

**VILLAGE OF UNION CITY
DEPARTMENT OF TAXATION**

Phone 937-968-4305

419 East Elm Street

Union City, OH 45390

INCOME TAX FACTS

1. **Mandatory Filing** for all residents of Union City, Ohio 18 and older working inside or outside this municipality and whether or not fully withheld upon for this municipality and whether you worked or not.
2. If married, can file joint or separately, please be sure we have both names and social security numbers.
3. Taxable income means wages, salaries and other compensation paid by an employer or employers before any deductions except Section 125 Plans and/or the profit from the operation of a business, profession or other enterprise.
4. Not taxable are poor relief, unemployment, insurance benefits, third party sick pay, old age pension or similar payments received from local, state or federal governments, proceeds from insurance, annuities, workman's compensation, or social security benefits.
5. No tax paid to another municipality may be applied as a credit. No school tax or county tax may be applied as a credit.
6. Use box 5 of the W2 form which says "Medicare Wages" to calculate the village tax.
7. **Be sure to include all W2's, Federal form 1040, and necessary schedules** for your business or rental properties.
8. **Returns, Declarations and Payments are due by April 15th of each year. Extensions need to be received by April 15th of each year.**
9. Declarations need to be completed if tax liability is \$100.00 or greater for the following year.
10. Amounts of less than Five Dollars (\$10.00) shall not be collected or refunded.
11. Winnings in the amount of \$600.00 or more from lotteries or games of chance are taxable.
12. Payments made to an employee by the employer under a "wage continuation" plan during periods of disability or sickness, are taxable. (This is not third party sick pay or insurance payments.)
13. W2 wages stand alone and cannot have business or rental losses deducted from them. (Taxable Income is wages, salaries, and other compensation before deductions of any kind.)
14. \$25.00 late penalty fee if return and/or payment is filed no more than 30 days past the due date.
\$50.00 late penalty if return and/or payment is filed more than 30 days past the due date.

**VILLAGE OF UNION CITY
INCOME TAX RETURN**

MAIL RETURN AND PAYMENT TO:

Village of Union City
Income Tax Dept.
419 E. Elm Street
Union City, OH 45390
(937) 968-4305 X8

**Make Check or Money
Order**

Payable to:
Village of Union City

Fiscal Period _____ to _____
**CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE
APRIL 15TH. FISCAL YEAR TAXPAYERS FILE ON OR
BEFORE 105 DAYS AFTER CLOSE OF FISCAL YEAR.**

TAXPAYER'S NAME AND ADDRESS

NAME
ADDRESS
CITY, STATE, ZIP

TELEPHONE:
Home: _____
Business: _____

FEDERAL ID# _____
TAXPAYER SS# _____
SPOUSE SS# _____

IF MOVED SINCE THE
PREVIOUS FINAL
RETURN WAS DUE
GIVE DATE:
INTO VILLAGE: _____
OR OUT OF: _____

1. WAGES, SALARIES, TIPS & OTHER COMPENSATION (USE BOX 5 AMOUNT FROM W-2'S) (ATTACH W-2'S)
(LOTTERY/GAMBLING WINNINGS SHOULD BE REPORTED ON LINE 1).....1
2. OTHER TAXABLE INCOME:
 - A. BUSINESS PROFIT (Attach Federal Forms).....A _____
 - B. RENTAL INCOME (Attach Federal Forms).....B _____
 - C. TOTAL OTHER TAXABLE INCOME (Line A Plus Line B) Not less than zero..... 2
3. TAXABLE INCOME (Line 1 Plus Line 2C).....3
4. TAX DUE 1% OF Line 3.....4
5. Credits
 - A. Village of Union City Tax withheld by employer(s) from Line 1.....A _____
 - B. Credit on Current Declarations..... B _____
 - C. Total Credits Allowable.....5
6. Balance of Tax Due if Line 4 is Greater than Line 5C.....6
 - A. Penalty & Interest
Add \$25.00 Penalty if filed and/or paid after April 15th or \$50.00 Penalty if filed and/or paid after May 15th.....6A
7. Amount Payable to Village of Union City..... (No refund or payment due of less than \$5.00)..... **PAY THIS AMOUNT**... 7
8. Overpayment: REFUNDED \$ _____ OR CREDITED TO EST. TAXES \$ _____

DECLARATION OF ESTIMATED TAX FOR YEAR 20 _____

9. Total income subject to Union City tax.....\$ _____
 10. Village of Union City tax 1%..... \$ _____
 11. Less Village of Union City Tax Withheld.....\$ _____
 12. Net Tax Declared..... \$ _____
 13. Amount Due with this return (not less than 22.5% of line 12)..... \$ _____
 14. Less overpayment of previous year may be credited to this first payment only..... \$ _____
- TOTAL AMOUNT DUE \$ _____ (LINE 7) + \$ _____ (LINE 13) = _____**

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (AND ACCOMPANYING SCHEDULES) 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.

