2023 OREGON, OHIO BUSINESS TAX RETURN

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AMENDED RETURN ☐ CONSOLIDATED RETURN ☐
FINAL RETURN ☐ DATE BUSINESS CEASED _____
DATE ACTIVITY BEGAN _____

FOR CALENDAR YEAR 2023 OR FISCAL YEAR
BEGINNING _____ THRU _____

FILE BY APRIL 15, 2024 or on or before the 15th day of the fourth month following the end of the taxable year

BUSINESS NAME _____ FED ID # _____

ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____ PHONE NO _____

EMAIL _____

CORPORATION ( )
PARTNERSHIP ( )
OTHER ( )

CAUTION: If you file your business return using a Federal Schedule C (Sole Proprietorship), you cannot use this form. Use the 2023 Oregon, Ohio Individual Income Tax Return.

Attach a copy of your federal return including all supporting schedules to the back of this form.

1. ENTER ADJUSTED NET INCOME (LINE 6 FROM WORKSHEET X)	
2. LESS ALLOWABLE NET OPERATING LOSS CARRYFORWARD* Line 2 Enter the allowable loss carryforward incurred in years 2018 and after, limited to 5 years. ..... **(Please include a copy of your NOL calculations)**	
3. TOTAL ADJUSTED INCOME (SUBTRACT LINE 2 FROM LINE 1)	
4. AMOUNT OF LINE 3 ALLOCABLE TO OREGON (_____% FROM SCHEDULE Y STEP 5)	
5. OREGON TAX: 2.25% OF LINE 4.....	
6. PAYMENTS AND CREDITS ON YOUR DECLARATON OF ESTIMATED TAX (INCLUDING PRIOR YEAR CREDITS)	
7. BALANCE OF TAX DUE (LINE 7 LESS LINE 8) PAYABLE TO THE CITY OF OREGON, OH ..... (Payment required only if the dollar amount is +$10.01 or more)	
8. IF LINE 8 IS GREATER THAN LINE 7 ..... **ENTER OVERPAYMENT** ..... (Refunds/carryovers made only if the dollar amount is -$10.00 or more)	
CREDIT TO 2024 TAX ..... _____ **AMOUNT TO BE REFUNDED**	

Make check payable to City of Oregon Income Tax and send to: Oregon Income Tax, 5330 Seaman Rd., Oregon, OH 43616.

Credit Card Payments: www.oregonohio.org/departments/tax/pay-online or call 419-698-7034.

☐ 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.

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.

Signature of Person Preparing Return _____ Date _____

Signature _____ Date _____

Name of Person Preparing Return _____ Phone Number _____

Printed Name and Title _____ Phone Number _____

WORKSHEET X — Reconciliation with Federal Income Tax Return Per Ohio Revised Code 718.

1.	FEDERAL TAXABLE INCOME before net operating losses and special deductions per attached Federal return (Form 1120, Line 28; Form 1120S, Schedule K, Line 17e; Form 1120A, Line 24; Form 1120-REIT, Line 20; Form 1065 "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990T, Line 30)			1	
2.	Items not deductible (from Line 7J below)	2			
3.	Items not taxable (from Line 8F below)	3			
4.	Subtract Line 3 from Line 2 and enter the result here			4	
5.	Other City taxable income that is not shown on Federal return			5	
6.	Adjusted net income (total Lines 1, 4 and 5)			6	
	ITEMS NOT DEDUCTIBLE				
7.	A. Capital / IRS Section 1231 losses deducted on Federal return	7A			
	B. 5% of expenses not attributable to sale, exchange or other disposition of Sec 1221 property	7B			
	C. Taxes based on income	7C			
	D. Guaranteed payments to partners (not included in net profits)	7D			
	E. Charitable contributions deducted above corp limitations including O.R.C. 718.01 (A)(1)(g)	7E			
	F. IRS Section 179 expense deducted above corp limitations including O.R.C. 718.01 (A)(1)(g)	7F			
	G. Qualified retirement, health insurance and life insurance plans on behalf of owners/owner employee	7G			
	H. Loss carried back or carried forward per Federal return (if included in Line 1 above)	7H			
	I. Other expenses not deductible (attach documentation and/or explanation)	7I			
	J. TOTAL ADDITIONS (enter here and on Line 2 above)			7J	
	ITEMS NOT TAXABLE				
8.	A. Capital / IRS Section 1231 losses gains	8A			
	B. Interest earned	8B			
	C. Dividends earned	8C			
	D. Royalties from intellectual properties that come from patents, copyrights, or trademarks	8D			
	E. Other exempt income (attach documentation and/or explanation)	8E			
	F. TOTAL DEDUCTIONS (enter here and on Line 3 above)			8F	

SCHEDULE Y BUSINESS ALLOCATION FORMULA

ACCOUNT NAME: _____

FED ID#: _____ **ACCOUNT NUMBER** _____

	a. LOCATED EVERYWHERE	b. LOCATED IN OREGON, OH	b. PERCENTAGE (b/a)
STEP 1. Average value of real & tangible personal property			
Gross annual rental paid multiplied by 8			
TOTAL STEP 1			%
STEP 2. Wages, salaries, etc. paid employees			%
STEP 3. Gross receipts from sales made and/or work services performed…			%
STEP 4. TOTAL PERCENTAGES			%
STEP 5. AVERAGE PERCENTAGE (Divide total percentages by number of percentages used)		**CARRY TO LINE 4 OF THE FRONT PAGE**	%

SCHEDULE NOL — NET OPERATING LOSS CARRY - FORWARD – (5 Year Limit)

	2018	2019	2020	2021	2022	2023	TOTAL
Unused Loss Carryforward							
Percentage	100%	100%	100%	100%	100%		
Loss Used THIS YEAR*							
Loss Carried Forward to NEXT TAX YEAR							