



City of Stow
Tradition Centered. Future Focused.

Phone: (330) 689-2849
Fax: (330) 689-2847
Email: tax@stow.oh.us
www.stowohio.org/tax

CITY OF STOW, OHIO
NET PROFIT TAX RETURN
FOR CORPORATIONS, PARTNERSHIPS, ESTATES & TRUSTS
FOR THE CALENDAR YEAR 2025

OR FISCAL PERIOD TO (FILE WITHIN 4 MONTHS)

INDICATE YOUR FILING STATUS:

CORPORATION SUB CHAPTER S CORPORATION

PARTNERSHIP

OTHER

FEDERAL ID # _____

LOCAL TRADE NAME _____

LOCAL ADDRESS _____

Did you move during 2025? YES NO

FROM STOW ON _____ TO _____

TO STOW ON _____ FROM _____

INCOME

- 1. TOTAL TAXABLE INCOME (SCHEDULE X LINE 1).....(1) \$ _____
- 2. A. ITEMS NOT DEDUCTIBLE (FROM SCHEDULE X LINE 17) ADD.....(2A) \$ _____
- B. ITEMS NOT TAXABLE (FROM SCHEDULE X LINE 7) DEDUCT.....(2B) \$ _____
- C. ENTER SUM OF LINE 2A AND 2B.....(2C) \$ _____
- 3. A. ADJUSTED NET INCOME (LINE 1 PLUS OR MINUS LINE 2C) IF SCHEDULE X IS USED.....(3A) \$ _____
- B. AMOUNT ALLOCABLE IF SCHEDULE Y IS USED _____ % OR LINE 3A (3B) \$ _____
- C. LESS ALLOCABLE NET LOSS PER PREVIOUS CITY INCOME TAX RETURNS (SUBMIT SCHEDULE).....(3C) \$ _____
(ONLY 50% NOL DEDUCTION FROM TAX YEARS 2020, 2021, 2022 and 100% NOL DEDUCTION ALLOWED FOR 2023 AND THEREAFTER.)
- 4. AMOUNT SUBJECT TO STOW INCOME TAX (LINE 3A OR 3B LESS LINE 3C).....(4) \$ _____
- 5. STOW INCOME TAX DUE BEFORE CREDITS (MULTIPLY LINE 4 BY 2%).....(5) \$ _____

CREDITS

- 6. (A) PAYMENTS ON 2025 DECLARATION OF ESTIMATED TAX.....(6A) \$ _____
- (B) PRIOR YEAR CREDIT.....(6B) \$ _____
- (C) TOTAL CREDITS ALLOWABLE - ADD LINES 6(A) AND 6(B).....(6C) \$ _____
- 7. BALANCE DUE/OVERPAYMENT - LINE 5 LESS LINE 6C.....(7) \$ _____
- 8. (A) IF LINE 7 IS OVER \$10.00 REMIT PAYMENT PAYABLE TO CITY OF STOW.....(8A) \$ _____
- ***MAKE CHECKS PAYABLE: STOW INCOME TAX DEPARTMENT MAIL TO: P.O. BOX 3649 AKRON, OH 44309-3649**
- (B) IF LINE 7 INDICATES AN OVERPAYMENT - LINE 6(C) EXCEEDS LINE 5:
LINE 8(B) AMOUNT TO BE **REFUNDED** (AMOUNTS \$10.00 OR LESS WILL NOT BE REFUNDED)(8B) \$ _____
- LINE 8(B) AMOUNT TO BE **CREDITED TO 2026 ESTIMATE**.....(8B) \$ _____

SEE REVERSE SIDE FOR SCHEDULES X AND Y

MANDATORY 2026 DECLARATION OF ESTIMATED INCOME TAX

AN ESTIMATE MUST BE DECLARED IF ESTIMATED TAX LIABILITY IS \$200.00 OR MORE

COMPUTATIONS OF ESTIMATED TAX:

