Tax Form
945
Prescribed by the
Tax Commissioner

STATE OF OHIO

2001

INTER-COUNTY RETURN OF TAXABLE BUSINESS PROPERTY

Taxpayer Name _____

Mailing Address _____

_____

City, State, and Zip _____

TYPE OF BUSINESS: CORPORATION ☐ OTHER ☐ _____

Charter or License No. _____ **Date of Incorporation or Qualification in Ohio** _____ **Vendor's License No. Social Security No.** _____

Date Business Began in Ohio _____ **Federal Employer Identification No.** _____ **Federal Industry Code No.** _____

INTER-COUNTY

Filing Extension Number _____ **Filing Extension to:** _____

Total List Value Tangible Property $ _____

Latest date (with extension) June 15, 2001

☐

For Use by the Department of Taxation Only – Do Not Write in the Spaces Below

Consolidated		Claim		913 EX		Penalty _____%	Received by_____ Date _____

Return Check-In		Taxing District Verification		Pre-Assessment Verification			

Office Audited	Field Audited
Agent _____ Date _____	Agent _____ Date _____
Supr. _____ Date _____	Supr. _____ Date _____

Data Entry Label

or

Assessment Date _____ **by** _____

Do You Know,

that within Ohio's 88 counties, there are over 4,000 possible taxing jurisdiction combinations comprised of cities, township, villages, school districts, safety districts, etc.! As a local source of revenue, the personal property tax rates are unique for each jurisdiction.

To insure your personal property is listed in the correct taxing district and your tax liability is computed based upon the proper tax rate, you may:

1.) contact the respective County Auditors to verify by address the jurisdiction in which your property is located;

2.) you may refer to last year's personal property assessment certificates or real estate bills for taxing district names; and

3.) you may refer to and use Form 945 REC that was provided to you based upon your last year's Inter-County Return.

Administration of the Personal Property Tax

Each County Auditor places on their county's general tax list the value presented by each single county taxpayer as filed on the annual returns, and the inter-county values preliminarily assessed by the Tax Commisisioner. A duplicate of this list is presented to the respective County Treasurer for the preparation and mailing of tax bills, and the subsequent collections.

Preliminarily assessed values of general business personal property are determined by the taxpayer, based upon requirements of the Ohio Revised Code, Ohio Administrative Code and the directives and guidelines prescribed by the Tax Commissioner. Businesses with taxable personal property in one Ohio county file a County Return of Taxable Business Property, Form 920, in duplicate with the respective County Auditor. Businesses with taxable personal property in more than one Ohio county file an Inter-County Return of Taxable Business Property, Form 945, with the Tax Commisioner.

Personal Property Tax collections are distributed by the County Auditor to the local jurisdictions, e.g., county governments, municipalities, townships, school districts, and special districts according to the allocated value times the total millage levied by each jurisdiction. Approximately 70% of the collected revenue is allocated to primary and secondary education.

In completing a Return of Taxable Business Property you are required to disclose the valuation methods used for determining "true value" of your personal property. Disclosure of valuation methods used should not be construed as "prime facie" acceptance by the Tax Commissioner of their use.

The Tax Commissioner is also responsible for assessing all unreported personal property and auditing the preliminary assessments to determine that taxable property values are based upon "true value in money."

If you discover an error after filing a Return of Taxable Business Property, an Application for Final Assessment may be filed with the Tax Commissioner to initiate a review of the values assessed.

The general instructions for reporting and valuing personal property contained in this booklet are to be viewed as such. They are not intended as substitutions of law and rule. If you need further assistance, please visit our office located on the 21st floor of the Rhodes State Office Tower at 30 E. Broad St., Columbus, Ohio or call 888-644-6778. Visit the Department's Home Page on the internet at:

http://www.state.oh.us/tax/

Telephone assistance is provided for the hearing impaired through the Ohio Relay Service (ORS). TTY/TDD users may contact County Auditors, or the Ohio Department of Taxation District Offices by contacting ORS operators at 1-800-750-0750.

Definitions and General Instructions

Taxpayer -- A personal property taxpayer includes every person or business entity owning or having a beneficial interest in taxable personal property which is located and used in business in Ohio as of January 1. When a taxpayer first engages in Ohio business after January 1, a new taxpayer return is due within ninety days of commencing business. Contact the Department for additional instructions for filing a new taxpayer return.

Inter-County Return of Taxable Business Property -- Form 945. Use of this tax return is restricted to businesses having taxable personal property in more than one county and is filed with the Ohio Department of Taxation.

County Return of Taxable Business Property -- Form 920. Is to be used by businesses with taxable personal property in only one county. This form is filed in duplicate with the Auditor of the County in which business is being conducted.

Ohio Balance Sheet -- Form 921. This form must be completed and filed with the tax return. When a consolidated tax return is filed, a consolidating balance sheet covering all corporations and in the format of Form 921 must be included. Column headings must reflect each corporation's assets located in and out of Ohio, and both inter-company eliminations and consolidated totals in and out of Ohio.

Filing Dates -- The taxable business property return and balance sheet, plus any additional computations and exhibits, must be filed with the appropriate authority between February 15 and April 30. Application for Inter-County and single county time extensions for filing are made to the Ohio Department of Taxation and County Auditor, respectively, before April 30. The maximum extension of time is to June 15. If the last date of the filing period (April 30th or as extended) occurs on a non-business day, the next succeeding business day becomes the last date of the filing period. Ohio law provides a maximum penalty of 50% for failure to file a timely return or failure to list or disclose taxable property. When a time extension permit has been issued, it must be attached to the inside cover of the tax return at the time of filing.

To be timely filed, the return must be received by the Tax Commissioner on or before the due date. The mailing of a return, except by certified mail, does not constitute filing. To insure timely delivery to and receipt by the Tax Commissioner, certified mail should be used, or the return may be filed in person with the Tax Commissioner.

Classification of Property -- Personal property is defined as every tangible thing which is the subject of ownership, excepting real property. Real property is defined as land, growing crops, and unless specified as primarily devoted to the business rather than the land itself, all buildings, structures, improvements and fixtures on the land. Contractors (construction in progress) building components, machinery and equipment, materials, etc. which will become real property upon completion are to be considered personal property until they are incorporated into the real estate. Personal property owned by a contractor is not considered construction in progress during construction.

Listing Date -- All tangible personal property used in business must be listed and assessed unless specifically exempt. The tax listing date for all personal property used in business is the close of business on December 31. However, a taxpayer using a fiscal year end for federal income tax purposes must employ the last preceding fiscal year end for listing personal property used in business. If such taxpayer has not been engaged in business in Ohio a full twelve months preceding the fiscal year end, he must employ December 31 (Rule 5703-3-4).

