

ADDRESS SERVICE REQUESTED



DELIVER TO

**VILLAGE OF UNION CITY
INCOME TAX RETURN**

TAX YEAR 2004

IMPORTANT-

TO OPEN THIS BOOKLET CAREFULLY PEEL DOWN PERFORATION

IMPORTANT!!

Please Take This Form To Your Accountant If You Do Not Prepare It Yourself. It Contains Your Account Number For This Office And Filing Information For Preparation.



- FILING INSTRUCTIONS -

- WHO MUST FILE -

- **MANDATORY FILING**
FOR ALL UNION CITY RESIDENTS (18 YEARS OR OLDER) WORKING INSIDE OR OUTSIDE THIS MUNICIPALITY AND WHETHER OR NOT FULLY WITHHELD UPON FOR THIS MUNICIPALITY AND WHETHER YOU WORKED OR NOT.
- **PART YEAR RESIDENTS:** IF YOU RESIDED IN UNION CITY LIMITS ALL OR PART OF THE YEAR, WHETHER YOU WORKED OR NOT, YOU MUST FILE A UNION CITY TAX RETURN.
- **FILING DATE:**
YOUR RETURN MUST BE FILED BY APRIL 15, OR A COPY OF THE FEDERAL EXTENSION IN YEAR OF RETURN.
- **REMITTANCE**
MAKE YOUR REMITTANCE PAYABLE TO THE MUNICIPALITY LISTED SHOWN ABOVE. (NO PAYMENT IS DUE IF LESS THAN \$1.00)

- **MAILING:**
MAIL YOUR FINAL RETURN COMPLETE WITH W-2's, 1099's, AND/OR APPROPRIATE SCHEDULES, INCLUDING DOCUMENTATION FOR CONTRACT AND CASUAL LABOR TO:

DEPARTMENT OF TAXATION
419 E. ELM ST. UNION
CITY, OHIO 45390

- **EXTENSIONS:**
MUST BE FILED WITH THIS OFFICE ON OR BEFORE APRIL 15. EXTENSIONS RECEIVED AFTER APRIL 15 WILL BE SUBJECT TO LATE FEES.
- **ADDITIONAL FILING INFORMATION INSIDE.**
- **ASSISTANCE:**
FOR QUESTIONS NOT ANSWERED IN THIS RETURN PACKET, PLEASE CALL (937) 968-4305 9:00 A.M. TO 5:00 P.M. MONDAY THRU FRIDAY.
- **FAX (937) 968-3058**

- NOTE: 1) TAX RETURN WILL BE CONSIDERED INCOMPLETE IF
W-2's ARE NOT ATTACHED.
2) DETACH AND REMOVE ALL FORMS FROM PACKET.
3) FILL OUT EACH SHEET INDIVIDUALLY.

VILLAGE INCOME TAX INFORMATION

WHAT IS THE TAX RATE - The Tax rate is 1% on highest gross wage (same as Medicare wage).

WHO MUST FILE A TAX RETURN -

RESIDENTS:

All Residents of the City over 18 years of age must file a return.
Husband and wife may file joint returns.

NON-RESIDENTS:

Non-Residents of the City, who receive salaries, wages, commissions,
and other earned income for work done or services performed or rendered
within the City.

PENALTIES:

\$25.00 Penalty if return and/or payment is filed between April 16 and May 16th. However, the tax is computed on the net income only, after allowance of \$50.00 Penalty if return and/or payment is filed after May 16th. Depreciation, Real Estate taxes, Repairs, Insurance, etc.

NON-RESIDENT EMPLOYERS (contractors, etc.), who are doing business within the municipality are required to deduct at the time of payment of salaries, wages, commissions, or other compensation the tax on the gross amount earned in the municipality.

EVERY EMPLOYER, resident or non-resident, who is required to deduct and withhold the tax at the source is liable directly to the municipality for payment of such tax whether actually collected from their employees or not.

PAYMENT OF TAX WITHHELD FROM EMPLOYEES - 1 st quarter due by April 15th; 2nd quarter due by July 15; 3rd quarter due by October 15, and the 4th quarter due by February 28 of the following year.

Winnings in the amount of \$600.00 or more from Lotteries or Games of chance are taxable.

INCOME NOT SUBJECT TO THE ABOVE TAX - Pensions, Social Security and Disability Benefits, Interest, Dividends, Military Pay, etc. are not subject to the tax. Also earnings and income of all persons under 18 years of age whether residents or non-residents are exempt.

WHEN TO FILE - Declarations of estimated income tax for the current years, payable quarterly, plus the annual return for the preceding taxable year are due on date indicated on the form from individuals and businesses. Due dates for fiscal year taxpayers depends on the month they use for closing their accounting year.

WHERE TO FILE - Village Income Tax Department at the address printed at the top of the enclosed Municipal Tax Return. BUSINESS

LOSSES MAY NOT BE USED TO OFFSET WAGES.

Balances due under \$1,00 need not be paid. Refunds under \$1.00 will not be made.

INSTRUCTIONS TO PREPARE DECLARATION OF ESTIMATED TAX

9. Enter the total estimated taxable income for the coming year. Include all income subject to Village of Union City tax, such as salaries, wages, commissions, etc. before any payroll deductions, net income from business, profession, rental and other sources.
10. Enter estimated Village of Union City Income Tax which is 1% of Line 9.
11. Deduct the amount of tax, if any, which has been or will be withheld by employer in the Village of Union City.
12. This is the amount declared, minus Line 11, for the current year.
13. This is your first quarter payment.
14. Enter a previous year's credit due, if any, and subtract from Line 13.
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.

INDIVIDUALS

First Qtr	April 15
Second Qtr	July 31
Third Qtr	Oct. 31
Fourth Qtr	Jan. 31

Fiscal Year filers will have due dates printed on the forms sent to them.

SECTION A		Attach appropriate Federal schedule for income from partnerships and business.	
Received From	For (Describe)	Federal Forms(s) Attached	Amount
TOTAL BUSINESS INCOME	(If Schedule X, Y, or Z is not applicable — Total	1 to page, line 2A)	Enter Sche

SECTION B RENTAL INCOME FROM FEDERAL SCHEDULE E AND R

Attach copy of Federal schedules

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 (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 VILLAGE OF UNION CITY c. PERCENTAGE (b+a)

- STEP 1. ACTUAL COST 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

SCHEDULE Z

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