GENERAL INFORMATION

WHO MUST FILE
All corporations, partnerships, trusts, estates or other entities conducting business in, performing services in or deriving income (or loss) from activities in the City of Huber Heights. Partnerships, joint ventures, associations or other businesses owned by two or more persons and conducting business in the City of Huber Heights are required to file city returns on an entity basis. All accounts remain on active status until a “final” return is filed. Form HH-B is for use by Business entities only. Individual residents or non-residents having City of Huber Heights income (or loss) who filed as sole proprietors use Federal Schedule C, or have other types of income must obtain an individual Form HH-R from the Division of Taxation.

STATUS CHANGES
Taxpayers with name, address or other status changes must file those changes with the Division of Taxation within 30 days of the change.

AMENDED RETURNS
An amended return is necessary for any year in which an amended Federal return is filed or in which your Federal tax liability has changed. An amended return must be filed within ninety (90) days of the filing date of any amended Federal return and must include a copy of the amended Federal return.

WHEN AND WHERE TO FILE
Returns must be filed on or before April 15th, 2026 or within 3 ½ months after the fiscal year-end with the City of Huber Heights, Division of Taxation, P.O. Box 24309, Huber Heights, OH 45424. Any tax due must be paid by the due date. Check or money orders should be made payable to the City of Huber Heights.

EXTENSIONS
Any taxpayer that has requested a six-month extension with the IRS will automatically receive an extension with the City. Any taxpayer that has not requested a six-month extension with the IRS may request that the Tax Administrator grant a six-month extension for filing city tax. The request must be received on or before the date the tax return is due. An extension of time to file is not an extension of time to pay. Interest and penalties will be assessed on any tax balance remaining due after the original due date. A copy of extension must accompany the return when filed.

OPERATING LOSSES
Although Federal law permits the carry-forward or carry-back of certain operating losses, starting with the 2018 tax return losses may be carried forward in accordance with Ohio Revised Code 718. Affiliated corporations may not offset profits with losses.

CONSOLIDATED RETURNS
The Division of Taxation may require or disallow the filing of a consolidated return when certain transactions, apportionment of expenses, or other devices appear to distort the net profits allocable to the City of Huber Heights. To produce a fair and proper allocation of net profits, such transactions may be adjusted.

ROUNDING OFF TO WHOLE DOLLARS
Rounding off to whole dollars is permitted. Eliminate any amount less than fifty cents and increase any amount from fifty cents through ninety-nine cents to the next higher dollar.

DECLARATION OF ESTIMATED TAX
An annual declaration of estimated tax must be filed by any business entity with an estimated liability of $200.00 or more. The declaration must be filed by the 15th day of the 4th month after the fiscal year-end, and must be accompanied by at least 25% of the estimated tax due. The remaining installments are due quarterly on or before the 15th day of the 6th, 9th months and January 15, 2027. Failure to file and pay estimated taxes in timely quarterly installments may result in an assessment of penalty charges. Penalty assessments will not be made when the total estimated tax payments, received in timely quarterly installments, are at least 90% of the final tax liability or are at least 100% of the previous year final tax liability, and paid by the 15th day of the month prior to the end of the taxable year.

PENALTIES AND INTEREST
Penalties are assessed

- Interest shall be imposed at the rate calculated based on the federal short term rate, rounded to the nearest whole number per cent, plus five percent per annum on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax. Interest shall be charged per month, or fraction of a month.
- With respect to unpaid income tax and unpaid estimated tax, a penalty equal to fifteen percent of the amount not timely paid shall be imposed.
- With respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars’ in assessed penalty for each failure to timely file a return.

SUPPORTING DOCUMENTS
Documentation is necessary to verify all amounts of taxable or non-taxable incomes, expenses and deductions as applicable. Additional forms schedules or computations may also be needed to support your City of Huber Heights tax return in certain circumstances.

INSTRUCTIONS

NAME AND ADDRESS
Complete the name and address and federal employer identification number where requested. Indicate the type of business entity and attach explanation if "Other" is indicated.

LINE 1: Total taxable income from Federal Form 1120, 1120S, 1065 or appropriate Federal return. Federal return with schedules and supporting documentation must be attached.

LINE 2: Use Schedule X to reconcile Federal taxable income to City taxable income, when necessary. Schedule X adjustments should be included on Line 2

LINE 3: Taxable income before apportionment (Line 1 plus/minus Line 2).

LINE 4: Amount allocable to the City of Huber Heights. If the business apportionment formula used, the amount of income subject to Municipal income tax is computed by multiplying Line 3 by percentage on Line 4. The business apportionment formula, Schedule Y, is used to compute the portion of net profits allocable to the City of Huber Heights when business is conducted both inside and outside of the City. A business apportionment formula consisting of the average of property, gross receipts and wages paid must be used by business entities not require to pay tax on entire net profits by reason of doing business both inside and outside the City of Huber Heights. If the books and records of the taxpayer shall disclose with reasonable accuracy the net profit attributable to the City of Huber Heights, then only this portion shall be considered as having a taxable situs in the City of Huber Heights.

