Make payable and mail to:

NEW LEXINGTON INCOME TAX
215 SOUTH MAIN STREET
NEW LEXINGTON, OH 43764
(740) 342-4660 Mon-Fri 8A-4P

2012
NEW LEXINGTON INCOME TAX RETURN

YOUR RETURN MUST BE POSTMARKED ON OR BEFORE APRIL 15, 2013
ADDITIONAL FORMS AVAILABLE ON OUR WEBSITE www.newlexington.org
FILING IS REQUIRED EVEN IF NO TAX IS DUE

TAX OFFICE USE ONLY

If you received a label in the mail, please affix the label here.

PLEASE VERIFY CORRECT NAME AND ADDRESS ARE SHOWN BELOW:

ACCOUNT #: _____-____
NAME: _____
SPOUSE: _____
ADDRESS:-_____
_____
_____

PLEASE ENTER:

SOCIAL SECURITY NUMBER(S):
_____-_____-_____
_____-_____-_____

TAXPAYER'S PHONE NUMBER:
(_____) _____-_____

PARTIAL YEAR RESIDENT:

DATE MOVED IN: _____/_____/_____
DATE MOVED OUT: _____/_____/_____
PROVIDE PREVIOUS ADDRESS:
_____
_____

TAXABLE: _____%

INCOME

ATTACH W2S, 1099S, FEDERAL 1040 & SCHEDULES TO INCOME TAX FORM

			TAXPAYER USE	TAX OFFICE USE ONLY
1	Enter qualifying wages & compensation (usually box 5 on your W2 - see instructions on reverse)	1	$_____	1_____
2	Miscellaneous income (tips not already included in wages, 1099s not reported on Federal Sch, etc)	2	$_____	2_____
3	Business/Rental income (attach copies of applicable Federal Schedules) enter business loss as zero	3	$_____	3_____
4	TOTAL INCOME SUBJECT TO TAX (add lines 1, 2 and 3) **INCOME**	4	$_____	4_____

TAX

5	NEW LEXINGTON TAX: 1% (multiply line 4 by 0.01) **TAX**	5	$_____	5_____

CREDITS ATTACH W2S HERE

ATTACH W2S AND/OR OTHER CITY RETURNS TO SUBSTANTIATE CREDIT REPORTED

6	New Lexington tax withheld per W2(s) - DO NOT enter School Tax (Local 6402)	6	$_____	6_____
7	Credit for tax paid to other municipalities (wages on each W2 x 0.005 - figure each W2 separately)	7	$_____	7_____
8	Estimated tax paid for 2012 (do not include credit carryover)	8	$_____	8_____
9	Credit carryover (credit carried forward & not refunded)	9	$_____	9_____
10	TOTAL CREDIT (add lines 6, 7, 8 and 9) **CREDIT**	10	$_____	10_____

BALANCE DUE, REFUND OR CREDIT

Balances less than $1.00 need not be paid.
Overpayments less than $1.00 will not be refunded.

11	TAX DUE (if line 5 is greater than line 10, subtract line 10 from line 5)	11	$_____	11_____
12	OVERPAYMENT (if line 10 is greater than line 5, subtract line 5 from line 10)	12	$(_____)	12_____
13	A. Penalty: line 11 x 1.5% x number of months late (fraction of a month counts as whole month)	13A	$_____	13A_____
	B. Interest: line 11 x 0.5% x number of months late (fraction of a month counts as whole month)	13B	$_____	13B_____
	C. Late Filing Fee: 30 days or less = $25, 31 to 90 days = $50, 91 or more days = $100	13C	$_____	13C_____
	D. TOTAL PENALTY, INTEREST AND LATE FEE (add lines 13A, 13B and 13C)	13D	$_____	13D_____
14	TOTAL DUE (add lines 11 and 13D **OR** subtract line 13D from line 12) If $0.99 or less enter zero	14	$_____	14_____
15	OVERPAYMENT (subtract line 13D from line 12) Indicate distribution below: (see instructions)	15	$(_____)	15_____

