

**VILLAGE OF EAST CANTON**

ADDRESS CORRECTION REQUESTED

**INCOME TAX DEPARTMENT**

130 S. CEDAR ST.  
EAST CANTON, OHIO 44730

FIRST CLASS  
U.S. POSTAGE  
PAID  
PERMIT NO. 10  
LOUISVILLE, OHIO

TAXPAYER: PLEASE CHECK NAME, ADDRESS AND SOCIAL SECURITY NUMBERS. PLEASE MAKE NECESSARY CHANGES

Four L-shaped corner brackets forming a large square, likely a placeholder for a stamp or signature.

**VILLAGE OF EAST CANTON INCOME TAX RETURN**

FILING DEADLINE **APRIL 15**

BE SURE TO MAIL EARLY TO AVOID A LATE FILING PENALTY

EVERY RESIDENT WHO IS 16 YEARS OLD OR OLDER WHO IS EMPLOYED EITHER WITHIN THE VILLAGE OR WHO IS EMPLOYED OUTSIDE THE VILLAGE, WHETHER OR NOT VILLAGE INCOME TAX IS WITHHELD MUST FILE.

**LATE FILING FEE OF \$25.00 FOR RETURNS FILED AFTER  
APRIL 15TH**

THIS FORM MUST BE COMPLETED AND RETURNED TO ENABLE THE TAX DEPARTMENT TO KEEP RECORDS UP TO DATE. ANY FORM NOT RETURNED ON TIME WILL BE CONSIDERED DELINQUENT AND SUBJECT TO \$25.00 MINIMUM PENALTY. ALL RETURNS MUST BE ACCOMPANIED BY W-2'S AND OR COPIES OF FEDERAL SCHEDULES WHERE APPLICABLE. IF NO LONGER A RESIDENT, CHANGE ADDRESS ON FRONT AND RETURN TO TAX DEPARTMENT.

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DO NOT REMOVE THIS STUB

C-287102 OF

# Village of East Canton Income Tax Department

NAME \_\_\_\_\_ SOC. SEC. # \_\_\_\_\_

SPOUSE \_\_\_\_\_ SOC. SEC. # \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

TELEPHONE # \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

SPOUSE \_\_\_\_\_ DATE \_\_\_\_\_

## EXEMPTION FORM

YOU MAY NOT BE REQUIRED TO FILE A VILLAGE INCOME TAX RETURN NOW OR IN THE FUTURE. COMPLETE THIS FORM, RETURN IT TO OUR OFFICE BY APRIL 15TH, AND YOU WILL NOT BE CONSIDERED A DELINQUENT TAXPAYER.

### EXEMPTION REASON:

1. NON-RESIDENT FOR THE ENTIRE TAX YEAR. Date Moved: \_\_\_\_\_

2. MY SOLE INCOME IS DERIVED FROM THE FOLLOWING SOURCE(S):

SOCIAL SECURITY BENEFITS

INTEREST INCOME

ALIMONY

PENSION

DIVIDEND INCOME

GENERAL RELIEF

3. TAXPAYER DECEASED IN PREVIOUS YEAR. Date Deceased: \_\_\_\_\_

EXTENSIONS OF TIME TO FILE MAY BE GRANTED BY THE ADMINISTRATOR, FOR GOOD CAUSE. A COPY OF THE FEDERAL EXTENSION OR THE COMPLETED FORM BELOW MUST BE SENT TO OUR DEPARTMENT BY **APRIL 15TH TO BE VALID** THE EXTENSION DUE DATE FOR YOUR RETURN WILL BE THAT GRANTED BY THE I.R.S.

**AN EXTENSION TO FILE IS NOT AN EXTENSION OF TIME FOR PAYMENT OF THE TAX DUE**

## APPLICATION FOR EXTENSION OF TIME TO FILE

1. I REQUEST AN EXTENSION OF TIME UNTIL \_\_\_\_\_ 20\_\_\_\_, TO FILE MY 20\_\_\_\_ VILLAGE OF EAST CANTON MUNICIPAL INCOME TAX RETURN.

