

80048



VILLAGE OF NEW LEBANON, OH
INCOME TAX DEPARTMENT
198 S. CLAYTON RD
NEW LEBANON, OHIO 45345

INCOME TAX RETURN

PRSRT STD
U.S. POSTAGE PAID
NEW LEBANON, OH 45345
PERMIT NO. 6

RETURN SERVICE REQUESTED



DELIVER TO

IMPORTANT 
TO OPEN THIS BOOKLET, CAREFULLY PEEL DOWN PERFORATION



IMPORTANT MUNICIPAL INCOME TAX RETURN

AVOID PENALTIES – FILE BY APRIL 16

**ALL RESIDENTS OF NEW LEBANON MUST FILE A RETURN
THIS ENVELOPE CONTAINS REPORT FORMS WHICH YOU ARE REQUESTED TO FILE**

IMPORTANT!

TO INSURE THAT YOUR TAX RETURN IS PROCESSED ACCURATELY AND QUICKLY,
PLEASE READ ALL INSTRUCTIONS BEFORE PREPARING YOUR RETURN.

- EACH PERSON MUST COMPLETE A SEPARATE RETURN. *JOINT RETURNS MAY NOT BE SUBMITTED.*
- YOUR TAX RETURN WILL BE CONSIDERED INCOMPLETE AND RETURNED TO YOU WITHOUT PROCESSING IF W-2'S ARE NOT ATTACHED OR IF THE DECLARATION OF ESTIMATED TAX IS NOT COMPLETED.
- DON'T FORGET! YOUR DECLARATION IS IMPORTANT . . . AND IT CAN BE CHANGED ANYTIME YOU WISH JUST BY CALLING US FOR A NEW FORM.

WHAT IS THE TAX RATE? — The tax rate is 1% on gross earnings.

WHO MUST FILE? —

RESIDENTS-

EVERY PERSON 16 YEARS AND OLDER, who lives, works, or owns a business or rental property in the Village **MUST** file an income tax return whether or not any tax is due. If you have non-taxable income, please state on your final return the specific type of income, i.e., retirement, disability, housewife, unemployed, etc.

NON-RESIDENTS:

Non-residents who received a salary, wages, commissions, and other earned income for work done or services performed or rendered within the Village.

Non-residents who own rental property within the Village. The tax is computed on net income after allowable expenses.

INCOME NOT SUBJECT TO THE TAX. Pension benefits, Social Security benefits, Unemployment and Disability benefits, interest and dividends, military pay are not subject to this tax. Earnings of persons **under 16**, whether they are residents or non-residents, are not taxed.

ADJUSTMENTS TO INCOME: The **only** federal adjustment to income permitted is the Employee Business Expense when Form 2106 is attached. Payments to IRA, Keogh, deductions when married couples both work, etc. are not permitted.

EMPLOYERS LOCATED OUTSIDE NEW LEBANON, such as contractors, who do business within the municipality, are required at the time of payment of salary or wages, to deduct the tax of 1% *of* the gross amount earned in the municipality.

EVERY EMPLOYER in the municipality is required to deduct, and withhold the tax for employees and is liable directly to the municipality for payment of the tax whether or not actually collected.

WHEN TO FILE: The annual return for the preceding taxable year is due by **April 16th** from both individuals and businesses. Due dates for business taxpayers with differing fiscal years may be approved on application.

DECLARATIONS OF ESTIMATED INCOME FOR THE CURRENT YEAR MUST BE FILED WITH THIS ANNUAL RETURN.

WHERE TO FILE: Village of New Lebanon, 198 S. Clayton Road, New Lebanon, Ohio 45345.

FOR FURTHER INFORMATION: Call the tax office at 687-1341 or visit our website at www.newlebanonoh.com.

Our records, and our ability to serve you accurately and timely depend on **you providing the information** to us. If there is a change in your earnings status, such as new employment, retirement, disabled, promotion, demotion, or anything that affects the amount of your income, give us a call or send a letter. We can assure you of accuracy if **you provide the information**.

Balances due under \$1.00 need not be paid. Refunds under \$1.00 will not be made.

INSTRUCTIONS TO PREPARE DECLARATION OF ESTIMATED TAX.

1. Enter the total estimated taxable income for the coming year. Include all income subject to Village of New Lebanon tax, such as salaries, wages, commissions, etc. before any payroll deductions, net income from business, profession, rental and other sources.
2. Enter estimated Village of New Lebanon Income Tax which is 1% of Line 1.
- 3a. Deduct the amount of tax, if any, which has been or will be withheld by employer in New Lebanon.
- 3b. Deduct the amount of tax, if any, withheld by employer outside New Lebanon.
4. This is the amount declared, minus Lines 3a and 3b, for the current year.
5. This is your first quarter payment.
6. Enter a previous year's credit due, if any, and subtract from Line 5.
7. Enter the amount that you are paying with the filing of your Declaration. You may pay the tax in full which will simplify your filing, or you may pay in four installments on the dates according to the schedule below.
8. This is the balance due for the remaining three installments.

