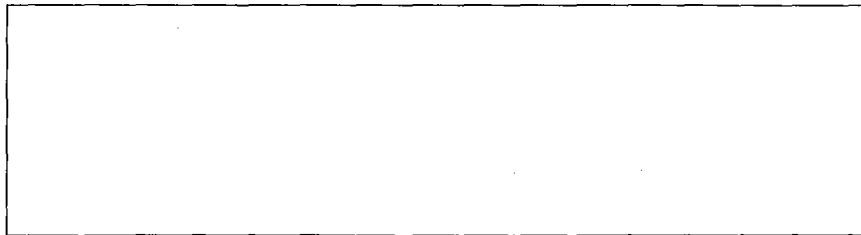


VILLAGE OF UNION CITY

419 E. ELM ST.
UNION CITY, OHIO 45390

PRESORT
FIRST CLASS
U.S. POSTAGE
PAID
PERMIT NO. 114

ADDRESS SERVICE REQUESTED



DELIVER TO

**VILLAGE OF UNION CITY
INCOME TAX RETURN**

TAX YEAR 2003

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 30, 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 30. EXTENSIONS RECEIVED AFTER APRIL 30 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 4:00 P.M. MONDAY THRU FRIDAY.

• **FAX (937) 968-4305**

INSTRUCTIONS

IMPORTANT

READ ALL INSTRUCTIONS CAREFULLY BEFORE PREPARING RETURN

- 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 May 1st and May 31st.
\$50.00 Penalty if return and/or payment is filed after May 31st.

Non-Residents have Rental Property situated within the City. However, the tax is computed on the net income only, after allowance of 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 - 1st quarter due by April 30th; 2nd quarter due by July 31; 3rd quarter due by October 31, and the 4th quarter due by January 31 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, Unemployment 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

1. 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.
2. Enter estimated Village of Union City 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 the Village of Union City.
- 3b. Deduct the amount of tax, if any, withheld by employer outside the Village of Union City.
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.

INDIVIDUALS

First Qtr	April 30
Second Qtr	July 31
Third Qtr	Oct. 31
Fourth Qtr	Jan. 31

NON-INDIVIDUALS

First Qtr	April 30
Second Qtr	June 30
Third Qtr	Sept. 30
Fourth Qtr	Dec. 31

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

File with
Village of Union City Income Tax Dept.
 419 E. ELM ST.
 UNION CITY, OHIO 45390
 (937) 968-4305

Make Checks and Money Orders Payable to Village of Union City
ATTACH W-2 FORMS TO BACK

VILLAGE OF UNION CITY INCOME TAX RETURN

Check your status as a Taxpayer	
<input type="checkbox"/> EMPLOYEE	<input type="checkbox"/> PROFESSIONAL
<input type="checkbox"/> PROPRIETOR	<input type="checkbox"/> PARTNER
<input type="checkbox"/> CORPORATION	<input type="checkbox"/> OTHER
Nature of Business of Occupation	
RESIDENT <input type="checkbox"/> NON-RESIDENT <input type="checkbox"/>	
PH.# (HOME)	
AND/OR (BUSINESS)	

Fiscal Period _____ or _____
CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 30TH. FISCAL YEAR TAXPAYERS FILE ON OR BEFORE 105 DAYS AFTER CLOSE OF FISCAL YEAR.

IF ADDRESS IS INCORRECT PLEASE MAKE CORRECTION

Soc. Sec. No.	<input style="width: 100%;" type="text"/>
Soc. Sec. No.	<input style="width: 100%;" type="text"/>
Fed. I.D. No.	<input style="width: 100%;" type="text"/>

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

DON'T USE CENTS, ROUND TO THE NEAREST DOLLAR.

1. WAGES, SALARIES, TIPS & OTHER COMPENSATION. USE HIGHEST GROSS WAGE FROM W-2, (ENCLOSE W-2 Forms)		
2. OTHER TAXABLE INCOME:		
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. TAXABLE INCOME (Line 1 Plus Line 2C)		
4. TAX DUE 1% of Line 3		
5. Credits (A) Village of Union City Tax withheld by employer(s) from Line 1	\$	
(B) Credit on Current Declaration (or Credit)	\$	
(C) Total Credits Allowable	\$	
6. Balance of Tax Due if Line 4 is Greater than Line 5C	\$	
b. PENALTY & INTEREST	\$	
Add \$25.00 Penalty if filed and/or paid after April 30th or \$50.00 Penalty if filed and/or paid after May 31st.	\$	
7. Amount payable to Village of Union City	\$	
8. Overpayment claimed <input style="width: 50px;" type="text"/> refund <input type="checkbox"/> Credit to next year Declaration <input type="checkbox"/> PAY THIS AMOUNT	\$	

DECLARATION OF ESTIMATED TAX FOR YEAR 20 _____

9. Total income subject to Village of 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 4)	\$ _____
14. Less overpayment of previous year may be credited to this first payment only	\$ _____

AMOUNT DUE (LINE 7) _____ AMOUNT DUE (LINE 13) _____ BALANCE DUE WITH THIS RETURN

MAKE REMITTANCE PAYABLE TO VILLAGE OF UNION CITY 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.

 Name

 Address

 Phone

 Signature of Person Preparing if Other Than Taxpayer

 Date

 Signature of Taxpayer

 Date

 Signature of Taxpayer

 Date