

Make payable and mail to:  
**NEW LEXINGTON INCOME TAX**  
**215 SOUTH MAIN STREET**  
**NEW LEXINGTON, OH 43764**  
**(740) 342-4660 Mon-Fri 9A-4P**

**2013**  
**NEW LEXINGTON**  
**INCOME TAX RETURN**

YOUR RETURN MUST BE POSTMARKED ON OR BEFORE APRIL 15, 2014  
 ADDITIONAL FORMS AVAILABLE ON OUR WEBSITE [www.newlexington.org](http://www.newlexington.org)  
 FILING IS REQUIRED EVEN IF NO TAX IS DUE

<b>TAX OFFICE USE ONLY</b>
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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:

\_\_\_\_\_

\_\_\_\_\_

<b>TAXABLE:</b> _____	<b>%</b> _____
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INCOME	ATTACH W2S, 1099S, FEDERAL 1040 & SCHEDULES TO INCOME TAX FORM		TAXPAYER USE	TAX OFFICE USE ONLY
	TAX	1	Enter qualifying wages & compensation (usually box 5 on your W2 - see instructions on reverse)	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	<b>TOTAL INCOME SUBJECT TO TAX (add lines 1, 2 and 3)</b>	<b>INCOME</b> 4 \$ _____	4 _____

TAX	5	NEW LEXINGTON TAX: 1% (multiply line 4 by 0.01)	5 \$ _____	5 _____
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CREDITS	ATTACH W2S AND/OR OTHER CITY RETURNS TO SUBSTANTIATE CREDIT REPORTED		TAXPAYER USE	TAX OFFICE USE ONLY
	ATTACH W2S HERE	6	New Lexington tax withheld per W2(s) - DO NOT enter School Tax (Local 6402)	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 2013 (do not include credit carryover)	8 \$ _____	8 _____
	9	Credit carryover (credit carried forward & not refunded)	9 \$ _____	9 _____
	10	<b>TOTAL CREDIT (add lines 6, 7, 8 and 9)</b>	<b>CREDIT</b> 10 \$ _____	10 _____

BALANCE DUE, REFUND OR CREDIT	DECLARATION NOT REQUIRED IF 100% OF YOUR NEW LEXINGTON TAX IS PAYROLL DEDUCTED BY YOUR EMPLOYER OR IF YOU OWE LESS THAN \$50 FOR 2013		TAXPAYER USE	TAX OFFICE USE ONLY
	Balances less than \$1.00 need not be paid. Overpayments less than \$1.00 not refunded.	11	TAX DUE (if line 5 is greater than line 10, subtract line 10 from line 5)	11 \$ _____
	12	OVERPAYMENT (if line 10 is greater than line 5, subtract line 5 from line 10)	12 \$(_____)	12 _____
	13A	A. Penalty: line 11 x 1.5% x number of months late (fraction of a month counts as whole month)	13A \$ _____	13A _____
	13B	B. Interest: line 11 x 0.5% x number of months late (fraction of a month counts as whole month)	13B \$ _____	13B _____
	13C	C. Late Filing Fee: 30 days or less = \$25, 31 to 90 days = \$50, 91 or more days = \$100	13C \$ _____	13C _____
	13D	D. TOTAL PENALTY, INTEREST AND LATE FEE (add lines 13A, 13B and 13C)	13D \$ _____	13D _____
	14	<b>TOTAL DUE (add lines 11 and 13D OR subtract line 13D from line 12) If \$0.99 or less enter zero</b>	14 \$ _____	14 _____
	15	OVERPAYMENT (subtract line 13D from line 12) Indicate distribution below: (see instructions)	15 \$(_____)	15 _____
		A. Carryover to 2014/apply to prior balance \$ _____ B. Refund \$ _____		

2014 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 2013		TAXPAYER USE	TAX OFFICE USE ONLY
	ESTIMATED TAX	16	Tax due in 2013 before estimated payments and credit carryover (subtract lines 6 and 7 from line 5)	16 \$ _____
	17	Credit carryover to 2014 (line 15A)	17 \$ _____	17 _____
	18	2014 Declaration amount (subtract line 17 from line 16)	18 \$ _____	18 _____
	19	1ST QUARTER PAYMENT (multiply line 18 by 22.5%)	19 \$ _____	19 _____
	20A	A. Penalty: line 19 x 1.5% x number of months late (fraction of a month counts as whole month)	20A \$ _____	20A _____
	20B	B. Interest: line 19 x 0.5% x number of months late (fraction of a month counts as whole month)	20B \$ _____	20B _____
	20C	C. TOTAL DECLARATION PENALTY AND INTEREST (add lines 20A and 20B)	20C \$ _____	20C _____
	21	2014 1ST QUARTER DECLARATION PAYMENT DUE (add lines 19 and 20C)	21 \$ _____	21 _____

<b>TOTAL DUE</b>	22	Line 14 \$ _____ + Line 21 \$ _____ =	<b>TOTAL PAYMENT DUE</b> 22 \$ _____	22 _____
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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

**X** \_\_\_\_\_  
 SIGNATURE OF TAXPAYER DATE

\_\_\_\_\_  
 SIGNATURE OF PREPARER, IF OTHER THAN 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 2013 New Lexington Income Tax Return without penalty, interest or late fee is April 15, 2014. 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, 2014. A Federal Extension does not automatically extend your New Lexington tax return. Payment of tax owed for 2013 and the filing of the 2014 Declaration of Estimated Tax with the first quarter payment are still due by April 15, 2014.

**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](http://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, 2014. Payments must be received or postmarked by April 15, 2014 to avoid penalty, interest and late fees.

**STUDENT FILING REQUIREMENTS:** If you turned 18 years of age during 2013 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 2013 using exact dollars and cents paid. Contact Tax Office for total if you are unsure.

**LINE 9** Enter prior year credit carryover to 2013 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, 2014