

TAX YEAR

VILLAGE OF WHITEHOUSE
INCOME TAX RETURN DUE ON OR BEFORE APRIL 15 OR THE IRS DUE DATE



COMMISSIONER OF TAXATION
6925 PROVIDENCE ST.
PO BOX 2476
WHITEHOUSE, OH 43071
PHONE: (419) 877-5383
FAX: (419) 877-5635

OR WITHIN THREE MONTHS AND FIFTEEN DAYS AFTER THE CLOSE
OF A FISCAL YEAR OR PERIOD OR 105 DAYS AFTER END OF FISCAL PERIOD FOR CALENDAR
YEAR ENDING DECEMBER 31 OR FOR THE MONTHS ENDING
FOR USE OF ALL TAXPAYERS SUBJECT TO WHITEHOUSE INCOME TAX

OFFICE USE ONLY
AMOUNT PAID \$
CHECK NO.
CASH RECEIPT NO.
REFUND
CARRYOVER
FINAL RETURN
AUDIT DATE

CHECK BOX IF ADDRESS CHANGE

Moved into Village: Moved out of Village:

INCOME FROM WAGES - ATTACH W-2'S

Table with 4 columns: EMPLOYED BY WHOM AND WHERE (LIST W-2'S SEPARATELY), A) WHITEHOUSE TAX WITHHELD, B) OTHER CITY TAX WITHHELD (3/4% Limitation), QUALIFYING WAGES (Box 5 of W-2). Includes a row for W-2 COPIES MUST BE ATTACHED and a TOTALS row.

- 1. Total wages, etc. (If no other taxable income enter total wages here and line 11) (1) \$
2. Income from self-employment (Attach Federal Schedule 'C', 'E' & K-1s) (2) \$
3. Income from rents, leases, or farm income (Attach Federal Schedules 'E', & 'F') (3) \$
4. Partnership income (Attach Federal form 1065, K-1s, or 8825 where applicable) (4) \$
5. Corporation income (Attach Federal 1120, 1120s, 1120A, including Other Income & Deduction Schedules) (5) \$
6. Misc. income (Attach 1099's or explain source) Do not include Dividends, Interest, Unemployment, or Worker's Compensation (6) \$
7. Adjustments from Section A and B (Page 2) ADDITIONS DEDUCTIONS (7) \$
8. Total Income (Lines 1-7) (8) \$
9. Amount allocable to Whitehouse, If Schedule Y is used % (9) \$
10. Less Allocable - Whitehouse Net Loss from previous year (Limited to 5 years) (10) \$
11. Total income subject to Whitehouse income tax (11) \$
12. WHITEHOUSE INCOME TAX AT 1-1/2% (.015) OF AMOUNT ON LINE 11 (12) \$
13 A. WHITEHOUSE TAX WITHHELD (13A) \$
13 B. Tax withheld to other municipalities (Not to exceed 3/4%) (13B) \$
13 C. Tax paid or to be paid another municipality (Not withholding)(not to exceed 3/4%) .. (13C) \$
13 D. Distributive Share of TAX PAID TO WHITEHOUSE (not to exceed 3/4%) (13D) \$
13 E. Estimated tax paid to Village and prior year overpayment (13E) \$
14. TOTAL CREDITS (Lines 13A+13B+13C+13D+13E) (14) \$
15. BALANCE OF TAX DUE (No refunds or billings for amounts under \$10.00) (Line 12 less Line 14) (15) \$
16. OVERPAYMENT (If tax credits exceed tax due, enter difference) (16) \$
17. Late Filing Penalty \$25 per month (maximum \$150) (17) \$
18. Late Pay Penalty 15% on unpaid tax balance. Interest .42% per month (5% per annum) (18) \$
19. Total Amount Due (Lines 15, 17 & 18) Make check payable to COMMISSIONER OF TAXATION (19) \$
20. If line 16 is an overpayment, indicate the amount to be credited to the next tax year () or the amount to be refunded ()

*Interest, penalty and late filing fee must be included when past due. The rate of interest is .42% per month or fraction thereof based on unpaid taxes. This rate is based on the annual Federal Prime Interest Rate. The rate of late pay penalty is 15% on the unpaid tax balance. The late filing penalty is \$25.00 per month or fraction thereof with a maximum of \$150.00.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and the figures used herein are the same as used for Federal Income Tax purposes, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within 3 months.

