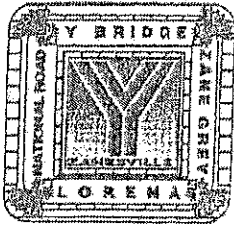


Exhibit F



Mayor—Council Government

THE CITY OF
Zanesville

INCOME TAX DIVISION
401 Market Street • Zanesville, Ohio 43701-3576
740.455.0611 • FAX 740.455.0639

KATHY ROBINSON
INCOME TAX ADMINISTRATOR

TO WHOM IT MAY CONCERN,

OUR CITY HAS SEVERAL JEDD (JOINT ECONOMIC DEVELOPMENT DISTRICT) SITES. A JEDD SITE IS A COOPERATIVE AGREEMENT WITH THE CITY, COUNTY AND TOWNSHIP. THESE ARE AREAS OF DEVELOPMENT THAT ARE NOT INSIDE OUR CITY LIMITS BUT ARE SUBJECT TO ZANESVILLE'S 1.9% CITY INCOME TAX DUE TO THE JEDD AGREEMENT CONTRACT AND IN ACCORDANCE WITH THE OHIO REVISED CODE (715.70 (H)).

ALL EMPLOYEES WORKING FOR A BUSINESS ARE SUBJECT TO THE TAX. IF JOB TAKES THEM FROM THE AREA REFUNDS CAN BE REQUESTED FOR PERCENT OF TIME WORKED OUT OF AREA AT THE DESCRIPTION OF THE ZANESVILLE CITY TAX OFFICE.

ANY ESTABLISHMENT THAT HAS A STORE OR A COMPANY IN THE CITY AND ANOTHER ESTABLISHMENT INSIDE A JEDD AREA MUST SUBMIT THE CITY INCOME TAX SEPARTELY AND HAVE SEPARATE ACCOUNTS NUMBERS WITH OUR OFFICE.

KATHY ROBINSON
TAX ADMINISTRATOR
inctax1@coz.org
740 455-0601 EXT 134

GENERAL INFORMATION AND INSTRUCTIONS FOR ZANESVILLE INCOME TAX RETURN (Form R)

GENERAL INFORMATION

Forward - The Zanesville Ordinance provides for 1.9% City Income Tax. These instructions have been prepared from the ordinance and its rules and regulations. The administrator earnestly solicits the cooperation of all taxpayers in their use, as this will help to standardize reporting procedures and at the same time save the taxpayer and this office both time and annoyance when the return is examined later. If the instructions are not clear or do not fully cover your case, call the Tax Office.

I. WHO MUST FILE A RETURN AND A DECLARATION?

The following persons must file a return and a declaration of estimated tax.

- A. Every RESIDENT 18 years and older having earned income from which total city income tax due has not been withheld and/or is engaged in a business or profession in or outside his place of residence. Rental property is included in such activity.
- B. NON-RESIDENTS 18 years and older who have earned income in Zanesville from which total city income tax has not been withheld and/or who is engaged in a business or profession in the city. This includes income from rental property located within the corporate limits owned by non-residents.
- C. A Declaration of estimated tax for the coming year which is not less than 75% of the current year shall be filed.

II. WHEN A RETURN IS NOT REQUIRED

When an individual's entire taxable income for the year has been subject to withholding and the tax thereon has been withheld, it shall not be necessary for such employee to file a return.

IF SUCH EMPLOYEE HAS RECEIVED THIS FORM IMPRINTED WITH NAME, ADDRESS AND ACCOUNT NUMBER, PLEASE NOTIFY THE DIVISION OF INCOME TAX, ZANESVILLE, OHIO.

III. WHEN AND WHERE TO FILE THIS RETURN

The annual return must be filed on or before April 15 each year with the Division of Income Tax, City of Zanesville, 401 Market Street, Zanesville, Ohio 43701. If your accounting period is different from the calendar year and has been approved by the Internal Revenue Service, your return should be filed on or before the 30th day of the fourth month following the close of the fiscal year. Any tax due must be paid when the return is filed, unless balance due is less than \$5.00 in which case no payment need accompany this return.

