

DEPT. OF TAXATION
VILLAGE OF OHIO CITY
P.O. BOX 248
OHIO CITY, OHIO 45874
PHONE: 419/965-2255

OHIO CITY INCOME TAX

ADDRESS SERVICE REQUESTED

Return For Year ...
Declaration For Year

TO

--

IMPORTANT Tax Forms

FILING INSTRUCTIONS

★ **FILING DATE:**

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

★ **REMITTANCE:**

MAKE YOUR REMITTANCE PAYABLE TO:
VILLAGE OF OHIO CITY

(NO PAYMENT IS NECESSARY IF TAX DUE IS LESS THAN \$1.00)

★ **MAILING:**

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

OHIO CITY
DEPT. OF TAXATION
P.O. BOX 248
OHIO CITY, OHIO 45874

★ **ASSISTANCE:**

FOR QUESTIONS NOT ANSWERED IN THIS BOOKLET OR ASSISTANCE IN PREPARING YOUR RETURN, CALL:
(419) 965-2255.

★ **ALL OHIO CITY RESIDENTS ARE REQUIRED BY LAW TO REGISTER AND FILE AN INCOME TAX RETURN**

(See Exceptions Below):

- Ohio City residents who are 65 or older and only income is from social security or retirement payments.
- Students, age 18 or under, working part time. Birth record may be required.

FAILURE TO FILE A RETURN WILL RESULT IN A FINE

Do not fail to sign and date your return before submitting it to the Income Tax Office. A return is not "filed," within the meaning of the law, until signed by the taxpayer or an agent legally authorized to sign tax returns for such taxpayer.

LEGIBLE COPIES OF EACH W-2, 1099, 2106, AND/OR APPROPRIATE SCHEDULES MUST BE ATTACHED TO YOUR RETURN. A RETURN WILL NOT BE CONSIDERED "FILED" UNLESS ALL APPLICABLE FORMS ARE INCLUDED.

GENERAL INSTRUCTIONS

Ohio City Tax Rate is 1% of all gross wages.

1. WHO SHOULD FILE THIS RETURN:

- a) All Ohio City residents 18 years of age and over, (except high school students) are required to register and report income with the Ohio City Tax Office.
- b) High School Students 18 years of age and under, working part time, do not have to register with the Ohio City Tax Office.
- c) Ohio City residents who are 65 years of age or older, receiving only income from social security or retirement payments need not file a return. However, farm income, rental income or any other earned income **IS TAXABLE** and must be reported.

2. OHIO CITY INCOME TAX IS LEVIED UPON THE FOLLOWING:

- a) On all salaries, wages, commissions, sub pay, vacation pay, estates and trusts, and other compensation such as bonuses, incentive payment, directors fees, tips, property in lieu of cash, dismissal or severance pay, wage continuation plans and other compensation earned, received or accrued by residents of the Village of Ohio City or received by non-residents of the Village of Ohio City for work done or services performed or rendered in the Village of Ohio City.
- b) On the net profits of all unincorporated businesses, partnerships, professions, rentals, farm income, or other activities conducted by residents of the Village of Ohio City, or conducted by non-residents in the Village of Ohio City.

3. WHAT CONSTITUTES NET PROFITS:

Net profits shall be determined on the basis of the information used for Federal Income Tax Purposes, adjusted to the requirements of the Ohio City Income Tax Ordinance.

4. INCOME NOT TAXABLE:

- a) Poor relief, unemployment insurance benefits, old age pensions or similar payments received from local state or federal governments or charitable or religious organizations, sick pay benefits and strike pay.
 - b) Proceeds of insurance, annuities, workman's compensation insurance, social security benefits, pensions, compensation for damages for personal injuries and like reimbursement, not including damages for loss of profits.
 - c) Compensation for damage to property by way of insurance or otherwise.
 - d) Interest and dividends from intangible property.
 - e) Military pay and allowances received as a member of the armed forces of the United States.
 - f) Any charitable, educational, fraternal or other type of non-profit association or organization enumerated in Section 718.01 of the Revised Code of Ohio, which is exempt from the payment of real estate taxes is exempt from payment of the tax imposed by this Ordinance.
5. Ohio City allows ^{NO} tax credit for taxes withheld and/or paid to another city, village, or county. ~~including Ohio City's~~

