

Send to:  
**SPRINGFIELD INCOME TAX DIVISION**  
PO BOX 5200  
Springfield, Ohio 45501  
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[www.ci.springfield.oh.us](http://www.ci.springfield.oh.us)

**JEDD BUSINESS INCOME TAX RETURN**  
**Joint Economic Development District (JEDD)**  
Springfield-Beckley Municipal Airport

**EXTENSION POLICY:** AN EXTENSION MAY BE GRANTED, PROVIDED A FEDERAL EXTENSION HAS BEEN SECURED, A COPY OF WHICH HAS BEEN FILED WITH OUR OFFICE BY APRIL 15, AND ALL REQUIREMENTS OF THE LOCAL ORDINANCE HAVE BEEN MET.

OR OTHER TAXABLE PERIOD BEGINNING \_\_\_\_\_ 20\_\_\_\_ ENDING \_\_\_\_\_ 20\_\_\_\_

DUE WITHIN THREE AND ONE HALF (3½) MONTHS OF END OF FISCAL PERIOD.

TAXPAYER'S NAME, ADDRESS \_\_\_\_\_

ACCOUNT OR FEIN # \_\_\_\_\_

ACCOUNT INFORMATION UPDATE

CORPORATION \_\_\_\_\_ PARTNERSHIP \_\_\_\_\_ S CORP \_\_\_\_\_

IF OTHER, EXPLAIN \_\_\_\_\_

DID YOU FILE A RETURN FOR 2008  YES  NO

IF LIABLE FOR ONLY PART OF YEAR PLEASE GIVE

DATES \_\_\_\_\_ 20\_\_\_\_ TO \_\_\_\_\_ 20\_\_\_\_

NOTE: IF RETURN IS NOT DUE, CHECK BOX  AND ATTACH WRITTEN EXPLANATION.

**LATE FILING OF THIS RETURN SUBJECTS TAXPAYER(S) TO A MINIMUM PENALTY OF \$25.00**

PHONE NUMBER \_\_\_\_\_

<b>INCOME</b>	1.	TOTAL INCOME FROM PAGE 2 AND ATTACH COPIES OF FEDERAL FORMS & SCHEDULES .....	\$ _____
<b>ADJUST- MENTS TO INCOME</b>	2. a.	ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X (FROM PAGE 2))..... ADD \$ _____	
	b.	ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X (FROM PAGE 2)) ..... DEDUCT \$ _____	
	c.	DIFFERENCE BETWEEN LINES 2a AND 2b TO BE ADDED TO OR SUBTRACTED FROM LINE 1 (+ or -).....	\$ _____
<b>TAX</b>	3. a.	ADJUSTED NET INCOME (LINE 1 PLUS OR MINUS LINE 2c IF SCHEDULE X IS USED) .....	\$ _____
	b.	AMOUNT OF 3a APPORTIONED ( _____ % FROM STEP 5 SCHEDULE Y) .....	\$ _____
	4.	AMOUNT SUBJECT TO JOINT ECONOMIC DEVELOPMENT DISTRICT (JEDD) INCOME TAX (LINE 3a or 3b) .....	\$ _____
	5.	JEDD TAX - 1% OF AMOUNT ON LINE 4 .....	\$ _____
	6. a.	LESS CREDITS: ESTIMATED TAX PAID .....	\$ _____
	b.	PREVIOUS YEAR OVERPAYMENT .....	\$ _____
	c.	Total Credits .....	\$ _____

7. IF LINE 5 IS GREATER THAN LINE 6, PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN. TAX DUE .....
- |                    |          |                         |                         |          |
|--------------------|----------|-------------------------|-------------------------|----------|
| A. \$ _____        | \$ _____ | \$ _____                | TOTAL ASSESSMENTS ..... | \$ _____ |
| PENALTY & INTEREST | LATE FEE | FAILURE TO PAY ESTIMATE |                         |          |
- B. TOTAL TAX AND ASSESSMENTS DUE (LINES 7 & 7A) .....
8. IF LINE 6 IS GREATER THAN 5, OVERPAYMENT TO BE:  REFUNDED \$ \_\_\_\_\_ OR  CREDITED TO FOLLOWING YEAR \$ \_\_\_\_\_ (CARRY TO LINE 11a)

**COMPUTATION OF ESTIMATED TAX**

- DECLARATION OF ESTIMATED INCOME TAX**
9. ESTIMATED INCOME SUBJECT TO JEDD TAX .....
10. 1% OF AMOUNT SHOWN ON LINE 9 .....
11. CREDITS a. OVERPAYMENT - FROM LINE 8 .....
- b. PREVIOUS ESTIMATED PAYMENT .....
12. NET TAX DUE (LINE 10 LESS LINES 11a & 11b) .....
13. AMOUNT PAID WITH THIS RETURN (NOT LESS THAN 25% OF LINE 9) (LESS CREDITS FROM 11a & 11b) .....
14. TOTAL AMOUNT DUE (TOTAL OF LINE 7B & 13) .....

