



## VILLAGE OF CARROLLTON, OHIO

80 SECOND STREET, S.W.  
CARROLLTON, OHIO 44615-1539  
PHONE (330) 627-7529  
FAX (330) 627-3502  
www.villageofcarrollton.com

# AVOID PENALTIES - FILE BY APRIL 17, 2018

**MANDATORY TAX FILING - ALL RESIDENTS** of Carrollton, Ohio eighteen years of age or older are required to file an Annual Tax Return with the Village of Carrollton.

**BEFORE PREPARING YOUR RETURN** - Please review the instructions and the following points:

- **ATTACH ALL REQUIRED FORMS** (W-2(s), 1099(s), Federal Schedules, IRS Form 1040)
- **SIGN THE RETURN** (taxpayer and spouse must sign a joint return)
- **INCLUDE PAYMENT** of any tax due (late payment is subject to penalty and interest charges.)
- **FILE your TAX RETURN** or your **FILING EXTENSION REQUEST** by April 17, 2018
- **CONTACT OUR OFFICE** if you need assistance
- **BUSINESS** or **RENTAL** losses are unable to offset wages

### GENERAL INSTRUCTIONS:

1. **WHO MUST FILE:** All CARROLLTON RESIDENT individuals, 18 years of age or older. NONRESIDENT individuals on income earned for work or services performed in the Village of Carrollton, and not covered by a withholding plan. ALL RESIDENT businesses of Carrollton. ALL NONRESIDENT businesses performing services within the Village of Carrollton.

2. **WHEN AND WHERE TO FILE RETURNS:** Taxpayers who end their year on December 31, must file on or before April 17th. Taxpayers on a fiscal year or partial year basis, must file within 105 days following the end of such period. File the return with: THE VILLAGE OF CARROLLTON INCOME TAX DEPARTMENT, 80 SECOND ST., S.W., CARROLLTON, OH 44615.

3. **EXTENSION OF TIME TO FILE:** An extension approved by the IRS will be accepted as long as the Carrollton Tax Department is notified by the original filing due date.

4. **DECLARATION OF ESTIMATED TAX FOR THE FOLLOWING YEAR:** Every Taxpayer shall make a declaration of estimated taxes for the current taxable year, if the amount payable as estimated taxes is at least two hundred dollars. This declaration is to be filed with the Tax Department by April 17th accompanied by payment of no less than 22.5 percent of the total estimated tax. Quarterly statements are included in this packet.

5. **SIGNATURE:** Do not fail to sign your return. The tax return will not be considered filed until signed by the taxpayer(s) or legally authorized agent.

6. **PENALTY AND INTEREST:** If this return is past due add \$25 late filing fee. If this return is past due with payment due, add penalty, interest and late filing fee.  
Late Payment Interest Charge - .50% per month  
Late Payment Penalty Charge - 15%  
Late Filing Fee - \$25.00 per month. Not to exceed \$150.00

7. **CHANGE IN TAX LIABILITY:** An amended Carrollton tax return is required within three months of the determination of any tax liability change resulting from Federal Audit, Judicial decision or other circumstance.

8. **PART YEAR RESIDENT:** Indicate date of move to or from Carrollton and prorate income for this tax year.

9. **PROPER ATTACHMENTS:** All income earned must be supported by copies of applicable forms and schedules (W-2, 1099, Federal Schedules, etc.). If your tax return is not complete, it will not be accepted, and will be returned to you.

#### TAXABLE INCOME INCLUDES (but is not limited to)

1. Wages, salaries and other compensation.
2. Bonuses and tip income.
3. Commissions, fees and other earned income.
4. Sick pay and deferred compensation.
5. Employer supplemental unemployment benefits (SUB pay)
6. Employee contributions to retirement plans.
7. Net rental income (when total gross rent is \$200 or more per month)
8. Net profits of business or profession, corporation, etc.
9. Income from partnerships, estates or trusts.
10. Ordinary gains and losses as reported on Federal Form 4797
11. Royalties
12. Income from gaming, wagering and lottery.