2. HAVE YOU PREVIOUSLY REQUESTED AN EXTENSION OF TIME TO FILE FOR THIS TAX YEAR? \_\_\_\_ YES \_\_\_\_ NO

3. EXPLAIN WHY YOU NEED AN EXTENSION \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### GENERAL INSTRUCTIONS FOR THE VILLAGE OF EAST CANTON INCOME TAX RETURN

- Every resident who is 16 years of age or older, once gainfully employed, even though no tax may be due, must file a return on or before April 15th.
- In addition to wages and salaries, other taxable income includes, but is not limited to, gambling winnings, severance pay, supplemental unemployment benefits, and any other compensation paid by an employer or employers before deductions of any kind, the net profits from the operations of a business, profession or other enterprise or activity.
- Losses from rental or business activity cannot be applied against wages.
- **BEFORE MAILING YOUR RETURN:** SIGN AND DATE YOUR RETURN;  
ATTACH COPIES OF W-2's, 1099'S AND APPLICABLE FEDERAL SCHEDULES  
INCLUDE YOUR CHECK MADE PAYABLE TO VILLAGE OF EAST CANTON TAX DEPARTMENT  
FOR THE AMOUNT OF TAX DUE (LINE 19).

MAIL TO: VILLAGE OF EAST CANTON  
130 SOUTH CEDAR STREET  
EAST CANTON, OHIO 44730  
ON OR BEFORE APRIL 15TH

# MANDATORY FILING

### TAX OFFICE USE ONLY

Audit required.....  
Assignment.....  
Refund requested.....  
J/E Transfer.....  
Processed by.....  
\$.....  
 Cash  Check

Fiscal Period from \_\_\_\_\_ through \_\_\_\_\_  
or FOR CALENDAR YEAR

Were you a resident of East Canton the entire year?  Yes  No

If No From: \_\_\_\_\_ To: \_\_\_\_\_  
mo. day yr. mo. day yr.

PLACE LABEL BELOW OR WRITE NAME AND ADDRESS

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### SOCIAL SECURITY NUMBERS

Yours 

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

  
Spouse 

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

  
Phone (     )

**W-2  
COPIES  
MUST  
BE  
ATTACHED**

- 1. WAGES, SALARIES, TIPS & OTHER COMPENSATION (**Enclose W-2 Forms**) .....\$ \_\_\_\_\_
- 2. OTHER TAXABLE INCOME:
  - A. BUSINESS PROFIT (**Attach Federal Forms**) PAGE 2 SECTION A .....\$ \_\_\_\_\_
  - B. RENTAL INCOME (**Attach Federal Forms**) PAGE 2 SECTION B .....\$ \_\_\_\_\_
  - C. TOTAL OTHER TAXABLE INCOME (**Line A Plus Line B**) **Not less than zero** .....\$ \_\_\_\_\_
- NOTE: Business or rental losses may not be used to offset wages**
- 3. DEDUCT EMPLOYEE BUSINESS EXPENSE (**Attach Fed. 2106 Form**) PAGE 2 SECTION C .....\$ \_\_\_\_\_
- 4. TAXABLE INCOME (**Line 1 Plus Line 2C Less Line 3**) .....\$ \_\_\_\_\_
- 5. VILLAGE INCOME TAX DUE **1.5%** OF LINE 4 .....\$ \_\_\_\_\_
- 6. CREDITS
  - A. EAST CANTON INCOME TAX WITHHELD (Attach W-2's) .....\$ \_\_\_\_\_
  - B. INCOME TAX PAID OTHER MUNICIPALITIES (**Not To Exceed 1.5% Each W-2 Separately**) (Attach W-2's) .....\$ \_\_\_\_\_
  - C. OVERPAYMENT PAYMENT FROM PRIOR YEAR .....\$ \_\_\_\_\_
  - D. ESTIMATED TAX PAYMENTS.....\$ \_\_\_\_\_
  - E. TOTAL CREDITS (**Add Lines A, B, C, D**) .....\$ \_\_\_\_\_
- 7. BALANCE TAX DUE, IF LINE 5 IS GREATER THAN LINE 6E (**Payment in full must accompany return**) .....\$ \_\_\_\_\_
- 8. PENALTY \$ \_\_\_\_\_ INTEREST \$ \_\_\_\_\_ PAGE 2 SECTION D.....\$ \_\_\_\_\_
- 9. AMOUNT DUE PAYABLE TO VILLAGE OF EAST CANTON (LINE 7 PLUS 8) .....\$ \_\_\_\_\_
- 10. OVERPAYMENT TO BE REFUNDED \$ \_\_\_\_\_ OR CREDITED \$ \_\_\_\_\_ TO NEXT YEAR ESTIMATE.

