

INDIVIDUAL - 2010
INCOME TAX RETURN
WASHINGTON C. H.



MAKE CHECK OR MONEY ORDER TO:
CITY OF WASHINGTON COURT HOUSE,
OHIO
117 N. MAIN STREET
WASHINGTON C. H. OH 43160

Voice 740-636-2342 Fax 740-636-2348
incometax@ci.washington-court-house.oh.us

Due Date 04/30/2011
ATTACH ALL W-2S AND SCHEDULES
Prepare your tax return on line at:
www.ci.washington-court-house.oh.us
MAKE SURE TO PRINT AND MAIL.

Taxpayer's Social Security No.
Home Telephone No. Business Telephone No.
Spouse's Social Security No.
Spouse's Name
Home Telephone No. Business Telephone No.

Name
And
Address

Filing Status
Single
Married filing joint
Married filing separate
RESIDENT
NON-RESIDENT
IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES
INTO / /
OUT OF / /
IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION
NAME
ADDRESS

Income
1 Wages, salaries, tips, etc.
2 Other taxable income
3 Total taxable income (add lines 1 and 2)

Tax and Credits
4 Washington C. H. tax due before credits (1.450% of line 3)
5 Estimated tax payments made to Washington C. H. as of
6 Taxes withheld and paid to Washington C. H.
7 Overpayment from prior year(s)
8 Taxes withheld and paid to other localities
See instructions.
9 Total credits (add lines 5 through 8)

Refund (Issued if greater than 5.00)
10 If line 9 is greater than line 4, subtract line 4 from line 9. This is the amount you overpaid
11 Amount of line 10 to be credited to next years estimate
12 Amount of line 10 to be refunded

Tax Due (if greater than 5.00)
13 If line 4 is more than line 9, subtract line 9 from 4, this is the tax amount you owe
14 Penalties and interest Late File Late Pay Late Estimate Interest

Declaration of Estimate For 2011
15 Estimated income
16 Estimated tax due. Multiply line 15 by 1.450%
17 Taxes to be withheld and paid to Washington C. H. and other localities
18 Prior credit applied to estimated tax payments (From line 11)
19 Net estimated tax due (subtract line 17 and 18 from 16)
20 Minimum amount due for first quarter (multiply line 19 by 25%)

Amount You Owe
21 Total amount due (add lines 13, 14 and 20)

Tax Office Use Only : Tax Office Use Only : Tax Office Use Only

Taxpayer's Signature Date
Spouse's Signature Date
Tax Preparer's Signature Date
(if other than taxpayer) Phone No.

May CITY OF WASHINGTON C. H. discuss this return with the preparer shown above Yes No

IMPORTANT: Check our web site and file on line, PRINT AND MAIL tax return with all attachments and payments. Tax return is not filed until received in this office.

WEB SITE

www.ci.washington-court-house.oh.us

INCOME:

- Line 1 is for wages earned as an employee.
From your W-2(s) add all income and enter the total wages (usually box 18 or largest figure on the W-2). Attach copies of all W-2s.
- Total of all schedules (C, E, F, 1099s, etc.)
Attach copies of all schedules. NOTICE: Schedule losses must be reported, but cannot be deducted from W-2 income. There is a five year loss carry forward which can be used in the future against schedule income.
- Add lines #1 and line #2 and enter total.

TAX & CREDITS:

- Multiply line 3 by 1.45%; enter amount of tax due.
- Any payments you have made during the year as an estimated payment is printed as of the date the return is printed. Add any payments made after that date.
- Add taxes withheld as shown on W-2(s) box 19) for Washington Court House, Ohio (box 20) and enter total amount withheld.
- If you had an overpayment for the prior year and elected to have the overpayment credited to this year, enter the amount on line 7.
- Enter the lesser of 50% paid to another municipality or 50% of the Washington Court House tax due on the income taxed by the other municipality, whichever is less. Credit shall not exceed 50% of the Washington Court House taxes. Compute each W-2 separately and attach verification of taxes paid to another municipality.
- Add the amounts listed in box 5, 6, 7, and 8 and enter the total in box 9.

REFUND:

- Subtract line 9 from line 4.
- If line 10 is greater than line 4, enter the amount you wish to apply to 2011 taxes. No credit for amounts less than \$5.00.
- If line 10 is greater than line 4, enter the amount to be refunded. *Note: No refund for amounts less than \$5.00.

TAX DUE:

- If line 4 is greater than line 9, enter the balance. This is the amount of tax due. No payment is required for less than \$5.00.

PENALTY:

- If your tax return is filed after April 30, penalty for failure to file timely is \$50.00 if filed within 30 days; after 30 days the penalty increases to \$100.00; and if your tax return is filed after 180 days penalty increases to \$150.00;
IN ADDITION all payment is due by April 30th.
PENALTY FOR FAILURE TO PAY TIMELY IS 1% PER MONTH OR \$25.00 WHICHEVER IS GREATER.
Interest is 1% per month.

GENERAL NOTES:

If you are over the age of 18 and live in the City of Washington Court House, you are required to file a city income tax return.

FILING INFORMATION:

Due Dates: All tax returns must be filed by April 30th following the close of the calendar year. Fiscal year taxpayers or filing for periods of less than one year must be filed within four months from the end of the fiscal year.

PARTIAL YEAR TAXPAYERS: If you lived in the City of Washington Court House for part of the year, you must file a tax return covering that period of time.

EXTENSIONS: The extension request must be postmarked by the due date of the return.

AUTOMATIC EXTENSIONS FROM THE INTERNAL REVENUE SERVICE ARE NOT HONORED BY THE CITY OF WASHINGTON.

TAXABLE INCOME: Taxable income includes, but is not limited to salaries, wages, commissions, gambling winnings over \$10,000, other compensation, sick and vacation pay, income from wage continuation plans, costs of group term life insurance over \$50,000, severance pay, tips, third party sick or disability pay if employer paid the premiums, director's fees, ordinary income the net profits of all unincorporated businesses, professions, partnerships, corporations (including S-corporations), and income from any source that is not specifically prohibited from taxing. **INCOME DEFERRED FOR FEDERAL AND/OR STATE TAX PURPOSES IS TAXABLE TO THE CITY OF WASHINGTON COURT HOUSE DURING THE CURRENT YEAR.**

NON-TAXABLE INCOME: Non-taxable income includes Federal or State unemployment, military pay, reserve pay, income earned while under the age of 18, alimony, capital gains/losses, interest dividends, social security benefits, welfare payments, annuities at time of distribution, pension income, income from which the city is specifically prohibited from taxing.

BUSINESS EXPENSES: Nonreimbursed business expenses reported on Federal Form 2106 can be 100% deducted for city tax purposes. **YOU MUST ATTACH AN ITEMIZED LIST OF ANY EXPENSES CLAIMED ON LINE 4 OF FORM 2106. SCHEDULE A EXPENSES ARE NOT DEDUCTIBLE.**

Attach all W-2s, 1099 misc, schedules, and payments with your return and file by April 30th, 2011 or four months after the end of the fiscal year.