

GENERAL INFORMATION READ BEFORE FILLING OUT RETURN

WHO IS REQUIRED TO FILE THIS RETURN:

- All residents with taxable income. There is NO age limit nor minimum income. If you had no taxable income, submit the return with an explanation.
- Every Business Entity, (individual proprietorship, partnership, corporation, profession, etc.) whether a resident or non-resident who conducts a business in Whitehouse must file a return and pay any tax on net profit. If you have a net loss you are still required to file a return. (Business includes rental and farm income.)
- Individuals employed in Whitehouse receiving wages, salaries, commissions, etc, and whose employers have not withheld city income tax.

Residency rules – College students claimed by their parents as a deduction are considered residents where their parents are residents for municipal tax purposes.

PARTIAL YEAR RESIDENT:

If you were a resident of Whitehouse for only a portion of the year, you are only subject to tax on the income earned during the period of your residency. Please contact the tax office if you need assistance with prorating your return.

WHEN AND WHERE TO FILE RETURNS:

File on or before April 15, or if you report to the Federal Government on a fiscal basis, four months after the end of your fiscal year. Returns must be postmarked by April 15 or delivered to the tax office by 5:00 p.m. on April 15. File with the Commissioner of Taxation, Village of Whitehouse, P.O. Box 2476, Whitehouse, Ohio 43571. Total amounts due as shown on Line 13 must be paid when the return is filed. In the event you are unable to pay the tax due, submit your return by the due date to avoid late filing fees. Include with it an explanation and when payment will be made. Penalty and Interest on any amount due will still apply. Checks or money orders should be made payable to the Commissioner of Taxation. There will be a \$25.00 fee for all returned checks.

EXTENSION TO FILE:

Taxpayers will be granted extensions if a written request or a copy of the Federal Extension is provided to the Whitehouse Tax department on or before the due date. **Filing a Federal Extension does not automatically extend your Whitehouse due date.** A request for a second extension must be filed prior to the extended due date of the first extension. Non-compliance will result in Late Filing Fees of \$5.00 per month or fraction thereof being applied. Any tax liability estimated to be due on the return should be paid with the extension. **Filing of an Extension does not abate Penalty and Interest.**

TAXABLE INCOME:

Whitehouse Income Tax rate is 1.5%. Income from gross wages, tips, salaries, commissions, sick pay, third party sick pay, severance pay, deferred compensation plans, vacation pay, bonuses, incentive payments, moving allowances, profit from rental property, farm income. Profits from the operation of business, profession or other enterprise or activity; and all other compensation earned, received or accrued. **This list is not intended to be all inclusive.** If you have any questions regarding what may or may not be taxable, please contact the Village Tax department.

The net loss from a business entity may not be used to offset salaries, wages, commissions, on the net income from any other entity or activity.

NON-TAXABLE INCOME:

Interest, dividends, long-term capital gains, unemployment compensation, workers compensation, welfare benefits, disability income, parsonage allowance, Cafeteria Plans, reserve and active military pay, alimony, social security and other retirement and/or pension benefits as they are received.

FEDERAL ADJUSTMENTS NOT ALLOWED:

Keogh, IRA, 401-K, Tax Sheltered Annuities. (This list is not intended to be all inclusive. Contact office with any questions on adjustments.)

INSTRUCTIONS FOR COMPLETING WHITEHOUSE TAX RETURN

HEADING – If this return is made for a period of time other than the calendar year, insert the beginning and ending date of the period. Enter your name, address, and social security number if it is not already printed on your return or needs corrected. Please notify us if you have retired or if you had only non-taxable income and the source.

Line 1 Enter the TOTAL amount of all gross compensation from all W-2 forms for the tax year listed on your return. Each W-2 form should be examined in all wage areas for the highest wages. Income taxable by the Village may differ from income taxed by the Internal Revenue Service. **Be sure to attach all W-2 forms.** A legible photocopy of a W-2 is acceptable.

Note: If you are filing on W-2 wages only, you may skip to Line 8.