| SCHEDULE: | PAYMENTS | DUE DATE |
|-----------|------------------------|------------|
| | First Quarter (Line 7) | April 16 |
| | Second Quarter | July 31 |
| | Third Quarter | October 31 |
| | Fourth Quarter | January 31 |

File with
INCOME TAX DEPARTMENT
 198 S. Clayton Rd
 New Lebanon, Oh 45345

**VILLAGE OF NEW LEBANON
 INCOME TAX RETURN**

YEAR _____
 or

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

FILING REQUIRED EVEN IF NO TAX DUE
 Late filing of this return subjects you to
 interest and penalty

Did you file a return last year?
 Yes No

Check your status as a Taxpayer
 EMPLOYEE PROFESSIONAL
 PROPRIETOR PARTNER
 CORPORATION OTHER

Nature of Business or Occupation _____

RESIDENT NON-RESIDENT

If you rent, please give name
 and address of landlord.
 NAME _____
 ADDRESS _____

**Make Checks and Money Orders
 Payable to
 Village of New Lebanon Income Tax**

IF ADDRESS IS INCORRECT PLEASE MAKE CORRECTION

Soc Sec. No.

NO JOINT RETURNS

Fed. I.D. No.

THIS SPACE FOR
 TAX OFFICE USE ONLY

PF _____
 D _____
 P & I _____
 Check _____
 Cash _____
 Refund requested _____

| | | |
|---|----------|------------------------|
| 1. WAGES, SALARIES, TIPS & OTHER COMPENSATION (Attach ALL W-2 Forms) | | (Box 5) |
| 2. OTHER TAXABLE INCOME: NO LOSS CARRY FORWARDS | | |
| A. BUSINESS PROFIT (Attach Federal Forms) PAGE 2 SECTION A | \$ _____ | |
| B. RENTAL INCOME (Attach Federal Forms) PAGE 2 SECTION B | \$ _____ | |
| C. TOTAL OTHER TAXABLE INCOME (Line A Plus Line B) Not less than zero | | |
| 3. DEDUCT EMPLOYEE BUSINESS EXPENSE (Attach Fed. 2106 Form) | | |
| 4. TAXABLE INCOME (Line 1 Plus Line 2C Less Line 3) | | |
| 5. TAX DUE 1% OF LINE 4 | | |
| 6. Credits (A) New Lebanon Tax withheld by employer(s) from Line 1 | \$ _____ | |
| (B) Payments on Current Declaration (or Credit) | \$ _____ | |
| (C) Total Credits Allowable | \$ _____ | |
| 7. Amount of Tax Due If Line 5 is Greater than Line 6C | \$ _____ | |
| b. PENALTY & INTEREST | \$ _____ | |
| 8. Amount payable to Village of New Lebanon Income Tax | \$ _____ | |
| 9. Overpayment claimed _____ refund <input type="checkbox"/> Credit to next year Declaration <input type="checkbox"/> | | PAY THIS AMOUNT |

BY FEDERAL LAW ALL REFUNDS AND CREDITS IN EXCESS OF \$10.00 ARE BEING REPORTED TO IRS.
 NO TAXES OR REFUNDS OF LESS THAN \$1.00 WILL BE COLLECTED OR REFUNDED.

DECLARATION OF ESTIMATED TAX FOR YEAR 20 _____

| | |
|---|----------|
| 1. Total income subject to New Lebanon tax | \$ _____ |
| 2. Village of New Lebanon tax 1% | \$ _____ |
| 3. Less New Lebanon Tax Withheld | |
| a. By a New Lebanon employer | \$ _____ |
| b. By an employer in _____ | \$ _____ |
| 4. Net tax Declared | \$ _____ |
| 5. Amount Due with this return (not less than 1/4 of line 4) | \$ _____ |
| 6. Less overpayment of previous year may be credited to this first payment only | \$ _____ |
| 7. Amount paid with this declaration | \$ _____ |
| 8. Balance of Tax | \$ _____ |

MAKE REMITTANCE PAYABLE TO VILLAGE OF NEW LEBANON INCOME TAX

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. Tax Return will not be processed without W-2s and Schedules attached.

Name _____
 Address _____ Phone _____
 Signature of Person Preparing if Other than Taxpayer _____ Date _____

Signature _____ Date _____



| | | | |
|--|---|--------------------------|----------|
| SECTION A | Attach appropriate federal schedule for income from partnerships, business, estates, trusts, fees and other. | | |
| Received From | For (Describe) | Federal Form(s) Attached | Amount |
| | | | |
| | | | |
| TOTAL BUSINESS INCOME (If Schedule X, Y, or Z is not applicable — Total to page 1, line 2A) | | Enter Schedule Z line 1 | \$ _____ |

| | |
|----------------------------------|--|
| SECTION B | RENTAL INCOME FROM FEDERAL SCHEDULE E AND R |
| Attach copy of federal schedules | |