TAX PREPARER MUST SIGN HERE
Signature of Preparer
(Print name)
(Firm & Phone No.)
(Address)

TAXPAYER MUST SIGN HERE
Signature of Taxpayer
Signature of Taxpayer
Check the box next to your signature to authorize us to speak directly to your preparer regarding your return.
Taxpayer Phone Number

SECTION A - ADDITIONS TO INCOME

- 21. Capital Loss (Excluding Ordinary Losses) (21) \$ _____
- 22. Interest and/or Other Expenses incurred in the production of non-taxable income at least 5% of Section B Line 34 (22) \$ _____
- 23. All Income Taxes paid or accrued (23) \$ _____
- 24. Payments to Partners (24) \$ _____
- 25. Contributions in excess of 10% of Net Profits (25) \$ _____
- 26. Other (26) \$ _____
- 27. Total Additions (Add Lines 21-26) – Transfer to Line 7, ADDITIONS (27) \$ _____

SECTION B - DEDUCTIONS FROM INCOME

- 28. Capital gain (Excluding Ordinary Gains) (28) \$ _____
- 29. Interest earned or accrued (29) \$ _____
- 30. Dividends (less Federal exclusion) (30) \$ _____
- 31. Income from Patents and Copyrights (31) \$ _____
- 32. Unreimbursed travel expenses (per Federal form 2106 reduced by 2% AGI on Federal Schedule A) (32) \$ _____
- 33. Other income exempt from Whitehouse Income Tax (33) \$ _____
 Explain _____
- 34. Total Deductions (Add Lines 28-34) Transfer to Line 7, DEDUCTIONS (34) \$ _____

SECTION C - PARTNERSHIP INCOME

- 35. Name and address of Partnership and EID NO. (Attach K-1's and Schedule E) \$ _____
 _____ \$ _____
 _____ \$ _____
 Total Partnership Income – Transfer to Line 2, Page \$ _____

SECTION D - PARTNER'S DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME

- | 36. Name, Street Address and City or Township of Each Partner | Distributive Share of Each Partner Amount |
|---|---|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Total of Line 36 Transfer to Line 4 on Page 1 | Total \$ _____ |

SECTION Y - BUSINESS ALLOCATION

37.	a. Located Everywhere	b. Located in Whitehouse	c. Percentage (b ÷ a)
STEP 1. Average value of Real & Tangible Property	_____	_____	
Gross Annual Rentals Multiplied by 8	_____	_____	
Total Step 1	_____	_____	_____ %
STEP 2. Wages, Salaries, Etc., Paid	_____	_____	_____ %
STEP 3. Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	_____ %
STEP 4. Total Percentages	_____	_____	_____ %
STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used: Carry to Line 9 – Page 1)	_____	_____	_____ %

GENERAL INFORMATION

WHO IS REQUIRED TO FILE THIS RETURN:

- a. All residents with taxable income. There is NO age limit nor minimum income. If you had no taxable income, submit the return with an explanation.
- b. Every Business Entity, (individual proprietorship, partnership, corporation, profession, etc.) whether a resident or non-resident who conducts a business in Whitehouse must file a return and pay any tax on net profit. If you have a net loss you are still required to file a return. (Business includes rental and farm income.)
- c. Individuals employed in Whitehouse receiving wages, salaries, commissions, etc, and whose employers have not withheld city income tax.

Residency rules – College students claimed by their parents as a deduction are considered residents where their parents are residents for municipal tax purposes.

