

**SCHEDULE C
PROFIT OR LOSS FROM BUSINESS OR PROFESSION**

(NOTE – If Column A is used, disregard Column B)

	COLUMN A As shown by Federal Return	COLUMN B Allocable To Byesville
1. Net Profit or Loss per your Federal Income Tax Return form 1040	\$	\$
2. Add items not deductible under Byesville Income Tax Ordinance (Schedule X)		
3. Deduct items not taxable under Byesville Income Tax Ordinance (Schedule X)		
4. Adjusted Net Profit	\$	\$
5. _____% (as determined by Business Allocation Formula) of line 4, col. A		x x x x x x
6. Net Profits – Line 5, Column A; or Line 4, Column B (Enter on Line 3 – Page 1)	\$	\$

SCHEDULE X

ADJUSTMENT OF NET PROFIT OR LOSS LINE 1, SCHEDULE C ABOVE, TO EXCLUDE INCOME NOT TAXABLE AND EXPENSES NOT ALLOWABLE, UNDER BYESVILLE INCOME TAX ORDINANCE

Schedule X entries are allowed only to the extent directly included in determination of net profits as shown in your Federal Return.

Items Not Deductible – ADD		Items Not Taxable – DEDUCT	
a. Withdrawal by proprietor or partners, if included in any expense accounts	\$	e. Interest Received	\$
b. All income taxes paid or accrued		f. Income from Royalties, Patents and Copyrights	
c. Net operating loss carry-forward, from Federal Return		g. Dividends Received	
d. Capital losses		h. Capital Gains	
Total Additions (enter on line 2, Schedule C above)	\$	Total Deductions (enter on line 3, Schedule C above)	\$

SCHEDULE E – INCOME FROM RENTS not included in Schedule C above

(Copy from Federal Income Tax schedule)

Location of Property	Amount of Rent	Depreciation	Repairs	Other Expenses	Net Income
	\$	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

(If total gross monthly rental from all properties does not exceed \$100.00 DO NOT show any Net Income here)

SCHEDULE H

OTHER TAXABLE INCOME not included in Schedules C or G, such as individual's distributive share of income from resident or non-resident partnership on which city income tax has not been paid by the partnership entity; estates and trusts; director and other fees; farm and from other sources.

Received From	For
	\$
	\$

**SCHEDULE Y
Business Allocation Formula**

Use Dollars Only

	a. Located Everywhere	b. Located in Byesville	c. Percentage (b divided by a)
Step 1. Average Value of Real & Tangible Personal Property	\$	\$	x x x x x x
Gross Annual Rentals multiplied by 8	\$	\$	x x x x x x
Total Step 1	\$	\$	%
Step 2. Net Sales	\$	\$	%
Step 3. Wages, Salaries Paid	\$	\$	%
Step 4. Total Percentages	x x x x x x x x x x x x x x x x		%
Step 5. Average percentage (Divide total percentages by number of percentages used. Carry to Line 5 – Schedule C, above)			%