VILLAGE OF NORTH KINGSVILLE INCOME TAX DEPARTMENT 3541 East Center Street P. O. Box 253 North Kingsville, Ohio 44068 (440) 224-1924 FAX (440) 224-0331

Guidelines for 2013 Individual Tax Return. See www.northkingsvilleohio.org for Tax Forms, Tax Ordinance & Rules & Regulations.

NOTE: Notification of Extension (Copy of Federal Extension) must be flied by or Postmarked by April 15, 2014 to avoid penalty.

INTEREST WILL BE CHARGED FROM APRIL 15, 2014 TO THE FILING DATE IF PAYMENT WAS DUE UPON RETURN. FILING AN EXTENSION ONLY EXTENDS TIME ON PAPERWORK NOT PAYMENT OF TAXES.

- 1. ENTER NAME & ADDRESS. If using a post office box please make sure your correct house number and street address are on the Tax Return. This is used for Street Listings, which go to the Police Department and Fire Department. For the year 2013, if you have moved in or out of the Village your tax return can be prorated accordingly. DOCUMENTATION MUST BE PROVIDED FOR TIME SPENT IN THE VILLAGE IF NOT A FULL YEAR.
 - CHECK APPROPRIATE BOX FOR REASON OF EXEMPTION, i.e. Under 18, Active Military Duty, Retired receiving ONLY Social Security and/or Pensions, Other with explanation
 - A-E Enter information from W-2's 1099's etc. Copies of all W-2's or 1099's MUST be attached. Use BOX 5 Medicare or Box 18 Local wages (if nothing in Box 5). ALSO INCLUDE LOTTERY WINNINGS. These are TAXABLE INCOME
 - 4. Line 1 is the gross compensation, which includes Deferred Compensation from Column C.
 - 5. Lines 2-4 Net Profits/income from Partnership, Federal schedules must be attached. TAXABLE INCOME
 - Line 5 is the total of lines 1 thru 4. NOTE: BUSINESS LOSSES MAY NOT BE USED TO OFFSET Line 1, which is gross compensation (W-2 wages). ATTACH A COPY OF YOUR FEDERAL SCHEDULES. Rental losses may not be used to offset any other business profits or W-2 wages.
 - 7. Line 6, Enter Tax Due. This is 1% of Line 5,
 - 8. Line 7 These are your credits
 - 7A. Total amount of money paid from your declaration payments
 - 7 B. Total amount of North Kingsville Taxes deducted by employer on W-2's.
 - 7 C. Total amount of credit for Income Taxes paid in other cities/Villages. Credit is one half (1/2) of one percent per W-2 with other municipal taxes withheld. If a portion of the earnings are taxed, the portion taxed has the 1/2% credit and the remaining portion is taxed at the one percent (1%). EXAMPLE: \$10,000 earned, \$5,000 taxed at 1.8%, the tax shown would be \$90. Your credit for North Kingsville would be \$25. (1/2 of \$5000 X 1%). The untaxed amount of \$5,000 would be taxed at 1 %, which would be \$50. The total tax due to North Kingsville would be \$75. One W-2 cannot offset another W-2. EXAMPLE: If you have a W-2's reflecting wages earned in Ashtabula of \$10,000 and a W-2 with wages earned to Ashtabula Township of \$8,000 your taxes due would be \$50 from the Ashtabula W-2 and \$80 from the Ashtabula Township W-2.
 - 9. Line 8 Enter Total Credit Here Total amount of lines 7 A, B, & C.
 - 10. Line 9. Balance due, subtract line 8 from line 6 -unless there is an overpayment- this is the amount due. If amount due is \$1.00 or more payment must be paid in full by April 15, 2014 to avoid a \$50 penalty and interest.
 - 11. Line 10. This shows the overpayment, (line 8 is larger than line 6). No refund for \$1.00 or less.
 - 12. Line 11. Enter the amount to be refunded. (Line 10) Declaration must be filed and paid before refund issued,
 - 13. Line 12. Enter amount to be credited to your 2014 Taxes.
 - 14. Line 13. Total income subject to tax of 1%. This is for 2013.
 - 15. Line 14 a, b & c will let you enter your credits.
 - a. Taxes to be taken out of your pay and remitted to North Kingsville.
 - b. This is a carryover of taxes you paid in 2013.
 - c. This is % of 1% of taxes paid on wages in other taxing municipalities.
 - d. Total credits from a, b & c
 - 16. Line 15- 1% tax minus the total credits
 - 17. Line 16 Declaration payment for 2014 must to be at least one quarter of Line 15.
 - 18. Line 17- Amount you would like to donate to the Holiday Decoration Fund.
 - 19. Line 18- Total amount due from lines 9, 16 and 17.
 - 20. SIGNATURE MUST BE ON TAX RETURN TO BE COMPLETE & put your Social Security Number under your signature.
 - 21. Your phone number.
 - 22. Your Landlord name and address.

