

FORM BR file with:
Income Tax Office
P.O. Box 727
333 J.E. Bohanan Memorial Dr.
Vandalia, OH 45377
Phone: (937) 415-2240; Fax: (937) 415-2361
Toll free: (866) 898-5891
Email: tax@vandaliaohio.org
www.vandaliaohio.org

CITY OF VANDALIA
2023 BUSINESS INCOME TAX RETURN

FILING REQUIRED EVEN IF NO TAX DUE
DUE ON OR BEFORE APRIL 15, 2024 OR WITHIN
3 MONTHS FROM END OF FISCAL YEAR
BEGINNING AND ENDING

CHECK ONE:
☐ Corporation
☐ Partnership
☐ Other

LIST NAME AND ADDRESS BELOW.

FEDERAL ID NO.
Nature of Business
Old Address
Date Moved (in) (out)
DID YOU FILE A CITY INCOME TAX RETURN THE PREVIOUS YEAR? Yes No
Email address

SECTION A

1. Income per attached Federal Return
2. Adjustment from Schedule X
3. Adjusted Federal Taxable Income (Line 1 +/- Line 2)
4. Total Unutilized Pre-apportioned Losses from tax years beginning on or after 1/1/17 (see worksheet on Page 2)
5. Pre-apportioned Losses from tax years beginning on or after 1/1/17 utilized in tax year 2023 (see worksheet on Page 2)
6. Income/Loss Subject to Apportionment (Line 3 - Line 5 if applicable)
7. Amount Allocable to Vandalia (If Schedule Y is used % of Line 6) MUNICIPAL TAXABLE INCOME
8. TAX DUE (2% x Line 7)
9. TAX CREDITS
9-A. Estimated Tax Paid
9-B. Credit from Prior Year
9-C. Total Credits Available
10. BALANCE OF TAX DUE (Line 8 - Line 9-C)
11. Penalty \$ Interest \$ Late Fee \$
12. TOTAL AMOUNT DUE (Make check payable to City of Vandalia)
(No payment due if \$10.00 or less)
13. If overpayment (\$10.01 minimum), please indicate below:
13-A. CREDIT TO NEXT YEAR
13-B. REFUND
Reviewed by Check No. Cash Amt. Received

1.
2.
3.
4.
5.
6.
7.
8.
9-A.
9-B.
9-C.
10.
11.
12.
13-A.
13-B.

14.
15.
16.
17.
18.

SECTION C

Please refer to the website, www.vandaliaohio.org, to access the online payment center to pay by credit card or electronic check.
Credit card payments are now accepted in person in the tax office as well.

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, adjusted to the ordinance requirements for local tax purposes. If an audit of the federal return is made which affects the tax liability shown on the return, an amended return is required to be filed within 90 days. If this return was prepared by a Tax Practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? Yes No

Signature of Person Preparing Return (If Other Than Taxpayer) Date
Signature of Taxpayer Date
Phone Number Title

SCHEDULE X - Reconciliation with Federal Income Tax Return

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (including IRC 1221 & 1231 property)	\$	N. Capital Gains from sale, exchange or other disposition (including IRC 1221 & 1231 property)	\$
B. Expenses attributable to non-taxable income	\$	O. Interest earned or accrued	\$
C. City & State income taxes and other taxes based on income	\$	P. Dividends	\$
D. Net Operating Loss deduction per federal return.....	\$	Q. Other intangible income (please explain)	\$
E. Payments to Partners (including former partners)	\$		
F. Amounts distributed or set aside for REIT & RIC investors	\$	R. Federal Tax Credits (if expense reduction)	\$
G. Amounts deducted for self-employment retirement, health and life insurance plans	\$	S. Other income exempt from city tax (please explain)	\$
H. Special Deduction (Line 29b from Form 1120)	\$		
I. Rental activities by Partnership, S-Corp, LLC, Trusts	\$	Z. Total of Lines N through S	\$
J. Other expenses not deductible (please explain)	\$		
M. Total of Lines A through J	\$		
1. INCOME PER ATTACHED FEDERAL RETURN			\$
2. A. ITEMS NOT DEDUCTIBLE (From Line M Schedule X above)	Add		
B. ITEMS NOT TAXABLE (From Line Z Schedule X above)	Deduct		
C. ENTER EXCESS OF LINE 2A OR 2B (Carry to Line 2 Page 1)			\$

SCHEDULE Y - Business Apportionment Formula

Use this schedule if engaged in business in more than one locality, and you do not have books and records which will disclose with reasonable accuracy what portion of the net profits is attributed to that part of the business done within the boundaries of Vandalia.

A. Located Everywhere		CITY OF VANDALIA	
Step 1. Original cost of real and tangible personal property	\$	Step 1	\$
Gross annual rentals multiplied by 8	\$		%
Total Step 1	\$	Step 2	\$
Step 2. Total wages, salaries, commissions and other compensation of all employees	\$		%
Step 3. Gross receipts from sales made and work or services performed	\$	Step 3	\$
B. List city portion of the above 3 steps in spaces to the right and compute percentage for Vandalia (B divided by A)			%
			%

Determine average percentage by dividing total percentages by number of percentages used. → Average Percentage

*Enter average percentage on Line 7 Page 1. Multiply percentage by Income/Loss Subject to Apportionment on Line 6 Page 1 to calculate the Municipal Taxable Income.

NET OPERATING LOSS CARRYFORWARD WORKSHEET			Net operating losses for businesses are pre-apportionment.		
Prior Taxable Year	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	NOL	Prior Years		Current Taxable Year	Future Taxable Year
		NOL Utilized	Carryforward	Carryforward NOL Used	Carryforward
2018					
2019					
2020					
2021					
2022					
TOTALS					

Column A: Enter the dollar amount of net operating loss (NOL) for each prior year in which a loss was incurred. Column B: Enter the portion of NOL already utilized in prior years. Column C: Enter carryforward available (Column A minus Column B). Column D: Enter carryforward utilized on current year's tax return. Column E: Enter carryforward available for future years (Column C minus Column D). TOTALS: Total Columns C, D, and E. Enter Column C total on Line 4 Page 1. Enter Column D total on Line 5 Page 1.

Are any employees leased in the year covered by this return? (Check box) ☐ Yes ☐ No If yes, please provide Name _____ FEIN _____ and Address of the leasing company _____