		ESS - 2023		
Tax Office Use Only : Tax Office Use Only :		ΓAX RETURN IELBY	Federal ID #	
TOTAL TAX LIABILITY	_	EAR TAXPAYERS BEFORE APRIL 15	Business Telephone No.	
TOTAL TAX PAID W/ RETURN	FISCAL YEAR T. THE 15th DAY (AXPAYERS FILE BY OF THE 4 th MONTH F THE FISCAL PERIOD	Principal Business Activity NAICS Code	
CHECK #			IF YOU HAVE MOVED DURING	G TAX YEAR - GIVE DATES
CHECK #	Fiscal Period	to	INTO / / O	OUT OF / /
Name			CHECK ONE	_
And			☐ C-CORPORATION ☐ PARTNERSHIP	☐ ESTATE ☐ TRUST
Address			S-CORPORATION	☐ FIDUCIARY
Address			OTHER	- HBOOMATT
			NET OPERATING LOSS?	YES NO
INCOME PER ATTACHED FEDERAL RETURN	•	, , , , , , , , , , , , , , , , , , , ,	- Line 18), 990T 1	
(Line 30), 1065 (Sch. K Analysis of Net Income (L	.oss) Page 5 - Line 1), 1041 (l	ine 17) or the equivalent)	Add 2A	
2. A. ITEMS NOT DEDUCTIBLE (from Page 2, Second Page 2)	chedule X Line G)		Deduct 2B	
B. ITEMS NOT TAXABLE (from Page 2, Scheo	dule X Line K)		2C	
C. Enter Excess of Line 2A and 2B			3A	
3. A. ADJUSTED FEDERAL TAXABLE INCOME	(Line 1 plus or minus 2C)		3B(i)	
 B. (i) PRE-APPORTIONED LOSSES FROM TA (subject to 50%, Attached Schedule to C 		OR AFTER 1/1/17	3B(ii)	
(ii) Income/Loss Subject to Apportionment	(Line 3A less Line 2B(i))		3C	
C. AMOUNT ALLOCABLE TO SHELBY	(if Schedule Y Page 2 is use	d % of Line 3B(ii)	4	
4. SHELBY INCOME TAX (Multiply Line 3C by 1.5	5%)		5	
5. CREDIT APPLIED FROM PREVIOUS YEAR(S)	to this liability		6	
6. ESTIMATES PAID on this year(s) liability			7	
7. TOTAL CREDITS (Total Line 5 and 6)			8	
8. TAX DUE (If Line 4 is greater than Line 7, Subt	ract Line 7 from Line 4)			
9. PENALTIES AND INTEREST Late File (\$25)	Interest (10% per annum)	Late Pay (15%)	9	
10. TOTAL DUE (Sum of Line 8 and 9)			10	
11. OVERPAYMENT (If Line 7 is greater than Line	4, Subtract Line 4 from Line	7)	11	
12. AMOUNT TO BE REFUNDED from Line 10 (\$1	0.00 or greater)		12	
13. AMOUNT TO BE CREDITED TO NEXT YEAR			13	
Declaration of Estimate for 2024	1		14	
14. Total estimated income subject to tax			15	
15. Estimated tax due. (Multiply Line 14 by 1.75%		45 '- 1 \	16	
16. Tax due before credits (Multiply Line 15 by .2517. Less credits (from Line 13 above)	(a minimum of .225 of Line	e 15 is due)	17	
18. Net estimated tax due (subtract Line 17 from L	ine 16)		18	
Amount You Owe				
19. Total Amount Due (Add Lines10 and 18)			19	
THE UNDERSIGNED DECLARES THAT THIS RETURN (AND ACC AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.			MAKE CHECK OR MO	
C 1.0 GGES 1 GTT ESETS E INCOME 17001 GTH GGEG.			43 WEST MAIN STREET	
			SHELBY OH 44875	
Taxpayer's Signature	Date			
Tax Preparer's Signature (If other than taxpayer)	Date		VOICE 419-342-5885 Website shelby	

☐ We, the taxpayer, elect to authorize a return preparer to communicate with the tax administrator about matters pertaining to this return By making this election, we the taxpayer, authorizes the tax administrator to contact the return preparer concerning questions that arise during the processing of the return and authorizes the return preparer only to provide the administrator with information that is missing from the return, to contact the administrator for information about the processing of the return or the status of the taxpayer's refund or payments and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the administrator and has shown to the return preparer.

Phone No.

