



**WORKSHEET X**

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

1. Total all income that you have reported on federal Schedule C – Line 31, Schedule C-EZ – Line 3, and Schedule E – Line 22.....	1	
2. Enter reported federal taxable income, before net operating losses and special deductions, per attached Federal return (Form 1120, Line 28; Form 1120S, Schedule K, Line 18; Form 1120A, Line 24; Form 1120-REIT, Line 20; Form 1065, Schedule K - Analysis of Net Income (Loss), Page 4 - Line 1; Form 1041, Line 17; or Form 990 T, Line 30) .....	2	
3. Add-backs to income - Items not deductible (from Line 8J below) .....	3	
4. Deductions to income - Items not taxable (from Line 9D below) .....	4	
5. Subtract Line 4 from Line 3 and enter the result here (If the result is a negative number, place it in brackets).....	5	
6. Other JEDD taxable income that is not shown on Federal return .....	6	
7. Adjusted net income (Add Line 1 or 2, to Lines 5 & 6). If result is greater than zero, enter on Line 1 of Page 1. If result is negative, enter in Worksheet F on Page 1, "TAX YR OF FILING" column (If allocating income, complete Worksheet Y below).....	7	

**ITEMS NOT DEDUCTIBLE**

8. A. Capital Losses (including Section 1221 and 1231 assets) - Enter as a positive number .....	8A	
B. 5% of Line 9B (If Section 1221 asset was disposed of in the current year, See Instructions) .....	8B	
C. Guaranteed payments to partners, retired partners, members or other owners (only include payments not already included in net profits figure shown above) .....	8C	
D. Taxes based on income (such as state and local income taxes) .....	8D	
E. Amounts paid or accrued to qualified retirement, health and life insurance plans on behalf of owners and owner employees of businesses, with the exception of C corporations .....	8E	
F. Charitable contributions in excess of 10% .....	8F	
G. 4797 "Recovery of Depreciation" from sale or exchange Section 1245 and 1250 property (See instructions) .....	8G	
H. REIT's and RIC's – Real estate investment trusts and regulated investment companies must add back all dividends, distributions or amounts set aside for the benefit of investors .....	8H	
I. Other expenses not deductible (attach documentation and/or explanation) .....	8I	
J. TOTAL ADDITIONS (enter here and on Line 3 above) .....	8J	

**ITEMS NOT TAXABLE**

9. A. Capital gains (including Section 1221 and 1231 assets) .....	9A	
B. Intangible income (Interest, dividends, patents, etc.) .....	9B	
C. Other exempt income (attach documentation and explanation) .....	9C	
D. TOTAL DEDUCTIONS (enter here and on Line 4 above) .....	9D	

**WORKSHEET Y**

**Business Allocation**

If there is business activity both inside and outside the JEDD use this 3-factor formula.

	A. LOCATED EVERYWHERE	B. LOCATED IN JEDD	C. PERCENTAGE (B÷A)
1. Average original cost of real and tangible property .....	\$ _____	\$ _____	1
Gross annual rentals 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 services performed .....	\$ _____	\$ _____	3
4. Total of percentages .....			4
5. Average percentage (Divide total percentages by number of percentages used.) .....			5
6. Multiply Line 5 times Line 7 of Worksheet X, and enter the result here. If result is greater than zero, enter this amount on Line 2 of Page 1. If result is less than zero, enter this amount in Worksheet F on Page 1 in the "TAX YR OF FILING" column. This loss may be carried forward.....			6

**WORKSHEET W**

**Reconciling Wages, Salaries & Other Compensation (Complete if you had JEDD employees)**

1. Total wages allocated to JEDD (from Federal Return or Business Allocation, Worksheet Y above, Line 2, Column B) .....	
2. Total JEDD wages shown on Form JW-3 (Withholding Reconciliation) JEDD Withholding Account # <b>2-</b> _____ - _____	
Explain any difference:	
Were there any employees that you leased, during the year covered by this return? _____ YES _____ NO If YES, how many? _____	
NAME OF LEASING COMPANY	FEDERAL EIN
MAILING ADDRESS	