

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2022**

For calendar year 2022 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for 501(c)(3) Organizations Only**

Department of the Treasury  
Internal Revenue Service

<b>Print or Type</b>	<b>A</b> <input type="checkbox"/> Check box if address changed	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) Butler Rural Electric Cooperative Inc	<b>D</b> Employer identification number 31-0231070
	<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(12) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	Number, street, and room or suite no. If a P.O. box, see instructions. 3888 Stillwell Beckett Road	<b>E</b> Group exemption number (see instructions)
		City or town State ZIP code Oxford OH 45056	<b>F</b> <input type="checkbox"/> Check box if an amended return.
		Foreign country name Foreign province/state/county Foreign postal code	
<b>C</b> Book value of all assets at end of year . . . . . 94,737,725			

**G** Check organization type  501(c) corporation  501(c) trust  401(a) trust  Other trust  State college/university

**H** Check if filing only to  Claim credit from Form 8941  Claim a refund shown on Form 2439

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . .

**J** Enter the number of attached Schedules A (Form 990-T) . . . . . 2

**K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation

**L** The books are in care of Judith Persinger Telephone number (513) 867-4400

**Part I Total Unrelated Business Taxable Income**

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	1	4,011
2	Reserved . . . . .	2	
3	Add lines 1 and 2 . . . . .	3	4,011
4	Charitable contributions (see instructions for limitation rules) . . . . .	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 . . . . .	5	4,011
6	Deduction for net operating loss. See instructions . . . . .	6	4,011
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	7	0
8	Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	8	
9	<b>Trusts.</b> Section 199A deduction. See instructions . . . . .	9	
10	<b>Total deductions.</b> Add lines 8 and 9 . . . . .	10	0
11	<b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero . . . . .	11	0

**Part II Tax Computation**

1	<b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) . . . . .	1	0
2	<b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . .	2	
3	<b>Proxy tax.</b> See instructions . . . . .	3	
4	Other tax amounts. See instructions . . . . .	4	
5	Alternative minimum tax (trusts only) . . . . .	5	
6	<b>Tax on noncompliant facility income.</b> See instructions . . . . .	6	
7	<b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies . . . . .	7	0

For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)
1b Other credits (see instructions)
1c General business credit. Attach Form 3800 (see instructions)
1d Credit for prior year minimum tax (attach Form 8801 or 8827)
1e Total credits. Add lines 1a through 1d.
2 Subtract line 1e from Part II, line 7.
3 Other amounts due. Check if from: Form 4255, Form 8611, Form 8697, Form 8866, Other (attach statement).
4 Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under section 1294. Enter tax amount here.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k).
6a Payments: A 2021 overpayment credited to 2022.
6b 2022 estimated tax payments. Check if section 643(g) election applies.
6c Tax deposited with Form 8868.
6d Foreign organizations: Tax paid or withheld at source (see instructions).
6e Backup withholding (see instructions).
6f Credit for small employer health insurance premiums (attach Form 8941).
6g Other credits, adjustments, and payments: Form 2439, Form 4136, Other. Total.
7 Total payments. Add lines 6a through 6g.
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached.
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed.
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid.
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax, Refunded.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here.
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.
3 Enter the amount of tax-exempt interest received or accrued during the tax year.
4 Enter available pre-2018 NOL carryovers here \$ 284,731. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.
6a Did the organization change its method of accounting? (see instructions).
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V.

