

City of New Lexington
Income Tax Department
125 South Main St. New Lexington, Oh 43764
740-342-4660

Hours 8:00 AM – 4:00 PM
Monday thru Friday
Closed Saturday and Sunday

*If address is not correct, please make necessary change.

INCOME TAX RETURN FOR TAX YEAR: _____

Calendar year taxpayers file on or before **April 30**
Fiscal and partial year file within 105 days from end of period

Number in household
Living within Village

CITY ORDINANCE 77-9 STATES A RETURN MUST BE FILED IF A TAX IS DUE OR NOT, AND REGARDLESS OF WITHHOLDING.

If tax forms are no longer needed, check box and state reason: _____

This Return is for both Business and Individual
See instructions on back of this form.

1. Wages, salaries, tips and other earned compensation.
Use highest amount on W-2. Attach all W-2s, 1099s, etc.
If you lived here a partial year, please come to the tax office. \$ _____
2. Taxable income from business or rental: attach copy of applicable Federal schedule \$ _____
3. Total line 1 & 2 Business loss CAN NOT be subtracted from Line 1 \$ _____
4. 1% of line #3 – tax due \$ _____
5. Credits: A - Amount of New Lexington tax withheld by employer \$ _____
B – Tax paid to other municipalities-not to exceed 1% \$ _____
C - Total Credit: Add line 5A & 5B \$ _____
6. Subtract amount line 5C from Line 4 \$ _____
7. Payments and credits applied toward tax year \$ _____
8. Amount DUE or OVERPAYMENT: subtract line 7 from line 6. **Payment in full must accompany this return.**
A. 1.5% penalty on tax due for late filing per month past due \$ _____
B. 0.5% interest on tax due for late filing per month past due \$ _____
C. Total Amount Due \$ _____
9. Distribution of Overpayment: A: credit to next year \$ _____
B: refund \$ _____
No refund will be made until 1st quarter estimate is paid

Note: If the balance due is less than \$1.00 payment need not be made. If the overpayment is less than \$1.00 no refund will be issued.

Note: Mailing income tax returns without payment, proper documentation and/or signature(s) does not constitute a filing. Incomplete returns will not be processed and will be returned to you.

Declaration of Estimated New Lexington Income Tax

DECLARATION required if estimated tax liability is \$50 or more in the next tax year.

10. Total income subject to tax (tax not withheld by employer) \$ _____ multiply by 1% \$ _____
11. Credit from previous tax year (line 9A) (if applicable) \$ _____
12. Remaining balance – subtract line 11 from line 10 \$ _____
13. Amount due with filing of return (25% of line 12) \$ _____
14. Total Tax Due – ADD Line 8C & Line 13 (BOTH ARE DUE BY **APRIL 30**) \$ _____

Note: 25% of Declaration payment is due April 30. Next billing due dates: July 31, October 31, and January 31.

Under penalties of perjury, I declare 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

***RETURN WILL NOT BE ACCEPTED WITHOUT SIGNATURES.**

DATE	SIGNATURE OF TAXPAYER	PHONE NO. TO CONTACT	SIGNATURE OF PREPARER	DATE
	SIGNATURE OF TAXPAYER			

PLEASE TURN TO BACKSIDE FOR INSTRUCTIONS
ORIGINAL to be filed with Tax Bureau

INSTRUCTIONS FOR FILING NEW LEXINGTON INCOME TAX RETURN

1. Fill in the year for which you are filing the return.
2. If you had no earned income for the entire year, put a zero on line 1, sign the form and return it to the income tax office.
3. If you do not work or live in the city, check the box in the upper right corner of the form and state the reason why forms are no longer needed. Remember that ANY person working OR living in the city must file a return even if no tax is due.
4. You must send all copies of W-2's, 1099's or Federal Schedules for all money claimed with the original copy. Any tax owed is due at the time of filing. Your return must be signed. If any of these items are omitted your income tax return will not be accepted and will be returned to you.
5. Listed below is income that you DO NOT pay city tax on:
 - A. Military pay including reserve pay.
 - B. Alimony
 - C. Capital gains
 - D. Interest
 - E. Dividends
 - F. Social Security benefits
 - G. Workers' compensation
 - H. State unemployment benefits
 - I. Insurance benefits
 - J. Prizes – unless connected with employment
 - K. Gambling winnings (losses are NOT deductible)
 - L. Income of religious, fraternal, charitable, literary or educational institutions
 - M. Welfare payments
 - N. Pension income – includes lump sum distributions
 - O. Annuities – at the time of distribution
 - P. Housing for clergy
 - Q. Government allotments
 - R. Election Board payment up to \$1,000.00
6. Fill in or make any necessary corrections to your name, address, etc.
7. On line 1, write in the total amount of wages, salaries, tips, etc. from your W-2's or 1099's. You must use the highest amount on your W-2.
8. On line 2, write in the amount of taxable income from your business or rental properties. You must attach a copy of your Federal Schedule. If you have no rental or business income, write a zero on line 2.
9. Add lines 1 and 2 and write the total on line 3.
10. Multiply line 3 by 0.01 (1%). Write the answer on line 4.
11. If any New Lexington tax was withheld from your pay (see boxes 19 and 20 of your W-2) write the amount on line 5A. If you have more than one W-2 add the amounts from each W-2 and write the total on line 5A.
12. If the locality listed in box 20 of your W-2 is anything other than New Lexington multiply the highest amount of wages on your W-2 by 0.01 (1%). If the answer is less than the amount stated in box 19 of your W-2, write the answer on line 5B. If the answer is greater than the amount stated in box 19 of your W-2, write the amount from box 19 of your W-2 on line 5B. Follow the above instructions for each W-2 if you have more than one. Write the total for all the W-2s on line 5B.
13. On line 5C, write the total of lines 5A and 5B.
14. Subtract the amount on line 5C from the amount on line 4. Write the answer on line 6.
15. Payments and credits on line 7 will only apply to those people who had a credit carried forward from the previous tax year or made estimated payments toward their taxes. If this does not apply to you, write a zero on line 7.
16. Subtract line 7 from line 6. Write the answer on line 8.
17. If a refund is due, you may choose to either apply it to the next year's taxes or have it refunded to you. Fill in the amount for each option on lines 9A and 9B.
18. **Please note that any balances due that are less than \$1.00 need not be made. Any refunds less than \$1.00 will not be issued.**
19. Those people owing more than \$50.00 are required under city ordinance to fill out the bottom portion of the tax return labeled *Declaration of Estimated New Lexington Income Tax*. This will provide us the information needed to set up your account so that you can make estimated payments throughout the year (quarterly) toward the next year's taxes. You are required to make these quarterly payments according to the due dates listed on the payment vouchers which will be mailed to you each quarter. Your first quarterly payment must be paid when you file your return.