



VILLAGE OF CARROLLTON, OHIO

80 SECOND STREET, S.W.
CARROLLTON, OHIO 44615-1539
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www.villageofcarrollton.com

MANDATORY TAX FILING - ALL RESIDENTS of Carrollton, Ohio eighteen years of age or older are required to file an Annual Tax Return with the Village of Carrollton.

RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME - To meet mandatory filing requirements, just check the category that applies to you, sign the form and file with the Tax Department.

BEFORE PREPARING YOUR RETURN - Please review the instructions and the following points:

- **ATTACH ALL REQUIRED FORMS** (W-2, 1099 federal schedules)
- **SIGN THE RETURN** (taxpayer and spouse must sign a joint return)
- **INCLUDE PAYMENT** of any tax due (late payment is subject to penalty and interest charges.)
- **FILE** your **TAX RETURN** or your **FILING EXTENSION REQUEST** by April 15.
- **CONTACT OUR OFFICE** if you need assistance
- **NOL CARRYFORWARDS** or **CARRYBACKS** are no longer permitted
- **BUSINESS** or **RENTAL** losses are unable to offset wages

GENERAL INSTRUCTIONS:

1. **WHO MUST FILE:** All CARROLLTON RESIDENT individuals, 18 years of age or older. NONRESIDENT individuals on income earned for work or services performed in the Village of Carrollton, and not covered by a withholding plan. ALL RESIDENT businesses of Carrollton. ALL NONRESIDENT businesses performing services within the Village of Carrollton.
 2. **WHEN AND WHERE TO FILE RETURNS:** Taxpayers who end their year on December 31, must file on or before April 15th. Taxpayers on a fiscal year or partial year basis, must file within 105 days following the end of such period. File the return with: THE VILLAGE OF CARROLLTON INCOME TAX DEPARTMENT, 80 SECOND ST., S.W., CARROLLTON, OH 44615.
 3. **EXTENSION OF TIME TO FILE:** An extension approved by the IRS will be accepted as long as the Carrollton Tax Department is notified by the original filing due date.
 4. **DECLARATION OF ESTIMATED TAX FOR THE FOLLOWING YEAR:** Every taxpayer who anticipates any taxable income or net profit not subject to total withholding shall file a Declaration of Estimated Tax. This declaration is to be filed with the Tax Department by April 15th, accompanied by payment of no less than one fourth of the total estimated tax. A quarterly statement for any balance due will be mailed.
 5. **SIGNATURE:** Do not fail to sign your return. The tax return will not be considered filed until signed by the taxpayer(s) or legally authorized agent.
 6. **PENALTY AND INTEREST:** If this return is past due, compute penalty and interest.
Interest - 1% per month
Late Payment Penalty - 1% per month
 7. **CHANGE IN TAX LIABILITY:** An amended Carrollton tax return is required within three months of the determination of any tax liability change resulting from Federal Audit, Judicial decision or other circumstance.
 8. **PART YEAR RESIDENT:** Indicate date of move to or from Carrollton and prorate income for this tax year.
 9. **PROPER ATTACHMENTS:** All income earned must be supported by copies of applicable forms and schedules (W-2, 1099, Federal Schedules, etc.). If your tax return is not complete, it will not be accepted, and will be returned to you.
- TAXABLE INCOME INCLUDES (but is not limited to)**
1. Wages, salaries and other compensation.
 2. Bonuses and tip income.
 3. Commissions, fees and other earned income.
 4. Sick pay and deferred compensation.
 5. Employer supplemental unemployment benefits (SUB pay)
 6. Employee contributions to retirement plans.
 7. Net rental income (when total gross rent is \$200 or more per month)
 8. Net profits of business or profession, corporation, etc.
 9. Income from partnerships, estates or trusts.
 10. Ordinary gains and losses as reported on Federal Form 4797
 11. Royalties
 12. Income from gaming, wagering and lottery.
- INCOME NOT SUBJECT TO CITY INCOME TAX**
1. Interest or dividend income.
 2. Pension and retirement income.
 3. Social Security or poor relief.
 4. State unemployment benefits.
 5. Alimony
 6. Military active pay allowances (by member of the Armed Forces of the United States).
 7. Earnings of person under 18 years of age.
 8. Capital gains and losses.
 9. Election official (poll worker) income (if less than \$1000.00).
 10. Section 125 Cafeteria Plan benefits.

