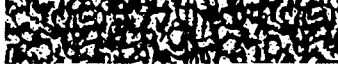


TO



ADDRESS SERVICE REQUESTED

# IMPORTANT TAX FORMS

## FILING INSTRUCTIONS

**FILING DATE:**YOUR RETURN MUST BE FILED BY: **APRIL 15****REMITTANCE:**

MAKE YOUR REMITTANCE PAYABLE TO:

**City of New Carlisle**

(NO PAYMENT NECESSARY IF LESS THAN \$1.00)

**MAILING:**

MAIL YOUR RETURN &amp; REMITTANCE WITH EARNINGS STATEMENTS (FORM 1099 or W-2 or APPROPRIATE SCHEDULES) TO:

DIVISION OF TAXATION

P.O. Box 419

New Carlisle, Ohio 45344-0419

**ASSISTANCE:**

FOR QUESTIONS NOT ANSWERED IN THIS BOOKLET OR ASSISTANCE IN PREPARING YOUR RETURN, CALL 845-9493 OR VISIT THE DIVISION OF TAXATION AT THE CITY BUILDING.

**IF YOU USE A TAX PREPARER, PLEASE HAVE THEM PREPARE YOUR CITY RETURN.**

### GENERAL INSTRUCTIONS

1. **WHO MUST FILE:** All New Carlisle taxpayers whether individuals, partnerships, corporations or other entities having taxable income. **Filing is mandatory for all residents.**
2. **THE TAX RATE IS AS FOLLOWS:** 1% (one percent) on all income, whether or not said income is taxed by another city.
3. The municipal income tax is based on gross earnings.
4. Persons under sixteen (16) years of age are not subject to the tax. If tax was withheld by employer, a return must be filed in order to obtain a refund.

5. **INCOME SUBJECT TO TAX:** Earned income is defined as salaries, wages, commissions, and other compensation and would include but not be limited to: bonuses, incentive payments, directors fees, property in lieu of cash, tips, dismissal or severance pay, contest prizes awards, vacation and sick pay, wage continuation plans, and other compensation earned or received. The net profits of all unincorporated businesses, professions, partnerships or other activities conducted by residents of the City of New Carlisle or conducted by non-residents within or for the City of New Carlisle. The net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in or for the City of New Carlisle whether or not such corporations have an office or place of business in the City of New Carlisle.

6. **INCOME NOT TAXABLE:** Includes dividends, interest, military pay and allowances, insurance proceeds, pensions, annuities, alimony, social security, medicare, poor relief, state and federal unemployment insurance benefits, gifts, inheritances, scholarships, involuntary conversions, royalties and other revenue from intangible property. The income of religious, fraternal, charitable or other non-profit associations are exempt by enumeration in Section 718.01 of the Ohio Revised Code or Section 501(a) of the Internal Revenue Code.

7. Joint returns are recommended.

8. **WHEN TO FILE:** All returns must be filed before midnight April 15th following the close of the calendar year. Fiscal year taxpayers or filings for periods of less than one (1) year must be filed within four (4) months from the end of the fiscal year or period.

9. **EXTENSIONS OF TIME TO FILE:** Must be requested in writing on or before the due date of the Return. Under no circumstances will an extension be granted when income consists of W-2 wages only.

10. Rounding off to whole dollars is permitted.