SCHEDULE INSTRUCTIONS

Reconciliation with Federal Income Tax Return

SCHEDULE X IS USED FOR THE PURPOSE OF MAKING ADJUSTMENTS WHEN TOTAL INCOME (Line 2) includes income not taxable and/or items not deductible for municipal purposes. Enter the amounts of any such items in Schedule X and carry total (Line J and Line Z) respectively to Line 3 Page 3 Line A — Capital losses from the sale, exchange or other disposition of property shall not be taken into consideration in arriving at net profits earned. Line B — If you have deducted non-taxable income (Line Z): expenses attributable to this non-taxable income shall not be allowed as a deduction from the remaining taxable income. Line C — would include federal, state, local and other taxes based on income.

Partnership Distributive Share of Net Income

SCHEDULE Z Must be completed by all partnerships and associations filing returns. Amount shown in this schedule must correspond with amount reported on your Federal Partnership Form. Attach a Schedule 1065.

Business Allocation Formula

SCHEDULE Y A business allocation formula consisting of the average of property, gross receipts and wages paid, may be used by business entities not required to pay tax on entire net profits by reason of doing business both inside and outside the Ohio City limits. However, if the books and records of the taxpayer shall disclose with reasonable accuracy the net profit attributable to Ohio City then only this portion shall be considered as having a taxable status in Ohio City.

SPECIAL NOTE: Sales and gross receipts in Ohio City (Step 2) mean:

1. All sales of tangible personal property which is shipped from Ohio City to purchasers outside of Ohio City regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
2. All sales of tangible personal property which is delivered within Ohio City regardless of where title passes, even though transported from a point outside Ohio City if the taxpayer is regularly engaged through its own employees in the solicitation and the sales result from such solicitation or promotion.
3. All sales of tangible personal property which is delivered within Ohio City regardless of where title passes, if shipped or delivered from a stock of goods within Ohio City.

Make check payable to
 VILLAGE OF OHIO CITY
 and file with the
 OHIO CITY
 DEPT. OF TAXATION
 P.O. BOX 248
 OHIO CITY, OHIO 45874
 PHONE: 419/965-2255

OHIO CITY INCOME TAX RETURN

20____ Residency Status (check one)

- Resident
 - Non-Resident
 - Partial Year Resident
- from _____ to _____

For Calendar Year
 or
 Fiscal Year Ended _____

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES

Occupation or nature of business
Federal I. D. No.
Social Security No.

IF THIS IS A JOINT RETURN, FILL IN BELOW:

SPOUSE NAME

SPOUSE

SOCIAL SECURITY NO.

*WAGES W-2 Forms, 1099 Forms, 2106 Forms, and all necessary Federal Schedules MUST be attached.	EMPLOYER'S NAME	OHIO CITY TAX WITHHELD	OTHER CITY TAX	TOTAL WAGES
			WHICH NOT TO EXCEED 1% NO CREDIT ALLOWED	
1. Totals	a	b	c	

Other Income

- 2. Income Other Than Wages (Attach Appropriate Schedules) \$ _____
- 3. Adjustments From Schedule "X" (Back of Sheet) \$ _____
- 4. Total Income (Line 1c and/or 2 and 3) \$ _____
- 5. Amount Allocable to Ohio City if Schedule "Y" Is Used (Back of Sheet) \$ _____
- 6. Total Taxable Income (Line 4 or 5) \$ _____
- 7. Municipal Tax Due (1% or .01 of Line 6) \$ _____

Credits

- 8. A. Ohio City Tax Withheld (Line 1A) \$ _____
- B. Estimated Tax Paid and/or Credit \$ _____
- C. Other Tax Withheld (Line B) \$ _____
- D. Total Credits Allowable \$ (_____)
- 9. Tax Due (Line 7 Less 8D) \$ _____
- 10. A. Penalty _____
- B. Interest _____ Computed May 1st \$ _____
- 11. Total Amount Due (Payable to Ohio City Tax Office) \$ _____
- 12. Overpayment (Line 8D Less 7) \$ _____
 - A. Credited to Next Year's Tax \$ _____
 - B. Refunded \$ _____

IMPORTANT: ALL Federal Schedules MUST be attached. Any return received without the appropriate Schedules will be returned to the taxpayer and marked **INCOMPLETE**. Completed returns must be filed by April 15th to avoid penalty and interest charges.

