

State of Ohio

Inter-County Return of Taxable Business Property

2005

Additional copies of this form may be downloaded from our Internet site at www.tax.ohio.gov.

Current taxpayer business information (required).

Name _____

Address* _____

FEIN or SSN _____ Ohio charter number _____

NAICS code _____

*Mailing address of the taxpayer's corporate headquarters is required. All assessments and billings will be mailed to the address above. If assessments and billings are to be mailed to a tax representative, check the box, include a written request with this return – on company stationery – and complete Section 2 of the contact and signature page with the mailing information. **The information above is still required.**



Type of Entity: Corporation _____ Partnership _____ LP _____ Ltd liability co. _____ Sole proprietor _____ Other _____

Date of incorporation or qualification in Ohio _____ Date business commenced in Ohio _____

Tax return due date is April 30th – Extended due date is June 15th
 or next business day if 30th or 15th falls on a weekend

Filing extension granted? Yes _____ No _____ Confirmation enclosed? Yes _____ No _____
 If single county extension was granted, the confirmation must be enclosed in this return.

Total list value of tangible personal property (before \$10,000 exemption) \$ _____

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

Taxing District/ Preassessment Verification	Consolidated	Claim	913 EX	Penalty _____ %
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Office Audited	Field Audited	
Agent _____ Date _____ Supr. _____ Date _____	Agent _____ Date _____ Supr. _____ Date _____	<div style="border: 1px solid black; padding: 10px;"> <p>Data Entry Label</p> <p>or</p> <p>Assessment date _____ By _____</p> </div>

This return is not filed in duplicate.
 If listed value is \$10,000 or less, this return is not required to be filed.
 This form is also used for filing an inter-county new taxpayer return.

Do You Know?

Within Ohio's 88 counties, there are more than 4,000 possible taxing jurisdiction combinations. They are composed of cities, township, villages, school districts, safety districts, etc. Each has a unique number assigned to it, which varies from county to county and from county to state. As a local source of revenue, the personal property tax rates are also unique for each jurisdiction.

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

- 1) Contact your local county auditor to verify by address the correct jurisdiction in which your property is located;
- 2) Refer to last year's personal property assessment certificate or real estate bills for taxing district names; or
- 3) Refer to or use preprinted form 945 REC that was based on last year's inter-county return and has been provided to you.

What's New for 2005

Reminders

- A personal property tax return (form 920 or form 945) is no longer required to be filed if the listed value before exemption is \$10,000 or less.
- The requirement was not met for 2005 to reduce the listing percentage of inventories. Therefore, the listing percentage for inventories only will remain at **23% for the 2005 tax return**.
- For those using a software package to create the inter-county return, remember to incorporate into your data any amended assessments showing taxing district changes made subsequent to filing the original 2004 inter-county return. Also, make sure that the recapitulation page is printed and submitted in landscape view. Recapitulation pages printed and submitted in portrait view are unacceptable and will be returned to the taxpayer for correction.

New

- Taxpayers having tangible personal property used in business and located in only **one** Ohio county must file form 920. Any inter-county tax return filed showing personal property values in only one county will be forwarded by the department to the appropriate county; the taxpayer will be notified of this action. At least one-half of the total tax due must be paid within 10 days of the county's receipt date to avoid a late filing penalty.
- The taxpayer address is required to be disclosed on the cover of the return for mailing of the assessments and bills. If the taxpayer wishes to have the assessment and bills associated with this return mailed to a tax representative or agent, the box on the front of this return must be checked, a letter of authorization on the taxpayer's stationery must accompany the return, and Section 2 of the contact and signature page must be completed.

