

SCHEDULE X

This schedule is used to adjust your federal net income to your Heath taxable income. The left column is for items deductible on the federal return, but not deductible under the Heath Ordinance. The right hand column is for items taxable on the federal return, but not taxable by Heath.

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Federally deducted losses from IRC 1221 or 1231 property disposition	\$ _____	J. Federally reported income/gain from IRC 1221 or 1231 property dispositions, except to the extent the income/gains apply to those described in IRC 1245 or 1250.....	\$ _____
B. Five percent of intangible income reported On Line K (Sch.X), except that which is from IRC 1221 property disposition	\$ _____	K. Federally reported intangible income such as, but not limited to, interest, dividends, and patent and copyright income.....	\$ _____
C. Federally deducted taxes based on income	\$ _____	L. Amount of Federal tax credits to the extent they have reduced corresponding operating expenses.....	\$ _____
D. Guaranteed payments or accruals to, or for, Current or former partners or members	\$ _____	M. IRC Section 179 expenses (not previously deducted)	\$ _____
E. Federally deducted dividends, distributions, Or amounts set aside for, credited to, or Distributed to REIT or RIC investors.....	\$ _____	N. Charitable contributions of Partnerships, S corp's, LLC's	\$ _____
F. Federally deducted amounts paid or accrued To, or for, qualified self-employed retirement Plans, health insurance plans, and life insurance Plans for owners or owner-employees of non C corporation entities	\$ _____	O. Other (explain and document)	\$ _____
G. Rental activities by Partnership, S corp, LLC, Trusts	\$ _____	P. TOTAL DEDUCTIONS (lines J thru O).....	\$ _____
H. Other (explain and document)	\$ _____		
I. TOTAL ADDITIONS (lines A thru H).....	\$ _____		
Q. CALCULATE DIFFERENCE BETWEEN LINE I AND P, CARRY TO PAGE 1, LINE 2			\$ _____

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA

(THIS FORM IS TO BE USED BY NON-RESIDENTS OF HEATH, OHIO ONLY)

	A. Located Everywhere	B. Located in Heath	C. Percentage (B ÷ A)
Step 1. Average original cost of real & tangible personal property	\$ _____	\$ _____	X X X X X X
Gross annual rentals multiplied by 8	\$ _____	\$ _____	X X X X X X
TOTAL STEP 1	\$ _____	\$ _____	1. _____ %
Step 2. Gross receipts from sales made and/or work/services perform	\$ _____	\$ _____	2. _____ %
Step 3. Total wages, salaries, commissions & other compensation of All employees	\$ _____	\$ _____	3. _____ %
Step 4. Total percentages			4. _____ %
Step 5. Average percentage (divide total percentages by number of percentages used, (zero not used)			5. _____ %

CARRY STEP 5 AVERAGE PERCENTAGE TO PAGE 1, LINE 4.

SCHEDULE Y-1 - RECONCILIATION TO FORM WHR, WITHHOLDING RECONCILIATION

Total wages allocated to Heath (from Federal Return or allocation formula) \$ _____

Total wages shown on Form WHR (Withholding Reconciliation) \$ _____

Please explain any difference _____