**NOTE: No refund will be made until next Declaration is filed.  
No taxes or refunds of less than \$1.00 shall be collected or refunded.  
Refunds cannot be made of taxes paid to other cities or villages.**

### DECLARATION OF ESTIMATED TAX FOR YEAR \_\_\_\_\_ .

- 11. Total income subject to East Canton tax \$ \_\_\_\_\_ 12. East Canton tax @ 1.5%.....\$ \_\_\_\_\_
- 13. LESS TAX TO BE WITHHELD
  - a. By an East Canton Employer .....\$ \_\_\_\_\_
  - b. By an employer in \_\_\_\_\_ (name of city) .....\$ \_\_\_\_\_
- 14. Balance estimated East Canton tax (Line 12 less total of line 13).....\$ \_\_\_\_\_
- 15. Less Credits: a. Overpayment on previous year's return .....\$ \_\_\_\_\_  
b. Previous payments if this is an amended declaration .....\$ \_\_\_\_\_  
c. Other (Specify) .....\$ \_\_\_\_\_ Total Credits \$ \_\_\_\_\_
- 16. Net tax due (line 14 less total of line 15) .....\$ \_\_\_\_\_
- 17. Amount paid with this return (not less than 1/4 of line 16).....\$ \_\_\_\_\_
- 18. Balance of Tax.....\$ \_\_\_\_\_

19. Total Amount Due (Line 9 plus 17).....\$ \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO: VILLAGE OF EAST CANTON TAX DEPARTMENT

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 AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

| SECTION A     |                | Attach appropriate schedules for Income from partnerships, business, estates, trusts, fees and other |        |
|---------------|----------------|--|--------|
| Received From | For (Describe) | Federal Form(s) Attached   | Amount |
|               |                |  |        |
|               |                |  |        |
|               |                |  |        |

TOTAL BUSINESS INCOME (If Schedule X, Y, or Z is not applicable — Total to page 1 line 2A) Enter Schedule Z Line 1 \$ \_\_\_\_\_

| SECTION B   | RENTAL INCOME FROM FEDERAL SCHEDULE E AND R |
|---|---|
| Attach copy of Federal Schedules. Total to page 1, line 2 B. <b>Individuals cannot offset W-2 income by loss from business and/or rentals. Rental losses cannot be carried over from prior years.</b> |   |

| SECTION C  | EMPLOYEE BUSINESS EXPENSE FEDERAL FORM 2106 |
|--|---|
| NOTE: East Canton recognizes this deduction only when the expense incurred applies to gross earnings that are in the jurisdiction of the Village.<br>Example of East Canton Jurisdiction: If your Village income tax withheld was paid to the Village of East Canton by your employer, or if the Village tax on your earnings is due to be paid to the Village of East Canton.<br>Attach copy of federal schedule. |   |

| SECTION D  | INTEREST AND PENALTIES |
|--|------------------------|
| NOTE: Interest is due at the rate of one percent (1%) per month or fraction thereof time the unpaid tax.<br>Penalty is due at the rate of one percent (1%) per month or fraction thereof time the unpaid tax.<br><b>Minimum penalty for failure to file by April 15<sup>th</sup> shall be \$25.00.</b> |                        |

