

PLEASE ATTACH W-2'S ON BACK AT THE TOP



2006 WEST CARROLLTON INDIVIDUAL INCOME TAX RETURN

TAXABLE PERIOD BEGINNING 20 AND ENDING 20

INCOME TAX DEPARTMENT, P.O. BOX 10, WEST CARROLLTON, OHIO 45449-0010, (937) 859-8288

MAKE CHECK PAYABLE TO CITY OF WEST CARROLLTON PAY TAXES TIMELY TO AVOID PENALTY

PM

FOR TAX OFFICE USE ONLY AMOUNT PAID WITH THIS RETURN

CHECK CASH MONEY ORDER CHECK NO. DATE OF AUDIT AUDITED BY

FILING REQUIRED EVEN IF NO TAX DUE • FILE ON OR BEFORE APRIL 16, 2007

NAME AND ADDRESS: INDICATE CHANGE(S) BY CHECKING NAME ADDRESS EFFECTIVE DATE ACCOUNT NO.

NAME OF EMPLOYER DATES EMPLOYED ADDRESS WHERE EMPLOYED PART YEAR RESIDENT FROM TO DID YOU FILE A W.C. RETURN LAST YEAR? DO YOU OWN RENTAL PROPERTY? IF RENTING A W.C. RESIDENCE, GIVE NAME AND ADDRESS OF OWNER

Table with 4 columns: NAME, DATE OF BIRTH, SOCIAL SECURITY #, RELATIONSHIP. Lists persons 17 years of age & older living in your W.C. household.

- 1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (ATTACH ALL W-2'S /USE BOX 18 LOCAL WAGES)
2. OTHER TAXABLE INCOME OR DEDUCTIONS FROM LINE 24 PAGE 2 (SEE INSTRUCTIONS ON BACK)
3. TAXABLE INCOME (Line 1 plus or minus Line 2)
4. TAX DUE (2% of Line 3)
5. SENIOR CITIZEN CREDIT (DOB )
6. NET TAX (If line 5 is more than Line 4, enter zero)
7. CREDITS
A. TAX WITHHELD BY EMPLOYER FOR WEST CARROLLTON
B. 2006 TAX PAID OTHER CITIES (NOT TO EXCEED LINE 6 AND 2% ON THAT PORTION OF INCOME TAXABLE TO ANOTHER MUNICIPALITY)
C. 2006 ESTIMATED TAX PAID WEST CARROLLTON
D. PRIOR YEAR OVERPAYMENTS
E. TOTAL CREDITS
8. IF LINE 6 IS GREATER THAN LINE 7E, PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN. MAKE REMITTANCE PAYABLE TO CITY OF WEST CARROLLTON TAX DUE
DECLARATION INTEREST \$ , LATE FEE \$ 25.00 (if after 4/16) , LATE PENALTY \$ , INTEREST \$ , TOTAL P/I \$ TOTAL DUE
9. OVERPAYMENT TO BE REFUNDED \$ (A) OR CREDITED \$ (B) TO NEXT YEAR ESTIMATE (IF LINE 8 IS LESS THAN \$2.00 NO PAYMENT OR REFUND REQUIRED)

DECLARATION OF ESTIMATED TAX FOR YEAR 2007 - DUE APRIL 16, 2007

- 10. TOTAL INCOME SUBJECT TO TAX \$ MULTIPLY BY TAX RATE OF 2% FOR GROSS TAX OF
11. PAYMENTS TO OTHER MUNICIPALITIES AND TAX WITHHELD (NOT TO EXCEED 2%)
12. NET TAX DUE (10 MINUS 11)
13. FIRST QUARTER ESTIMATED TAX (LINE 12÷4)
14. LESS OVERPAYMENT FROM PRIOR YEAR (LINE 9B)
15. ESTIMATED TAX DUE (LINE 13 MINUS LINE 14)
16. AMOUNT OF ESTIMATED TAX PAID WITH THIS RETURN
17. TOTAL DUE (LINE 8 PLUS LINE 16)

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENT(S)) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER(S), THE DECLARATION IS BASED ON ALL INFORMATION THE PREPARER HAS KNOWLEDGE OF.

