

VILLAGE OF SUGAR GROVE  
INCOME TAX DEPARTMENT  
121 E. SIXTH AVE., SUITE 105  
LANCASTER, OHIO 43130-2595

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# VILLAGE OF SUGAR GROVE INCOME TAX RETURN

ADDRESS SERVICE REQUESTED

**Enclosed is your Village of Sugar Grove Income Tax Return.  
The Tax Return must be filed by April 15.**

Send all correspondence to: **Village of Sugar Grove  
Tax Administrator  
Timothy E. Oatney, C.P.A.  
121 E. Sixth Ave., Suite 105  
Lancaster, Ohio 43130-2595**

**If you have any questions regarding the Village of Sugar Grove Returns, please call  
the Tax Administrator's office at 740-687-1192.**

A representative from the Sugar Grove Income Tax Department will also be available to answer your questions and to be of assistance to you on the last Saturday of January, February, and March at the office of **Oatney & Associates CPA's Inc., 121 E. Sixth Ave., Lancaster, Ohio** from 9:00 a.m. to 12:00 noon.

The second Saturday of April, a representative will be available to assist you **at the office of the Village Clerk in Sugar Grove** from 9:00 a.m. to 12 noon.

Many Happy Returns,

Timothy E. Oatney  
Tax Administrator

## INSTRUCTION FOR PAGE 1

### VILLAGE FORM R, SUGAR GROVE INCOME TAX RETURN

Forms and instruction can be found on the Web at [www.tax.ohio.gov/divisions/municipalities/index.stm](http://www.tax.ohio.gov/divisions/municipalities/index.stm)

If the return is made for a period other than the calendar year, insert the beginning and ending date of the period.

Only one return is to be filed by each taxpayer. State the name or names under which you operate and the location and type of each place of business.

**Each taxpayer**, whether or not a tax is due and whether or not a tax or taxes have been deducted or withheld from a taxpayer, **shall make and file a Sugar Grove Village Income Tax Return**. If you do not owe any Sugar Grove tax you may be eligible for Form R-1. See Form R-1 for eligibility requirements.

#### TAXABLE INCOME

1. Gross salaries, wages, bonuses, commissions, fees, tips, self-employment earnings, vacation pay, disability and sick pay of persons 18 or older are taxed as follows:
  - a. If resident of Sugar Grove, all such income wherever earned.
  - b. If non-resident, only to the extent earned in Sugar Grove.
2. Net profits of a business are taxed as follows:
  - a. If a resident of Sugar Grove, all net profits are taxed.
  - b. If a non-resident of Sugar Grove, the net profits attributed to the municipality under the formula of separate accounting method provided for in Schedule Y.

#### W-2's MUST BE ATTACHED TO RETURN

Line 1. List in this section the name of each employer for whom you worked, where you worked, and the total compensation, (before payroll deductions) received from each employer. Put total wages in Line 1A. (Box 5 on W-2 for most taxpayers.)

Line 2. If income other than wages are taxable, Page 2 is necessary. Federal Schedules must be attached.

#### PROFIT OR LOSS FROM BUSINESS

Even though they are able to show that they had no taxable income, all such entities whether residents or non-residents, who are engaged in the operation of a business for profit, some portion of which can be attributable to activities conducted in Sugar Grove, must file a return showing the net profits or loss reported in their Federal Income Tax Return. Business losses may only be taken against equal or greater amount of other unincorporated business income earned in the same village or against other unincorporated business income taxed by city of residence. A net operating loss in Sugar Grove may be carried forward for five years.

#### INCOME FROM RENT

This section corresponds to the rent Schedule E. of Federal Form 1040. Rental losses are not deductible.

#### INCOME FROM OTHER SOURCES

Report in this section any other income you may have which is subject to Sugar Grove tax. For example, a Sugar Grove resident may be a member of a partnership not located or doing business in Sugar Grove. Such a partnership, as a

business entity, is not required to file returns and pay the tax. This Sugar Grove resident nevertheless, is subject to tax on the income he enjoys from that partnership and must report the income. List fees that are not included as part of the net profits of the trade, business or profession, tips, bonuses and partnership income on which the tax has not been paid by the partnership entity. A Sugar Grove resident's income from an S-Corp not located or doing business in Sugar Grove is not taxable by the Village of Sugar Grove.

#### LINE 5.

- (A) Sugar Grove residents who paid tax to another municipality on income earned in that municipality may reduce their Sugar Grove Tax due on THAT INCOME by 50%. (.50 multiplied by the Sugar Grove tax due on income on which tax is paid to another municipality.) If the tax rate in the other municipality is less than 3/4%, the credit is 50%. (.50) of the tax paid to the other municipality.
- (B) Enter the total Sugar Grove tax withheld by employer.
- (C) Enter amount(s) paid on Declaration of Estimated Sugar Grove Tax.
- (D) Enter prior year overpayment if not refunded.

#### LINE 6.

Enter difference between tax on Line 4 and Credits on Line 5E. If Line 5E exceeds Line 4 enter difference on Line 9 as Overpayment.

#### LINE 7.

Delinquent returns and payments are subject to a penalty of 1-1/2% per month or fraction thereof and interest of 1/2% per month or fraction thereof.

#### LINE 8.

Enter total amount due. The amount shown to be due MUST be paid with the return. Check or money orders should be made payable to VILLAGE OF SUGAR GROVE.

#### LINE 9.

If Line 5E is greater than Line 4, enter the difference here which indicates an overpayment. Show whether you want the over-payment credited to your next year's estimate or refunded.

AMOUNTS OF THREE DOLLARS (\$3.00) OR LESS  
SHALL NOT BE COLLECTED OR REFUNDED.

#### SIGNATURE

Sign and date your return before submitting it to the Income Tax Department. A return is not filed within the meaning of the law, until signed by taxpayer or an agent legally authorized to sign tax returns for such taxpayer. If the return is prepared by someone other than the taxpayer, such person should also sign the return.

#### DUE DATE

Each return is due April 15. Businesses with a fiscal year end are due on the fifteenth (15th) day of the fourth (4th) month following the fiscal year end.