

**2015**  
**NEW LEXINGTON**  
**INCOME TAX RETURN**

YOUR RETURN MUST BE POSTMARKED ON OR BEFORE APRIL 18, 2016  
 ADDITIONAL FORMS AVAILABLE ON OUR WEBSITE [www.newlexington.org](http://www.newlexington.org)  
 FILING IS REQUIRED EVEN IF NO TAX IS DUE

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

**TAX OFFICE USE ONLY**

PLEASE VERIFY CORRECT NAME AND ADDRESS ARE SHOWN BELOW:

PLEASE ENTER:

PARTIAL YEAR RESIDENT:

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

ACCOUNT #: \_\_\_\_\_ - \_\_\_\_\_  
 NAME: \_\_\_\_\_  
 SPOUSE: \_\_\_\_\_  
 ADDRESS:- \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

SOCIAL SECURITY NUMBER(S): \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

DATE MOVED IN: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 DATE MOVED OUT: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 PROVIDE PREVIOUS ADDRESS: \_\_\_\_\_  
 \_\_\_\_\_

TAXPAYER'S PHONE NUMBER:

(\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**TAXABLE: \_\_\_\_\_ %**

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

INCOME	TAXPAYER USE		TAX OFFICE USE ONLY
	LINE	AMOUNT	
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
3	Business/Rental income (attach copies of applicable Federal Schedules) enter business loss as zero	\$ _____	3
4	<b>TOTAL INCOME SUBJECT TO TAX (add lines 1, 2 and 3)</b>	<b>INCOME</b> \$ _____	4

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

TAX	TAXPAYER USE		TAX OFFICE USE ONLY
	LINE	AMOUNT	
5	NEW LEXINGTON TAX: 1% (multiply line 4 by 0.01)	<b>TAX</b> \$ _____	5

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

CREDITS ATTACH W2S HERE	TAXPAYER USE		TAX OFFICE USE ONLY
	LINE	AMOUNT	
6	New Lexington tax withheld per W2(s) - DO NOT enter School Tax (Local 6402)	\$ _____	6
7	Estimated tax paid for 2015 (do not include credit carryover)	\$ _____	7
8	Credit carryover (credit carried forward & not refunded)	\$ _____	8
9	<b>TOTAL CREDIT (add lines 6, 7, and 8)</b>	<b>CREDIT</b> \$ _____	9

10 TAX DUE (if line 5 is greater than line 9, subtract line 9 from line 5)

10	TAX DUE (if line 5 is greater than line 9, subtract line 9 from line 5)	\$ _____	10
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11 OVERPAYMENT (if line 9 is greater than line 5, subtract line 5 from line 9)

11	OVERPAYMENT (if line 9 is greater than line 5, subtract line 5 from line 9)	\$ (_____) _____	11
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12 A. Penalty: line 10 x 1.5% x number of months late (fraction of a month counts as whole month)

12A	Penalty: line 10 x 1.5% x number of months late (fraction of a month counts as whole month)	\$ _____	12A
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B. Interest: line 10 x 0.5% x number of months late (fraction of a month counts as whole month)

12B	Interest: line 10 x 0.5% x number of months late (fraction of a month counts as whole month)	\$ _____	12B
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C. Late Filing Fee: 30 days or less = \$25, 31 to 90 days = \$50, 91 or more days = \$100

12C	Late Filing Fee: 30 days or less = \$25, 31 to 90 days = \$50, 91 or more days = \$100	\$ _____	12C
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D. TOTAL PENALTY, INTEREST AND LATE FEE (add lines 12A, 12B and 12C)

12D	TOTAL PENALTY, INTEREST AND LATE FEE (add lines 12A, 12B and 12C)	\$ _____	12D
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13 TOTAL DUE (add lines 10 and 12D OR subtract line 12D from line 11) If \$0.99 or less enter zero

