



NEW CARLISLE CITY
INCOME TAX RETURN - 2015

Due April 18th or four months after the end of the fiscal period

OR FISCAL PERIOD _____ TO _____

20 _____ Residency Status (check one)

[] Resident

[] Non-Resident

[] Partial year Resident: from _____ through _____

Social Security No (primary) _____

Social Security No (secondary) _____

Federal I.D. No. _____

A. INCOME

- 1. Wages, Salaries, Tips and other employee compensation (Use highest wage figure and attach all W-2's)..... \$ _____
2. Other Income (Attach all appropriate Federal Schedules), \$ _____
3. Taxable Income (Total of Lines 1 and 2)..... \$ _____

B. TAX

- 1. New Carlisle Income Tax @ 1.25% (multiply taxable income by .0125)..... \$ _____
2. New Carlisle Tax withheld by employer _____
3. Estimated payments made (or credits) _____
4. Total Credits (add Lines B2 and B3)..... \$ _____
5. Balance Due (if Line B4 is less than Line B1, enter amount due here) \$ _____
Payment due by April 18 with return. Make Checks Payable to City of New Carlisle
6. OVERPAYMENT (if Line B4 is more than Line B1, enter overpayment here) \$ _____
a. Enter amount of Line B6 you want credited to next year's estimated tax _____
b. Enter amount of Line B6 you want refunded to you _____

DECLARATION OF ESTIMATED TAX FOR YEAR 20 _____

- 1. Total estimated income subject to New Carlisle Tax \$ _____
2. Estimated Tax (1.5 % of Line 1)..... \$ _____
3. Tax Credits
a. New Carlisle Tax withheld by employer \$ _____
b. Overpayment on previous year's New Carlisle Return..... \$ _____
4. Total credits..... \$ _____
5. Net estimated Tax due (Line 2 less Line 4) \$ _____
6. Amounts due each quarter. 1ST QUARTER DUE WITH THIS RETURN \$ _____

The undersigned declares that this return is a true, correct and complete return for the taxable period stated.

Signature of person preparing this return other than taxpayer (Date)

Signature of taxpayer or agent (Date)

Address or Name & Address of Firm or Employer

Signature of taxpayer or agent (Date)

If this return was prepared by a Tax Preparer, the taxpayer should check one of the boxes below as to whether he/she gives the Tax Preparer authority to disclose information concerning this return with the New Carlisle Tax Department [] Yes [] No

Return original copy to the above address when filing return. Be sure to make a copy for your records.

INCOME TAX FILING INSTRUCTIONS

FILING DATE: APRIL 18TH

REMITTANCE: MAKE PAYABLE TO THE CITY OF NEW CARLISLE INCOME TAX DIVISION

PAYMENTS & REFUNDS: NO PAYMENT OR REFUND IS DUE, IF AMOUNT IS LESS THAN \$1.00

SUBMISSION: SUBMIT TAX RETURN WITH REQUIRED DOCUMENTS (FORM W-2, FORM 1099 AND/OR APPROPRIATE FEDERAL SCHEDULES) ALONG WITH ANY TAX AMOUNT DUE.

INCOME TAX RETURNS WILL NOT BE CONSIDERED AS FILED WITHOUT THE PROPER DOCUMENTATION.

MAIL TO: NEW CARLISLE INCOME TAX DIVISION
PO BOX 419
NEW CARLISLE, OH 45344-0419

DELIVER TO: NEW CARLISLE INCOME TAX DIVISION
331 S CHURCH STREET
NEW CARLISLE, OH

ASSISTANCE: FOR QUESTIONS CALL OR VISIT THE TAX DEPARTMENT.

IF YOU USE A TAX PREPARER PLEASE HAVE THEM PREPARE YOUR CITY INCOME TAX RETURN.