- The contact and signature page now contains three separate sections that must be completed. Taxpayer contact information is to be provided in Section 1; Section 2 must be completed if the taxpayer wishes to have all correspondence – including assessments and bills – associated with this return mailed to a tax representative. In the last section, Ohio law requires the signature of a corporate officer, partner or owner of the business entity filing the tax return.
- Form TBOR 1, Declaration of Tax Representative, is now included in the inter-county tax booklets.
- When filing a consolidated return, any use of divisions must be properly identified by the legal entity owning the property. The parent or subsidiary company must first be identified at the top of the recapitulation page with all divisions belonging to that entity being listed beneath. Failure by the taxpayer to properly identify entities owning property being reported by a division on the recapitulation page may result in the department's disallowance of the taxpayer reporting divisions on future returns.
- Guidelines for the proper completion of the recapitulation page are now included in the tax booklet (page 13).
- ✓ Commonly used 2005 tax forms and schedules are available on our Web site at www.tax.ohio.gov, most in both downloadable and fill-in formats.
- ✓ Applications for an extension of time to file the inter-county return can be sent by e-mail to: extensions@tax.state.oh.us. All extension requests, regardless of the format submitted, must be received by the tax commissioner on or before April 30 to be considered.
- ✓ The 2005 Tax Rate Booklet and Guidelines Book will not be available as printed publications. However, both publications will be available on our Web site by March 2005. For the first time the tax rate booklet will contain both the county and state taxing district numbers required to be used when filing the tax return.

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 that 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 90 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. If approved, the extension will be granted until 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. Any extension that has been issued should 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 ensure timely delivery to and receipt by the Tax Commissioner, certified mail, personal delivery or an approved delivery service 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 that 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., that 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 12 months preceding the fiscal year end, they must employ December 31. (Ohio Adm. Code 5703-04)

True Value – The Ohio Revised Code (R.C. 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 that 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 last-in-first-out (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 (R.C. 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. (Ohio Adm. Code 5703-3-16) Expanding to new locations or movement to another taxing district during a year will result in partial year's inventory in multiple districts. Example: 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 those 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 materials with a view of making a gain or profit (R.C. 5711.16). A merchant is defined as a person who owns or has possession or subject to his control personal property that is held for sale with a view of making a gain or profit (R.C. 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. The listing percentage is 25% for the year 2005.

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 instructions refer to page 21. 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, they are deemed to be the owner; otherwise, the lessor is deemed to be the owner (Ohio Adm. Code 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 2005, the listing percentage is 25% except inventory, which is listed at 23%. 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 15-16).

\$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. If the list value is \$10,000 or less, a return is not required to be filed.

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; property for which an exempt facility certificate has been applied for or certified exempt; patterns, 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 (Ohio Adm. Code 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 913 EX 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 correct and complete name and number of each taxing district be shown to ensure 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, your real estate tax bills or contact the auditor of the county in which the property is located. (see telephone numbers on back cover). In most cases, inter-county taxing district numbers differ from those used by individual counties for form 920. All inter-county taxing district numbers are four digits and are all numerical. 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 and is available on the Internet at www.tax.ohio.gov, or by calling the local county auditor, being sure to notify them that you are filing an inter-county return.

Note: Do not use the tax district numbering system established by the individual counties. Use of county taxing district numbers will lead to processing delays and could result in the rejection of the return as unacceptable.

Payment of Taxes – Do not send payment with this return. Taxes are due and payable upon receipt of the tax bills from the county treasurer. 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 resubmitted 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. All correspondence, assessment certificates and tax bills will be mailed to the taxpayer address unless otherwise requested.

Page 5 – Form 993 A, Application for an Extension of Time to File Form 945 – This form should be used in requesting an extension of time to file the Inter-County Return of Taxable Business Property from the tax commissioner. An extension of time to June 15 can be granted. A copy of this form is included in this booklet. This form must be received by the tax commissioner before April 30 for the extension request to be considered.

Page 7 – Consolidated Returns, Taxpayer Identification – A corporation that owns or controls at least 51% 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 within 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 utilities, 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 8 – 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 9 – 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 R.C. 5711.16 and 5711.17.

Page 10 – 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 (Ohio Adm. Code 5703-3-27). Inventory values maintained on the direct cost or last-in-first-out (LIFO) basis must be restated. Consigned manufacturing inventory must be listed by the owner.