#### INCOME NOT SUBJECT TO CITY INCOME TAX

1. Interest or dividend income.
2. Pension and retirement income.
3. Social Security or poor relief.
4. State unemployment benefits.
5. Alimony
6. Military active pay allowances (by member of the Armed Forces of the United States).
7. Earnings of person under 18 years of age.
8. Capital gains and losses.
9. Election official (poll worker) income (if less than \$1000.00).
10. Section 125 Cafeteria Plan benefits.

*Additional instructions on Reverse Side*

## **INDIVIDUALS - RETIRED OR WITH NO TAXABLE INCOME**

COMPLETE NAME, ADDRESS AND SOCIAL SECURITY NUMBER AND INDICATE ON TAX RETURN THE REASON YOU ARE EXEMPT FROM FILING.

Sign the tax return and file with The Village of Carrollton on or before April 17, 2018

## **INDIVIDUALS - WITH TAXABLE INCOME**

COMPLETE NAME, ADDRESS AND SOCIAL SECURITY

INDICATE RESIDENCY STATUS -Pro-rate income for part year resident

LIST TOTAL WAGES (before any deductions) on line 1(attach W-2s on back left top corner) And a copy of Federal Form 1040

OTHER INCOME If you have income other than reported on form W-2, complete Page 3 per line instructions, return to Page 1 line 2, total income and complete tax due (Attach a copy of any Federal Schedule used.)

### **EMPLOYEE BUSINESS EXPENSE DEDUCTION (FORM 2106)**

Line 4b recognized only when the expense incurred applies to gross earnings that are in the jurisdiction of the Village of Carrollton. This deduction is permitted only to the extent allowed on the taxpayers Federal Income Tax Return (pursuant to ORC.718.01E). Information required: Federal Schedule A and Form 2106 Allowable expenses will be reduced by the appropriate portion of 2% of the taxpayers adjusted gross income.

Sign the tax return and file with the Village of Carrollton on or before April 17, 2018.

Tax returns filed late are subject to penalty and interest charges.

## **BUSINESS - NET PROFITS**

CORPORATIONS, PARTNERSHIPS, S-CORPS, PROPRIETORSHIP, ESTATE & TRUSTS, ASSOCIATIONS, OTHER BUSINESS ENTITIES.

Net profits determined on basis of Information used for Federal Income purposes, reconciled to City taxable income.

PAGE 1. COMPLETE NAME, ADDRESS, FED ID#, INDICATE RESIDENCY STATUS

PAGE 2. FOLLOW LINE INSTRUCTIONS, THEN RETURN TO PAGE 1- LINE 2 TO COMPUTE TAX DUE, ATTACH COPIES OF APPLICABLE SCHEDULES AND FEDERAL TAX RETURNS.

### **SCHEDULE C: PROFITS FROM BUSINESS; PROFESSION:**

Attach Federal Schedule C, if you operate more than one business, and maintain separate books, a copy of Schedule C should be attached for each business.

### **SCHEDULE E - INCOME FROM RENTS:**

Residents of Carrollton are subject to City Income Tax on the net profit of all rental property, regardless of location. Nonresidents of Carrollton are subject to tax on the portion of such net profit earned from property located in Carrollton.

Attach Federal Schedule E

### **SCHEDULE G - ORDINARY INCOME:**

Gain on the disposition of certain depreciable property results in ordinary income subject to the municipal income tax. Federal form 4797 sets out these items and depreciation recaptured which is treated as ordinary income. Individuals must indicate the amount as shown on line 18(b)(2) of their federal form 4797. All other taxpayers except partnerships, must indicate the amount shown on line 18; partnerships will include such amounts in Schedule C or Schedule H.

### **SCHEDULE H - OTHER INCOME:**

Taxable income includes: income from trusts and partnerships (if not paid by the partnership entity), fees, tips, gifts wagering, lottery winnings, employee business expenses not included in W-2. Enter total on line 21.

### **SCHEDULE X:**

This schedule is used to adjust the Federal Net Income to the Carrollton Taxable Income.

