

**WHO MUST FILE: IT IS MANDATORY THAT YOU FILE THIS RETURN, EVEN IF NO TAX IS DUE.**

- EVERY BUSINESS ENTITY that conducts business within or for the City of Kenton. *This includes owners of rental property within the City of Kenton.*
- ALL PASS THROUGH ENTITIES (any class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code) shall be taxed at the hands of the entity, not the hands of the owners of the entity.

**WHEN TO FILE:** Businesses that end their taxable year on December 31 must file their return on or before April 15.

Fiscal year businesses must file by the 15<sup>th</sup> day of the fourth month following the end of the fiscal year.

**REQUEST FOR EXTENSION OF TIME TO FILE:** An extension to file Kenton tax only may be granted upon filing a request and paying the anticipated tax owed not later than April 15 for calendar filers or the 15<sup>th</sup> of the 4<sup>th</sup> month after the end of the fiscal period. The taxpayer shall make the request by providing a letter of request that includes the taxpayer's name, address, social security number or federal tax identification number. **A copy of the timely filed Kenton extension to file or a timely filed Federal extension to file must be attached to the return when filed to avoid late filing penalties.** An extension request that is granted is for an extension of time to file and not an extension to pay.

**WHERE TO FILE:** The return is to be filed with:  
City of Kenton  
Division of Income Tax  
111 W Franklin Street  
Kenton, OH 43326

*\*This is a basic overview and does not replace or supersede the Kenton City Income Tax Rules and Regulations which are available at our website – [www.cityofkenton.com](http://www.cityofkenton.com).*

**ESTIMATED TAX PAYMENTS:** Every company that anticipates any taxable income subject to Kenton taxation and such income results in tax due shall file a declaration and pay estimated tax. The payments for calendar year end filers are due on April 15, June 15, September 15, and December 15. Estimated payments for fiscal year businesses are due on the 15<sup>th</sup> day of the fourth, sixth, ninth and twelfth months after the beginning of the taxable year. Estimated tax forms are included with this return.

**\*\*\*\*\*THE TAX RATE IS 1.50%\*\*\*\*\***

**A COPY OF THE KENTON INCOME TAX RULES AND REGULATIONS ARE AVAILABLE AT OUR WEBSITE – [www.cityofkenton.com](http://www.cityofkenton.com)**

**CONTACT INFORMATION:**

Phone: (419)673-1355  
Fax: (419)674-2383  
Hours: 8:30 to 4:30 (Eastern Standard Time), M-F

**PAYMENT INFORMATION:**

- Checks or money orders should be made payable to the "City of Kenton"
- No cash will NOT be accepted.
- Mastercard/VISA/Discover/American Express accepted at our website --- [www.cityofkenton.com](http://www.cityofkenton.com) – (processing fees will be charged).

**OHIO BUSINESS GATEWAY:** Effective January 1, 2005, businesses may file extension requests and pay estimated tax payments through the Ohio Business Gateway. Beginning with tax year 2005, businesses may file and pay their municipal income tax returns through the Ohio Business Gateway. Visit [www.obg.ohio.gov](http://www.obg.ohio.gov) for information.

**REMINDER: The City of Kenton DOES NOT receive copies of the Federal Extension requests. To avoid late filing penalty, a copy of your timely filed Kenton or Federal extension must be attached to your return when filed.**

**An extension to file is not an extension to pay. Estimated tax liability should be paid when the extension request is submitted to avoid additional penalties and/or interest.**

***For additional information, please visit our website at [www.cityofkenton.com](http://www.cityofkenton.com) or contact us at 419-673-1355.***

*This Page Left Intentionally Blank*

# KENTON CITY BUSINESS INCOME TAX RETURN – TAX YEAR 20\_\_\_\_\_

111 W. Franklin Street, Kenton, OH 43326

DUE ON OR BEFORE APRIL 15 OR BY THE 15<sup>TH</sup> DAY OF THE FOURTH MONTH FOLLOWING THE END OF THE FISCAL YEAR  
FISCAL YEAR BEGINNING \_\_\_\_\_ ENDING \_\_\_\_\_

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND A MINIMUM \$25.00 PENALTY

For Assistance – Call 419-673-1355 or visit our website – [www.cityofkenton.com](http://www.cityofkenton.com) Make checks payable to City of Kenton

