

**INSTRUCTIONS TO COMPLETE FORM WF-1**

VILLAGE OF OCTA  
P. O. BOX 63  
MILLEDGEVILLE, OH 43142  
PHONE: (740) 948-2444

HEADING Enter your name, address, phone number, social security or Federal identification number plainly.

SECTION A Must be completed and returned to the Income Tax Department **EVEN IF YOU DO NOT HAVE TAXABLE INCOME AND/OR DO NOT OWE ANY TAX.**

SECTION B

Line 1 Enter all wages earned as an employee. This should be the largest of Box 1, Box 5, or Box 20 on your W-2.

Line 2 Enter all other taxable income from Federal schedules or use Schedules C, G, and H on page 2.

Line 3 Total of Lines 1 and 2.

Line 4 Deductions as listed Schedule X at bottom of front page.

Line 5 Amount subject to Octa Tax. Subtract Line 4 from Line 3.

Line 6 Octa Tax. Multiply amount on Line 5 by 1% (.01).

Line 7 Enter all Village of Octa Income Tax withheld by your employer(s). **ALL W-2's MUST BE ATTACHED.**

Line 8 Enter all estimated taxes paid to the Village of Octa, including any credit from prior year.

Line 9 Credit for city tax paid to another municipality. Enter whichever is **less**: 50% of Village of Octa's 1% **OR** 50% of the tax paid to another municipality. **VERIFICATION REQUIRED. APPLIES TO OCTA RESIDENTS ONLY!**

Line 10 Total Credits. Total of Lines 7, 8 and 9.

Line 11 Subtract Line 10 from Line 6. **REMITTANCE IN THIS AMOUNT MUST ACCOMPANY THE RETURN WHEN FILED. IF TAX DUE IS LESS THAN \$5.00, NO PAYMENT IS NECESSARY.**

Line 11A **APPLIES ONLY ON TAX RETURNS RECEIVED AFTER APRIL 30 WHETHER OR NOT THE IS TAX DUE**; or for fiscal year filers, four (4) months after end of fiscal year. .

a) Late Payment Penalty shall be computed as follows:

1. not more than 30 days late - \$50 penalty plus interest
2. more than 30 days late but not more than 180 days - \$100 penalty plus interest
3. more than 180 days late - \$150 plus interest

b) Late Payment Interest is computed at 1-1/2% per month for each month the return is late or \$25 whichever is greater.

**TAX RETURNS WILL BE CONSIDERED FILED LATE IF THE APPLICABLE SCHEDULES, W2s, 1099's AND REQUIRED PAYMENTS DO NOT ACCOMPANY THE TAX RETURN.**

Line 12 Total of Lines 11 and 11A.

Line 13 If Line 10 is greater than Line 6, enter the difference here. **IF LESS THAN \$5.00, NO PAYMENT NECESSARY.**

Line 14 If Line 13 shows an overpayment of Village tax, enter the amount of overpayment you wish refunded to you. **NO REFUND WILL BE MADE FOR LESS THAN \$5.00.**

Line 15 If Line 13 shows an overpayment of Village tax, enter the amount of overpayment you wish to credit toward your taxes for the following year. **NO CREDIT WILL BE ALLOWED FOR LESS THAN \$5.00.**

## TAXABLE INCOME

### RESIDENT

1. All salaries, wages, rental income, commissions and other compensation earned.

### NON-RESIDENT

1. All salaries, wages, rental income, commission and other compensation earned for work done or services performed or rendered in the Village of Octa.

### RESIDENT UNINCORPORATED BUSINESS PROFESSIONS OR OTHER ENTITIES

1. On the income attributable to the Village of Octa, Ohio of the net profits earned and derived from sales made, work done, services performed or rendered and rental income derived in the Village of Octa, Ohio.
2. On the portion of the distributive share of the net profits earned (Schedule K-1, Form 1040) of a resident partner or owner of a resident unincorporated business entity not attributable to the Village of Octa, Ohio and not levied against such entity.

### NON-RESIDENT UNINCORPORATED BUSINESS ENTITY

1. On the income attributable to the Village of Octa, Ohio of the net profits earned and derived from sales made, work done or services performed or rendered and rental income derived in the Village of Octa, Ohio whether or not such entity has an office or place of business in the Village of Octa, Ohio.
2. On the portion attributable to the Village of Octa, Ohio of the net profits earned (Schedule K-1, Form 1040) of a resident partner or owner of a non-resident unincorporated business entity not attributable to the Village of Octa, Ohio and not levied against such entity.

### CORPORATIONS

1. On the portion attributable to the Village of Octa, Ohio of the net profits earned of all corporations derived from sales made, work done, services performed or rendered, rental income and whether or not such corporations have an office or place of business in the Village of Octa, Ohio.

### RENTAL INCOME

1. All rental income derived from property located in the Village of Octa. All deductions allowed by the Federal Government are allowed on rental income.

## NON-TAXABLE INCOME

1. Poor relief
2. Unemployment compensation.
3. Old Age Pension.
4. Pensions.
5. Social Security Benefits.
6. Military pay or allowances.
7. Alimony received.
8. Interest and dividends from intangible property.
9. Proceeds of insurance.
10. Proceeds of annuities.
11. Workers Compensation Proceeds.
12. Compensation for damages for personal injury.
13. Compensation for damages to property.
14. Gains from involuntary conversion, cancellation of indebtedness or interest on federal obligations.
15. Earnings and income of all persons under eighteen (18) years of age.
16. Dues, contributions and similar payments received by charitable, religious, educational or literary organizations.
17. Receipts from casual entertainment, amusements, sports events, and health and welfare activities conducted by a bonifide charitable, religious and educational organizations and associations.
18. Any association, organization, corporation, club or trust, which is exempt from federal income tax on income by reason of its charitable, religious, educational, literary, scientific, etc. purposes.