

SCHEDULE X Reconciliation with Federal Income Tax Return ❶

ITEMS NOT DEDUCTIBLE		ITEMS NOT TAXABLE	
A. CAPITAL LOSSES (Excluding ordinary losses)	\$ _____	N. CAPITAL GAINS (Excluding ordinary gains – see instructions)	\$ _____
B. EXPENSES APPLICABLE TO NON-TAXABLE INCOME	\$ _____	O. INTEREST INCOME	\$ _____
C. TAXES BASED ON INCOME	\$ _____	P. DIVIDENDS	\$ _____
D. NET OPERATING LOSS DEDUCTION PER FEDERAL RETURN	\$ _____	Q. OTHER (Explain) SEE INSTRUCTIONS	\$ _____
E. PAYMENTS TO PARTNERS	\$ _____	_____	\$ _____
F. CONTRIBUTIONS	\$ _____	_____	\$ _____
G. IRA OR KEOUGH PAYMENTS, SEPS, TSA, 401(K)	\$ _____	_____	\$ _____
H. ALIMONY	\$ _____	Z. TOTAL DEDUCTIONS	\$ _____
I. OTHER EXPENSES NOT DEDUCTIBLE (Explain)	\$ _____	_____	\$ _____
J. TOTAL ADDITIONS (Enter under line Z)	\$ _____	Total Additions (From line J)	\$ _____
TOTAL SCHEDULE X (Enter as Line 3 – Page 1)	\$ _____	_____	\$ _____

SCHEDULE Y Business Allocation Formula (See Instructions) ❷

	A. Located Everywhere	B. Located in Ashtabula	C. Percentage (B divided by A)
Step 1			
Average value of real and tangible personal property	\$ _____	\$ _____	
Gross annual rentals multiplied by 8	\$ _____	\$ _____	
Total Step 1	\$ _____	\$ _____	_____ %
Step 2			
Gross receipts from sales and work or services performed	\$ _____	\$ _____	_____ %
(See instructions)			
Step 3			
Total wages, salaries, commissions and other compensation of all employees	\$ _____	\$ _____	_____ %
Step 4			
Total Percentages			_____ %
Step 5			
Average percentage (Divide total percentages by number of percentages used – enter on Line 5, Page 1)			_____ %

SCHEDULE Z Partner’s Distributive Shares of Net Income (From Federal Schedule 1065K and 1099) ❸

1. NAME AND ADDRESS OF EACH PARTNER	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
(a)			%	\$	\$	%	\$
(b)			%	\$	\$	%	\$
(c)			%	\$	\$	%	\$
(d)			%	\$	\$	%	\$
7. TOTALS			100%	\$	\$		\$

*** GENERAL TAX INFORMATION MUST BE COMPLETED ***

1. Date Business or Trust created _____
 2. Did you file a return last year? YES NO
 3. Did you have any employees during past year? YES NO
 4. On which basis are your records kept? CASH ACCRUAL
 COMPLETED CONTRACT OTHER
 5. Has your Federal Tax Liability for any prior year been changed in the year covered by this return as a result of an examination by the Internal Revenue Service? YES NO
 If Business terminated, complete the following
 Date Business Terminated _____
 If you sold your Business, give name and address of purchaser:
 Name _____
 Address _____
 If Business Entity changed during past year, mark appropriate blocks:
 FROM Individual Partnership Corporation
 TO Individual Partnership Corporation

**❶ SCHEDULE INSTRUCTIONS
 Reconciliation with Federal Income Tax Return**

SCHEDULE X is used for the purpose of making adjustments when total income (Line 2) includes income not taxable and/or items not deductible for municipal purposes. Enter the amounts of any such items in Schedule X and carry total (Line J and Line Z) respectively to Line 3 Page 1 Line A – Capital losses from the sale, exchange or other disposition of property shall not be taken into consideration in arriving at net profits earned. Line B – If you have deducted non-taxable income (Line Z): expenses attributable to this non-taxable income shall not be allowed as a deduction from the remaining taxable income. Line C – would include federal, state, local and other taxes based on income.

❷ BUSINESS ALLOCATION FORMULA

SCHEDULE Y A business allocation formula consisting of the average of property, gross receipts and wages paid, may be used by business entities not required to pay tax on entire net profits, by reason of doing business both inside and outside the Ashtabula city limits. However, if the books and records of the taxpayer shall disclose with reasonable accuracy the net profit attributable to Ashtabula then only this portion shall be considered as having a taxable status in Ashtabula.

SPECIAL NOTE: Sales and gross receipts in Ashtabula (Step 2) mean:

- All sales of tangible personal property which is shipped from Ashtabula to purchasers outside of Ashtabula regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
- All sales of tangible personal property which is delivered within Ashtabula regardless of where title passes, even though transported from a point outside Ashtabula, if the taxpayer is regularly engaged through its own employees, in the solicitation and the sales result from such solicitation or promotion.
- All sales of tangible personal property which is delivered within Ashtabula regardless of where title passes, if shipped or delivered from a stock of goods within Ashtabula.

❸ PARTNERSHIP DISTRIBUTIVE SHARE OF NEW INCOME

SCHEDULE Z Must be completed by all partnerships and associations filing returns. Amount shown in this schedule must correspond with amount reported on your Federal Partnership Form, Attach a schedule 1065.