

**2008 INCOME TAX RETURN 2008**

**BOWLING GREEN, OHIO**

**OFFICE USE ONLY**

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

**MAIL TO:**

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@bgo.ohio.org**

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

**PLEASE EXPLAIN ANY CHANGES**

**NAME:**

Federal ID Number .....

**C/O:**

Soc. Sec. No., Yours .....

**ADDRESS:**

Spouse .....

**CITY:**

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

Will you need to file next year? Yes.... No ..... Explain .....

**SCHEDULE 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 1.92%	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 required)		( )	( )	( )	( )	( )
<b>OTHER</b>		( )	( )	( )	( )	( )
<b>TOTALS:</b>						
		(TO LINE 8a)			(TO LINE 8b)	(TO LINE 1)

1. Total Wages, etc. (IF NO OTHER TAXABLE INCOME ENTER TOTAL WAGES HERE AND COMPUTE TAX ON LINE 7) .....	1	\$ .....
2. Other Income (from page 2) or from <b>Fed. Schedules</b> (including 1065 & 1120) attached (Exclude All Losses - See Note, Page 2) .....	2	\$ .....
3. Total Income (line 1 plus 2) .....	3	\$ .....
4. a Add Items Not Deductible (from line M Schedule X Page 2, if Excluded in Line 3).....(4a) \$ .....		
b Deduct Items Not Taxable ( from line Z Schedule X Page 2, if Included in Line 3) .....(4b) .....		
c ADD excess of line 4a over line 4b, or <b>DEDUCT</b> excess of line 4b over line 4a .....	4c	
5. a Adjusted Net Income (line 3 plus or minus line 4c) .....	5a	\$ .....
b Amount Allocable to Bowling Green: ..... % of Business Income ONLY in line 5a (from Schedule Y, page 2) .....	5b	\$ .....
c LESS Allocable Net Loss per previous year's Bowling Green Income Tax Return. Limited to 5 years. ....		
	5c	\$ .....
6. Amount subject to Bowling Green Income Tax (line 1, line 3, 5a or line 5b, plus or minus line 5c) .....	6	\$ .....
7. Bowling Green Income tax, 1.92% (.0192) of line 1 or 6 .....	7	\$ .....
8. Tax Credit: (a) Bowling Green Tax Withheld (School Tax is not a city tax credit) .....		\$ .....
(b) Other City Tax (Total from column d above _____ x 50%) .....		\$ .....
(c) Other: Estimates, Direct Payments, etc, DO NOT ROUND .....		\$ .....
Total .....	8	\$ .....
9. BALANCE OF TAX DUE: Make check payable to CITY OF BOWLING GREEN .....If Under \$1, enter -0- .....	9	\$ .....
10. LATE FEES: (a) INTEREST: Tax Balance x 1 1/2% x ..... Late Months = .....		\$ .....
(b) PENALTY: Late Business Days ..... x 50¢ (Minimum \$10.00) = .....	10	\$ .....
11. Total to Balance: Credit Carry Forward \$ ..... Refund \$..... PAY CITY OF BOWLING GREEN .....	11	\$ .....

ENTITY #1	#2	#3	#4
YEAR	YEAR	YEAR	YEAR
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

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**

*Support information required.*

Name ..... Address ..... Type of Business .....

- 1. Total Receipts, less Allowances, Rebates and Returns ..... \$ .....
2. Less (a) Cost of Labor \$ ..... Materials and Supplies \$ .....
3. Gross Profits from Sales, etc., (line 1 less line 2) .....
4. Dividends \$ .....; Interest \$ .....; Royalties \$ .....
5. Rent Received. If Connected with Trade or Business \$ .....; Other \$ .....
6. Total Business Income Before Deductions ..... \$ .....

**BUSINESS DEDUCTIONS**

- 7. Salaries and Wages .....
8. Rents .....
9. Landlord's Name and Address .....
10. Interest on Business Indebtedness .....
11. Car and Truck Expenses .....
12. Other Business Taxes .....
13. Depreciation, Amortization, Depletion .....
14. Subcontracts (Attach Forms 1099 or List) .....
15. Other .....
16. ....
17. ....
18. ....
19. ....
20. ....
21. Total Business Deductions (total of lines 7-20) ..... \$ .....
22. Net Profit (Loss) ..... \$ .....

**SCHEDULE D Form 4797 Ordinary Income.**

*Support information required.*

\$ .....

**SCHEDULE E Rental and Other Income.**

*Support information required.*

\$ .....

**MISCELLANEOUS INCOME Commissions, Fees, Tips, Etc.**

*Support information required.*

Received From

For (describe)

\$ .....

**SCHEDULE F Farm income from Schedule F or 4835.**

*Support information required.*

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

**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 .....N. \$ .....
O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income.....O. ....
P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses .....P. ....
Q. Partnership, S corp., LLC IRC 179 Expense not already deducted .....Q. ....
R. Partnership, S corp., LLC charitable contributions not already deducted to the extent they would be deducted by a C corp .....R. ....
S. Other .....S. ....
Z. Total lines N through S (enter as line 4b, page 1) .....Z. \$ .....

**FOR BUSINESS USE ONLY**

**SCHEDULE Y Business Allocation Formula**

a. Located Everywhere

b. Located in This Municipality

c. Percentage (b ÷ a)

Table with 3 columns: Description, a. Located Everywhere, b. Located in This Municipality, c. Percentage (b ÷ a). Rows include STEP 1 (Avg. Value of Real & Tang. Personal Property), STEP 2 (Gross Receipts from Sales Made and/or Work or Services Performed), STEP 3 (Wages, Salaries, and Other Compensation Paid), and Average Percentage (Divide Total Percentages by Number of Percentages Used).