Instructions | Reset Form | Print Form

Change tax year if necessary ▸ 2014

BRYAN CITY INCOME TAX RETURN

File with
Bryan City Income Tax
1399 E. High St.
P.O. Box 190
Bryan, Ohio 43506
419-633-6027/6023

Make Checks/Money Orders Payable to Bryan City Income Tax

Fiscal Period _____ to _____

Calendar year taxpayers file on or before APRIL 15 2015 or the Revised Federal Due Date.

Fiscal and partial years file within 105 days period ending:

OFFICE USE ONLY

Primary Social Security No. Date of Birth:

Joint Social Security No. Date of Birth:

Your Name and Address as they appear on our records. Make any Necessary Corrections.

Extensions must be requested Through Our Office Before due date. Extension requests must have a copy of the federal extension attached and be received by our office prior to due date.

IF RETIRED, give date

IF YOU MOVED DURING TAX YEAR, COMPLETE THIS BLOCK

Date moved into Bryan _____

Previous Address _____

Date moved out of Bryan _____

Present Address _____

Work Status Change & Date _____

Phone No. _____

1. WAGES, SALARIES, TIPS, COMMISSIONS AND OTHER EMPLOYEE COMPENSATION BEFORE PAYROLL DEDUCTIONS. IF PARTIAL YEAR RESIDENT, SEE INSTRUCTIONS.

For Individual Taxpayers	A. Names of Employers	B. City Where Employed	C. Tax Withheld In Other City Not to exceed 1.8%	D. Bryan Income Tax Withheld	E. Gross Earnings Before Deductions
W-2 COPIES MUST BE ATTACHED			$	$	$
		TOTALS	$	$	1. $

2. Net Profit or Loss, Pg. 2 (Sch. E & H) Copy of Federal Schedules C, E, F, 8829 Required — 2. $ _____

3. TAXABLE INCOME (Total COL. E & line 2) — 3. $ _____

4. ADJUSTMENTS: A. Business Expense (Attach Federal Form 2106) — 4. $ _____

5. TOTAL ADJUSTED TAXABLE INCOME SUBJECT TO BRYAN INCOME TAX — 5. $

6. Bryan Income Tax 1.8% of Line 5 — 6. $ _____

7. CREDITS: (a) Credit for Taxes Withheld in Other Cities (Total Col. 1C); NOT TO EXCEED 1.8% $ _____
(b) Tax Withheld in Bryan (Total Col. 1D) $ _____
(c) Payments TO BRYAN ON 2014 ESTIMATE. As of $ _____
(d) Overpayments FROM PRECEDING YEAR $ _____
(e) TOTAL CREDITS (Add Lines 7a, b, c, d) — 7. $ ( )

8. (a) TAX DUE (Line 6 Less Line 7e) (NO AMT. DUE LESS THAN $1.00) — 8. $ _____
(b) Overpayment Claimed (If Line 7e exceeds Line 6 enter difference here) $ _____
(c) Enter Amount of Line 8b you want Credited to your 2015 Estimated Tax (not less than $1.00). $ _____
(d) Amount to be refunded (Line 8b Less Line 8c) (NO REFUND LESS THAN $1.00) $ _____

9. PENALTY 1% MO _____ Interest .83% mo _____ on tax due after 4/15.....TOTAL — 9. $ _____

10. TOTAL AMOUNT DUE FOR 2014 (PAYABLE WITH THIS RETURN ON OR BEFORE APRIL 15, 2015) or the Revised Federal Due Date. — 10. $ _____

