

FILE WITH AND MAKE CHECK PAYABLE TO:

Village of Smithville
Income Tax Department
P.O. Box 517
Smithville, Ohio 44677
330-669-2311

Village of Smithville
INCOME TAX RETURN
FILING REQUIRED EVEN IF NO TAX DUE.

Office Use Only
PAID WITH THIS RETURN

\$
PROCESSED BY
DATE RECD

ON OR BEFORE APRIL 18, 2022

IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE GIVE DATE:

INTO CITY OR OUT OF

ADDRESS CORRECTION REQUESTED

TAXPAYERS NAME AND ADDRESS

Empty box for taxpayer name and address.

ACCT #

TAXPAYER SS#

SPOUSE SS#

TELEPHONE NO.

ARE YOU PERMANENTLY RETIRED? YES NO
DID YOU HAVE W-2 INCOME? YES NO
DID YOU HAVE RENTAL INCOME? YES NO
DID YOU HAVE BUSINESS INCOME? YES NO

IF THE LAST 3 ANSWERS ARE NO
PLEASE MARK THEM, SIGN ON THE
BOTTOM AND SEND TO THE
ADDRESS ABOVE.

NOTE: Page 2 must be completed if you have taxable rental property or business income.

- 1. GROSS WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION
2. OTHER TAXABLE INCOME LOSSES CANNOT BE DEDUCTED FROM W-2 WAGES
3. TAXABLE INCOME: LINE 1 PLUS LINE 2
4. MUNICIPAL TAX DUE 1.5% OF LINE 3
5. CREDITS (Each W-2 stands independent) NO REFUND OR CREDIT GIVEN WHERE TAX IS PAID IN EXCESS OF 1%
A. TAX WITHHELD BY EMPLOYER FOR SMITHVILLE (THIS IS NOT SCHOOL TAX 8503)
B. ESTIMATED TAX PAID
C. CREDIT FOR TAXES PAID TO OTHER CITIES
D. PRIOR YEAR OVERPAYMENTS
E. TOTAL CREDITS
6. TAX DUE (PAYMENT MUST ACCOMPANY THIS RETURN)
7. PENALTY PLUS INTEREST
8. AMOUNT DUE BEFORE ESTIMATED TAXES. AMOUNT OF \$10 OR LESS IS NOT REFUNDABLE OR PAYABLE
9. OVERPAYMENT TO BE REFUNDED OR CREDITED TO NEXT YEAR.

DECLARATION OF ESTIMATED TAX FOR YEAR 2022

Every taxpayer shall make a declaration of estimated taxes for the current taxable year if the amount payable is estimated is at least \$200. (Two Hundred dollars).

- 8. INCOME SUBJECT TO TAX
9. LESS EXPECTED TAX CREDITS
A. TAX WITHHELD BY EMPLOYER FOR SMITHVILLE
B. PAYMENTS ON TAXABLE INCOME TO ANOTHER MUNICIPALITY (NOT TO EXCEED 1%)
C. OVER PAYMENT FROM PRIOR YEAR
D. TOTAL CREDITS
10. NET ESTIMATED TAX DUE (LINE 8 LESS LINE 9D)
11. AMOUNT PAID WITH THIS DECLARATION (22.5% OF LINE 10) PAYMENT MUST ACCOMPANY DECLARATATION
12. BALANCE OF 2022 ESTIMATED TAX (TO BE BILLED QUARTERLY)

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 BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

Preparer Date
Address
Phone No.

Signature of Taxpayer Date
Signature of Taxpayer Date
Phone Number
Authorization is given to tax preparer to communicate with Tax Administrator about matters concerning this return.

NEED BE COMPLETED ONLY BY THOSE WHO HAVE OTHER TAXABLE INCOME THAN WAGES OR WHO CLAIM EXPENSES AS A DEDUCTION FROM SUCH WAGES.

