EVERYONE MUST FILE -- $25.00 PENALTY FOR LATE OR NON-FILING
EXTENSION APPRECIATED BY APRIL 17
THIS IS NOT A FEDERAL RETURN

W-2'S & 1099'S MUST BE ATTACHED OR TAX CREDIT WILL BE DISALLOWED

File this Return with the North Kingsville Income Tax Dept. P.O. Box 253, North Kingsville, Ohio 44068 on or before April 17, 2018

(Tax Office Only)
Processed By _____
Extended _____
____ Cash ____ MO
____ Check
Paid with this return
$ _____
Holiday Fund
$ _____

2017 INDIVIDUAL INCOME TAX RETURN **2017**

North Kingsville, Ohio Income Tax

For Taxable Calendar Period from January 1, 2017 through December 31, 2017

NAME:

C/O:

ADDRESS:

CITY/STATE:

I AM NOT REQUIRED TO PAY TAX BECAUSE:
____ Under 18 for the entire tax year of 2017
____ Retired, individuals receiving only pension, Social Security, interest, or dividend income.
____ An active member of the United States Armed Forces for the entire year. Doesn't include civilians employed by military or National Guard.
____ Other (explain) _____

ENTER TOTAL wages, salaries, commissions and other compensation received in the tax period from January 1, 2017 to December 31, 2017 BEFORE PAYROLL DEDUCTIONS. Also enter amount of Village Income Tax withheld. Documentation needed for partial year residents.

A Name of Employer	B Where Employed (City & State)	C Total Gross Earnings Before Deductions	D N. Kingsville Tax Witheld	E Other Taxes Withheld

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 1.3% of Line 5 .....
7. How much have you paid on your 2017 North Kingsville Tax;
   A. Estimated payments for 2017 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 will be 38% tax of North Kingsville's 1.3% (See instructions)
8. Total of Lines 7A - 7C .....
9. Balance of Tax due for 2017 (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 2018 Taxes .....

NOTE - No refund will be made until 2018 Declaration is filed. If balance is less than $10.00 payment need not be made, and if overpayment is less than $10.00 no refund will be issued.

DECLARATION OF ESTIMATED TAX FOR YEAR 2018 MANDATORY IF $200.00 OR MORE WILL BE OWED

13. Total income subject to tax $_____ times 1.3% $_____
14. Less Credits
    a. Withheld by employer for North Kingsville $_____ $_____
    b. Payments to another municipality1.3 minus 38% $_____
    c. Total Credits $_____
15. Net estimated tax (Line 13 minus Line 14c) $_____
16. Amount paid with this Declaration (at least 1/4 of Line 15 minus line 12) .....
17. If you would like to donate to the Holiday Decoration Fund - please enter amount .....
18. 15% Penalty for under payment or no declaration payment for 2017 - State Mandate .....
19. **TOTAL AMOUNT PAID FROM LINES 9, 16, 17 AND 18** .....

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 than taxpayer, preparing return) _____ Date _____

(Signature of Taxpayer) **(MUST BT SIGNED)** _____ Date _____

Phone # _____

S.S. or Fed I.D. # _____

☐ By checking this box we can discuss tax return with tax preparer.

Phone # _____

Landlord Name & Address _____

DISREGARD THIS PAGE IF ENTIRE TAXABLE INCOME IS FROM SALARIES AND WAGES (W-2 INCOME)

SCHEDULE B -- INCOME FROM RENTALS (Attach Schedule E from Federal Return.)

1. Description and Location of Property	2. Amount Received During Period	3. Depreciation	4. Repairs	5. Other Expenses	6. Net Profits
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 Federal Return)

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.		
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)		
5. _____% (as determined by Allocation Percentage Formula, Line 5 Schedule Y)		
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

Nature and Source of other Income	Amount	
	$	
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

Schedule X -- ADJUSTMENT TO FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE – ADD

A. Capital losses - including federally reported losses that directly relate to the sale, exchange, or other disposition of an asset described in 1221 or 1231 of the IRC.

B. Taxes based on income $_____.___

C. 5% of amount deducted as intangible income excluding portion directly related to sale, exchange, or other disposition of property described in 1221 of IRC. $_____.___

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) $_____.___

ITEMS NOT TAXABLE – DEDUCT

I. Capital gains-,federally reported income & gains from IRC 1221 or 1231 property dispositions except fo the extent the income & gains apply to those described in IRC 1245 or 1250.