| | |
|---|-------------------------------|
| SECTION C | INTEREST AND PENALTIES |
| NOTE: Interest is due at the rate of 1 1/2% per month or fraction thereof. | |
| Penalty is due at the rate of \$25.00 or 4% per month, whichever is higher. | |

| 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 (Excluding Ordinary Gains) \$ _____ | |
| b. Expenses incurred in the production of non-taxable income (at least 5% of Line Z) _____ | | o. Interest Income _____ | |
| c. Taxes paid to local municipalities _____ | | p. Dividends _____ | |
| d. Net Operating loss deduction per Federal Return. _____ | | q. Other (explain) _____ | |
| e. Payments to partners _____ | | _____ | |
| f. Sick pay not included in Line 1 above. _____ | | _____ | |
| g. Contributions. _____ | | z. Enter Schedule Z Line 2B) \$ _____ | |
| h. Other expenses not deductible (Explain). _____ | | | |
| m. (Enter Schedule Z Line 2A) _____ | | | |

| | | |
|--|------------------------------------|-------------------------------------|
| SECTION Y | Business Allocation Formula | b LOCATED IN VILLAGE OF NEW LEBANON |
| USE ONLY IF PROFIT FROM VILLAGE OF NEW LEBANON BRANCH IS NOT AVAILABLE | | |
| STEP 1. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY | _____ | |
| STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS) | _____ | _____ % |
| 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 _____ % |

| | |
|--|--|
| SECTION Z | |
| 1. BUSINESS INCOME. \$ _____ | |
| 2. A. ITEMS NOT DEDUCTIBLE (Schedule X, Line M) 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 Line 2C) IF SCHEDULE X IS USED \$ _____ | |
| B. AMOUNT ALLOCABLE TO VILLAGE OF NEW LEBANON 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). \$ _____ | |



VILLAGE OF NEW LEBANON
 INCOME TAX DEPARTMENT
 198 S. CLAYTON RD
 NEW LEBANON, OH 45345

QUARTERLY ESTIMATE PAYMENT
2012 2ND QUARTER VOUCHER

For Assistance: (937) 687-1341

FORM Q-1
PENALTY AND INTEREST WILL BE ASSESSED FOR ALL
LATE PAYMENTS

| | |
|----------------------|-------------------------------------|
| TAXPAYER SOC. SEC. # | DUE ON OR BEFORE 07/31/12 |
|----------------------|-------------------------------------|

TAXPAYER'S ACCOUNT NUMBER, NAME AND ADDRESS

AMOUNT PAID \$

1. Estimated 2012 tax liability (Less credit for tax withheld) \$ _____
2. Amount paid first quarter \$ _____
3. Balance of Estimated liability (Line 1 minus line 2) \$ _____
4. One third of line 3 \$ _____
 REMIT AS SECOND QUARTER ESTIMATED TAX DUE. PLACE THIS NUMBER IN THE BOX ABOVE.

VILLAGE OF NEW LEBANON
 INCOME TAX DEPARTMENT
 198 S. CLAYTON RD
 NEW LEBANON, OH 45345

QUARTERLY ESTIMATE PAYMENT
2012 3RD QUARTER VOUCHER

For Assistance: (937) 687-1341

FORM Q-1
PENALTY AND INTEREST WILL BE ASSESSED FOR ALL
LATE PAYMENTS

| | |
|----------------------|-------------------------------------|
| TAXPAYER SOC. SEC. # | DUE ON OR BEFORE 10/31/12 |
|----------------------|-------------------------------------|

TAXPAYER'S ACCOUNT NUMBER, NAME AND ADDRESS

AMOUNT PAID \$

1. Estimated 2012 tax liability (Less credit for tax withheld) \$ _____
2. Amount paid 1st & 2nd quarter \$ _____
3. Balance of Estimated liability (Line 1 minus line 2) \$ _____
4. One half of line 3 \$ _____
 REMIT AS THIRD QUARTER ESTIMATED TAX DUE. PLACE THIS NUMBER IN THE BOX ABOVE.

VILLAGE OF NEW LEBANON
 INCOME TAX DEPARTMENT
 198 S. CLAYTON RD
 NEW LEBANON, OH 45345

QUARTERLY ESTIMATE PAYMENT
2012 4TH QUARTER VOUCHER

For Assistance: (937) 687-1341

FORM Q-1
PENALTY AND INTEREST WILL BE ASSESSED FOR ALL
LATE PAYMENTS

| | |
|----------------------|-------------------------------------|
| TAXPAYER SOC. SEC. # | DUE ON OR BEFORE 01/31/13 |
|----------------------|-------------------------------------|

TAXPAYER'S ACCOUNT NUMBER, NAME AND ADDRESS

AMOUNT PAID \$

1. Estimated 2012 tax liability (Less credit for tax withheld) \$ _____
2. Amount paid 1st, 2nd & 3rd quarter \$ _____
3. Balance of Estimated liability (Line 1 minus line 2) \$ _____
4. Amount from line 3 \$ _____
 REMIT AS FOURTH QUARTER ESTIMATED TAX DUE. PLACE THIS NUMBER IN THE BOX ABOVE.