



**SECTION A Profit (or Loss) from Business or Profession**

Business net income reported on federal form 1040, schedule C [ATTACH SCHEDULE C COPY] .....\$ \_\_\_\_\_  
 Page 1, Line 3

Business net income reported on other than federal form 1040; federal taxable income before net operating losses and special deductions per attached federal form 1120, line 30; form 1120S schedule K, line 18; form 1065 "Analysis of Net Income (Loss)", line 1; form 1041, line 17; form 990T, line 30 [ATTACH COPY].....\$ \_\_\_\_\_

New provisions in Ohio Revised Code 718 for non-C corporations state that "If the taxpayer is not a C corporation and not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C corporation."  
 Adjustments as per above paragraph [attach schedule of computation detail] .....\$ \_\_\_\_\_  
 Adjusted business income for local income tax purposes .....\$ \_\_\_\_\_  
 Page 1, Line 3

**SECTION B Total from Federal Schedule D, Form 4797.** Page 1, Line 2b \$ \_\_\_\_\_

**SECTION C Income from Rents - from Federal Schedule E**

Kind & Location of Property	Amount of Rent	Depreciation	Repairs	Other Expenses	Net Income (Or Loss)

NET INCOME SECTION C .....\$ \_\_\_\_\_

**LOSSES FROM RENTAL ACTIVITY CANNOT BE OFFSET FROM WAGES, ETC.** Page 1, Line 2a

**SECTION D All other Taxable Income**

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, COMMISSIONS, MISCELLANEOUS, ALIMONY AND LOTTERY WINNINGS.

AMOUNT	RECEIVED FROM	FOR (DESCRIBE)

NET INCOME SECTION D .....\$ \_\_\_\_\_

Page 1, Line 2b

**SCHEDULE Y Business Allocation Formula**

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
<b>STEP 1. AVG. VALUE OF REAL &amp; TANGIBLE PERSONAL PROPERTY</b>	_____	_____	_____
GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8	_____	_____	_____
TOTAL STEP 1	_____	_____	_____ %
<b>STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED</b>	_____	_____	_____ %
<b>STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID</b>	_____	_____	_____ %
4. TOTAL PERCENTAGES	_____	_____	_____ %
5. AVERAGE PERCENTAGE (Divide total Percentages by Number of Percentages Used).	_____	_____	_____ %

Carry to Page 1, Line 5b \_\_\_\_\_ %

**SCHEDULE X. BUSINESS RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses).....	\$ _____	n. Capital gains (Excluding Ordinary Gains).....	\$ _____
b. Expenses incurred in the production of non-taxable income (at least 5% of Line Z) .....	\$ _____	o. Interest income .....	\$ _____
c. Taxes based on income.....	\$ _____	p. Dividends .....	\$ _____
d. Net operating loss deduction per Federal Return .....	\$ _____	q. Other (Explain) .....	\$ _____
e. Payments to partners.....	\$ _____		
f. Sick pay not included in Line 1 Page 1 .....	\$ _____		
g. Contributions .....	\$ _____		
h. Other expenses not deductible (Explain).....	\$ _____		
m. Enter Line 4a Other Side.....	\$ _____	z. Enter Line 4b Other Side .....	\$ _____

**SCHEDULE Z Partner's Share of Income**

1. NAME AND MUNICIPALITY OR TOWNSHIP OF EACH PARTNER	2. Resident		3. Dist. Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
				\$ _____	\$ _____		\$ _____
<b>7. TOTALS SECTION A THROUGH D</b>			100	\$ _____			

# VILLAGE OF BALTIMORE INCOME TAX RETURN

## INSTRUCTIONS FOR PAGE 1

**MANDATORY FILING:** ALL Village residents and partial year residents (except those under 18 years of age that have no income) must file a tax return and declaration. RETIREES whose only source of income is from retirement pension, need only show "RETIRED" on line (1a) of the form and file. Businesses with any operations in Baltimore are required to file a return.