PARTIAL YEAR RESIDENT:

If you were a resident of Whitehouse for only a portion of the year, you are only subject to tax on the income earned during the period of your residency. Please contact the tax office if you need assistance with prorating your return.

WHEN AND WHERE TO FILE RETURNS:

File on or before April 15 or IRS Due Date, or if you report to the Federal Government on a fiscal basis, four months after the end of your fiscal year. Returns must be postmarked by April 15 or IRS Due Date, or delivered to the tax office by 5:00 p.m. on April 15 or IRS Due Date. File with the Commissioner of Taxation, Village of Whitehouse, P.O. Box 2476, Whitehouse, Ohio 43571. Total amounts due as shown on Line 13 must be paid when the return is filed. In the event you are unable to pay the tax due, submit your return by the due date to avoid late filing fees. Include with it an explanation and when payment will be made.

Penalty and Interest on any amount due will still apply. Checks or money orders should be made payable to the Commissioner of Taxation. There will be a \$25.00 fee for all returned checks.

EXTENSION TO FILE:

Extension requests must be postmarked by the IRS Due Date or be subject to penalties and interest. Requests should be mailed to the Whitehouse tax office, e-mailed to tbachman@whitehouseoh.gov, or faxed to (419) 877-5635. If you have received a Federal extension it will be honored if attached to the tax return and postmarked by the extended IRS due date. Non-compliance will result in a Late Filing Penalty of \$25.00 per month or fraction thereof (maximum \$150.00) being applied. **An extension request is not an of time to pay.**

TAXABLE INCOME:

Whitehouse Income Tax rate is 1.5%. Income from gross wages, tips, salaries, commissions, sick pay, third party sick pay, severance pay, deferred compensation plans, vacation pay, bonuses, incentive payments, moving allowances, profit from rental property, farm income. Profits from the operation of business, profession or other enterprise or activity; and all other compensation earned, received or accrued. **This list is not intended to be all inclusive.** If you have any questions regarding what may or may not be taxable, please contact the Village Tax department.

The net loss from a business entity may not be used to offset salaries, wages, commissions, on the net income from any other entity or activity.

NON-TAXABLE INCOME:

Interest, dividends, long-term capital gains, unemployment compensation, workers compensation, welfare benefits, disability income, parsonage allowance, Cafeteria Plans, reserve and active military pay, alimony, social security and other retirement and/or pension benefits as they are received.

FEDERAL ADJUSTMENTS NOT ALLOWED:

Keogh, IRA, 401-K, Tax Sheltered Annuities. (This list is not intended to be all inclusive. Contact office with any questions on adjustments.)

INSTRUCTIONS

HEADING – If this return is made for a period of time other than the calendar year, insert the beginning and ending date of the period. Enter your name, address, and social security number if it is not already printed on your return or needs corrected. Please notify us if you have retired or if you had only non-taxable income and the source.

1. Enter total wages, salaries and compensation from qualifying wages in box above. If you have no other income, skip to line 11 and enter your tax liability.
2. Enter income from self-employment. If Partnership income is included, complete Section C on Page 2 of this return and attach Schedule E and K-1 forms.
3. Enter income from rents, leases, farm income or farm rental income. Attach Schedule E and/or F.
4. Partnership income-If an information return only is filed, complete Schedule D on page 2 of this return and attach copies of applicable forms.
5. All corporate entities report income on this line. Attach copy of 1120, 1120A and 1120S including all statements and schedules as filed for IRS.
6. List other income subject to Whitehouse tax not included on Lines 1 thru 5 on this line. Attach 1099's or substitute form in support of income shown. Interest, dividends, unemployment or worker's compensation, qualified pension, and social security is NOT taxable.
7. Enter totals from Page 2, Lines 27 and 34, if applicable. Deductions for 2106 expenses must indicate the W-2 it offsets. If part of the tax income was in another tax entity, form 2106 must be prorated.

