

2009
VILLAGE OF WHITEHOUSE INCOME TAX RETURN

For the Calendar year ending December 31, 2009 or for the _____ months ending _____
 FOR USE OF ALL TAXPAYERS SUBJECT TO WHITEHOUSE INCOME TAX

OFFICE USE ONLY
Total Paid \$ _____
Check _____ Cash _____
Audited _____
Refund _____
All Residents of Whitehouse MUST FILE a Return, even if the tax has been withheld from his or her pay. If you have no taxable income, please explain and return this form. THIS IS NOT A FEDERAL RETURN File this Return with COMMISSIONER OF TAXATION, VILLAGE OF WHITEHOUSE, PO BOX 2476, WHITEHOUSE, OHIO 43571 on or before APRIL 15, 2010 or within 4 months after the close of a fiscal year or period.

Corporate or Trade Name, name of responsible official, proprietor, or individual and address are as they appear on our records. **Make necessary corrections.**

Your Social Security Number _____
 Spouse's Social Security Number _____
 Telephone Number _____
 Cell or Daytime Number _____
 Are you a resident of Whitehouse? Yes No
 Do you own this property? Own Rent
 Name and Address of Landlord _____

Will you have taxable income for 2010? Yes No
 If no, explain _____
 List any change of address since January 1, 2009:
 Date moved into Whitehouse: _____
 Previous Address: _____

 Date moved out of Whitehouse: _____
 Present Address: _____

READ INSTRUCTIONS BEFORE PREPARING THIS RETURN

1. Enter TOTAL wages, salaries, bonuses, incentive payments, commissions and other compensation (received between Jan. 1 and Dec. 31) BEFORE ANY PAYROLL DEDUCTIONS. SEE THE RETURN INSTRUCTIONS FOR INCLUDIBLE INCOME. Total Wages (1) \$ _____

IF NO OTHER TAXABLE INCOME, COMPUTE YOUR TAX ON LINE 8

OTHER INCOME			
2. TOTAL FROM SECTION A, PAGE 2 (Attach appropriate Federal schedules).....	(2)	\$	_____
3. Adjustment from Schedule X (Page 2) ADD M.....DEDUCT Z.....	(3)	\$	_____
4. Total Income (Line 1 and/or 2 and 3).....	(4)	\$	_____
5. Amount allocable to Whitehouse. If Schedule Y is used _____ %	(5)	\$	_____
6. LESS ALLOCABLE - WHITEHOUSE NET LOSS FROM PREVIOUS YEAR (limited to 5 years)	(6)	\$	(_____)
7. ADJUSTED NET INCOME SUBJECT TO WHITEHOUSE INCOME TAX.....	(7)	\$	_____
8. WHITEHOUSE INCOME TAX 1.5% OF LINE 1, LINE 4 OR LINE 7	(8)	\$	_____
9. TAX CREDITS: (a) Whitehouse Tax Withheld	(9A)	\$	_____
(b) Tax withheld to other municipalities	(9B)	\$	_____
(Not to exceed 3/4% of taxed income per each W-2)			
(c) Tax paid or to be paid another municipality (Not withholding)			
(Not to exceed 3/4% of taxed income per each W-2)			
City name Amount.....	(9C)	\$	_____
(d) Distributive Share of TAX PAID TO WHITEHOUSE (Limited to 3/4%)	(9D)	\$	_____
(e) Payments and credits on 2009 Estimated Tax.....	(9E)	\$	_____
(f) Total of Lines 9a, 9b, 9c, 9d, 9e	(9F)	\$	_____
10. TAX DUE. (Line 8 less 9F).....	(10)	\$	_____
11. Overpayment (Line 8 less Line 9F).....	(11)	\$	(_____)
(A) Credited to next years tax		\$	_____
(B) Refunded		\$	_____
12. LATE FILING* Interest, Penalty and Late Filing Fee must be included if return is filed after April 15th	(12)	\$	_____
(A) Penalty and Interest		\$	_____
(B) Late Filing Fee		\$	_____
13. TOTAL AMOUNT DUE. (Make Check Payable to COMMISSIONER OF TAXATION) No refunds or billings for amounts under \$10.00 ..	(13)	\$	_____

*Interest, penalty and late filing fee must be included when past due. The rate of interest is 1/2% per month or fraction thereof based on unpaid taxes. The rate of penalty is 1% per month or fraction thereof after the due date. Late filing fee \$5.00 per month or any part of the month.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and the figures used herein are the same as used for Federal Income Tax purposes, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within 3 months. I authorize the Income Tax Division to discuss my account with the preparer named below. Check here

Signature _____	Date _____	Signature of person preparing this return other than Taxpayer _____
Signature of Taxpayer's husband or wife, if joint return _____	Date _____	Address of preparer _____
		Date _____

