



FORM: BR-2005

PHONE (513) 932-3060 FAX (513) 932-2493

FILING REQUIRED EVEN IF NO TAX DUE
LATE FILING WILL RESULT IN PENALTY AND INTEREST CHARGES

FOR YEAR ENDING DECEMBER 31, 2005
OR FOR FISCAL YEAR

BEGINNING: _____ ENDING: _____

Filing Status (Check One)
 C-Corporation
 S-Corporation
 LLC
 Partnership/Association
 Fiduciary (Trusts and Estates)

Amended Return
 Tax Year: _____

FILE WITH
 CITY OF LEBANON TAX DIV.
 50 S. BROADWAY
 LEBANON, OH 45036-1777
 ON OR BEFORE APRIL 17, 2006

FOR OFFICE
 USE ONLY

IF YOU ARE A NEW BUSINESS, FILING FOR THE FIRST TIME OR HAVE MOVED SINCE THE LAST FILING DATE, PLEASE FURNISH CURRENT ADDRESS AND DATE OF MOVE.

MOVE IN: _____
 MOVE OUT: _____

DUE APRIL 17, 2006 OR 15th DAY, 4th MONTH AFTER FISCAL YEAR END.

YES	NO	REQUIRED: HAS THE IRS INCREASED YOUR TAX LIABILITY FOR ANY YEAR? IF SO, HAS AN AMENDED LEBANON RETURN BEEN FILED?

TAXPAYER(S) NAME(S) AND ADDRESS (CORRECT IF NECESSARY)

FEDERAL ID NO.

LEBANON ACCOUNT NO.

BUSINESS TELEPHONE NO.

2005 LEBANON TAX RETURN

OFFICE USE ONLY

1. TOTAL INCOME FROM PAGE 2 AND ATTACH COPIES OF FEDERAL RETURNS AND SCHEDULES	\$ _____	\$ _____
2. ADJUSTMENTS TO INCOME		
a. ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X [FROM PAGE 2])	ADD \$ _____	\$ _____
b. ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X [FROM PAGE 2])	DEDUCT \$ _____	\$ _____
c. DIFFERENCE BETWEEN LINES 2a AND b TO BE ADDED TO OR SUBTRACTED FROM LINE 1	(+ OR -) \$ _____	\$ _____
3. TAXABLE INCOME		
a. ADJUSTED NET INCOME (LINE 1 PLUS OR MINUS LINE 2c IF SCHEDULE X IS USED)	\$ _____	\$ _____
b. AMOUNT OF LINE 3a APPORTIONED (_____ % FROM LINE 5 SCHEDULE Y)	\$ _____	\$ _____
c. LESS ALLOCABLE LOSS PER PREVIOUS INCOME TAX RETURN (SUBMIT SCHEDULE)	\$ _____	\$ _____
4. AMOUNT SUBJECT TO LEBANON INCOME TAX	\$ _____	\$ _____
5. TAX 1% OF LINE 4	\$ _____	\$ _____
6. TAX PAYMENTS AND CREDITS		
(a) PAYMENTS ON 2005 DECLARATION OF ESTIMATED TAX	\$ _____	\$ _____
(b) PRIOR YEAR OVERPAYMENT	\$ _____	\$ _____
(c) TOTAL CREDITS ALLOWABLE	\$ _____	\$ _____
7. IF LINE 5 IS GREATER THAN LINE 6c PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN	2005 TAX DUE \$ _____	\$ _____
A. PENALTY \$ _____ INTEREST \$ _____ LATE FILING FEE \$25.00	TOTAL \$ _____	
B. TOTAL AMOUNT DUE (LINE 7 AND 7A) IF FILING PAST DUE DATE OR EXTENSION DATE	\$ _____	\$ _____
8. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE		

If amount due is LESS than \$5.00 you need not pay.
 No refunds are given under \$5.00.

DECLARATION OF 2006 ESTIMATED INCOME TAX

THIS SECTION IS REQUIRED TO BE COMPLETED.
 FAILURE TO PAY 70% OF YOUR 2006 ESTIMATED TAX DUE WITHIN 30 DAYS OF YOUR 2006 FISCAL YEAR END WILL RESULT IN PENALTY.