J. Intangible income such as interest, dividend, patent & copyright income. $_____.___

K. Other: (Attach Explanation) $_____.___

L. Total Deductions (enter on line 3, Schedule C.) $_____.___

SCHEDULE Y BUSINESS APPORTIONMENT FORMULA

		a. Located EVERYWHERE	b. Located in NORTH KINGSVILLE	c. PERCENTAGE (b/a)
STEP 1.	AVERAGE ORIGINAL COST 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 & OTHERS COMPENSATIONS PAID	_____	_____	_____%
	4. TOTAL PERCENTAGES			_____%
	5. AVERAGE PERCENTAGE (Divide total percentages by number of percentages used).			_____%

INSTRUCTION SHEET FOR 2017 TAXES

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 2017 Individual Tax Return. See *northkingsvilleohio.org* for Tax Forms, Tax Ordinance, Rules & Regulations.

NOTE: Notification of Extension (Federal Extension Copy) would be appreciated by April 17, 2018.

INTEREST WILL BE CHARGED FROM APRIL 17, 2018 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, Fire Department and Census Bureau.*

For the year 2017, if you have moved in or out of the Village your tax return can be prorated accordingly. DOCUMENTATION MUST BE PROVIDED FOR TIME SPENT, IF NOT IN THE VILLAGE FOR THE FULL YEAR.

2 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

3 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). DO NOT INCLUDE wages from 125 Cafeteria Plan. ALSO INCLUDE LOTTERY WINNINGS as these are TAXABLE INCOME. A COPY of your 1040 and Schedule A MUST BE ATTACHED.

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

6 Line 5 is the total of lines 1 thru 4. **NOTE:** LOSSES From Lines 2-4 MAY NOT BE USED TO OFFSET Line 1, which is gross compensation (W-2 wages). ATTACH A COPY OF YOUR FEDERAL SCHEDULES.

7 Line 6. Enter Tax Due. This is 1.3% of Line 5.

8 Line 7 - These are your credits

- 7 A. 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 thirty eight percent (38%) of 1.3% of wages, per W-2 with other municipal taxes withheld. If a portion of the earnings are taxed, portion taxed has the 38% credit and the remaining portion is taxed at 1.3%. EXAMPLE: $10,000 earned, $5,000 taxed at 1.8%, the tax shown would be $90. Your credit for North Kingsville would be $24.70 ($5000 X 1.3% = $65.00 X 38% = $24.70 CREDIT). The untaxed amount of $5,000 would be taxed at 1.3%, which would be $65.00. The total tax due to North Kingsville would be $105.30 ($65.00 -$24.70 +$65.00 = $105.30). 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 $80.60 from the Ashtabula W-2 and $104.00 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 $10.00 or more payment must be paid in full by April 17, 2018 to avoid a $25 penalty and 6% interest.

11. Line 10. This shows the overpayment, (line 8 is larger than line 6). No refund for $10.00 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 2018 Taxes.

14. Line 13. Total income subject to tax of 1.3%.

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 38% of 1.3% of taxes paid on wages in other taxing municipalities.
    - c. Total credits from a & c

16. Line 15 – 1.3% tax minus the credits from 14-c. (Net Estimated Tax)

17. Line 16 - Declaration payment for 2018 will be ¼ of Line 15 minus Line 12- (2017 Carryover Credit).

18. Line 17 - Amount you would like to donate to the Holiday Decoration Fund.

19. Line 18. 15% Penalty for 2017 Declaration not paid or under paid (THIS IS STATE LAW)

20. Line 18 – Total amount due from lines 9, 16, 17 and 18

20. **SIGNATURE MUST BE ON TAX RETURN TO BE COMPLETE & Social Security Number** under your signature.

21. **Your phone number** Please list phone number, so the Tax Office can call you if there is a question.

22. Tax Preparer's Name and phone number. Check Box to allow tax office to discuss your tax return with your preparer.

23. Your Landlord's name and address.

Office Hours are Monday through Friday, 8 AM to 5 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 question or a problem with your Tax Return, please call the Tax Office. It is better to ask 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.

STATE MANDATE: A COPY OF YOUR 1040 AND ALL SCHEDULES MUST BE INCLUDED WITH YOUR NORTH KINGSVILLE TAX RETURN.

NEW FORM FOR RETIREES

The form (on the right) can be filled out, signed and notarized if you are completely retired and have no other income. This will exempt you from filing a yearly North Kingsville Income Tax Return.

Any questions PLEASE CALL the INCOME TAX OFFICE at 440-224-1924