DECLARATION OF ESTIMATED TAX FOR 2015 - SEE INSTRUCTIONS

11. Total Estimated Income Subject to Tax _____ X TAX RATE OF 1.8% FOR GROSS TAX OF — 11. $ _____

12. Bryan Tax to be withheld 1) $ _____ (Not to exceed 1.8%) Credit for Tax Withheld or Paid to another city 2) $ _____

13. Total of Line 12 (Box 1 plus 2) — 13. $ _____

14. NET TAX DUE (Subtract Line 13 from Line — 14. $ _____

15. AMOUNT DUE WITH ESTIMATE 22.5% of Line 14 **or Penalty and Interest Will Be Added** — 15. $ _____

16. Overpayment from previous year - Credit from (Line 8c) (If Applicable) — 16. $ _____

17. Subtract Line 16 from Line 15 — 17. $

18. TOTAL TAX DUE - ADD LINE 10 & 17 - AMOUNT DUE WITH THIS FORM ON OR BEFORE APRIL 15, 2015 or the Revised Federal Due Date. — 18. $

I certify I have examined this return including accompanying schedules and statements, and to the best of my knowledge and belief it is true, and correct.

May we contact the tax-preparer directly with questions regarding the preparation of this tax return? Yes ☐ No ☐

Signature of Person Preparing, If Other than Taxpayer	Date	Signature of Taxpayer or Agent (Required) X	Date
Address or Name of Firm or Employer - Phone No. ( )		Signature of Taxpayer or Agent (Required) X	Date

NOT CONSIDERED FILED UNLESS SIGNED

Instructions

SCHEDULE E
INCOME FROM RENTS

Attach copy of Federal Schedules

Type & address of property, City & State	Amount of Rent	Depreciation	Repairs	Other Expenses	Net Income or Loss
	$	$	$	$	$

NET INCOME ONLY - Enter on Line 2, page 1 $ _____

SCHEDULE H
ALL OTHER TAXABLE INCOME ATTACH FEDERAL SCH.

Individual's distributive share of Income from partnerships, estates, trusts, director's and other fees, farm and other sources.

Received From	For (DESCRIBE)	Amount
		$

TOTAL INCOME - Enter Line 2, page 1 $_____

SCHEDULE X
RECONCILIATION WITH FEDERAL INCOME TAX RETURN (FOR BUSINESSES ONLY)

1.	Federal taxable income before net operating loss and special deductions: Form 1120, Line 28, C Corporation; 1120S Line 18 on Sch K, S Corp; 1065 Line 1 of Page 5, PTRSHIP:	1	$	
2.	Deduct: Intangible income included in the amount reported on line 1 above such as interest, dividends, patent and copyright income, and royalties derived from intangible property except intangible income that is directly related to the sale, exchange, or other disposition of property described in IRC Section 1221	2	–	
3.	Deduct: Income and gain included in the amount reported on line 1 above directly related to the sale, exchange, or other disposition of property described in IRC Sections 1221 or 1231 except to the extent the income and gains apply to those described in IRC Sections 1245 or 1250	3	–	
4.	Deduct: Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses in arriving at the amount reported on line 1 above	4	–	
5.	Deduct: Partnership, LLC, or S corporation IRC Section 179 expenses not already deducted in arriving at the amount reported on line 1 above	5	–	
6.	Deduct: Partnership, LLC, or S corporation charitable contributions not already deducted in arriving at the amount reported on line 1 above, to the extent they would be deductible by a C corporation	6	–	
7.	Deduct: Other sources of nontaxable income included in the amount reported on line 1 above Describe	7	–	
8.	Add: Five percent of intangible income reported on line 2 above	8	+	
9.	Add: Taxes based on or measured by net income and deducted in arriving at the amount reported on line 1 above	9	+	
10.	Add: Losses deducted in arriving at the amount reported on line 1 above directly related to the sale, exchange, or other disposition of property described in IRC Sections 1221 or 1231	10	+	
11.	Add: Guaranteed payments or similar amounts paid or accrued to current or former partners or members and deducted in arriving at the amount reported on line 1 above	11	+	
12.	Add: Dividends, distributions, or amounts set aside for or credited to the benefit of REIT or RIC investors and deducted in arriving at the amount reported on line 1 above	12	+	
13.	Add: 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 a non-C corporation business and deducted in arriving at the amount reported on line 1 above	13	+	
14.	Add: Partnership, LLC, S corporation, etc. rental activities not included in the amount reported on line 1 above	14	+	
15.	Add: Other items that are not deductible for Ohio municipal income tax purposes Describe	15	+	
16.	Equals adjusted Federal taxable income for Ohio municipal income tax purposes	16	=	
17.	Line 16 times 100.00000000% from Step 5 of Schedule Y below. Forward to line 2 on the front of this return	17	$	