True Value -- The Ohio Revised Code (Sec. 5711.18) specifies that the true value of tangible personal property is its depreciated book value, unless the assessor finds otherwise. The Tax Commissioner has prescribed valuation methods for both depreciable assets and inventory. The taxpayer may report his property at a value other than that which is determined by the prescribed valuation methods, but any deviation from these prescribed valuation methods must be substantiated by the taxpayer with probative evidence. Any value which is below the net book value of the property must also be reported on Form 902, filed with the tax return. Other valuation methods, such as accelerated depreciation or LIFO inventory valuations are subject to review by the Tax Commissioner. The rejection of the valuation method used by the taxpayer when reporting his property may result in additional taxes and interest owed by the taxpayer.

Inventories -- Ohio law (Sec. 5711.15 and 5711.16) requires inventories of manufacturers and merchants to be listed on the average monthly basis. The average value shall be determined by dividing the aggregate of the month-end inventories by the number of months engaged in business in Ohio (Rule 5703-3-16). Expanding to new locations or movement to another taxing district during a year will result in partial years inventory in multiple districts. Ex: A merchant moving from taxing district "A" to taxing district "B" at mid-year would report value in each taxing district by totalling the inventory in each district separately and dividing by 12 (the number of months in business in Ohio). If the books do not provide monthly values, the gross profits method may be used, provided purchases and sales are accrued properly.

A manufacturer is defined as a person who purchases, receives or holds personal property for the purpose of adding to its value by manufacturing, refining, rectifying, or combining different materi-

als with a view of making a gain or profit (Sec. 5711.16). A merchant is defined as a person who owns or has possession or subject to his control, personal property which is held for sale with a view of making a gain or profit (Sec. 5711.15). Supply inventories of a merchant and inventories of taxpayers other than manufacturers and merchants must be listed as of end of business year. Such inventories include those of mines, quarries, laundries, dry cleaners, contractors, repair shops, garages, etc.

Depreciable Assets -- Depreciable assets should be listed in the appropriate schedule by taxing district at true value, which may be greater or less than book value, as of the taxpayer's listing date. The Tax Commissioner has prescribed composite annual allowances and the method of application, by type of business activities, to be used in lieu of book depreciation for computing the true value of depreciable assets. For further instruction refer to page 19. In those instances where true value is less than book value, Form 902 must be filed with the tax return.

Leased property must be listed by the owner, regardless of the terms of the lease agreement concerning tax liability. If the lessee is obligated to purchase the property, he is deemed to be the owner; otherwise, the lessor is deemed to be the owenr (Rule 5703-3-14). If you lease property to a public utility, contact the Ohio Department of Taxation, Property Tax Division, for instructions for listing and valuing that property.

Listed Value -- Listed value is true value times the applicable listing percentage. For tax year 2001, the listing percentage is 25%. If you have property used for generating and distributing electricity to others, contact the Property Tax Division for instructions for listing that property. All listed values are to be rounded to the nearest $10 and carried forward to the recapitulation (Pages 11-14).

$10,000 Exemption -- The first $10,000 of listed value of taxable personal property owned by a taxpayer is exempt from taxation to the owner. The exemption is applied in the taxing district with the highest listed value. If that is less than $10,000, the remaining amount is applied in the taxing district with the next highest value until either the $10,000 exemption is exhausted or a net taxable value of zero is reached. This exemption is not transferable to another taxpayer and cannot be carried forward or back to any other year. A taxpayer not having a personal property tax liability because of the $10,000 exemption is by Ohio law required to file a personal property tax return. A return must be filed to enable reimbursement to the County by the State for taxes not paid due to the exemptions, and to substantiate the amount and location of the exemption claimed. **When a return is not timely filed, one-half of the allowable exemption is forfeited.**

Exempt Property -- Depreciable assets classified as personal property and excluded or exempted from taxation include: motor vehicles registered and licensed in the name of the owners; aircraft registered and licensed in the name of the owner; air, water and noise pollution control facilities, energy conversion, solid waste energy conversion and thermal efficiency improvement facilities for which the owner has an approved certificate (Rules 5703-1-06, 5703-1-07 and 5703-1-09); pattens, jigs, dies and drawings when held for use and not for sale or lease in the ordinary course of business; construction in progress while under construction or installation and not capable of operation; harvested crops belonging to the producer thereof, depreciable assets, and domestic animals used in agriculture and leased personal property used exclusively for agricultural purposes; merchandising inventory owned by a merchant consisting of machinery and equipment and accessories therefore, which are new or used, and designed or built for agriculture use (Rule 5703-3-30); all personal property located in an urban jobs and enterprise zone that is exempt by agreement, inventory or display items located in a foreign trade zone; and personal property located on lands ceded to the federal government. **Form 913EX must be filed by taxpayers, who have personal property in an enterprise zone or hazardous substance reclamation area, with this return.** Do not include exempt or non-taxable tangible personal property values in the taxable values carried forward to the recapitulation pages.

Taxing Districts -- Tangible personal property is required to be listed in the taxing district where it is physically located on the listing date. It is important that the complete name of each taxing district be shown to insure correct billing. Taxing district names normally consist of the name of a township, city or village, and a school district. If the exact name is unknown, refer to the assessment certificates from the previous year or your real estate tax bills, or contact the Auditor of the County in which the property is located. (See telephone numbers on back cover.) The four-digit taxing district number can be obtained from: your last year's Inter-County Assessment Certificates (Form 947), the Rates of Taxation book which is published annually by this department, or by calling (888) 644-6778 for assistance.

Note: Do not use the Tax District Numbering system established by the individual counties.

Payment of Taxes -- Do not send payment with this return. Taxes are due and payable upon receipt of the tax bills from the County Treasurers. A late payment penalty and interest may be charged on taxes not timely paid.

Instructions for Preparing Form 945

These instructions have been designed to assist the taxpayer in preparing the Inter-County Return of Taxable Business Property (Form 945). While these instructions set forth the general requirements, they are not intended as a substitute for the law itself.

Important – The Department of Taxation will not accept tax returns that are:

1. **Filed on incorrect forms,**
2. **Incomplete or illegible, or**
3. **That display information in a manner other than that prescribed**.

Tax returns that are rejected will receive a late filing penalty if not re-submitted correctly by the filing deadline. To avoid this situation, read and carefully follow the instructions.

