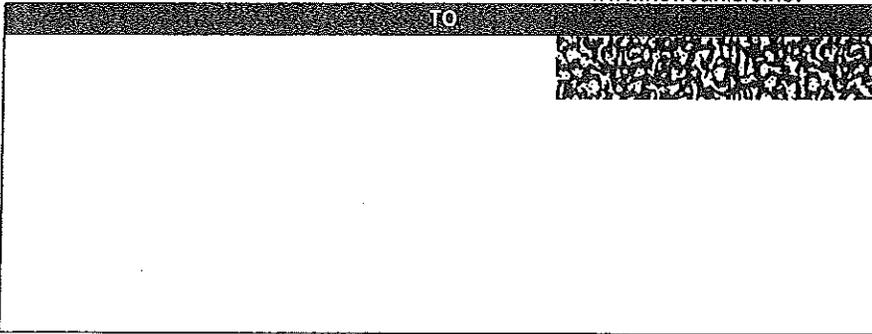


P.O. Box 419  
New Carlisle, Ohio 45344-0419

NEW CARLISLE  
CITY INCOME TAX  
www.newcarlisle.net

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Tipp City, Ohio  
45371-0419  
PERMIT NO. 36



ADDRESS SERVICE REQUESTED

# IMPORTANT TAX FORMS

## FILING INSTRUCTIONS

**FILING DATE:**

YOUR RETURN MUST BE FILED BY: **APRIL 15**

**REMITTANCE:**

MAKE YOUR REMITTANCE PAYABLE TO:  
**City of New Carlisle**

(NO PAYMENT NECESSARY IF LESS THAN \$1.00)

**MAILING:**

MAIL YOUR RETURN & REMITTANCE WITH EARNINGS STATEMENTS (FORM 1099 or W-2 or APPROPRIATE SCHEDULES) TO:

DIVISION OF TAXATION  
P.O. Box 419  
New Carlisle, Ohio 45344-0419  
FAX (937) 845-2338

**ASSISTANCE:**

FOR QUESTIONS NOT ANSWERED IN THIS BOOKLET OR ASSISTANCE IN PREPARING YOUR RETURN, CALL (937) 845-9493 OR VISIT THE DIVISION OF TAXATION AT THE CITY BUILDING.

**IF YOU USE A TAX PREPARER, PLEASE HAVE THEM PREPARE YOUR CITY 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:** 1% (one percent) on all income, whether or not said income is taxed by another city.
3. The municipal income tax is based on gross earnings.
4. Persons under sixteen (16) years of age are not subject to the tax. If tax was withheld by employer, a return must be filed in order to obtain a refund.

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 payments, directors fees, property in lieu of cash, tips, dismissal or severance pay, contest prizes awards, vacation and sick pay, wage continuation plans, and other compensation earned or received. The net profits of all unincorporated businesses, professions, partnerships or other activities conducted by residents of the City of New Carlisle or conducted by non-residents within or for the City of New Carlisle. 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 rentals.
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 other 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. Joint returns are recommended.
8. **WHEN TO FILE:** All returns must be filed before midnight April 15th following the close of the calendar year. Fiscal year taxpayers or filings for periods of less than one (1) year must be filed within four (4) months from the end of the fiscal year or period.
9. **EXTENSIONS OF TIME TO FILE:** Must be requested in writing on or before the due date of the Return. Under no circumstances will an extension be granted when income consists of W-2 wages only.
10. Rounding off to whole dollars is permitted.

## INSTRUCTIONS FOR PREPARING MUNICIPAL INCOME TAX RETURNS

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 - is for wages earned as an employee. From your W-2 form(s), enter the total wages earned.

Line 2 - is the total of other income subject to the tax. Enter amounts from the appropriate federal schedules (enclose copies of schedules).

Line 3 - is the total of lines 1 & 2 (total taxable income).

### B. TAX

Line 1 - enter one percent (.01) 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 here the total of all estimated payments made to New Carlisle for this taxable year PLUS any credit from prior year(s) (the overpayment you indicated on the prior return to be credited against this year's tax).

Line 4 - is the total of Line B.2 and B.3.

Line 5 - Line B.1 less line B.4. The difference should be entered here. 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, the difference should be entered here. This amount will be transferred as a credit toward next year's tax unless you request a refund. 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. Refunds of \$1.00 or less are not made.

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.

Return white copy to the tax office and retain the yellow copy for your records.

## DECLARATION OF ESTIMATED TAX

### 1. WHO MUST MAKE A DECLARATION:

(a) EVERY RESIDENT of the City of New Carlisle, Ohio, who expects to receive taxable income, wherever earned. Filing is mandatory for all residents.

(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 payments on or before April 15, July 31, October 31 and January 31. Fiscal year taxpayers must file quarterly installments three months, six months, nine months and twelve months after the beginning of their fiscal year. If tax status has changed, the tax payer has the privilege of amending this estimate with any quarterly voucher.

3. **IMPORTANT:** Interest and penalty will be assessed for failure to make quarterly estimated payments when due. Penalty is 1½% (one and one-half percent) per month, interest is ½% (one-half percent) per month.

**NEW CARLISLE CITY INCOME TAX**

For Calendar Year

or

Division of Taxation

P.O. Box 419

New Carlisle, Ohio 45344-0419

Fiscal Period \_\_\_\_\_ to \_\_\_\_\_

Due April 15th or four months after the end of the fiscal period

	20_____ Residency Status (check one) <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Partial year Resident: from _____ to _____																														
	Soc. Sec. No (H) <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> Soc. Sec. No (W) <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> Fed. I.D. No. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																														

**A. INCOME**

1. Wages, Salaries, Tips and other employee compensation (Use highest wage figure and attach all W-2s)
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% (multiply taxable income by .01) .....
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) .....
6. OVERPAYMENT (if Line B4 is more than Line B1, enter overpayment here) .....

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Enter amount of Line B6 you want credited to next year's estimated tax \_\_\_\_\_

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% 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 if other than taxpayer (Date)

\_\_\_\_\_  
Signature of taxpayer or agent (Date)

\_\_\_\_\_  
Address or Name & Address of Firm or Employer

\_\_\_\_\_  
Signature of taxpayer or agent (Date)

Return white copy to the above address when filing return. Retain yellow copy for your records.