13. PROFIT FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE C) ..... \$ \_\_\_\_\_

14. RENTAL INCOME (ATTACH FEDERAL SCHEDULE E) ..... \$ \_\_\_\_\_

15. OTHER INCOME (ATTACH APPROPRIATE FEDERAL SCHEDULE) SEE INSTRUCTIONS BELOW ..... \$ \_\_\_\_\_

16. TOTAL OTHER INCOME (LINES 13 THRU 15) ..... \$ \_\_\_\_\_

17. CREDITS

A. DEDUCTIBLE EXPENSES: (ATTACH IRS FORM--SCHEDULE 2106 OR OTHER STATEMENT) ..... \$ \_\_\_\_\_

B. NON-TAXABLE INCOME: (EXPLAIN--SEE INSTRUCTIONS BELOW) \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

C. TOTAL DEDUCTIONS ..... \$ \_\_\_\_\_

18. NET OTHER TAXABLE INCOME OR DEDUCTIONS (INSERT IN LINE 2 PAGE 1) ..... \$ \_\_\_\_\_

### INSTRUCTIONS

**NOTE:** All residents 18 years of age and older, except as herein provided, shall, whether or not a tax-be due thereon, make and file a return on or before April 15 of each year. NON-TAXABLE INCOME: military pay, welfare, pensions, social security, interest, dividends, unemployment compensation, permanent disability payments and capital gains. Residents of Smithville age 65 or older who are retirees and who have no income subject to the tax are not required to file a return. If retirees over 65 residing in Smithville have income subject to the city tax, they are required to file a return on or before April 15th of each year.

**If requesting an extension, a copy of your Federal Extension is required prior to due date of city return (April 15).**

- Line 1** Total of all wages received. **All W-2's must be attached.** Use Local wages Box 18 or Medicare wages Box 5.
- Line 2** Business income or loss, rental income or loss, other income. Attachment of Federal Schedules and Returns to substantiate the profit or loss claimed is required. **NOTE: LOSSES MAY NOT BE USED TO OFFSET WAGES.**
- Line 3** Add lines 1 and 2.
- Line 4** Taxable income from line 3 multiplied by .015 (1.5%).
- Line 5** CREDITS
  - A: Tax withheld by your employer and paid to Smithville.
  - B: Amount paid toward estimated tax.
  - C: Income tax paid other municipalities (**not to exceed 1% per city**). Verification of municipality and amount paid is needed.
  - D: Credit from previous return to be applied to tax due.
  - E: Add all credits (A thru D).
- Line 6** Tax due from line 4 minus line 5E. No taxes or refunds of \$10.00 or less will be collected or refunded. **Payment must accompany returns.**
- Line 7** **PENALTY and INTEREST**  
 Unpaid income tax and unpaid estimated tax 15% of unpaid amount.  
 Late filings and late payment \$25.00 per month (not to exceed \$150)  
 Non-payment interest 7%  
 -Interest of 7% will be applied on all taxes remaining unpaid after they become due.
- Line 8** Total Amount Due - add lines 6 and 7
- Line 9** Overpayment Refund or Credit Est Tax.

### DECLARATION AND RETURN PAYMENT CALENDAR

<b>QUARTER 1</b>	<b>QUARTER 2</b>	<b>QUARTER 3</b>	<b>QUARTER 4</b>	
<b>APRIL 15,</b>	<b>JUNE 15,</b>	<b>SEPT. 15,</b>	<b>JAN. 15,</b>	<b>APRIL 15,</b>
<b>File Declaration</b>	<b>Make 2nd</b>	<b>Make 3rd</b>	<b>Make 4th</b>	<b>File return. Pay</b>
<b>22.5%</b>	<b>22.5%</b>	<b>22.5%</b>	<b>22.5%</b>	<b>quarterly payment</b>
<b>With This Return.</b>				
<b>Payment Must</b>				
<b>accompany Declaration</b>				
<b>In Order For Dec</b>				
<b>To Be Processed.</b>				