Return Cover -- Enter all information requested on the face of the tax return. Use the pre-identified label when furnished, marking any change in the address. All correspondence, assessment certificates and tax bills will be mailed to the indicated address.

Page 1--Consolidated Returns, Taxpayer Identification -- A corporation that owns or controls at least fifty-one percent of the common stock of one or more corporations may file a consolidated tax return. Notice of intent to file a consolidated return must be made with the Tax Commissioner on or before April 30, or wrthin the filing time as extended.

Once authorized to file a consolidated return, the parent corporation must continue to do so each year until it notifies the Tax Commissioner, in writing by April 20, that it no longer intends to file on a consolidated basis. The consolidated return must include all subsidiary corporations except financial institutions, dealers in intangibles, public uitlities, insurance companies and those corporations that do not employ the same listing date as the parent.

Property within a consolidated return must be separately listed in each owner's name.

Page 2--Ohio Business Locations – Provide a brief description of the business activities conducted within each taxing district. If a corporate consolidated return, provide this information separately by owner.

Schedules 2, 3, 3A and 4 – Tangible personal property reflected in the schedules must be separately identified by county and taxing district therein. The counties are to be listed numerically. Refer to the county designation numbers located on the back cover. The taxing districts are to be listed alphabetically by exact name. Property reflected in a consolidated tax return must, in addition to the above, be identified as to the owning corporation.

Page 3--Schedule 2--Machinery and Equipment -- Enter all engines, machinery, equipment, implements, small tools, machinery repair parts and other tangible personal property used in manufacturing, mining, laundries, towel and linen supply and dry cleaning plants, stone and gravel plants, and radio and television broadcasting, at their true value and listed value. *Note: Listing of property in this schedule does not qualify it for the state investment tax credit. To qualify the property must be used in the business of manufacturing or refining as defined in Section 5711.16 and 5711.17, O.R.C.*

Pages 4, 5--Schedule 3--Manufacturing Inventory -- Enter the monthly values of all inventories used in manufacturing by taxing district. The value must include manufacturing supplies, cost of raw material, goods-in-process and finished goods. Goods-in-process and finished goods must include all factory burden and overhead costs attributable to the manufacturing facilities and process. Such costs include, but shall not be limited to, indirect labor, insurance, utilities, taxes, transportation, rents and leases, repairs and maintenance, depreciation and amortization (Rule 5703-3-27). Inventory values maintained on the direct cost or last-in-first-out basis must be restated. Consigned manufacturing inventory must be listed by the owner.

Pages 6, 7--Schedule 3A--Merchandising Inventory -- Enter the monthly values of all inventory by taxing district acquired and held for sale and any finished goods inventory of a manufaturer not held in the county of manufacture.

The value of merchandising inventory must include the costs to acquire the inventory, taxes and freights. Inventories carried at retail value must be restated at cost (Rule 5703-3-17).

Consigned merchandising inventory must be listed by the owner-consignor; except that inventory consigned to an Ohio merchant by a nonresident owner must be listed by the merchant-consignee if the owner-consignor is not required to file an Ohio return (Rule 5703-309).

Pages 8, 9--Schedule 4--Furniture and Fixtures – Enter all furniture, machinery, equipment and supplies not used in manufacturing, all inventories of other than manufacturers or merchants and all domestic animals not used in agriculture. Supply inventories of a merchant and inventories of taxpayers other than manufacturers and merchants must be listed as of listing date in Schedule 4. Such inventories include those of mines, quarries, laundries, dry clearners, contractors, repair shops, garages, etc.

Page 10 – Sample of a completed recapitulation page.

Pages 11-14 – Recapitulation of Listed Values -- Carry the information from the various Schedules forward to the recapitulation

pages and enter it under the appropriate column headings. All personal property owned by one taxpayer and located in the same taxing district must be combined and listed on a single line in the Recapitulation Schedule. Arrange the counties numerically and taxing districts alphabetically therein. In a consolidated tax return the property must be assessed in the name of the owning corporation. To identify the property by its owner, enter the name of the corporation first, followed by a numerical listiing of the counties, an alphabetical listing of taxing districts in which that corporation owns property, and the corresponding listed values. Repeat this step for each corporation in the consolidation.

All renditions must have this Department's approval prior to filing. Any rendition not having the exact format and spacing as the recapitulation pages in Form 945 will not be accepted.

The amount of the $10,000 exemption claimed must be entered in the right hand column of the recapitulation pages. Only one $10,000 exemption is allowed per taxpayer. The deduction is made from the taxing district with the largest listed value. Do not deduct the exemption from the Listed Value totals column. The deduction will be computed by the Department at the time of assessment. (See general information on $10,000 Exemption.)

The columns on each page must be totalled horizontally and vertically, and grand totals of all columns from all pages must be shown at the end. A sample Recapitulation Page is shown on page 10.

If you filed Form 945 last year, Form 945-REC, showing the taxing district names and numbers from that assessment, is enclosed. This should be used as the Recapitulation Page for this year's return. Delete taxing districts not used and add new taxing districts using Page 11 of the tax return.

Page 15--Schedule 5--Grains -- List by county number and exact taxing district name the number or amount of bushels of wheat, flax, and all other grains which were purchased, received or transferred to an Ohio taxing district.

Page 16--Recapitulation--Grains -- List by county number and exact taxing district name the totals from Schedule 5.

Declaration--Signature -- When the taxpayer is a corporation, partnership or proprietorship, the declaration must be signed by a corporate officer, partner, or proprietor respectively. Also provide identification of the individual to be contacted during our examination of the return.

Supplemental Forms -- The following forms must accompany the tax return.

Form 902, Claim for Deduction from Book Value--to be used by taxpayers claiming values less than book value. This form must accompany the tax return at the time of filing. This deduction must be reflected in the "true value" as represented on the return schedules and recapitulation of listed values.

Form 913 EX, Return of Exempt Personal Property Located in an Enterprise Zone or Hazardous Substance Reclamation Area -- to be used by a taxpayer who is claiming an exemption for personal property located in an Enterprise Zone as defined in Section 5709.62, 5709.03, and 5709.88 O.R.C.

Form 937, True Value Computation -- to be used by taxpayers valuing tangible personal property based on prescribed composite annual allowance. See page 19.

Form 945-S, County Supplemental Return -- This form must be filed directly with the Auditor of each county in which the total listed value in any taxing district increased or decreased by five hundred thousand dollars or more from that reported in the previous year. Failure to file this form may result in a penalty as provided for in Section 5703.99 O.R.C. Copies of these forms are available upon request to the Department at the address indicated on inside of front and rear cover.

