

VILLAGE OF LEWISBURG

INCOME TAX RETURNS



DUE ON OR BEFORE APRIL 15.



GENERAL INSTRUCTIONS

1. WHO MUST FILE: A return must be filed by individuals, partnerships, corporations, and any other entity having income taxable by the Village of Lewisburg. Filing is required even if no tax is due. Fill out Name, Address, SS#, Section A, sign name at bottom and return to Village of Lewisburg.
2. WHEN AND WHERE TO FILE RETURNS. Taxpayers who end their taxable year on December 31, must file on or before the following April 30. Taxpayers on a fiscal year basis must file within 105 days following the end of such period. If a deadline cannot be met, a request for extension must be filed and approved. The Return is to be filed with the Income Tax Department, Lewisburg, Ohio. Total amount due must be paid when the return is filed. Checks or money orders should be made payable to the Village of Lewisburg - Income Tax.
3. TAXABLE INCOME: Lewisburg Tax at the rate of 1½% (1.5%) is levied on the following:
 - A. On all salaries, wages, commissions and other compensation earned by residents of the Village of Lewisburg, and on all salaries, wages, commissions and other compensation earned by nonresidents of the Village of Lewisburg for work done or services performed or rendered in the Village of Lewisburg.
 - B. On the net profits earned on all Businesses, Professions or other activities conducted by residents of the Village of Lewisburg. On the net profits earned on all Businesses, Professions or other activities conducted in the Village of Lewisburg by non-residents.
 - C. On the net profits earned by all Corporations doing business in the Village of Lewisburg.
4. WHAT CONSTITUTES NET PROFITS: Net profits shall be determined on the basis of the information used for Federal Income Tax purpose, adjusted to the requirements of the Village of Lewisburg Income Tax Ordinance. Note that Village, State, or Federal taxes based on Income are not deductible in determining profit.
5. LOSSES: Net losses incurred in any taxable activity are deductible, in the year incurred, to the extent of income from any source, included in the return for the Village of Lewisburg.
6. WITHHOLDING CREDITS: Credits claimed for withholding to any Municipality must be supported by copy of W-2(s).
7. PENALTIES AND INTEREST: Penalty and interest for late filing and failure to file shall be imposed as provided by the Ordinance. Interest is due at the rate of 6% per annum. Penalty is due at the rate of 0.5% per month or fraction thereof on the unpaid tax for the first six months of non-payment, or \$5.00 which ever is the greater. Any person failing, neglecting, or refusing to file a return or makes an incomplete, false, or fraudulent return or refusing to pay the tax penalties or interest imposed by this ordinance shall be guilty of a misdemeanor and shall be fined not more than \$500.00 for each offense.
8. INCOME NOT TAXABLE: Taxable income shall not include: Funds received from local, state or federal governments because of service in the armed forces of the United States. Poor relief, pensions, social security, unemployment compensation, and disability benefits received from private industry or local, state or federal governments or from charitable, religious or educational organizations. Earnings and income of all persons under eighteen (18) years of age, whether residents or non-residents.
9. PURPOSE OF DECLARATION: The purpose of the Declaration is to enable taxpayers to estimate their taxable income and to provide a basis for paying the tax quarterly. Taxpayers must also file an annual return of actual taxable income and pay any balance due.
10. WHO MUST MAKE A DECLARATION: Same Taxpayers with taxable income in #3 (A-B-C).



VILLAGE OF LEWISBURG

INCOME TAX RETURN

FILING REQUIRED EVEN IF NO TAX DUE

FOR OFFICE USE ONLY

YEAR _____ or Fiscal Period _____ to _____
VILLAGE OF LEWISBURG INCOME TAX DEPT. P.O. BOX 697 LEWISBURG, OHIO 45338 Ph962-4377

Check No. _____ Cash _____
Amount \$ _____ Audit _____

CHECK ONE OR MORE Employee Proprietor Partner Professional Corporation Resident Non-Resident Part Year Resident

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES
(LIST BOTH NAME & SOCIAL SECURITY NUMBERS IF FILING A JOINT RETURN)

NAME _____
STREET _____
CITY, STATE _____
ZIP CODE _____

DUE ON OR BEFORE APRIL 30
OR WITHIN 4 MONTHS FROM
END OF FISCAL YEAR

**W-2
COPIES
MUST
BE
ATTACHED**

Soc. Sec. No. (H) _____

Soc. Sec. No. (W) _____

Fed. I.D. No. _____

Occupation or Nature
of Business _____

Spouse's Occupation _____

(Place label here)

SECTION A RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME:

REASON (CHECK APPROPRIATE BOX)

- ACTIVE DUTY MILITARY
- UNDER 18 YEARS OF AGE
- RETIRED WITH ONLY NON-TAXABLE INCOME
- TAXPAYER DECEASED
- ONLY INCOME FROM NON-TAXABLE SOURCE, LIST SOURCE _____
- INCOME TAXED BY ANOTHER CITY AT RATE OF AT LEAST 1 1/2%. LIST CITY AND RATE _____

SECTION B Enter wages, salaries, bonuses, incentive payments, commissions before any payroll deductions, received between January 1 and December 31.