YOU MUST ATTACH APPROPRIATE FEDERAL SCHEDULE(S)

SECTION A	
SECTION 1	Profit (or Loss) from Business or Profession, Schedule C NET INCOME SECTION 1 .. \$ _____
SECTION 2	Total from Federal Schedule D, Form 4797 NET INCOME SECTION 2 .. \$ _____
SECTION 3	Income from Schedule E NET INCOME SECTION 3 .. \$ _____
SECTION 4	All other Taxable Income NET INCOME \$ _____
INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS, FEES, TIPS, COMMISSIONS, WAGES AND MISC. _____	
TOTAL	From Section A 1, 2, 3 & 4 Enter on Page 1, Line 2 (see NOTE 1) \$ _____

SCHEDULE X – USE THIS RECONCILIATION WITH FEDERAL INCOME TAX RETURN ONLY IF ITEM IS INCLUDED ON LINE 2 PAGE 1

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital loss, (Excluding Ordinary Losses)	\$ _____	n. Capital gain. (Excluding Ordinary Gains).....	\$ _____
b. Interest and/or Other Expense incurred in the production of non-taxable income at least 5% of line z.....	\$ _____	o. Interest earned or accrued.....	\$ _____
c. All Income Taxes paid or accrued	\$ _____	p. Dividends (less Federal exclusion).....	\$ _____
d. Net operating loss deduction per Federal Return	\$ _____	q. Income from Patents and Copyrights.....	\$ _____
e. Payments to partners (from Federal Form 1065)	\$ _____	r. Unreimbursed travel expense (per Fed. Form 2106 reduced by 2% AGI as shown on Fed. Schedule A).....	\$ _____
f. Sick pay not included in line a above.....	\$ _____	s. Other income exempt from Whitehouse Income Tax.....	\$ _____
g. Contributions in excess of 10% of Net Profits.....	\$ _____	Explain _____	
h. Other.....	\$ _____	z. Total deductions (enter as line 3a Page 1).....	\$ _____
m. Total Additions (enter as line 3a Page 1)	\$ _____		

SCHEDULE Y – BUSINESS ALLOCATION FORMULA

	a. Located Everywhere	b. Located in Whitehouse	c. Percentage (b ÷ a)
STEP 1. Average value of Real & Tangible Property	_____	_____	
Gross Annual Rentals Multiplied by 8	_____	_____	
Total Step 1.....	_____	_____	%
STEP 2. Wages, Salaries, Etc., Paid	_____	_____	%
STEP 3. Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	%
STEP 4. Total Percentages	_____	_____	%
STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used: Carry to Line 5 – Page 1)	_____	_____	%

SCHEDULE Z – PARTNERS' DISTRIBUTIVE SHARES OF NET INCOME TO BE FILLED OUT BY PARTNERSHIP ENTITY ONLY

1. Name, Street Address and City or Township of Each Partner	2. Distributive Share of Each Partner Amount
(a) _____	\$ _____
(b) _____	_____
(c) _____	_____
(d) _____	_____
	Total \$ _____

INSTRUCTIONS

SECTION A – OTHER TAXABLE INCOME
List all the taxable income from Federal Schedules and/or 1099's.

SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN
This schedule is to be used to adjust the Federal net income to the Whitehouse taxable income. The total of the items listed in the left hand column (a thru h shown on Line m) are added to the Federal net income. The total of the items listed in the right hand column (n thru s as shown on Line z) are to be deducted from the Federal net income.

SCHEDULE Y – BUSINESS ALLOCATION FORMULA
The business allocation percentage formula is to be used by corporations, unincorporated businesses, partnerships, professions, or other entities doing business within and without this municipality if actual records of their local business are not maintained.

The net profits attributable to this municipality of a taxpayer conducting a business, profession or other activity both within and without the municipality

shall be determined under the separate accounting method or in accordance with the three factor Business Allocation Percentage Formula as provided in Section 718.02 of the Revised Code of Ohio, and in accordance with the rules and regulations adopted by the Commissioner of Taxation.

INCOME FROM RENTS AND PARTNERSHIPS
Please attach a copy of Federal Rent and Partnership Schedules and report income on Line2.

NET RENTAL INCOME IS SUBJECT TO TAX IF:
The gross rent per month from all property owned by a WHITEHOUSE RESIDENT exceeds \$100 regardless of where such properties are located or the gross rent per month from all properties located in Whitehouse by a NON-RESIDENT exceeds \$100.

The \$100 per month rental applies to the property itself regardless of the form of ownership or number of owners.

NOTE 1: *LOSSES FROM THE OPERATION OF A BUSINESS (including rental losses) are not deductible from W-2 income, but they may be carried forward for a period of five (5) years to apply against subsequent profits.