| SCHEDULE X. RECONCILIATION WITH FEDERAL INCOME TAX RETURN  |     |  |        |
|--|-----|--|--------|
| ITEMS NOT DEDUCTIBLE   | ADD | ITEMS NOT TAXABLE  | DEDUCT |
| a. Capital Losses (Excluding Ordinary Losses) . . . . \$ _____                                       |     | n. Capital gains (Excluding Ordinary Gains) . . . . . \$ _____ |        |
| b. Expenses incurred in the production of non-taxable income (at least 5% of Line Z) . . . . . _____ |     | o. Interest income (individuals only) . . . . . _____          |        |
| c. Taxes paid to state and local municipalities . . . . . _____                                      |     | p. Dividends . . . . . _____                                   |        |
| d. Net operating loss deduction per Federal Return . . . . . _____                                   |     | q. Other (explain) . . . . . _____                             |        |
| e. Payments to partners . . . . . _____  |     |  |        |
| f. Sick pay not included in Line 1 above . . . . . _____   |     |  |        |
| g. Contributions . . . . . _____   |     |  |        |
| h. Other expenses not deductible (Explain) . . . . . _____   |     |  |        |
| m. (Enter Schedule Z Line 2A) . . . . . \$ _____   |     | z. Enter Schedule Z line 2B . . . . . \$ _____                 |        |

| SCHEDULE Y  | Business Allocation Formula |                          |                                  |
|---|-----------------------------|--------------------------|----------------------------------|
| USE ONLY IF NET PROFIT FROM EAST CANTON BRANCH IS NOT AVAILABLE                             | a LOCATED EVERYWHERE        | b LOCATED IN EAST CANTON | c PERCENTAGE (b + a)             |
| STEP 1. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY  | _____                       | _____                    |                                  |
| STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS) | _____                       | _____                    | _____ %                          |
| STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID EMPLOYEES                               | _____                       | _____                    | _____ %                          |
| 4. TOTAL PERCENTAGES  |                             |                          | _____ %                          |
| 5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).             |                             |                          | ENTER SCHEDULE Z LINE 3B _____ % |

| SCHEDULE Z  |
|---|
| 1. BUSINESS INCOME . . . . . \$ _____   |
| 2. A. ITEMS NOT DEDUCTIBLE (Schedule X, Line M) . . . . . Add \$ _____                                |
| B. ITEMS NOT TAXABLE (Schedule X, Line Z) . . . . . Deduct \$ _____                                   |
| C. ENTER EXCESS LINE 2A or 2B . . . . . \$ _____  |
| 3. A. ADJUST NET INCOME (Line 1 Plus/Minus Line 2C) IF SCHEDULE X IS USED . . . . . \$ _____          |
| B. AMOUNT ALLOCABLE TO EAST CANTON IF SCHEDULE Y STEP 5 IS USED _____ % OF LINE 3A . . . . . \$ _____ |
| 4. TAXABLE BUSINESS INCOME: LINE 3A or LINE 3B (Enter On Page 1 Line 2A) . . . . . \$ _____           |

VILLAGE OF EAST CANTON

# INCOME TAX FORM INSTRUCTIONS

- Line 1: Enter the amount from section 18 of W-2. This section includes gross wages, salaries, tips, bonuses, commissions, and other compensations received BEFORE ANY PAYROLL DEDUCTIONS. Also included are payments into 401K and other voluntary payroll deductions. (These are taxable by the Village of East Canton in the year they are earned even though they are non-taxable by the federal government until after retirement. If this section is blank, use section 5 or 3. The higher amount is the accurate figure to use.
- Line 2: A. Enter amount from appropriate Federal Form. Attach copy. SEE SECTION A ON PAGE 2 OF FORM.  
B. Enter amount from Federal Schedule E and/or R. Attach copy.  
C. Total A & B. NOT TO BE LESS THAN ZERO (0). Business and rental losses may not be used to offset wages.
- Line 3: Enter amount from Federal Form 2106. Attach copy. See section C on page 2 of form.
- Line 4: Line 1 plus Line 2 less Line 3.
- Line 5: Village Tax Due. 1.5% of Line 4.
- Line 6: A. From Local Income Tax section (19) of W-2 if locality (20) is East Canton.  
B. From Local Income Tax section (19) of W-2 if locality (20) is different from East Canton. **THIS AMOUNT IS NOT TO EXCEED 1.5% PER EACH W-2 SEPARATELY.** A credit is allowed to East Canton residents for the income tax paid to another municipality, limited to the amount of tax that would have been paid to the Village of East Canton. (Persons, resident or non-resident, shall not be permitted to off-set any losses derived from business against any wages or payroll earnings outside of that business.) Credit is to be taken on each W-2 separately. If no municipal tax is deducted on a W-2, then taxes are owed on that W-2.  
C. Enter any overpayment from previous year. Leave blank if credit was already taken on Declaration Payments.  
D. Enter Declaration of Estimated Tax payments.  
E. Total Credits, (Add Lines A, B, C, D)
- Line 7: Balance due, if Line 5 is greater than Line 6E. (Line 5 less Line 6E.)
- Line 8: Penalty of 1% and Interest of 1% per month of taxes due, if paid later than APRIL 15.  
  
