

# VILLAGE OF LOUDONVILLE

## 2010 Income Tax Return

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 18, 2011  
FISCAL AND PARTIAL YEARS, FILE WITHIN 4 MONTHS FROM END OF PERIOD

FISCALS: TAXABLE PERIOD FROM \_\_\_\_\_ TO \_\_\_\_\_

S.S.N./F.I.D.#

ACCOUNT #

AUDITED BY:

THE INCOME TAX OFFICE IS LOCATED AT 156 N. WATER ST., LOUDONVILLE  
PHONE 419-994-3282 FOR ASSISTANCE  
MAIL RETURNS TO P.O. BOX 115, LOUDONVILLE, OH 44842

THIS RETURN IS FOR BOTH INDIVIDUALS AND BUSINESSES

IF THE ADDRESS CAPTION IS NOT CORRECT, PLEASE MAKE NECESSARY CHANGES

### TAX OFFICE USE ONLY

PAID WITH THIS RETURN

2010 FINAL RETURN \$ \_\_\_\_\_

2011 DECLARATION \$ \_\_\_\_\_

TOTAL REMITTANCE \$ \_\_\_\_\_

DATE RECEIVED \_\_\_\_\_

CASH  CHECK  MONEY ORDER  PARTIAL PMT.  NO PMT.

ATTACH W-2'S TO BACK OF RETURN

1. WAGES, SALARIES, TIPS & OTHER COMPENSATION (**Enclose W-2 Forms**) ..... \$ \_\_\_\_\_
2. 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** ..... \$ \_\_\_\_\_
- D. ADJUSTMENTS: PARTIAL YEAR LIABILITY.....\$ \_\_\_\_\_
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 1.75% OF LINE 4.....\$ \_\_\_\_\_
6. CREDITS
  - A. LOUDONVILLE INCOME TAX WITHHELD (Attach W-2's) ..... \$ \_\_\_\_\_
  - B. INCOME TAX PAID OTHER MUNICIPALITIES (**Not to Exceed 1.75% Each W-2 Separately**) (Attach W-2's) .... \$ \_\_\_\_\_
  - C. OVERPAYMENT 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 LOUDONVILLE (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 \$2.00 shall be collected or refunded.**  
**Refunds cannot be made of taxes paid to other cities or villages.**

### DECLARATION OF ESTIMATED TAX FOR YEAR 2011

- |   |   |
|---|---|
| 11. Total income subject to Loudonville tax \$ _____                                | 12. Loudonville tax @ 1.75% .....\$ _____ |
| 13. LESS TAX TO BE WITHHELD   |   |
| a. By Loudonville Employer.....\$ _____   |   |
| b. By an employer in _____ (name of city).....\$ _____                              |   |
| 14. Balance estimated Loudonville 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. Next tax due (line 14 less total of line 15) .....\$ _____                      |   |
| 17. Amount paid with this return (not less than 22.5% of line 16).....\$ _____      |   |
| 18. Balance of Tax.....\$ _____   |   |

19. Total Amount Due (Line 9 plus 17).....\$ \_\_\_\_\_  
MAKE REMITTANCE PAYABLE TO: VILLAGE OF LOUDONVILLE 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 \_\_\_\_\_

Phone \_\_\_\_\_

I (We) authorize the Income Tax Department to discuss my return and enclosures with the preparer above. Initial here \_\_\_\_\_

<b>SECTION A</b>	<b>Attach appropriate schedules for Income from partnerships, business, estates, trusts, fees and other</b>		
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 \$ _____

<b>SECTION B</b>	<b>RENTAL INCOME FROM FEDERAL SCHEDULE E</b>
Attach copy of Federal Schedules. Total to page 1, line 2B. 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</b>	<b>EMPLOYEE BUSINESS EXPENSE FEDERAL FORM 2106</b>
NOTE: Loudonville recognizes this deduction only when the expense incurred applies to gross earnings that are in the jurisdiction of the Village. Example of Loudonville Jurisdiction: If your Village income tax withheld was paid to the Village of Loudonville by your employer, or if the Village tax on your earnings is due to be paid to the Village of Loudonville.	
Attach copy of federal schedule.	

