

VILLAGE OF GLANDORF, OHIO

INCOME TAX RETURN for Calendar Tax Year

20

or

Fiscal Tax Year - for Businesses
from: to:

Your Soc. Sec. #: _____
Spouse Soc. Sec. #: _____
Business Fed. ID #: _____

DID YOU MOVE DURING THE YEAR? _____

I MOVED INTO GLANDORF I MOVED OUT OF GLANDORF

PREVIOUS ADDRESS or NEW FORWARDING ADDRESS: _____ DATE OF MOVE: _____

Address Line-1 _____

Address Line-2 _____

City, St. Zip Code _____

IF YOU RENT, PLEASE PROVIDE THE NAME & ADDRESS OF YOUR LANDLORD.

Landlord Name _____

Address Line-1 _____

Address Line-2 _____

City, St. Zip Code _____

File with:
Glandorf Income Tax Department
P.O. Box 126
Glandorf, OH 45848-0126

NOTE: Before remitting, be sure all supplemental documents (W-2, SCH C, SCH E, K-1, 1099 MISC, etc.) are attached to your return. RETURNS WILL NOT BE PROCESSED IF THE SUPPORTING DOCUMENTATION IS MISSING.

CURRENT NAME AND ADDRESS:

Your Name..... _____

Spouse Name.. _____

Address Line-1. _____

Address Line-2.... _____

City, St. Zip Code. _____

DUE DATES:
For CALENDAR Year Filings:
April 15th
or
For FISCAL Year Filings:
**3 1/2 months after the end of
the above fiscal year period.**

*Staple supporting
documentation to the back
of this return in the upper
left-hand corner.*

I am not required to complete this tax return because: (If applicable, check the item below that applies, sign the bottom of this page and file form by due date)

1. Total/permanent disability 2. Moved out prior to above Tax Year, give date: _____ 3. Retirement income only
4. Taxpayer deceased, give date: _____ 5. Only income is from non-taxable source, list source: _____

SECTION A: W-2 WAGES & BUSINESS INCOME	No. of Different Employers / No. of W-2s Attached:
1) Total GROSS Wages Earned (Use the larger amount in box 5 or 18 on your W-2s.)	1)
2) Less Employee Business Expenses from Federal Form 2106 (Attach Schedule)	2)
3) Less Non-Resident Income, if Part Year Resident (Attach worksheet/Employer letter)	3)
4) Taxable Wages (Subtract lines 2 and 3 from line 1. If no other income, take total to line 11.)	4)
5) Total Business Income (From page 2, line 5. Attach Fed. Schedules.)	5)
6) Adjustments to Business Income (From page 2, line 6)	6)
7) Adjusted Business Income (Add lines 5 and 6)	7)
8) Amount Allocable to Glandorf (From pg 2, line 8) _____ % of line 8 abv)	8)
9) Less Net Loss From Previous Returns (From page 2, line 9)	9)
10) Taxable Business Income (Subtract line 9 from line 7 or 8)	10)
11) Total Taxable Income (Add lines 4 and 10)	11)
SECTION B: INCOME TAX OWED & TAX CREDIT	
12) Glandorf Income Tax (Multiply line 11 by Glandorf's Income Tax rate of .015 or 1.5%)	12)
13) Less Glandorf Tax Withheld (Look for Glandorf city tax in box 19&20 on your W-2s)	13)
14) Less Credit Carry-over (Enter overpayment from prior yr being carried over to this yr.)	14)
15) Less Estimated Tax Paid (Enter total amt of est. pymts made during year)	15)
16) Less Other City Tax Withheld (Enter other city tax withheld. Cannot exceed 1.5% per W-2)	16)
17) Total Credits Allowable (Add lines 13, 14, 15, and 16)	17)
18) Tax Due (If line 12 is greater than 17, subtract line 17 from line 12. If not go to step 23)	18)
19) Late Filing Penalty (\$25 per month, not to exceed \$150)	19)
20) Late Payment Penalty (15%.)	20)
21) Interest (Federal short term rate, rounded to nearest whole number percent, plus five percent.)	21)
22) Total Due (Add lines 18, 19, 20, and 21) (Payment must accompany return & be payable to: Village of Glandorf)	22)
23) Overpayment (If line 17 is greater than line 12, subtract line 12 from 17, then subtract lines 19, 20 and 21 from 17)	23)
23A) Refund Requested (Enter birth date if under age 16) _____	23A)
23B) Credited to Next Year's Tax Return	23B)
SECTION C: DECLARATION OF ESTIMATED TAX	
24) Total Estimated Tax declared for next tax YEAR. (from Worksheet, line 7)	24)
25) Amount Paid With This Estimate (from Worksheet, line 8)	25)
26) Total Tax & Estimated Payment Due (Add lines 22, and 25)	26)

IMPORTANT: All appropriate supporting documentation must be attached before this return will be processed. The undersigned declares that this return and attached supporting documentation is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as what was used for federal income tax purposes. I authorize the Glandorf Income Tax Department to discuss my account, this return and supporting documentation with my preparer. I understand that this return is subject to further review by the Glandorf Income Tax Department and that I will be notified if any corrections are made or any additional tax balance is due. THE RETURN MUST BE SIGNED AND DATED TO BE A VALID FILING.

