City of West Carrollton

FILING REQUIRED BY APRIL 18, 2011, EVEN IF NO TAX IS DUE

FILING INSTRUCTIONS

FILING DATE:
Your Return Must Be Filed By APRIL 18, 2011

REMITTANCE:
Make Your Remittance Payable To:
CITY OF WEST CARROLLTON

MAILING:
Mail Your Return And Remittance To:
CITY OF WEST CARROLLTON
INCOME TAX DEPARTMENT
300 E. CENTRAL AVE.
WEST CARROLLTON, OHIO 45449-1810

ASSISTANCE:
For questions not answered in this booklet or for FREE assistance in preparing your return, call (937) 859-8288 or visit the Civic Center at 300 E. Central Ave., West Carrollton.

TAX TOOL:
You can prepare your tax return using our tax calculator on the city website at www.westcarrollton.org. Go to the Tax Department page and click on the Tax Tool. Select activate your account for 2010. You will need your account number and the last 4 digits of your Social Security number. Then you will create your own username, and password and PIN, answer a security question and select a security image. Once completed you will have access to the tax calculator. Follow the step-by-step instructions to complete the return. When finished simply print, sign, and mail your return in with the appropriate supporting documents and payment if necessary by the due date.

GENERAL INSTRUCTIONS

1. **WHO MUST FILE:** All West Carrollton residents 18 years of age or older are required to file a West Carrollton income tax return with the tax office on or before April 18, 2011.

   Non-resident taxpayers who have income derived within the City of West Carrollton, and for whom the tax is not withheld by their employer, must file a West Carrollton income tax return by April 18, 2011.

   Part-year residents who lived in the city for 30 days or more are required to file.

   Residents of the City 65 years of age or older who are not receiving taxable income are not required to file.

2. **TAXABLE INCOME INCLUDES BUT IS NOT LIMITED TO:** Earned income is defined as salaries, wages **(USE THE GREATER OF LOCAL WAGES (BOX 18 OR BOX 5) ON YOUR W-2'S)**, commissions, and other compensation and would include but not be limited to - bonuses, incentive payments, directors fees, property in lieu of cash, tips, allocated tips, dismissal or severance pay, contest prizes and awards, vacation and sick pay, disability pay, excess group life insurance premiums, wage continuation plans, supplemental unemployment benefits, pension plan contributions, self employment income, rental income, imputed benefits, and other compensation earned, received, accrued or deferred before any deductions.

3. **NON-TAXABLE INCOME INCLUDES BUT IS NOT LIMITED TO:** Military pay, insurance reimbursements, social security benefits, interest, dividends, royalties, alimony, child support, lottery and gambling winnings, unemployment compensation, aid to dependent children, poor relief, third party sick pay, third party disability pay, workmen's compensation, retirement pension distributions and annuities, and the net profits of any civic, charitable, religious, fraternal or other organization as specified in Ohio Revised Code Section 718.01.

4. **DOCUMENTATION:** All income, credits, and deductions must be substantiated by legible copies of W-2's and proper Federal schedules. Credits and deductions will be disallowed if not properly documented.

5. **RETIREMENT PLANS:** No deduction is allowed for IRA, Keough, SEP, 401(k), Deferred Compensation, or similar retirement plans.

6. **CREDITS:** A credit is allowed for taxes due and paid to another city not to exceed 2% of the actual income earned in said taxing city. Additionally, individuals 65 years or older are eligible for the senior citizen credit. A $100 credit may be taken by each taxpayer over 65. However the total credit can not exceed tax due and can only be applied against tax paid to the City of West Carrollton.

7. **PART-YEAR RESIDENTS:** A return must be filed by part-year residents living in the City for 30 days or more during the year. Income, deductions, and credits may be allocated on a pro-rata basis.

8. **BUSINESS LOSSES:** Losses from self-employment income, partnership interest, rental property and other like businesses may not be used to offset W-2 wage income. Losses may be carried forward for a period of three (3) years to offset future business income.

9. **EXTENSIONS OF TIME TO FILE:** All taxpayers unable to file a completed return by April 18, 2011 must file an extension of time to file with the City of West Carrollton before the due date of the return. This does not extend the payment of tax due. It is only an extension of the return. Tax payments are still due by April 18. The City will accept copies of federal extension forms as appropriate City of West Carrollton extension requests. However, interest will be charged on any unpaid tax after April 18.

10. **PENALTY AND INTEREST:** Returns received after a post mark date of April 18, 2011 will be subject to penalty and interest charges on any unpaid tax liability. Interest will be assessed at the rate of .75% per month, and penalty charges will be assessed at the higher of 10% of tax due or 1.5% per month.

11. **LATE FEE:** Returns received after April 18, 2011 will be subject to a $25 late fee unless the proper extension request has been filed.

DECLARATION OF ESTIMATED TAX

1. **WHO MUST MAKE A DECLARATION:** 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 must file a Declaration of Estimated Tax.

   Ninety percent (90%) of City of West Carrollton income tax must be paid prior to January 31, 2012, or be subject to declaration interest of 10% of the ninety percent underpayment.

2. **PAYMENT OF ESTIMATED TAX:** The estimated tax may be paid in full with the declaration or in equal installments on or before April 18, July 31, October 31, and January 31 of the following year. The estimate may be amended at any time.

FILING EXTENSIONS MUST BE SUBMITTED TO THE CITY BY APRIL 18