Additional Instructions on Reverse Side

INDIVIDUALS - RETIRED OR WITH NO TAXABLE INCOME

- COMPLETE NAME, ADDRESS AND SOCIAL SECURITY #.
- INDICATE RESIDENCY STATUS .
- TO MEET THE CITY MANDATORY FILING REQUIREMENT - REVIEW THE CATEGORIES IN THIS SECTION.

If any category applies to you and/or your spouse for the ENTIRE YEAR, follow these Instructions:

1. Place an X In the TAXPAYER block that applies, and explain as required.
2. Place an X in the SPOUSE box that applies and explain as required. If You or Your Spouse has earned income, follow the Instructions for Individuals with taxable income.
3. Sign the tax return
4. FILE WITH THE CARROLLTON TAX DEPARTMENT - Return is due by April 15.

CATEGORY DESCRIPTIONS

1. RETIRED - Only Social Security, Pension, Interest or Dividend income, taxpayer is not self employed and does not own rental property.
2. NON-TAXABLE INCOME - The only income received during the entire year was from unemployment, welfare, ADC, SSI, etc. ~ Indicate source.
4. ACTIVE DUTY MILITARY - Only if active duty member of US Armed Forces for the entire tax year.
5. DECEASED - Indicate date - list any taxable income on lines 1 and 2.

INDIVIDUALS - WITH TAXABLE INCOME

- COMPLETE NAME, ADDRESS AND SOCIAL SECURITY.
- INDICATE RESIDENCY STATUS - Pro-rate income for part year resident.
- LIST TOTAL WAGES (before any deductions) on line 1 (attach W-2's on back left top corner)
- OTHER INCOME - If you have income other than reported on form W-2, complete Page 3 per line Instructions, return to Page 1 line 2, total income and compute tax due. (Attach a copy of any Federal Schedule used.)
- EMPLOYEE BUSINESS EXPENSE DEDUCTION (FORM 2106)
- Line 4b - Recognized only when the expense incurred applies to gross earnings that are in the jurisdiction of the Village of Carrollton. This deduction is permitted only to the extent allowed on the taxpayers Federal Income tax Return (pursuant to ORC.718.01E). Information required: Federal Schedule A and Form 2106 Allowable expenses will be reduced by the appropriate portion of 2% of the Taxpayers Adjusted Gross Income.
- SIGN the tax return.
- FILE WITH THE CARROLLTON TAX DEPARTMENT. Tax returns filed late are subject to penalty and interest charges.

BUSINESS - NET PROFITS

CORPORATIONS, PARTNERSHIPS, S-CORPS, PROPRIETORSHIP, ESTATE & TRUSTS, ASSOCIATIONS, OTHER BUSINESS ENTITIES.

Net profits determined on basis of Information used for Federal Income purposes, reconciled to City taxable income.

PAGE 1. COMPLETE NAME, ADDRESS, FED ID#, INDICATE RESIDENCY STATUS

PAGE 2. FOLLOW LINE INSTRUCTIONS, THEN RETURN TO PAGE 1- LINE 2 TO COMPUTE TAX DUE, ATTACH COPIES OF APPLICABLE SCHEDULES AND FEDERAL TAX RETURNS.

SCHEDULE C: PROFITS FROM BUSINESS; PROFESSION:

Use Carrollton form, attach Federal Schedule C, if you operate more than one business, and maintain separate books, a copy of Schedule C should be attached for each business, and the total entered on line 22 (page 2 Carrollton form) Include a listing of all sub-contractors who worked in Carrollton throughout the year.

SCHEDULE E - INCOME FROM RENTS:

Residents of Carrollton are subject to City Income Tax on the net profit of all rental property, regardless of location when the monthly rental of any real properties aggregate in excess of \$200.00 per month.

Nonresidents of Carrollton are subject to tax on the portion of such net profit earned from property located in Carrollton.

Attach Federal Schedule E or complete Carrollton Schedule G and enter total on line 19.

SCHEDULE G - ORDINARY INCOME:

Gain on the disposition of certain depreciable property results in ordinary income subject to the municipal income tax. Federal form 4797 sets out these items and depreciation recaptured which is treated as ordinary income. Individuals must indicate the amount as shown on line 18(b)(2) of their federal form 4797. All other taxpayers except partnerships, must indicate the amount shown on line 18; partnerships will include such amounts In Schedule C or Schedule H.

