

VILLAGE OF ROSEVILLE INCOME TAX
TELEPHONE NUMBER (740) 697-7782

GENERAL INSTRUCTIONS

MANDATORY FILING for all Village residents 18 years and older. Residents who did not receive a tax return in the mail need to contact the tax office to register and establish a tax account and receive a tax return. Failure to receive a computer generated tax return does not excuse a person from registering and filing.

TAX RETURNS will be considered incomplete if W-2's, all federal schedules or other financial statements, where applicable, are not ATTACHED.

DETACH and remove front cover.

FILL out both sides, if applicable.

WHO MUST FILE?

- A. EVERY RESIDENT of the Village of Roseville 18 years of age or older, whether or not a tax is due, must file a return reporting all income earned regardless of where income was derived and whether or not any income is earned.
- B. EVERY BUSINESS ENTITY conducting activities or producing income within the Village, whether or not the entity has a place of business in the Village of Roseville, and whether or not a tax is due, must file a return reporting the net profit or loss to the Village.
- C. EVERY NON-RESIDENT of Roseville who has taxable income earned or derived from within the Village, from which the Roseville Income Tax has not been fully withheld must file a return.

PARTIAL YEAR RESIDENTS: If you only lived in Roseville during part of the taxable year, you must file a return covering that time, whether or not income was earned or tax is due. Report all taxable income earned while a resident, as well as, all income earned with Roseville while a non-resident.

MARRIED COUPLES MAY STILL FILE JOINT RETURNS whether or not you filed jointly for state and federal tax purposes. NOTE: A joint return authorizes the release of any information contained therein to either party without notification to the other party. Return MUST be signed by both parties.

EXTENSION REQUEST: Roseville will recognize Federal extensions. Extension of time to file may be granted upon submitting copy of Federal extension on or before May 1.

ESTIMATED TAX PAYMENTS are required if tax balance due will exceed \$100.00.

PENALTY/INTEREST CHARGES will be assessed on returns/forms not filed by due date.

**INSTRUCTIONS FOR PREPARING
VILLAGE INCOME TAX RETURNS**

HEADING. Check and make necessary corrections if name and address is incorrect. Indicate your residence status including dates if you were a partial year resident of the Village of Roseville.

Line 1a. Enter total of all wages, salaries, tips, taxable fringe benefits, including vacation/sick pay and all compensation earned, received or otherwise set apart unto you. Proceed to line 4 if you have no other income other than W-2's. NOTE: You cannot defer any income for Village tax purpose, therefore, you must use the highest dollar amount from your W-2's year-end summary statement. ATTACH COPIES.

Line 1b. Enter other income such as 1099-misc., commissions not included in W-2's and miscellaneous income reported on Line 22 of Federal Form 1040. ATTACH COPIES.

Line 1c. Profile/loss of all rental activities located within the Village of Roseville or residents who have rentals located outside the Village. ATTACH SCHEDULES.

Line 1d. Total of lines 1a, b and c.

Lines 2a and 2b. The adjustment totals from Schedules X AND Z which is for reconciliation with Federal Adjusted Gross.

Lines 3a-b and c. Amounts allocable to this municipality if Schedule "Y" (Business Allocation Formula) is used by corporations, unincorporated businesses, partnerships, professions, or other entities doing business within the Village.

Line 4. The amount subject to the Roseville Village Tax.

Line 5. Enter One Percent (1%) of Line 4.

Line 6. CREDITS:

Line 6a. Enter your estimated tax payments paid here.

Line 6b. Enter any overpayment on prior year tax here. NOTE: Under no circumstances will overpayment of less than \$1.00 be carried forward or refunded.

Line 6c. Enter Roseville Tax withheld by your employer.

Line 6d. Roseville residents enter tax paid to other municipalities not to exceed one percent (1%) per W-2 gross wages. Attach itemized breakdown if W-2(s) are marked "Various" or "All Cities".

Line 6e. Total Credits Allowable. Total of lines 6a, b, c, d.

Line 7. If line 5 is greater than line 6e, the difference is entered here. Remittance of this amount must accompany the return when filed. Make Check payable to the Roseville Income Tax Dept.

Line 8. If line 8 is greater than line 7, the difference is entered here. Enter the amount to be credited to next year's tax and/or the amount you request as refund.

DECLARATION OF ESTIMATED TAX FOR YEAR

If amount due on your return is \$100.00 or more you are required by Village Income Ordinance No. 1977 to file and remit quarterly payments. Complete Lines 9, 10, 11, 12, and 13. Tax Office will mail out Quarterly Forms to you.

Date and Sign Return at bottom and file top copy with the tax office on or before May 1, to avoid penalties.