SCHEDULE X – ADJUSTMENT TO FEDERAL INCOME TAX RETURN

(attach support statement for the line items utilized below)

	ITEMS NOT DEDUCTIBLE	
A.	LOSSES THAT DIRECTLY RELATE TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF AN ASSET DESCRIBED IN 1221 OR 1231 OF THE IRC	
В.	TAXES BASED ON INCOME	
C.	5% OF THE AMOUNT DEDUCTED AS INTANGIBLE INCOME EXCLUDING THE PORTION DIRECTLY RELATED TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF PROPERTY DESCRIBED IN 1221 OF THE IRC	
D.	AMOUNTS PAID OR ACCRUED TO QUALIFIED SELF-EMPLOYED RETIREMENT AND HEALTH AND LIFE INSURANCE PLANS FOR OWNERS OR OWNER- EMPLOYEES OF NON-C CORPORATION ENTITIES	
E.	REIT'S AND RIC'S - ALL AMOUNTS WITH RESPECT TO DIVIDENDS, DISTRIBUTIONS, OR AMOUNTS SET ASIDE FOR OR CREDITED TO THE BENEFIT OF INVESTORS AND ALLOWED AS A DEDUCTION	
F.	OTHER: (ATTACH EXPLANATION)	
G.	TOTAL ADDITIONS (ENTER ON PAGE 1, LINE 2A)	
	ITEMS NOT TAXABLE	
H.	INCOME AND GAINS - 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 1245 OR 1250 OF THE IRC	
l.	INTANGIBLE INCOME SUCH AS INTEREST, DIVIDED, PATENT, AND COPYRIGHT INCOME ALSO INCLUDE ROYALTY INCOME EXCEPT ROYALTIES DERIVED FROM	
	INTEREST IN LAND (i.e. OIL AND GAS RIGHTS, ETC.)	
J.	OTHER: PASS-THROUGH INCOME (LOSS)	

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA (See Instructions)

K. TOTAL DEDUCTIONS (ENTER ON LINE 2B)

		A. LOCATED EVERYWHERE	B. LOCATED IN SHELBY	C. PERCENTAGE (B ÷ A)
STEP 1.	AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$	\$	
	GROSS ANNUAL RENTALS MULTIPLIED BY 8	\$	\$	
	TOTAL OF STEP 1	\$	\$	%
STEP 2.	TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES	\$	\$	%
STEP 3.	GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED	\$	\$	%
STEP 4.	TOTAL PERCENTAGES			%
STEP 5.	AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUI	MBER OF PERCENTAGES (JSED)	%

DECLARATION OF ESTIMATED TAX FOR YEAR 2024

IAME	•	FED. ID #	
DDRESS			
1) Total income subject to tax \$_	(Multi	ply by <mark>.0175</mark>)	\$
2) Less income tax withheld by o	ther city	\	\$
(Credit limited to not to exceed 3) Total declaration (Line 1 minus			\$
Payment amounts (Line 3 times)			
o) Overpayment from previous ye	ear (if not refunded)		\$
s) 1st payment amount (Line 4 m	inus Line 5)		\$c
VOUCHER #2 - DUE JUN	E 17, 2024, OR THE FI	FTEENTH DAY	OF SIXTH FISCAL MONTH
NAME		FED. ID #	
ADDRESS			
1) Payment enclosed	\$	2) Chec	k#
3) Prior amount paid	\$	4) Rema	aining Balance \$
SEND PAYMENT TO: C	CITY OF SHELBY, INCO ELBY, OHIO 44875 PHO	ME TAX DEPT., 4 ONE# (419) 342-5	C
SEND PAYMENT TO: 0 SHI OUCHER #3 - DUE SEPTEM	OITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA	S885 AY OF NINTH FISCAL MON
SEND PAYMENT TO: C SHI OUCHER #3 - DUE SEPTEN NAME	CITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA	5885 G
SEND PAYMENT TO: C SHI DUCHER #3 - DUE SEPTEN NAME	OITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA	S885 AY OF NINTH FISCAL MON
SEND PAYMENT TO: CONTROL SHIP DUCHER #3 - DUE SEPTEN NAME ADDRESS 1) Payment enclosed	OITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA FED. ID # 2) Chec	AY OF NINTH FISCAL MON
SEND PAYMENT TO: CONTROL SHIP OUCHER #3 - DUE SEPTEN NAME ADDRESS 1) Payment enclosed	OITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA FED. ID # 2) Check 4) Remains	AY OF NINTH FISCAL MONTER #
OUCHER #3 - DUE SEPTEN NAME	OITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA FED. ID # 2) Chec 4) Rema Phone ME TAX DEPT., 4	Sk #aining Balance \$a West MAIN STREET 5885
SEND PAYMENT TO: COSHI OUCHER #3 - DUE SEPTEN NAME	CITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE\$ CITY OF SHELBY, INCO ELBY, OHIO 44875 PHO	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA FED. ID # 2) Chec 4) Rema Phone ME TAX DEPT., 4 ONE# (419) 342-5	SAY OF NINTH FISCAL MONTER Sk # aining Balance \$ 143 WEST MAIN STREET 5885
SEND PAYMENT TO: COSHI OUCHER #3 - DUE SEPTEN NAME ADDRESS 1) Payment enclosed	CITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE SETTY OF SHELBY, INCO ELBY, OHIO 44875 PHO BER 16, 2024, OR THE F	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA FED. ID # 2) Chec 4) Remains Phonomous	SAY OF NINTH FISCAL MONTER Sk # aining Balance \$ 143 WEST MAIN STREET 5885
SEND PAYMENT TO: COSHI OUCHER #3 - DUE SEPTEN NAME	CITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA FED. ID # 2) Chec 4) Rema Phone ME TAX DEPT., 4 ONE# (419) 342-5 FIFTEENTH DAY FED. ID #	AY OF NINTH FISCAL MONTER Sk # aining Balance \$ 13 WEST MAIN STREET 5885 OF TWELFTH FISCAL MONTER CONTRACT CONTRACT CONTRACT CONTRACT CONTRACT CONTRACT CONTRACT CONTR
SEND PAYMENT TO: C SHI OUCHER #3 - DUE SEPTEN NAME	CITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE STY OF SHELBY, INCO ELBY, OHIO 44875 PHO BER 16, 2024, OR THE F	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA FED. ID # 2) Chec 4) Rema Phone ME TAX DEPT., 4 ONE# (419) 342-5 FIFTEENTH DAY FED. ID #	AY OF NINTH FISCAL MONTER Sk # aining Balance \$ 13 WEST MAIN STREET 5885 OF TWELFTH FISCAL MONTER CONTRACT CONTRACT CONTRACT CONTRACT CONTRACT CONTRACT CONTRACT CONTR
SEND PAYMENT TO: COSHI OUCHER #3 - DUE SEPTEN NAME	CITY OF SHELBY, INCO ELBY, OHIO 44875 PHO MBER 16, 2024, OR THE STY OF SHELBY, INCO ELBY, OHIO 44875 PHO BER 16, 2024, OR THE F	ME TAX DEPT., 4 ONE# (419) 342-5 E FIFTEENTH DA FED. ID # 2) Chec 4) Rema Phone ME TAX DEPT., 4 ONE# (419) 342-5 FIFTEENTH DAY FED. ID # 2) Chec	AY OF NINTH FISCAL MONTER Sk # aining Balance \$ 13 WEST MAIN STREET 5885 OF TWELFTH FISCAL MONTER CONTRACTOR

