



CITY OF WHITEHALL
INCOME TAX DIVISION
360 SOUTH YEARLING ROAD
WHITEHALL, OHIO 43213-1894
(614) 237-9803
FAX (614) 237-7902

2023 BUSINESS - FORM W-1120

CITY OF WHITEHALL INCOME TAX

FOR TAX OFFICE USE ONLY

AMOUNT PAID WITH
THIS RETURN _____
☐ Check ☐ Cash ☐ Money Order
Check No. _____
Audited by _____

FILING REQUIRED EVEN IF NO TAX DUE

DUE ON OR BEFORE APRIL 15 OR WITHIN
3 1/2 MONTHS FROM END OF FISCAL YEAR

NAME & ADDRESS:

Principal Business Activity _____
☐ Corporation ☐ S Corporation ☐ Partnership ☐ Other
Federal ID No _____
Local Whitehall Address (if different from mailing address)

Fiscal Year Beginning ____ 20 ____ and ending ____ 20 ____
Should this account be inactive? ☐ Yes ☐ No
If yes, attach explanation _____

INCOME	1. ADJUSTED FEDERAL TAXABLE INCOME (Form 1120, line 28; 1120S, Schedule K, line 18; Form 1120REIT, line 20; Form 1065, Analysis of Net Income (Loss) Line 1; Form 1041, line 17 or the equivalent) \$ _____
ADJUST- MENTS TO INCOME TAX	2. a. Items not deductible (from line I Schedule X on page 2) ADD \$ _____
	b. Items not taxable (from line 0 Schedule X on page 2) DEDUCT \$ _____
	c. Allowable NOL deduction DEDUCT \$ _____
	d. Difference between 2a, 2b and 2c to be added or subtracted from line 1 \$ _____
	3. a. ADJUSTED NET INCOME (line 1 plus or minus 2c if Schedule X is used) \$ _____
	b. Amount of line 3a allocable ____ % (from step 5 Schedule Y) \$ _____
	4. AMOUNT SUBJECT TO WHITEHALL INCOME TAX (line 3b) \$ _____
	5. TAX DUE: 2.50% OF LINE 4 \$ _____
	6. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENTS FROM PRIOR YEAR RETURN \$ _____
	7. NET TAX DUE (Line 5 less Line 6). If Line 6 is greater than Line 5, enter amount (in brackets) \$ _____
8. PENALTY: 15% _____ + INTEREST _____ + LATE FILING PENALTY \$ _____ \$ _____	
9. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF THE AMOUNT IS \$10.00 OR LESS Make remittance payable to the City of Whitehall \$ _____	
10. OVERPAYMENT CLAIMED (IF LINE 2 EXCEEDS LINE 1)..... \$ _____	
A. Enter the amount from Line 10 you want CREDITED to your next year estimate \$ _____	
B. Enter the amount from Line 10 you want REFUNDED \$ _____ (MUST BE GREATER THAN \$10.00)	

DECLARATION OF ESTIMATED TAX

11. TOTAL INCOME SUBJECT TO TAX	\$ _____
12. MULTIPLY LINE 9 BY 2.5%(.025) Whitehall tax declared	\$ _____
13. LESS OVERPAYMENT CREDIT FROM PRIOR YEAR.....	\$ _____
14. NET ESTIMATED TAX DUE (line 10 less line 11)	\$ _____
15. AMOUNT PAID WITH THIS DECLARATION (not less than 25%, of line 12)	\$ _____
16. TOTAL OF THIS PAYMENT (Line 7 Plus Line 13)	\$ _____

MAKE CHECKS PAYABLE TO THE CITY OF WHITEHALL

I certify that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which preparer has any knowledge.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER

DATE

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED)

DATE

ADDRESS

TELEPHONE NUMBER

TITLE IF SIGNING FOR A BUSINESS

NET OPERATING LOSS CARRYFORWARD WORKSHEET – MUST COMPLETE IF CLAIMING CARRYFORWARD ON Page 1, Line 2c

	COLUMN (1)	COLUMN (2)	COLUMN (3)	COLUMN (4)	COLUMN (5)
		Prior Years		Current Taxable Year	Future Taxable Year
PRIOR TAXABLE YEAR	NOL	NOL Utilized (Income Offset)	Carryforward	Carryforward NOL Used	Carryforward
2018					
2019					
2020					
2021					
2022					
TOTALS					

- Column (1) For each prior tax year of which you incurred a net operating loss (NOL), enter the dollar amount of NOL incurred
- Column (2) Enter the portion of NOL incurred (from column 1) which has already been utilized in taxable years prior to the current taxable year.
- Column (3) Carryforward available for current tax year. Equals Column (1) minus Column (2).
- Column (4) Enter carryforward utilized on current year's return.
- Column (5) Carryforward available for future tax years. Equals Column (3) minus Column (4).
- TOTALS** Carry Column (4) Total to a Page 1, Line 2c.

SCHEDULE X – Reconciliation with Federal Tax Return Per O.R.C. 718

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Federally deducted losses from IRC 1221 or 1231 property dispositions	\$	J. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to the those described IRC 1245 or 1250)	\$
B. Five percent of intangible income reported in letter K except that from IRC 1221 property dispositions	\$	K. Federally reported intangible income such as, but not limited to Interest, dividends, patent and copyright income	\$
C. Taxes based on Income	\$	L. Amount of Federal tax credit to the extent they have reduced corresponding operating expenses	\$
D. Guaranteed payments or accruals to or for current or former partners or members	\$	M. Not previously deducted IAC section 179 expense	\$
E. Federally deducted dividends distributions to REIT or RIC Investors	\$	N. Partnership, S Corp, LLC, Charitable contributions	\$
F. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans for owners or owner-employees of non-C Corp entities.....	\$	O. TOTAL (enter line 2b other side)	\$
G. Rental activities by Partnerships, S corps, LLCs, Trusts	\$		
H. Other	\$		
I. TOTAL (enter line 2a other side)	\$		

SCHEDULE Y – Business Apportionment Formula

☐ Check this box, if you are electing to use the alternative net profits apportionment for remote employees according to ORC 718.021

	A. Located Everywhere	B. Located in Whitehall	C. Percentage (B ÷ A)
Step 1. Original cost of real and tangible 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	_____	_____	_____ %
Step 4. Total Percentages	_____	_____	_____ %
Step 5. Average percentage (Divide total percentages by number of percentages used) Carry to Line 3b Page 1	_____	_____	_____ %