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer: Thomas C. ... Date: 5/1/2023 Title: General Manager
May the IRS discuss this return with the preparer shown below (see instructions)? Yes No
Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization Butler Rural Electric Cooperative Inc	<b>B</b> Employer identification number 31-0231070
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<b>C</b> Unrelated business activity code (see instructions) . . . . . 517810	<b>D</b> Sequence: 1 of 2
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**E** Describe the unrelated trade or business      Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance	0		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>	0		0
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>			
<b>6</b> Rent income (Part IV)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>			
<b>11</b> Advertising income (Part IX)	<b>11</b>			
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>	180		180
<b>13</b> Total. Combine lines 3 through 12	<b>13</b>	180	0	180

<b>Part II</b> Deductions Not Taken Elsewhere		See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>		
<b>2</b> Salaries and wages	<b>2</b>		
<b>3</b> Repairs and maintenance	<b>3</b>		
<b>4</b> Bad debts	<b>4</b>		
<b>5</b> Interest (attach statement). See instructions	<b>5</b>		
<b>6</b> Taxes and licenses	<b>6</b>		
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>		<b>8b</b>
<b>9</b> Depletion	<b>9</b>		
<b>10</b> Contributions to deferred compensation plans	<b>10</b>		
<b>11</b> Employee benefit programs	<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>		
<b>13</b> Excess readership costs (Part IX)	<b>13</b>		
<b>14</b> Other deductions (attach statement)	<b>14</b>		394
<b>15</b> Total deductions. Add lines 1 through 14	<b>15</b>		394
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>		-214
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>		
<b>18</b> Unrelated business taxable income. Subtract line 17 from line 16	<b>18</b>		-214

For Paperwork Reduction Act Notice, see instructions.

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for inventory valuation items and a Yes/No checkbox for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for rent income with columns A, B, C, D and rows for description, rent received, and deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for unrelated debt-financed income with columns A, B, C, D and rows for description, gross income, deductions, and dividends.

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
<b>Totals</b>			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)		Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
			0		0

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				0
(2)				0
(3)				0
(4)				0
<b>Totals</b>		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
		0		0

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	0
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A B C D

Enter amounts for each periodical listed above in the corresponding column.

Table with columns A, B, C, D and rows 2-8 for advertising income, costs, and gain calculations.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business.

Part XI Supplemental Information (see instructions)

Dashed lines for supplemental information.

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

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**Open to Public Inspection for  
501(c)(3) Organizations Only**

<b>A</b> Name of the organization Butler Rural Electric Cooperative Inc	<b>B</b> Employer identification number 31-0231070
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<b>C</b> Unrelated business activity code (see instructions) . . . . . 811000	<b>D</b> Sequence: 2 of 2
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**E** Describe the unrelated trade or business Repair and maintenance

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances <u>                    </u> <b>c</b> Balance	0		
<b>2</b> Cost of goods sold (Part III, line 8)			
<b>3</b> Gross profit. Subtract line 2 from line 1c	0		0
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions			
<b>c</b> Capital loss deduction for trusts			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)			
<b>6</b> Rent income (Part IV)			
<b>7</b> Unrelated debt-financed income (Part V)			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			
<b>10</b> Exploited exempt activity income (Part VIII)			
<b>11</b> Advertising income (Part IX)			
<b>12</b> Other income (see instructions; attach statement)	155,062		155,062
<b>13</b> Total. Combine lines 3 through 12	155,062	0	155,062

<b>Part II</b> Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	7	8a	8b
<b>1</b> Compensation of officers, directors, and trustees (Part X)			
<b>2</b> Salaries and wages			84,895
<b>3</b> Repairs and maintenance			
<b>4</b> Bad debts			
<b>5</b> Interest (attach statement). See instructions			
<b>6</b> Taxes and licenses			
<b>7</b> Depreciation (attach Form 4562). See instructions			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return			
<b>9</b> Depletion			
<b>10</b> Contributions to deferred compensation plans			
<b>11</b> Employee benefit programs			
<b>12</b> Excess exempt expenses (Part VIII)			42,676
<b>13</b> Excess readership costs (Part IX)			
<b>14</b> Other deductions (attach statement)			
<b>15</b> Total deductions. Add lines 1 through 14			23,480
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			151,051
<b>17</b> Deduction for net operating loss. See instructions			4,011
<b>18</b> Unrelated business taxable income. Subtract line 17 from line 16			4,011

