

File with  
City of Van Wert Income Tax Dept.  
515 E. Main Street  
Van Wert, Ohio 45891-1870

# 2013

## VAN WERT INCOME TAX RETURN

OR

Fiscal Period \_\_\_\_\_ to \_\_\_\_\_  
CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15

**MANDATORY FILING  
FOR ALL VAN WERT CITY  
RESIDENTS REGARDLESS  
OF WHERE YOU WORK  
AND WHETHER OR NOT  
YOUR TAXES ARE WITHHELD  
BY YOUR EMPLOYER.  
YOU MUST FILE EVEN IF  
YOU DID NOT WORK.  
FORM CANNOT BE FILED  
ONLINE.**

Make Checks and Money Orders  
Payable to  
Treasurer, City of Van Wert

Name \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

WERE YOU A VAN WERT RESIDENT FOR THE ENTIRE YEAR? YES  NO   
IF NO, ENTER PERIOD OF VAN WERT RESIDENCE FROM [MONTH] [DAY] [YEAR] TO [MONTH] [DAY] [YEAR]  
SOCIAL SECURITY NUMBER (TAXPAYER) \_\_\_\_\_ (TAXPAYER) \_\_\_\_\_  
CURRENT EMPLOYER (TAXPAYER) \_\_\_\_\_ (TAXPAYER) \_\_\_\_\_

IF YOU RENT, PLEASE GIVE NAME AND ADDRESS OF LANDLORD  
NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_

1. WAGES SALARIES, TIPS & OTHER COMPENSATION (ENCLOSE W-2 FORMS) TOTAL COMPENSATION	_____	\$
2. OTHER: <b>LOSSES CAFETERIA (SEC 125) PLANS CAN BE DEDUCTED FROM W-2 WAGES</b>		
A. BUSINESS AND/OR RENTAL INCOME (ATTACH FEDERAL FORMS)	_____	\$
B. MISC. (SEE INSTRUCTIONS)	_____	\$
C. TOTAL OTHER INCOME	_____	
3. TAXABLE INCOME (LINE 1 PLUS LINE 2C)	_____	\$
4. TAX DUE 1.72% OF LINE 3	_____	\$
5. CREDITS		
A-TAXES WITHHELD BY EMPLOYERS (NOT TO EXCEED 1.72% UNLESS WITHHELD FOR VW PER W-2)	_____	\$
B- ESTIMATED TAXES PAID THIS CITY	_____	\$
C-TAXES PAID TO OTHER CITY AND/OR VILLAGE (ATTACH PROOF) 25% CREDIT	_____	\$
D-PREVIOUS YEAR OVER PAYMENT / CREDIT	_____	\$
6. BALANCE OF TAX DUE IF LINE 4 IS GREATER THAN LINE 5D	_____	\$
6A. PENALTY & INTEREST	_____	\$
7. AMOUNT PAYABLE TO VAN WERT INCOME TAX	_____	\$
8. OVERPAYMENT CLAIMED <input type="checkbox"/> REFUND <input type="checkbox"/> CREDIT TO NEXT YEAR DECLARATION <input type="checkbox"/>		NO TAXES OR REFUNDS OF LESS THAN \$1.01

ATTACH COPIES OF FEDERAL SCHEDULES AND/OR W-2'S

### DECLARATION OF ESTIMATED VAN WERT TAX

FOR CALENDAR YEAR OR OTHER TAXABLE BEGINNING _____ AND ENDING _____	
1. TOTAL INCOME SUBJECT TO VAN WERT TAX	_____ \$
2. LESS VAN WERT TAX TO BE WITHHELD, OR CITY OF (NOT TO EXCEED 25% FOR ANOTHER CITY)	_____ \$
3. BALANCE ESTIMATED VAN WERT TAX (AT 1.72%)	_____ \$
4. LESS CREDITS: A. OVERPAYMENT ON PREVIOUS YEARS RETURN _____	_____ \$
5. TAX DUE	_____ \$
6. AMOUNT PAID WITH THIS ESTIMATE	_____ \$
7. BALANCE OF ESTIMATED TAX DUE	_____ \$

Do you authorize your preparer to contact us regarding this return?  Yes  No

TOTAL AMOUNT PAID \$ _____	FINAL (LINE 7) + \$ _____	ESTIMATE (LINE 8) = _____
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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.