Name

Address

Phone

Signature of Person Preparing

Date

Signature of Taxpayer

Signature of Taxpayer

Date

Date

SECTION A			
Attach appropriate Federal schedule for income from partnership and business			
Received From	For (Describe)	Federal Form(s) Attached	Amount

TOTAL BUSINESS INCOME (If Schedule X, Y or Z is not applicable-Total to page, line 2A) Enter Schedule Z Line 1 \$ _____

SECTION B	RENTAL INCOME FROM FEDERAL SCHEDULE E AND R
Attach copy of Federal Schedule	

SCHEDULE X	RECONCILIATION WITH FEDERAL INCOME TAX RETURN		
ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital losses (Excluding Ordinary Losses).....\$ _____		n. Capital gains..... \$ _____	
b. Expenses incurred in the production of Non-taxable income (5% of Line Z).....\$ _____		o. Interest income..... \$ _____	
c. Taxes paid to local municipalities.....\$ _____		p. Dividends..... \$ _____	
d. Payments to Partners.....\$ _____		q. Other (explain).....	
e. Sick pay not included in Line 1 above.....\$ _____			
f. Other expenses not deductible (Explain).....\$ _____			
g. (Enter Schedule Z Line 2A).....\$ _____			
		z. Enter Schedule Z Line 2B...\$ _____	

SECTION Y	BUSINESS ALLOCATION FORMULA		
	a. LOCATED EVERYWHERE	b. LOCATED IN UNION CITY	c. PERCENTAGE
Step 1. ACTUAL COST OF REAL & TANG. PERSONAL PROPERTY	_____	_____	
Step 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED	_____	_____	_____ %
Step 3. WAGES, SALARIES AND OTHER COMPENSATION PAID EMPLOYEES	_____	_____	_____ %
4. TOTAL PERCENTAGES	_____	_____	_____ %
5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).		Enter Schedule Z Line 3B	_____ %

SCHEDULE Z
1. BUSINESS INCOME.....\$ _____
2. A. ITEMS NOT DEDUCTIBLE (Schedule X, Line H).....Add \$ _____
B. ITEMS NOT TAXABLE (Schedule X, Line Z).....Deduct \$ _____
C. ENTER EXCESS LINE 2A OR 2B.....\$ _____
3. A. ADJUST NET INCOME (line 1 Plus/Minus 2C) IF SCHEDULE X IS USED.....\$ _____
B. AMOUNT ALLOCABLE TO VILLAGE OF UNION CITY IF SCHEDULE Y STEP 5 IS USED _____ % OF LINE 3A\$ _____
4. TAXABLE BUSINESS INCOME: LINE 3A OR LINE 3B (Enter On Page 1 Line 2A).....\$ _____

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INCOME TAX LINE BY LINE INSTRUCTIONS

Line 1. Enter wages from box 5 of all W2's and any lottery or game of chance winnings. Make sure to attach all necessary forms to the return.

Line 2A. Enter all business profits or losses and attach Federal Form to the return.

Line 2B. Enter all rental income or losses and attach Federal Form to the return.

Line 2C. Total line 2A and 2B.

Line 3. Enter total of line 1 plus line 2C.

Line 4. Multiply line 3 by 1% (.01).

Line 5.A Enter the Village of Union City tax withheld by your employer and shown on the W2.

Line 5.B Enter the declaration payments made for the current year and shown on the last Q1 mailed to you from the Village.

Line 5C. Total line 5A and 5B.

Line 6. Subtract Line 5C from Line 4. This is the balance of tax due.

Line 6A. Enter penalty if due.

Line 7. Enter total of line 6 and 6A. This is the balance due to the Village of Union City.

Line 8. If there is an overpayment specify what part is to be refunded and what part is to be credited to estimated taxes.

Line 9. Enter the total estimated taxable income for the coming year. Include all income subject to Village of Union City tax, before any payroll deductions, net income from business, profession, rental and other sources.

Line 10. Enter estimated Village of Union City Income Tax which is 1% (.01) of Line 9.

Line 11. Deduct the amount of tax, if any, which has been or will be withheld by employer.

Line 12. This is the amount declared, minus Line 11, for the current year.

Line 13. This is your first quarter payment.

Line 14. Enter a previous year's credit due, if any, and subtract from Line 13.

Declaration payments are due April 15, July 15, October 15, and Jan 15