

_____ County
County Return of Grains Handled

<p style="text-align: center;">Important</p> <p>This form to be made in duplicate, to accompany and cover same fiscal period as the personal property tax return.</p> <p style="text-align: center;">See detailed instructions on reverse side.</p>	Belonging to _____ Street number, R.F.D. _____ Post office _____ Taxing district of principal elevator _____ Taxing district of principal office _____	<p style="text-align: center;">Notice</p> <p>ONLY grains in their natural state, or those hulled, cleaned, dried, graded or polished shall be included in this form. Grains that have been otherwise processed, or the products of such other processing, shall be listed in Schedule 3 of the Personal Property Tax Return.</p>
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Schedule A – Record of Grains Transferred				Include here only transfers of grain "received" during the calendar or fiscal year covered by the return.			
Wheat and Flax Total transferred during year.		Bushels	All Other Grains Total transferred during year.		Bushels		
Taxing District	Taxing District		Taxing District	Taxing District			
From _____ To _____	_____	_____	From _____ To _____	_____	_____		
From _____ To _____	_____	_____	From _____ To _____	_____	_____		
From _____ To _____	_____	_____	From _____ To _____	_____	_____		

List here each kind of grain included in Schedule B _____

Schedule B – Record of Grains Purchased and Received				If operating in more taxing districts than given below, attach additional schedule.		
Months in Business	Wheat and Flax – Bushels			All Other Grains – Bushels		
	Purchased	Received	Received	Purchased	Received	Received
	Taxing District	Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total Bushels	* * * * *			* * * * *		
Transferred From (Deduct ½)	* * * * *			* * * * *		
Total	* * * * *			* * * * *		
Transferred To (Deduct ½)	* * * * *			* * * * *		
Total						

Computation of Tax					
Taxing District	Grains Handled	Bushels	Rate of Tax	Amount of Tax	Amount Paid with Return
	Wheat and flax		.00025	\$	\$
	All other grain		.000125	\$	\$
			Total tax	\$	\$

Declaration

I/we declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me/us and, to the best of my/our knowledge and belief, is a true, correct and complete return and report.

Person, other than taxpayer, preparing this return _____ Date _____

Address _____

Signature of taxpayer _____ Title _____ Date _____

Signature of taxpayer _____ Title _____ Date _____

Filing Requirements

The "County Return of Grains Handled," form 925, is required to be filed by any person, firm, partnership, association, corporation or fiduciary receiving or purchasing grain in Ohio, except a public utility, track buyer or farmer acquiring grains intended to be used by him on the farm or a manufacturer receiving or purchasing grain for use in his business.

Instructions

Grain "received" must be listed in the taxing district where received.

Grain "purchased" for the purpose of shipment from a place in this state without actually receiving custody or possession, must be listed in the taxing district where the purchaser maintains an elevator, warehouse or other like facility; otherwise, such grains are to be listed where the purchaser maintains his principal office or place of business, which in the case of an individual having no other place of business or office in this state, shall be his residence.

Grain "transferred" from one place of business to another in this state without a change in ownership, is to be listed one-half in the taxing district from which shipped and one-half in the taxing district where shipped. The mechanical arrangement of the form is such as to automatically make this distribution.

Schedule A

All "transfers" of grain must be listed in this schedule for distribution between taxing districts. A "transfer" of grain is the ship-

ment from one place of business to another in this state without a change in ownership. In this schedule, all transfers from a particular place of business to one other place of business may be grouped. Transfers from a particular place of business to different places of business cannot be grouped.

Transfers are limited to grain "received." The taxing districts referred to in this schedule are the taxing districts or the place of business from which shipped and where shipped.

Wheat and flax are subject to a rate of tax different from that for other grains. Therefore, transfers of wheat and flax must be segregated and listed separately.

Carry one-half of the bushels transferred FROM each taxing district shown in Schedule A to the "Transferred FROM" line in Schedule B and deduct from the total bushels listed.

Carry one-half of the total bushels transferred TO each taxing district showing Schedule A to the "Transferred TO" line in Schedule B and deduct from the total bushels listed.

Schedule B

The number of bushels and wheat and flax, and all other grains, purchased or received ("received" to include all "transfers") during each month of the calendar or fiscal year preceding tax listing day, must be listed separately in this schedule under the appropriate heading.

After making adjustments for transfers of grain, the total bushels must be carried forward to the computation of tax.