SCHEDULE Y BUSINESS APPORTIONMENT FORMULA

	a. LOCATED EVERYWHERE	b. LOCATED IN BRYAN	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 (SEE INSTRUCTIONS)	$ _____	$ _____	_____ %
STEP 3. WAGES, SALARIES, AND OTHER COMPENSATION PAID	$ _____	$ _____	_____ %
STEP 4. TOTAL PERCENTAGES		TOTAL	_____ %
STEP 5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used) Carry to Schedule X, Line 17			_____ %

– IMPORTANT PLEASE READ –

This is your Bryan City Income Tax Return. Included are the Annual Return, Declaration of Estimated Tax and instructions.

Our tax office staff is available to assist you in completing your city tax return and answer any questions you may have about your tax filing. Our office is located at Bryan City Clerk-Treasurer's office, 1399 E. High St. Phone: 419-633-6027, 633-6023. Office hours are 8 a.m. to 4:30 p.m. Monday thru Friday.

Estimated tax, when applicable, must be paid in quarterly installments on all earned income without payroll withholding or less than 1.8% withholding. First quarter payment must be included with the initial filing of a Declaration of Estimated Tax. Remaining quarterly payments will be billed when due. Taxpayers filing on fiscal year basis should substitute appropriate dates. Declaration of Estimated Tax must be completed each year if the account is to remain open (even if filing a zero). Paid estimates must be within 90% of the actual taxes due or an amount equal to your tax liability from the previous year. Penalty and Interest will be charged for non-payment or underpayment of the estimated tax.

Make sure your remittance for tax due is enclosed with your return along with copies of all appropriate Federal forms, schedules and W-2 forms as necessary for support documentation. Make checks payable to: BRYAN CITY INCOME TAX. There will be a $25.00 charge for returned checks.

GENERAL INFORMATION

WHO IS REQUIRED TO FILE A RETURN:
In accordance with city ordinance the following entities are required to file a city tax return:

Every Resident, mandatory filing for all residents 18 years of age and older.

Every Business Entity, (individual proprietorship, partnership, corporation, profession, etc.) whether a resident or non-resident who conducts a business in Bryan must file a return and pay any tax on net profit. If you have a net loss you are still required to file a return. (Business includes rental and farm income).

Individuals employed in Bryan receiving wages, salaries, commissions, etc. and whose employers have not withheld city income tax should contact our office to determine filing status.

PARTIAL YEAR RESIDENT:
If you were a resident of Bryan for only a portion of the year, you are only subject to tax on the income earned during the period of your residency. **(Income earned in Bryan is taxed 100% and is exempt from partial year calculations.)** 1. Gross wages (per W-2) ÷ (months worked) X (months as Bryan resident) = Bryan Taxable Income. 2. City tax withheld (per W-2) not to exceed 1.8%, ÷ (months worked) X (months as Bryan resident) = Allowable Credit. Contact City Tax Department for clarification.
If you moved into Bryan and tax is not withheld on first check stub, or is less than 1.8%, you must contact our office to file.