ENTER COMPLETE NAME AND ADDRESS INCLUDING ANY DBA (Doing Business As) INFORMATION

### CHECK ONE:

- Corporation
- Partnership
- Other \_\_\_\_\_

FEDERAL ID NUMBER: \_\_\_\_\_

NATURE OF BUSINESS: \_\_\_\_\_

BUSINESS CONTACT NAME: \_\_\_\_\_

CONTACT PHONE NUMBER: \_\_\_\_\_

DID YOU FILE A KENTON CITY INCOME TAX RETURN FOR THE PREVIOUS YEAR?  YES  NO

### IF YOUR BUSINESS MOVED DURING THE YEAR, YOU MUST COMPLETE LINES BELOW:

DATE OF MOVE: \_\_\_\_\_

PRESENT ADDRESS: \_\_\_\_\_

PREVIOUS ADDRESS: \_\_\_\_\_

**IMPORTANT:** All Federal Schedules (including "Statements") **MUST** be attached. Returns received without ALL completed schedules will be marked "INCOMPLETE" and returned to the taxpayer. **AN "INCOMPLETE" RETURN IS NOT A FILED RETURN AND CAN CAUSE LATE CHARGES! YOU MUST OBTAIN A KENTON EXTENSION IF A FEDERAL EXTENSION HAS BEEN GRANTED. THIS EXTENSION MUST BE REQUESTED PRIOR TO FILING DUE DATE.**

## SECTION A

*Tax Office Use Only – Do not use this space*

- |   |           |   |       |
|---|-----------|---|-------|
| 1. TOTAL INCOME PER ATTACHED FEDERAL RETURN .....   | 1. _____  | / | _____ |
| 2. ADJUSTMENT FROM SCHEDULE X (May be positive or negative).....                          | 2. _____  | / | _____ |
| 3. TOTAL INCOME (LINE 1 PLUS OR MINUS LINE 2).....  | 3. _____  | / | _____ |
| 4. AMOUNT ALLOCABLE TO KENTON (if Schedule Y is used) _____% [KENTON TAXABLE INCOME]..... | 4. _____  | / | _____ |
| 5. TAX DUE (LINE 4 MULTIPLIED BY 1.50% or .0150).....                                     | 5. _____  | / | _____ |
| 6A. 2019 ESTIMATED PAYMENTS.....  | 6A. _____ | / | _____ |
| 6B. CREDIT FROM PRIOR YEAR.....   | 6B. _____ | / | _____ |
| 6C. TOTAL TAX CREDITS (ADD 6A and 6B).....  | 6C. _____ | / | _____ |
| 7. IF LINE 5 IS GREATER THAN LINE 6C ENTER BALANCE DUE (Not less than \$10.00)            | 7. _____  | / | _____ |
| 8. IF LINE 6C IS GREATER THAN LINE 5 ENTER OVERPAYMENT (Not less than \$10.00).....       | 8. _____  | / | _____ |
| AMOUNT TO BE: REFUNDED \$ _____ (Minimum \$10) OR CREDITED TO 2020 \$ _____               |           | / | _____ |
| 9. PENALTY \$ _____ INTEREST \$ _____ (After filing due date).....                        | 9. _____  | / | _____ |
| 10. BALANCE DUE (ADD LINES 7 AND 9) Payable to City of Kenton.....                        | 10. _____ | / | _____ |

## SECTION B – DECLARATION OF ESTIMATED TAXES FOR 20\_\_\_\_\_

- |  |           |
|--|-----------|
| 11. TOTAL ESTIMATED TAX (1.50% MULTIPLIED BY KENTON TAXABLE INCOME)..... | 11. _____ |
| 12. LESS CREDITS (INCLUDING PRIOR YEAR CREDIT FROM LINE 8).....          | 12. _____ |
| 13. NET TAXES OWED.....  | 13. _____ |
| 14. AMOUNT PAID WITH THIS DECLARATION (1/4 OF LINE 13).....              | 14. _____ |
| 15. TOTAL DUE (ADD LINES 10 AND 14).....                                 | 15. _____ |

## SECTION C

The undersigned declares that this return (and the 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, adjusted to the ordinance requirements for local tax purposes, and if an audit of the Federal return is made which affects the tax liability shown on the return, an amended return will be filed within three months with the City of Kenton. If this return was prepared by a Tax Preparer, I am authorizing them to disclose information concerning this return to the Kenton Tax Office.  YES  NO

Signature of Person Preparing Return (if other than Taxpayer) \_\_\_\_\_ Date \_\_\_\_\_

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone Number of Person Preparing Return \_\_\_\_\_