SCHEDULE H - OTHER INCOME:

Taxable income includes: income from trusts and partnerships (if not paid by the partnership entity), fees, tips, gifts wagering, lottery winnings, employee business expenses not included in W-2. Enter total on line 21.

BUSINESS LOSSES:

A business loss of a previous tax year shall not be allowed or carried forward to reduce the tax due in any subsequent year. Losses from any business activity or occupation not subject to withholding under the ordinance may not be deducted from income received or tax withheld for services performed for an employer or from income received from the net profits of any other business activity or occupation, in whatsoever form.

SCHEDULE X:

This schedule is used to adjust the Federal Net Income to the Carrollton Taxable Income.

SCHEDULE Y: - BUSINESS ALLOCATION FORMULA:

For partnerships corporations, fiduciaries, associations and nonresidents business entities doing business within and outside Carrollton, if actual records of their Carrollton business are not maintained separately. If the taxpayer did not have a place of business outside Carrollton during the filing period, the business allocation percentage is 100%.

SCHEDULE Z - PARTNERS DISTRIBUTIVE SHARE OF NET INCOME:

All partnerships and S-corporations must complete this section.

SCHEDULE C - PROFIT (or Loss) FROM BUSINESS OR PROFESSION

ATTACH COMPLETE COPY(S) OF: FEDERAL SCHEDULES C AND F OR FEDERAL RETURN 1065 - 1120 - 1120-S
LISTING OF ALL SUBCONTRACTORS WHO WORKED IN CARROLLTON THROUGHOUT THE YEAR

18. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION.....(If Loss, enter "0") \$

SCHEDULE E - INCOME FROM RENTS (If not included in Schedule C.) (Explain columns 3 - 4 - 5)

ATTACH COPY OF FEDERAL SCHEDULE E

1. Kind & Location of Property	2. Amount of Rent	3. Depreciation	4. Repairs	5. Other Expenses	6. Net Income (or Loss)
	\$	\$	\$	\$	\$

19. TOTAL RENTAL INCOME (If Loss, enter "0") \$

SCHEDULE G - ORDINARY INCOME

ATTACH COPY OF FEDERAL FORM 4797

INDIVIDUALS USE LINE 18(b)(2) FROM FORM 4797
ALL OTHER USE LINE 18 FROM FORM 4797

20. TOTAL ORDINARY INCOME (If Loss, enter "0") \$

SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULES C or G.

PARTNERSHIPS, ESTATES, TRUSTS, GAMING, WAGERING, LOTTERY, FEES, ETC. (Do not include interest, dividends, insurance and social security)

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
		\$

21. TOTAL INCOME SCHEDULE H (If Loss, enter "0") \$

22. TOTAL SCHEDULES C, E, G, & H, ENTER ON LINE 2, PAGE 1 \$

FOR BUSINESS ACCOUNTS SCHEDULE X - RECONCILIATIONS WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE		DEDUCT
a. Net loss from sale, exchange or other disposition of capital or other assets		\$	l. Net gain from sale, exchange or other disposition of capital or other assets		\$
b. Interest and/or Other Expense Incurred in the production of non-taxable income			m. Interest earned or accrued		
c. Income Taxes			n. Dividends (less Federal exclusion)		
d. Net Operating loss deduction per Federal return			o. Income from Patents and Copyrights		
e. Payment to Partners			p. Other income exempt from Carrollton Tax (explain)		
f. Other expenses not deductible (explain)					
g. Total Additions (enter on Line 4a)		\$	q. Total Deductions (enter on Line 4b)		\$

SCHEDULE Y - BUSINESS ALLOCATION FORMULA

	a. Located Everywhere	a. Located inCarrollton	c. Percentage (b + a)
STEP 1. Average Value of Real & Tangible Personal Property			
Gross Amount Rentals Paid Multiplied by 8			
TOTAL STEP 1			%
STEP 2. Gross Receipts from Sales Made and/or Work or Service Performed			%
STEP 3. WAGES, SALARIES, Etc. Paid			%
4. Total Percentages			%
5. Average Percentage (Divide Total Percentage by Number of Percentages Used - Carry to Line 5b)			%

SCHEDULE Z - PARTNERS DISTRIBUTIVE SHARES OF NET INCOME

1. Name of each Partner	2. Address	3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
		Percent	Amount			
(a)				\$	\$	\$
(b)						
(c)						
(d)						
7. TOTALS from Schedule C above		100	\$			