**FILING DUE DATES:** Tax returns and declarations of estimated tax, are due on April 15 for calendar year taxpayers, and 120 days from the end of the fiscal year for fiscal year taxpayers.

**PAYMENT DUE DATES:** For other than taxes withheld from wages, payment of tax, and one-quarter (1/4) of the declaration of estimated tax, are due on April 15 for calendar year taxpayers, and 120 days from the end of the fiscal year for fiscal year taxpayers, as shown below.

**FIRST QUARTER PAYMENT IS DUE WITH THE FILING OF THE RETURN.** 2nd quarter due June 16, 3rd quarter due September 15, and 4th quarter due January 15.

### TAXABLE INCOME

- Gross salaries, wages, bonuses, commissions, fees, tips, self-employment earnings, vacation pay, disability, sick pay, deferred compensation, alimony, and lottery winnings over \$100,000.00, are taxed as follows:
  - If resident of Baltimore, all such income wherever earned.
  - If non-resident, only to the extent earned in Baltimore.
- Net profits of a business are taxed as follows:
  - If a resident of Baltimore, all net profits are taxed; tax credit is permitted for related taxes paid to other municipalities.
  - If a non-resident of Baltimore, the net profits attributable to the municipality under the formula of separate accounting method provided for in Schedule Y;
- Rental income is taxed as follows:
  - Properties located in Baltimore, the combined net profits of such properties are taxed.
  - Properties located outside Baltimore are not subject to tax.

### NON-TAXABLE INCOME

Interest, dividends, pensions received, social security, poor relief, state unemployment, insurance benefits, proceeds of insurance, and military pay allowances received by members of the armed forces of the United States on active duty.

**Line 1(a)** Enter total wages from your W-2. If wages differ throughout various sections of the W-2, generally the highest figures are wages for local tax purposes. Attach all W-2's, and page 1 of your federal 1040 (copies accepted); without these documents your return is not complete, it will not be processed, and is subject to penalty. NOTE: IF YOU HAVE NO OTHER TAXABLE INCOME (SUCH AS RENTAL INCOME OR BUSINESS NET PROFITS) DISREGARD LINES 2 THROUGH LINE 5 AND ENTER TOTAL WAGES ON LINE 6.

**Line 1(b)** Employee business expense deduction may be taken, but only to the extent that such business expenses exceed reimbursements shown on your W-2's.

**Line 1(c)** Deduct income earned while resident of another municipality. If exact figures are not available, use the formula: Total wages, divided by 12, multiplied by the number of months not a resident of Baltimore.

**Line 2(a)** Enter rental income from schedule C, page 2.

**Line 2(b)** Enter other income from schedule B and D, page 2.

**Line 3** Enter business income from schedule A, page 2.

**Line 4(a)** Items not deductible from schedule X line M, page 2.

**Line 4(b)** Items not taxable from schedule X line Z, page 2.

**Line 5(a)** Enter adjusted net income, line 3, plus line 4a, less line 4b, not less than zero (0) or 5c.

**Line 5(b)** Enter business income allocable to Baltimore, if business allocation formula schedule Y, page 2 is used.

**Line 6** Enter Baltimore taxable income, the sum of line 1, 2a, 2b, and line 5a or 5b, less 5c.

**Line 7** Enter the tax computed at 1% (.01) of the taxable income shown on line 6.

**Line 8(a)** Enter payments on declarations of estimated tax. On appropriate due dates, payment in an amount equal to tax

for the previous year will prevent penalty for the current year (show in the box provided on line 8(a), tax from line 12 of the previous year return).

**Line 8(b)**

Enter prior year overpayments, not previously refunded.

**Line 9**

Enter tax withheld by employer for BALTIMORE.

**Line 10**

**Baltimore residents who paid tax to other municipalities on wages earned in that municipality are offered a tax credit that will be reduced to 50% of tax withheld or paid, up to .5% on related such income; credit will be calculated by multiplying income subject to tax of other municipalities by 50% of respective tax rates, but not to exceed .5%. FOLLOW STEPS ON THE FORM.**

**Line 11**

Total all credits from lines 8a, 8b, 9, and 10.