13	TOTAL DUE (add lines 10 and 12D OR subtract line 12D from line 11) If \$0.99 or less enter zero	\$ _____	13
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14 OVERPAYMENT (subtract line 12D from line 11) Indicate distribution below: (see instructions)

14	OVERPAYMENT (subtract line 12D from line 11) Indicate distribution below: (see instructions)	\$ (_____) _____	14
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A. Carryover to 2016/apply to prior balance \$ \_\_\_\_\_ B. Refund \$ \_\_\_\_\_

**DECLARATION NOT REQUIRED IF 100% OF YOUR NEW LEXINGTON TAX IS PAYROLL DEDUCTED BY YOUR EMPLOYER OR IF YOU OWE LESS THAN \$200 FOR 2015**

2016 DECLARATION OF ESTIMATED TAX	TAXPAYER USE		TAX OFFICE USE ONLY
	LINE	AMOUNT	
15	Tax due in 2015 before estimated payments and credit carryover (subtract line 6 from line 5)	\$ _____	15
16	Credit carryover to 2016 (line 14A)	\$ _____	16
17	2016 Declaration amount (subtract line 16 from line 15)	\$ _____	17
18	1ST QUARTER PAYMENT (multiply line 17 by 22.5%)	\$ _____	18
19A	A. Penalty for failure to timely file: \$25.00 per month up to a maximum of \$150.00	\$ _____	19A
19B	B. Penalty for late payment: line 18 x 15%	\$ _____	19B
19C	C. Interest: line 18 x 0.42% x number of months late (fraction of a month counts as whole month)	\$ _____	19C
19D	D. TOTAL DECLARATION PENALTY AND INTEREST (add lines 19A, 19B and 19C)	\$ _____	19D
20	2016 1ST QUARTER DECLARATION PAYMENT DUE (add lines 18 and 19D)	\$ _____	20

<b>TOTAL DUE</b>	21 Line 13 \$ _____ + Line 20 \$ _____ =	<b>TOTAL PAYMENT DUE</b> \$ _____	21
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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 and/or signature does not constitute a filing. If filing a joint return, signatures for both taxpayers are required.

**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: NO CREDIT

**DEADLINE TO FILE** your 2015 New Lexington Income Tax Return without penalty, interest or late fee is April 18, 2016. 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 18, 2016. A Federal Extension does not automatically extend your New Lexington tax return. Payment of tax owed for 2015 and the filing of the 2016 Declaration of Estimated Tax with the first quarter payment is still due by April 18, 2016.

**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 18, 2016. Payments must be received or postmarked by April 18, 2016 to avoid penalty, interest and late fees.

**STUDENT FILING REQUIREMENTS:** If you turned 18 years of age during 2015 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 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** Enter estimated tax payments paid for 2015 using exact dollars and cents paid. Contact Tax Office for total if you are unsure.

**LINE 8** Enter prior year credit carryover to 2015 that was not refunded or applied to prior year debt, using exact dollars and cents.

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

**LINE 10** If line 5 is greater than 9, subtract line 9 from line 5.

**LINE 11** If line 9 is greater than 5, subtract line 5 from line 9.

**LINE 12** Calculate penalty, interest and late fee as follows:

**A. PENALTY:** Multiply line 10 by 1.5% (0.15). Multiply answer by number of months late. Partial months count as a whole month.

**B. INTEREST:** Multiply line 10 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 12A, 12B and 12C.

**LINE 13** Add lines 10 and 12D, or subtract line 12D from line 11.

**LINE 14** Subtract line 12D from line 11. 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 15** Line 5 minus line 6.

**LINE 16** Enter credit carryover from line 14A.

**LINE 17** Subtract line 16 from line 15.

**LINE 18** Multiply line 17 by 22.5% (0.225).

**LINE 19** Calculate penalty and interest due.

**LINE 20** Add lines 18 and 19C.

**LINE 21** Add lines 13 and 20. Pay amount by April 18, 2016.