GENERAL INSTRUCTIONS

1. **WHO MUST FILE:** All New Carlisle taxpayers whether individuals, partnerships, corporations, or other entities having taxable income. Filing is mandatory for all residents.
2. **THE TAX RATE IS AS FOLLOWS:** One percent (1%) through June 30, 2015 and one and one half percent (1.5%) effective July 1, 2015, for a blended rate of one and one quarter percent (1.25%) on all income, whether or not said income is taxed by another municipality.
3. The municipal income tax is based on gross earnings.
4. Persons under 16 years of age are not subject to the tax. If tax was withheld by employer, a tax return must be filed in order to obtain a refund. Individuals 16 and 17 years of age who earn \$2,500.00 or more are subject to tax and must file a City income tax return. Persons age 18 and over are subject to tax on all earned income and are required to file a City income tax return.
5. **INCOME SUBJECT TO TAX:** Earned income is defined as salaries, wages, commissions and other compensation and would include but not be limited to: bonuses, incentive pays, director's fees, property in lieu of cash, tips, dismissal or severance pay, contest prize awards, vacation and sick pay, wage continuation plans, and other compensation earned or received. The net profits of all incorporated businesses, professions, partnerships or other activities conducted by residents of New Carlisle or conducted by non-residents within or for the City. The net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in or for the City of New Carlisle whether or not such corporations have an office or place of business in the City of New Carlisle. Business activity includes income from rental properties.
6. **INCOME NOT TAXABLE:** Includes dividends, interest, military pay and allowances, insurance proceeds, pensions, annuities, alimony, social security, Medicare, poor relief, state and federal unemployment insurance benefits, gifts, inheritances, scholarships, involuntary conversions, royalties and other revenue from intangible property. The income of religious, fraternal, charitable or non profit associations are exempt by enumeration in Section 718.01 of the Ohio Revised Code or Section 501 (a) of the Internal Revenue Code.
7. **WHEN TO FILE:** Calendar year filers must file returns before midnight on April 18th. Fiscal year taxpayers must file returns within four months from the end of the fiscal year or period.
8. **EXTENSIONS OF TIME TO FILE:** A timely filed federal extension must be included with the City tax return. An extension to file is not an extension to pay and all estimated taxes are due by the tax return filing deadline to avoid non-payment penalty and interest.
9. Rounding off to whole dollars is permitted. If you choose to round amounts, you should round all amounts entered on the tax return.

INSTRUCTIONS FOR PREPARING NEW CARLISLE INCOME TAX RETURN

Heading - Print your name, address, social security or federal identification number plainly or make necessary corrections if already printed. Indicate your residency status, including dates if you were a partial year resident of New Carlisle.

A. INCOME

- Line 1 - Enter the total wages shown in box 5 or 18, whichever amount is greater, from the W-2 forms (enclose W-2's).
- Line 2 - Enter total of other income subject to the tax. Enter amounts from the appropriate federal schedules (enclose copies of schedules).
- Line 3 - Enter total of lines 1 & 2 (total taxable income).

B. TAX

- Line 1 - Enter one and one quarter percent (.0125) of line A.3.
- Line 2 - Enter all New Carlisle tax withheld by your employer. **DO NOT INCLUDE TAXES PAID TO OTHER CITIES.**
- Line 3 - Enter total of all estimated payments made to New Carlisle for this taxable year PLUS any credit from prior year(s).
- Line 4 - Enter total of Line B.2 and B.3.
- Line 5 - Subtract line B.4 from B.1. and enter difference. Remittance of this amount must accompany the return when filed. If this amount is less than \$1.00, you do not have to pay.
- Line 6 - If line B.4 is greater than line B.1, enter the difference here.
 - 6a - Enter amount of line 6 to be credited to next year.
 - 6b - Enter amount of line 6 to be refunded.Refunds of less than \$1.00 will not be made.
No refund shall be made to any taxpayer until he or she has complied with all provisions of the Ordinance and has furnished all information required by the Tax Office.
Taxpayers whose W-2's are marked "Various" or "All Cities" in the local tax withheld section, should request an itemized breakdown from their employer and attach it to the return.

DECLARATION OF ESTIMATED TAX INFORMATION

1. WHO MUST MAKE A DECLARATION:

- (a) EVERY RESIDENT of the City of New Carlisle, Ohio is required to make a declaration of estimated tax for the current taxable year if the estimated tax to be paid will be \$200.00 or more.
- (b) EVERY NON-RESIDENT of New Carlisle, who expects to receive taxable income, earned or derived within or from the City, from which the New Carlisle Income Tax will not be completely withheld.
- (c) EVERY BUSINESS ENTITY conducting activities or producing taxable income within or for the City.

2. PAYMENT OF ESTIMATED TAX: The estimated tax may be paid in full with Voucher 1, or must be paid in equal quarterly installments on or before April 15, June 15, September 15 and December 15. Fiscal year taxpayers must file quarterly installments four months, six months, nine months and twelve months after the beginning of their fiscal year. If tax status has changed, the taxpayer has the option of amending this estimate with any quarterly voucher.

3. IMPORTANT: Effective for tax year 2016 forward, failure to have 90% of your New Carlisle tax liability paid via withholding and/or estimated payments will result in a penalty of 15% of the amount not timely paid. This penalty applies to each quarter not timely paid.

INSTRUCTIONS FOR PREPARING DECLARATION OF ESTIMATED TAX

- Line 1 - Enter total estimated income subject to New Carlisle tax for the current year
- Line 2 - Enter estimated New Carlisle tax (1.5% of Line 1)
- Line 3 - Credits
 - Line 3a - Enter amount of New Carlisle tax, if any, which will be withheld by employer
 - Line 3b - Enter overpayment on previous year's New Carlisle tax return
- Line 4 - Enter total tax credits (add lines 3a and 3b)
- Line 5 - Enter net annual estimated tax due (subtract line 4 from line 2)
- Line 6 - Enter amount due each quarter (1/4 of line 5)

Quarter 1 payment is due with this tax return.

The remaining 3 payments are due according to the schedule shown under "Payment of Estimated Tax".