

VILLAGE OF WINDHAM

9621 E. CENTER STREET
WINDHAM, OHIO 44288
PH. (330) 326-2622

**VILLAGE OF WINDHAM
INCOME TAX RETURN**

**Make Checks and Money Orders
Payable to
Village of Windham
ATTACH W-2 FORMS TO BACK**

or
Fiscal Period _____ to _____
**CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE
APRIL 15. FISCAL YEAR TAXPAYERS FILE ON OR
BEFORE 105 DAYS AFTER CLOSE OF FISCAL YEAR.**

Check your status as a Taxpayer

<input type="checkbox"/> EMPLOYEE	<input type="checkbox"/> PROFESSIONAL
<input type="checkbox"/> PROPRIETOR	<input type="checkbox"/> PARTNER
<input type="checkbox"/> CORPORATION	<input type="checkbox"/> OTHER

Nature of Business of Occupation _____

RESIDENT NON-RESIDENT

IF ADDRESS IS INCORRECT PLEASE MAKE CORRECTION

Soc. Sec. No. _____

Soc. Sec. No. _____

Fed. I.D. No. _____

THIS SPACE FOR
TAX OFFICE USE ONLY

PB _____

D _____

P & I _____

Check _____

Cash _____

Refund requested _____

DO NOT ROUND, USE EXACT FIGURES INCLUDING CENTS.

1. WAGES, SALARIES, TIPS & OTHER COMPENSATION. USE HIGHEST GROSS WAGE FROM W-2 (Enclose W-2 Forms)		
2. OTHER TAXABLE INCOME:		
A. BUSINESS PROFIT (Attach Federal Forms) PAGE 2 SECTION A	\$	
B. RENTAL INCOME (Attach Federal Forms) PAGE 2 SECTION B	\$	
C. TOTAL OTHER TAXABLE INCOME (Line A Plus Line B) Not less than zero		
3. TAXABLE INCOME (Line 1 Plus Line 2C)		
4. TAX DUE 1.5% of Line 3		
5. Credits (A) Village of Windham Tax withheld by employer(s) from Line 1	\$	
(B) Credit on Current Declaration (or Credit)	\$	
(C) Other Village Tax Credit not to exceed .5% of That Portion Taxed per W-2	\$	
(D) Total Credits Allowable	\$	
6. Balance of Tax Due if Line 4 is Greater than Line 5D	\$	
b. PENALTY & INTEREST	\$	
7. Amount payable to Village of Windham	\$	
8. Overpayment claimed <input type="checkbox"/> refund <input type="checkbox"/> Credit to next year Declaration <input type="checkbox"/> PAY THIS AMOUNT	\$	

DECLARATION OF ESTIMATED TAX FOR YEAR 20 _____

1. Total income subject to Village of Windham tax	\$
2. Village of Windham tax 1.5%	\$
3. Less Village of Windham Tax Withheld	
a. By a Village of Windham employer	\$
b. By an Employee in _____ (Not to Exceed .5% Taxed Income)	\$
4. Net Tax Declared	\$
5. Amount Due with this return (not less than 22.5% of line 4)	\$
6. Less overpayment of previous year may be credited to this first payment only	\$
7. Amount paid with this Declaration	\$
8. Balance of Tax	\$

MAKE REMITTANCE PAYABLE TO VILLAGE OF WINDHAM INCOME TAX

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 IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

Name _____

Signature of Taxpayer _____

Date _____

Address _____ Phone _____

Signature of Person Preparing if Other Than Taxpayer _____ Date _____

Signature of Taxpayer _____ Date _____

SECTION A	Attach appropriate Federal schedule for income from partnerships and business.		
Received From	For (Describe)	Federal Forms(s) Attached	Amount
TOTAL BUSINESS INCOME (If Schedule X, Y, or Z is not applicable — Total to page, line 2A)		Enter Schedule Z Line 1	\$ _____

SECTION B	RENTAL INCOME FROM FEDERAL SCHEDULE E AND R
Attach copy of Federal schedules	

SCHEDULE X	RECONCILIATION WITH FEDERAL INCOME TAX RETURN		
ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses)	\$ _____	n. Capital gains (Excluding Ordinary Gains)	\$ _____
b. Expenses incurred in the production of non-taxable income (at least 5% of Line Z)	_____	o. Interest income	_____
c. Taxes paid to local municipalities	_____	p. Dividends	_____
d. Payments to partners	_____	q. Other (explain)	_____
e. Sick pay not included in Line 1 above	_____		
f. Contributions	_____		
g. Other expenses not deductible (Explain)	_____		
h. (Enter Schedule Z Line 2A)	\$ _____	z. Enter Schedule Z Line 2B)	\$ _____

