0101 2023

Form **BR-25**

City of Columbus, Income Tax Division

City Income Tax Return For Businesses 2023

FOR THE YEAR _____
BEGINNING _____
ENDING _____

Business name

Current mailing address line 1

Current mailing address line 2

City

State **Zip code**

Did your mailing address change in 2023? ☐ Yes ☐ No

Nature of business

Trade name

FEIN

Account ID
NPT -

☐ **AMENDED**

☐ **YES** ☐ **NO** **Were employees working from their homes during the reported period?**

Filing Status - check only one
- ☐ C-Corporation
- ☐ S-Corporation
- ☐ Fiduciary (Trust and Estates)
- ☐ Partnership/Association (do not use this form for Schedule C filers)

Did you file a City return last year? ☐ YES ☐ NO

Is this a consolidated corporation return? ☐ YES ☐ NO

Should your account be inactivated? ☐ YES ☐ NO

If YES, please explain: _____

REQUIRED: ATTACH A COPY OF YOUR FEDERAL RETURN INCLUDING ALL SUPPORTING SCHEDULES TO THE BACK OF THIS RETURN.

Local business address(es) if different from mailing address:

Address 1 _____

Address 2 _____

Address 3 _____

Address 4 _____

Part A TAX CALCULATION

Complete Tax Calculation only to determine your tax.
Do not complete Tax Calculation until after Schedule X and Schedule Y, if applicable, are completed.

1. Total net taxable income (cannot be less than zero - see instructions)		1
2. Tax due (multiply Line 1 by 2.5%)		2
3. Reference Form BR-25 Instructions		3
4. Total tax due		4
5. **Less credits** for estimated tax payments and overpayment from prior year return only	5	
6. Net tax due (Line 4 Less Line 5). If Line 5 is greater than Line 4, enter amount (in brackets) here and carry to line 7		6
7. Overpayment claimed (if Line 5 exceeds Line 4)	7	
A. Enter the amount from Line 7 you want **CREDITED** to your next year tax estimate	7A	
B. Enter the amount from Line 7 you want **REFUNDED** (must be greater than $10.00)	7B	

DECLARE ESTIMATED TAXES FOR 2024

Businesses who expect to owe $200 or more in tax for the current year are required to make quarterly estimated tax payments (Columbus Code 362.07). To avoid penalties, estimated payments for the tax year must total either 90% of the tax due for the current year be or equal to the amount of tax due on this return.

Enter the total amount of estimated tax due for this year below. Estimated tax payments must be made quarterly. One quarter of the estimated tax for the year is due by the following dates: 4/15,6/15,9/15 and 1/15. Credits carried forward from this return will be applied to the amount of the required quarterly estimates.....

Part B THESE QUESTIONS MUST BE ANSWERED

Date of incorporation or inception:

Date City business commenced: _____

Check whether this return was prepared on: ☐ Cash ☐ Accrual basis

Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return?

☐ YES, provide the FEIN(s) _____

☐ NO, please explain below:

_____

Are any employees leased in the year covered by this return? ☐ YES ☐ NO

If YES, please provide the name and FEIN number of the leasing company

Name _____

FEIN _____

Total wages paid to Columbus area employees working from home were:
$ _____

Tax withheld to Columbus for employees working from home was:
$ _____

Were 1099-MISC forms issued to central Ohio residents? ☐ YES ☐ NO
If YES, attach copies to this return.

SIGNATURE

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 are the same as used for Federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S.