WHEN AND WHERE TO FILE RETURNS:
File with the Tax Administrator, City of Bryan, 1399 E. High St., Bryan, Ohio 43506 or by mail Bryan City Income Tax, P.O. Box 190, Bryan, Ohio 43506. Calendar year filings are due by April 15th, or the Revised Federal Due Date, for the close of the previous year. All wage earners must file on a calendar year basis. Fiscal year taxpayers must file on or before 105 days following the close of their fiscal year end. In the case of a return for a fraction part of the year, the period for which the return is due is 105 days after the period subject to the tax. **A request for extension must be filed before the due date.**

EXTENSION TO FILE:
Taxpayers will be granted extensions if a written request and a copy of the Federal Extension is provided to the Bryan Tax department on or before due date. If additional time is needed, we must also receive a written request in our office. An extension does not relieve charges of penalty and interest on any unpaid tax. ٤.

PENALTY AND INTEREST:
Penalty at the rate of 1% per month or fraction thereof, will be charged from the original due date of the return until date of actual payment and interest at the rate of 10% annually or .83% per month.

TAXABLE INCOME:
Income from gross wages, tips, salaries, commissions, sick pay, third party sick pay, severance pay, 401K, vacation pay, clergy housing allowance over and above allowable expense, group term life insurance protection over fifty thousand dollars ($50,000), bonuses, incentive payments, moving allowances to come to Bryan, director fees, profit from rental property, farm income. Profits from the operation of business, profession or other enterprise or activity; and all other compensation earned, received or accrued. This list is not intended to be all inclusive. If you have any questions regarding what may or may not be taxable, please contact the City Tax department.

NON-TAXABLE INCOME:
Interest, dividends, capital gains, unemployment compensation, military pay, alimony, social security and other retirement and or pension benefits as they are received. (interest is only deductible if it is included in Gross receipts income).

FEDERAL ADJUSTMENTS NOT ALLOWED:
Keogh, IRA, 401-K, Tax Sheltered Annuities. (This list is not intended to be all-inclusive, contact office with any questions on adjustments.)

TAX CREDIT:
Bryan residents who are employed or conduct a business activity in a city OTHER than Bryan shall be allowed the tax credit of that city, providing it is less than or equal to 1.8% and has not been overtaxed for that city. The City of Bryan will allow the Indiana County Non-Resident tax rate ONLY with the filing of Indiana Form IT-40RNR (Reciprocal Nonresident Indiana Income Tax Return) attached. Bryan tax credits, either by tax withheld or by payments on an estimate CANNOT BE ROUNDED OFF. Do not take credit for a tax withheld for school districts.

REFUND/OVERPAYMENT:
An overpayment less than $1.00 shall not be refunded nor will it be credited toward next year's tax liability. A refund will not be issued if W-2's or required schedules, etc. are missing, or if there are delinquent tax filings or tax payments due to the city. A refund will be issued if the return is stated FINAL RETURN to inactivate the account, or if an estimate is filed for the coming year. A brief explanation is needed if inactivating account or requesting a refund.

SCHEDULE C - Profit/Loss from Business or Profession:
All business entities must attach copies of the Federal Schedule C. A corporation must attach copies of Federal Schedule 1120 or 1120S. A partnership must attach copies of Federal Schedule 1065 & K-1's. If your business activities were conducted in more than one municipality, see Schedule Y. State and City taxes based upon income are not deductible and must be added back to income. Guaranteed payment to partners are not deductible and must be added back into income. See Schedule X.

SCHEDULE Y - Business Allocation:
Business allocation percentage formula is to be used by corporation or non-resident business entities doing business within and outside of Bryan.
Determine the % of the Bryan portion of:
1. Average value of real and tangible property;
2. Total sales regardless of where made;
3. Total compensation paid to all employees.

Add the ratios obtained and divide by the number of ratios to obtain business allocation percentage for Bryan.

INSTRUCTIONS FOR PREPARING BRYAN CITY INCOME TAX RETURN

Heading - If this return is made for a period of time other than the calendar year, insert the beginning and ending date of the period. Enter your name, address and social security number, if it is not already printed on your return or needs corrected. If you do not have an account number, one will be assigned upon the receipt of your return.