SIGNATURE OF TAXPAYER OR AGENT \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS \_\_\_\_\_ PHONE \_\_\_\_\_

ADDRESS \_\_\_\_\_ PHONE \_\_\_\_\_

# GENERAL INSTRUCTIONS

## INSTRUCTIONS

www.vanwert.org

### • ASSISTANCE

For questions not answered in General Information, please call (419) 238-6020

1. Wages, Salaries, Tips and other Compensation, includes Stock Options and/or property-Atch W2's (Medicare Wage Block)

2. Other: Includes income or losses from other than wages.

a. Business Income and/or Rental income to include Director fees and 1099 Income.

b. Misc: Include any losses that have been incurred from Business and/or Rentals. Losses must be in parenthesis ( ).

c. Total other income: Complete item 2 and place this figure here.

3. Taxable Income: This figure includes line 1 and 2 c.

4. Tax Due: 1.72% of line 3

### 5. Credits

A-TAXES WITHHELD BY EMPLOYERS (NOT TO EXCEED 1.72% UNLESS WITHHELD FOR VW PER W-2)

B-ESTIMATED TAXES PAID THIS CITY

C-TAXES PAID TO OTHER CITY AND/OR VILLAGE (ATTACH PROOF)

D-PREVIOUS YEAR OVER PAYMENT / CREDIT

6. BALANCE OF TAX DUE IF LINE 4 IS GREATER THAN LINE 5D

### 6A. PENALTY & INTEREST

7. AMOUNT PAYABLE TO VAN WERT INCOME TAX

8. OVERPAYMENT CLAIMED  REFUND  CREDIT TO NEXT YEAR DECLARATION  NO TAXES OR REFUNDS OF LESS THAN \$1.01

9. All individual Taxpayers should use only page 1 of the Van Wert City Income Tax Return. Sign and Date the Form before mailing.

## VAN WERT MUNICIPAL INCOME TAX IS LEVIED UPON THE FOLLOWING:

(A) On all salaries, wages, commissions, tips, estates and trusts, fees, sick pay, severance pay, bonuses and other compensation received by residents of the City of Van Wert, regardless of where earned, or received by non-residents of the City of Van Wert for work done or services performed or rendered in the City of Van Wert.

(B) On the net profits of all unincorporated business, partnerships, professions, rentals, farm income, or other activities conducted by residents of the City of Van Wert regardless of where earned, or conducted by non-residents in the City of Van Wert.

(C) On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the City of Van Wert.

(D) Any charitable, educational, fraternal or other type of non-profit association or organization enumerated in Section 718 of the Revised Code of Ohio which is not exempt from the payment of real estate taxes, is required to file a return and remit the taxes levied under the Van Wert Income Tax Ordinance on all business activities of a type ordinarily conducted for profit by taxpayers operating for profit.

### INCOME NOT TAXABLE:

Active military pay or allowances of members of the Armed Forces of the United States, or the net profits of any civic, charitable, religious, fraternal or other organization specified in Section 718.01 of the Revised Code of Ohio to the extent that such net profits are exempted from municipal income taxes under said section; Interest and dividends from intangible property; Poor relief benefits received from local, state or federal government or charitable, religious or educational organizations; Capital gains as described by the Federal Revenue Code, excluding recapture and Ordinary gains; Proceeds from insurance not in the nature of compensation for services rendered by an employee for or to an employer; Receipts from seasonal or casual entertainment, amusements, sports events and health, welfare and educational activities; Winnings from games of chance including lotteries, bingo, raffles gambling, promotions, etc.; \*under \$10,000.00; Rental or leasing activity producing gross income of \$1000 or less per year; Other business activities producing gross receipts of \$500 per year or less per year. (Business activities producing less than \$500 in gross receipts per tax year will be considered hobbies for that tax year and the net profit or loss from such activity will not be subject to the tax on the net profit realized from such hobby activity nor will a net loss be allowed due to such hobby activity.)

A COPY OF FEDERAL RETURN AND SCHEDULES C,D,E & H, W-2 FORMS, 1099'S RENTAL & FARMING (E & F) SCHEDULES, OTHER INFORMATIONAL RETURNS, SCHEDULES & STATEMENTS NECESSARY TO SUPPORT TAX RETURNS MUST BE ATTACHED AT THE TIME THE RETURN IS FILED. FAILURE TO DO SO IS IN VIOLATION OF THE TAX ORDINANCE.