SEND PAYMENT TO: CITY OF SHELBY, INCOME TAX DEPT., 43 WEST MAIN STREET SHELBY, OHIO 44875 PHONE# (419) 342-5885

BUSINESS GENERAL INSTRUCTIONS

FILING REQUIREMENTS

Every corporation, partnership, trust, or estate that conducts business in a Shelby municipality must file a return and pay tax on net profit earned in the municipality. A disregarded entity or qualifying sub-chapter S subsidiary for federal income tax purposes is not considered the "taxpayer" under Ohio law. Instead, the "taxpayer" includes any other person who owns the disregarded entity or qualifying sub-chapter S subsidiary.

WHEN AND WHERE TO FILE

- 1. Calendar year taxpayers by April 15.
- Fiscal year taxpayers by the 15th day of the 4th month after the end of the fiscal period.
 Mail completed return with all attached forms and schedules applicable to:

CITY OF SHELBY INCOME TAX 43 WEST MAIN STREET, SHELBY, OHIO 44875

WHEN A RETURN IS NOT REQUIRED

Nonprofits (as defined in IRC section 501(c) are not required to file an annual return if a copy of the organization's approved IRS determination letter is on file with Shelby. However, should a nonprofit have unrelated business income, said nonprofit is required to file a municipal return and pay tax thereon.

FILING EXTENSIONS

Any taxpayer who has requested an extension for filing their Federal income tax return shall **automatically** receive the same extension for the filing of the City tax return (attach a copy). Taxpayers who have not received or requested a Federal extension may request an extension from the Income Tax Division provided the request is received before the original due date of the return. An extension of time to file is **not** an extension of time to pay any tax due. If you are unable to pay any taxes owed, you should still file your annual return timely with the Income Tax Division.

NET LOSSES

For taxable years 2018, 2019, 2020, 2021, or 2022 net operating loss carry-forwards are limited to the lesser of 50% of the total loss or 50% of the current year's income. Starting with taxable year 2023, to be filed in 2024, net operating losses may be utilized to reduce taxable income to zero. [O.R.C. 718.01 (D) (3)].

REFUNDS

If any taxpayer has paid more tax than the City is entitled to, a refund of the overpayment will be made, provided a proper claim for refund is filed. The net loss from an unincorporated business may not be used to offset salaries, wages, commissions and other compensation. Amount under \$10.00 will not be refunded.

Payments to the City of \$10.00 or less do not have to be paid.