Page 11 – Schedule 3A – Merchandising Inventory – Enter by taxing district the monthly values of all inventory acquired and held for sale and any finished goods inventory of a manufacturer 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 (Ohio Adm. Code 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 (Ohio Adm. Code 5703-3-09).

Page 12 – 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. Inventories of repair and maintenance parts, as well as equipment held as spare parts, are valued at 100% of the cost of the amount on hand at year end, reported in Schedule 4, and listed at 25%. The supply items of a manufacturer, the costs of which are not absorbed in the cost of the final product, and supply items of all other taxpayers are to be valued at the cost of the amount on hand at year end, reported in Schedule 4,

and listed at 25%. Such inventories include those of mines, quarries, laundries, dry cleaners, contractors, repair shops, garages, etc. This also includes office supplies and supplies used in the normal business activities.

Page 13 – Guidelines for Preparation of Recapitulation Page

Page 14 – Sample of a completed recapitulation page.

Pages 15, 16 – 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 listing of the counties, an alphabetical listing of taxing districts with the corresponding four-digit inter-county taxing district number 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 14.

If you timely filed form 945 last year, form 945 REC – showing the taxing district names and numbers from that assessment – will accompany the mailing of this return. This may be used as the recapitulation page for this year's return. Delete taxing districts no longer applicable from form 945 REC and add new taxing district names and numbers by using page 14 of the tax return.

Page 17 – Schedule 5 – Grains – List by county number and exact taxing district name and number the amount of bushels of wheat, flax, and all other grains that were purchased, received or transferred to an Ohio taxing district.

Page 18 – Recapitulation – Grains – List by county number and exact taxing district name and number the totals from Schedule 5.

Pages 19, 20 – Form 921 – Ohio Balance Sheet

Page 21, 22, 23 – Form 937, True Value Computation – To be used by taxpayers valuing tangible personal property based on prescribed composite annual allowance. See page 21.

Supplemental Forms

The following forms must accompany the tax return if applicable.

Page 25 – 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.

Pages 27, 28 – 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 R.C. 5709.61, et seq., and 5709.88.

Page 31 – 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 \$500,000 or more from that reported in the previous year. Failure to file this form may result in a penalty as provided for in R.C. 5703.99. Copies of these forms are available upon request to the department at the address indicated on the inside rear cover.

Page 37 – Declaration – Signature – When the taxpayer is a corporation, partnership or proprietorship, the declaration must be signed by a corporate officer, partner or proprietor respectively. Provide identification of the individual to be contacted at the taxpayer's address in Section 1. Complete Section 2 and submit written authorization on the taxpayer's stationery if the assessments and bills associated with this return are to be mailed to a tax representative.

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 Classification 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 2005). This information can be obtained from the Department of Taxation's Web page at <http://www.tax.ohio.gov>.

Application for an Extension To File Form 945 Inter-County Return of Taxable Business Property

Taxpayer name _____

Taxpayer address _____

City _____ State _____ ZIP code _____

Telephone number _____ E-mail address _____

Personal property tax account # _____ FEIN # _____

Reason _____

Person requesting extension, if other than taxpayer

Name _____

Address _____

City _____ State _____ ZIP code _____

Telephone number _____ E-mail address _____

Note: A confirmation letter will be sent to the person requesting the extension or, if none is listed, to the taxpayer.

Instructions

The inter-county form 945 must be filed by April 30th of each year. An extension until June 15th may be requested from the tax commissioner no later than April 30th.

Proper identification of each taxpayer must be provided for a valid extension. This would include an Ohio personal property tax account number, FEIN number and/or exact legal name for each taxpayer. The extension is valid only for the name appearing on the extension confirmation, so proper identification is critical. We do not issue "blanket" extensions.

Do not use this form to request an extension to file a single-county form 920 or a new taxpayer return form 920 NT. Extensions for form 920 and form 920 NT must be requested from the auditor in which county the return will be filed.

Federal extensions are not acceptable. Extensions granted by a county auditor must accompany form 945 at the time of filing to be recognized. Otherwise, a late filing penalty will be applied.

