



VILLAGE OF NEW LEBANON
INCOME TAX DEPARTMENT
198 S CLAYTON RD
NEW LEBANON, OH 45345
TELEPHONE: (937) 687-1341

2017 VILLAGE OF NEW LEBANON INCOME TAX RETURN

OR FISCAL PERIOD _____ TO _____
CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 17

FILING REQUIRED EVEN IF NO TAX DUE
LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND PENALTY

THIS SPACE FOR
TAX OFFICE USE ONLY
PF _____
D _____
P & I _____
Check _____
Cash _____
Refund requested _____

SOC SEC. NO. _____
SOC SEC. NO. _____
IF ADDRESS IS INCORRECT PLEASE MAKE CORRECTION

NO TAXABLE INCOME:
☐ SOCIAL SECURITY ☐ DISABILITY ☐ NO INCOME

**IF FULLY RETIRED AND AGE 72
CHECK HERE ☐**

☐ RESIDENT ☐ NON-RESIDENT

IF YOU MOVED DURING THE YEAR
COMPLETE THE FOLLOWING:

MOVED IN: _____ MOVED OUT: _____

PRESENT ADDRESS: _____

PREVIOUS ADDRESS: _____

1. WAGES, SALARIES, TIPS & OTHER COMPENSATION (Attach ALL W-2 Forms) (TYPICALLY BOX 5) \$ _____
2. OTHER TAXABLE INCOME: **NO LOSS CARRY FORWARD**
 - A. BUSINESS PROFIT (Attach Federal Forms) PAGE 2 SECTION \$ _____
 - B. RENTAL INCOME (Attach Federal Forms) PAGE 2 SECTION B \$ _____
 - C. OTHER INCOME \$ _____
 - D. TOTAL OTHER TAXABLE INCOME (Line A Plus Line B) Not less than zero \$ _____
3. DEDUCT EMPLOYEE BUSINESS EXPENSE (Attach Fed. 2106 and Schedule A Forms) \$ _____
4. TAXABLE INCOME (Line 1 Plus Line 2C Less Line 3) \$ _____
5. TAX DUE 1% OF LINE 4 \$ _____
6. Credits
 - (A) New Lebanon Tax withheld by employer(s) from Line 1 \$ _____
 - (B) Payments on Current Declaration (or Credit) \$ _____
 - (C) Total Credits Allowable \$ _____
7. Amount of Tax Due If Line 5 is Greater than Line 6C \$ _____
8. PENALTY & INTEREST
 - (A) Underpayment penalty if 90% of tax not paid or withheld by Dec. 15, 2017... \$ _____
 - (B) For delinquent returns: late payment penalty _____ interest _____ \$ _____
 - (C) Late file penalty _____ \$ _____
9. Amount payable to Village of New Lebanon Income Tax \$ _____
10. Overpayment claimed _____ ☐ refund ☐ Credit to next year Declaration **PAY THIS AMOUNT** \$ _____

**BY FEDERAL LAW ALL REFUNDS AND CREDITS IN EXCESS OF \$10.00 ARE BEING REPORTED TO IRS.
NO TAXES OR REFUNDS OF LESS THAN \$10.00 WILL BE COLLECTED OR REFUNDED OR CREDITED TO NEXT YEAR.**

DECLARATION OF ESTIMATED TAX FOR YEAR 2018

1. Total income subject to New Lebanon tax \$ _____
2. Village of New Lebanon tax 1% \$ _____
3. Less New Lebanon Tax Withheld
 - a. By an employer \$ _____
4. Net tax Declared \$ _____
5. Amount Due with this return (not less than 1/4 of line 4) \$ _____
6. Less overpayment of previous year may be credited to this first payment only \$ _____
7. Amount paid with this declaration \$ _____
8. Balance of Tax \$ _____

MAKE REMITTANCE PAYABLE TO VILLAGE OF NEW LEBANON 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. Tax Return will not be processed without W-2s and Schedules attached.

Signature _____ Date _____ Signature _____ Date _____

Address _____ Phone _____ Signature of Person Preparing if Other than Taxpayer _____ Date _____

MAKE CHECKS AND MONEY ORDERS PAYABLE TO VILLAGE OF NEW LEBANON INCOME TAX

SECTION A Attach appropriate federal schedule for income from partnerships, business, estates, trusts, fees and other.