IN ADDITION, A \$25.00 LATE FEE WILL BE CHARGED ON ALL RETURNS RECEIVED LATER THAN APRIL 15, REGARDLESS OF AMOUNT OF TAX DUE.
- Line 9: Total Lines 7 & 8. Amount due for this years final tax return.
- Line 10: If Line 6E (credits) is greater than Line 5 (tax due), choose to have overpayment refunded or credited to next year's taxes. (Apply to Declaration below.)

**\*\*IMPORTANT INFORMATION ON BACK\*\***

## DECLARATION OF ESTIMATED TAX FOR YEAR

YOU MAY ESTIMATE THIS YEARS TAXES TO BE THE SAME AS LAST YEARS. WHEN LAST YEARS TAXES ARE FILED AND PAID IN FULL, ON OR BEFORE APRIL 15, AT LEAST ONE-FOURTH (1/4) OF YOUR ESTIMATED TAXES MUST BE PAID. THIS PAYMENT WILL COVER THE FIRST QUARTER OF THIS YEAR. THE SECOND QUARTER PAYMENT WILL BE DUE JULY 31, THIRD QUARTER DUE OCTOBER 31, AND FOURTH QUARTER DUE JANUARY 31. A NOTICE OF QUARTERLY INSTALLMENT DUE WILL BE MAILED THE FIRST OF JULY, OCTOBER AND JANUARY. A RETURN MUST STILL BE FILED ON APRIL 15. ANY ADJUSTMENTS WILL BE MADE AT THAT TIME.

### DECLARATION INSTRUCTIONS

Line 11: Enter total estimated yearly income. (May be same as prior year.)

Line 12: Estimated tax due. 1.5% of Line 11.

Line 13: a. Enter amount of tax to be withheld by employer for East Canton  
b. Enter amount of tax to be withheld by employer for other city. **NOT TO EXCEED 1.5% PER EACH W-2 SEPARATELY.**

Line 14: Line 12 less Line 13 a & b.

Line 15: a. Enter any overpayment from Line 10 of prior return.  
b. Enter & specify other credits then total credits.

Line 16: Net tax due. Line 14 less Line 15 total.

Line 17: One-fourth (1/4) of Line 16.

Line 18: Balance of tax due to be paid in 3 remaining quarterly installments.

Line 19: Total amount of all taxes due (Line 9 plus 17). Mail check or money-order to:

EAST CANTON INCOME TAX DEPARTMENT  
130 S. CEDAR ST.  
EAST CANTON, OH 44730

PLEASE WRITE YOUR SOCIAL SECURITY NUMBER ON YOUR CHECK.

THANK YOU.



FOLD DOWN TO SEAL



THEN



REMOVE TAPE FROM BACK



FROM

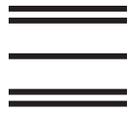
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REFUND REQUESTED

VILLAGE OF EAST CANTON INCOME TAX DEPT  
130 CEDAR ST S  
EAST CANTON OH 44730-1306



Postage  
Required  
Post Office will  
not deliver  
without proper  
postage.





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