

VILLAGE OF SOUTH ZANESVILLE INCOME TAX INFORMATION

TELEPHONE NUMBER: 740-454-0492

Read all instructions carefully before preparing return:

- NOTE:
1. Tax Return will be considered incomplete if W-2's, all federal schedules or other financial statements, where applicable, are not attached.
 2. Fill out both sides of form, if applicable.

WHAT IS THE TAX RATE: The tax rate for the Village of South Zanesville Municipal Income Tax is one and one-half percent (1 1/2 %) on gross earnings.

WHO MUST FILE A TAX RETURN: Mandatory tax filing for all Village residents 18 years and older (individuals and businesses). Anybody who must file under the Federal Income Tax Law. Taxpayers whose sole income is derived from nontaxable income sources such as social security, pensions, etc.; do not have to file a return after the first year. However, you must fill out and return the exemption form provided with your packet in order to inform us of your exempt status so that you no longer will receive a tax booklet. **FAILURE TO DO THIS WILL RESULT IN OUR CONSIDERING YOUR ACCOUNT DELIQUENT.**

RESIDENTS:

1. Residents in the Village of South Zanesville who received salaries, wages, sub pay, commissions, unemployment compensations, and other earned income for work done or services performed or rendered from all sources of income.
2. Residents have rental property located in or outside the Village of South Zanesville. However, the tax computed on the net income only, after allowances for depreciation. Real estate taxes, repairs, insurance, etc. Losses for rental units located outside the Village can only be used to offset profits from rental units located outside the Village.

NON-RESIDENTS:

1. Non-Residents of the Village of South Zanesville who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered within the Village of South Zanesville when the employer did not withhold.
2. Non-Residents have rental property situated within the Village of South Zanesville. However, the tax is computed on the net income only, after allowance for depreciation, real estate taxes, repairs, insurance, etc. The South Zanesville Ordinance provides NO provision for a carry forward operating loss.

A credit is allowed to South Zanesville residents for the income tax paid to another municipality. Limited to the amount of tax that would have been paid to the Village of South Zanesville. (Persons, resident or non-resident, shall not be permitted to off-set any losses derived from business against any wages or payroll earnings outside of that business.)

NON-RESIDENT EMPLOYERS:

Contractors, etc. who are doing business within the municipality are required to deduct at the time of payment of salaries, wages, commissions or other compensation the tax of one and one-half percent (1 ½%) on the gross amount earned in the municipality.

EVERY EMPLOYER:

Resident or non-resident, who is required to deduct and withhold the tax at the source, is liable directly to the municipality for payment of such tax whether actually collected from its employer or not.

PAYMENT OF TAX WITHHELD FROM EMPLOYEES:

1st quarter due by April 30th, 2nd quarter due by July 31st, 3rd quarter due by October 31st, and the 4th quarter is due by January 31st of the following year.

INCOME NOT SUBJECT TO THE ABOVE TAX:

Pensions, social security, and disability benefits, interest, military, etc. are not subject to the tax. Also, earnings and income of all persons under 18 years of age whether residents or non-residents, are exempt.

WHEN TO FILE:

Declarations of estimated income for the current year, payable quarterly, plus the annual return for the preceding taxable year, are due by April 15th of each year from individuals and businesses. Returns filed or postmarked after April 15th have a \$25.00 late filing fee due with the return. Due dates for fiscal year taxpayers depend on the month they use for closing their accounting year.

EXTENSION OF TIME:

Upon written request of the taxpayer made on or before the date for filing the return, and for good cause show, the Finance Director may extend the time of filing the annual return for a period of not more than six (6) months or not more than thirty (30) days beyond any extension requested of or granted by the Bureau of Internal Revenue for the filing of the Federal Income Tax Return.

WHERE TO FILE:

Village of South Zanesville, 24 East Main Street, South Zanesville, OH 43701



Village of South Zanesville
INCOME TAX DEPARTMENT

THE INFORMATION REQUESTED ON THIS FORM IS ESSENTIAL TO THE COMPLETION
OF OUR RECORDS AND WILL BE HELD IN STRICT CONFIDENCE.