**Line 12**

Enter difference between tax on line 7 and credits on line 11. If line 7 exceeds line 11, enter difference on line 12 as Balance Due. This amount MUST be paid with return. Make check or money orders payable to VILLAGE OF BALTIMORE.

**Line 13**

If line 10 is greater than line 7, enter overpayment difference for refund on line 13a, for credit to estimated tax on line 13b.

**Line 14(a)**

If your return is filed after April 15, include a penalty of \$1.00 per day up to a maximum of \$30.00. If your tax is paid after April 16, also enter 1/2% penalty per month on unpaid balance due.

**Line 14(b)**

If your return is paid after April 15, enter 1 1/2% interest per month on unpaid balance due.

**Line 15**

Enter total tax, penalties and interest due, if any.

### DECLARATION OF ESTIMATED TAX

Every resident of the Village of Baltimore who expects to receive taxable income, wherever earned, is required to file, unless Village of Baltimore tax is withheld from said wages. Every non-resident, who expects to receive taxable income earned or derived from the Village from which Baltimore Income Tax is not withheld is required to file a declaration of estimated tax. Declaration and payment of at least 90% of the estimated tax is subject to penalty and interest, unless (1) the annual tax subject to estimated payment is less than \$40.00, or (2) timely quarterly remittances of estimated tax exceeds the last preceding year total tax liability shown on line 7.

**Line 19**

**Enter an amount calculated by multiplying income subject to tax of other municipalities by 50% of respective tax rates, but not to exceed .5%.**

Every business entity, such as corporations, partnerships, fiduciary of active trust, unincorporated businesses or professional entities conducting activities or producing income from within the Village must file a declaration of estimated tax.

**SIGNATURE: ALONG WITH DATE, BOTH TAXPAYER AND SPOUSE MUST SIGN THE RETURN.** Tax preparers should sign the return.

Mail to:

**VILLAGE OF BALTIMORE  
Tax Administration Office  
P.O. Box 125, Baltimore, Ohio 43105**

**VILLAGE OF BALTIMORE INCOME TAX RETURN  
INSTRUCTIONS FOR PAGE 2**

**SECTION A (PROFIT OR LOSS FROM BUSINESS OR PROFESSION)**

Even though they are able to show that they had no taxable income, all such entities, whether residents or non-residents, who are engaged in the operation of a business for profit, some portion of which can be attributable to activities conducted in Baltimore, must file a return showing in Section A Page 2, the net profits or loss reported in their Federal income tax return, adjusted by the use of Schedule X to show the adjusted net income (or loss) on Line 5b. **(Losses cannot be offset from wages, salaries, etc. Losses cannot be carried forward or back.)**

**SECTION B (TOTAL FROM FEDERAL SCHEDULE D FORM 4797)**

If Federal Form 4797 is filed, the ordinary gain or loss shown on this form is shown in Section B.

**SECTION C (INCOME FROM RENT)**

This section corresponds to the rent Schedule E of Federal Form 1040. If a copy of Schedule E is attached, Section C does not need to be completed except for Net Income from Section C. **(Losses cannot be offset from W-2 wages, salaries, etc. Losses cannot be carried forward or back.)**

**SECTION D (INCOME FROM OTHER SOURCES)**

Report in this section any other income you may have which is subject to Baltimore tax. For example, a Baltimore resident may be a member of a partnership not located or doing business in Baltimore. Such a partnership as a business entity, is not required to file returns and pay the tax. This Baltimore resident nevertheless, is subject to tax on the income received from that partnership and must report the income in Section D. List fees that are not included as part of the net profits of trade, business, or profession, tips, bonuses and partnership income on which the tax has not been paid by the partnership entity.

**SCHEDULE Y BUSINESS ALLOCATION FORMULA**

The business allocation percentage formula is to be used by unincorporated businesses, partnerships, professions, or other entities and corporations doing business within and outside of Baltimore if actual records of their Baltimore business are not maintained. Determine the ratio of the Baltimore portion of:

(1) Average net book value of real and tangible property owned, rented or leased by the taxpayer for use in the trade or business. To determine the value of property rented and used in the business, multiply the gross annual rental by 8.