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year . . . . .	1	
2	Purchases . . . . .	2	
3	Cost of labor . . . . .	3	
4	Additional section 263A costs (attach statement) . . . . .	4	
5	Other costs (attach statement) . . . . .	5	
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	0
7	Inventory at end of year . . . . .	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	8	0
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) . . . . .				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .	0	0	0	0
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . .				0
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				0

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property . . . . .				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) . . . . .				
b Other deductions (attach statement) . . . . .				
c Total deductions (add lines 3a and 3b, columns A through D) . . . . .	0	0	0	0
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
5 Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
6 Divide line 4 by line 5 . . . . .	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 . . . . .	0	0	0	0
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				0
9 Allocable deductions. Multiply line 3c by line 6 . . . . .	0	0	0	0
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . .				0
11 <b>Total dividends - received deductions</b> included in line 10 . . . . .				



**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
		Nonexempt Controlled Organizations			
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b>				0	0

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				0
(2)				0
(3)				0
(4)				0
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>		0		0

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	0
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A B C D

Enter amounts for each periodical listed above in the corresponding column.

Table with 4 columns (A, B, C, D) and rows for advertising income, costs, and gain calculations.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business.

Part XI Supplemental Information (see instructions)

Series of horizontal dashed lines for supplemental information.

**Part I, Line 12 (Sch A (990-T)) - Other Income**

				Total:	180
	Form Number	IRC Section Number	Other Income Description	Amount	
1	6478		Biofuel Producer Credit	0	
2	8864		Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit	0	
3			Bad debt recoveries	0	
4			Proceeds received from employer-owned life insurance contracts issued after August 17, 2006	0	
5			Recapture of excess depreciation including Sec 179 expense deduction	0	
6			Net section 965(a) inclusion	0	
7	461		Excess business loss limitation	0	
8			INTERNET NON MEMBER	180	

**Part II, Line 14 (Sch A (990-T)) - Other Deductions**

1	WEBSITE HOSTING/INTERNET ACCESS	1	394
2	Total other deductions	2	394

**Part I, Line 12 (Sch A (990-T)) - Other Income**

				Total:	155,062
	Form Number	IRC Section Number	Other Income Description	Amount	
1	6478		Biofuel Producer Credit	0	
2	8864		Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit	0	
3			Bad debt recoveries	0	
4			Proceeds received from employer-owned life insurance contracts issued after August 17, 2006	0	
5			Recapture of excess depreciation including Sec 179 expense deduction	0	
6			Net section 965(a) inclusion	0	
7	461		Excess business loss limitation	0	
8			ELECTRICIAN SERVICES NON MEMBER	155,062	

**Part II, Line 14 (Sch A (990-T)) - Other Deductions**

1	TELEPHONE/RADIO EXPENSE	1	1,012
2	UNIFORMS	2	1,169
3	TRAINING COSTS	3	493
4	FUEL	4	3,690
5	ADVERTISING/MARKETING	5	111
6	PROPERTY TAX	6	997
7	TOOLS	7	918
8	MISCELLANEOUS	8	64
9	MATERIAL	9	241
10	Miscellaneous	10	14,785
11	Total other deductions	11	23,480

## Data Sheet (OH General City Tax)

For the calendar year or other tax year beginning		, and ending	
Check "X" if extension was filed for this return:		Extended due date	
Name Butler Rural Electric Cooperative Inc			
Address c/o Judith D Persinger		Federal Employer Identification Number 31-0231070	
3888 Stillwell Beckett Road		Filer's Social Security Number	
City, Town, or Post Office Oxford			
State OH	Zip Code 45056	Spouse's Social Security Number	
<b>City Taxation Department Information</b>		For Tax Year (YYYY) 2022	
Select City Name:			
Name (i.e. Jamestown Tax Division)		Payable To	
Address		Due Date of Tax Return (m/d/yyyy)	
Address 2		Municipality Tax Rate %	
City			
State	Zip Code		