Name _____ Spouse Name _____

Social Security Numbers _____ / _____

Telephone Number _____ Email _____

Date Moved to Present Address _____ Prev. Address _____

Do you have Rental Property in South Zanesville? ___ YES ___ NO

Are You Employed at the Present Time? ___ YES ___ NO Full Time? ___ Part Time? ___

Employer Name: _____

Employer Address: _____

Spouse Employed at the Present Time? ___ YES ___ NO Full Time? ___ Part Time? ___

Employer Name: _____

Employer Address: _____

Is South Zanesville Tax being withheld? ___ YES ___ NO

Spouse? ___ YES ___ NO

Do you pay Income Tax to Other Cities? ___ YES ___ NO

If yes, where? _____

Previous Employer _____

Spouse Previous Employer _____

IF NOT EMPLOYED AT PRESENT TIME PLEASE INDICATE THE REASONING

YOU:

- Laid off
- Retired
- Public
- SSI/ Disability

SPOUSE:

- Laid off
- Retired
- Public
- SSI/ Disability

OFFICE USE ONLY

Account # _____

Signature _____

Signature

Date

Signature (Spouse)

Date

2015 — SOUTH ZANESVILLE INCOME TAX RETURN — 2015
DUE ON OR BEFORE APRIL 15, 2016
 LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND A MINIMUM OF \$25.00 PENALTY

Fiscal Years Fill in Dates
 Beginning 20
 Ending 20
 And File Within 4 Months
 of Ending Date

MANDATORY FILING REQUIRED EVEN IF NO TAX DUE

TAXPAYER'S NAME, ADDRESS	ACCOUNT NO.	PRINCIPAL BUSINESS ACTIVITY _____
		CORPORATION <input type="checkbox"/> S CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/>
		SOCIAL SECURITY # _____
		FEDERAL I.D. # _____
		PHONE # _____
		IF RETIRED, GIVE DATE _____
		IF MOVED DURING CURRENT YEAR PLEASE GIVE DATE OF MOVE
		INTO SOUTH ZANESVILLE _____ OUT OF SOUTH ZANESVILLE _____

INCOME

1a. QUALIFYING WAGES (ATTACH ALL W-2's) \$ _____

b. PROFIT OR LOSS FROM BUSINESS (ATTACH COPIES OF APPROPRIATE FEDERAL SCHEDULES AND/OR FORMS) FROM PAGE 2 \$ _____

c. RENTAL INCOME (COMPLETE SECTION C AND ATTACH FEDERAL SCHEDULE E) FROM PAGE 2 \$ _____

d. TOTAL INCOME (ADD LINES 1a, 1b and 1c) \$ _____

NOTE: BUSINESS OR RENTAL LOSSES MAY NOT BE USED TO OFFSET WAGES

2a. ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X FROM PAGE 2) ADD \$ _____

b. ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X ON PAGE 2) DEDUCT \$ _____

ADJUST-MENTS TO INCOME

c. DIFFERENCE BETWEEN LINES 2a AND 2b TO BE ADDED TO OR SUBTRACTED FROM LINE 1d (+ OR -) \$ _____

3a. ADJUSTED NET INCOME (LINE 1d PLUS OR MINUS LINE 2c IF SCHEDULE X IS USED) \$ _____

b. AMOUNT OF LINE 3a ALLOCABLE _____% (FROM STEP 5 SCHEDULE Y) \$ _____

c. LESS ALLOCABLE LOSS PER PREVIOUS INCOME TAX RETURN (ATTACH SCHEDULE) \$ _____

4. AMOUNT SUBJECT TO SOUTH ZANESVILLE EARNINGS TAX (LINE 3b LESS LINE 3c) \$ _____

5. TAX: 1 1/2% OF LINE 4 \$ _____

TAX

6. CREDITS:

a. PAYMENTS AND CREDITS ON 2015 DECLARATION OF ESTIMATED TAX \$ _____

b. PRIOR YEAR OVERPAYMENT \$ _____

c. SOUTH ZANESVILLE TAX WITHHELD BY EMPLOYER \$ _____

d. INCOME TAXES PAID OTHER CITIES (NOT TO EXCEED 1 1/2%) (EACH W-2 SEPARATELY) \$ _____

e. TOTAL CREDITS ALLOWABLE \$ _____

7. **BALANCE OF TAX DUE (LINE 5 LESS LINE 6e)**
MAKE REMITTANCE PAYABLE TO SOUTH ZANESVILLE INCOME TAX DIVISION AND ATTACH WHEN FILING 2015 TAX DUE \$

8. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE
 (If Line 6e is greater than Line 5)

No taxes or refunds of less than \$10.00 shall be collected or refunded.
 By Law, all Refunds & Credits in excess of \$10.00 are being reported to I.R.S.

