

**FORM R -**  
Bowling Green, Ohio  
www.bgohio.org

**MAIL TO:**  
City of Bowling Green  
Income Tax Division  
P.O.Box 189  
Bowling Green, OH 43402-0189

**2014 INCOME TAX RETURN 2014**  
**BOWLING GREEN, OHIO**

For calendar year ending December 31, or for the fiscal year ending \_\_\_\_\_  
File on or before April 15 or by the 15th day of fourth  
month after the close of a fiscal year or period

**This return must comply with the City Income Tax Ordinance.**  
**Assistance is available at the Tax Office, 304 N Church Street**  
**Phone: (419) 354-6288 Fax: (419) 354-5122 Email: bgtax@bgohio.org**

**OFFICE USE ONLY**

Tax \_\_\_\_\_  
B.G. \_\_\_\_\_  
Other \_\_\_\_\_  
Interest \_\_\_\_\_  
Penalty \_\_\_\_\_  
Paid \_\_\_\_\_  
Refund C/F \_\_\_\_\_

PLEASE EXPLAIN ANY CHANGES

NAME: \_\_\_\_\_  
C/O: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY: \_\_\_\_\_

Federal ID Number \_\_\_\_\_  
Soc. Sec. No., Yours \_\_\_\_\_  
Spouse \_\_\_\_\_

If you moved during the past year:  
Into BG on \_\_\_\_\_  
From BG on \_\_\_\_\_

Will you need to file next year?  Yes  No Explain \_\_\_\_\_

**SECTION A** Enter your QUALIFYING wages, salaries, bonuses, incentive payments, commissions received between January 1 and December 31, from each employer or source. INCLUDE SICK PAY, DEFERRALS and excess INSURANCE PAYMENTS. DO NOT INCLUDE SEC 125 CONTRIBUTIONS.

EMPLOYED BY WHOM AND WHERE (LIST W-2'S SEPARATELY)		A) BOWLING GREEN TAX WITHHELD	B) OTHER CITY TAX WITHHELD	C) OTHER CITY WAGES X 2.00%	D) ENTER SMALLER (B) OR (C), IF B IS ZERO ENTER ZERO	QUALIFYING WAGES
W-2 COPIES MUST BE ATTACHED						
W-2 ADJUSTMENTS: Qualified Business Expenses (Form 2106 and Schedule A required)						
<b>OTHER</b>						
<b>TOTALS:</b>						
		(TO LINE 8a)			(TO LINE 8b)	(TO LINE 1)

- Total Wages, etc. (IF NO OTHER TAXABLE INCOME ENTER TOTAL WAGES HERE AND COMPUTE TAX ON LINE 7) ..... 1 \$ \_\_\_\_\_
- Other Income (from page 2) or from Fed. Schedules (including 1065 & 1120) attached (Exclude All Losses - See Note, Page 2) ..... 2 \$ \_\_\_\_\_
- Total Income (line 1 plus 2)..... 3 \$ \_\_\_\_\_
- Add Items Not Deductible (from line M Schedule X Page 2, if Excluded in Line 3) ..... 4a \$ \_\_\_\_\_
  - Deduct Items Not Taxable (from line Z Schedule X Page 2, if Included in Line 3) ..... 4b \$ \_\_\_\_\_
  - ADD excess of line 4a over line 4b, or DEDUCT excess of line 4b over line 4a ..... 4c \$ \_\_\_\_\_
- Adjusted Net Income (line 3 plus or minus line 4c) ..... 5a \$ \_\_\_\_\_
  - Amount Allocable to Bowling Green: \_\_\_\_\_% of Business Income ONLY in line 5a (from Schedule Y, page 2) ..... 5b \$ \_\_\_\_\_
  - LESS Allocable Net Loss per previous year's Bowling Green Income Tax Return. Limited to 5 years.

ENTITY	#1	#2	#3	#4
	YEAR _____	YEAR _____	YEAR _____	YEAR _____
				5c \$ _____
- Amount subject to Bowling Green Income Tax (line 1, line 3, 5a or line 5b, plus or minus line 5c)..... 6 \$ \_\_\_\_\_
- Bowling Green Income tax, 2.00% (.02) of line 1 or 6..... 7 \$ \_\_\_\_\_
- Tax Credit:
  - Bowling Green Tax Withheld (School Tax is not a city tax credit) ..... 8a \$ \_\_\_\_\_
  - Other City Tax (Total from column d above \_\_\_\_\_ x 50%) ..... 8b \$ \_\_\_\_\_
  - Other: Estimates, Direct Payments, etc, DO NOT ROUND..... 8c \$ \_\_\_\_\_
  - Total ..... 8d \$ \_\_\_\_\_
- BALANCE OF TAX DUE: Make check payable to CITY OF BOWLING GREEN ..... If Under \$1, enter -0- 9 \$ \_\_\_\_\_
- LATE FEES:
  - INTEREST: Tax Balance x 1.5% x \_\_\_\_\_ Late Months =..... \$ \_\_\_\_\_
  - PENALTY: Late Business Days \_\_\_\_\_ x 50¢ (Minimum \$10.00) =..... \$ \_\_\_\_\_ (a+b) 10 \$ \_\_\_\_\_
- Total to Balance: Credit Carry Forward \$ \_\_\_\_\_ Refund \$ \_\_\_\_\_ PAY CITY OF BOWLING GREEN..... 11 \$ \_\_\_\_\_

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within 3 months.

