

# Village of Perrysville 2004 Income Tax Return

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2005  
FISCAL AND PARTIAL YEARS, FILE WITHIN 4 MONTHS FROM END OF PERIOD

FISCALS: TAXABLE PERIOD FROM \_\_\_\_\_ TO \_\_\_\_\_

AUDITED BY \_\_\_\_\_

THE INCOME TAX OFFICE IS LOCATED AT 156 N. WATER ST., LOUDONVILLE  
PHONE 419-994-3282 FOR ASSISTANCE  
MAIL RETURNS TO P.O. BOX 115, LOUDONVILLE, OH 44842

THIS RETURN IS FOR BOTH INDIVIDUALS AND BUSINESSES

IF THE ADDRESS CAPTION IS NOT CORRECT, PLEASE MAKE NECESSARY CHANGES

S.S.N./F.I.D.# \_\_\_\_\_

ACCOUNT #: \_\_\_\_\_

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

### TAX OFFICE USE ONLY

PAID WITH THIS RETURN

2004 FINAL RETURN \$ \_\_\_\_\_

2005 DECLARATION \$ \_\_\_\_\_

TOTAL REMITTANCE \$ \_\_\_\_\_

DATE RECEIVED \_\_\_\_\_

CASH  CHECK  MONEY ORDER  PARTIAL PMT.  NO PMT.

### 2004 INCOME TAX RETURN

ATTACH W-2'S AND SCHEDULES TO BACK OF RETURN

1. Gross wages, salaries, tips and other compensation: use largest wage on W-2 (USE W-2 WAGE SUMMARY WORKSHEET ON BACK OF FORM) ..... <b>Proceed To Line 5 if all income is from W-2 wages.</b> (Attach all W-2's)			1
2. a. Profit or loss from business (Sole proprietor, corporation or partnership must attach copies of appropriate Federal Schedules and/or forms to substantiate income/loss as shown on this Return) b. Rental Income (Attach Federal Schedule E)	2a. _____ 2b. _____	Total	2
3. Adjustments: a. Partial year liability: Explain _____ b. Corporations - Schedule Y ..... c. Employee business expenses: Line 26 of Federal Schedule A.....	3a. _____ 3b. _____ 3c. _____	Total	3
4. a. Total income (Line 1 plus line 2, plus or minus line 3) (If line 2 is a loss, it may not be deducted from line 1) ..... b. Allocation _____ % of line 4a. (Complete Schedule Z - Business Return Only) .....	4a. _____ 4b. _____	<b>Total Taxable Income</b>	4
5. Tax computation: Taxable Income _____ Tax Rate _____ a. \$ _____ X _____ 1% .....		Total Tax	5
6. Credits: a. PERRYSVILLE TAX WITHHELD BY EMPLOYERS ..... b. Income tax paid to other municipalities (Not to exceed .5% per W-2) .....	6a. _____ 6b. _____	Total Credit	6
7. ADJUSTED PERRYSVILLE INCOME TAX (LINE 5 LESS LINE 6) .....			7
8. Payments on 2004 Declaration of Estimated Perrysville Tax as of 1/5/2005 .....			8
9. Balance (Line 7 less line 8).....			9
10. Penalty: a. 10% of line 9 for late final (\$25 minimum) (\$25 late fee if no tax due) ..... b. Interest 1% Per Month (See Instructions) .....	10a. _____ 10b. _____	Total Penalty	10
11. Amount due or overpayment (Line 9 plus line 10 if applicable).....		<b>2004 TAX DUE</b>	11
12. Distribution of overpayment: a. Credit to next year (Greater than \$2.00) ..... b. Refund (Greater than \$2.00) .....	12a. _____ 12b. _____		

### 2005 DECLARATION OF ESTIMATED PERRYSVILLE, OHIO INCOME TAX REQUIRED IF LINE 7 ABOVE IS GREATER THAN \$50.00

For the period from January 1, 2005 through December 31, 2005. File On Or Before April 15, 2005. Fiscal Period From \_\_\_\_\_, \_\_\_\_\_, through \_\_\_\_\_, \_\_\_\_\_ File within 4 Months