SECTION Y	Business Allocation Formula		
	a. LOCATED EVERYWHERE	b. LOCATED IN VILLAGE OF WINDHAM	c. PERCENTAGE (b+a)
STEP 1. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY	_____	_____	_____
STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS)	_____	_____	_____ %
STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID EMPLOYEES	_____	_____	_____ %
4. TOTAL PERCENTAGES	_____	_____	_____ %
5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).	_____	_____	_____ %
			Enter Schedule Z Line 3B _____ %

SCHEDULE Z			
1. BUSINESS INCOME			\$ _____
2. A. ITEMS NOT DEDUCTIBLE (Schedule X, Line H)	Add \$ _____		
B. ITEMS NOT TAXABLE (Schedule X, Line Z)	Deduct \$ _____		
C. ENTER EXCESS LINE 2A or 2B			\$ _____
3. A. ADJUST NET INCOME (line 1 Plus/Minus 2C) IF SCHEDULE X IS USED			\$ _____
B. AMOUNT ALLOCABLE TO VILLAGE OF WINDHAM IF SCHEDULE Y STEP 5 IS USED	_____ % OF LINE 3A		\$ _____
4. TAXABLE BUSINESS INCOME: LINE 3A OR LINE 3B (Enter On Page 1 Line 2A)			\$ _____

INSTRUCTIONS

IMPORTANT

READ ALL INSTRUCTIONS CAREFULLY BEFORE PREPARING RETURN

- NOTE: 1) TAX RETURN WILL BE CONSIDERED INCOMPLETE
IF W-2's ARE NOT ATTACHED.
- 2) DETACH AND REMOVE ALL FORMS FROM PACKET.
- 3) FILL OUT EACH SHEET INDIVIDUALLY.

CITY INCOME TAX INFORMATION

WHAT IS THE TAX RATE - The Tax rate is 1.5% on gross earnings.

WHO MUST FILE A TAX RETURN -

RESIDENTS:

All Residents of the Village over 18 years of age must file a return.
Husband and wife may file joint returns.

NON-RESIDENTS:

Non-Residents of the Village, who receive salaries, wages, commis-
sions, and other earned income for work done or services performed or ren-
dered within the Village.

Non-Residents have Rental Property situated within the Village,
However, the tax is computed on the net income only, after allowance of
Depreciation, Real Estate taxes, Repairs, Insurance, etc.

NON-RESIDENT EMPLOYERS (contractors, etc.), who are doing business within the municipality are required to deduct at the time of payment of salaries, wages, commissions, or other compensation the tax on the gross amount earned in the municipality.

EVERY EMPLOYER, resident or non-resident, who is required to deduct and withhold the tax at the source is liable directly to the municipality for pay-
ment of such tax whether actually collected from their employees or not.

PAYMENT OF TAX WITHHELD FROM EMPLOYEES - 1st quarter due by April 30th; 2nd quarter due by July 31; 3rd quarter due by October 31, and the
4th quarter due by January 31 of the following year.

INCOME NOT SUBJECT TO THE ABOVE TAX - Pensions, Social Security, Unemployment and Disability Benefits, Interest, Dividends, Military Pay, etc.
are not subject to the tax. Also earnings and income of all persons under 18 years of age whether residents or non-residents are exempt.

WHEN TO FILE - Declarations of estimated income tax for the current years, payable quarterly, plus the annual return for the preceding taxable year are
due on date indicated on the form from individuals and businesses. Due dates for fiscal year taxpayers depends on the month they use for closing their
accounting year.

WHERE TO FILE - Village Income Tax Department at the address printed at the top of the enclosed Municipal Tax Return.

BUSINESS LOSSES MAY NOT BE USED TO OFFSET WAGES.

INSTRUCTIONS TO PREPARE DECLARATION OF ESTIMATED TAX

1. Enter the total estimated taxable income for the coming year. Include all income subject to Village of Windham tax, such as salaries, wages, commissions, etc. before any payroll deductions, net income from business, profession, rental and other sources.
2. Enter estimated Village of Windham Income Tax which is 1.5% of Line 1.
- 3a. Deduct .5% of the tax, if any, which has been or will be withheld by employer in Village of Windham.
- 3b. Deduct the amount of tax, if any, (not to exceed .5%) withheld by employer outside Village of Windham.
4. This is the amount declared, minus Lines 3a and 3b, for the current year.
5. This is your first quarter payment.
6. Enter a previous year's credit due, if any, and subtract from Line 5.
7. Enter the amount that you are paying with the filing of your Declaration. You may pay the tax in full which will simplify your filing, or you may pay in four installments on the dates according to the schedule below.

INDIVIDUALS

First Qtr	April 15
Second Qtr	July 31
Third Qtr	Oct. 31
Fourth Qtr	Jan. 31

NON-INDIVIDUALS

First Qtr	April 30
Second Qtr	June 30
Third Qtr	Sept. 30
Fourth Qtr	Dec. 31

Fiscal Year filers will have due dates printed on the forms sent to them.