

Guidelines for 2015 Individual Tax Return. See [northkingsvilleohio.org](http://northkingsvilleohio.org) for Tax Forms, Tax Ordinance, Rules & Regulations.

**NOTE: Notification of Extension (Federal Extension Copy) must be filed by or Postmarked by April 15, 2016 to avoid penalty.**

INTEREST WILL BE CHARGED FROM APRIL 15, 2016 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 2014, 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. 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
6. 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.
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 \$1.00 or more payment must be paid in full by April 15, 2016 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 2016 Taxes.
14. Line 13. Total income subject to tax of 1.3%. This is for 2015.
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 2015.
  - c. This is 38% of 1.3% of taxes paid on wages in other taxing municipalities.
  - d. Total credits from a, b & c
16. Line 15 – 1.3% tax minus the total credits
17. Line 16 - Declaration payment for 2016 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. Tax Preparer's Name and phone number. Check Box to allow tax office to discuss your tax return with your preparer.
23. Your Landlord 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.