Office Hours are Monday through Friday, 8:00 AM to 5:00 PM. Voice mail is available 24 hours a day to leave a message for the Tax Department to get back with you. Make sure you leave a name, phone number and a short message so we can get back with you.

If you have a problem with your Tax Return, please call the Tax Office.

It is better to ask questions first to avoid problems later.

If using a 2106, you must attach a copy of your Federal Tax Return and your Schedule A, otherwise it will not be allowed.

2% AGi does apply when using a 2106 expense.

EVERYONE MUST FILE - \$50.00 PENALTY FOR LATE OR NON-FILING

EXTENSION MUST BE FILED BY APRIL 15 (Tax Office Only) THIS IS NOT A FEDERAL RETURN W-2'S & 1099'S Processed By_ MUST BE File this Return with the North Kingsville Income Tax Dept. P.O. Box 253, North Kingsville, Ohio 44068 on or before April 15, 2014 Extended **ATTACHED** Cash OR Check INDIVIDUAL INCOME TAX RETURN Paid with this return TAX CREDIT 2013 2013 North Kingsville, Ohio Income Tax WILL BE Holiday Fund For Taxable Calendar Period from January 1, 2013 DISALLOWED through December 31, 2013 IAM NOT REQUIRED TO PAY TAX BECAUSE: NAME: Under 18 for the entire tax year of 2013 Retired, individuals receiving only pension, Social Security, C/O: Interest, or dividend Income. An active member of the United States Armed Forces for the ADDRESS: entire year. Doosn't include civilians employed by military or National Guard. Other (explain) CITY/STATE: ENTER TOTAL wages, salaries, commissions and other compensation received in the tax period from January 1, 2013 to December 31, 2013 BEFORE PAYROLL DEDUCTIONS. Also enter amount of Village Income Tax withhold, Documentation needed for partial year residents. R C Name of Employer Where Employed Total Gross Earnings N. Kingsville Tax Witheld Other Taxes Withheld (City & State) Before Deductions 1. Gross Compensation (amount from column C) .. 2. Net Profits from Rentals (Schedule B), including farms... 3. Net profits from Business or Professions (Schedule C), including farms . 4. Income from Partnership, etc. (Schedule D), including farms .. 5. Total Income from all sources subject to North Kingsville Income Tax (Total lines 1,2,3,4) ., (Losses from lines 2,3, & 4 cannot be deducted from line 1) 6. Enter Total Tax Due 1% of Line 5 ... 7. How much have you paid on your 2013 North Kingsville Tax; A. Estimated payments for 2013 for North Kingsville Income Tax; B. North Kingsville Income Tax withheld from wages (amount column D). C. Credit for City Tax withheld in other cities (amount in column E; credit cannot exceed 1/2 of 1% of wages taxed by other municipalities per W2) 8. Total of Lines 7A - 7C. 9. Balance of Tax due for 2013 (Subtract Line 8 from Line 6) 10. If your credits (Line 8) are larger than your tax (Line 6) enter the difference .. 11. Enter amount to be refunded (Declaration must be made before refund given). 12. Enter amount to be credited to your 2014 Taxes .. NOTE - No refund will be made until 2014 Declaration is filed. If balance is less than \$1.00 payment need not be made, and if overpayment is less than \$1.00 no refund will be issued. DECLARATION OF ESTIMATED TAX FOR YEAR 2014 13. Total income subject to tax \$_ 14. Loss Credits a. Withheld by employer for North Kingsville b. Credits remaining from prior year c. Payments to another municipality (not to exceed 0.50% of amount taxed) d. Total Credits 15. Net estimated tax (Line 13 minus Line 14d) 16. Amount paid with this Declaration (at least 1/4 of Line 15) 17. If you would like to donate to the Holiday Decoration Fund - please enter amount . 18. TOTAL AMOUNT PAID FROM LINES 9, 16 AND 17 CERTIFICATION I declare that the information contained in this return has been examined by me and to the best of my knowledge, believe it is a true & complete return. (Signature of Firm or person, other Date (Signature of Taxpayer) (MUST BT SIGNED) Date than taxpayer, preparing return) Phone # S.S. or Fed I.D. #_ D By checking this box we can discuss tax return with tax preparer. Phone # Landlord Name & Address