To ensure delivery to and receipt by the tax commissioner, certified mail, personal delivery or an approved delivery service should be used. You may also e-mail or fax your request.

Ohio Department of Taxation
Personal Property Tax Division
P.O. Box 530
Columbus Ohio, 43216-0530

Address for delivery service:
30 E. Broad Street, 21st Floor
Columbus, Ohio 43215

Fax: 206-350-6722
E-mail: extensions@tax.state.oh.us

www.tax.ohio.gov

Ohio Business Locations

List the exact county and taxing districts in which this business holds property in Ohio. If a consolidated return, list corporations by owning corporation.		Sufficient description of business operations in each county and taxing district is necessary for classification and use of proper tangible property schedule, especially when manufacturing classification is claimed.
County	Taxing District Name and Number	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

Schedule 3 – Inventories

Schedule 3 – Manufacturing Inventories – List at 23% of average value all inventories of raw materials, works 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 correct name and number 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 & Number			
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 23%				

County No.	Taxing District Name & Number			
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 23%				

Guidelines for Preparation of Recapitulation Pages

Below are the **guidelines that *must* be followed** in the preparation of the recapitulation pages. Returns submitted in a manner not conforming to these guidelines will be considered not acceptably filed, will be rejected and will be returned to the taxpayer for correction of the omissions or errors. A late filing penalty can be applied if an acceptable return is not received by April 30 (June 15 if extended).

1. **Number each line.** Do not use a line number greater than 99; instead, start over with number 1. Also, number each page if more than one is used.
2. Do not reduce or compress printing; **use full-size print**, preferably 12-point font. If handwritten, numbers must be legible.
3. **Triple space lines.** Include horizontal lines between each taxing district.
4. Use the **two-digit** county number and the proper four-digit inter-county taxing district number. Use last year's assessment certificate, the preprinted 945 REC, or contact each county for the inter-county taxing district number. **Do not** use the county's two- or three-digit taxing district number with additional digits.
5. **Use commas in number values** (nnn,nnn,nnn). Use whole dollars only, *do not* show cents. **Do not use dollar signs.**
6. **Round values to the nearest \$10 value in each schedule column and totals.**
7. **Combine values in common taxing districts** *unless* owned by separate legal entities and reported in a consolidated return. **Do not** show different store locations within the same taxing district as separate line items.
8. **Provide a grand total** of value. Also provide a line total for each taxing district.
9. Do not shade any data area.
10. Omit or draw a line through taxing districts containing **no** taxable values. Start at the line number and continue the line through all columns.
11. If you are reprinting the recapitulation page from a pre-packaged program it must be reprinted and submitted in **landscape** format (lengthwise on the paper).

Recapitulation

Taxpayer Name Our Kid's Inc. & Subsidiaries

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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 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, as 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. – Cincinnati CSD				6,250	6,250	640
11	4	5	0	7	4	0			Union Twp. – Hebron Village 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.

Recapitulation

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 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, as this will be computed by the department. **Renditions must use the exact format of this schedule, including line numbering, spacing, view and lines for columns and rows.**

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

Recapitulation

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 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, as this will be computed by the department. **Renditions must use the exact format of this schedule, including line numbering, spacing, view and lines for columns and rows.**

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

Schedule 5 – Grains

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 Name & Number									
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

Ohio Balance Sheet

(Required to be Filed with Tax Form 945)

Name _____ FEIN/social security number _____

Balance sheet as of _____ 2004

Assets	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 and equipment (merchandise)		
G) Exempted inventory (including Foreign Trade Zone)		
H) Other inventory		
4. Investments		
5. Land		
6. Buildings	Ohio Cost	
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 and equipment		
A) Taxed as real estate		
B) Taxed as personal property		
9. Furniture and 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 913 EX) or a hazardous substance reclamation area		
13. Certified exempt facilities		
14. Patterns, jigs, dies and 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 and 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 and net worth	