<b>SECTION D</b>	<b>INTEREST AND PENALTIES</b>
NOTE: Interest is due at the rate of one percent (1%) per month or fraction thereof on the unpaid tax. Penalty of 10% is imposed on the amount due or \$25.00, whichever is greater. Minimum penalty for failure to file by April 18th shall be \$25.00.	

<b>SCHEDULE X. RECONCILIATION WITH FEDERAL INCOME TAX RETURN</b>			
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) .....	_____	z. Enter Schedule Z Line 2B .....	\$ _____
m. (Enter Schedule Z Line 2A) .....	_____		

<b>SCHEDULE Y</b>	<b>Business Allocation Formula</b>		
USE ONLY IF NET PROFIT FROM LOUDONVILLE BRANCH IS NOT AVAILABLE	a. LOCATED EVERYWHERE	b. LOCATED IN LOUDONVILLE	c. PERCENTAGE (b ÷ a)
STEP 1. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY	_____	_____	
GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8	_____	_____	
TOTAL STEP 1	_____	_____	_____ %
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 _____ %

<b>SCHEDULE Z</b>	
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 LOUDONVILLE IS SCHEDULE Y STEP 5 IS USED _____ % OF LINE 3A.....	\$ _____
4. B. TAXABLE BUSINESS INCOME: LINE 3A or LINE 3B (Enter On Page 1 Line 2A).....	\$ _____

# VILLAGE OF LOUDONVILLE INCOME TAX RETURN

FILING DEADLINE **APRIL 18** (*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.

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.

## LATE FILING FEE OF \$25.00 FOR RETURNS FILED AFTER APRIL 18TH

### Village of Loudonville Income Tax Department

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

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

ADDRESS \_\_\_\_\_

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

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 18TH, 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 18TH 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 2010 VILLAGE OF LOUDONVILLE 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 LOUDONVILLE 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 18th.
- In addition to wages and salaries, other taxable income includes, but is not limited to, severance pay, sick & vacation pay, tax shelter plans, 401k plans, tips, bonuses, 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 LOUDONVILLE TAX DEPARTMENT  
FOR THE AMOUNT OF TAX DUE (LINE 19).

**VILLAGE OF LOUDONVILLE  
INCOME TAX FORM INSTRUCTIONS**

- Line 1: Enter the largest amount (generally) from box 18 of W-2. This section includes gross wages, salaries, tips, bonuses, commissions, and/or 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 Loudonville 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 box 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 attach copy.  
C. Total A & B. NOT LESS THAN ZERO. 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. 1.75% of Line 4.
- Line 6: A. From Local Income Tax (box 19) of W-2 if locality (box 20) is Loudonville.  
B. From Local Income Tax (box 19) of W-2 if locality (box 20) is *different* from Loudonville.  
THIS AMOUNT IS NOT TO EXCEED 1.75% PER EACH W-2 SEPARATELY. A credit is allowed to Loudonville residents for the income tax paid to another municipality, limited to the amount of tax that would have been paid to the Village of Loudonville. (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: For returns filed after April 18, interest of 1% per month of taxes due. Penalty of 10% of tax due or \$25.00, whichever is greater. Penalty of \$25.00 for returns filed after April 18 on which no tax is 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.)

**DECLARATION INSTRUCTIONS**

- Line 11: Enter total estimated yearly income.
- Line 12: Estimated tax due. 1.75% of Line 11.
- Line 13: a. Enter amount of tax to be withheld by employer for Loudonville.  
b. Enter amount of tax to be withheld by employer for other city. NOT TO EXCEED 1.75% 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: Next tax due. Line 14 less Line 15 total.
- Line 17: 22.5% 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:

LOUDONVILLE INCOME TAX DEPARTMENT  
P.O. BOX 115  
LOUDONVILLE, OH 44842