Total: Show Net Rental Income (or loss) for period covered by this Return. (enter total of Col. 6-net Profits) here & on line 2, page 1. Schedule C — PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Attach Schedules from Federa Business Name	l Retur
Location of Property During Period Total: Show Net Rental Income (or loss) for period covered by this Return. (enter total of Col. 6-net Profits) here & on line 2, page 1. Schedule C - PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Attach Schedules from Federa Business Name Nature of Business Nature of Business Net PROFIT Net Profit (or Loss) per your Federal Schedules C, E, and F. 2. Add items not deductible under North Kingsville, Ohio Income Tax Ord. Schedule X	
Total: Show Net Rental Income (or loss) for period covered by this Return, (enter total of Col. 6-net Profits) here & on line 2, page 1. Schedule C — PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Attach Schedules from Federa Business Name Nature of Business Phone # 1. Net Profit (or Loss) per your Federal Schedules C, E, and F	l Retur
Show Net Rental Income (or loss) for period covered by this Return. (enter total of Col. 6-net Profits) here & on line 2, page 1. Schedule C — PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Attach Schedules from Federa Business Name	l Retur
Show Net Rental Income (or loss) for period covered by this Return. (enter total of Col. 6-net Profits) here & on line 2, page 1. Schedule C — PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Attach Schedules from Federa Business Name	l Retur
Schedule C — PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Attach Schedules from Federa Business Name Nature of Business Name Name and Address of Person Nature of Business Name Nature of Business Phone # NET PROFIT 1. Net Profit (or Loss) per your Federal Schedules C, E, and F. NET PROFIT 2. Add items not deductible under North Kingsville, Ohio Income Tax Ord. Schedule X. Nature of Business Phone # NET PROFIT 3. Deduct items not taxable under North Kingsville, Ohio Income Tax Ord. Schedule X. Nature of Business Phone # NET PROFIT 4. Adjusted Net Profit (Line 2 plus Line 2 minus Line 3) Nature of Business Phone # Nature of Business Phone # Network Nature of Business Phone # NET PROFIT 5. Nature of Business Phone # NET PROFIT 6. Multiply Line 2 plus Line 2 provential Schedule X. Nature of Business Phone # Network Nature of Business Phone # NET PROFIT 6. Multiply Line 4 by the percent shown on Line 5; enter here on Line 3 page 1 8. Schedule D — INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS AND OTHER SOURCES Attach Schedule From Federal Return Give detail of any Other Income, received during the period covered by this return, subject to North Kingsville, Ohio Income Tax	l Retur
Schedule C PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Attach Schedules from Federa Business Name Nature of Business Name and Address of Person Having Custody of Books Business Phone # NET PROFIT 1. Net Profit (or Loss) per your Federal Schedules C, E, and F	l Retur
Name and Address of Person Having Custody of Books NET PROFIT	Retur
Name and Address of Person Having Custody of Books NET PROFIT	Retur
Name and Address of Person Having Custody of Books NET PROFIT	
Having Custody of Books NET PROFIT	
NET PROFIT 1. Net Profit (or Loss) per your Federal Schedules C, E, and F	