NOTE: Gross receipts from sales in the City of Huber Heights (Step 2) means:

a. All sales of tangible personal property which is shipped from purchasers outside of the City of Huber Heights regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
b. All sales of tangible personal property which is delivered within the City of Huber Heights regardless of where title passes, even though transported from a point outside the City of Huber Heights if the taxpayer is regularly engaged, through its own employees, if the solicitation and the sales result from such solicitation or promotion.
c. All sales of tangible personal property which is delivered within the City of Huber Heights regardless of where title passes, if shipped or delivered from a stock of goods within the City of Huber Heights.

LINE 5: Net Operating Loss.

LINE 6: Huber Heights taxable income (Multiply Line 3 by Line 4).

LINE 7: Other separately stated items, such as Huber Heights rental income /(loss).

LINE 8: Amount subject to Huber Heights income tax (Line 5 plus/minus Line 6.

LINE 9: City of Huber Heights tax due (Multiply Line 7 by 2.25%.

LINE 10a: Show total estimated payments made applicable to this tax year.

LINE 10b: Prior year overpayment is the amount of tax overpaid in prior year, not refunded, carry-forward to use on the liability for this year.

LINE 11: Add Lines 10a and 10b for total credits.

LINE 12: Total tax due (Line 11 minus Line 9) before P & I.

LINE 13: Refer to "Penalties and Interest" in General Information for calculation or this section will be completed by the Division of Taxation if penalty and interest charges are applicable. Total tax due.

LINE 14: If Line 11 is more than Line 9, an overpayment exists. Enter the over payment on Line 14.

LINE 15 and Line 16: If Line 14 is $10.00 or more then you may have the overpayment applied to the next tax year or refunded. Indicate your choice on Line 15 or Line 16. No indication will result in an overpayment credit to next year. Refunds will be processed in order of date received and mailed within a maximum of ninety (90) days from receipt of the **completed** return.

LINE 17: Indicate the amount of estimated tax due for the next year. You may base the estimated either on prior year City of Huber Heights City tax (Line 8) or estimated amounts for current year.

LINE 18: Multiply Line 16 by 2.25%

LINE 19: Tax due before credits (at least 25% of Line 17).

LINE 20: Show the overpayment from Line 15, if so indicated. The overpayment as shown on Line 15 of this return is applied to the first quarterly payment. If the overpayment is greater than the first quarterly payment, the difference will apply to the next quarter due.

LINE 21: Line 18 minus Line 19.

LINE 22: Total amount due by April 15, 2026 or 4 months after the fiscal year-end.

SIGNATURE
The taxpayer (or authorized person) must sign and date on the appropriate lines. If someone other than the taxpayer completes the return, they should sign as tax preparer and show address and phone number. Indicate by checking yes or no if we may contact your tax preparer regarding the preparation of the return. By checking yes, you are authorizing your tax preparer to correspond with the tax office regarding the processing of the return, missing information, status of refunds or payments, and to respond to tax office notices.

ASSISTANCE
For assistance in completing this return, or if you have questions, please contact the City of Huber Heights, Division of Taxation, P.O. Box 24309, Huber Heights, OH 45424. Office hours are 8:00 am to 5:00 pm Monday through Friday. Phone: (937) 237-2976. E-mail: taxdev@hhoh.org.

SCHEDULE X – RECONCILIATION WITH THE FEDERAL RETURN

A. Enter the amount included in Line 1 of the Business Tax Return related to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code.

B. Enter any taxes on or measured by net income included as a deduction in computing Line 1.

C. Enter any guaranteed payments or similar payments made to partners, members or other owners that were deducted in arriving at the income amount on Line 1. This includes amounts related to self-employed retirement plans and health or life insurance for an owner or owner-employee.

D. Enter 5% of the intangible income included in Line 1 of the Business Tax Return that is not directly related to the sale, exchange or other disposition of property described in Section 1221 or 1231 of the Internal Revenue Code.

E. Add Real Estate Investment Trust distribution deductions allowed as a deduction in the computation of Federal Taxable Income.

F. Other. Please provide a complete explanation. Examples: Losses from flow-thru entities, real estate rental losses.

G. Add Lines A through F.

H. Enter the amount of the income that is included on Line1 of the Business Tax Return that is directly related to the sale, exchange or other disposition of an asset described in Section 1221 or1231 of the Internal Revenue Code less the income and gain included in this amount that is described in Section 1245 or 1250 of the Internal Revenue Code.

I. Enter the total amount of intangible income included in Line 1 of the Business Tax Return that is not directly related to the sale, exchange or other disposition of property described in Section 1221 or 1231 of the Internal Revenue Code.

J. If Line 1 of the return includes other income from municipal tax, enter on this Line and explain. For example, if the Federal Targeted Jobs Credit adjustment understates your salary and wage expense reported for Huber Heights purposes, an adjustment restoring the amount of the credit adjustment must be made in order to properly reflect total salaries and wages paid. Attach a copy of Federal Form 5884 when filing you Huber Heights tax return.

K. Add Line H-J.

L. Deduct Line K from Line G. Insert the net amount as an addition (or deduction) on Part A, Line 2.