

File with
 INCOME TAX DEPARTMENT
 371 N. Linn Street
 P.O. Box 410
 ST. Henry, OH 45883-0410

Make Checks and Money Orders
 Payable To
 St. Henry - Income Tax

Fiscal Period _____ to _____

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15
 FISCAL and PARTIAL YEARS WITHIN 105 DAYS of end of period

IF ADDRESS IS INCORRECT, PLEASE MAKE CORRECTION

**INCOME TAX RETURN
 VILLAGE OF ST. HENRY**

Residency Status (check one)

- Resident
- Non-Resident
- Partial Year Resident

From _____ To _____

Soc. Sec. # H. _____

Soc. Sec. # W. _____

Fed. I.D. # _____

DUE APRIL 15TH

1. Gross Income, Wages, Salaries and other employee compensation (**Attach all W-2's and 1099's**) . . . \$ _____
2. Income Other Than Wages (Attach Appropriate Schedules) (see back of sheet) \$ _____
3. Adjustments From Schedule "X" (Back of Sheet) \$ _____
4. Net Operating Loss Deduction (Back of Sheet) \$ _____
5. TOTAL INCOME (Total 1,2,3 and 4) \$ _____
6. Amount Allocable to Municipality - If Schedule "Y" Is Used (Back of Sheet) _____ %
7. Total Taxable Income (Line 1, 5 or 6) \$ _____
8. Municipal Tax Due (**Tax Rate - 1%**). \$ _____
9. Credits A. Local City Tax Withheld \$ _____
 B. Estimated Tax Paid and/or Credit \$ _____
 C. Other City Tax Withheld (see paragraph 6 of Gen. Instructions) \$ _____
 D. Total Credits Allowable (Total 9A, 9B, 9C) \$ _____
10. Tax Due (Line 8 Less 9D) \$ _____
11. A. Penalty \$ _____
 B. Interest \$ _____
12. Total Amount Due (Make Check Payable to Village of St. Henry) \$ _____
13. AMOUNT PAID WITH THIS RETURN \$
14. Overpayment (Line 9D Less 8) \$ _____ PAY THIS AMOUNT ▲
 A. Credited to Next Year's Tax \$ _____
 B. Refunded \$ _____ **NO TAXES OR REFUNDS OF LESS THAN \$10.00 WILL BE COLLECTED OR REFUNDED.**

DECLARATION OF ESTIMATED TAX FOR YEAR 20 _____

1. Total estimated income subject to tax \$ _____ . Multiply by tax rate 1% for gross tax \$ _____
2. Less credits: A. Overpayment \$ _____
 B. Estimated income to be withheld \$ _____
 C. Previous payment, if this is an amended estimate \$ _____
 D. Total Credits \$ _____
3. Net tax due (Line 1 Less Line 2D) \$ _____
4. Attach check or M.O. for AMOUNT DUE \$ _____
 (At least 22.5 percent of Line 3) IF PAYING AN ESTIMATE - PAY THIS AMOUNT ▲

The undersigned declares that this return (and accompanying schedules) is true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

Signature of Taxpayer or Agent _____ Title _____ Date _____

Address of Above _____

Phone Number of Above _____

Signature of Person Preparing Return _____ Date _____

Address of Above _____

Phone Number of Above _____

BUSINESS INCOME ALL APPROPRIATE SCHEDULES MUST BE ATTACHED. A RETURN IS NOT COMPLETE UNLESS SUCH SCHEDULES OR FACIMILE OF ARE ATTACHED.

LINE 2-INCOME OTHER THAN WAGES:

TOTAL

Schedule C, E, and/or F	_____
Schedule 4797 (depreciation recapture)	_____
Schedule 1099 Misc, K-1	_____
Schedule 1041, 1065, 1120 or 1120S	_____
Schedule MISC (from line 21 on 1040)	_____
Schedule OTHER	_____

NET TOTAL INCOME OTHER THAN WAGES TO PAGE 1, LINE 2

SCHEDULE X ADJUSTMENTS TO INCOME: USE ONLY IF THESE ITEMS WERE INCLUDED IN PAGE 1, ITEM 2.

