

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



**2015  
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 18, 2016**

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 (2.25% 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. 2015 TAX PAID OTHER CITIES (NOT TO EXCEED LINE 6 AND 2.25% ON THAT PORTION OF INCOME TAXABLE TO ANOTHER MUNICIPALITY)..... \$ \_\_\_\_\_
  - C. 2015 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 4/18),  
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 2016 – DUE APRIL 18, 2016**

10. TOTAL INCOME SUBJECT TO TAX \$ \_\_\_\_\_ MULTIPLY BY TAX RATE OF 2.25% FOR GROSS TAX OF ..... \$ \_\_\_\_\_
11. PAYMENTS TO OTHER MUNICIPALITIES AND TAX WITHHELD (NOT TO EXCEED 2.25%) ..... \$ \_\_\_\_\_
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 \_\_\_\_\_ Taxpayer's Email Address \_\_\_\_\_

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

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** - 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 up to West Carrollton's rate of 2.25%. The credit is calculated separately for each W-2.  
  
**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 \$225 (2.25% of \$10,000.00).
5. **LINE 7C** - Enter payments made on your 2015 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 (2.25% in 2014) must file a Declaration of Estimated Tax.

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

## 2016 DECLARATION PAYMENT CALENDAR

<b>APRIL 18, 2016</b> File Declaration with 1/4th payment.	<b>JULY 15, 2016</b> Make 2nd quarterly payment.	<b>OCT. 15, 2016</b> Make 3rd quarterly payment.	<b>DEC. 15, 2016</b> Make 4th quarterly payment.	<b>APRIL 15, 2017</b> File return. Pay any balance due.
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# City of West Carrollton

**FILING REQUIRED BY APRIL 18, 2016, EVEN IF NO TAX IS DUE**

## **FILING INSTRUCTIONS**

### **FILING DATE:**

Your Return Must Be Filed By APRIL 18, 2016

### **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](http://www.westcarrollton.org). Go to the Tax Department page and click on the Tax Tool. Select activate your account for 2015. 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, 2016.

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, 2016.

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, net lottery and gambling winnings, 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, 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 2.25% 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, 2016 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, 2016 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. Not to exceed 50% of the tax.
11. **LATE FEE:** Returns received after April 18, 2016 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 December 15, 2016, 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 18, October 18, and December 15 of the following year. The estimate may be amended at any time.

**FILING EXTENSIONS MUST BE SUBMITTED TO THE CITY BY APRIL 18**