### **SCHEDULE Y: - BUSINESS ALLOCATION FORMULA:**

For partnerships corporations, fiduciaries, associations and nonresidents business entities doing business within and outside Carrollton, if actual records of their Carrollton business are not maintained separately. If the taxpayer did not have a place of business outside Carrollton during the filing period, the business allocation percentage is 100%.

### **SCHEDULE Z - PARTNERS DISTRIBUTIVE SHARE OF NET INCOME:**

All partnerships and S-corporations must complete this section.

STAPLE ALL ATTACHMENTS HERE TO BACK

Calendar Year Taxpayers - File this Return with Carrollton Tax Department No Later than April 17, 2018 Fiscal Year - File within 105 days of End of the Period.

VILLAGE OF CARROLLTON INCOME TAX RETURN 80 Second Street SW Carrollton, OH 44615

TAX OFFICE USE ONLY
Processed By.....
\$.....
Cash MO Check
Refund requested.....

Fiscal Period \_\_\_\_\_ to \_\_\_\_\_ 2017

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

Phone \_\_\_\_\_

Were you a resident of Carrollton the entire year? Yes No

YOUR S.S. NUMBER SPOUSE'S S.S. NUMBER FEDERAL ID #
(OR BUSINESS FED. I.D. #)
DATE OF BIRTH DATE OF BIRTH

DATE OF MOVE IN \_\_\_\_\_
DATE OF MOVE OUT \_\_\_\_\_
FIRST TIME FILING?
FINAL RETURN?

I AM EXEMPT FROM FILING BECAUSE: Please explain \_\_\_\_\_

NOTE: If you are Exempt - Stop here, at the bottom sign, date and then mail your return. A night deposit box is located inside the Municipal Building.

STAPLE COPIES OF ALL W-2 FORMS, FEDERAL SCHEDULES WHICH PERTAIN TO OTHER INCOME AND COPIES OF 1099's TO THE BACK. (TAXABLE ONLY) YOUR RETURN IS INCOMPLETE IF THIS INFORMATION IS NOT INCLUDED, AND YOU MAY BE SUBJECT TO A LATE FILING PENALTY.

- 1. LARGEST WAGE FROM EACH W2, TIPS & OTHER COMPENSATION (W-2's and/or taxable 1099 misc.), if not included on schedule C....\$
2. OTHER TAXABLE INCOME
A. Business Profit or Loss (Attach Federal Business Schedule)
B. Rental Income or Loss (Attach Federal Rental Schedule)
C. Total other Taxable Income - NOTE: Business & Rental Losses Cannot Off-Set Wages
3. DEDUCT EMPLOYEE BUSINESS EXPENSE (ATTACH FEDERAL FORM 2106) must send federal form & schedule A
NOTE: These Expenses Can Only Off-Set Wages Taxed By The City
4. TAXABLE INCOME (Line 1 plus Line 2C Less Line 3)
5. CITY TAX DUE - 1% of Line 4
6. CREDITS
A. Carrollton Income Tax Withheld by Employers
B. Income Tax Paid to other cities (1% maximum) \$ x50%
C. Payments on 2017 Declaration of Estimated Tax
D. Amount Brought Forward from 2016 Return
E. Total Credits (Add Lines A, B, C, D)
7. BALANCE TAX DUE (Line 5 minus Line 6E)
8. RETURNS FILED AFTER APRIL 17, 2018 ARE SUBJECT TO:
A. PENALTY IS 15% + B. INTEREST .50% PER MONTH
C. LATE FILING FEE OF \$25.00 PER MONTH UP TO \$150.00
9. TOTAL AMOUNT DUE (Line 7 plus Line 8A, 8B and 8C, if applicable) - PAYMENT IN FULL MUST ACCOMPANY THIS RETURN

MAKE CHECK OR MONEY ORDER PAYABLE TO: Village of Carrollton Income Tax Department