Signature of Taxpayer _____ Title, if Business Return _____ Date _____

Name of Individual & Company Preparing Return (Please print) _____

Signature of Spouse _____ Date _____

Signature of Person Preparing Return _____ Date _____

NOTE: Return must be signed & dated to be a valid filing.

Taxpayer Phone Number _____

Phone Number of Preparer _____

PAGE 2 - BUSINESS INCOME & ADJUSTMENTS (ALL APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED)

LINE 5 - ENTER THE TOTAL OF THIS SECTION ON PAGE 1, SECTION A, LINE 5 - TOTAL BUSINESS INCOME		
Schedule C, E, and/or F		Schedule C: Profit/Loss Statement from Business or Profession Schedule E: Rental and Other Income Schedule F: Farm Income
Schedule 4797 (depreciation recapture)		
Schedule 1099 MISC, K-1		
Schedule 1041, 1065, 1120, or 1120S		
Schedule MISC (From line 21 on 1040)		
Other		
NET TOTAL INCOME OTHER THAN WAGES		TOTAL OF LINE 5
(TO PAGE 1, SECTION A, LINE 5)		

LINE 6 - ENTER THE TOTAL OF THIS SECTION ON PAGE 1, SECTION A, LINE 6 - ADJUSTMENTS TO BUSINESS INCOME (USE ONLY IF THESE INCOME ITEMS ARE INCLUDED IN THE SCHEDULES MARKED ABOVE - LINE 5)			
ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSSES (IRC 1221 or 1231 property dispositions)		N. CAPITAL GAINS (IRC 1221 or 1231) property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250	
B. Five percent (5%) of intangible income reported in letter 0, except that from IRC 1221 property dispositions		O. Federally reported intangible income such as, but not limited to interest dividends, and patent and copyright income	
C. Taxes based on income (State)		P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses	
D. Taxes based on income (City)		Q. Not Previously deducted IRC Sec. 179 expenses	
E. Guaranteed payments or accruals to or for current or former partners or members		R. Partnership, S Corp, LLC, charitable contributions	
F. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors		S. Other	
G. Federally deducted amounts paid or accrued to or for qualified self employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employee of non-C corporation entities		T. Total Lines N through S.	
H. Rental activities by partnership, S Corp, LLC, trusts			
I. Other			
J. Total lines A through I			NET TOTAL OF J & T
NET TOTAL ADJUSTMENT TO INCOME			(TO PAGE 1, SECTION A, LINE 6)

Line 8 - Apportionment Percentage - Enter the Percentage From this Section on Page 1, Section A, Line 8. Use only if you are a business that has been established/incorporated outside of Glandorf limits and performs some work inside of Glandorf limits. If you are a business established/incorporated inside of Glandorf limits, this allocation does not apply. (Each step used must be selected via check box.)			
	A. Located Everywhere	B. Located in Glandorf	PERCENTAGE (B DIVIDED BY A)
<input type="checkbox"/> Step 1. Average value real and tangible personal property			
Gross Annual rentals multiplied by 8			
Total Step 1			
<input type="checkbox"/> Step 2. Gross receipts from sales or services			
<input type="checkbox"/> Step 3. Total wages, salaries and other comp paid			
Total of percentages			%
NET TOTAL AVERAGE PERCENTAGE ('Total of percentages' divided by number of steps checked) (TO PAGE 1, SECTION A, LINE 8)			ALLOCABLE %
			%

LINE 9 - NET OPERATING LOSS DEDUCTION FROM PRIOR VILLAGE RETURNS (attach NOL schedule) (enter as negative figures)		
FIFTH PRECEDING YEAR		
FOURTH PRECEDING YEAR		
THIRD PRECEDING YEAR		
SECOND PRECEDING YEAR		
PRECEDING YEAR		
TOTAL NET OPERATING LOSS AVAILABLE	(TO PAGE 1, LINE 9)	ENTER 'NOL' TO OFFSET BUSINESS INCOME: 'NOL' USED THIS RETURN

