

FORM R –
Bowling Green, Ohio
www.bgohio.org

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

2022 INCOME TAX RETURN 2022
BOWLING GREEN, OHIO

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@bgohio.org

OFFICE USE ONLY

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

PLEASE EXPLAIN ANY CHANGES

NAME: _____
C/O: _____
ADDRESS: _____
CITY: _____

Federal ID Number _____
Soc. Sec. No., Yours _____
Spouse _____

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

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

SECTION 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 2.00%	D) ENTER SMALLER (B) OR (C), IF B IS ZERO ENTER ZERO	QUALIFYING WAGES
W-2 AND 1040 COPIES MUST BE ATTACHED						
W-2 ADJUSTMENTS: Please include an explanation for adjustment						
Due to Federal tax changes, 2106 deductions are not allowed						
TOTALS:						
		(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 Fed. Schedules (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 DEDUCT 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.

YEAR	_____

If a Net Operating loss is claimed, please include a detail explanation of your calculations. W-2 income cannot be offset with a loss.

- 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, 2.00%..... 7 \$ _____
8. Tax Credit:
 - a. Bowling Green Tax Withheld (School Tax is not a city tax credit) 8a \$ _____
 - b. Other City Tax (Total from column d above _____ x 50%) 8b \$ _____
 - c. Other: Estimates, Direct Payments, etc, DO NOT ROUND 8c \$ _____
 - d. Total 8d \$ _____
9. BALANCE OF TAX DUE: Make check payable to CITY OF BOWLING GREEN If Under \$10.00, enter -0- 9 \$ _____
10. LATE FEES: a. LATE FILE = Late months _____ X \$25.00 per month (Maximum \$150.00) = \$ _____
 b. LATE PAY = Tax Balance X 15% = \$ _____
 c. INTEREST: Tax Balance X 0.583% X _____ Late Months = \$ _____ (a+b+c) 10 \$ _____
11. Total to Balance: Credit Carry Forward \$ _____ Refund \$ _____ PAY CITY OF BOWLING GREEN..... 11 \$ _____

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 *COPY OF EACH SCHEDULE C IS REQUIRED.*

Name _____ Type of Business _____ 1. _____
 Name _____ Type of Business _____ 2. _____
 Name _____ Type of Business _____ 3. _____
 Name _____ Type of Business _____ 4. _____
 Name _____ Type of Business _____ 5. _____

SCHEDULE D – Form 4797 Ordinary Income. *COPY OF FORM 4797 IS REQUIRED.* \$ _____

SCHEDULE E – Rental and Other Income. *COPY OF SCHEDULE E IS REQUIRED.* \$ _____

Address _____ 1. _____
 Address _____ 2. _____
 Address _____ 3. _____
 Address _____ 4. _____
 Address _____ 5. _____
 Address _____ 6. _____
 Address _____ 7. _____
 Address _____ 8. _____
 Address _____ 9. _____
 Address _____ 10. _____

MISCELLANEOUS INCOME – Commissions, Fees, Tips, Etc. *SUPPORT INFORMATION REQUIRED.*

Received From _____ For (describe) _____ \$ _____ \$ _____

SCHEDULE F – Farm income from Schedule F or 4835. *COPY OF SCHEDULE F OR FORM 4835 REQUIRED.*

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

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

SCHEDULE Y – Business Allocation Formula

FOR BUSINESS USE ONLY

	a. Located Everywhere	b. Located in This Municipality	c. Percentage (b ÷ a)
STEP 1. Avg. Value of Real & Tang. 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.....	_____	_____	_____ %
4. Total Percentages.....	_____	_____	_____ %
5. Average Percentage (Divide Total Percentages by Number of Percentages Used)	_____	_____	_____ %

.....Carry to Line 5b, Page 1 _____ %