1. Net Profit (or Loss) per your Federal Schedules C, E, and F	
2. Add items not deductible under North Kingsville, Ohio Income Tax Ord. Schedule X	
2. Add items not deductible under North Kingsville, Ohio Income Tax Ord. Schedule X	
3. Deduct items not taxable under North Kingsville, Ohio Income Tax Ord. Schedule X	
4. Adjusted Net Profit (Line 2 plus Line 2 minus Line 3)	
6. Multiply Line 4 by the percent shown on Line 5; enter here on Line 3 page 1 Schedule D INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS AND OTHER SOURCES Attach Schedule From Federal Return Give detail of any Other Income, received during the period covered by this return, subject to North Kingsville, Ohio Income Tax	
6. Multiply Line 4 by the percent shown on Line 5; enter here on Line 3 page 1 Schedule D INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS AND OTHER SOURCES Attach Schedule From Federal Return Give detail of any Other Income, received during the period covered by this return, subject to North Kingsville, Ohio Income Tax	
Schedule D INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS AND OTHER SOURCES Attach Schedule From Federal Return Give detail of any Other Income, received during the period covered by this return, subject to North Kingsville, Ohio Income Tax	$\overline{}$
Attach Schedule From Federal Return Give detail of any Other Income, received during the period covered by this return, subject to North Kingsville, Ohio Income Tax	_
Attach Schedule From Federal Return Give detail of any Other Income, received during the period covered by this return, subject to North Kingsville, Ohio Income Tax	
Give detail of any Other Income, received during the period covered by this return, subject to North Kingsville, Ohio Income Tax	
Making and Course of street	
\$	
Total Other Income Subject to North Kingsville, Ohio Income Tax (enter on line 4 page 1)	
Income Earned within North Kingsville by Non-Residents is subject to North Kingsville Income Tax	
Table 1 Table	
Schedule X ADJUSTMENT TO FEDERAL INCOME TAX RETURN	
THE STATE OF THE PERSON	
A. Capital losses - including federally reported losses that directly I. Capital gains- federally reported income & gains from IR	C 1221 o
relate to the sale, exchange, or other disposition of an asset described 1231 property dispositions except to the extent the incom-	e & gains
in 1221 or 1231 of the IRC. apply to those described in IRC 1245 or 1250.	
	4
	197-9
B. Taxes based on income S	
I Intancible income such as interest dividend nations 8.	novmont
income	opyrigine
and of the state o	
D. Amounts paid or accrued to qualified self-employed retirement,	
health & life insurance plans for owners or owner-employees of Non-C	
Corporation Entities, or self-employed tax.	
E. Guaranteed Payment to Partners \$	
F. REIT's and RIC's	
All amounts allowed as a deduction \$	
G. Other. (Attach Explanation) \$	
H. Total Additions (enter on line 2 Schedule C) \$	
SCHEDULE Y BUSINESS APPORTIONMENT FORMULA	
a. Located b. Located in c. PERCENTAGE	
TEP 1. AVERAGE ORIGINAL COST OF REAL & EVERYWHERE NORTH KINGSVILLE (b/a)	
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	9/2
STEP 3. WAGES, SALARIES & OTHERS	
COMPENSATIONS PAID	%
4. TOTAL PERCENTAGES	%
AVERAGE PERCENTAGE (Divide total percentages by number of percentages used).	70