Sign Here
Signature of Officer ▶
Title ▶ Date

May the City of Columbus discuss this return with the preparer shown below? (see instructions) ☐ YES ☐ NO

Paid Preparer's Use Only
Signature ▶ Date
PTIN
Phone #

MAILING INFORMATION

NO Payment Enclosed:
Mail to: Columbus Income Tax Division
PO Box 182437
Columbus, Ohio 43218-2437

Payment Enclosed:
Make payable to: CITY TREASURER
Mail to: Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

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Business name:	EIN/FID number:

Schedule X — RECONCILIATION WITH FEDERAL INCOME TAX RETURN PER CCC §362

1. Income per attached Federal return [Form 1120, Line 28; Form 1120S, Schedule K, Line 18; or Form 1065, "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990 T, Line 11, 1120 REIT, Line 21]		1
2. A. Items not deductible (from Line 4J below)	2A	
B. Items not taxable (from Line 5F below)	2B	
C. Enter excess of Line 2A or 2B		2C
D. Pass-through K-1 income (or loss) (deduct pass-through gain, add pass-through loss. See BR-25 Schedule E, Column 5)		2D
E. Suspended Section 179 expense allowed in this tax year (attach schedule)		2E
F. Suspended charitable contributions allowed in this tax year (attach schedule)		2F
G. Other City taxable income not shown on Federal return		2G
H. Net operating loss per C.C.C. §362.03(A)(8), (Schedule must be attached to the City return)		2H
3. Adjusted net income (Line 1 plus or minus Lines 2C, 2D, 2E, 2F, 2G and 2H). Enter in Part A or Schedule Y (figures entered in Part A cannot be less than zero)		3
ITEMS NOT DEDUCTIBLE		
4. A. Capital losses and IRS §1231 losses deducted	4A	
B. Amount equal to 5% of intangible income not attributable to sale, exchange or other disposition of IRS §1221 property (5% of Lines 5B, 5C, and 5D)	4B	
C. Taxes based on income	4C	
D. Guaranteed payment to partners (not included within net profits)	4D	
E. Charitable contributions deducted above corporate limitations CCC §362.03(A)(12)	4E	
F. IRS §179 expense deducted above corporate limitations CCC §362.03(A)(12)	4F	
G. Qualified retirement, health insurance and life insurance plans on behalf of owners/ owner employees of non C-Corporation businesses	4G	
H. Add any deduction for pass-through entity not allowed as a deduction for a C-Corporation under the Internal Revenue Code (see instructions) CCC §362.03(A)(11)	4H	
I. Other expenses not deductible (attach documentation or explanation)	4I	
J. TOTAL ADDITIONS (enter here and on Line 2A above)		4J
ITEMS NOT TAXABLE		
5. A. Capital/IRS §1231 gains, etc (do not deduct Section 1245 and 1250 gains)	5A	
B. Interest earned or accrued	5B	
C. Dividends	5C	
D. Income from patents, trademarks, copyrights and royalties from intangible sources	5D	
E. Other exempt income (attach documentation or explanation)	5E	
F. TOTAL DEDUCTIONS (enter here and on Line 2B above)		5F

Schedule Y — REQUIRED CALCULATION OF NET PROFIT FOR MULTI-CITY ALLOCATION

1. Average original cost of all real and tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property	1
2. Annual rent paid on rented and leased real property used by the taxpayer wherever situated, multiplied by 8	2
3. Combine Lines 1 and 2	3
4. All gross receipts from sales made or services performed wherever made or performed	4
5. All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under CCC §362.03(K)(17). Do not include work from home wages per State Code ORC 718.02(C)(1) and CCC§ 362.062(C)	5

City	Code		Column A Property	Column B Gross Receipts	Column C Wages	Column D Average %	Column E Allocated Net Profits
Columbus	01	a	$	$	$	%	$
		b	%	%	%		
Everywhere Else		a	$	$	$	%	$
		b	%	%	%		

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Business name:	FEIN

Schedule E — PASS-THROUGH K-1 INCOME (OR LOSS) ISSUED TO THIS ENTITY (see instructions)

COLUMN 1 Pass-Through Name	COLUMN 2 Federal Identification # (FID)	COLUMN 3 Partner/Shareholder's Percentage	COLUMN 4 Total Amount of K-1 Pass-Through Income (Loss) Everywhere

TOTAL

Additional Requirement: Please attach additional Schedule E's if there are more than twelve K-1s

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