RECEIVED FROM	FOR (DESCRIBE)	FEDERAL FORM(S) ATTACHED	AMOUNT

TOTAL BUSINESS INCOME (If Schedule X, Y, or Z is not applicable – Total to page 1, line 2A)..... Enter Schedule Z line 1 \$ _____

SECTION B RENTAL INCOME FROM FEDERAL SCHEDULE E AND R

ATTACH COPY OF FEDERAL SCHEDULES

SECTION C OTHER INCOME

ATTACH COPY OF 1099 MISC OR GAMBLING WINNINGS

PENALTIES AND INTEREST

NOTE: LATE FILE FEE \$25.00 PER MONTH UP TO \$150.00. ONE TIME PENALTY OF 15% ON UNPAID TAX.
ANNUAL INTEREST RATE FOR 2017 IS: 5% ANNUALLY OR 0.417% PER MONTH.

SECTION 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 (at least 5% of Line Z).....\$ _____		O. Interest Income.....\$ _____	
C. Taxes paid to local municipalities.....\$ _____		P. Dividends.....\$ _____	
D. Net Operating loss deduction per Federal Return.....\$ _____		Q. Other (explain).....\$ _____	
E. Payments to partners.....\$ _____			
F. Sick pay not included in Line 1 above.....\$ _____			
G. Contributions.....\$ _____			
H. Other expenses not deductible (Explain).....\$ _____			
M. (Enter Schedule Z Line 2A).....\$ _____		Z. Total Deductions (enter as Line 2B below).....\$ _____	

SECTION Y BUSINESS ALLOCATION FORMULA – USE ONLY IF PROFIT FROM VILLAGE OF NEW LEBANON BRANCH IS NOT AVAILABLE

	A. LOCATED EVERYWHERE	B. LOCATED IN VILLAGE OF NEW LEBANON	C. PERCENTAGE (b ÷ a)
STEP 1. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY.....	_____	_____	
STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED.....	_____	_____	_____ %
STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID EMPLOYEES.....	_____	_____	_____ %
STEP 4. TOTAL PERCENTAGES.....	_____	_____	_____ %
STEP 5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used)		Enter Schedule	Z Line 3B _____ %

SECTION Z

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



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VILLAGE OF NEW LEBANON INCOME TAX RETURN INSTRUCTIONS

For Assistance:
(937) 687-1341

IMPORTANT!

- **EVERY RESIDENT MUST FILE A TAX RETURN REGARDLESS IF YOU HAVE NO TAXABLE INCOME.**
- **YOUR TAX RETURN WILL BE CONSIDERED INCOMPLETE AND RETURNED TO YOU WITHOUT PROCESSING IF W-2'S OR OTHER DOCUMENTATION IS NOT ATTACHED.**
- **AN EXTENSION TO FILE DOES NOT EXTEND THE TIME TO PAY YOUR TAX. PENALTY AND INTEREST WILL APPLY.**
- **IF YOU ARE AGE 72 AND FULLY RETIRED WITH NO TAXABLE INCOME, PLEASE CHECK BOX ON TAX FORM. YOU WILL NOT BE REQUIRED TO FILE ANYMORE UNLESS YOU RECEIVE TAXABLE INCOME.**

WHAT IS THE TAX RATE? — The tax rate is 1% on gross earnings.
WE DO NOT GIVE CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

WHO MUST FILE? —

RESIDENTS:

EVERY PERSON 16 YEARS AND OLDER, who lives, works, or owns a business or rental property in the Village **MUST** file an income tax return whether or not any tax is due. If you have non-taxable income, please state on your final return the specific type of income, i.e., retirement, disability, housewife, unemployed, etc.

NON-RESIDENTS:

Non-residents who received a salary, wages, commissions, and other earned income for work done or services performed or rendered within the Village. Non-residents who own rental property within the Village. The tax is computed on net income after allowable expenses.

INCOME NOT SUBJECT TO THE TAX. Pension benefits, Social Security benefits, Unemployment and Disability benefits, interest and dividends, active military pay are not subject to this tax. Earnings of persons under 16, whether they are residents or non-residents, are not taxed.

ADJUSTMENTS TO INCOME: The only federal adjustment to income permitted is the Employee Business Expense Form 2106 you must attach your Federal Schedule A. 2% of AGI is allowed.

EMPLOYERS LOCATED OUTSIDE NEW LEBANON, such as contractors, who do business within the municipality, are required at the time of payment of salary or wages, to deduct the tax of 1% of the gross amount earned in the municipality.

EVERY EMPLOYER in the municipality is required to deduct, and withhold the tax for employees and is liable directly to the municipality for payment of the tax whether or not actually collected.