(CHECK OR MONEY ORDER SHOULD BE MADE PAYABLE TO THE CITY OF SPRINGFIELD)  
(AMOUNTS OF LESS THAN ONE DOLLAR (\$1.00) SHALL NOT BE COLLECTED, REFUNDED OR CREDITED.)  
PAY TAXES TIMELY TO AVOID PENALTY AND/OR INTEREST

NOTICE: BY LAW, ALL REFUNDS AND CREDITS IN EXCESS OF \$10.00 ARE REPORTED TO IRS.

HAS YOUR FEDERAL TAX LIABILITY FOR ANY PRIOR YEAR BEEN CHANGED IN THE YEAR COVERED BY THIS RETURN AS A RESULT OF AN EXAMINATION BY THE INTERNAL REVENUE SERVICE?  YES  NO. IF YES, HAS AN AMENDED RETURN BEEN FILED FOR SUCH YEAR OR YEARS?  YES  NO.  
DID YOU RECEIVE OR APPLY FOR A REFUND FROM ANY OTHER CITY IN 2009?  YES  NO.

NOTE: UNLESS ACCOMPANIED BY COPIES OF APPROPRIATE FEDERAL SCHEDULES AND BY PAYMENT OF THE BALANCE OF TAX DECLARED DUE (LINE 15) THIS FORM IS NOT A LEGAL FINAL RETURN.

DO YOU USE SUBCONTRACT LABOR TO PERFORM WORK IN THIS CITY?  YES  NO. IF YES, COPIES OF 1099'S ISSUED MUST BE SUBMITTED TO THIS OFFICE WITHIN 4 MONTHS AFTER THE END OF TAX YEAR.

DO YOU HAVE EMPLOYEES WORKING IN THE CITY?  YES  NO. IF YES, COPIES OF EMPLOYEE W-2 FORMS MUST BE SUBMITTED BY FEBRUARY 28.

Please include JEDD address if different than mailing address:

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

MAY THE TAX OFFICE DISCUSS THIS RETURN WITH THE PREPARER SHOWN BELOW? ?  YES  NO

SIGNATURE OF TAXPAYER OR AGENT \_\_\_\_\_ DATE \_\_\_\_\_

DAYTIME PHONE # \_\_\_\_\_

SIGNATURE PERSON PREPARING IF OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_

DAYTIME PHONE # \_\_\_\_\_

**SECTION A** ADJUSTED FEDERAL TAXABLE INCOME (AFTI)

ADJUSTED FEDERAL TAXABLE INCOME PER ATTACHED RETURN (FORM 1120, LINE 28) AFTI BEFORE SCHEDULE X RECONCILIATION.....\$ \_\_\_\_\_

ADJUSTED FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSSES AND SPECIAL DEDUCTIONS PER ATTACHED RETURN FORM 1120S, LINE 21;  
FORM 1065, LINE 22; FORM 1041, LINE 17; FORM 990-T, LINE 30).....\$ \_\_\_\_\_

ADD INCOME/LOSSES REPORTED TO SHAREHOLDERS ON SCHEDULE K:

NET INCOME FROM RENTAL (REAL ESTATE OR OTHER).....\$ \_\_\_\_\_

INTEREST.....\$ \_\_\_\_\_

DIVIDENDS.....\$ \_\_\_\_\_

ROYALTIES.....\$ \_\_\_\_\_

CAPITAL GAIN/(LOSS).....\$ \_\_\_\_\_

OTHER INCOME/(LOSS).....\$ \_\_\_\_\_

TOTAL ADDITIONS.....\$ \_\_\_\_\_

LESS DEDUCTIONS REPORTED TO SHAREHOLDERS ON SCHEDULE K:.....\$ \_\_\_\_\_

CHARITABLE CONTRIBUTIONS (LIMITED TO 10% OF ADJUSTED TAXABLE INCOME).....\$ \_\_\_\_\_

SECTION 179 DEPRECIATION.....\$ \_\_\_\_\_

OTHER DEDUCTIONS.....\$ \_\_\_\_\_

TOTAL DEDUCTIONS.....\$ \_\_\_\_\_

AFTI BEFORE SCHEDULE X RECONCILIATION FOR S CORPORATIONS, PARTNERSHIPS, AND TRUSTS (GENERALLY AFTI FOR S-CORPS EQUAL LINE 23, SCHEDULE K).....\$ \_\_\_\_\_