Add: Items Not Deductible

Deduct: Items Not Taxable/Items Not Deductible on Federal Forms

<p>A. Federally deducted losses from IRC 1221 or 1231 property dispositions _____</p> <p>B. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions _____</p> <p>C. Federally deducted taxes based on income _____</p> <p>D. Guaranteed payments or accruals to or for current or former partners or members _____</p> <p>E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors. _____</p> <p>F. 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-employees of non-C corporation entities. _____</p> <p>G. Rental activities by partnership, S corp, LLC. _____</p> <p>H. Other. _____</p> <p>I. Total Lines A through H. \$ _____</p>	<p>N. Federally reported income and gains from IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250 _____</p> <p>O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income. _____</p> <p>P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses. _____</p> <p>Q. IRC Section 179 Expense _____</p> <p>R. Partnership, S corp, LLC charitable contributions. _____</p> <p>S. Other. _____</p> <p>T. Total Lines N through S. Deductions \$ _____</p> <p>Total From Line I. Additions . \$ _____</p> <p>Total Schedule X (Enter As Line 3 On Front) \$ _____</p>
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LINE 4 - NET OPERATING LOSS DEDUCTION FROM PRIOR VILLAGE RETURNS

Fifth Preceding Year	< _____ >
Forth Preceding Year	< _____ >
Third Preceding Year	< _____ >
Second Preceding Year	< _____ >
Preceding Year	< _____ >

NET TOTAL OPERATING LOSS TO PAGE 1, LINE 6

TOTAL < _____ >

SCHEDULE Y BUSINESS ALLOCATION FORMULA (SEE INSTRUCTIONS)

	A. Located Everywhere	B. Located in the Municipality	C. Percentage
Step 1. Average value of real and tangible personal property \$ _____	\$ _____	\$ _____	_____ %
Gross annual rentals multiplied by 8 \$ _____	\$ _____	\$ _____	_____ %
Total step 1 \$ _____	\$ _____	\$ _____	_____ %
Step 2. Gross receipts from sales and work or services performed (See instr.) . . \$ _____	\$ _____	\$ _____	_____ %
Step 3. Total wages salaries, commissions, and other compensation paid \$ _____	\$ _____	\$ _____	_____ %
Step 4. Total percentages _____			_____ %
Step 5. Average percentage (Divide Total percentages by number of percentages used - enter on Line 5). \$ _____			_____ %

VILLAGE OF ST. HENRY GENERAL INSTRUCTIONS
FOR FILING FINAL INCOME TAX RETURN

1. **WHO MUST FILE** - Individuals, partnerships, corporations, or other entities having taxable income which will not be subject to withholding. No final return is required where sole income is from W-2 Wages from which the St. Henry employer has deducted the local tax and remitted such withholding to the Tax Director, unless you receive a return. No refund is given or remittance due on final return if it is less than \$10.00 or less.

2. **WHEN AND WHERE** - *Your return must be filed by April 15*, or request for extension in lieu of return. Fiscal or partial year must file within 105 days following the end of such period. The return is to be filed with *Department of Taxation, 371 N. Linn St., P.O. Box 410, St. Henry, OH 45883-0410*.

3. **TAXABLE INCOME** - The St. Henry Income Tax Rate is 1%.

- A. On all income, salaries, qualifying wages, commissions, bonus payments, net profits from the operation, lease or rental of real estate including farms, tangible personal property and other compensation earned during the effective period of the ordinance by residents and non-residents or work done or services performed or rendered in the Municipality or for work performed or rendered elsewhere under the direct under the direct supervision of an employer 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 of 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.
- D. Any charitable, educational, fraternal or other type of non-profit association or organization, which is not exempt from the payment of real estate taxes, is required in file returns and remit the taxes levied under the Municipal Tax Ordinance.

4. **WHAT CONSTITUTES NET PROFITS** - Net profits shall be determined on the basis of the information used for Federal Income Tax Purposes, adjusted to the requirements of the St. Henry Income Tax Ordinance.