Note: Allowable travel and business expenses, not reimbursed, are limited to the net amount taken on Federal Schedule A and are subject to 2% of your federal adjusted gross income.
8. Total lines 1-7
9. If allocation formula is used, enter the percentage of allocation and multiply it times Line 8.
10. Enter the unused balance of an allocable loss, if any, from the previous five (5) year's Whitehouse Income Tax Return.
11. Enter total income subject to Whitehouse income tax.
12. Multiply taxable income on line 11 by 1 ½% (.015) to determine tax due before applicable credits.
- 13A. Total of all Whitehouse tax withheld.
- 13B. Total of other municipalities tax withheld, limited to ¾% of wages on which tax was withheld.
- 13C. Total of other city tax paid on income with no withholding, limited to ¾% of income on which tax was paid. Attach copy of other city tax return.
- 13D. Residents and non-residents of Whitehouse who have included their distributive share(s) of income from a partnership(s) in WHITEHOUSE on their behalf BY THE PARTNERSHIP(S) of which they are members. Attach supporting documentation.
- 13E. Total of estimated tax paid to Whitehouse for the tax filing year plus any overpayments from previous year, if any.
- 14 Total credits (Add Lines 13(A) -13(E))
15. Balance of tax due. Subtract Line 14 from Line 12.
16. Overpayment (if tax credits exceed tax due, enter difference).
17. If the tax return is filed after April 15 or IRS Due Date or a copy of the Federal Extension of filing time was not received by the Tax Commissioner by April 15 or IRS Due Date, a late fee of \$25.00 per month (maximum \$150.00) must be entered on this line.
18. If the return is filed after April 15 or IRS Due Date, a Late Pay Penalty of 15% of the unpaid tax balance and interest at .42% per month or fraction thereof is assessed REGARDLESS OF EXTENSION filed.
19. Total Amount due (including Late File Penalty, Late Pay Penalty and Interest) is entered here. Payment in full must be included with return to complete filing requirements. Make check or money order payable to Commissioner of Taxation.

20. Overpayment shown on Line 16 shall be applied to the taxes owed for any previous year in the order in which such taxes became due; to unpaid penalty and interest charges for prior years; to the first installment of the succeeding year; and if none is applicable, refunded to the taxpayer. Tax return must be signed for complete filing requirements.
21. Enter Capital Loss, excluding Ordinary Losses
22. If you deducted income not subject to Whitehouse tax on Line 35, you must add back at least 5% of that income to compensate for expenses attributable to its production.
23. Total all income taxes based on income (Federal, State, and municipal taxes)
24. Add payments to partners or distributive shares to partner/member if taken as a deduction on the Federal tax return.
25. Contributions in excess of 10% of net profits.
26. Other –explain
27. Total additions to income (Add lines 21 – 26), transfer to Line 7, ADDITIONS
28. Deduct Capital Gain, Excluding Ordinary Gains
29. Deduct interest income included in entities shown on Lines 2 thru 5, Page 1.
30. Deduct dividend income (less Federal Exclusions).
31. Deduct income from patents and copyrights.
32. Deduct unreimbursed employee expenses, limited to the net amount taken on Federal Schedule A and adjusted to 2% of your federal adjusted gross income.
33. Other deductible income-explain
34. Total deductions from income (Add Lines 28 – 33), transfer totals to Page 1, Line 7 DEDUCTIONS.
35. If you are a partner in a partnership or Sub S Corporation, complete this Section and transfer totals to Page 1, Line 2.
36. If partnership files information only return with Whitehouse, complete this Section.
37. The business allocation percentage formula is to be used by corporations, unincorporated businesses, partnerships, professions, or other entities doing business within and without this municipality if actual records of their local business are not maintained.

The net profits attributable to this municipality of a taxpayer conducting a business, profession or other activity both within and without the municipality shall be determined under the separate accounting method or in accordance with the three factor Business Allocation Percentage Formula as provided in Section 718.02 of the Revised Code of Ohio, and in accordance with the rules and regulations adopted by the Commissioner of Taxation.