2005 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 and 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 (column 1, column 2). Additions, disposals and transfers occurring during the year are to be entered at cost, opposite the year in which they were acquired (column 3, column 4). The resulting costs remaining at year-end are then listed (column 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 (column 6). Each year-end cost is then multiplied by the corresponding valuation percentage (column 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; and any costs that are to be included as full costs may not

have been capitalized on the ledger account. These exceptions should be separately identified in the computation. Cost for nontaxable property such as registered motor vehicles, licensed aircraft, property taxed 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 includable 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 V is the most common class. Assets used in retail trade, nonmanufacturing 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	Stand-Alone Computers	Class I	Class II	Class III	Class IV	Class V	Class VI
1	75.0	90.0	92.0	93.2	93.9	94.3	94.4
2	60.0	63.3	76.3	82.8	86.3	88.1	88.9
3	45.0	44.0	60.6	72.4	78.7	81.8	83.3
4	30.0	32.0	46.1	62.0	71.1	75.6	77.8
5	15.0	20.0	37.9	51.5	63.5	69.3	72.2
6	15.0	20.0	29.8	42.2	55.8	63.1	66.7
7	15.0	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.

True Value Computation

State of Ohio

- Machinery and Equipment
- Furniture and Fixtures
- Public Utility Property
- Stand-Alone Computers

Class _____ Return Year **2005**

Company				Taxing District Name and Number and County		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year Acquired	Cost At End Of 2003	Additions and Transfers In 2004	Disposals and Transfers Out 2004	Cost At End Of 2004	Per Cent	True Value Amount \$
Totals						

Remarks

List @ 25 %

True Value Computation

State of Ohio

- Machinery and Equipment
- Furniture and Fixtures
- Public Utility Property
- Stand-Alone Computers

Class _____ Return Year **2005**

Company				Taxing District Name and Number and County		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year Acquired	Cost At End Of 2003	Additions and Transfers In 2004	Disposals and Transfers Out 2004	Cost At End Of 2004	Per Cent	True Value Amount \$
Totals						

Remarks

List @ 25 %

Claim for Deduction from Book Value

Name	Date (mm/dd/yy)
Address	City State ZIP

The undersigned taxpayer hereby makes claim for the assessment of taxable personal property, or portions thereof as herein stated, on basis of its true value, instead of the book value, less book depreciation.

Taxing District	Tangible Property	Schedule 2	Schedule 3	Schedule 4	Totals
1	Book Value				
	Deduction Claimed				
	Claimed True Value				
2	Book Value				
	Deduction Claimed				
	Claimed True Value				
3	Book Value				
	Deduction Claimed				
	Claimed True Value				
4	Book Value				
	Deduction Claimed				
	Claimed True Value				
5	Book Value				
	Deduction Claimed				
	Claimed True Value				
6	Book Value				
	Deduction Claimed				
	Claimed True Value				
7	Book Value				
	Deduction Claimed				
	Claimed True Value				
8	Book Value				
	Deduction Claimed				
	Claimed True Value				
Totals	Book Value				
	Deduction Claimed				
	Claimed True Value				

Claims for any deduction from the depreciated book value of personal property may not be considered or allowed unless made in writing by the taxpayer at the time of making return. Claims made in returns required to be filed in duplicate should be made in duplicate. Such claim must be accompanied by detailed information in support thereof, specifying by taxing district and schedule, the book value, deduction claimed and the claimed true value. Show, in detail, the computation of the claimed true value.

Taxpayer signature	
Title	Date

**Return of Exempt Personal Property Located in an
Enterprise Zone or Hazardous Substance Reclamation Area**

For accounting period _____ to _____ 2004

Taxpayer name _____

Address of business in zone or area _____

City _____ State _____ ZIP _____

Taxing district name and number _____

State taxing district number

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.

R.C. 5709.62 (I), 5709.63 (I), and 5709.88 (H) 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
All enterprise zone exemptions are limited per the terms of the agreement

	(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 913 EX 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 _____ Printed name _____

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
			25				
			25				
			25				
			25				
			25				
			25				
Carry listed values to page 1 "Listed Value Summary" as indicated:				Column (A)		Column (B)	Column (C)

Exempt Inventories – Schedules 3 and 3A. List total amount of inventory located within the enterprise zone; monthly inventories are required.

