3. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in this municipality.

   (b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

4. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done, or services performed or rendered and businesses or other activities conducted in this municipality, whether or not such unincorporated business entity has an office or place of business in this municipality.

   (b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a nonresident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

5. On the portion attributable to this municipality, of the net profits earned during the effective period of this ordinance of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in this municipality, whether or not such corporations have an office or place of business in this municipality.

B. The portion of the net profits attributable to this municipality of taxpayer conducting a business, profession or other activity both within and without the boundaries of this municipality shall be determined as provided in RC 718.02 and in accordance with the rules and regulations adopted by the Administrator pursuant to this ordinance.

C. Residential Mandatory Filing

Each taxpayer shall, whether or not a tax is due and whether or not a tax or taxes have been deducted or witheld from a taxpayer make and file a Sugar Grove Village Income TAx Return on or before April 15, of the following year of the effective date of this Ordinance and on or before April 15 of each year thereafter. When the return is made for a fiscal year or any other period different from the calendar year the return shall be filed within one hundred and five (105) days from the end of said fiscal year or other period.

D. Consolidated returns

1. Filing of consolidated returns may be permitted, required, or denied in accordance with rules and regulations prescribed by the Administrator.

2. In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within this municipality constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated in this municipality.