### INTEREST & PENALTIES

All taxes imposed under the provisions of this Ordinance and remaining unpaid after they become due shall bear INTEREST at the rate of 2% per month. In addition to interest, PENALTIES for failure to pay taxes when due, will be imposed at the rate of 10% of the UNPAID tax due, or \$5.00 whichever is greater. However, the minimum penalty for failure to file a final tax return shall be \$5.00 whether or not a tax is due. Where the taxpayer has failed to file a declaration on which he has estimated and paid a tax equal to or greater than the tax paid for the previous year, or has failed to file a declaration on which he has estimated and paid tax equal to or greater than 90% of the actual tax for the year or has failed to file a final return and pay the total tax on or before the end of the month following the end of this taxable year, the PENALTY shall be 10% of the difference between 90% of the actual tax for the year and the amount paid through declaration. A worksheet for under-payment of estimated City Income Tax will be used to compute the penalty and interest due under this section.

## GENERAL INFORMATION FOR PREPARING FORM D-1 (DECLARATION)

### 1. WHO Must file a Declaration.

A declaration is required to be filed by every taxpayer who anticipates any taxable income due the City of Van Wert that is not subject to 1.72% withholding.

### 2. Amount of Declaration.

A declaration of estimated tax must be filed to equal not less than 90% of the actual tax for the taxable period to avoid the underpayment (Form DU) penalty. No underpayment penalty will be assessed if a taxpayer files his current year estimate based on 100% or more of his entire previous year's income shown on his final return not subject to withholding, providing it covers a like period of time.

### 3. When to file Declaration.

A declaration is required to be filed on or before April 15th of each year, or within 105 days after becoming subject to City Income Tax for the first time. Fiscal year taxpayers must file within 105 days after the beginning of their fiscal year.

### 4. Payment of Estimated Tax.

The estimated tax may be paid in full with the declaration or in equal installments on or before the due date printed on the form.

The declaration must be accompanied by at least 22 1/4% of the tax shown due. An amended declaration may be filed prior to any installment date due to a change in tax status. If an amended declaration has been filed, the unpaid balance shown due shall be paid in equal installments over the remaining due dates. An amended declaration must be filed on or before January 31 of any year, or within 1 month of a fiscal year end, if it appears the original declaration underestimated income by 10% or more to avoid an underpayment penalty upon the filing of the final return.

Such amendments may be made on a regular declaration form or may be increased or decreased on the installment notice form prior to any subsequent payment date as provided.

REQUEST FOR EXTENSION OF TIME TO FILE 2% INTEREST PER MONTH ON TAX DUE WITH RETURN	
TAXPAYER ACCT.#, NAME AND ADDRESS	<b>TAX OFFICE USE ONLY</b>
_____	EXTENSION DENIED DUE TO: _____
_____	EXTENSION GRANTED UNTIL _____
_____	FOR ACCOUNT# _____
_____	BY _____ TITLE _____ DATE _____
_____	COPY SENT? YES <input type="checkbox"/> NO <input type="checkbox"/> CURRENT YEAR ESTIMATE FILED? YES <input type="checkbox"/> NO <input type="checkbox"/>
I HEREBY REQUEST AN EXTENSION OF TIME UNTIL _____	
IN ORDER TO COMPLETE AND FILE MY VAN WERT CITY INCOME TAX RETURN FOR THE TAX YEAR _____	
BEGINNING _____ AND ENDING _____	
TIME IS REQUESTED DUE TO _____	
TENTATIVE TAX DUE FOR THIS PERIOD	\$ _____
LESS PREVIOUS TAX PAYMENTS OR CREDITS	\$ _____
ENCLOSED BALANCE FOR TENTATIVE TAX DUE	\$ _____
SIGNATURE & TITLE OF PERSON REQUESTING EXTENSION	DATE _____
MAIL COMPLETED FORM TO VAN WERT INCOME TAX DEPARTMENT 515 E. Main • Van Wert, Ohio 45891	
SELF-ADDRESSED STAMPED ENVELOPE ENCLOSED FOR ACKNOWLEDGMENT	
IF YES, COPY OF APPROVAL/DENIAL IS TO BE MAILED TO _____ YES _____ NO _____	

**SCHEDULE C Profit (or Loss) from Business or Profession**

From Federal Schedule C, Form 1065, and/or Form 1120.

Business Name .....  
 Business Address.....  
 Kind of Business .....  
 1. If deductions for commissions are taken, supporting 1099's or facsimiles must be attached.  
 If deductions for subcontract labor is taken, attach list of payments, names and addresses.  
 2. If deductions for "Rents Paid" is taken, please list:  
 Rents paid to .....  
 Address .....