- 9. ESTIMATED TAXABLE INCOME FOR YEAR.....(9) \$ _____
- 10. ESTIMATED TAX DUE - 2% OF LINE 9(10) \$ _____
- 11. FIRST QUARTER OF ESTIMATED TAX (25% OF LINE 10).....(11) \$ _____
- 12. 2025 OVERPAYMENT APPLIED TO 2026 ESTIMATED TAX (Line 8B).....(12) \$ _____
- 13. NET AMOUNT DUE FOR FIRST QUARTER (LINE 11 MINUS 12).....(13) \$ _____
- DUE ON OR BEFORE APRIL 15, 2026 or the IRS Due Date (OR THE 15TH OF THE FOURTH MONTH AFTER THE FISCAL YEAR END)
- 14. TOTAL AMOUNT DUE WITH THIS FORM (ADD LINES 8A AND 13).....(14) \$ _____

I AUTHORIZE THE INCOME DIVISION TO DISCUSS MY ACCOUNT WITH THE PREPARER NAMED BELOW. CHECK HERE
UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT AND COMPLETE.
DECLARATION OF PREPARER (OTHER THAN TAXPAYER) IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

SIGNATURE OF OFFICER OR PARTNER; TITLE

OFFICER OR PARTNER SOC. SEC. NO.

DATE

SIGNATURE OF PERSON (AND FIRM) PREPARING RETURN, ADDRESS & PHONE NO.

DATE

SCHEDULE X

Reconciliation with Federal Income Tax Return Per Ohio Revised Code 718.

1. FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSSES AND SPECIAL DEDUCTIONS per attached return (Form 1120, Line 28; Form 1120S, Schedule K, Page 3 - Line 18; Form 1120A, Line 24; Form 1120-REIT, Line 20; Form 1065 "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990 T, Line 30).....	1.	
2. Income or gain (not loss) from the sale or distribution of property under Sections 1221 or 1231	2.	
3. Interest earned.....	3.	
4. Dividends earned.....	4.	
5. Royalty income not subject to municipal taxation.....	5.	
6. Other exempt income (Attach documentation and/or explanation).....	6.	
7. TOTAL ITEMS NOT TAXABLE. (Add lines 2 thru 6, enter total here and on Page 1, Line 2B).....	7.	
8. Total losses under section 1221 (Capital Losses) or Section 1231.....	8.	
9. 5% of expenses not attributable to sale, exchange or other disposition of Section 1221 property.....	9.	
10. Taxes based on income.....	10.	
11. Guaranteed payments to partners (amount not included in Line 1 above).....	11.	
12. Charitable contributions (over 10% of net profits).....	12.	
13. Section 179 expenses deducted above corporate limitations as per O.R.C. 718.01 (E)(7).....	13.	
14. Qualified retirement, health insurance and life insurance plans on behalf of owners/owner employees.....	14.	
15. Loss carried back or carried forward per Federal return (if included in Line 1 above).....	15.	
16. Other expenses not deductible (attach documentation and/or explanation).....	16.	
17. TOTAL ITEMS NOT DEDUCTIBLE. (Add Lines 8 thru 16. Enter the results here and on Page 1 Line 2A).....	17.	

SCHEDULE Y

Business Allocation

The use of the Business Allocation Formula is mandated by O.R.C. Section 718.

	A. LOCATED EVERYWHERE	B. LOCATED IN STOW	C. PERCENTAGE (B÷A)	
1. Average Original cost of real and tangible property.....	\$ _____	\$ _____	1	%
Gross annual rental multiplied by 8.....	\$ _____	\$ _____		
Total of Step 1.....	\$ _____	\$ _____		
2. Total wages, salaries, commissions and other compensation paid to all employees	\$ _____	\$ _____	2	%
3. Gross receipts from sales and work or service performed	\$ _____	\$ _____	3	%
4. Total of percentages	\$ _____	\$ _____	4	%
5. Average percentage (Divide total percentages by number of percentages used.)			5	%

SCHEDULE W

Reconciling Wages, Salaries, & Other Compensations (Complete if you had Stow employees)

1. Total wages allocated to Stow (from Federal Return or Business Allocation, Schedule Y above, Line 2, Column B).....	
2. Total Stow wages shown on Form W-3 (Withholding Reconciliation).....	
Explain any difference:	
Were there any employees that you leased, during the year covered by this return? _____ YES _____ NO If YES, complete the following:	
NAME OF LEASING COMPANY	FED ID
MAILING ADDRESS	