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

WEST CARROLLTON

2011 WEST CARROLLTON INDIVIDUAL INCOME TAX RETURN

TAXABLE PERIOD BEGINNING _____
20 _____ AND ENDING 20 _____

INCOME TAX DEPARTMENT, 300 E. CENTRAL AVE., WEST CARROLLTON, OHIO 45449-1810, (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, 2012

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

NAME OF EMPLOYER _____
DATES EMPLOYED _____
ADDRESS WHERE EMPLOYED _____

NAME OF EMPLOYER _____
DATES EMPLOYED _____
ADDRESS WHERE EMPLOYED _____

PART YEAR RESIDENT FROM _____ TO _____
DID YOU FILE A W.C. RETURN LAST YEAR? ..... ☐ YES ☐ NO
DO YOU OWN RENTAL PROPERTY? ..... ☐ YES ☐ NO
IF RENTING A W.C. RESIDENCE, GIVE NAME AND ADDRESS OF OWNER _____

LIST PERSONS 17 YEARS OF AGE & OLDER LIVING IN YOUR W.C. HOUSEHOLD

NAME	DATE OF BIRTH	SOCIAL SECURITY #	RELATIONSHIP

1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION **(ATTACH ALL W-2'S /SEE INSTRUCTIONS ON BACK)** $ _____
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. **2011** TAX PAID OTHER CITIES **(NOT TO EXCEED LINE 6 AND 2% ON THAT PORTION OF INCOME TAXABLE TO ANOTHER MUNICIPALITY)** ..... $ _____
   - C. **2011** 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 2012 – DUE APRIL 16, 2012

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)

Your Signature _____ Date _____ Taxpayer's Email Address _____

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

PREPARER

Signature of Person Preparing if other than Taxpayer _____ Date _____ Preparer's Email Address _____

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** - 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. (ATTACH FEDERAL SCHEDULES SUCH AS FORM 2106, SCH C, SCH E, ETC. IF APPLICABLE.)

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** - Represents a 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 2011 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** - 2106 employee business expense deductions claimed must be accompanied by the Federal Form 2106. 2106 expenses are not subject to the 2% AGI deduction. If only a portion of the wage is reported as West Carrollton income, then only a corresponding portion of the 2106 deduction is allowed.

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 2011 TAX DUE (LINE 8) AND AT LEAST 1/4 OF THE ESTIMATED TAX DUE FOR 2012 (LINE 16) THIS FORM IS NOT A LEGAL FINAL RETURN OR DECLARATION.

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

2012 DECLARATION PAYMENT CALENDAR

APRIL 16, 2012	JULY 31, 2012	OCT. 31, 2012	JAN. 31, 2013	APRIL 15, 2013
File Declaration with 1/4th payment.	Make 2nd quarterly payment.	Make 3rd quarterly payment.	Make 4th quarterly payment.	File return. Pay any balance due.