



FORM R

Income Tax
Bowling Green, Ohio

THIS IS NOT A FEDERAL RETURN

2004 INCOME TAX RETURN 2004

BOWLING GREEN, OHIO, INCOME TAX

FOR CALENDAR YEAR

OR FISCAL YEAR BEGINNING

File this return with the City Tax Department, 304 N Church St Bowling Green, Ohio, 43402, on or before April 15, or within 3 1/2 months after the close of a fiscal year.

This return must comply with the City Income Tax Ordinance. Assistance is available at the Tax Office, 304 N Church Street Phone: (419) 352-0227 Fax: (419) 354-5122 Email: bgtax@bgohio.org

Tax
BG
Other
Interest
Penalty
Paid
Refund
C/F

PLEASE EXPLAIN ANY CHANGES

NAME:
C/O:
ADDRESS:
CITY:

Federal ID Number
Soc. Sec. No., Yours
If you moved during the past year: Into BG on From BG on
Will you need to file next year? Yes..... No..... Explain

SCHEDULE A Enter your qualifying wages, salaries, bonuses, incentive payments, commissions, received between January 1 and December 31 from each employer or source. INCLUDE SICK PAY, DEFERRALS and excess INSURANCE PAYMENTS. DO NOT INCLUDE SEC 125 CONTRIBUTIONS.

Table with columns: EMPLOYED BY WHOM AND WHERE (List W-2's separately), a) Bowling Green Tax Withheld, b) Work City Tax Withheld, c) Wages taxed by Work City x 1.92%, d) Enter Smaller (b) or (c), QUALIFYING WAGES. Includes rows for W-2 ADJUSTMENTS and OTHER.

STAPLE FORMS W-2 ACROSS TOP, REAR.

TOTALS: \$ (TO LINE 8a) \$ (TO LINE 8b)*

- 1. Total Wages, etc. (IF NO OTHER TAXABLE INCOME ENTER TOTAL WAGES HERE AND COMPUTE TAX ON LINE 7)
2. Other income (from page 2) or from Fed. Schedules (including 1065 & 1120) attached (Exclude All Losses - See Note, Page 2)
3. Total Income (line 1 plus 2)
4. a Add Items Not Deductible (from line m Schedule X Page 2, if Excluded in Line 3)
b Deduct Items Not Taxable (from line z Schedule X Page 2, if Included in Line 3)
c ADD excess of line 4a over line 4b, or DEDUCT excess of line 4b over line 4 a
5. a Adjusted Net Income (line 3 plus or minus line 4c
b Amount Allocable to Bowling Green% of Business income ONLY in line 5a (from Schedule Y, Page 2
c LESS Allocable Net Loss per previous year's Bowling Green Income Tax Return. Limited to 5 years

Table with 4 columns: Entity #1, #2, #3, #4. Each column has a vertical line for YEAR and a horizontal line for (5c)\$.

- 6. Amount subject to Bowling Green Income Tax (line 1, line 3, 5a or line 5b, plus or minus line 5c
7. Bowling Green Income Tax, 1.92% (.0192) of line 1 or line 6
8. Tax Credits: (a) Bowling Green Tax Withheld (School Tax is not a city tax credit
(b) Other City Tax (from Schedule A, column d above * \$ x 50%)
(c) Other: Estimates, Direct Payments, etc. DO NOT ROUND
9. BALANCE OF TAX DUE: Make check payable to CITY OF BOWLING GREEN If Under \$ 1 enter -0-
10. LATE FEES: (a) INTEREST: Tax Balance x 1 1/2% x Late Months =
(b) PENALTY: Late Business Days x \$.50 (Minimum \$10.00) =
11. Totals to Balance: Credit Carry Forward \$ Refund \$ PAY CITY OF BOWLING GREEN

The undersigned does hereby assign and transfer to the City of Bowling Green all my/our right, title and interest in and to any refund of income taxes due, or to become due, from other municipalities under reciprocity legislation for which credit in whole, or in part, has been claimed in this return, or to which I am entitled. The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal income tax purposes, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within three months.

The City of Bowling Green Income Tax Office is authorized to discuss this tax return with the preparer. Please check.

Signature (Date) Signature of Paid Preparer
Signature Telephone Name and Address of Firm or Employer

SCHEDULE C Profit (Loss) from Business or Profession

Support information required.

Name Address Type of Business
1. Total Receipts, less Allowances, Rebates and Returns \$
2. Less (a) Cost of Labor \$ Materials and Supplies
3. Gross Profits from Sales, etc., (line 1 less line 2)
4. Dividends \$ Interest \$ Royalties \$
5. Rents Received. If Connected with Trade or Business \$ Other \$
6. Total Business Income Before Deductions \$
BUSINESS DEDUCTIONS
7. Salaries and Wages
8. Rents
9. Landlord's Name and Address
10. Interest on Business Indebtedness.....
11. Car and Truck Expenses
12. Other Business Taxes
13. Depreciation, Amortization, Depletion
14. Subcontracts (Attach Forms 1099 or List)
15. Other
16.
17.
18.
19.
20.
21. Total Business Deduction (total of lines 7-20) \$
22. Net Profit (Loss) \$

SCHEDULE D Form 4797 Ordinary Income.

Support information required.

\$

SCHEDULE E Rental and Other Income.

Support information required.

\$

MISCELLANEOUS INCOME-Commissions, Fees, Tips, Etc.

Support information required.

\$

Received From

For (Describe)

..... \$

SCHEDULE F Farm income from Schedule F or 4835.

Support information required.

Location of Farm..... Total Income (or Loss) Schedule F \$

ADD ALL PROFITS; Enter here and on Line 2, Page 1

\$

NOTE

ALL LOSSES MUST BE REPORTED BUT CARRIED FORWARD AGAINST FUTURE PROFITS OF THE SAME ACTIVITY FOR THE SAME OWNER (Limited to 5 years)

SCHEDULE X - Adjustments

Items Not Deductible

- A. Federally deducted losses from IRC 1221 or 1231 property dispositions.....A. \$
B. Five percent of intangible income reported in letter O except that from IRC 1221 property dispositions.....B. \$
C. Federally deducted taxes based on income.....C. \$
D. Guaranteed payments or accruals to or for current or former partners or members.....D. \$
E. Federally deducted dividends, distributions or amounts set aside for, credited to, or distributed to REIT or RIC investors.....E. \$
F. Federally deducted amounts paid or accrued to, or for, qualified self employed retirement plans, health insurance plans, and life insurance plans for owners or owner employees of non C corporation entities.....F. \$
G. Rental activities by partnerships, S corp, LLC.....G. \$
H. Other.....H. \$
M. Total lines A through H (enter as line 4a, page 1).....M. \$

Items Not Taxable

- N. Federally reported income and gains from IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250.....N. \$
O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income.....O. \$
P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses.....P. \$
Q. Partnership, S corp, LLC IRC 179 Expense not already deducted.....Q. \$
R. Partnership, S corp, LLC charitable contributions not already deducted to the extent they would be deductible by a C corp.....R. \$
S. Other.....S. \$
Z. Total lines N through S (enter as line 4b, page 1).....Z. \$

SCHEDULE Y Business Allocation Formula

	a. Located Everywhere	b. Located in This Municipality	c. Percentage (b ÷ a)
STEP 1. Avg. Value of Real & Tang. 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%
4. Total Percentages%
5. Average Percentage (Divide Total Percentages by Number of Percentages Used)%

Carry to Line 5b, Page 1