A. Carryover to 2013/apply to prior balance $ _____ B. Refund $_____

2013 DECLARATION OF ESTIMATED TAX

DECLARATION NOT REQUIRED IF 100% OF YOUR NEW LEXINGTON TAX IS PAYROLL DEDUCTED BY YOUR EMPLOYER OR IF YOU OWE LESS THAN $50 FOR 2012

16	Tax due in 2012 before estimated payments and credit carryover (subtract lines 6 and 7 from line 5)	16	$_____	16_____
17	Credit carryover to 2013 (line 15A)	17	$_____	17_____
18	2013 Declaration amount (subtract line 17 from line 16)	18	$_____	18_____
19	1ST QUARTER PAYMENT (multiply line 18 by 22.5%)	19	$_____	19_____
20	A. Penalty: line 19 x 1.5% x number of months late (fraction of a month counts as whole month)	20A	$_____	20A_____
	B. Interest: line 19 x 0.5% x number of months late (fraction of a month counts as whole month)	20B	$_____	20B_____
	C. TOTAL DECLARATION PENALTY AND INTEREST (add lines 20A and 20B)	20C	$_____	20C_____
21	2012 1ST QUARTER DECLARATION PAYMENT DUE (add lines 19 and 20C)	21	$_____	21_____

TOTAL DUE

22	Line 14 $_____ + Line 21 $_____ = **TOTAL PAYMENT DUE**	22	$_____	22_____

I certify that I have examined this return, including accompanying W2s, 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 the taxpayer, this declaration is based on all information of which preparer has any knowledge. Mailing income tax returns without payment, proper documentation, and/or signature does not constitute a filing.

X
SIGNATURE OF TAXPAYER DATE

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER DATE

X
SIGNATURE OF TAXPAYER DATE

( ) -
TAX PREPARER'S PHONE NUMBER

IF YOUR RETURN WAS PREPARED BY A TAX PREPARER, MAY WE CONTACT HIM/HER IF WE HAVE QUESTIONS? ☐ YES ☐ NO

GENERAL FILING INFORMATION

NEW LEXINGTON TAX OFFICE LOCATION: 215 South Main Street, New Lexington, OH 43764.

NEW LEXINGTON INCOME TAX RATE: 1%

MAXIMUM CREDIT for tax paid to other municipalities: 0.5%

DEADLINE TO FILE your 2012 New Lexington Income Tax Return without penalty, interest or late fee is April 15, 2013. Returns received by the tax office after this date or postmarked by the Postal Service after this date will be considered late and will be subject to penalty, interest and late fee.

EXTENSION REQUESTS: If you wish to apply for an extension to file your return, a copy of your Federal Extension must be filed with the New Lexington Income Tax Office no later than April 15, 2013. A Federal Extension does not automatically extend your New Lexington tax return. Payment of tax owed for 2012 and the filing of the 2013 Declaration of Estimated Tax with the first quarter payment are still due by April 15, 2013.

TAX PREPARATION: The New Lexington Income Tax Office provides free preparation of your New Lexington Income Tax Return on a first-come, first-served basis, Monday through Friday, 9AM to 3PM.

WEBSITE: New Lexington Tax Forms and Information are available on our website at www.newlexington.org

SCHOOL DISTRICT TAX: The School District Number for New Lexington City Schools is #6402 and may look like local income tax on your W2. This is not local income tax and you may not take credit for it on your New Lexington Tax Return. The State of Ohio administers School District Tax and can be reached at 1-800-282-1780.

REMITTANCE: Make check or money order payable to *New Lexington Income Tax* . Balances less than $1.00 need not be paid, but the return must still be filed by April 15, 2013. Payments must be received or postmarked by April 15, 2013 to avoid penalty, interest and late fees.

STUDENT FILING REQUIREMENTS: If you turned 18 years of age during 2012 and your legal domicile (residency) is in New Lexington, you are required to file an annual tax return even if no tax is due. College students maintaining New Lexington as their legal domicile (residency) are subject to all New Lexington Tax regulations. If you used an address inside the corporation limits of New Lexington to file your Federal and State tax returns, you are considered a resident of New Lexington.