FILE WITH  
ON OR BEFORE

INCOME TAX RETURN  
FILING REQUIRED EVEN IF NO TAX DUE  
FOR THE CALENDAR YEAR  
OR FISCAL PERIOD  
TO

MAKE CHECK OR MONEY ORDER  
PAYABLE TO

ACCOUNT # \_\_\_\_\_ NAME OF EMPLOYER \_\_\_\_\_

ADDRESS: Street \_\_\_\_\_

TAXPAYER'S NAME AND ADDRESS \_\_\_\_\_ City \_\_\_\_\_

Butler Rural Electric Cooperative Inc  
c/o Judith D Persinger  
3888 Stillwell Beckett Road  
Oxford OH 45056

TELEPHONE:  
Home (513) 867-4400  
Business \_\_\_\_\_

FEDERAL ID# 31-0231070

TAXPAYER SS# \_\_\_\_\_

SPOUSE SS# \_\_\_\_\_

WERE YOU A RESIDENT AT ANY TIME DURING THE YEAR? YES  NO

DID YOU FILE A PREVIOUS YEAR RETURN? YES  NO

HAS IRS INCREASED YOUR INCOME TAX LIABILITY FOR ANY PRIOR YEAR? YES  NO

IF SO, HAS AN AMENDED CITY INCOME TAX RETURN BEEN FILED? YES  NO

PRINCIPAL BUSINESS ACTIVITY: \_\_\_\_\_

IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE GIVE DATE: \_\_\_\_\_

INTO CITY \_\_\_\_\_ OR OUT OF \_\_\_\_\_

TYPE OF BUSINESS  CORP  PARTN  SOLE PROP

IF OTHER EXPLAIN: \_\_\_\_\_

NOTE: Page 2 must be completed if you have taxable rental property or business income.

Table with 2 columns: Description and Amount. Rows include: 1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (ATTACH ALL W-2'S) \$ 0; 2. OTHER TAXABLE INCOME OR DEDUCTIONS FROM PAGE 2 \$ 0; 3. TAXABLE INCOME: LINE 1 PLUS LINE 2 \$ 0; 4. MUNICIPAL TAX % OF LINE 3 \$ 0; 5. CREDITS: A. TAX WITHHELD BY EMPLOYER \$ 0; B. ESTIMATED TAX PAID \$ 0; C. CREDIT FOR TAXES PAID TO OTHER CITIES \$ 0; D. PRIOR YEAR OVERPAYMENTS \$ 0; E. OTHER CREDITS \$ 0; F. TOTAL CREDITS \$ 0; 6. TAX DUE (IF LINE 4 IS GREATER THAN LINE 5F, PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN) \$ 0; 7. PENALTY \$ 0 PLUS INTEREST \$ 0; 8. AMOUNT DUE BEFORE ESTIMATED TAXES \$ 0; 9. OVERPAYMENT: REFUNDED \$ 0 OR CREDITED TO EST. TAXES \$ 0; CONTRIBUTIONS \$ 0.

DECLARATION OF ESTIMATED TAX FOR YEAR 2023

Table with 2 columns: Description and Amount. Rows include: 10. INCOME SUBJECT TO TAX \$ \_\_\_\_\_ TIMES TAX RATE OF \_\_\_\_\_ % FOR GROSS TAX OF \$ 0; 11. LESS EXPECTED TAX CREDITS: A. TAX WITHHELD BY EMPLOYER \$ 0; B. PAYMENTS ON TAXABLE INCOME TO ANOTHER MUNICIPALITY \$ 0; C. TOTAL CREDITS \$ 0; 12. NET TAX DUE (LINE 10 LESS LINE 11C) \$ 0; A. OVERPAYMENT FROM PRIOR YEAR(S) \$ 0; 13. AMOUNT PAID WITH THIS DECLARATION (1/4 LINE 12. LESS LINE 12A.) \$ 0; 14. BALANCE OF ESTIMATED TAX \$ 0.

TOTAL AMOUNT DUE \$ 0 (LINE 8) + \$ 0 (LINE 13) = \$ 0

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE, AND BELIEF IT IS TRUE, CORRECT & COMPLETE, IF PREPARED BY PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

I authorize the Income Tax Division to discuss my return and enclosures with my tax preparer.