Line 1 - (Column A) Enter the name of each individual employer from W-2 form. Attach list for additional W-2s.
(Column B) Enter the city of each employer where you perform your work.
(Column C) Enter the amount of city tax withheld for another city (not to exceed 1.8%) as shown on **W-2 form.** See "Tax Credit".
(Column D) Enter the amount Bryan city tax withheld as shown on W-2 form.
(Column E) Enter the **total** amount of all gross compensation from all W-2 forms for the tax year as listed on your return. Each W-2 form should be examined in all wage areas for the highest wages. Income taxable by the city may differ from income taxed by the Internal Revenue Service. **Be sure to attach all W-2 forms.** A W-2 form photocopy will be accepted.

Line 2 - Enter total amount of other income from page 2 (Schedule E, H & X) **Copy of federal schedules required.**

Line 3 - Enter total of Column E (Gross Earnings) & Line 2.

Line 4 - (For business use) Enter any total adjustments (Business expenses must have Form 2106 attached).

Line 5 - Line 3 minus any adjustments from Line 4.

Line 6 - Multiply amount on Line 5 by 1.8%. Enter total on this line. This is your **Tax Liability.**

Line 7 - CREDITS:

7(a) Enter total tax credits withheld from other cities (Total Column 1C); not to exceed 1.8%. See "Tax Credit"
(b) Enter Bryan city tax withheld (Total Column 1D).
(c) Amount paid on a Declaration of Estimated Tax will appear on this line.
(d) Overpayments from preceding year.
(e) Add together credit lines 7a, b, c, d.

Line 8(a) Subtract Line 7e from Line 6. Enter the difference here. **TAX DUE.** (Less than $1.00 amount NOT due)
(b) If Line 7e exceeds Line 6 enter difference of overpayment on this line.
(c) Enter amount you want applied to next years estimated tax. (Less than $1.00 not credited.)
(d) Enter amount you want refunded after being reviewed by the Tax Department. (Less than $1.00 not refunded.)

Line 9 Penalty is 1% per month, or fraction thereof/Interest is .83% per month, or fraction thereof.

Line 10 Line 8a added to Line 9. Enter TOTAL AMOUNT PAYABLE WITH THIS RETURN on or before April 15th, or the Revised Federal Due Date.

Declaration of Estimated Tax

Line 11 Enter here total estimated tax on income subject to tax, multiplied by a **tax rate of 1.8%**.

Line 12 Enter any Bryan tax to be withheld or credit for tax withheld/paid to another city.

Line 13 Enter total from Line 12 (Box 1 and 2).

Line 14 Enter net tax due by subtracting Line 13 from Line 11.

Line 15 Enter amount due with estimate 22.5% of line 14 payable with this return on or before April 15th, or the Revised Federal Due Date.

Line 16 If applicable, enter overpayment from previous year (Credit Line 8c). If credit Line 8c exceeds Line 15, credit will carry over into 2nd quarter payment. No estimate tax will be due at this time, unless you want to pay your remaining estimate balance in full for the year.

Line 17 Subtract Line 16 from Line 15.

Line 18 **AMOUNT DUE WITH THIS FORM** on or before April 15th, or the Revised Federal Due Date.

ALL W-2 FORMS AND APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED TO THE BACK OF TAX RETURN TO BE COMPLETE. IF NOT ATTACHED, THEY WILL BE RETURNED MARKED INCOMPLETE AND WILL NEED TO BE RESUBMITTED WITH PROPER SUPPORTING DOCUMENTATION.

SIGNATURE - YOUR TAX RETURN MUST BE SIGNED AND DATED BEFORE SUBMITTING IT TO THE BRYAN CITY INCOME TAX DEPARTMENT. A RETURN IS NOT FILED WITHIN THE MEANING OF THE LAW, UNTIL SIGNED BY THE TAXPAYER OR AN AGENT LEGALLY AUTHORIZED TO SIGN TAX RETURNS FOR SUCH TAXPAYER. ANY RETURN RECEIVED UNSIGNED WILL BE RETURNED FOR PROPER SIGNATURE.