Taxpayer's Printed Name and Title \_\_\_\_\_

PAID \_\_\_\_\_  PRE-REVIEWED BY \_\_\_\_\_ ON \_\_\_\_\_  REVIEWED BY \_\_\_\_\_ ON \_\_\_\_\_ FILE DATE \_\_\_\_\_

**ALL FEDERAL SCHEDULES LISTED BELOW AND OTHER SUPPORTING DOCUMENTS MUST BE ATTACHED TO THIS RETURN**

**SECTION X – Reconciliation with Federal Income Tax Return**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital losses deducted (including IRC 1221 & 1231 property) <b>DO NOT INCLUDE</b> ordinary loss from Federal Form 4797.....	\$ _____	K. Capital gains from sale, exchange or other disposition (from Federal Schedule D). Includes IRC 1221 & 1231 property. <b>DO NOT INCLUDE</b> ordinary gain from Federal Form 4797.....	\$ _____
B. Expenses attributable to non-taxable income. <b>MUST BE</b> 5% of Line R).....	\$ _____	L. Interest earned or accrued.....	\$ _____
C. City & State income taxes & other taxes based on income.....	\$ _____	M. Dividends.....	\$ _____
D. Net operating loss deduction per Federal Return adjusted for State of Ohio Revised Code Chapter 718.....	\$ _____	N. Federal tax credit to the extent corresponding operating expenses have been reduced.....	\$ _____
E. Payments to partners (including former partners).....	\$ _____	O. Not previously deducted IRS Section 179 expense.....	\$ _____
F. Dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors.....	\$ _____	P. Partnership, S Corp, LLC charitable contributions.....	\$ _____
G. Qualified self-employed retirement, health and life insurance plans for owners of non-C Corp entities.....	\$ _____	Q. Losses Carried Forward (explain).....	\$ _____
H. Rental activities by partnerships, S Corp, LLC or trusts....	\$ _____		
I. Other Expenses not deductible (explain).....	\$ _____		
J. TOTAL ADDITIONS.....	\$ _____	R. TOTAL DEDUCTIONS.....	\$ _____
1. ITEMS NOT DEDUCTIBLE (FROM LINE J).....			\$ _____
2. ITEMS NOT TAXABLE (FROM LINE R).....			\$ _____
3. SCHEDULE X ADJUSTMENT (LINE 1 MINUS LINE 2, ENTER ON LINE 2 ON FRONT, MAY BE POSITIVE OR NEGATIVE).....			\$ _____

**SECTION Y – Business Allocation Formula**

Use this schedule if engaged in business in more than one city and you do not have books and records which will disclose with reasonable accuracy what portion of the net profits is attributed to that part of the business done within the City of Kenton. **Businesses located wholly within the Kenton city limits must include copies of tax returns filed and paid in other cities in order to allocate less than 100% to Kenton.**

	A. LOCATED EVERYWHERE	B. LOCATED IN KENTON	C. PERCENTAGE (B/A)
Step 1. Average original cost of real and tangible personal property.....	\$ _____	\$ _____	
Gross annual rentals multiplied by 8.....	_____	_____	
Total Step 1.....	\$ _____	\$ _____	_____ %
Step 2. Gross receipts from sales and work or services.....	\$ _____	\$ _____	_____ %
Step 3. Total qualifying wages, salaries, commissions and other compensation for all employees.....	_____	_____	_____ %
Step 4. Totals.....	\$ _____	\$ _____	_____ %
Step 5. AVERAGE PERCENTAGE (Divide total percentages by number of percentages used.)		_____ %	

**Partner's Distributive Shares of Net Income (From Federal Schedules 1065K and 1099)**

All partnerships required to file as entities must attach ALL of the federal schedules detailing the partners' distributive shares (Federal Schedule K and K-1).

**Additional Information**

DO YOU SUBCONTRACT LABOR TO PERFORM WORK IN KENTON?  YES  NO

If YES, copies of 1099s or a statement containing the same information must be submitted no later than February 28 of each year. Failure to provide this information can result in the disallowance of the deduction of subcontractor pay.

DO YOU HAVE EMPLOYEES WORKING IN KENTON?  YES  NO

If YES, copies of employee W-2 forms must be submitted no later than February 28 of each year.

Having trouble filling out your return? Call 419-673-1355 between 8:30 AM and 4:30 PM (Eastern Standard Time), Monday through Friday, for assistance.

TAX YEAR

*for office use only*

DATE RECEIVED \_\_\_\_\_

PAYMENT TYPE \_\_\_\_\_

FILING PERIOD \_\_\_\_\_ / \_\_\_\_\_

AMT. REC'D \$ \_\_\_\_\_

FORM XQ-1

**CITY OF KENTON**  
**111 W Franklin St**  
**Kenton, OH 43326**

**20\_\_ ESTIMATED TAX PAYMENT**  
**2<sup>nd</sup> Quarter – Due on or before June 15**  
**419-673-1355**

Payment Enclosed \$ \_\_\_\_\_

Taxpayer Social Security Number	Spouse Social Security Number
---------------------------------	-------------------------------