Form 993-A, Application for an Extension of Time to File Form 945 -- This form must be used in requesting an extension of time to file the Inter-County Return of Taxable Business Property after the April 30 due date from the Tax Commissioner. An extension of time to June 15 can be granted. Pre-identified copies of this form are included in mailing of this return.

Publications -- Additional filing and valuation information can be obtained by requesting the following publications.

Rates of Taxation -- This annual publication contains a current year's listing of taxing district names, numbers, and the tax rates for each Ohio county.

True Value of Tangible Personal Property -- The Tax Commissioner has prescribed composite annual allowances for use in determining true value of tangible personal property used in business. This publication lists by North American Industry Classificaiton the prescribed Class Life for your business activity.

Guidelines for Filing Ohio Personal Property Tax Returns – This book contains completed examples of the Inter-County Form 945, Single County Form 920, Balance Sheet Form 921 and various other supplemental forms and instructions (Current Edition 2000).

Taxpayer Identification for Consolidated Returns

The information requested on this page must be supplied so that credit for filing may be given to all corporations included in this return. In listing subsidiary corporations, list only those which hold an Ohio charter or license, or those which have Ohio sitused tangible personal property. **A consolidating balance sheet showing inter-company eliminations is requested.**

Name _____

Address _____

Ohio Charter Number _____ Federal Employer Number _____ Federal Industry Code Number _____

Subsidiary Corporations *All Subsidiary corporations must also be listed on the recapitulation pages as per example on page 10.

Name	Ohio Charter Number	Federal Employer Number	Federal Industry Code Number	Do Not Use This Column

Ohio Business Locations

List the exact county & taxing districts in which this business holds property in Ohio. If a Consolidated Return, list locations by owning corporation.		Sufficient description of business operations in each county and taxing district is necessary for classificiation and use of proper tangible property schedule, especially when manufacturing classification is claimed.
County	**Taxing District**	**Description of business, name and address under which business was conducted in each location.**
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____
		Description: _____ _____ Address: _____

Schedule 2--Machinery and Equipment -- List at 25% machinery, repair parts, small tools, etc. used in manufacturing, mining, laundries, dry cleaning, towel and linen supply, stone and gravel plants, and radio and television broadcasting. List property separately in each taxing district. Use the county number and exact name of taxing district. If the value of equipment is based on other than book value, attach details of the computation. **Round listed values to the nearest $10 and carry forward to the Recapitulation.**

County No.	Taxing District Name	Description of Property	True Value	Listed Values List @ 25%

Note: Listing of tangible personal property in Schedule 2 does not qualify it for the investment tax credit. To qualify, the property must be used in the business of manufacturing or refining, as defined in Section 5711.16 and 5711.17, O.R.C.

Schedule 3--Manufacturing Inventories -- List at 25% of average value all inventories of raw materials, work in process and finished goods used in manufacturing or refining. Finished goods removed from the county of manufacture and inventory held for sale by a merchant must be listed in schedule 3A. List property separately by the county and taxing district. Use the county number and exact name of the taxing district. **Round listed values to the nearest $10 and carry forward to the Recapitulation.**

Ohio law requires Monthly Inventories to be listed.

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual Inventory _____	_____ FIFO Cost		_____ LIFO Cost	
Physical Inventory _____	_____ Standard Cost		_____ Other	
Gross Profits method _____	**Book Adjustments**	**Date**	**Amount**	**DR/CR**
Dates physicals taken:	Book to Physical			
_____	LIFO Reserve			
Net Sales $_____	Other Reserves			

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

Schedule 3 -- Inventories

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

Schedule 3A--Merchandising Inventories -- List at 25% of average value all inventories held for resale and finished goods removed from the county of manufacture. Inventories carried at retail value must be restated at cost. List property separately by the county and taxing district. Use the county number and exact name of the taxing district. **Round listed values to the nearest $10 and carry forward to the Recapitulation.**

Ohio law requires Monthly Inventories to be listed.

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual Inventory _____	_____ FIFO Cost		_____ Retail	
Physical Inventory _____	_____ LIFO Cost		_____ Other	
Gross Profits method _____	**Book Adjustments**	**Date**	**Amount**	**DR/CR**
Dates physicals taken:	Book to Physical			
_____	LIFO Reserve			
Net Sales $_____	Other Reserves			

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

Schedule 3A -- Inventories

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

County No.				
Taxing District Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 25%				

Schedule 4--Furniture, Fixtures, Machinery and Equipment and Supplies Not Used in Manufacturing -- List at 25% furniture, fixtures, machinery and equipment, supplies, small tools and repair parts not used in manufacturing, inventories of other than a manufacturer or merchant and all domestic animals not used in agriculture. List property used by public utility companies, and other property used in generating and distributing electricity to others at the listing percentage for that type of property. Contact the Property Tax Division for instructions. List property separately in each taxing district. Use the county number and exact name of taxing district. If the value is based on other than book value, attach details of the computation. **Round listed values to the nearest $10 and carry forward to the Recapitulation.**

County No.	Taxing District Name	Description of Property	True Value	List at 25%	Listed Values (Nearest $10)	Taxing District Total Listed Values

Schedule 4--Furniture, Fixtures, Machinery and Equipment and Supplies Not Used in Manufacturing

County No.	Taxing District Name	Description of Property	True Value	List at 25%	Listed Values (Nearest $10)	Taxing District Total Listed Values

Taxpayer Name Our Kid's Inc. & Subsidiaries

Page _____ **of** _____

NOTE: The Recapitulation Pages must be properly completed for the return to be accepted.

Recapitulation of Tangible Personal Property Listed Values -- Enter in column (1) the designation number for each county in which property is listed (see back cover). The four-digit taxing district number in column (2) can be obtained from: Last year's Inter-County Assessment Certificates Form 947; the Rates of Taxation book which is published annnually by this Department; or by calling 614-466-8122 for assistance. The County Auditors' taxing district numbers are **not acceptable**. Round all values to the nearest $10. Add columns (4) through (7) horizontally and place the total in column (8). Total column (8) vertically showing a grand total. In column (9) list the amount of exemption where applicable (see General Instructions). Do not reduce column (8) by the amount of exemption, this will be computed by the Department. **Renditions must use the exact format of this schedule, including line numbering, spacing and lines for columns and rows.**