TAXPAYER(S)

PREPARER

Your Signature Date

Signature of Person Preparing if other than Taxpayer Date

Spouse's Signature (if joint return BOTH must sign) Date

Address Telephone Number

18. PROFIT FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE C) ..... \$ \_\_\_\_\_
19. RENTAL AND OR PARTNERSHIP INCOME (ATTACH FEDERAL SCHEDULE E) ..... \$ \_\_\_\_\_
20. OTHER INCOME (ATTACH APPROPRIATE FEDERAL SCHEDULE OR EXPLANATION) ..... \$ \_\_\_\_\_
21. TOTAL OTHER INCOME OR LOSS (LINE 18 + LINE 19 + LINE 20) ..... \$ \_\_\_\_\_
- A. PRIOR YEARS NET LOSS CARRYFORWARD (THREE YEAR CARRYFORWARD)..... \$ ( \_\_\_\_\_ )
22. NET OTHER INCOME OR LOSS (LINE 21 - LINE 21A) (SEE INSTRUCTION 7 BELOW)..... \$ \_\_\_\_\_
23. DEDUCTIONS
- A. DEDUCTIBLE EXPENSES (ATTACH SCHEDULE) ..... \$ \_\_\_\_\_
- B. INCOME EARNED OUT OF CITY WHILE NOT A RESIDENT (ATTACH CALCULATIONS)..... \$ \_\_\_\_\_
- C. OTHER (SPECIFY)..... \$ \_\_\_\_\_
- D. TOTAL DEDUCTIONS (LINE 23A + LINE 23B + LINE 23C)..... \$ ( \_\_\_\_\_ )
24. NET OTHER TAXABLE INCOME OR DEDUCTIONS (LINE 22 - LINE 23D [INSERT ON LINE 2, PAGE 1]) ..... \$ \_\_\_\_\_

## INSTRUCTIONS

1. **LINE 1** - report the higher of Box 5, Medicare Wages, or Box 18, Local Wages on your W-2 form(s). Include 401(k) and group life insurance payments. (ALL W-2's MUST BE ATTACHED TO THE BACK OF THE RETURN)
2. **LINE 2** - to be completed if you have income other than W-2 income, or if you have deductions allowable against W-2 income. Interest and dividend income are not taxable income.
3. **LINE 5** - each individual 65 years or older may take a \$100 tax credit not to exceed their tax liability. This credit can only be applied against tax paid to West Carrollton, not other municipalities.
4. **LINE 7B** - credit for taxes paid to another City is limited to 2% of the amount of income earned in that City on which tax was due and paid. You must take each W-2 and compute the tax credit individually, then insert the total tax credits on Line 7B.  
  
**Example:** On an income of \$10,000.00 earned in a City with a 2.25% earnings tax rate, the employer should withhold \$225.00. The maximum allowable credit for West Carrollton in this case would be \$200.00 (2% of \$10,000.00).
5. **LINE 7C** - enter payments made on your 2006 declaration of estimated tax.
6. **LINE 8** - unless the space is checked as indicating a refund on line 9A, any overpayment will be applied to your next years estimated tax.
7. **LINE 21A** - business and rental losses may not be used to offset W-2 income. Losses may be carried forward for a maximum period of three years to offset future business or rental income.
8. **LINE 23A** - employee business expense deductions claimed must be accompanied by the Federal Form 2106. 2106 expenses are 100% deductible.
9. **LINE 23B** - if exact non-resident income is not known, a taxpayer may report income based on the percentage of time they resided in West Carrollton. Credit for city tax withheld should be computed on the same percentage.

Every person who anticipates receiving any taxable income, or who engages in any business profession, enterprise, or activity subject to West Carrollton income tax which is not subject to withholdings at a rate equal to or greater than West Carrollton's rate (2% in 2005) must file a Declaration of Estimated Tax.

**NOTE:** UNLESS THIS RETURN IS ACCOMPANIED BY ANY 2006 TAX DUE (LINE 8) AND AT LEAST 1/4 OF THE ESTIMATED TAX DUE FOR 2007 (LINE 16) THIS FORM IS NOT A LEGAL FINAL RETURN OR DECLARATION.

(PLEASE PAY TAXES TIMELY TO AVOID PENALTY & INTEREST CHARGES)

## 2007 DECLARATION PAYMENT CALENDAR

**APRIL 16, 2007**  
File Declaration  
with 1/4th payment.

**JULY 31, 2007**  
Make 2nd  
quarterly payment.

**OCT. 31, 2007**  
Make 3rd  
quarterly payment.

**JAN. 31, 2008**  
Make 4th  
quarterly payment.

**APRIL 15, 2008**  
File return. Pay  
any balance due.