(Taxpayer's initials required)

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Taxpayer \_\_\_\_\_ Date 5/1/2023

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

\*\*\* DO NOT USE THIS PAGE IF YOUR ONLY SOURCE OF INCOME IS FROM WAGES, DIVIDENDS OR INTEREST \*\*\*

SCHEDULE C - BUSINESS INCOME	
1. ATTACH COPIES OF FEDERAL SCHEDULES (ENTER TOTAL INCOME FROM SCHEDULES)	\$ 0
2. A. ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X)	\$ 0
B. ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X)	\$ 0
C. DIFFERENCE BETWEEN LINES 2A AND 2B TO BE ADDED TO OR SUBTRACTED FROM LINE 1	\$ 0
3. A. ADJUSTED INCOME (LINE 1 PLUS OR MINUS 2C IF SCHEDULE X IS USED)	\$ 0
B. AMOUNT OF LINE 3A ALLOCABLE TO THIS CITY	\$ 100.000%
4. NET OPERATING LOSS FROM PRIOR YEARS, IF ALLOWED	\$
5. NET BUSINESS INCOME	\$ 0

SCHEDULE E - INCOME FROM RENTS (ATTACH STATEMENT EXPLAINING COLUMNS 3, 4, AND 5)					
1. KIND AND ADDRESS OF PROPERTY	2. RENT AMOUNT	3. DEPRECIATION	4. REPAIRS	5. OTHER EXPENSES	6. NET INCOME (LOSS)
					0
					0
					0
					0
					0
					0
NET INCOME (OR LOSS) SCHEDULE E					\$ 0

SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULE E FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, TRUSTS, FEES, ETC.		
RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
		0
TOTAL INCOME SCHEDULE H		\$ 0

ADDED TOTALS OF SCHEDULES C, E, & H. ENTER HERE AND ON LINE 2, PAGE 1. \$ 0

SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN			
ITEMS NOT DEDUCTIBLE		ITEMS NOT TAXABLE	
A. NET LOSS FROM CAPITAL OR OTHER ASSETS	\$	N. CAPITAL GAINS (FROM FED. SCHEDULE)	\$
B. EXPENSES APPLICABLE TO NON-TAXABLE INCOME	\$	O. INTEREST	\$
C. INCOME TAXES	\$	P. DIVIDENDS	\$
D. LOSS CARRIED BACK	\$	Q. ROYALTY INCOME (INTANGIBLE)	\$
E. LOSS CARRIED FORWARD PER FED. RETURN	\$	R. OTHER (EXPLAIN)	\$
F. PYMTS. TO PARTNERS OR COMP. OF S CORP OFFICERS	\$		\$
G. SICK PAY NOT INCLUDED ON PAGE 1	\$		\$
H. CONTRIBUTIONS	\$		\$
I. OTHER (EXPLAIN)	\$		\$
M. TOTAL ADDITIONS	\$ 0	Z. TOTAL DEDUCTIONS	\$ 0

SCHEDULE Y - BUSINESS ALLOCATION FORMULA			
	A. LOCATED EVERYWHERE	B. LOCATED IN CITY	C. PERCENTAGE (B / A)
STEP 1. AVERAGE VALUE REAL & TANGIBLE PERSONAL PROPERTY	\$	\$	
GROSS ANNUAL RENTALS MULTIPLIED BY 8	\$	\$	
TOTAL OF STEP 1	\$ 0	\$ 0	%
STEP 2. TOTAL, WAGES, SALARIES, COMMISSIONS AND OTHER COMPENSATION PAID TO ALL EMPLOYEES	\$	\$	%
STEP 3. GROSS RECEIPTS FROM SALES AND WORK/SERVICES PERFORMED	\$	\$	%
STEP 4. TOTAL OF PERCENTAGES			%
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			%
ENTER HERE AND ON SCHEDULE C, LINE 3B			%