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 23%					
C. Average Value–Inventory at Same Location for Year Preceding Agreement (100% Taxable)					
D. Average Value–Inventory Subject to Exemption (A–C)					
E. Average Value of Exempt Inventory (Line D x % of Exemption)					
F. List Value of Exempt Inventory (Line E @ 23%)					

Carry line B to page 1 "Listed Value Summary" line 2 or 3, column (A). Carry line F to page 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 manufacturer or merchant and all domestic animals not used in agriculture. 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
			25				
			25				
			25				
			25				
Carry listed values to page 1 "Listed Value Summary" as indicated:				Column (A)		Column (B)	Column (C)

County Supplemental Return

 Taxpayer name

 Address

 City, State, ZIP code

To the auditor of _____ County:

In accordance with R.C. 5711.131, the above corporation reports the following change(s) in taxable value for the year 2004:

Taxing District (enter exact name and number)	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 \$500,000 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

For-Storage-Only Calculation Worksheet

Taxpayer's name _____

County _____ Taxing district name and number _____

Calculation of Storage-Only Exemption

- 1. Shipments into warehouse from within Ohio \$ _____
- 2. Shipments into warehouse from outside Ohio \$ _____
- 3. Total shipments into warehouse (line 1 plus line 2) \$ _____
- 4. Divide line 2 by line 3 _____ %
- 5. Shipments from warehouse to Ohio locations \$ _____
- 6. Shipments from warehouse to locations outside of Ohio \$ _____
- 7. Total shipments out of warehouse (line 5 plus line 6) \$ _____
- 8. Divide line 6 by line 7 (this equals to total percentage out of warehouse that may be exempt) _____ %
- 9. Multiply line 4 by line 8 (This equals the total percentage of inventory that is exempt from personal property taxation at this location. Take this percentage times the average monthly value to reach the amount of inventory that is not taxable at this location.) _____ %
- 10. Average monthly inventory value at facility (from Schedule 3 or 3A) _____
- 11. Multiply line 9 by line 10 (result is amount of nontaxable inventory) \$ _____
- 12. Subtract line 11 from line 10 (taxable average value) \$ _____

Note: This worksheet is only to be used when the taxpayer cannot actually determine the exact amount of exempt inventory at the end of the month. If a taxpayer uses this worksheet to determine their storage exemption, those source documents must be maintained for audit purposes.

Declaration of Tax Representative

Taxpayer's name _____

Business name _____

Address _____

City _____ State _____ ZIP code _____

FEIN or social security number _____
(Only use social security number if requesting individual income tax representative or if business does not have a FEIN.)

Representative Information

Representative's name and firm _____

Address _____

City _____ State _____ ZIP code _____

Telephone number _____ Fax number _____

E-mail address _____

Authorized Signature

The taxpayer identified above authorizes the representative identified above to represent the taxpayer before the Department of Taxation. This authorization includes the authority to view and receive copies of returns, reports or other documents filed by the taxpayer or prepared by the Department of Taxation concerning the business, property or transactions of the taxpayer, request alternative methods of taxation, present evidence or legal arguments to any employee of the Department of Taxation, raise objections to audit findings or assessments, file petitions or applications and waive statutes of limitation. This authorization does not authorize the tax representative to sign any form or declaration where the Ohio Revised Code specifically requires that the form or declaration be signed by the taxpayer. **The taxpayer understands that the acts of the authorized representative may increase or decrease the taxpayer's tax liabilities and legal rights. The taxpayer must indicate all restrictions, if any, to this authorization in the space below.**

I certify, under penalties of perjury, that I am the taxpayer or that I am a corporate officer, LLC member, general partner, guardian, tax manager or similar employee authorized to act on tax matters, executor, receiver, administrator, or trustee on behalf of the taxpayer and that I have the authority to execute this form on behalf of the taxpayer. ***If this form is not properly completed, this Declaration of Tax Representative will not be processed.***

Signature _____ Date _____

Name (print) _____ Title _____

Telephone number _____ Fax number _____

Restrictions to this Declaration

The following restrictions are placed on this *Declaration of Tax Representative*:

Expiration Date

This declaration is valid until _____. If no expiration date is given, this declaration will expire one year after the date that it is signed.