**Village of Glandorf
Declaration of Estimated Income Tax Worksheet**

MUST COMPLETE IF ESTIMATED TAXES ARE AT LEAST \$200.00

For Calendar Year: _____ or for Fiscal Year: Beginning _____ Ending _____

-
1. Enter your Estimated Income from Gross Wages, Salaries, Commissions, Etc. for next year\$ _____
(before any payroll deductions)
 2. Enter your Estimated Net Rental and Other Income Amount for next year\$ _____
 3. Enter your Estimated Net Profit (or Loss) from your Business for next year.....\$ _____
(If this is a loss, loss can only be deducted from Line 2.)
 4. Total Lines 1, 2 and 3 above to determine your Estimated Income Subject to Tax.....\$ _____
 5. Multiply Line 4 by 1.5% or .015 to determine your Estimated Tax that will be due next year.....\$ _____
 6. Enter the Estimated Amount of Local Tax you expect to be Withheld at 1.5%..... \$ _____
(See Instructions General Information, #6)
 7. Enter the Estimated Tax Amount you expect to owe next year by subtracting Line 6 from Line 5 above...\$ _____
 8. Calculate the Amount Due with this Estimate by dividing Line 7 by 4.....\$ _____

Glandorf Income Tax Office
P.O. Box 126
Glandorf, OH 45848

**VILLAGE OF GLANDORF
DECLARATION ESTIMATED INCOME**

Estimate 4
Due on or before January 15

Name & Address:

Year		Declaration at one and one half percent (1.5%)
Soc. Sec. # or FEIN #		Amount \$ _____

Amount of this installment \$ _____

Sign Here _____

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P.O. Box 126
Glandorf, OH 45848

**VILLAGE OF GLANDORF
DECLARATION ESTIMATED INCOME**

Estimate 3
Due on or before October 15

Name & Address:

Year		Declaration at one and one half percent (1.5%)
Soc. Sec. # or FEIN #		Amount \$ _____

Amount of this installment \$ _____

Sign Here _____

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**VILLAGE OF GLANDORF
DECLARATION ESTIMATED INCOME**

Estimate 2
Due on or before July 15

Name & Address:

Year		Declaration at one and one half percent (1.5%)
Soc. Sec. # or FEIN #		Amount \$ _____

Amount of this installment \$ _____

Sign Here _____

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Glandorf, OH 45848

**VILLAGE OF GLANDORF
DECLARATION ESTIMATED INCOME**

Estimate 1
Due on or before April 15

Name & Address:

Year		Declaration at one and one half percent (1.5%)
Soc. Sec. # or FEIN #		Amount \$ _____

Amount of this installment \$ _____

Sign Here _____

VILLAGE OF GLANDORF, OHIO

INCOME TAX RETURN - FILING INSTRUCTIONS

- **Who Must File:** All residents and businesses having taxable income (or loss if planning on carrying it over) under the terms and conditions of the local ordinances regardless of whether tax is due or not. The Village of Glandorf implements a mandatory filing policy of all residents. The appropriate Exemption Form must be submitted if no taxable income was earned during the tax year. Failure to file either the return or exemption form will result in filing penalties.
- **Filing Date:** Taxpayer returns must be filed by April 15th or 3½ months after the end of the taxpayer's fiscal year.
(NOTE: Fiscal year applies to businesses only.)
- **Remittance:** Remittance of tax shall be by check or money order and made payable to the Village of Glandorf. (No payment is due if tax amount is less than \$10.00. No refund will be issued if refund amount is less than \$10.00).
- **Assistance:** For questions not answered in the General Instructions below, please call 419-538-6953
- **Mailing:** Mail taxpayer final returns, complete with W-2's, 1099's, and/or appropriate schedules, to:
Glandorf Income Tax Department
P.O. Box 126
Glandorf, OH 45848-0126
- **Extensions:** Any taxpayer who has requested an extension for filing their Federal income tax return will be granted the same extension for filing the Village of Glandorf income tax return. A copy of the Federal extension request must be attached to the Municipal income tax return when the tax return is filed by the Federal-extended due date. Taxpayers who have not received or requested a Federal extension may request an extension from the Village of Glandorf Income Tax Department provided the request is received no later than April 15th or the original due date of the return. Extensions received after April 15 will NOT be approved. An extension is for filing the return, not for paying the tax. Interest and penalties may apply.