Line 2 Enter the total income from Section A, back of return. Losses are **NOT** to be deducted from W-2 income. They will be carried forward for a period of five (5) years to apply against subsequent profits. **Copy of federal schedules required.**

Line 3 Enter total from Schedule X, back of return, Net Adjustments. This schedule is used to adjust Federal Net Income to your Whitehouse Taxable Income. The left hand column is for items deductible on the Federal Return but not deductible under the Whitehouse Ordinance. The right hand column is for items taxable on the Federal Return but not taxable by Whitehouse.

Deductions for 2106 expenses must indicate the W-2 it offsets. If part of the tax income was in another tax entity, form 2106 must be prorated.

Note: Allowable travel and business expenses, not reimbursed, are limited to the net amount taken on Federal Schedule A and are subject to 2% of your federal adjusted gross income.

Line 4 Total income subject to Whitehouse Income Tax (Line 1 thru 3).

Line 5 Enter amount allocable to Whitehouse if business allocation formula (Schedule Y, back of return) is used. Business allocation formula is to be used by corporation or nonresident business entities doing business within and outside Whitehouse.

Line 6 Enter the unused balance of an allocable loss, if any, from the previous five (5) year's Whitehouse Income Tax Return.

Line 7 Enter the amount subject to Whitehouse Income Tax from Line 1 or the sum of Lines 1 thru 6, if applicable.

Line 8 Multiply the amount on Line 7 by 1.5% (0.015). This is your **Tax Liability.**

Line 9 CREDITS

- Enter credit for all of Whitehouse tax withheld.
- Enter credit for other city tax withheld, limited to $\frac{3}{4}$ % of wages on which tax was withheld. (Use the figure from your W-2 indicating "LOCAL WAGES, TIPS, ETC." Multiply this amount by $\frac{3}{4}$ % (0.0075).
- Enter credit for other city tax paid on income with no withholding. **Attach copy of other city tax return.** (Limited to $\frac{3}{4}$ % of income on which tax was paid.)
- Residents and non-residents of Whitehouse who have included their distributive share(s) of income from a partnership(s) on Line 6, enter on this line for distributive share of TAX PAID TO WHITEHOUSE on their behalf BY THE PARTNERSHIP(S) of which they are members. **Attach supporting documentation.**
- Enter on this line the amount of estimated tax paid to Whitehouse for the tax filing year plus any overpayments from previous year, if any.

(f) Enter the total credits from 9(a) thru 9(e).

Line 10 Balance of tax due (Line 8 minus Line 9(f)).

Line 11 Overpayment claimed (If line 9(f) exceeds Line 8 enter difference here).

- (a) Enter the amount of the overpayment to be credited to your estimated tax for the next year.
- (b) Enter the amount of overpayment to be refunded.

NOTE: No refunds or billings for amounts under \$10.00.

Line 12 LATE FILING – Interest, Penalty and Late Filing Fee must be included if return is filed after April 15th.

- (a) Penalty = 1 % per month or fraction thereof
Interest = 1/2% per month or fraction thereof
- (b) Late Filing Fee = \$5.00 per month or fraction thereof

Line 13 TOTAL AMOUNT DUE (Total of Lines 10, 12(a) and 12(b)). Include your check payable to COMMISSIONER OF TAXATION.

SIGNATURE LINE - YOUR TAX RETURN MUST BE SIGNED AND DATED. YOUR RETURN IS NOT FILED WITHIN THE MEANING OF THE LAW UNTIL SIGNED BY THE TAXPAYER OR AN AGENT LEGALLY AUTHORIZED TO SIGN TAX RETURNS FOR SUCH TAXPAYER.

ALL W-2 FORMS AND APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED TO THE TAX RETURN TO BE CONSIDERED COMPLETE. IF NOT ATTACHED, THEY WILL BE RETURNED MARKED INCOMPLETE AND WILL NEED TO BE RESUBMITTED WITH PROPER SUPPORTING DOCUMENTATION WITHIN 10 DAYS OR MAY BE SUBJECT TO A LATE FILING FEE.

