

File with Fairfield Income Tax  
701 Wessel Drive  
Fairfield OH 45014-3611  
(513) 867-5327  
Fax (513) 867-5333

**CITY OF FAIRFIELD  
BUSINESS INCOME TAX RETURN 2011**

**FORM BR**

Forms available at  
[www.fairfield-city.org](http://www.fairfield-city.org)

**FISCAL PERIOD** \_\_\_\_\_ **TO** \_\_\_\_\_  
**OR**  
CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 17TH  
AND FISCAL YEAR TAXPAYERS FILE BY THE 15TH DAY OF THE  
FOURTH MONTH AFTER THE CLOSE OF THE PERIOD.

PROVIDE NAME AND ADDRESS OR CHANGES BELOW

Your Federal ID \_\_\_\_\_

- Final Return
- Consolidated Return
- Amended Return

- Return for (check one)
- Corporation  S-Corporation
  - Partnership

**Make checks payable to:  
FAIRFIELD INCOME TAX**

Payment by Credit Card

Check One:  VISA  MasterCard  Discover

No. \_\_\_\_\_

Exp. Date \_\_\_\_\_

Telephone Number \_\_\_\_\_

<b>INCOME</b>	1. Adjusted Federal Taxable Income (Attach copy of Federal return) . . . . .	1	\$ _____
	2. Adjustments (From Line L, Schedule X) . . . . .	2	\$ _____
	3. Taxable Income before allocation (Line 1 plus/minus Line 2) . . . . .	3	\$ _____
<b>ADJUSTMENTS TO INCOME</b>	A. Apportionment percentage _____ % (From Step 5, Schedule Y) . . . . .		
	4. Fairfield Taxable Income (Line 3 multiplied by Line 3A) . . . . .	4	\$ _____
	5. Net Loss Carry Forward (limited to 3 years – provide schedule) . . . . .	5	\$ _____
	6. Income Subject to Fairfield Income Tax (Line 4 less Line 5) . . . . .	6	\$ _____
<b>TAX</b>	7. Fairfield Tax is 1.5% (.015) of Line 6 . . . . .	7	\$ _____
<b>TAX PAYMENTS AND CREDITS</b>	8. Tax Credits: <b>Credit will only be given with proper documentation.</b>		
	A. Estimated payments . . . . . 8A	\$ _____	
	B. Prior year overpayments . . . . . 8B	\$ _____	
<b>BALANCE DUE, REFUND, AND/OR CREDIT</b>	C. Total tax credits (Lines 8A and 8B) . . . . . 8C	\$ _____	
	9. <b>Balance Due</b> , if Line 7 is greater than Line 8C. (Subtract Line 8C from Line 7) . . . . .	9	\$ _____
	10. <b>Overpayment</b> , if line 7 is less than Line 8C (Subtract line 7 from line 8C) . . . . .	10	\$ _____
	A. <b>REFUND</b> amount . . . . . 10A	\$ _____	
	B. <b>CREDIT</b> amount . . . . . 10B	\$ _____	

**DECLARATION OF ESTIMATED TAX FOR 2012**

<b>ESTIMATE FOR NEXT YEAR</b>	11. Total income subject to tax \$ _____ multiply by tax rate of 1.5% (.015) . . . . .	11	\$ _____
	12. Operating Loss Carryforward . . . . .	12	\$ _____
	13. Estimated tax due (Line 11 less Line 12). If less than \$200, estimated payments are not required . . . . .	13	\$ _____
	14. First quarter estimated tax payment (minimum of 22.5% (.225) of Line 13)* . . . . .	14	\$ _____
	<small>*First quarter estimated tax payment should be paid with this return. Use enclosed estimate forms for 2nd, 3rd and 4th quarters.</small>		
	15. Prior year tax credit from Line 10B above . . . . .	15	\$ _____
	16. If Line 15 is greater than Line 14, enter "0"; otherwise, enter amount of Line 14 less Line 15 . . . . .	16	\$ _____
<b>TAX DUE</b>	17. TOTAL TAX DUE (Lines 9D and 16) Make checks payable to FAIRFIELD INCOME TAX . . . . .	17	\$ _____

**SIGNATURE REQUIRED**

The undersigned declares that this return (and accompanying schedules) are true, correct and complete for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

May we discuss this return with your tax preparer? (Check One)  Yes  No

\_\_\_\_\_  
SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE

\_\_\_\_\_  
SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER DATE

\_\_\_\_\_  
NAME AND ADDRESS OF PREPARER TELEPHONE NUMBER

**FOR TAX DIVISION USE ONLY**

Date \_\_\_\_\_

Tax Bal \_\_\_\_\_

Interest \_\_\_\_\_

Penalty \_\_\_\_\_

Total \_\_\_\_\_

All appropriate Federal schedules and forms MUST be attached. A return is NOT complete unless schedules and forms are included.

**SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (Sec 1231 included) .....	\$ _____	H. Capital Gains .....	\$ _____
B. Income Taxes .....	\$ _____	I. Intangible Income .....	\$ _____
C. Guaranteed Payments or Accruals to or for current or former partners or members .....	\$ _____	J. Other exempt income (Explain) .....	\$ _____
D. Expenses Attributable to Non-taxable Income .....	\$ _____	.....	\$ _____
E. Real Estate Investment Trust Distributions.....	\$ _____	.....	\$ _____
F. Other .....	\$ _____		
.....	\$ _____		
.....	\$ _____		
G. Total Additions .....	\$ _____	K. Total Deductions.....	\$ _____
		L. Combine Lines G and K, enter on Line 2 .....	\$ _____

**SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA**

	A. Located Everywhere	B. Located In Fairfield	C. Percentage (B/A)
<b>STEP 1</b> Original Cost of Real & Tangible Personal Property .....	_____	_____	
Gross Annual Rentals Paid Multiplied by 8 .....	_____	_____	
Total Step 1. ....	_____	_____	_____ %
<b>STEP 2</b> Gross Receipts from Sales Made and/or Work or Services Performed .....	_____	_____	_____ %
<b>STEP 3</b> Wages, Salaries and Other Compensation.....	_____	_____	_____ %
<b>STEP 4</b> TOTAL PERCENTAGES.....			_____ %
<b>STEP 5</b> AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGE BY NUMBER OF PERCENTAGES USED, ENTER ON LINE 3A) .....			_____ %

**LEASED EMPLOYEES**

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 REQUESTS 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.