If this return was prepared by a tax practitioner, check here to authorize us to speak directly to your preparer regarding your return.

Signature \_\_\_\_\_ (Date) \_\_\_\_\_ Signature of Paid Preparer \_\_\_\_\_

Signature \_\_\_\_\_ (Telephone) \_\_\_\_\_ Name and Address of Firm or Employer \_\_\_\_\_

**SCHEDULE C – Profit (Loss) from Business or Profession** *COPY OF EACH SCHEDULE C IS REQUIRED.*

Name \_\_\_\_\_ Type of Business \_\_\_\_\_ 1. \_\_\_\_\_  
 Name \_\_\_\_\_ Type of Business \_\_\_\_\_ 2. \_\_\_\_\_  
 Name \_\_\_\_\_ Type of Business \_\_\_\_\_ 3. \_\_\_\_\_  
 Name \_\_\_\_\_ Type of Business \_\_\_\_\_ 4. \_\_\_\_\_  
 Name \_\_\_\_\_ Type of Business \_\_\_\_\_ 5. \_\_\_\_\_

**SCHEDULE D – Form 4797 Ordinary Income.** *COPY OF FORM 4797 IS REQUIRED.* ..... \$ \_\_\_\_\_

**SCHEDULE E – Rental and Other Income.** *COPY OF SCHEDULE E IS REQUIRED.* ..... \$ \_\_\_\_\_

Address \_\_\_\_\_ 1. \_\_\_\_\_  
 Address \_\_\_\_\_ 2. \_\_\_\_\_  
 Address \_\_\_\_\_ 3. \_\_\_\_\_  
 Address \_\_\_\_\_ 4. \_\_\_\_\_  
 Address \_\_\_\_\_ 5. \_\_\_\_\_  
 Address \_\_\_\_\_ 6. \_\_\_\_\_  
 Address \_\_\_\_\_ 7. \_\_\_\_\_  
 Address \_\_\_\_\_ 8. \_\_\_\_\_  
 Address \_\_\_\_\_ 9. \_\_\_\_\_  
 Address \_\_\_\_\_ 10. \_\_\_\_\_

**MISCELLANEOUS INCOME – Commissions, Fees, Tips, Etc.** *SUPPORT INFORMATION REQUIRED.*

Received From \_\_\_\_\_ For (describe) \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**SCHEDULE F – Farm income from Schedule F or 4835.** *COPY OF SCHEDULE F OR FORM 4835 REQUIRED.*

Location of Farm \_\_\_\_\_ Total Income (or loss) Schedule F \$ \_\_\_\_\_  
 Location of Farm \_\_\_\_\_ Total Income (or loss) Schedule F \$ \_\_\_\_\_

**ADD ALL PROFITS; Enter here and on Line 2, Page 1** ..... \$ \_\_\_\_\_

**NOTE: ALL LOSSES MUST BE REPORTED BUT CARRIED FORWARD AGAINST FUTURE PROFITS OF THE SAME ACTIVITY FOR THE SAME OWNER (Limited to 5 years)**

**SCHEDULE X – Adjustments**

**Items Not Deductible**

- A. Federally deducted losses from IRC 1221 or 1231 property dispositions..... \$ \_\_\_\_\_
- B. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions .....
- C. Federally deducted taxes based on income.....
- D. Guaranteed payments or accruals to or for current or former partners or members .....
- E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors .....
- 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. Other .....
- H. Other .....
- M. Total lines A through H (enter as line 4a, page 1)..... \$ \_\_\_\_\_

**Items Not Taxable**

- N. Federally reported income and gains from IRC 1221 or 1231 property dispositions except to the extent the income and gain apply to those described in IRC 1245 or 1250 ..... \$ \_\_\_\_\_
- O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income.....
- P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses .....
- Q. Partnership, S corp., LLC IRC 179 Expense not already deducted.....
- R. Partnership, S corp., LLC charitable contributions not already deducted to the extent they would be deducted by a C corp .....
- S. Other.....
- Z. Total lines N through S (enter as line 4b, page 1)..... \$ \_\_\_\_\_

**SCHEDULE Y – Business Allocation Formula**

**FOR BUSINESS USE ONLY**

	a. Located Everywhere	b. Located in This Municipality	c. 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 .....	_____	_____	_____ %
STEP 3. Wages, Salaries, and Other Compensation Paid.....	_____	_____	_____ %
4. Total Percentages.....	_____	_____	_____ %
5. Average Percentage (Divide Total Percentages by Number of Percentages Used) .....	_____	_____	_____ %

.....Carry to Line 5b, Page 1 \_\_\_\_\_ %