10. OVERPAYMENT TO BE REFUNDED \$ OR CREDITED \$ TO NEXT YEAR'S ESTIMATE. NO TAXES OR REFUNDS OF \$10.00 OR LESS SHALL BE COLLECTED OR REFUNDED

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

Preparer Name if Other than Taxpayer
Preparer Address Phone
Signature of Preparer Date
CHECK HERE IF WE MAY CONTACT THE TAX PREPARER.
Signature of Taxpayer Date
Signature of Spouse (if joint return) Date

**SCHEDULE C - PROFIT (or Loss) FROM BUSINESS OR PROFESSION**

ATTACH COMPLETE COPY(S) OF: FEDERAL SCHEDULES C AND F OR FEDERAL RETURN 1065 - 1120 - 1120-S  
LISTING OF ALL SUBCONTRACTORS WHO WORKED IN CARROLLTON THROUGHOUT THE YEAR

18. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION.....(If Loss, enter "0") ..... \$

**SCHEDULE E - INCOME FROM RENTS (if not included in Schedule C.) (Explain columns 3 - 4 - 5)**

ATTACH COPY OF FEDERAL SCHEDULE E

1. Kind & Location of Property	2. Amount of Rent	3. Depreciation	4. Repairs	5. Other Expenses	6. Net Income (or Loss)
	\$	\$	\$	\$	\$

19. TOTAL RENTAL INCOME .....(If Loss, enter "0") ..... \$

**SCHEDULE G - ORDINARY INCOME**

ATTACH COPY OF FEDERAL FORM 4797

INDIVIDUALS USE LINE 18(b)(2) FROM FORM 4797  
ALL OTHER USE LINE 18 FROM FORM 4797

20. TOTAL ORDINARY INCOME .....(If Loss, enter "0") ..... \$

**SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULES C or G.**

PARTNERSHIPS, ESTATES, TRUSTS, GAMING, WAGERING, LOTTERY, FEES, ETC. (Do not include interest, dividends, insurance and social security)

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
		\$

21. TOTAL INCOME SCHEDULE H .....(If Loss, enter "0") ..... \$

22. TOTAL SCHEDULES C, E, G, & H, ENTER ON LINE 2C Page 1 ..... \$

**FOR BUSINESS ACCOUNTS SCHEDULE X - RECONCILIATIONS WITH FEDERAL INCOME TAX RETURN**

ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE		DEDUCT
a. Net loss from sale, exchange or other disposition of capital or other assets		\$	l. Net gain from sale, exchange or other disposition of capital or other assets		\$
b. Interest and/or Other Expense Incurred in the production of non-taxable income			m. Interest earned or accrued		
c. Income Taxes			n. Dividends (less Federal exclusion)		
d. Net Operating loss deduction per Federal return			o. Income from Patents and Copyrights		
e. Payment to Partners			p. Other income exempt from Carrollton Tax (explain)		
f. Other expenses not deductible (explain)					
g. Total Additions (enter on Line 4a)		\$	q. Total Deductions (enter on Line 4b)		\$

**SCHEDULE Y - BUSINESS ALLOCATION FORMULA**

	a. Located Everywhere	a. Located inCarrollton	c. Percentage (b - a)
STEP 1. Average Value of Real & Tangible Personal Property			
Gross Amount Rentals Paid Multiplied by B			
TOTAL STEP 1			%
STEP 2. Gross Receipts from Sales Made and/or Work or Service Performed			%
STEP 3. WAGES, SALARIES, Etc. Paid			%
4. Total Percentages			%
5. Average Percentage (Divide Total Percentage by Number of Percentages Used - Carry to Line 5b)			%

**SCHEDULE Z - PARTNERS DISTRIBUTIVE SHARES OF NET INCOME**

1. Name of each Partner	2. Address	3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
		Percent	Amount			
(a)				\$	\$	\$
(b)						
(c)						
(d)						
7. TOTALS from Schedule C above		100	\$			

**IF COMPLETING THIS FORM - RETURN TO CARROLLTON TAX DEPT. - MAKE A COPY FOR YOUR RECORDS**