13. Total Income subject to tax \$ _____ Multiply by tax rate of _____ 1% .....			13
14. Less expected tax credits: a. PERRYSVILLE TAX WITHHELD..... b. Withheld for another city (not to exceed .5%).....	14a. _____ 14b. _____		14
15. Net Estimated Tax (Line 13 less line 14) .....			15
16. Less overpayment from line 12(a) Credit to next year .....			16
17. Balance.....			17
18. Amount paid with this declaration (not less than 1/4 of line 17) .....		<b>2005 1st Qtr. TAX DUE</b>	18
19. AMOUNT ENCLOSED: a. 2004 TAX DUE (Line 11)..... b. 2005 1st. Qtr. TAX DUE (Line 18).....	19a. _____ 19b. _____	<b>TOTAL AMT. DUE</b>	19

**NOTE:** 1/4 of Declaration payment is due April 15. Next Billing due dates: June 30, Sept. 30, and December 31.  
**MAKE CHECKS PAYABLE TO PERRYSVILLE INCOME TAX**

Under penalties of perjury, I declare 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. Declaration of preparer other than taxpayer is based on all information of which preparer has any knowledge.

Date _____	Signature of Taxpayer _____	Phone No. _____	Taxpayer Social Security No. F.I.D. No. (Business Only) _____	Signature of Tax Preparer _____
Date _____	Signature of Spouse (If Joint Return, Both Must Sign) _____	Spouse Social Security No. _____	Phone No. _____	Date _____

# INSTRUCTIONS FOR COMPLETING RETURN

In accordance with Perrysville Village Ordinance #855, all residents age 18 and older of the Village are required to file a tax return.

**Exempt from Village Tax:** Military pay for active service in the armed forces, welfare payments, Social Security, pensions, unemployment compensation, alimony. Interest, dividends and capital gains. Compensation to employed persons **under 18** years of age.

LINE 1. Complete the W-2 Summary Worksheet. Report the total gross wages on line 1 (attachment of W-2's required).

LINE 2. a. Business Income: Attach all applicable Federal Schedules or Returns to substantiate the profit or loss claimed. Deductions for commissions, subcontractors, etc. must be supported with copies of 1099's or a list with names, addresses, social security numbers and the amount paid to each.

**NOTE:** Business losses cannot be deducted from earned income shown on line 1.

b. Rental Income: Federal Schedule E must be attached.

LINE 3. a. Partial year liability - Show dates and reason.  
b. Corporations - Reconciliation with Federal Return.  
c. Employee Business Expense: Deduction limited to line 26 on Federal Schedule A; Federal Forms 2106 and Schedule A must be attached to support deduction.

LINE 4. a. Line 1 plus line 2, plus or minus line 3. **NOTE:** If line 2 is a loss, it may not be deducted from line 1.  
b. Business return only - Complete Schedule Z.

LINE 5. Carry taxable income to line 5a, multiply by 1%. Show total tax on line 5.

LINE 6. a. Tax withheld by your employer and paid to Perrysville.  
b. .5% maximum deduction as computed on W-2 Summary Worksheet. If you are a Perrysville resident and your income is earned in and taxed to another city, do not enter taxes in excess of .5%, per W-2.

LINE 7. Subtract line 6 credits from line 5 tax.

LINE 8. Amount you have on your account to apply to the tax due. This amount reflects payments as of 1/5/2005.

LINE 9. Tax due: Carry to line 11 if filed by due date.

LINE 10. a. For a return filed after due date: A penalty of 10% of the tax due (Minimum of \$25.00) or \$25.00 for failure to file on time if no tax is due.  
b. Interest will be assessed at 1.0% per month, 12% per annum.

LINE 11. Enter amount due: PAYMENT MUST ACCOMPANY RETURN. If tax due is under \$2.00 - no payment is required but return must still be filed. PLEASE DO NOT STAPLE CHECKS TO RETURN.

LINE 12. Overpayment: a. Can be credited to next year's tax liability; Carry to line 16.  
b. Refund of overpayment (\$2.00 minimum). Proper attachments required.

**NOTE:** Declaration is required if the estimated tax is expected to exceed \$50.00 and must be filed within 120 days of becoming liable.

LINE 13. Estimated gross income before payroll deductions and/or estimated net profits multiplied by 1%.

LINE 14. See line 6 of Final Return instructions.

LINE 15. Estimated tax less applicable credits.

LINE 16. 2004 overpayment may be applied to estimated tax due.