ENCLOSED: W-2 C 4797 E F 2106 K-1 1120 1120S 1065 1041 1099 Misc.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Tax Purposes.

Signature of Taxpayer or Agent _____ Title _____ Date _____ Signature of person preparing return or keeping books _____ Date _____

Signature of Spouse _____ Date _____ Address of above _____

SCHEDULE C Profit (or Loss) from Business or Profession

From Federal Schedule C, Form 1065, and/or Form 1120

Business Name _____

Business Address _____

Kind of Business _____

1. If deductions for commissions are taken, supporting 1099's or facsimilies must be attached.

2. If deductions for "Rents Paid" is taken, please list:

Rents paid to _____

Address _____

TOTAL PROFIT (OR LOSS) \$ _____

SCHEDULE D ORDINARY INCOME FROM FORM 4797 - CAPITAL GAINS NOT TAXABLE

\$ _____

SCHEDULE E Income from Rents and/or 4831

TOTAL PROFIT (OR LOSS) \$ _____

SCHEDULE H All Other Taxable Income. Interest Income NOT Taxable.
INCOME FROM ESTATES & TRUSTS, FEES, TIPS, COMMISSIONS, AND MISCELLANEOUS.

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

TOTAL INCOME \$ _____

TOTAL From Schedules C, D, E & H. Enter on Page 1, Line 2 and attach schedules \$ _____

SCHEDULE X Reconciliation with Federal Income Tax Return

(SCHEDULE X PERTAINS TO BUSINESSES ONLY. NOT TO BE USED BY INDIVIDUALS.)

ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE		DEDUCT
A. CAPITAL LOSSES (Excluding ordinary losses)	\$ _____		N. CAPITAL GAINS (Excluding Ordinary Gains)		\$ _____
b. EXPENSES APPLICABLE TO NON-TAXABLE INCOME	\$ _____		See Instructions		\$ _____
C. TAXES BASED ON INCOME (City and State Income Taxes)	\$ _____		O. INTEREST INCOME		\$ _____
D. NET OPERATING LOSS DEDUCTION PER FEDERAL RETURN	\$ _____		P. DIVIDENDS		\$ _____
E. PAYMENTS TO PARTNERS	\$ _____		Q. OTHER INCOME EXEMPT FROM CITY TAX (Explain)		\$ _____
F. SICK PAY NOT INCLUDED IN LINE 1	\$ _____				\$ _____
G. RECAPTURE DEPRECIATION	\$ _____		R. EMPLOYEE BUSINESS EXPENSE (2106 Must Be Attached)		\$ _____
H. RETIREMENT CONTRIBUTIONS/DEFERRED COMP. (IRA OR KEOUGH PAYMENTS, ETC.)	\$ _____		Z. TOTAL DEDUCTIONS		\$ _____
I. ALIMONY	\$ _____		TOTAL ADDITIONS (From Line J)		\$ _____
J. OTHER EXPENSES NOT DEDUCTIBLE (Explain)	\$ _____				
K. TOTAL ADDITIONS (Enter under Line Z)	\$ _____				
TOTAL SCHEDULE X (Enter as Line 3 - on front side)					\$ _____

SCHEDULE Y BUSINESS ALLOCATION FORMULA

(See Instructions)

	A. Located Everywhere	B. Located in Ohio City	C. Percentage (B + A)
Step 1. Average value of real and tangible personal property	\$ _____	\$ _____	
Gross annual rentals multiplied by 8	\$ _____	\$ _____	
Total Step 1	\$ _____	\$ _____	%
Step 2. Gross receipts from sales and work or services performed (See Instr.)	\$ _____	\$ _____	%
Step 3. Total wages, salaries, commissions, and other compensation of all employees	\$ _____	\$ _____	%
Step 4. Total percentages			%
Step 5. Average percentage (Divide total percentages by number of percentages used — enter on Line 5, Page 1)			%

SCHEDULE Z PARTNER'S DISTRIBUTIVE SHARES OF NET INCOME

(From Federal Schedule 1065K and 1099)

1. Name and Address of Each Partner	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
(a)			%	\$	\$	%	\$
(b)			%	\$	\$	%	\$
(c)			%	\$	\$	%	\$
(d)			%	\$	\$	%	\$
7. TOTALS			100 %	\$	\$	%	\$