LINE No.	(1) County No.		(2) State Taxing District Number				(3) Taxing District (By Exact Name)	(4) From Schedule 2 (Nearest $10)	(5) From Schedule 3 (Nearest $10)	(6) From Schedule 3-A (Nearest $10)	(7) From Schedule 4 (Nearest $10)	(8) Taxing District Listed Value Totals	(9) $10,000 Exempt
1							**Parent -- Our Kid's, Inc.**						
2	7	5	0	0	9	0	Dinsmore Twp. -- Botkins Corp. -- Botkins LSD		329,040	102,680	24,390	456,110	
3	7	7	0	5	3	0	Akron City--Akron CSD	2,456,320	151,870	54,690	67,440	2,730,320	10,000
4	7	7	0	5	4	5	Akron City -- Springfield LSD	1,724,670	74,060		42,780	1,841,510	
5							**Sub -- Ethan & Sean's Bookstore Inc.**						
6	2	5	0	4	3	0	Jefferson Twp. -- Licking Hts. LSD			92,160	8,740	100,900	
7	2	5	0	4	6	0	Madison Twp. -- Canal Winchester LSD	880,370	62.050		54,990	997,410	10,000
8							**Sub -- Elizabeth & Danielle's Duck Farm, Inc.**						
9	3	1	1	1	2	0	Cincinnati Corp. -- Madeira CSD			9,360		9,360	9,360
10	3	1	0	5	5	0	Madeira Corp. -- Cincinanti CSD				6,250	6,250	640
11	4	5	0	7	4	0	Union Twp. -- Hebron Vil-Lakewood LSD			510	370	880	
12							**Sub -- Logan's Music Store Inc.**						
13	7	5	0	0	9	0	Dinsmore Twp. -- Botkins Corp. -- Botkins LSD				7,990	7,990	7,990
14							**Sub -- Christopher's Shop Inc.**					-0-	-0-
15													
16													
							Totals	5,061,360	617,020	259,400	212,950	6,150,730	37,990

Sample of Recapitulation Page

1. Taxing district name must be complete and accurate.
2. Enter only one taxing district per line.
3. Show grand totals of all columns of all pages.
4. Each subsidiary must be listed separately.
5. Subsidiaries must also be listed on page 1 of return.
6. Any deviation must have prior approval.

Taxpayer Name _____ | | | | | | | | | **Page** _____ **of** _____

NOTE: The Recapitulation Pages must be properly completed for the return to be accepted.

Recapitulation of Tangible Personal Property Listed Values -- Enter in column (1) the designation number for each county in which property is listed (see back cover). The four-digit taxing district number in column (2) can be obtained from: Last year's Inter-County Assessment Certificates Form 947; the Rates of Taxation book which is published annnually by this Department; or by calling 614-466-8122 for assistance. The County Auditors' taxing district numbers are **not acceptable**. Round all values to the nearest $10. Add columns (4) through (7) horizontally and place the total in column (8). Total column (8) vertically showing a grand total. In column (9) list the amount of exemption where applicable (see General Instructions). Do not reduce column (8) by the amount of exemption, this will be computed by the Department. **Renditions must use the exact format of this schedule, including line numbering, spacing and lines for columns and rows.**

LINE No.	(1) County No.	(2) State Taxing District Number	(3) Taxing District (By Exact Name)	(4) From Schedule 2 (Nearest $10)	(5) From Schedule 3 (Nearest $10)	(6) From Schedule 3-A (Nearest $10)	(7) From Schedule 4 (Nearest $10)	(8) Taxing District Listed Value Totals	(9) $10,000 Exempt
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
			Totals						

Taxpayer Name _____ | | | | | | | | | **Page** _____ **of** _____

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Recapitulation of Tangible Personal Property Listed Values -- Enter in column (1) the designation number for each county in which property is listed (see back cover). The four-digit taxing district number in column (2) can be obtained from: Last year's Inter-County Assessment Certificates Form 947; the Rates of Taxation book which is published annually by this Department; or by calling 614-466-8122 for assistance. The County Auditors' taxing district numbers are **not acceptable**. Round all values to the nearest $10. Add columns (4) through (7) horizontally and place the total in column (8). Total column (8) vertically showing a grand total. In column (9) list the amount of exemption where applicable (see General Instructions). Do not reduce column (8) by the amount of exemption, this will be computed by the Department. **Renditions must use the exact format of this schedule, including line numbering, spacing and lines for columns and rows.**

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1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
			Totals						

Taxpayer Name _____ | | | | | | | | | **Page** _____ **of** _____

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Recapitulation of Tangible Personal Property Listed Values -- Enter in column (1) the designation number for each county in which property is listed (see back cover). The four-digit taxing district number in column (2) can be obtained from: Last year's Inter-County Assessment Certificates Form 947; the Rates of Taxation book which is published annnually by this Department; or by calling 614-466-8122 for assistance. The County Auditors' taxing district numbers are **not acceptable**. Round all values to the nearest $10. Add columns (4) through (7) horizontally and place the total in column (8). Total column (8) vertically showing a grand total. In column (9) list the amount of exemption where applicable (see General Instructions). Do not reduce column (8) by the amount of exemption, this will be computed by the Department. **Renditions must use the exact format of this schedule, including line numbering, spacing and lines for columns and rows.**

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1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
			Totals						

Taxpayer Name _____ | | | | | | | | | **Page** _____ **of** _____

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Recapitulation of Tangible Personal Property Listed Values -- Enter in column (1) the designation number for each county in which property is listed (see back cover). The four-digit taxing district number in column (2) can be obtained from: Last year's Inter-County Assessment Certificates Form 947; the Rates of Taxation book which is published annnually by this Department; or by calling 614-466-8122 for assistance. The County Auditors' taxing district numbers are **not acceptable**. Round all values to the nearest $10. Add columns (4) through (7) horizontally and place the total in column (8). Total column (8) vertically showing a grand total. In column (9) list the amount of exemption where applicable (see General Instructions). Do not reduce column (8) by the amount of exemption, this will be computed by the Department. **Renditions must use the exact format of this schedule, including line numbering, spacing and lines for columns and rows.**

LINE No.	(1) County No.	(2) State Taxing District Number	(3) Taxing District (By Exact Name)	(4) From Schedule 2 (Nearest $10)	(5) From Schedule 3 (Nearest $10)	(6) From Schedule 3-A (Nearest $10)	(7) From Schedule 4 (Nearest $10)	(8) Taxing District Listed Value Totals	(9) $10,000 Exempt
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
			Totals						

Wheat and Flax Transferred During Year			All Other Grains Transferred During Year		
From County and Taxing District	To County and Taxing District	Bushels	From County and Taxing District	To County and Taxing District	Bushels

