

2016
BUSINESS – FORM R
CITY OF DELAWARE INCOME TAX

FOR TAX OFFICE USE ONLY

AMOUNT PAID WITH THIS RETURN

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

FILING REQUIRED EVEN IF NO TAX DUE

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

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) \$ _____

ADJUST-MENTS 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 \$ _____

TO INCOME 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: 1.85% 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 \$10.00, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD

DECLARATION OF ESTIMATED TAX

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	ITEMS NOT TAXABLE	DEDUCT
A. Federally deducted losses from IRC 1221 or 1231 property dispositions \$ _____		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) \$ _____	
B. Five percent of intangible income reported in letter K except that from IRC 1221 property dispositions	_____	K. Federally reported intangible income such as, but not limited to Interest, dividends, patent and copyright income	_____
C. Taxes based on Income	_____	L. Amount of Federal tax credit to the extend they have reduced corresponding operating expenses	_____
D. Guaranteed payments or accruals to or for current or former partners or members	_____	M. Not previously deducted IRC section 179 expense	_____
E. Federally deducted dividends distributions to REIT or RIC Investors	_____	N. Partnership, S Corp, LLC, Charitable contributions	_____
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	_____	O. TOTAL (enter line 2b other side) \$ _____	
G. Rental activities by Partnerships, S corps, LLCs, Trusts	_____		
H. Other	_____		
I. TOTAL (enter line 2a 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			_____ %