

For Non C-Corporation, prior to completing Schedule X, ORC 718.01 requires the following: If a taxpayer is not a C Corporation and is not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C Corporation.

## SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN - Attach Schedules

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSSES (excluding ordinary losses) .....	\$ _____	W. CAPITAL GAINS (excluding ordinary gains) .....	\$ _____
B. TAXES BASED ON INCOME .....	_____	X. INTEREST, DIVIDEND, PATENT, AND COPYRIGHT INCOME ..	_____
C. 5% OF AMOUNT DEDUCTED AS INTANGIBLE INCOME .....	_____	Y. OTHER (including IRC section 179 expense and Charitable Contributions, if not included in Federal Taxable Income calculations) .....	_____
D. GUARANTEED PAYMENTS TO PARTNERS .....	_____	Z. TOTAL DEDUCTIONS .....	\$ _____
E. AMOUNTS FOR QUALIFIED SELF-EMPLOYED RETIREMENT, HEALTH & LIFE INSURANCE PLANS FOR OWNERS OF NON-C CORPORATION ENTITIES, OR SELF-EMPLOYMENT TAX .....	_____		
F. OTHER (including all amounts allowed as a deduction in the computation of federal taxable income for real estate investment trusts and regulated investment companies) .....	_____		
G. TOTAL ADDITIONS .....	\$ _____		

## SCHEDULE Y BUSINESS ALLOCATION FORMULA

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
<b>STEP 1.</b> AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY	_____	_____	
GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8	_____	_____	
TOTAL STEP 1.	_____	_____	_____ %
<b>STEP 2.</b> WAGES, SALARIES, AND OTHER COMPENSATION PAID	_____	_____	_____ %
<b>STEP 3.</b> GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS)	_____	_____	_____ %
<b>4.</b> TOTAL PERCENTAGES			_____ %
<b>5.</b> AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).			_____ %
<b>6.</b> MULTIPLY LINE (Z) BY AVERAGE % FROM STEP 5 ABOVE. ENTER THIS AMOUNT HERE AND ON LINE 2 PAGE 1			_____