9. ENTER TOTAL ESTIMATED 2006 INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY 1% = TOTAL 2006 ESTIMATED TAX \$ _____

10. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 8) \$ _____

11. TOTAL AMOUNT DUE AND PAYABLE TO LEBANON TAX DIVISION (LINE 7 PLUS LINE 10) \$ _____
 (MAKE CHECK OR MONEY ORDER PAYABLE TO LEBANON TAX DEPARTMENT)

To pay by credit card you must complete the following:

Name _____ Check One: Visa _____ or Mastercard _____ Daytime Phone Number(_____) - _____

Visa or Mastercard # _____ - _____ - _____ (16 digits) Card Expiration Date ____/____

Total Amount Authorized \$ _____ For 2005 \$ _____ For 2006 Estimate \$ _____ Signature _____

For Office Use:

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

RETURN THIS COPY

 SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER

 PREPARER'S ADDRESS TELEPHONE NO.

 PREPARER'S FID OR SSN

 SIGNATURE OF TAXPAYER OR AGENT (REQUIRED TO BE VALID) DATE



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\$ _____

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TAXPAYER'S COPY

 SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER

 PREPARER'S ADDRESS TELEPHONE NO.

 PREPARER'S FID OR SSN

 SIGNATURE OF TAXPAYER OR AGENT (REQUIRED TO BE VALID)

 DATE

SECTION A Adjusted Federal Taxable Income for S-Corporations and Partnerships

Table with 2 columns: Description and Amount. Rows include Ordinary Income for 1120 (Line 28), Ordinary Income for 1120S (Line 21) or 1065 (Line 22), Add Income/Losses reported to shareholders on Schedule K, Net Income from Rental (Real Estate or Other), Interest, Dividends, Royalties, Capital Gain/(Loss), Other Income/(Loss), Total Additions, Less Deductions reported to shareholders on Schedule K, Charitable Contributions (Limited to 10% of Adjusted Taxable Income), Section 179 Depreciation, Other Deductions, Total Deductions, and Adjusted Federal Taxable Income (generally AFTI for S-Corps equal Line 23, Schedule K).

SECTION B Total from Federal Schedule D, Form 4797

SECTION C Income from rents - from Schedule E

SECTION D All Other Taxable Income

TOTAL From Sections A, B, C & D Enter on Page 1, Line 1

SCHEDULE X Reconciliation with Federal Income Tax Return as Required by ORC Section 718

Table with 4 columns: ITEMS NOT DEDUCTIBLE, ADD, ITEMS NOT TAXABLE, DEDUCT. Rows include a. Federally deducted losses from IRC 1221 or 1231 property dispositions, b. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions, c. Taxes based on income (State), d. Taxes based on income (City), e. Guaranteed payments or accruals to or for current or former partners or members, f. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors, g. Federally deducted amounts paid or accrued to or for qualified self-employed retirements plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corp entities, h. Rental activities by partnership, S corp or LLC, Trusts, i. Other, m. Total (Enter Line 2a Other Side), n. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250), o. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income, p. Amount of Federal Tax Credit to the extent they have reduced corresponding operating expenses, q. Not previously deducted IRC Section 179 Expense, r. Partnership, S corp, LLC charitable contributions, s. Other, z. Total (Enter Line 2b Other Side).

SCHEDULE Y Business Apportionment Formula

Table with 4 columns: Description, A. LOCATED EVERYWHERE, B. LOCATED IN THIS CITY, C. PERCENTAGE (B + A). Rows include STEP 1. ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY, GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8, TOTAL STEP 1, STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED, STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID, 4. TOTAL PERCENTAGES, 5. AVERAGE PERCENTAGES. Includes instruction: Divide Total Percentages by Number of Percentages Used Carry to Line 3b, Page 1.

SCHEDULE Y-1 RECONCILIATION TO FORM W-3 (WITHHOLDING RECONCILIATION)

Total wages allocated to Lebanon (from Federal Return or apportionment formula) \$
Total wages shown on Form W-3 (Withholding Reconciliation) \$

Please explain any difference:

Are any employees leased in the year covered by this return? YES NO
If YES, please provide the name, address, and FID number of the leasing company

EXTENSION POLICY: Extensions may, upon request, be granted for filing of the annual return, provided an IRS extension has been secured. EXTENSION REQUESTS MUST BE MADE IN WRITING AND RECEIVED BY THIS TAX OFFICE BEFORE THE ORIGINAL DUE DATE OF THE RETURN. Only those extension requests received in duplicate with a self-addressed, postpaid envelope will have a copy returned after being appropriately marked.