Grains Purchased or Received	Wheat and Flax Purchased or Received				All Other Grains Purchased or Received				
	Bushels Purchased	Bushels Received	Bushels Received	Bushels Received	Bushels Purchased	Bushels Received	Bushels Received	Bushels Received	Bushels Received
County Number									
Taxing District									
January									
February									
March									
April									
May									
June									
July									
August									
September									
October									
November									
December									
Total Bushels	*******				*******				
Transferred From	*******				*******				
(Deduct 1/2)	*******				*******				
Totals	*******				*******				
Transferred To (Deduct 1/2)									
Totals									

List here each kind of Grain included _____

Taxpayer Name _____ | | | | | | | | | **Page** _____ **of** _____

Recapitulation of Grains Handled

County No.	State Taxing District Number	Taxing District Use the exact name of the taxing district	Wheat and Flax Handled (Bushels)	All Other Grain Handled (Bushels)	County Totals Wheat and Flax (Bushels)	County Totals All Other Grain (Bushels)

Tax Form
921
Prescribed by the
Tax Commissioner

OHIO BALANCE SHEET

(Required to be Filed with Tax Form 945)

2001

Name _____ **FEIN/Social Security No.** _____

Balance Sheet as of _____ **2000**

Assets	Ohio Cost	Within Ohio Net Book Values	Total Net Book Values
1. Cash and Deposits			
2. Notes and Accounts Receivable			
3. Inventories			
A) Manufacturing			
B) Merchandising			
C) Supplies--Manufacturing			
D) Supplies--Other			
E) Consigned			
F) Agricultural Machinery & Equipment (Merchandise)			
G) Exempted Inventory			
H) Other Inventory			
4. Investments			
5. Land			
6. Buildings			
A) Taxed as Real Estate			
B) Taxed as Personal Property			
7. Leasehold Improvements			
A) Taxed as Real Estate			
B) Taxed as Personal Property			
8. Machinery & Equipment			
A) Taxed as Real Estate			
B) Taxed as Personal Property			
9. Furniture & Fixtures			
10. Personal Property Leased to Others			
A) Taxable			
B) Non-Taxable			
11. Capitalized Leases			
12. Exempt Personal Property located in an: Enterprise Zone (Attach Form 913EX), or Hazardous Substance Reclamation Area			
13. Certified Exempt Facilities			
14. Patterns, Jigs, Dies & Drawings			
15. **Construction in Progress**			
A) Real Property			
B) Personal Property Capable of Use			
C) Personal Property Not Capable of Use			
16. Small Tools			
17. Vehicles & Aircraft			
A) Registered or Licensed			
B) Other			
18. Other Assets			
19. Total Assets			

Liabilities and Net Worth	
20. Notes, Accounts Payable, Bonds and Mortgages	
21. Accrued Expenses	
22. Other Liabilities, Deferred Credits	
23. Preferred Stock	
24. Common Stock	
25. Additional Paid-In Capital	
26. Retained Earnings	
27. Appropriated Earnings	
28. Owner's Capital	
29. Other	
30. Total Liabilities & Net Worth	

2001 Exhibits for Balance Sheet Reconciliation and Leased Property/Consigned Inventory

Exhibit A – Reconciliation of Balance Sheet Line Numbers 3, 8B, 9, 10, 13, 15B, and 16.

B/S Line No.	Book Value	Value Returned	Difference	Reconcile Differences

Exhibit B – Please provide a brief description of Leasehold Improvements and Machinery & Equipment taxed as real (Lines 7A and 8A).

B/S Line No.	Itemization	Amount

Exhibit C – Leased Property

List all Tangible Personal Property held under Lease on Tax Listing Day.

Name and Address of Property Owner	Lease: Start Date	Lease: Ending Date	Type of Property	Gross Annual Rental

Exhibit D – Inventory held under Bailment, Consignment, Contract Agreement

List all Inventories held on Consignment, or as Bailment, or Under Contract, and in your possession during the reporting period and not listed in this return.

Name and Address of Inventory Owner	Inventory Type (Mfg or Mer)	Inventory Location Address	Estimated Average Value

TRUE VALUE COMPUTATION

Form 937,True Value Computation, provides for assembling the data necessary to determine the aggregate true value of tangible personal property. A separate computation is necessary for each taxing district involved and, within a given taxing district, for each business activity assigned a different class.

Costs of taxable property at the end of the previous year are to be shown by year of acquisition (Col. 1, Col. 2). Additions, disposals and transfers occurring during the year are to be entered at cost, opposite the year in which they were acquired (Col. 3, Col. 4). The resulting costs remaining at year-end are then listed (Col. 5); their total must equal the beginning-of-year total plus additions and transfers-in, less disposals and transfers-out. The valuation percentages for the specified class are then copied into place (Col. 6). Each year-end cost is then multiplied by the corresponding valuation percentage (Col. 7). The column total is the true value and should be carried to the appropriate schedule (Schedule 2 or 4) in the tax return.

Column (5) totals must reconcile with ledger accounts, except that; property written off the records but still physically on hand must be included in the computation, property disposed of but not written off the records should be deducted, cost that are to be included as full cost may not have been capitalized on the ledger account. These exceptions should be separately identified in the computation. Cost for non-taxable property such as registered motor vehicles, licensed aircraft, property taxes as real estate, or certified pollution control facilities should not be included.

Full costs must be shown. Cost must include inbound freight, millwrighting, overhead, investment credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are includible in labor costs. Costs may not be reduced by trade-in allowances. Cost of major overhauls are to be treated as capitalized and listed as acquisitions in the year in which they occur. Form 937 or a facsimile is required to be filed with the tax return.

Listed below are the valuation percentages for the six class lives. For assets used in manufacturing, listed in schedule 2, Class VI is the most common class. Assets used in retail trade, non-manufacturing activities and general office equipment listed in schedule 4, are most often valued using Class III. To determine the prescribed class life for your business activity(s), consult the Department's publication "True Value of Tangible Personal Property." The smallest percentage in each class determines the minimum acceptable value so long as the property is held for use in business.