IV. REFUNDS

Refunds of any overpayment of your Declaration of Estimated Income Tax may be requested, provided such overpayment is \$5.00 or more and you have so indicated on your return. Amount under \$5.00 will be applied to next year's tax liability. If the overpayment is due to over-withholding, such request must be filed on a Claim for Refund Form, W-2 attached. This form can be obtained from The Division of Income Tax with specific instructions.

V. PENALTY AND INTEREST

Penalties are provided by ordinance for failure to file and/or pay a required return, for filing late and for filing a false or fraudulent return. All taxes remaining unpaid after they become due bear interest and penalty at the rate of 3% per month (1.5% interest and 2% penalty). Late filing fee of \$25.00 will be assessed on all returns not filed by April 15 regardless of tax due.

VI. WHAT IS TAXABLE INCOME?

Income subject to taxation as herein used shall be considered to mean:

- A. In the case of RESIDENT INDIVIDUALS: the gross salaries, wages, commissions and other compensation before any income is deferred (contributions made by or on behalf of employees to tax deferred plans) and to include: Vacation and sick pay - Income from wage continuation plans, including retirement incentive plans - Stock options when amount is indicated on Form W-2 - Cost of group term life insurance over \$50,000 - Severance pay - Income from guaranteed annual wage contracts - Third party sick and disability pay when premiums are paid by employer - Bonuses - Sub Pay - Rental property.
- B. In the case of RESIDENT BUSINESS or PROFESSIONAL ENTITIES owned by a resident individual, the term "Taxable Income" shall be deemed to mean the net profit arising from activity wherever conducted. Net Profits (before NOL) from Corporations - Partnerships (file as entity) - Resident partners file from K-1 on income not levied against the partnership - Sole Proprietorships - Farm Income - Trust & Estates. Net Rental Income is deemed to be business profits and are to be reported.
- C. In the case of NON-RESIDENT INDIVIDUALS they are subject to the tax the same as Residents, but only to the extent earned within the city of Zanesville. Non-Resident individuals having income from rental property located within the corporate limits of Zanesville are required to file.
- D. In the case of NON-RESIDENT BUSINESS or PROFESSIONAL ENTITIES owned by non-resident individuals they are subject to the tax the same as Resident Business but it only applies to the portion of net profit arising from business conducted in Zanesville. Net rental profits derived from property located in the corporate limits of the city are deemed to be business profits.
- E. Other TAXABLE INCOME: Director Fees - Union Steward Fees - Tips - Ordinary Income from Form 4797 - Profit Sharing (from non-qualified plan) - Expense moving expense reimbursement. This list is not all inclusive, call the Tax Office if unsure about taxability of income.

VII. JOINT RETURNS ALLOWED

Husband and wife may file joint returns in which case both must sign return.

VIII. CONSOLIDATED RETURNS

The necessary qualifications for filing a consolidated return are that it must cover an affiliated group of corporations, each subject to this tax through work done, services performed or rendered and business or other activities conducted in the city whether or not such corporation has their principal office located in Zanesville.

IX. BUSINESS ALLOCATION FORMULA (SCHEDULE Y)

This schedule is used only for determining the percentage of adjusted net income, to be allocated to Zanesville. When used, the following procedures should be observed.

- Step 1. Ascertain the percentage which the average book value of real and tangible personal property owned or used in the business, located within the city during the period covered by the return, is of the average book value of all real and tangible personal property use in the business wherever situated. Real property rented or leased by the taxpayer, the value of which shall be determined by multiplying the annual rentals by eight.

- Step 2. Ascertain the percentage which the gross receipts of the business from sales made and services performed in the city during the period covered by the return, are of the total gross receipts from all sales and services, wherever made or performed.

- Step 3. Ascertain the percentage which the total wages, salaries and other compensation paid during the period covered by the return to employees for services performed in the city is of the total wages etc. to all employees within and outside the city.