TOTAL PROFIT (OR LOSS) \$ \_\_\_\_\_

**SCHEDULE D ORDINARY INCOME FROM FORM 4797 - CAPITAL GAINS NOT TAXABLE**

\$ \_\_\_\_\_

**SCHEDULE E Income from Rents and/or 4831**

TOTAL PROFIT (OR LOSS) \$ \_\_\_\_\_

**SCHEDULE F All Other Taxable Income**

INCOME FROM ESTATES & TRUSTS, FEES, TIPS, COMMISSIONS, AND MISCELLANEOUS

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

TOTAL INCOME \$ \_\_\_\_\_

TOTAL From Schedules C, D, E, & H, (Enter on Page 1, Line 2) ..... \$ \_\_\_\_\_

**SCHEDULE X Reconciliation with Federal Income Tax Return**

- FEDERAL ADJUSTED GROSS INCOME per Federal Return Attached..... \$ \_\_\_\_\_
- A. ITEMS NOT DEDUCTIBLE (From Line M Schedule X Below)..... Add \_\_\_\_\_
- B. ITEMS NOT TAXABLE (From Line Z Schedule X Below)..... Deduct \_\_\_\_\_
- C. ENTER EXCESS OF LINE 2A OR 2B ..... \$ \_\_\_\_\_
- ADJUSTED NET INCOME (Line 1, Plus or Minus Line 2C) Enter on Line 3, Page 1..... \$ \_\_\_\_\_

1. ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital losses deducted .....	\$ _____	N. Capital gains from sale, exchange or other disposition of capital or other assets (from Federal Schedule D).....	\$ _____
B. Expenses attributable to non-taxable income (at least 6% of Line Z) .....	_____	O. Interest and Dividends (Less Federal Exclusions).....	_____
C. Taxes based on income .....	_____	P. State and Local Refunds .....	_____
D. Unqualified Rental/Business loss .....	_____	Q. Income from patents and copyrights, if subject to intangible Tax .....	_____
E. Payments to partners .....	_____	R. Retirement Income Received .....	_____
F. Sick pay not included in Line 1 above .....	_____	S. Other Income exempt from City Tax (explain).....	_____
G. Retirement contributions/deferred compensation .....	_____	T. Unemployment Compensation Received .....	_____
H. Other expenses not deductible (explain).....	_____	U. Unqualified Rental/Business gain .....	_____
I. Penalty on Early Withdrawal of Savings .....	_____	V. Alimony Received .....	_____
J. Alimony paid .....	_____	W. Unimursed 2106 Expense (Attach 2106) .....	_____
M. TOTAL ADDITIONS (enter as Line 2A above).....	\$ _____	Z. TOTAL DEDUCTIONS (enter as Line 2B above) .....	\$ _____

**SCHEDULE Y BUSINESS ALLOCATION FORMULA (See Instructions)**

A. Located Everywhere      B. Located in Van Wert      C. Percentage (B/A)

Step 1. Average value of real and tangible personal property .....	_____	_____	_____
Gross Annual rentals multiplied by 8 .....	_____	_____	_____
Total Step 1 .....	_____	_____	_____ %
Step 2. Gross receipts from sales and work or services performed (See instructions)...	_____	_____	_____ %
Step 3. Total wages, salaries, commissions, and other compensation of all employees .....	_____	_____	_____ %
Step 4. Total percentages .....	_____	_____	_____ %
Step 5. Average percentage (Divide Total percentages by number of percentages used - enter on Line 3, Page 1 .....	_____	_____	_____ %

**SCHEDULE Z PARTNER DISTRIBUTIVE SHARES OF NET INCOME**

(From Federal Schedule 1065K and 1099)

1. NAME AND ADDRESS OF EACH PARTNER

	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Tangible Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
			%	\$	\$	%	\$
			%	\$	\$	%	\$
			%	\$	\$	%	\$
			%	\$	\$	%	\$
7. TOTALS			100%	\$	\$		\$

ANSWER ALL QUESTIONS BELOW

- Date business started in Van Wert \_\_\_\_\_
- Did you have employees? Yes \_\_\_\_\_ No \_\_\_\_\_
- Did you withhold on all employees? Yes \_\_\_\_\_ No \_\_\_\_\_
- If you operate more than one place of business, give trade name and location of each and state if included in this return.

IF YOUR TAX STATUS CHANGED: ANSWER ALL QUESTIONS BELOW

- I moved from Van Wert on \_\_\_\_\_
- My last Van Wert landlord's name and address was \_\_\_\_\_
- If business terminated \_\_\_\_\_ give date \_\_\_\_\_
- Successor's name and address \_\_\_\_\_
- Rental Property subject to city tax was sold on (DATE) \_\_\_\_\_ to (NAME) \_\_\_\_\_ (ADDRESS) \_\_\_\_\_