

INSTRUCTION SHEET FOR 2018 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 2018 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, 2019.

INTEREST WILL BE CHARGED FROM APRIL 17, 2019 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 2018, 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, 2019 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 2019 Taxes.
14. Line 13. Total income subject to tax of 1.3%.
 - 14 a. Taxes to be taken out of your pay and remitted to North Kingsville.
 - 14 b. This is 38% of 1.3% of taxes paid on wages in other taxing municipalities.
 - 14 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 2019 will be ¼ of Line 15 minus Line 12- (2018 Carryover Credit).
18. Line 17 - Amount you would like to donate to the Holiday Decoration Fund.
19. Line 18. 15% Penalty for 2018 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.

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

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

INSTRUCTIONS: This form is to 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 Tax Return.

VILLAGE OF NORTH KINGSVILLE
EXEMPTION FORM FOR **NOT** FILING YEARLY INCOME TAX

NAME and ADDRESS (Please print or type)

Starting Year

Village of North Kingsville
3541 East Center Street
P. O. Box 253
North Kingsville, OH 44068
440-224-1924
440-224-0331 Fax
nkincometax@suite224.net

If you believe that you are not subject to the Village Income Tax, please complete this form and return it to our office. Income such as Rental or Business Income or Loss, Self Employment, K-1 Income or Lottery or Casino Winnings are Not Exempt from filing.

Social Security Number

Spouse's Social Security Number

PHONE NUMBER

Check what applies

Retired Individual receiving only pensions, social security, interest, dividends or other non-taxable income for 2017 and beyond. Documentation must be submitted.

Total Disability (No other income)

Member of the Armed Forces including National Guard. Does not include civilians employed by the Military

Surviving Spouse with NO Taxable Income

Other--Give Reason _____

Date of Retirement

Retired from:

Disability Date

I, the undersigned declare the above information is true, correct and complete.

Signature of Resident

Date

Seal

Notary

Date