List each employer or source separately. (Attach all W-2's)
(B1)

| (B1) Name of Employer | (B2) City or Twp. Where Employed | (B3) LEWISBURG, Tax Withheld | (B4) Other Tax Withheld Not To Exceed 1.5% | (B5) Total Wages |
|--------------------------|--|------------------------------------|--|------------------------|
| | | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |

1. WAGES (If no other taxable income go to Line 4) (Enclose W-2 Forms) TOTALS 1. \$ _____ \$ _____ \$ _____

2. PROFIT OR LOSS FROM INCOME OTHER THAN WAGES

- A. PROFIT FROM ANY BUSINESS OWNER (Attach Federal Forms) PAGE 2 Schedule A A \$ _____
- B. RENTAL INCOME (Attach Federal Forms) PAGE 2 Schedule B B \$ _____
- C. OTHER INCOME C \$ _____
- D. TOTAL (LINE 2A, B, C,) 2. \$ _____

3. ADJUSTMENTS RECONCILIATION WITH FEDERAL RETURN (Attach Schedule or Return) (Business Returns Only) 3. \$ _____

4. TOTAL INCOME (LINE 1 PLUS 2. PLUS OR MINUS LINE 3) 4. \$ _____

A. ALLOCATION % OF LINE 4 (BUSINESS INCOME ONLY) (ATTACH SCHEDULE Y) 4A. \$ _____

5. TAX DUE (1.5% X LINE 4 LESS LINE 4A) 5. \$ _____

6. TAX CREDITS (a) LEWISBURG, Tax Withheld (Column B3 above) \$ _____

(b) Other City Tax Withheld (Column B4 above) Cannot Exceed 1.5% (Each W-2 Separately) \$ _____

(c) Other Estimates, Direct Payments, Credits From Prior Year \$ _____

(d) Total Credits Available 6. \$ _____

7. BALANCE OF TAX DUE (LINE 5 LESS LINE 6) 7. \$ _____

8. PENALTY \$ _____ INTEREST \$ _____ 8. \$ _____

9. TOTAL AMOUNT DUE (Make Check Payable VILLAGE OF LEWISBURG) 9. \$ _____

10. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR ESTIMATE

SECTION C DECLARATION OF ESTIMATED TAX FOR YEAR 20 _____

11. Total Income subject to Tax \$ _____ multiply by Tax Rate of 1.5% 11. \$ _____

12. LESS TAX TO BE WITHHELD

a. By a Village of LEWISBURG Employer \$ _____

b. By an employer in _____ (name of city) Not to Exceed 1 1/2% Each W-2 Separately. \$ _____

c. Overpayment on previous year's return \$ _____

d. Total CREDITS 12. \$ _____

13. BALANCE TAX DUE (Line 11 less Line 12) 13. \$ _____

14. Amount paid with this declaration (Not less than 1/4 of Line 13) 14. \$ _____

15. Balance of Tax 15. \$ _____

16. Total of this Payment (Line 9 plus Line 14) Make Remittance Payable to: 16. \$ _____
VILLAGE OF LEWISBURG

SECTION D The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal income tax purposes.

Signature of Person Preparing Return (If Other Than Taxpayer) _____ Date _____

Signature of Taxpayer _____ Date _____

| | | | |
|---|---|--------------------------|----------|
| SCHEDULE A | Attach appropriate federal schedule for income from partnerships, business, estates, trusts, fees and other. | | |
| 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 | | | \$ _____ |

| | | | | | |
|---|--|--------------|---------|----------------|----------------------|
| SCHEDULE B | RENTAL INCOME FROM FEDERAL SCHEDULE E AND R | | | | |
| Kind & location of property | Amount of Rent | Depreciation | Repairs | Other Expenses | Net Income (or loss) |
| | | | | | |
| | | | | | |
| (If total gross monthly rental from all properties does not exceed \$100.00, DO NOT show any Net Income here) | | | | | \$ _____ |

| | |
|---|-------------------------------|
| SCHEDULE C | INTEREST AND PENALTIES |
| NOTE: INTEREST IS DUE AT THE RATE OF 6% PER ANNUM. | |
| PENALTY IS DUE AT THE RATE OF 0.5% PER MONTH OR FRACTION THEREOF ON THE UNPAID TAX FOR THE FIRST SIX MONTHS OF NON-PAYMENT, OR \$5.00 WHICHEVER IS THE GREATER. | |

| | | | |
|---|--|---|----------|
| SCHEDULE X | RECONCILIATION WITH FEDERAL INCOME TAX RETURN | | |
| ITEMS NOT DEDUCTIBLE | ADD | ITEMS NOT TAXABLE | DEDUCT |
| ITEMS NOT DEDUCTIBLE | | n. Capital gains (Excluding Ordinary Gains) | \$ _____ |
| A. Capital Losses | \$ _____ | o. Interest income | _____ |
| B. City Income Taxes Paid or Accrued | _____ | p. Dividends | _____ |
| C. Withdrawals by Owner | _____ | q. Other (explain) | _____ |
| D. Contributions | _____ | | _____ |
| E. Other Deductions Not Allowable (explain) | _____ | | _____ |
| | _____ | z. Enter Schedule Z Line 2B | \$ _____ |
| F. Total Additions (Enter Schedule Z Line 2A) | _____ | | _____ |

| | | | | |
|---|------------------------------------|----------------------|-----------------------------------|----------------------------------|
| SCHEDULE Y | BUSINESS ALLOCATION FORMULA | a LOCATED EVERYWHERE | b LOCATED IN VILLAGE OF LEWISBURG | c PERCENTAGE (b+a) |
| STEP 1. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY | _____ | _____ | _____ | |
| 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 _____ % |

| | | | |
|--|-------|-----------|----------|
| SCHEDULE Z | | | |
| BUSINESS INCOME | _____ | | \$ _____ |
| A. ITEMS NOT DEDUCTIBLE (Schedule Z, Line F) | _____ | Add \$ | _____ |
| B. ITEMS NOT TAXABLE (Schedule X, Line Z) | _____ | Deduct \$ | _____ |
| C. ENTER EXCESS LINE 2A or 2B | _____ | | \$ _____ |
| A. ADJUST NET INCOME (Line 1 Plus/Minus Line 2C) IF SCHEDULE X IS USED | _____ | | \$ _____ |