Age	Class I	Class II	Class III	Class IV	Class V	Class VI
1	90.0	92.0	93.2	93.9	94.3	94.4
2	63.3	76.3	82.8	86.3	88.1	88.9
3	44.0	60.6	72.4	78.7	81.8	83.3
4	32.0	46.1	62.0	71.1	75.6	77.8
5	20.0	37.9	51.5	63.5	69.3	72.2
6	20.0	29.8	42.2	55.8	63.1	66.7
7	20.0	21.6	36.3	48.2	56.9	61.1
8		20.0	30.5	40.6	50.6	55.6
9		20.0	24.6	35.4	44.4	50.0
10		20.0	18.8	31.1	38.2	44.4
11			18.8	26.8	32.8	38.9
12			18.8	22.5	29.5	33.3
13				18.3	26.2	28.9
14				17.4	22.9	26.2
15				17.4	19.6	23.5
16				17.4	16.3	20.8
17					16.3	18.1
18					16.3	15.4
19						15.4
20						15.4

Composite Group – Life Ranges

Class	At Least	Less Than
I		6.0 yrs.
II	6.0 yrs.	8.4 "
III	8.4 "	11.6 "
IV	11.6 "	14.8 "
V	14.8 "	17.2 "
VI	17.2 "	

NOTE: Personal property leased to a Public Utility in Ohio must be valued the same as if owned by the Public Utility. Please contact the Department for the appropriate valuation method.

Tax Form
937
Prescribed by the
Tax Commissioner

TRUE VALUE COMPUTATION

State of Ohio

☐ **Machinery and Equipment**

☐ **Furniture and Fixtures**

☐ **Public Utility Property**

Class _____ **Return Year** **2001**

Company	Taxing District and County

(1) Year Acquired	(2) Cost At End Of _____	(3) Additions & Transfers In _____	(4) Disposals & Transfers Out _____	(5) Cost At End Of _____	(6) Per Cent	(7) True Value Amount $
Totals						

Remarks **List @** _____**%**

Tax Form
913EX
Prescribed by the
Tax Commissioner

_____ County

State of Ohio
2001

RETURN OF EXEMPT PERSONAL PROPERTY

Located in An Enterprise Zone or A Hazardous Substance Reclamation Area

For Accounting Period _____ to _____ 2000

Taxpayer Name: _____

Address of Business in Zone or Area: _____

City _____ **State** _____ **Zip** _____

Taxing District Name _____

Type of Agreement	Date Agreement Effective	Percent of Exemption	Period of Exemption
___ Reclamation Area	_____	_____ %	_____ Years
___ Municipal Enterprise Zone	_____	_____ %	_____ Years
___ County Enterprise Zone	_____	_____ %	_____ Years
Time Period for Acquisition of Eligible Assets from _____ to _____			

Any taxpayer who is party to an Enterprise Zone, or Hazardous Substance Reclamation Area Agreement must complete and submit this form with their Taxable Business Property Tax Form–920/945. Taxable values should be determined as prescribed by the Tax Commissioner.

Section 5709.62 (H), 5709.63 (I), and 5709.88 (H) of the Ohio Revised Code read as follows: "After an agreement is entered into, the enterprise shall file with each personal property tax return required to be filed while the agreement is in effect, an informational return, on a form prescribed by the tax commissioner for that purpose, setting forth separately the property, and related costs and values exempted from taxation under the agreement."

Enterprise Zone Property –Listed Value Summary

	(A) Total List Value	(B) Exempt List Value	(C) Taxable Value (Deduct B from A) List on Form 920 or 945
1. Schedule 2 (Nearest $10)			
2. Schedule 3 (Nearest $10)			
3. Schedule 3A (Nearest $10)			
4. Schedule 4 (Nearest $10)			
5. **Total Listed Value**			

File a separate Form 913EX for each agreement and taxing district in which exempt property is claimed. File this form with Form 920 or Form 945. Remember to list the taxable portion of value (Column C) on Form 920 or Form 945.

Declaration

I/we declare under penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return and report.

Person, other than taxpayer, preparing return — Date

Signature of Taxpayer — Title — Date

Address

Signature of Taxpayer — Title — Date

Exempt Machinery and Equipment -- Schedule 2. List at 25% machinery, repair parts, small tools, etc., used in manufacturing, mining, laundries, dry cleaning, towel and linen supply, stone and gravel plants and radio and television broadcasting. If the value of equipment is based on other than book value, attach detail of computation.

Taxing District	Description	Total True Value	%	Listed Value	%	Exempt Listed Value	Taxable Listed Value
		$		$		$	$
Carry Listed Values to Pg. 1 "Listed Value Summary" as indicated:				Column (A)		Column (B)	Column (C)

Exempt Inventories -- Schedules 3 and 3A. Monthly inventory values are required of merchants and manufacturers. Inventory of finished products of a manufacturer not kept or stored in the place of manufacture or in a warehouse in the county where manufactured, shall be listed as merchandising inventory. List total amount of inventory located within the Enterprise Zone.

Complete Information Below:

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual Inventory_____	_____ FIFO Cost		_____ Retail	
Physical Inventory _____	_____ LIFO Cost		_____ Other	
Gross Profits method _____	**Book Adjustments**	**Date**	**Amount**	**DR/CR**
Dates physicals taken:	Book to Physical			
_____	LIFO Reserve			
Net Sales $_____	Other Reserves			

Months in Business	Schedule 3 Manufacturing Inventories		Schedule 3A Merchandising Inventories		
	Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
	Book Value	Book Value	Book Value	Book Value	Book Value
January	$	$	$	$	$
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total Values	$	$	$	$	$
A. Average Values Divide by No. of Months	$	$	$	$	$
B. Total List Value at 25%	$	$	$	$	$
C. Listed Value--Inventory at Same Location for Year Preceding Agreement	$	$	$	$	$
D. Listed Value--Inventory Subject to Exemption (B - C)	$	$	$	$	$
E. Listed Value of Exempt Inventory (Line D x % of Exemption)	$	$	$	$	$

Carry Line B to Pg. 1 "Listed Value Summary" Line 2 or 3, Column (A). Carry Line E to Pg. 1 "Listed Value Summary" Line 2 or 3 Column (B).

Exempt Furniture, Fixtures, Machinery and Equipment -- Schedule 4. List at 25% furniture, fixtures, machinery and equipment, supplies, small tools and repair parts not used in manufacturing, inventories of other than a manufacturers or merchants and all domestic animals not used in agriculture. List @ 88% property used for generation or distribution of electricity to others. If the value of equipment is based on other than book value, attach detail of computation.

Taxing District	Description	Total True Value	%	Listed Value	%	Exempt Listed Value	Taxable Listed Value
		$		$		$	$
Carry Listed Values to Pg. 1 "Listed Value Summary" as indicated:				Column (A)		Column (B)	Column (C)

Tax Form
945-S
Prescribed by the
Tax Commissioner

COUNTY SUPPLEMENTAL RETURN

State of Ohio
2001

Name

Address

City, State, Zip Code

To the Auditor of _____ County:

In accordance with Section 5711.131, Ohio Revised Code, the above corporation reports the following change(s) in taxable value for the year 2001:

Taxing District (enter exact name)	Taxable Value Previous Year	Taxable Value Current Year	Difference

Filing Instructions

This form is required to be filed with the auditor of each affected county when there has been an increase (or decrease) in value of five hundred thousand dollars or more in a taxing district by a business entity. The increase or decrease in value shall be determined by comparing the current year's to last year's values.