MANDATORY REGISTRATION AND FILING: New Lexington residents, age 18 and older, are required to register with the Tax Office to establish a tax account within 30 days of residency or turning age 18. Residents must file an annual New Lexington tax return, even if no tax is due. Partial year residents are required to file a return on the portion of income earned while a resident of New Lexington. Non-residents are required to file a tax return on any income earned inside the corporation limits of New Lexington, even if no tax is due.

JOINT FILING: A husband and wife may elect to file joint tax returns regardless of how the Federal Tax Return is filed.

NON-RESIDENTS: A non-resident must file a tax return and report taxable income to New Lexington even if the tax was fully withheld by the employer. Non-residents must file and report business activity income including rental income even if a net loss is realized.

THE FOLLOWING INCOME IS EXEMPT FROM NEW LEXINGTON TAX: Military pay including reserve pay, capital gains, dividends, interest, workers' compensation, gambling winnings, pension income, housing for clergy, Election Board payment up to $1,000, alimony, Social Security Benefits, State of Ohio unemployment benefits, Public Assistance payments, annuities (at time of distribution), government allotments, IRS Section 125 cafeteria plans, prizes (unless connected with employment), and college tuition

LINE BY LINE INSTRUCTIONS: Verify that your name and address are correct on the tax form. Fill in your social security number(s) and phone number. If you were a partial year resident, fill in the date you moved in or out of New Lexington and provide your previous address.

LINE 1 Enter the total qualifying wages (usually W2 box 5 Medicare wages and tips-highest amount on W2). Contributions to deferred compensation plans (such as 401(k)) are taxable. See ORC 718.03 for a complete definition of taxable wages for Ohio municipalities.

LINE 2 If applicable, enter miscellaneous income such as tips not included in wages and 1099 income not included on your Federal Schedule.

LINE 3 If applicable, enter business income reported on Federal Schedule C or rental income reported on Federal Schedule E. Losses must be entered as zero. Attach copies of Federal Schedules to tax return.

LINE 4 Add lines 1, 2 and 3.

LINE 5 Multiply line 4 by 1% (0.01).

LINE 6 Enter the amount of New Lexington tax withheld as shown on your W2s in boxes 19 and 20. DO NOT include School District Tax withheld.

LINE 7 New Lexington residents may claim credit for tax paid to another municipality up to a maximum of 0.5%. Credit for tax paid to a municipality outside of Ohio is not allowed. Credit for tax erroneously paid to another municipality is not allowed, whether or not you requested or received a refund of said tax.

LINE 8 Enter estimated tax payments paid for 2012 using exact dollars and cents paid. Contact Tax Office for total if you are unsure.

LINE 9 Enter prior year credit carryover to 2012 that was not refunded or applied to prior year debt, using exact dollars and cents.

LINE 10 Add lines 6, 7, 8 and 9.

LINE 11 If line 5 is greater than 10, subtract line 10 from line 5.

LINE 12 If line 10 is greater than 5, subtract line 5 from line 10.

LINE 13 Calculate penalty, interest and late fee as follows:

A. PENALTY: Multiply line 11 by 1.5% (0.15). Multiply answer by number of months late. Partial months count as a whole month.

B. INTEREST: Multiply line 11 by 0.5% (0.005). Multiply answer by number of months late. Partial months count as a whole month.

C. LATE FEE: Enter applicable late fee: 30 days or less late=$25, 31-90 days late=$50, 91 or more days=$100.

D. Add lines 13A, 13B and 13C.

LINE 14 Add lines 11 and 13D, or subtract line 13D from line 12.

LINE 15 Subtract line 13D from line 12. Overpayment of $0.99 or less will not be refunded or carried forward. Indicate distribution of overpayment. Overpayment will first be applied to outstanding prior balance before being refunded or carried forward.

LINE 16 Line 5 minus line 6 and line 7.

LINE 17 Enter credit carryover from line 15A.

LINE 18 Subtract line 17 from line 16.

LINE 19 Multiply line 18 by 22.5% (0.225).

LINE 20 Calculate penalty and interest due.

LINE 21 Add lines 19 and 20C.

LINE 22 Add lines 14 and 21. Pay amount by April 15, 2013