5. **INCOME NOT TAXABLE**

- A. Funds received from local, state or federal governments because of service in the Armed Forces of the United States by the person rendering such service, or as a result of another person rendering such service.
- B. Poor relief, pensions, unemployment compensation or similar payments, including disability benefits received from private industry, local, state or federal governments or from charitable, religious or educational organizations.
- C. Alimony received.
- D. Income, dues, contributions, receipts from casual entertainment, amusements, sports events and health and welfare activities received by religious, fraternal, charitable, scientific, literary, educational institutions or organizations, labor unions, lodges and similar organizations.
- E. Any association, organization, corporation, club, or trust which is exempt from Federal taxes or income by reason of its charitable, religious, educational, literary, scientific, etc. purposes.
- F. Interest and Dividends incomes.

6. **TAX CREDIT** - A tax credit is allowed against the income for which taxes were withheld and/or paid to another City or Village up to 1%. Taxes withheld at a rate greater than 1% may not be used as a credit against other taxable income.

INSTRUCTIONS HEADING - If this Return is made for a period other than the calendar year, note the beginning and ending date of the fiscal year. Enter your name, address, and social security number if it is not already imprinted on your return.

- LINE 1.** List total wages on Line 1. Attach all W-2's and 1099's.
- LINE 2.** List income other than wages, and attach federal return and appropriate schedules.
- LINE 3.** Enter adjustments from Schedule "X" (Back of Sheet).
- LINE 4.** Net Operating Loss Deduction (Back of sheet).
- LINE 5.** Total Income from Lines 1, 2, 3, and 4.
- LINE 6.** If Schedule Y is used, enter amount allocable to Municipality.
- LINE 7.** Enter amount of total taxable income from Lines 1, 5, or 6.
- LINE 8.** Enter 1% of amount shown on Line 7.
- LINE 9A.** Insert the St. Henry tax withheld.
- LINE 9B.** Enter amount you have paid on Declaration of Estimated Tax.
- LINE 9C.** You may take credit for tax paid to another municipality up to 1%. Enter the amount of other city tax withheld. (Individuals only).
- LINE 9D.** Total credits from Lines 9A, 9B, and 9C.
- LINE 10.** Difference between Lines 8 and 9D. This is the Tax Due.
- LINE 11A.** Add penalty for late filing, or failure to file. Late filing penalty, with no tax due is \$25.00 Per Month up to \$150.00.
- LINE 11B.** Add interest for late filing or failure to file. Interest is 6% per annum, from original due date, on balance due on Line 10. If filing or paid after due date, interest is added regardless of extension.
- LINE 12.** Total Lines 10, 11A, and 11B. *Make check or money order payable to Village of St. Henry.*
- LINE 13.** Enter amount paid with this return.
- LINE 14.** Difference between Lines 9D and 8. This is your overpayment. Indicate on this line if you want the amount credited for next year or a refund.

DECLARATION OF ESTIMATED TAX - A Declaration must be filed by individuals, partnerships, corporations or other entities having taxable income not withheld on.

- 1. **WHEN TO FILE A DECLARATION** - On or before April 15th of each year. All Fiscal Year filers must file by the end of the Month following annual filing date.
- 2. **PAYMENTS OF ESTIMATED TAX** - Individuals must pay at least 45% on June 15th, 67½% by Sept. 15th, and 90% by Dec 15th. Non-Individuals must pay 45% on June 15th, 67½% by September 15th, and 90% by December 15th. Anyone may pay in full when they file or any date before the last due date for them. Checks or money orders are to be made payable to the Village of St. Henry.

INSTRUCTIONS FOR DECLARATION OF ESTIMATED TAX

- Line 1.** Enter total estimated income subject to income tax, then multiply by 1% of the amount shown on line 1.
- Line 2A.** Enter the amount of overpayment, shown on final return from last year.
- Line 2B.** Insert estimated income to be withheld from St. Henry and other cities up to 1%.
- Line 2C.** Refers only to previous payments, if amending a previous estimate.
- Line 2D.** Total Credits from Lines 2A, 2B, and 2C.
- Line 3.** Net Tax Due, the difference between Line 1 and 2D.
- Line 4.** You may pay in full, or minimum payment of 22.5% of Line 3. *Attach check or money order payable to Village of St. Henry for AMOUNT DUE.*

SIGNATURE - A Return is not "filed", within the meaning of the law, until signed and dated by the taxpayer or an agent legally authorized to sign tax forms for such taxpayer.