GENERAL INFORMATION FOR FILING

1. **TAXRATE:**
 - a. The Village of Glandorf, OH tax rate is 1.50%
2. **WHO SHOULD FILE THIS RETURN:**
 - a. All residents 16 years or older are required to file a return with the Tax Office, whether or not a tax amount is due. Additionally, any changes of address must be reported on the tax return.
 - b. Submit proper exemption form if no taxable income was earned in the tax year. NOTE: If you intend to carryover a loss earned in the tax year, you must submit a return reporting the loss to be eligible for the carryover.
 - c. Retired residents may be relieved of the annual filing requirements by submitting the PERMANENT CERTIFICATION OF NO TAXABLE INCOME form for approval.
3. **INCOME TAX IS LEVIED UPON THE FOLLOWING.**
 - a. On all salaries, wages, commissions, rentals, and other personal compensation received by Glandorf, OH residents or received by non-residents of Glandorf, OH for work done, rentals, or services performed or rendered within the Municipality.
 - b. On the net profits of all unincorporated businesses, partnerships, professions, rentals, farm income, or other activities conducted by residents, and non-residents for activities within the Municipality.
 - c. On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Municipality.
4. **WHAT CONSTITUTES NET PROFITS:**
 - a. Net profits shall be determined on the basis of the information used for federal income tax purposes, adjusted to the requirements of the Income Tax Ordinance.
5. **INCOME NOT TAXABLE:**
 - a. Poor relief, unemployment insurance benefits from state, old age pensions, or similar payments received from local, state, or federal governments or charitable or religious organizations.
 - b. Proceeds of insurance, annuities, worker's compensation insurance, social security benefits, pensions, compensations for damage for personal injuries and like reimbursement, not including damages for loss of profits.
 - c. Compensation for damage to property by way of insurance or otherwise.
 - d. Interest and dividends from intangible property.
 - e. Military pay and allowance received as a member of the armed forces of the United States.
 - f. Any charitable, education, or fraternal or other type of non-profit association or organization enumerated in Section 718-01 of the Revised Code of Ohio, which is exempt from the payment of real estate taxes is exempt from payment of the tax imposed by this Ordinance.
 - g. Individuals withheld upon, that did not attain 16th birth date during taxable year, are eligible for a full refund.
 - h. Employee Business Expense (IRS form 2106) must be attached to tax return before allowed.
6. **MUNICIPAL CREDITS:**
 - a. Allowed tax credits for taxes withheld and paid to another Municipality is up to and including 100% of the above referenced current Glandorf, OH tax rate. NOTE: School District Taxes withheld/paid cannot be taken as a credit against Glandorf taxes owed. (Any code 6907 withheld on W-2 is school district tax, not Glandorf income tax).
7. **FILING:**
 - a. Returns are due by April 15th or 3½ months after end of taxpayer's fiscal year.
 - b. Any tax return without a taxpayer signature & date shall be considered 'not filed' within the meaning of the law, until it is signed & dated by the taxpayer or agent legally authorized to sign the tax return.
 - c. Legible copies of each W-2, 1099, and Schedule must be attached to the tax return. A return will be considered 'not filed' until the above-mentioned are included.
 - d. Business returns only: Local independent contracts and non-employee expenditures claimed on the Glandorf, OH Income Tax Return must have copies of 1099-MISC attached or fully written explanation submitted before the expense will be allowed as a deduction.
 - e. No refund is given and no remittance is due if respective tax amount is less than \$10.00.
8. **LATE FILING OR PAYMENT:**
 - a. **INTEREST:**
 - 1) Federal short term rate, rounded to the nearest whole number percent, plus five percent. Posted each year on website.
 - b. **PENALTIES:**
 - 1) Late Filing Penalty: \$25.00 per month (not to exceed \$150.00)
 - 2) Late Payment Penalty: 15%
9. **WHO MUST MAKE A DECLARATION** - A declaration of estimated tax should be made by: (see Declaration Worksheet) Must complete if estimated taxes is at least \$200.00
 - a. **EVERY RESIDENT** of the Municipality who expects to receive any taxable income that will not be subject to withholding from wages, salaries, commissions, and other personal service compensation, whether such income results from labor performed or services rendered within or without the Municipality.
 - b. **EVERY NON-RESIDENT** of the Municipality whose entire income tax liability is not withheld from wages, salaries, commissions, and other compensation earned for work done, or services performed or rendered within the Municipality.
 - c. **FIDUCIARIES OF ACTIVE TRUSTS OR ESTATES**, the operation of which produces income within the Municipality.
 - d. **WHEN AND WHERE TO FILE DECLARATION:** The declaration for 'calendar year taxpayers' must be filed on or before April 15th with the Tax Administrator. All wage earners must file on a calendar year basis. The declaration for 'fiscal year taxpayers' must be filed on or before the 15th of the month 3½ months following the beginning of their fiscal year.
 - e. **PAYMENTS OF ESTIMATED TAX:** The first estimated payment is due at the time the declaration is made (by April 15). Taxpayers should pay 25% of their total declaration on a quarterly basis, with remaining payments due on June 15th, September 15th, and December 15th for businesses, January 15th for individuals.
10. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse the taxpayer from filing any tax return, tax declaration, or information return or from remitting the tax due.