

City of Kettering  
Income Tax Division  
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## 2010 KETTERING BUSINESS TAX RETURN

OR FISCAL YEAR \_\_\_\_\_ TO \_\_\_\_\_  
CALENDAR YEAR DUE ON OR BEFORE APRIL 18  
FISCAL YEAR DUE ON 15TH DAY OF FOURTH  
MONTH AFTER THE CLOSE OF THE PERIOD

FOR TAX DIVISION USE ONLY

FORM KBR-1040

If the information below is incorrect, please make corrections.

FEIN: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**Filing Status:** (Check all applicable boxes)

- ☐ LLC ☐ Partnership/Association  
☐ C-Corporation ☐ S-Corporation  
☐ Fiduciary (Trusts and Estates)

☐ Amended Return Tax Year: \_\_\_\_\_

Account Number: \_\_\_\_\_

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

Is this a combined corporate return?  
☐ YES ☐ NO

Should your account be inactivated?  
☐ YES ☐ NO  
If YES, please explain: \_\_\_\_\_

### Part A Tax Calculation

1. Federal Taxable Income before net operating losses and special deductions. (Attach Copy of Federal Return) From Form _____ Line _____	1	\$
2. Adjustments (From Line O, Schedule X).....	2	\$
3. Adjusted Federal Taxable Income before apportionment (Line 1 plus/minus Line 2).....	3	\$
4. Apportionment percentage (From Step 5, Schedule Y) _____ %.....	4	
5. Kettering taxable income (Multiply Line 3 by Line 4).....	5	\$
6. Enter loss carryforward, if any, from prior years.....	6	\$
7. Amount subject to Kettering income tax (Line 5 minus Line 6) .....	7	\$
8. Kettering income tax (Multiply Line 7 by <b>2.25%</b> [.0225]) .....	8	\$
9a. Estimated tax / extension payments.....	9a	\$
9b. Prior year credit .....	9b	\$
10. Total payments and credits (Line 9a plus Line 9b) .....	10	\$
11. <b>BALANCE DUE</b> (Line 8 minus Line 10) .....	11	\$
12. Penalty Due, If applicable.....	12	\$
13. Interest Due, If applicable.....	13	\$
14. <b>TOTAL DUE</b> (Total of Lines 11, 12, and 13) No payment due if Line 14 is less than \$5.00 .....	14	\$
15. Overpayment (Line 10 greater than Line 8).....	15	\$
16. Amount to be refunded (Amounts less than \$5.00 will not be refunded).....	16	\$
17. Credit to next year .....	17	\$

### Part B Declaration of Estimated Tax for 2011 – Required if estimated tax liability is \$200 or greater

18. Total estimated income subject to tax.....	18	\$
19. Kettering income tax declared (Multiply Line 18 by <b>2.25%</b> [.0225]).....	19	\$
20. Tax due before credits (at least 1/4 of Line 19) .....	20	\$
21. Less credit from the prior year (from Line 17 above).....	21	\$
22. Net estimated tax due with this return* .....	22	\$

**23. TOTAL AMOUNT DUE**—Add Lines 14 and 22 (**Make checks payable to the City of Kettering**).....23 \$

\* Subsequent estimated payments are due by the 15th day of the 6th, 9th and 12th months after the beginning of the taxable year.

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 understands that this information may be released to the Internal Revenue Service. If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return. ☐ Yes ☐ No

Signature of Person Preparing Return

Date

Signature of Officer or Agent

Date

Name of Person Preparing Return

Name and Title

## SCHEDULE X—RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital losses and IRS Section 1231 losses.....	\$ _____	J. Capital Gains (not ordinary gains) .....	\$ _____
B. Taxes on or measured by net income .....	_____	K. Dividends .....	_____
C. Guaranteed payments to partners, retired partners, members/other owners .....	_____	L. Interest Income .....	_____
D. Expenses attributable to non-taxable income (5% of non-taxable income, excluding capital gains.) .....	_____	M. Royalties.....	_____
E. Real Estate Investment Trust distributions .....	_____	N. Other income exempt (Explain) .....	_____
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 .....	_____	_____	_____
G. Depreciation Recovery (Note: Business entities that are not C Corporations, but required to file as a C Corporation, are subject to Section 291 depreciation recovery on Section 1250 property.)...	_____	_____	_____
H. Other.....	_____	Note that no deduction is allowed for federal tax credits.	
I. Total additions .....	\$ _____	O. Total deductions.....	\$ _____

P. Combine Lines I and O and enter net on Part A, Line 2 \$ \_\_\_\_\_

## SCHEDULE Y—BUSINESS APPORTIONMENT FORMULA

	A. LOCATED EVERYWHERE	B. LOCATED IN KETTERING	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. Wages, salaries, and other compensation paid (*See Schedule Y-1) .....	_____	_____	_____ %
STEP 3. Gross receipts from sales made and/or work or services performed. ....	_____	_____	_____ %
STEP 4. Total percentages (Add percentages from Steps 1-3) .....			_____ %
STEP 5. Average percentage (Divide total percentage by number of percentages used—Carry to Part A, Line 4) .....			_____ %

### \*SCHEDULE Y-1 RECONCILIATION TO FORM KW-3 (WITHHOLDING RECONCILIATION)

Total wages allocated to Kettering (from Federal Return or apportionment formula) ..... \$ \_\_\_\_\_

Total wages shown on Form KW-3 (Withholding Reconciliation) ..... \$ \_\_\_\_\_

Please explain any difference: \_\_\_\_\_

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

If YES, please provide the name, address and FID number of the leasing company.

Company Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_

FID Number: \_\_\_\_\_

Were 1099-Misc. Forms issued to Ohio residents? ..... ☐ YES ☐ NO

Please refer to general information sheet for 1099-Misc. reporting procedures.