DECLARATION OF ESTIMATED TAX FOR YEAR 2016

9. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 1 1/2% FOR GROSS TAX OF \$ _____

10. LESS EXPECTED TAX CREDITS

a. OVERPAYMENT FROM PRIOR YEAR(S) \$ _____

b. TOTAL CREDIT \$ _____

11. NET ESTIMATED TAX DUE FOR 2016 (LINE 9 LESS LINE 10b) \$ _____

12. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 22.5% or .225 OF LINE 11) \$

13. TOTAL OF THIS PAYMENT (LINE 7 PLUS LINE 12) \$

MAKE CHECKS PAYABLE TO SOUTH ZANESVILLE INCOME TAX DIVISION

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.

Signature of Person Preparing if Other Than Taxpayer	Date	Signature of Taxpayer or Agent (Required)	Date
Address	Telephone Number	Title, If Signing for a Business	

SECTION A Profit (or Loss) from Business or Profession

1. TOTAL RECEIPTS, LESS ALLOWANCES, REBATES AND RETURNS \$ _____
 2. LESS Cost of Labor \$ _____ Material, supplies and other costs \$ _____
 3. GROSS PROFIT FROM SALES, ETC., (line 1 less line 2) \$ _____
 4. INTEREST \$ _____ OTHER BUSINESS INCOME (Specify) \$ _____
 5. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS \$ _____

BUSINESS DEDUCTIONS

6. ADVERTISING AND PROMOTION \$ _____ 11. DEPRECIATION, AMORTIZATION \$ _____
 7. AUTO, TRUCK AND TRAVEL \$ _____ 12. RENTS (Paid to _____) \$ _____
 8. INT. ON BUSINESS INDEBTEDNESS \$ _____ 13. OTHER (List if over 10% of Line 14) \$ _____
 9a. TAXES BASED ON INCOME \$ _____ 14. TOTAL BUSINESS DEDUCTIONS (Total of Lines 6 to 13) \$ _____
 b. OTHER BUSINESS TAXES \$ _____ 15. NET PROFIT (OR LOSS) FROM BUSINESS
 10. SALARIES AND WAGES \$ _____ OR PROFESSION (LINE 5 LESS LINE 14) \$ _____

SECTION B Total from Federal Schedule D, Form 4797. \$ _____

SECTION C Income from Rents – from Federal Schedule E.

Kind & Location of Property	Amount of Rent	Depreciation	Repairs	Other Expenses	Net Income (Or Loss)

NET INCOME SECTION C \$ _____

SECTION D All other Taxable Income

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, COMMISSIONS, AND MISCELLANEOUS

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

NET INCOME SECTION D \$ _____

TOTAL From Sections A, B, C & D. Enter on Page 1, Line 1 \$ _____

SCHEDULE 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 based on income "STATE" \$ _____		p. Dividends \$ _____	
d. Taxes based on income "CITY" \$ _____		q. Other (Explain) \$ _____	
e. Net operating loss deduction per Federal Return \$ _____		
f. Payments to partners \$ _____		
g. Contributions \$ _____		
h. Other expenses not deductible (Explain) \$ _____		z. Enter on Line 2b Other Side TOTAL \$ _____	
m. Enter on Line 2a Other Side TOTAL \$ _____			

SCHEDULE Y Business Allocation Formula

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
STEP 1. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8 TOTAL STEP 1	_____	_____	_____ %
STEP 2. GROSS RECEIPTS FROM SALES MADE AND / OR WORK OR SERVICES PERFORMED	_____	_____	_____ %
STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID	_____	_____	_____ %
4. TOTAL PERCENTAGES			_____ %
5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).			_____ %
			Carry to Line 3b, Page 1 _____ %

SCHEDULE Z – PARTNER'S SHARE OF INCOME

1. NAME AND MUNICIPALITY OR TOWNSHIP OF EA. PARTNER	2. Resident		3. Dist. Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
				\$	\$		\$
7. TOTALS from Section A and Section D Above			100	\$			