Contact and Signature Page

Section 1: Taxpayer Identification

Provide the name of the person at the business entity who should be contacted in the event of problems or questions regarding this return. Please type or legibly print the requested information on this page.

Contact person's name _____ Title _____

Mailing address _____

Telephone number _____ E-mail address _____

Section 2: Tax Representative Identification

Provide the information in this section if the box on the front of the return has been checked to have assessments and bills sent to a tax representative AND a letter of authorization on company stationery is included with this return. *The information below applies to the mailing of the assessments and bills associated with this tax return only and does not replace the need for form TBOR 1 concerning other issues.*

Representative name _____ Firm name _____

Representative mailing address _____

Representative telephone number _____ E-mail address _____

Did the representative prepare this tax return? Yes _____ No _____

Section 3: Declaration by Taxpayer

This return **must** be signed by an officer/partner/owner of this business entity per R.C. 5711.05 – not by a representative or agent – for the tax return to be considered acceptably filed. Failure of an officer/partner/owner of this business entity to sign this declaration will result in the rejection of this tax return as unacceptable and could result in the application of a late filing penalty on the subsequent acceptable filing of this tax return.

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.

Signature of officer _____ Title _____

Officer name _____ Date _____

Mail this return, Ohio balance sheet, accompanying exhibits and any inquiries to:

Ohio Department of Taxation
Personal Property Tax Division
P.O. Box 530
Columbus, OH 43216-0530

**Do not send payment with this tax return.
Tax is payable to the respective county treasurers.**



Ohio Department of TAXATION

P.O. Box 530
Columbus, OH 43216-0530

Ohio has more than 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 #8805/#8807	46	Logan	937-599-7215
3	Ashland	419-282-4218	47	Lorain	440-329-5216/5217
4	Ashtabula	440-576-3794	48	Lucas	419-213-4338
5	Athens	740-592-3227	49	Madison	740-852-9717
6	Auglaize	419-739-6705	50	Mahoning	330-740-2010
7	Belmont	740-695-2121 #131	51	Marion	740-223-4030
8	Brown	937-378-3998	52	Medina	330-725-9760
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	937-440-5944
12	Clark	937-328-2427	56	Monroe	740-472-0873/2500
13	Clermont	513-732-8149	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	216-443-7165	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	740-833-2900	65	Pickaway	740-474-4765
22	Erie	419-627-6650	66	Pike	740-947-4125/2713
23	Fairfield	740-687-7027	67	Portage	330-297-3573
24	Fayette	740-335-6461	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 #3930	72	Sandusky	419-334-6127
29	Greene	937-562-5074	73	Scioto	740-355-8232
30	Guernsey	740-432-9248	74	Seneca	419-447-0692
31	Hamilton	513-946-4100	75	Shelby	937-498-7202
32	Hancock	419-424-7019	76	Stark	330-451-7350
33	Hardin	419-674-2239/2290	77	Summit	330-643-2669/2677/2668
34	Harrison	740-942-8861	78	Trumbull	330-675-2420
35	Henry	419-592-1956	79	Tuscarawas	330-365-3220 #3321
36	Highland	937-393-1915	80	Union	937-645-3003
37	Hocking	740-385-2127	81	Van Wert	419-238-6285/0843
38	Holmes	330-674-1896	82	Vinton	740-596-4571 #232
39	Huron	419-668-8464	83	Warren	513-695-1234
40	Jackson	740-286-4231	84	Washington	740-373-6623, #338
41	Jefferson	740-283-8590	85	Wayne	330-287-5444
42	Knox	740-393-6750	86	Williams	419-636-5639 #340
43	Lake	440-350-2533	87	Wood	419-354-9153
44	Lawrence	740-533-4310	88	Wyandot	419-294-1531