The County Supplemental Return must be filed with the auditor of each county affected at the same time the Inter-County Corporation Return of Taxable Property is filed with the Tax Commissioner. Additional copies of this form may be reproduced or obtained from the Tax Commissioner or County Auditors. Failure to receive blank forms does not excuse a taxpayer from timely filing all required returns.

Declaration

I declare under the penalties of perjury that this report has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

Date

Officer's Signature

Taxpayer Copy

Tax Form
945-S
Prescribed by the
Tax Commissioner

COUNTY SUPPLEMENTAL RETURN

State of Ohio
2001

Name

Address

City, State, Zip Code

To the Auditor of _____ County:

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Declaration

I declare under the penalties of perjury that this report has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

Date

Officer's Signature

Just a reminder! Did you:

1) Identify the taxing districts by exact name and department's taxing district number?
2) Complete all required schedules?
3) Complete all columns and exhibits on Ohio balance sheet form 921?
4) If a corporate consolidated return, list separately by taxing district the property of each taxpayer?
   (See example on page 10.)
5) Include all necessary supplemental Forms?
6) You may remove all pages at perforation, stapling only used pages to the inside cover for filing.

Taxpayer Identification

Please type or print the name, address and telephone number of the person to be contacted during our examination of this return.

Name _____ Title _____ Area Code _____

Address _____ Telephone Number _____

Mail this tax return, balance sheet (Form 921), accompanying exhibits, and any inquiries to:

Ohio Department of Taxation
Property Tax Division
P.O. Box 530
Columbus, OH 43216-0530
Telephone: 1-888-644-6778

This return is to be filed between February 15th and April 30th.
An extension until June 15th can be requested. Returns received by this Department after the filing date are considered not timely filed--see "Definitions and General Instructions--Filing Dates."

Declaration

I declare under penalty of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

_____
Date

_____ _____
Title Signature of Officer

If this return was not prepared by your own personnel, show here name and address of firm or individual who prepared it.

Name_____ Address _____

Do not send payment with this tax return.

Tax is payable to the respective County Treasurer.

Ohio Department of TAXATION
P.O. Box 530
Columbus, OH 43216-0530

Ohio has over 4,000 taxing districts, each with a different tax rate. If you are unsure of the taxing district where your business and property is located, contact your County Auditor at the number listed below. Telephone assistance is provided to the hearing impaired through the Ohio Relay Service (ORS), TTY/TDD users may contact County Auditors or the Tax Department's Taxpayer Service Centers by contacting ORS operators at 1-800-750-0750.

No.	County	Telephone No.	No.	County	Telephone No.
1	**Adams**	937-544-2364	45	**Licking**	740-349-6033
2	**Allen**	419-228-3700 #337	46	**Logan**	937-599-7215
3	**Ashland**	419-282-4218	47	**Lorain**	440-329-5216
4	**Ashtabula**	440-576-3794	48	**Lucas**	419-213-4338
5	**Athens**	740-592-3227	49	**Madison**	740-852-9717
6	**Auglaize**	419-738-2511 #16	50	**Mahoning**	330-740-2010
7	**Belmont**	740-695-2121 #221	51	**Marion**	740-382-4811
8	**Brown**	937-378-3998	52	**Medina**	330-725-9755
9	**Butler**	513-887-3160	53	**Meigs**	740-992-2698
10	**Carroll**	330-627-2250	54	**Mercer**	419-586-6402
11	**Champaign**	937-484-1600	55	**Miami**	937-332-6844
12	**Clark**	937-328-2423	56	**Monroe**	740-472-0873/2500
13	**Clermont**	513-732-7261	57	**Montgomery**	937-225-4315
14	**Clinton**	937-382-2250	58	**Morgan**	740-962-4475
15	**Columbiana**	330-424-9515	59	**Morrow**	419-946-4060
16	**Coshocton**	740-622-1243	60	**Muskingum**	740-455-7109
17	**Crawford**	419-562-7941	61	**Noble**	740-732-4044
18	**Cuyahoga**	216-443-7135	62	**Ottawa**	419-734-6740
19	**Darke**	937-547-7310	63	**Paulding**	419-399-8205/8206
20	**Defiance**	419-782-1926	64	**Perry**	740-342-2074/1627
21	**Delaware**	740-368-1790	65	**Pickaway**	740-474-4765
22	**Erie**	419-627-7744	66	**Pike**	740-947-4125/2713
23	**Fairfield**	740-687-7027	67	**Portage**	330-297-3573
24	**Fayette**	740-336-6461	68	**Preble**	937-456-8148
25	**Franklin**	614-462-3230	69	**Putnam**	419-523-6686
26	**Fulton**	419-337-9200	70	**Richland**	419-774-5507
27	**Gallia**	740-446-4612 #217	71	**Ross**	740-702-3080
28	**Geauga**	440-285-2222 #3900	72	**Sandusky**	419-334-6123
29	**Greene**	937-562-5074	73	**Scioto**	740-355-8324
30	**Guernsey**	740-432-8594	74	**Seneca**	419-447-0692
31	**Hamilton**	513-946-4129	75	**Shelby**	937-498-7202
32	**Hancock**	419-424-7019	76	**Stark**	330-451-7350
33	**Hardin**	419-674-2239 #241	77	**Summit**	330-643-2669
34	**Harrison**	740-942-8861	78	**Trumbull**	330-675-2420
35	**Henry**	419-592-1956	79	**Tuscarawas**	330-365-3321
36	**Highland**	937-393-1915	80	**Union**	937-645-3003
37	**Hocking**	740-385-2127	81	**Van Wert**	419-238-0843
38	**Holmes**	330-674-1896	82	**Vinton**	740-596-5445
39	**Huron**	419-668-8464	83	**Warren**	513-695-1235
40	**Jackson**	740-286-4231	84	**Washington**	740-373-6623
41	**Jefferson**	740-283-8590	85	**Wayne**	330-287-5444
42	**Knox**	740-393-6750	86	**Williams**	419-636-5639/5630
43	**Lake**	440-350-2533	87	**Wood**	419-354-9153
44	**Lawrence**	740-533-4310	88	**Wyandot**	419-294-1531