LINE 17. Balance.

LINE 18. 2005 first quarter payment.

LINE 19. This is the amount you must pay with this return.

Please sign return.

## Hints to Improve Accuracy

1. Do not use school tax as a credit on your village tax return.
2. File on or before April 15.
3. Be sure to attach all supporting schedules.

Extensions of Time to File - Extensions must be requested by submitting a copy of Federal Extension which must be postmarked by the due date. Automatic extensions from the Internal Revenue Service are not recognized by the Village of Perrysville.

Under Authorization of Section 5747.18 of the Ohio Revised Code, the Village of Perrysville may have obtained information from the Ohio Department of Taxation that you filed an Ohio Income Tax Return.

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Date	Signature of Taxpayer	Phone No.	Taxpayer Social Security No. F.I.D. No. (Business Only)	Signature of Tax Preparer
Date	Signature of Spouse (If Joint Return, Both Must Sign)	Spouse Social Security No.	Phone No.	Date

If you have moved since your previous return was filed, give date moved into Perrysville \_\_\_\_\_ or out of Perrysville \_\_\_\_\_. If you have changed place of employment, give current employer \_\_\_\_\_ and effective date \_\_\_\_\_. Show any change to the right of that preprinted on the front of this form.

Thank you

Do you own rental property?

Yes  No

Location: \_\_\_\_\_

Do you rent your residence?

Yes  No

Landlord: \_\_\_\_\_

### W-2 WAGE SUMMARY WORKSHEET

EMPLOYER	GROSS WAGES (LARGEST WAGE ON W-2)	PERRYSVILLE INCOME TAX WITHHELD	TAX PAID TO ANOTHER CITY (CREDIT NOT TO EXCEED .5%)
<b>TOTALS:</b>			
	Carry to Line 1	Carry to Line 6a	Carry to Line 6b

### SCHEDULE Y Reconciliation with Federal Income Tax Return

(SCHEDULES Y AND Z PERTAIN TO BUSINESSES ONLY - NOT TO BE USED BY INDIVIDUALS.)

1. INCOME PER FEDERAL RETURN ATTACHED ..... \$ \_\_\_\_\_
2. A. ITEMS NOT DEDUCTIBLE (From Line M Schedule Y Below)..... Add \_\_\_\_\_
- B. ITEMS NOT TAXABLE (From Line Z Schedule Y Below)..... Deduct \_\_\_\_\_
- C. ENTER EXCESS OF LINE 2A or 2B ..... \$ \_\_\_\_\_
3. ADJUSTED NET INCOME (Line 1, Plus or Minus Line 2C) ..... \$ \_\_\_\_\_

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital losses deducted ..... \$ _____		N. Capital gains from sale exchange or other disposition	_____
B. Expenses attributable to non-taxable income .....	_____	O. Interest earned or accrued .....	_____
C. City or state income taxes .....	_____	P. Dividends .....	_____
D. Net operating loss deduction per Federal Return .....	_____	Q. Income from patents and copyrights	_____
E. Payments to partners .....	_____	If subject to Ohio Intangible Tax .....	_____
F. Sick pay not included in Line 1 above .....	_____	R. Other income exempt from City Tax (explain).....	_____
G. Contributions (Not a business expense) .....	_____	.....	_____
H. Other expenses not deductible (explain) .....	_____	.....	_____
M. TOTAL ADDITIONS (nter as Line 2A above)..... \$ _____		Z. TOTAL DEDUCTIONS (enter as Line 2B above) .....	\$ _____

### SCHEDULE Z Business Allocation Formula

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	C. PERCENTAGE (b. divided by a.)
<b>STEP 1. AVERAGE VALUE OF REAL &amp; TANGIBLE PERSONAL PROPERTY</b>			
GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8	_____	_____	
TOTAL STEP 1	_____	_____	_____ %
<b>STEP 2. GROSS RECEIPTS FROM SALES MADE AND / OR WORK</b>			
OR SERVICES PERFORMED (SEE INSTRUCTIONS)	_____	_____	_____ %
<b>STEP 3. WAGES, SALARIES, AND OTHER COMPENSATION PAID</b>			
4. TOTAL PERCENTAGES	_____	_____	_____ %
5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used)			Carry to Line 4b. _____ %