 _____ and ending _____ 20 _____
Should this account be inactive? ☐ Yes ☐ No
If yes, attach explanation

INCOME

1. ADJUSTED FEDERAL TAXABLE INCOME (Form 1120, line 28; 1120S, Schedule K, line 17e; Form 1120A, line 24, Form 1065 "Analysis of Net income (Loss)", line 1; Form 1041, line 17 or the equivalent) ..... $ _____

ADJUSTMENTS TO INCOME

2. a. Items not deductible (from line I Schedule X on page 2) ..... ADD $ _____
   b. Items not taxable (from line O Schedule X on page 2) ..... DEDUCT $ _____
   c. Difference between 2a and 2b to be added or subtracted from line 1 ..... $ _____
3. a. ADJUSTED NET INCOME (line 1 plus or minus 2c if Schedule X is used) ..... $ _____
   b. Amount of line 3a allocable _____ % (from step 5 Schedule Y) ..... $ _____
   c. Less allocable loss per previous Income tax return (complete Schedule L) ..... $ _____
4. AMOUNT SUBJECT TO DELAWARE INCOME TAX (line 3b less line 3c) ..... $ _____

TAX

5. TAX DUE: 1.55% OF LINE 4 ..... $ _____
6. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENTS FROM PRIOR YEAR RETURN ..... $ _____
7. IF LINE 5 IS GREATER THAN LINE 6, payment of balance must accompany this return
   Make remittance payable to the City of Delaware ..... $ _____
8. IF LINE 6 IS GREATER THAN LINE 5, overpayment to be refunded $(A) _____ or credited $(B) _____ to next year
   Declaration penalty $ _____ Penalty $ _____ Interest $ _____

IF LINE 7 OR 8 IS LESS THAN $3.00, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD

DECLARATION OF ESTIMATED TAX

NOTE: The tax rate for the City of Delaware increased to 1.85% on January 1, 2011

9. TOTAL INCOME SUBJECT TO TAX $_____ multiply by tax rate of 1.85% for gross tax of ..... $ _____
10. MULTIPLY LINE 9 X .9 ..... $ _____
11. LESS OVERPAYMENT CREDIT FROM PRIOR YEARS ..... $ _____
12. NET ESTIMATED TAX DUE (line 10 less line 11) ..... $ _____
13. AMOUNT PAID WITH THIS DECLARATION (not less than ¼ of line 12) ..... $ _____
14. TOTAL OF THIS PAYMENT (Line 7 Plus Line 13) ..... $ _____

MAKE CHECKS PAYABLE TO THE CITY OF DELAWARE

I certify that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which preparer has any knowledge.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE

ADDRESS TELEPHONE NUMBER

TITLE IF SIGNING FOR A BUSINESS

SCHEDULE L Loss Carry Forward Schedule

	Year	20 _____	20 _____	20 _____	Total to be applied to Current Year
1.	Net operating loss allocable to Delaware				
2.	Amount applied to returns Prior to current year				
3.	Amount remaining for current year (Line 1 less line 2)				
4.	Amount remaining for current year (May not exceed) Line 3 above) Enter here and Line 3c, Page 1				

Please note that only the portion of loss allocable to Delaware is to be carried forward for a maximum of 3 years.

SCHEDULE X Reconciliation with Federal Tax Return Per O.R.C. 718

	ITEMS NOT DEDUCTIBLE	ADD
A.	Federally deducted losses from IRC 1221 or 1231 property dispositions	$
B.	**Five percent of intangible income reported in letter K** except that from IRC 1221 property dispositions	
C.	Taxes based on Income	
D.	Guaranteed payments or accruals to or for current or former partners or members	
E.	Federally deducted dividends distributions to REIT or RIC Investors	
F.	Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans for owners or owner-employees of non-C Corp entities	
G.	Rental activities by Partnerships, S corps, LLCs, Trusts	
H.	Other	
I.	TOTAL (enter line 2a other side)	$

	ITEMS NOT TAXABLE	DEDUCT
J.	Capital gains (IRC 1221 or 1231 property dispositions except to the extend the income and gains apply to the those described in IRC 1245 or 1250)	$
K.	Federally reported intangible income such as, but not limited to Interest, dividends, patent and copyright income	
L.	Amount of Federal tax credit to the extend they have reduced corresponding operating expenses	
M.	Not previously deducted IRC section 179 expense	
N.	Partnership, S Corp, LLC, Charitable contributions	
O.	TOTAL (enter line 2b other side)	$

SCHEDULE Y Business Apportionment Formula

		a. LOCATED EVERYWHERE	b. LOCATED IN DELAWARE	c. PERCENTAGE (b ÷ a)
STEP 1	Original cost of real and tangible personal property			
	Gross annual rentals paid multiplied by 8			
	TOTAL STEP 1			%
STEP 2	Gross receipts from sales made and/or work or services performed			%
STEP 3	Wages, salaries and other compensation paid			%
STEP 4	Total Percentages			%
STEP 5	Average percentage (Divide total percentages by number of percentages used) Carry to Line 3b Page 1			%