Taxpayer's Name & Address

TAX YEAR

*for office use only*

DATE RECEIVED \_\_\_\_\_

PAYMENT TYPE \_\_\_\_\_

FILING PERIOD \_\_\_\_\_ / \_\_\_\_\_

AMT. REC'D \$ \_\_\_\_\_

FORM XQ-1

**CITY OF KENTON**  
**111 W Franklin St**  
**Kenton, OH 43326**

**20\_\_ ESTIMATED TAX PAYMENT**  
**3<sup>rd</sup> Quarter – Due on or before Sept 15**  
**419-673-1355**

Payment Enclosed \$ \_\_\_\_\_

Taxpayer Social Security Number	Spouse Social Security Number
---------------------------------	-------------------------------

Taxpayer's Name & Address

TAX YEAR

*for office use only*

DATE RECEIVED \_\_\_\_\_

PAYMENT TYPE \_\_\_\_\_

FILING PERIOD \_\_\_\_\_ / \_\_\_\_\_

AMT. REC'D \$ \_\_\_\_\_

FORM XQ-1

**CITY OF KENTON**  
**111 W Franklin St**  
**Kenton, OH 43326**

**20\_\_ ESTIMATED TAX PAYMENT**  
**4<sup>th</sup> Quarter – Due on or before Jan 15**  
**419-673-1355**

Payment Enclosed \$ \_\_\_\_\_

Taxpayer Social Security Number	Spouse Social Security Number
---------------------------------	-------------------------------

Taxpayer's Name & Address

ESTIMATED TAX FILING INSTRUCTIONS

WHO MUST MAKE A DECLARATION:

- (1) EVERY RESIDENT of the City of Kenton, Ohio who expects to receive taxable income, wherever earned, from which the Kenton income tax will not be completely withheld.
(2) EVERY NON-RESIDENT of Kenton, who expects to receive taxable income, earned or derived within or from the City, from which the Kenton income tax will not be completely withheld.
(3) EVERY BUSINESS ENTITY conducting activities or producing taxable income within or for the City of Kenton.

HOW TO FILE DECLARATION:

Declaration of estimated tax for the year can be made on the Kenton City Income Tax return or directly to the City of Kenton, Division of Taxation, 111 W. Franklin St, Kenton, OH 43326.

PAYMENT OF ESTIMATED TAX:

The estimated tax or the first quarterly payment may be paid in full with your Income Tax Return, or must be paid quarterly on or before April 15, June 15, September 15 and January 15.

WHAT IS TAXABLE INCOME:

- (1) FOR RESIDENT INDIVIDUALS the qualifying wages, commissions and other compensation whether paid in cash, property or other consideration, wherever earned; the distributive share of net income from partnerships or associations wherever conducted; net income from rental property wherever situated; and any other income not expressly excluded by the Kenton Income Tax Ordinance
(2) FOR RESIDENT BUSINESS OR PROFESSIONAL ENTITIES, whether sole-proprietorships, fiduciaries, estates or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted.
(3) FOR NON-RESIDENT INDIVIDUALS the qualifying wages, commissions and other compensation as enumerated in (1) to the left, but only to the extent earned within or derived from the City of Kenton.

□ □ □

TAX RATE IS 1.50%

NO CREDIT FOR TAX PAID TO OTHER CITIES

□ □ □

ESTIMATE FORMULA: Gross taxable income x 1.50% x 90% equals amount to be paid by January 15 of the following tax year.

EXAMPLE: Kenton resident's taxable wages are estimated to be \$25,000. Employee works in another city with a local income tax rate of .5%. Since no credit is allowed for taxes paid to other cities, to calculate Kenton estimated tax liability: \$25,000.00 X .0150 = \$375.00.

Please call the Tax Office at 419-673-1355 for further assistance in calculating estimated payments.

ESTIMATED TAX WORKSHEET

(KEEP FOR YOUR RECORDS - DO NOT FILE)

- 1. Enter your total estimated Kenton taxable income ..... 1. \$ \_\_\_\_\_
2. Multiply Line 1 by 1.50% (.0150) and enter here..... 2. \$ \_\_\_\_\_
3. TAX CREDITS
a. Enter the tax your employer will withhold and send directly to Kenton ..... a. \$ \_\_\_\_\_
b. Enter the overpayment (carry-over) from your previous year Kenton return, if any ..... c. \$ \_\_\_\_\_
c. Enter other credits ..... d. \$ \_\_\_\_\_
4. Enter your total credits. (Add lines 3 a. thru 3 c.) ..... 4. \$ \_\_\_\_\_
5. Net Estimated Tax Due (Subtract Line 4 from Line 2)..... 5. \$ \_\_\_\_\_
6. Enter 1/4 of Line 5 here, as your quarterly estimated payment. (If this computation is for less than one year, divide Line 5 by the number of quarters remaining in the year.) ..... 6. \$ \_\_\_\_\_

PAY THE FIRST ESTIMATED PAYMENT WITH YOUR TAX RETURN.

ENTER THE AMOUNT ON LINE 6 ON EACH OF THE VOUCHERS ON THE REVERSE.