Tax Preparer Information: Return must be signed by preparer and name of preparer printed legibly with name and address of firm, and phone number.

Taxpayer: All returns must be signed by the taxpayer who is affirming that all information contained therein is true and correct as filed with the Federal IRS. Return must be signed to complete filing requirements.

INSTRUCTIONS TO FILE ESTIMATED TAX

Every taxpayer having or anticipating any income **underwithheld** or **not subject to local Withholding by Employer**, shall file a declaration setting forth the estimated annual income, together with an estimate of the amount of tax due. If you are uncertain as to whether or not you are required to pay estimates, please phone the income tax office at (419) 877-5383.

The taxpayers annual estimated tax liability shall be divided by four (4) to determine the estimated quarterly tax to be paid. For example, if your income is \$16,000 per year, you pay \$60 in April, June, September, and December for a total estimate of \$240.

Filing and Paying – You file and pay on Voucher 1 by April 15, ; Voucher 2 by June 15, ; Voucher 3 by September 15, ; and Voucher 4 by December 15, .

Computation of Estimated Tax on worksheet below:

1. Enter here the total income subject to Whitehouse Income Tax as indicated in the General Instructions, line 6.
2. Enter here 1.5% of amount shown on line 1.
3. WITHHOLDING CREDITS
 - a. Enter here tax withheld by employer for all municipalities.
 - b. (WHITEHOUSE RESIDENTS ONLY) Enter here the amount of tax paid or to be paid a city other than Whitehouse on income which tax was not withheld. Indicate name of such city (not to exceed %%).

4. Enter here the total lines 3a, 3b.
5. Enter here the difference between 2 and 4.
6. Enter here ¼ of the amount shown on line 5, unless it is for less than 12 months, in which case, prorate over remaining quarters of the year.
7. Enter here overpayment of last year's return.

How To Use The Declaration – Voucher

(DETACH VOUCHER BEFORE FILLING IN INFORMATION)

1. Enter amount shown on line 5 of the worksheet on Amount Line A of the voucher.
2. Enter amount shown on line 6 of the worksheet on Amount Line B of the voucher.
3. Enter amount of overpayment from last year applied to this installment on Amount Line C of the voucher.
4. Subtract the overpayment credit on Amount Line C on the voucher from Amount Line B of the voucher and enter amount of payment on Amount Line D of the voucher. File original voucher even if Amount D is zero.

Penalties and Interest

Penalty and Interest will be assessed on any liability not paid by the due date of the tax return.

COMPUTATION OF

ESTIMATED TAX WORKSHEET

1. ESTIMATED TAX INCOME \$ _____
2. ESTIMATED TAX DUE 1.5% OF LINE 1..... \$ _____
3. a. AMOUNT OF MUNICIPAL TAX WITHHELD..... \$ _____
 b. AMOUNT OF TAX PAID ANOTHER CITY
 NAME OF CITY: _____ \$ _____
4. TOTAL CREDITS (Line 3a & 3b)..... \$ _____
5. NET ESTIMATED TAX DUE (Line 2 less 4) \$ _____
6. AMOUNT DUE WITH EACH ESTIMATE (1/4 of Line 5).... \$ _____
 (ENTER HERE AND COLUMN B OF WORKSHEET AT RIGHT)
7. OVERPAYMENT RETURN \$ _____
 (ENTER HERE AND COLUMN C OF WORKSHEET AT RIGHT)

BE CAREFUL NOT TO APPLY MORE CREDIT THAN YOUR TOTAL				OVERPAYMENT.
VOUCHER		AMOUNT DUE WITH EACH ESTIMATE	Credit applied to installment	Total amount paid and credited from Jan. 1 through the installment date shown. Col. (b) Less Col. (c)
NO.	DUE DATE			
COLUMNS ▶ (a)		(b)	(c)	(d)
1				
2				
3				
4				
TOTAL ▶				