

If the Administrator finds net profits are not properly allocated to this municipality by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to this municipality.

E. Exceptions

The following shall not be considered taxable:

1. Poor relief, unemployment insurance benefits, supplemental unemployment benefits, old age pensions or similar payments received from local, state, or federal government or charitable or religious organizations.
2. Proceeds of insurance, annuities, workman's compensation insurance, social security benefits, pensions, compensations for damages for personal injuries and like reimbursements, not including damages for loss of profits.
3. Compensation for damage to property by way of insurance or otherwise.
4. Military pay or allowances of active members of the Armed Forces of the United States.
5. Any charitable, educational, fraternal or other type of non-profit association or organization enumerated in Section 718.01 of the Revised Code of Ohio which is exempt from payment of real estate taxes is exempt from payment of the tax imposed by this Ordinance, but only to the extent enumerated in said section.
6. Any association or organization falling in the category listed in the preceding paragraph is required to file declarations and final returns and remit the taxes levied under this Ordinance on all net profits from activities, the income from which is not specifically exempt from taxation in Section 718.01 of the Revised Code of Ohio.
7. Where such non-profit association or organization conducts income producing business both within and without the corporate limits, it shall calculate its profits allocable to the municipality under the method or methods provided above.
8. The tax provided for herein shall not be levied on the personal earnings of any natural person under (18) eighteen years of age.

(4) Effective period

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after January 1, 1981.

(5) Return and payment of tax

A. Each taxpayer, except as herein provided, shall whether or not a tax be due thereon, make and file a return on or before April 30 of the year following the effective date of this ordinance, and on or before April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four (4) months from the end of such fiscal year or period. The Administrator is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee,