

WICKLIFFE INCOME TAX RETURN

FOR THE CALENDAR YEAR _____, FILE ON OR BEFORE APRIL _____,
FISCAL AND PARTIAL YEARS, FILE WITHIN 105 DAYS OF END OF PERIOD

OR OTHER TAXABLE PERIOD BEGINNING _____ 20____ and ENDING _____ 20_____

BUSINESSES SEE PAGE 2

This return must be submitted by everyone who is age 18 or more and who is a resident of Wickliffe, or who conducts a business in Wickliffe, WHETHER OR NOT TAX IS DUE

PLEASE MAKE CHECKS AND MONEY ORDERS PAYABLE TO:
WICKLIFFE INCOME TAX DEPARTMENT
P.O. BOX 125
WICKLIFFE, OHIO 44092-0125
www.cityofwickliffe.com
Tel: 440-943-7180
Fax: 440-943-7119

READ INSTRUCTIONS
Failure to File This Return by April _____th Will Result in a Minimum Penalty of \$25.00

E-mail address: _____
Phone number: _____

Social Security # _____ File # _____

** IF RETIRED [] GIVE DATE OF RETIREMENT _____

IF YOU MOVED OR HAD ANY CHANGE IN STATUS DURING _____, COMPLETE THE FOLLOWING:

Date moved into Wickliffe _____
Previous Address _____
Date moved out of Wickliffe _____
Present Address _____
Name change _____
*If renting, name of landlord _____

If no earned income, see website for EXEMPTION CERTIFICATE

EXTENSION MUST BE RECEIVED IN OUR OFFICE BY APRIL _____.

1. WAGES —If your only source of income is from wages, fill in Line 1 thru Line 19 only.		A	B	C	D
W-2 COPIES MUST BE ATTACHED	EMPLOYERS NAME	TOTAL W-2 WAGES	WICKLIFFE TAX WITHHELD	OTHER CITY TAX WITHHELD	OTHER CITY MAX. CREDIT 100% / LIMIT 2%
	CITY EMPLOYED				
	1) TOTALS				

- 1A. TOTAL W-2 WAGES FROM COLUMN A AND 1099 INCOME \$ _____
- 2. PROFIT FROM ANY BUSINESS OWNED, RENTAL INCOME, GAMBLING AND LOTTERY WINNINGS \$ _____
(loss cannot offset W-2 income)
- 3. TAXABLE INCOME (ADD LINES 1A & 2) \$ _____

- 4. WICKLIFFE CITY TAX (2% OF LINE 3) \$ _____
- 5. CREDITS
 - A. MUNICIPAL INCOME TAX WITHHELD FROM COLUMNS B & D AND 1099 INCOME \$ _____
 - B. Direct Payments to Other Cities **Not To Exceed 100% of tax paid/limit 2%** \$ _____
 - C. ESTIMATED TAX PAID TO WICKLIFFE FOR \$ _____
 - D. PRIOR YEAR OVERPAYMENTS/CREDITS \$ _____
 - E. TOTAL CREDITS ALLOWABLE (ADD 5[A] THRU 5[D]) \$ _____
- 6. **BALANCE DUE (LINE 4 LESS LINE 5[E]) REMITTANCE MUST ACCOMPANY RETURN** \$ _____
- 7. OVERPAYMENT CLAIMED (LINE 5[E] EXCEEDS LINE 4) \$ _____
- 8. ENTER AMOUNT OF LINE 7 YOU WANT CREDITED TO YOUR ESTIMATED TAX \$ _____ REFUNDED \$ _____
- 9A. **LATE FILING PENALTY \$ _____ \$25.00** 9B. **10% PENALTY PER MONTH ON BALANCE DUE** \$ _____
- 10. INTEREST \$ _____ (1.5% Per Month) \$ _____
- 11. TOTAL AMOUNT DUE - ADD LINES 6,9A,9B,10 **MUST BE PAID IN FULL FOR INCOME TAX** \$ _____
LESS THAN \$1.00 NOT REFUNDED OR PAYABLE AMOUNT TO BE REFUNDED \$ _____

DECLARATION OF ESTIMATED TAX FOR _____ OR FISCAL YEAR BEGINNING _____ ENDING _____ MANDATORY ESTIMATES IF TAX BALANCE IS \$200.00 OR MORE

- 12. ESTIMATED TAXABLE INCOME FOR \$ _____
- 13. ESTIMATED TAX DUE 2% OF LINE 12 \$ _____
- 14. LESS: WICKLIFFE TAX TO BE WITHHELD \$ _____ AND/OR PAID TO ANOTHER CITY (UP TO 2%) \$ _____ \$ (_____)
- 15. BALANCE OF ESTIMATED WICKLIFFE TAX (Line 13 less Line 14) \$ _____
- 16. CREDITS:
 - A. OVERPAYMENT CLAIMED ON PREVIOUS YEAR'S RETURN \$ _____
 - B. OTHER (SPECIFY) \$ _____
 - C. TOTAL CREDITS \$ _____
- 17. NET TAX DUE (LINE 15 LESS LINE 16C)..... \$ _____
- 18. AMOUNT PAID (NOT LESS THAN 22.5% OF LINE 17) **MUST BE PAID FOR DECLARATION** \$ _____
- 19. **TOTAL TAX DUE - ADD LINES 11 AND 18 - REMIT THIS AMOUNT ON OR BEFORE APRIL _____,** \$ _____

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE BELIEVE IT IS TRUE AND CORRECT AND THAT THE FIGURES USED HEREIN ARE THE SAME AS FOR FEDERAL INCOME TAX PURPOSES. *I authorize the Income Tax Division to discuss my account with the preparer named below. Check here

Signature of Taxpayer or Agent _____ Date _____ Signature of Person Preparing If Other Than Taxpayer _____ Date _____

Signature of Spouse If Joint Return _____ Address or Name and Address of Firm or Employer _____

ATTACH W-2'S HERE

DISREGARD THIS PAGE IF ENTIRE AND ONLY TAXABLE INCOME IS FROM SALARIES AND WAGES
WICKLIFFE BUSINESS INCOME TAX RETURN

Business Name Fed. I.D. No. Fed. Code #
Local Business Address Nature of Business
Wickliffe Business Only, List Persons or Entity to Whom You Pay Rent

SCHEDULE C RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OF FEDERAL SCHEDULES C AND E, FORMS 1120, 1120S, FORM 1065 WHEN APPLICABLE. MUST INCLUDE ALL PAGES, SCHEDULES & STATEMENTS.

CALCULATIONS MUST BEGIN WITH THE NET PROFIT FIGURES BEFORE SPECIAL DEDUCTIONS (1120 LINE 28, 1120S LINE 20, 1065 LINE 22) FROM THE FEDERAL RETURN. SCHEDULE C FROM BUSINESS OR PROFESSION

1. Net profit or loss per Federal Income Tax Return \$ ()

SCHEDULE G Income from Rents — Attach Federal Schedule E and Supporting Documentation

Table with 6 columns: KIND & LOCATION OF PROPERTY, RENT RECEIVED, DEPRECIATION, REPAIRS, EXPENSES, NET INCOME (OR LOSS)

NET INCOME SCHEDULE G..... \$

SCHEDULE H All Other Taxable Income

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, COMMISSIONS AND MISCELLANEOUS

Table with 3 columns: RECEIVED FROM, FOR (DESCRIBE), AMOUNT

TOTAL INCOME SCHEDULE H \$

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN (NOT FOR INDIVIDUAL NON-BUSINESS USE)

Table with 4 columns: ITEMS NOT DEDUCTIBLE, ADD, ITEMS NOT TAXABLE, DEDUCT. Rows include Capital Losses, Expenses, City or State Income Taxes, etc.

SCHEDULE Y BUSINESS ALLOCATION FORMULA (ALL STEPS MUST BE COMPLETED IF LESS THAN 100% WICKLIFFE BUSINESS)

Table with 4 columns: NEW, STEP 1-5, a. LOCATED EVERYWHERE, b. LOCATED IN WICKLIFFE, c. PERCENTAGE (b ÷ a)

Table with 2 columns: Line number, Amount. Rows include 20. TOTALS FROM SCHEDULES C, G & H ABOVE, 21. A. ITEMS NOT DEDUCTIBLE, etc.

SCHEDULE Z Partners' Distributive Shares of Net Income— From Federal Schedules 1065 and 1099

Table with 6 columns: 1. NAME OF EACH PARTNER, 1. ADDRESS, 3. Distributive Shares of Partners (Percent, Amount), 4. Other Payments, 5. Taxable Percentage, 6. Amount Taxable

INSTRUCTIONS FOR PREPARING INDIVIDUAL INCOME TAX RETURNS

FILING DEADLINE IS ON OR BEFORE APRIL , . EXTENSIONS will be granted in conjunction with same request of federal government. Submit copy of federal extension request on or before filing due date.

GENERAL INSTRUCTIONS

WHO MUST FILE: ALL RESIDENTS and partial year residents of the City of Wickliffe who are 18 years or older as of the end of the year regardless of whether or not there is any tax due. ALL NONRESIDENTS of the City of Wickliffe who receive compensation for work done or services performed within the City whose employer has not withheld City of Wickliffe Income Tax. Every business entity (individual, proprietorship etc.) whether a resident or non-resident who conducts business in this municipality must file a return regardless of whether the entity shows a profit or loss. **IF YOU RECEIVED A POSTCARD FROM THIS OFFICE YOU MUST FILE AS YOU ARE CURRENTLY AN ACTIVE ACCOUNT ON OUR TAX ROSTER.**

PERSONS UNDER EIGHTEEN (18) YEARS OF AGE are not subject to the tax. If you worked in Wickliffe and Wickliffe city tax was withheld, a refund request form is available from the Tax Department. A copy of your birth certificate or drivers license and W-2s are required with the refund form.

RETIRED RESIDENTS on social security and pensions only with no other taxable income are required to check the box indicating retirement, include the date of retirement, sign the return and mail it to the Tax Department.

PARTIAL YEAR RESIDENT: If you were a resident of the City Wickliffe for only a portion of the year, you must file and report the income earned during the period of your residency. Attach worksheet.

INCOME TAXED BY CITIES: You must report all your income regardless of the income's origin or characteristics including: wages, salaries, commissions, other compensation including fees, sick pay, bonuses, tips, rents, profits from businesses including professional associations and partnerships, royalties, employer supplemental unemployment benefits (subpay), wage continuation plans, cafeteria plans, contest prizes and awards, gambling and **lottery winnings**, dismissal or severance pay, incentive payments, property in lieu of cash, depreciation recapture and other compensation earned, received or accrued. Your contribution to retirement plans, annuities and all other deferred compensation plans are taxed by cities.

RENTAL INCOME: You must attach Federal Schedule E, Rental Income For Property Owned & Rented in Wickliffe

INCOME NOT TAXABLE includes dividends, interest, military pay and allowances, insurance proceeds, pensions, annuities, alimony, social security, medicare, poor relief, unemployment insurance benefits, gifts, inheritances, scholarships, involuntary conversions and royalties. The income of religious, fraternal, charitable or other non-profit associations are exempt from the tax if exempt from real estate tax or exempt by enumeration in section 718.01 of the Ohio Revised Code or section 501(a) of the Internal Revenue Code.

PENALTIES AND INTEREST are imposed for failure to file a return or pay the tax due by tax due date.

CREDIT FOR MUNICIPAL TAX withheld or paid to other communities is given at 100% of tax withheld or paid, not to exceed 2%.

UNREIMBURSED EMPLOYEE BUSINESS EXPENSES: An individual may not claim federal Form 2106 deductions for City income tax purposes unless that individual has claimed the same deduction for federal income tax purposes and attaches to his annual return a copy of the federal Form 2106 with the Internal Revenue Service. Form 2106 expenses must be allocated proportionally as income related to the

2106 has been allocated and are subject to **Federal 2% floor**. A copy of **Schedule A** from your federal return must be attached. The expenses are subject to audit and approval by the City's Income Tax Office.

SPECIFIC INSTRUCTIONS

HEADING - Print your name, address and social security number, e-mail address and phone number clearly.

LINE 1 - Wages. List your gross city wages from box 5 or box 18 on W-2 form whichever is higher. Each line represents the taxable wage received from each employer. Deferred compensation and fringe benefits are not exempt from city income tax. If these amounts are not reconcilable between the Medicare wages or federal wages as shown, and the city wages, the W-2 will be questioned.

LINE 1A - Total wages from total Column A above.

LINE 2 - Is the total of schedule C, G & H on the reverse side of the tax form (other income subject to tax, self employment, rental income, etc.) brought forward from page 2. See instructions for schedules C, G & H (Other Income).

LINE 3 - Total of lines 1A and line 2.

LINE 4 - Multiply line 3 by .020 (2%).

LINE 5(A) - Enter the total municipal income tax withheld by your employer as shown on 1(A). **This must not exceed 2%** per W-2. Note: **IMPORTANT MESSAGE:** Withholding in excess of 2% from one W-2 form may not be used as credit towards another W-2 form for earnings withheld at less than 2%.

LINE 5(B) - Payments made to other municipalities on income shown on Line 1(B) or Line 2. Do not list any tax withheld by employer as shown on W-2 form, since already included in Line 1(A). Show only payments made to other municipalities for this tax year; **NOT TO EXCEED 100% OF PAYMENTS MADE/LIMIT 2%. Attach copy of Return.**

LINE 5(C) - Enter total estimated tax payments for **this** year.

LINE 5(D) - Enter credit from prior year's, overpayments you indicated on the prior years return to be credited against this year's tax.

LINE 5(E) - Is the total of Lines 5(A), 5(B), 5(C) and 5(D).

LINE 6 - If line 4 is greater than Line 5(E) the difference should be entered here. Remittance in this amount must accompany the return when filed. If this amount is less than \$1.00, you do not have to pay.

LINE 7 - If Line 5(E) is greater than Line 4 the difference should be entered here. This amount will be transferred as a credit towards next year's tax unless you request a refund. Refunds of less than \$1.00 are not made.

Line 8 - Enter the amount of Line 7 you want credited to your estimated tax.

LINE 9A, 9B & 10 - PENALTIES AND INTEREST: Penalty is imposed for file and/or pay amount due, on or before due date, at rate of 10% of tax due but in no case less than \$25.00. Interest: all taxes remaining unpaid after they become due shall bear interest at the rate of 1.5% a month on balance of tax due.

LINE 11 - Is the result of Lines 6, 9A, 9B and 10

LINE 12 - Declaration of Estimated payments are required if tax due for is \$200.00 or more. The first quarter is also due April th when you file this return. You will be billed for remaining quarters. Estimates can be amended if necessary.

SEE OTHER SIDE FOR INSTRUCTIONS FOR PREPARING BUSINESS INCOME TAX

INSTRUCTIONS FOR PREPARING BUSINESS INCOME TAX RETURNS

SCHEDULE C All business entities must complete this schedule. If you had more than one business, a separate schedule C must be completed for each business. An individual taxpayer engaged in two or more taxable business activities in a single municipality may include them in the same return. The net loss of one may be used to offset net profit of another. The net loss from a business activity may not be used to offset earned income such as salaries and wages.

If line 26 from Federal Schedule C is greater than what was reported for withholding purposes, furnish an explanation.

Rent expense on line 20 from Federal Schedule C will not be allowed unless name(s) of landlord(s) are furnished.

If line 27b exceeds 10% of line 28 from Federal Schedule C, separate itemization is required.

SCHEDULE G When the gross monthly rental of any and all real properties aggregates in excess of \$125.00 per month, the owner is considered engaged in a business activity and the net income shall be subject to the tax. If aggregate gross rentals are less than \$125.00 per month, do not complete this section. Information on this schedule (including the complete address of each Wickliffe property) must correspond to Schedule E and be attached, as filed with the Internal Revenue Service, using the same method of depreciation. Attach a schedule if you need more space. Rental losses may not be used to offset earned income such as salaries and wages.

SCHEDULE H This schedule is used to list all other taxable income not reported elsewhere on this return. Types of income to be reported here are: partnership, estates, trusts, fees, tips, prizes, awards, commissions, gambling and **lottery winnings**, supplemental unemployment benefits, property in lieu of cash,

excess business expense reimbursement, refunds of local taxes to business entities if deducted in a prior year, taxable income from all other sources.

SCHEDULE X is used for the purpose of making adjustments when total income (line 2) includes income not taxable and/or items not deductible for city purposes. For use by taxpayers that are not C Corporations and are not individuals. Ohio law prohibits taxpayers that are not C Corporations and not individuals from claiming a deduction for payments to a qualified self-employed retirement plan, payments for health or life insurance for an owner or owner-employee, or federal self-employment tax. Report all such payments on Line (H) and/or Line (I). Intangible income (i.e., **INTEREST, DIVIDENDS or ROYALTIES**) will **NOT** be allowable deductions on Schedule X, Resolution #1988-27.

SCHEDULE Y Must be fully completed if business activity is proportionately less than 100%

Loss Carried Forward If a loss carried forward is applicable, place that amount on this line. No Portion of a net operating loss shall be carried back against net profits of any prior year.

TOTAL FROM LINE 23 Enter on page 1, Line 2. If amount is negative, place allowable loss on Line 2.

DECLARATION OF ESTIMATED PAYMENTS Must be made if you anticipate taxable income which is not subject to withholding. The first quarter is also due April th when you file this return. You will be billed for remaining quarters. Estimates are required if tax due for is \$200.00 or more.

***NOTE:** All Sub Chapter S Corporation Partnerships and Limited Liability Companies located within the city will be taxed at the entity level.

IMPORTANT: *ALL Federal Schedules MUST be attached. Any return received without the appropriate Schedules will be marked "INCOMPLETE" and returned to the taxpayer. Completed returns must be received by April th to avoid penalty and interest charges. Return not considered filed unless properly signed and dated.

**CARRY FORWARD OF LOSSES ARE LIMITED TO FIVE YEARS
EXTENSIONS MUST BE RECEIVED
IN THE TAX DEPARTMENT BY
THE DUE DATE OF THE RETURN.**

AN EXTENSION IS NOT AN EXTENSION TO PAY TAX DUE, ONLY AN EXTENSION TO FILE

**FOR MORE INFORMATION OR QUESTIONS, CONTACT THE TAX DEPARTMENT
AT 440-943-7180**

OFFICE HOURS – MONDAY THRU FRIDAY 8:00 A.M. - 4:30 P.M.