

# VILLAGE OF MORROW

## INCOME TAX NEWSLETTER

### 2004 TAX YEAR

The Village of Morrow Tax Department is including this newsletter with the annual tax return form in an effort to educate and assist our residents and taxpayers in understanding and completing the tax filing requirements. Please carefully read this information and contact our office at (513) 899-2821 with questions or concerns. Office hours are 8:00 a.m. to 4:30 p.m., Monday through Friday.

**What is the Tax Rate?** The tax rate for the Village of Morrow is one (1%) percent. With credit allowed for taxes paid to another municipality at a rate not to exceed one half percent (.50%)

**When is the Return Due?** The return is due on or before April 15th of each year. An extension for filing your Morrow tax return may be granted if you have requested an extension for filing your federal return. A copy of the federal extension form or a written request from you or your tax preparer must be received at our office before April 15th. Failure to submit the extension request timely will result in a late filing penalty.

**Who Must File a Return?** Any full or part year resident 18 years of age or older. Also, anyone employed within the village whose employer does not withhold Morrow tax, any self-employed individual conducting business within the village, and owners of rental property located within the village. **The return must be filed regardless of whether any tax is due.**

**What if I was a Full-time Student during 2004?** A full-time student at a high school, at college, university, technical school or any other accredited post secondary educational institution at age 18, is responsible for filing local income tax, unless not employed while living within the Village. Please forward the tax return form with Part A. completed and a signature at the bottom. Also, include a copy of your school information.

**Are Retirees Required to File a Return?** If you are retired and are only drawing from your retirement/pension you are not required to pay income tax on these earnings. Please forward the tax return form with Part A. completed and a signature at the bottom. Please note: If you have earned income from a source other than your retirement (ex. a part-time job) you are required to pay income tax on those earnings.

**What Items of Income are Taxable for Village Purposes?** Taxable income includes: gross wages reported to you on a W-2, self-employment earnings, non-employee compensation reported to you on a Form 1099-misc, income from partnerships, rental activities. In general, the figure that will be taxable from your W-2 will be the greater of Box 1 (Wages, tips, other compensation), Box 5 (Medicare wages) or Box 18 (Local wages). For village purposes, wages are taxed as they are earned regardless of any deferral made for federal tax purposes. No village/city tax is collected on distributions later made from these retirement accounts.

**Am I required to file a Declaration of Estimated Tax?** The Village of Morrow does not require a declaration of estimated tax to be completed. However, it is beneficial to the taxpayer to pay quarterly payments so that the greater part of tax due for the next tax year is paid in advance.

**Verification of Pre-printed Information:** Please verify your name and address information as it appears on the form. Note any corrections or changes before submitting it to our office. If you were a part-year resident, it is extremely helpful if you fill in the date moved in or out of Morrow in the appropriate area. Please round to the closest full month.

**OVER**

**“Check the Box” Option:** If you have a paid practitioner preparing your return and you would like to permit the tax auditor to contact him/her directly with questions regarding the preparation of the return, please authorize the preparer to check the box near the bottom of the front page of the form and provide a telephone number. Please note that forms submitted without all required attachments and documentation will not be processed until such items are received. Potentially, an incomplete filing could result in a late filing penalty.

**Where do I obtain additional copies of the income tax return form?** The income tax return form is available at the Village Office or Salem Township Public Library. You may call (513) 899-2821 to have a form mailed to you or stop by the tax office.

**Forms of Payment:** Your return is due on or before April 15<sup>th</sup>. **If an amount is due (line 6B) the amount stated must accompany the completed tax return.** Failure to comply will result in penalties. Please make your check or money order payable to the Village of Morrow. Please do not send cash.

**Mailing Address:** Village of Morrow  
Income Tax Department  
150 E. Pike Street  
Morrow, Ohio 45152

**Change for tax year 2004:**

- ***Due Date: Effective for the 2004 tax filing year the due date has changed to April 15<sup>th</sup> due to changes made at the state level (House Bill 95).***
- ***Taxable Wages: Effective for the 2004 tax filing year changes have been made as to what wages are taxable. These changes have also been made at the state level (House Bill 95). In general the Medicare Wage box (box 5) of the form W-2 will be the taxable or “qualifying wages”.***

**Please note:** If you have received an income tax return form it is under the assumption of the tax office you are filing a return. If you have received this form in error or you are no longer a resident of the Village of Morrow, you must notify the tax office. Otherwise, an income tax return form is expected.

Again, please contact the tax office if you have questions regarding the completion of your income tax return form.