(2) Gross receipts from sales made and services performed, regardless of where made or performed.

(3) Total payroll. Add the ratios obtained and divide by the number of ratios used to obtain business allocation percentage. A ratio shall not be excluded from the computation because it is allocable entirely within or outside the Village of Baltimore. The business allocation percentage is to be applied against the total net profits adjusted in accordance with the provisions of the profits on Line 15, Section A to determine the portion taxable by Village of Baltimore.

ENTER AVERAGE PERCENTAGE ON LINE 5b, Page 1.

**SCHEDULE X (BUSINESS RECONCILIATION WITH FEDERAL TAX RETURN)**

This schedule is to be used by businesses for the purpose of making adjustments when the total income (Page 1, Line 2) includes income not taxable and/or items not deductible for municipal tax purposes.

**SCHEDULE Z (PARTNERS SHARE OF NET INCOME)**

Line 7 of this schedule represents 100% of the net income of the partnership for the taxable period. A copy of Federal Form 1065 and related schedules may be attached in lieu of completing the schedule. If any member of the partnership is entitled to allocate his portion of the partnership income by reason of being a non-resident, Schedule Y and Z must be completed. If this schedule is used, itemize each member's distributive share of net income.

**STATEMENT**  
OF ESTIMATED INCOME TAX DUE

REMITTANCE PAYABLE TO: **VILLAGE OF BALTIMORE**  
**TAX ADMINISTRATION OFFICE**  
P.O. BOX 125  
BALTIMORE, OHIO 43105

SOCIAL SECURITY # / F.I.D. #

Name and Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2 0 0 8 PAYMENT VOUCHER**  
**CALENDAR YEAR - DUE: JANUARY 15, 2009**  
If fiscal year taxpayer, see instruction

A. Estimated tax (or amended estimated tax) for the year ending _____ (month and year) \$ _____	Overpayment for last year credited to estimated tax for this year \$ _____
1. Amount of this installment .....	\$ _____
2. Amount of unused overpayment credit if any applied to this installment .....	\$ _____
3. Amount of this installment payment (line 1 less line 2) .....	\$ _____

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL

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**STATEMENT**  
OF ESTIMATED INCOME TAX DUE

REMITTANCE PAYABLE TO: **VILLAGE OF BALTIMORE**  
**TAX ADMINISTRATION OFFICE**  
P.O. BOX 125  
BALTIMORE, OHIO 43105

SOCIAL SECURITY # / F.I.D. #

Name and Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2 0 0 8 PAYMENT VOUCHER**  
**CALENDAR YEAR - DUE: SEPTEMBER 15, 2008**  
If fiscal year taxpayer, see instruction

A. Estimated tax (or amended estimated tax) for the year ending _____ (month and year) \$ _____	Overpayment for last year credited to estimated tax for this year \$ _____
1. Amount of this installment .....	\$ _____
2. Amount of unused overpayment credit if any applied to this installment .....	\$ _____
3. Amount of this installment payment (line 1 less line 2) .....	\$ _____

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL

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**STATEMENT**  
OF ESTIMATED INCOME TAX DUE

REMITTANCE PAYABLE TO: **VILLAGE OF BALTIMORE**  
**TAX ADMINISTRATION OFFICE**  
P.O. BOX 125  
BALTIMORE, OHIO 43105

SOCIAL SECURITY # / F.I.D. #

Name and Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2 0 0 8 PAYMENT VOUCHER**  
**CALENDAR YEAR - DUE: JUNE 16, 2008**  
If fiscal year taxpayer, see instruction

A. Estimated tax (or amended estimated tax) for the year ending _____ (month and year) \$ _____	Overpayment for last year credited to estimated tax for this year \$ _____
1. Amount of this installment .....	\$ _____
2. Amount of unused overpayment credit if any applied to this installment .....	\$ _____
3. Amount of this installment payment (line 1 less line 2) .....	\$ _____

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