WHITEHOUSE VILLAGE TAX FORMS AND TAX ORDINANCE ARE AVAILABLE ON OUR WEBSITE AT www.whitehouseoh.com

Tax assistance is free and available on a walk-in basis Monday-Friday from 9 a.m. to 12:00 noon and 2:00 p.m. to 4:30 p.m. or by calling the tax office at 419-877-5383.

INSTRUCTIONS TO FILE ESTIMATED TAX

Every taxpayer having or anticipating any income **underwithheld** or **not subject to local Withholding by Employer**, shall file a declaration setting forth the estimated annual income, together with an estimate of the amount of tax due. If you are uncertain as to whether or not you are required to pay estimates, please phone the income tax office at (419) 877-5383.

The taxpayers annual estimated tax liability shall be divided by four (4) to determine the estimated quarterly tax to be paid. For example, if your income is \$16,000 per year, you pay \$60 in April, July, October, and January for a total estimate of \$240.

Filing and Paying – You file and pay on Voucher 1 by April 15, 2009; Voucher 2 by July 31, 2009; Voucher 3 by October 31, 2009; and Voucher 4 by January 31, 2010.

Computation of Estimated Tax on worksheet below:

1. Enter here the total income subject to Whitehouse Income Tax as indicated in the General Instructions, line 6.
2. Enter here 1.5% of amount shown on line 1.
3. WITHHOLDING CREDITS
 - a. Enter here tax withheld by employer for all municipalities.
 - b. (WHITEHOUSE RESIDENTS ONLY) Enter here the amount of tax paid or to be paid a city other than Whitehouse on income which tax was not withheld. Indicate name of such city (not to exceed 3/4%).

4. Enter here the total lines 3a, 3b.
5. Enter here the difference between 2 and 4.
6. Enter here 1/4 of the amount shown on line 5, unless it is for less than 12 months, in which case, prorate over remaining quarters of the year.
7. Enter here overpayment on last year's return.

How To Use The Declaration – Voucher

(DETACH VOUCHER BEFORE FILLING IN INFORMATION)

1. Enter amount shown on line 5 of the worksheet on Amount Line A of the voucher.
2. Enter amount shown on line 6 of the worksheet on Amount Line B of the voucher.
3. Enter amount of overpayment from last year applied to this installment on Amount Line C of the voucher.
4. Subtract the overpayment credit on Amount Line C on the voucher from Amount Line B of the voucher and enter amount of payment on Amount Line D of the voucher. File original voucher even if Amount D is zero.

Penalties and Interest

Penalty and Interest will be assessed on any liability not paid by the due date of the tax return.

COMPUTATION OF 2009 ESTIMATED TAX WORKSHEET

1. ESTIMATED TAX INCOME \$ _____
2. ESTIMATED TAX DUE 1.5% OF LINE 1 \$ _____
3. a. AMOUNT OF MUNICIPAL TAX WITHHELD \$ _____
b. AMOUNT OF TAX PAID ANOTHER CITY _____
- NAME OF CITY: _____ \$ _____
4. TOTAL CREDITS (Line 3a & 3b) \$ _____
5. NET ESTIMATED TAX DUE (Line 2 less 4) \$ _____
6. AMOUNT DUE WITH EACH ESTIMATE (1/4 of Line 5) \$ _____
(ENTER HERE AND COLUMN B OF WORKSHEET AT RIGHT)
7. OVERPAYMENT 2008 RETURN \$ _____
(ENTER HERE AND COLUMN C OF WORKSHEET AT RIGHT)

BE CAREFUL <u>NOT</u> TO APPLY MORE CREDIT THAN YOUR TOTAL 2008 OVERPAYMENT.			Total amount paid and credited from Jan. 1 through the installment date shown. Col. (b) Less Col. (c)
VOUCHER	AMOUNT DUE WITH EACH ESTIMATE	Credit applied to installment	
NO.	DUE DATE		
COLUMNS -> (a)			(d)
1			
2			
3			
4			
TOTAL ▶			