**SECTION B** TOTAL FROM FEDERAL SCHEDULE D, FORM 4797.....\$ \_\_\_\_\_

**SECTION C** INCOME FROM RENTS – FROM SCHEDULE E.....\$ \_\_\_\_\_

**SECTION D** ALL OTHER TAXABLE INCOME.....\$ \_\_\_\_\_

**TOTAL** FROM SECTIONS A, B, C & D ENTER ON PAGE 1, LINE 1.....\$ \_\_\_\_\_

**SECTION X** RECONCILIATION WITH FEDERAL INCOME TAX RETURN AS REQUIRED BY ORC SECTION 718

ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE		DEDUCT
A.	FEDERALLY DEDUCTED LOSSES FROM IRC 1221 OR 1231 PROPERTY DISPOSITIONS.....	\$ _____	N.	CAPITAL GAINS (IRC 1221 OR 1231 PROPERTY DISPOSITIONS EXCEPT TO THE EXTENT THE INCOME AND GAINS APPLY TO THOSE DESCRIBED IN IRC 1245 OR 1250).....	\$ _____
B.	FIVE PERCENT OF INTANGIBLE INCOME REPORTED IN LETTER O, EXCEPT THAT FROM IRC 1221 PROPERTY DISPOSITIONS.....	\$ _____	O.	FEDERALLY REPORTED INTANGIBLE INCOME SUCH AS, BUT NOT LIMITED TO INTEREST, DIVIDENDS, AND PATENT AND COPYRIGHT INCOME.....	\$ _____
C.	TAXES BASED ON INCOME (STATE).....	\$ _____	P.	AMOUNT OF FEDERAL TAX CREDIT TO THE EXTENT THEY HAVE REDUCED CORRESPONDING OPERATING EXPENSES.....	\$ _____
D.	TAXES BASED ON INCOME (CITY).....	\$ _____	Q.	NOT PREVIOUSLY DEDUCTED IRC SECTION 179 EXPENSE.....	\$ _____
E.	GUARANTEED PAYMENTS OR ACCRUALS TO OR FOR CURRENT OR FORMER PARTNERS OR MEMBERS.....	\$ _____	R.	PARTNERSHIP, S CORP, LLC CHARITABLE CONTRIBUTIONS.....	\$ _____
F.	FEDERALLY DEDUCTED DIVIDENDS, DISTRIBUTIONS, OR AMOUNTS SET ASIDE FOR, CREDITED TO, OR DISTRIBUTED TO REIT OR RIC INVESTORS.....	\$ _____	S.	OTHER.....	\$ _____
G.	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 CORP ENTITIES.....	\$ _____	Z.	TOTAL (ENTER on LINE 2b PAGE 1).....	\$ _____
H.	RENTAL ACTIVITIES BY PARTNERSHIP, S CORP OR LLC, TRUSTS.....	\$ _____			
I.	OTHER.....	\$ _____			
M.	TOTAL (ENTER on LINE 2a PAGE 1).....	\$ _____			

**SECTION Y** BUSINESS APPORTIONMENT FORMULA

	A. LOCATED EVERYWHERE	B. LOCATED IN THIS CITY	C. PERCENTAGE (B / A)	
STEP 1. ORIGINAL COST OF REAL & TANGIBLE 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	_____	_____	_____	%
STEP 4. TOTAL PERCENTAGE			_____	%
STEP 5. AVERAGE PERCENTAGE	Divide Total Percentages by Number of Percentages Used (Enter on Line 3b, Page 1			_____ %

ARE 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 \_\_\_\_\_

**EXTENSION POLICY:** EXTENSIONS MAY, UPON REQUEST, BE GRANTED FOR FILING OF THE ANNUAL RETURN, PROVIDED AN IRS EXTENSION HAS BEEN SECURED. EXTENSION REQUEST MUST BE MADE IN WRITING AND RECEIVED BY THIS TAX OFFICE BEFORE THE ORIGINAL DUE DATE OF THE RETURN. ONLY THOSE EXTENSION REQUESTS RECEIVED IN DUPLICATE WITH A SELF-ADDRESSED, POSTPAID ENVELOPE WILL HAVE A COPY RETURNED AFTER BEING APPROPRIATELY MARKED.