GENERAL INSTRUCTIONS

1. PURPOSE OF DECLARATION: The purpose of the Declaration is to enable certain taxpayers as specified in Item 2 below, to estimate their taxable income and to provide a basis for paying the tax. Such taxpayers must also file an annual return of actual taxable income and pay any balance of tax due. The rate of the Sugar Grove Income Tax is .0075 percent of all taxable income.

2. WHO MUST MAKE A DECLARATION
   a Every resident of the Village of Sugar Grove who expects to receive taxable income, wherever earned, from which the Village of Sugar Grove Income Tax will not be withheld.
   b Every nonresident of the Village of Sugar Grove who expects to receive taxable income, earned or derived from the Village, from which the Village of Sugar Grove Income Tax will be not withheld.
   c Every business entity, such as corporations, partnerships, fiduciary of active trusts, unincorporated businesses or professional entities conducting activities or producing income from within the Village.

3. WHEN AND WHERE TO FILE DECLARATION:
   Payment of Estimated Tax: CALENDAR YEAR TAXPAYERS must file on or before July 31. Taxpayers not previously subject to paying the tax, but becoming subject after January 1, shall file a declaration within 213 days of the date they become subject to the tax.

   Payment of the balance due of the estimated tax is due on or before January 31 of the next year. Fiscal year taxpayers shall file delcarations on or before the 15th day of the sixth month and twelfth month after the beginning of the taxable year.

4. INTERESTS AND PENALTIES:
   Any installment remaining unpaid ten (10) days after it becomes due shall be liable to a penalty of one and one-half percent (1½%) per month or fraction thereof and interest of one-half (½%) percent per month or fraction thereof.

5. VIOLATIONS:
   Any person who shall fail, neglect or refuse to make any return or declaration required shall be guilty of a misdemeanor and shall be fined not to exceed $500.00.

6. AMENDMENTS TO DECLARATION:
   If your income changes materially (at least 20% more or less) from the estimate made on your original declaration an amended declaration is to be filed. Write across the Face of the return the word "Amended" and put the figures as you have recomputed your estimate to be.

INSTRUCTIONS TO PREPARE FORM D COMPUTATION OF ESTIMATED TAX

Line 1. Enter the total estimated taxable income. Include all income subject to Sugar Grove Tax, such as salaries, wages, commissions, etc. before any payroll deductions, net income from business, profession, rental and other sources. A taxpayer's final return for the preceding year may be used as a basis for computing his declaration of estimated tax for the current year. In the event a taxpayer has not previously been required to file a return, a declaration of estimated tax on anticipated income shall be filed in good faith. (A declaration of estimated tax which is less than 80% of the tax as shown on the final return shall not be considered filed in good faith.)

Line 2. Enter Estimated Sugar Grove Tax which is .0075 of Line 1.

Line 3. Deduct the amount of tax, if any, which will be withheld for Sugar Grove by your employer.

Line 4. This is the amount of tax declared. (Lines 2 less Line 3)

Line 5.
a. Overpayment from prior year which you had credited to this year's estimate.
b. If Sugar Grove resident, .00375 of Sugar Grove tax due on wages that are subject to tax in another city.
c. Total credits.

Line 6. Subtract Line 5 from Line 4. This is your net tax due.

Line 7. Enter amount you are paying with the filing of your Declaration not less than forty five percent (45%) of Line 6. **Make check payable to Village of Sugar Grove.**

Line 8. If you are not paying the tax in full enter balance due after this payment.

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