WHEN TO FILE: The annual return for the preceding taxable year is due by April 17th from both individuals and businesses. Due dates for business taxpayers with differing fiscal years may be approved on application.

DECLARATIONS OF ESTIMATED INCOME FOR THE CURRENT YEAR MUST BE FILED WITH THIS ANNUAL RETURN. Every person who anticipates a net tax liability of at least \$200 is required under Ohio law to make estimated payments. First quarter payment is due with 2017 tax return. Quarterly vouchers are available on city's website or by calling the tax department. Failure to pay tax liability by Dec. 15, 2018 will result in a one time penalty of 15% of tax liability not paid.

Late or non-filing penalty for tax year 2017 is \$25.00 per month (or part thereof) up to a maximum of \$150.00.

WHERE TO FILE: Village of New Lebanon, 198 S. Clayton Road, New Lebanon, Ohio 45345.

FOR FURTHER INFORMATION: Call the tax office at 687-1341 or visit our website at www.newlebanonoh.com.

Our records, and our ability to serve you accurately and timely depend on **you providing the information** to us. If there is a change in your earnings status, such as new employment, retirement, disabled, promotion, demotion, or anything that affects the amount of your income, give us a call or send a letter. We can assure you of accuracy **if you provide the information.**

Balances due under \$10.00 need not be paid. Refunds under \$10.00 will not be made or carried forward to next year.

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 New Lebanon 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 New Lebanon 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.
4. This is the amount declared, minus Lines 3a, 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.
8. This is the balance due for the remaining three installments.

SCHEDULE:

PAYMENTS	DUE DATE
First Quarter (Line 7)	April 15
Second Quarter	July 15
Third Quarter	October 15
Fourth Quarter	January 15



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QUARTERLY ESTIMATE PAYMENT 2018 2ND QUARTER VOUCHER

FORM Q-1

For Assistance:
(937) 687-1341

TAXPAYER SOC. SEC. #	DUE ON OR BEFORE 07/15/18
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**AMOUNT
PAID**

\$

TAXPAYER'S ACCOUNT NUMBER, NAME AND ADDRESS

1. ESTIMATED 2018 TAX LIABILITY
(LESS CREDIT FOR TAX WITHHELD).....\$ _____
2. AMOUNT PAID FIRST QUARTER.....\$ _____
3. BALANCE OF ESTIMATED LIABILITY
(LINE 1 MINUS LINE 2)\$ _____
4. ONE THIRD OF LINE 3 REMIT AS
SECOND QUARTER ESTIMATED
TAX DUE. PLACE THIS NUMBER
IN THE BOX ABOVE.....\$ _____



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QUARTERLY ESTIMATE PAYMENT 2018 3RD QUARTER VOUCHER

FORM Q-1

For Assistance:
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TAXPAYER SOC. SEC. #	DUE ON OR BEFORE 10/15/18
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**AMOUNT
PAID**

\$

TAXPAYER'S ACCOUNT NUMBER, NAME AND ADDRESS

1. ESTIMATED 2018 TAX LIABILITY
(LESS CREDIT FOR TAX WITHHELD).....\$ _____
2. AMOUNT PAID FIRST QUARTER.....\$ _____
3. BALANCE OF ESTIMATED LIABILITY
(LINE 1 MINUS LINE 2)\$ _____
4. ONE THIRD OF LINE 3 REMIT AS
SECOND QUARTER ESTIMATED
TAX DUE. PLACE THIS NUMBER
IN THE BOX ABOVE.....\$ _____



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QUARTERLY ESTIMATE PAYMENT 2018 4TH QUARTER VOUCHER

FORM Q-1

For Assistance:
(937) 687-1341

TAXPAYER SOC. SEC. #	DUE ON OR BEFORE 1/15/19
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**AMOUNT
PAID**

\$

TAXPAYER'S ACCOUNT NUMBER, NAME AND ADDRESS

1. ESTIMATED 2018 TAX LIABILITY
(LESS CREDIT FOR TAX WITHHELD).....\$ _____
2. AMOUNT PAID FIRST QUARTER.....\$ _____
3. BALANCE OF ESTIMATED LIABILITY
(LINE 1 MINUS LINE 2)\$ _____
4. ONE THIRD OF LINE 3 REMIT AS
SECOND QUARTER ESTIMATED
TAX DUE. PLACE THIS NUMBER
IN THE BOX ABOVE.....\$ _____