

SECTION A		Attach appropriate schedules for income from estates, trusts and partnerships, fees & other	
Received From	For (Describe)	Federal Form(s) ATTACHED	Amount

TOTAL BUSINESS INCOME (If Schedule X,Y, or Z is not applicable - Total to page 1 line 2A)

SECTION B	RENTAL INCOME FROM FEDERAL SCHEDULE E / FORM 8825
Attach copy of Federal Schedules, (return will be considered incomplete and subject to penalties if schedules are not attached)	

SECTION C	FEDERAL FORM 2106
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NOTE: Must provide copies of Federal Schedule A, Form 2106 and 1040; 2106 is subject to IRS 2% of AGI exclusion. BUSINESS LOSSES CANNOT OFFSET W-2 INCOME

SECTION D	INTEREST AND PENALTIES - (Front page, Line 8)
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Late filing penalty for filing after due date shall be \$25.00

Interest is due at the rate of one percent (1%) per month or fraction thereof, of the amount of the unpaid tax, if the tax is paid during the first three months; a two percent (2%) per month if paid between the fourth and sixth months, and four percent (4%) per month if paid later than six (6) months after it became due. The percentage herein specified, when used, shall apply from the first month of delinquency.

SCHEDULE X. RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE		DEDUCT
a. Capital Losses (Excluding Ordinary Losses)		\$	n. Capital gains (Excluding Ordinary Gains)		\$
b. Expenses attributable to non-taxable income		\$	o. Interest income earned		\$
c. Taxes paid to state and local municipalities		\$	p. Dividends		\$
d. Net operating loss deduction per Federal Return		\$	q. Other (explain)		\$
e. Payments to partners		\$	q. Other (explain)		\$
f. Sick pay not included in Line 1 above		\$			
g. Contributions		\$	z. Enter schedule Z Line 2B		\$
h. Other expenses not deductible (Explain)		\$			
m. (Enter Schedule Z Line 2A)		\$			

SCHEDULE Y	Business Allocation Formula	a. Located Everywhere	b. Located in Butler	c. Percentage (b÷a)
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STEP 1. Average value 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 & other compensation paid	_____	_____	_____	_____ %
4. Total Percentages	_____	_____	_____	_____ %
5. Average Percentage (Divide total percentage by number of percentages used)	_____	_____	_____	ENTER SCHEDULE Z Line 3B _____ %

SCHEDULE Z

1. Business Income Per Federal Return	\$	_____
2. A. Items Not Deductible (Schedule X, Line M)	Add	\$ _____
B. Items Not Taxable (Schedule X, Line Z)	Deduct	\$ _____
C. Enter Excess Line 2A		\$ _____
3. A. Adjust Net Income (Line 1 plus/minus Line 2C) if Schedule X is used		\$ _____
B. Amount allocable to Butler if Schedule Y Step 5 is used _____ % of Line 3A		\$ _____
4. Taxable Business Income: Line 3A or Line 3B (Enter on Page 1 Line 2A)		\$ _____

SECTION E - Work sheet for Individual Returns - W-2'S MUST BE ATTACHED

Employer Name	Municipality Name	(a) Local W-2 Wages	(b) Butler tax withheld	Credit other city tax-not to exceed .005 of Local Taxable Income (a x .005)
Total (attach W-2's)		\$ _____	\$ _____	\$ _____
		Page 1 - line 6 A		Page 1 - line 6 B or C