- Step 4. Sum the percentages for each step used.

- Step 5. Divide total of step 4 by the number of percentages used. Zero is not considered a percentage used.

X. EXTENSIONS

An extension of time to file a return will be granted provided you have been granted an extension of time for Federal purposes and have notified the city of the same. A copy of the Federal extension must be filed in the city tax office before April 15.

Instructions to Complete Lines 1 thru 18

1. List Gross Wages, Salaries, Bonuses, Commissions and Other Compensations received during the year. Attachment of form(s) W-2 required; attach Federal Form 2106 and Federal Sch A-2106 expenses must include 2% add back.
- 1A. Total of all W-2 wages; less employee business expenses (Federal Form 2106).
2. To be completed only if you are required to complete page 2.
3. Total Taxable Income; This is the sum of the Line 1A and 2. Net Profit losses cannot be deducted from Line 1A. Employer Compensation (See Section 101.05(f) of Income Tax Ordinance.)
4. Tax Liability 1.9% (.019) of Line 3.
5. Enter Credit; Lines 5 (A) thru 5 (D); Total in 5 (E).
6. Total of Line 4 less 5 (E).
7. Penalty and interest will be charged at 3% per month or part of month after due date.
8. Total amount due (Line 6 plus Line 7).
9. Enter overpayment. Specify Credit or Refund.
10. Enter the sum of all Federal Schedules from business activity and attach same.
11. Schedule X should be used to adjust your Federal Tax Liability to the Local Tax Liability by adjusting business net profit to Earned Income only. The net of Line 10, Schedule X, +/- Line 2 must be entered on Line 11.
12. Total amount Line 10 plus or minus Line 11.
13. To be used by non-residents only. Total Taxable Income (Line 12) multiplied by the average percentage (Line 5, Schedule Y).
14. Enter the total of all Federal Schedule E's and attach the same.
15. Enter amount other income not reported on Line 1, 12, 14. Attach schedules.
16. Enter the net of Line 13 thru 15.
17. This line is sum of Line 16 minus 17, enter on Line 2 Page 1. Estimate for following year is on bottom of Page 1.

000002268



OFFICE USE ONLY		
A/C# _____	N/P _____	W/H _____
Date _____		
Source _____		
12 OR 4		

**CITY of ZANESVILLE
INCOME TAX DEPARTMENT
401 MARKET STREET
ZANESVILLE, OHIO 43701
BUSINESS QUESTIONNAIRE**

**FOR THE PURPOSE OF OUR RECORDS, WITH REGARD TO THE CITY OF ZANESVILLE INCOME TAX,
PLEASE COMPLETE AND RETURN THIS QUESTIONNAIRE PROMPTLY IN OUR SELF-ADDRESS ENVELOPE.**

1. Federal ID Number _____ And/Or Social Security Number _____

2. Trade Name _____

3. Address: _____

LOCAL LOCATION

MAIN OFFICE

Contact _____	Contact _____
Street _____	Street _____
City _____	City _____
State _____ Zip Code _____	State _____ Zip Code _____
Phone _____	Phone _____

4. Address You Wish Tax Forms Sent If Different Than Above Address

BUSINESS

WITHHOLDING

Name _____	Name _____
Contact _____	Contact _____
Street _____	Street _____
City _____	City _____
State _____ Zip Code _____	State _____ Zip Code _____

5. Date Started Or Acquired: _____

6. Account Period: Calendar Year _____ Fiscal Date: From _____ To _____

7. Nature Of Business _____

8. Previous Owner: (If Applies)

Name _____
Address _____

9. Who Prepares Your Financial Statements & Tax Returns _____

10. Parent Name (If Company A Subsidiary) _____
Address _____

11. Landlord (If Company Is A Tenant In Zanesville) Name _____

12. Do You Employ One Or More Persons Now Or Expect To In The Future? Yes _____ No _____

13. Number Of Employees _____

14. Are You A Company Outside Our City Limits That Only Withholds Because Some Employees Reside In Zanesville? _____