

VILLAGE OF WEST UNITY
*****IMPORTANT PLEASE READ*****

Enclosed is your 2017 Village Income Tax Return Form. Please read the enclosed instructions.
The Tax Rate for 2017 is **1.5%**.

WHO IS REQUIRED TO FILE A RETURN?

- Every resident 18 years or older must file a return. We have **MANDATORY FILING**.
- Every Business, Individual, Proprietorship, Corporation, Profession, etc... whether a resident or non-resident who conducts business in West Unity must file a return and pay any taxes on net profit. Business' includes rental and farm income. Remind your tax preparer that a business loss may not off-set W2 income.
- Effective 1/1/2016, Net operating loss is allowed per ORC 718 and can be carried forward for 5 years.

TAX PAYMENT

- Per ORC 718, NO tax payment is necessary if amount due is \$10.00 and under

TAX CREDIT – (W2 Wages in Box 18 & Local Tax WH in Box 19)

- If tax is withheld in another municipality at a higher rate, then you are allowed credit of 1.5% on your West Unity tax return. Except a tax withheld in Indiana, which is a county tax and is not a municipal tax, therefore, there is not credit for Indiana tax.

EXTENSION

- If you need an extension for filing your tax return, the request must be received by this office, on or before April 17th. Do not wait until you file your final return at the end of the extension time.

ESTIMATE

- No estimate tax payments are required if tax due is under \$200.00
 - **Percentages & Due Dates**
 - 22.5% on/before the 15th of April for the tax year
 - 45% on/before the 15th of June for the tax year
 - 67.5% on/before the 15th of September for the tax year
 - 90% on/before the 15th of January for the tax year

TAXABLE INCOME (W2 Box 18 Amount; if blank refer to W2 Box 5)

- Income from gross wages, tips, salaries, commissions, and other compensation shall be taxed.

NON TAXABLE INCOME

- Interest, dividends, capital gains, unemployment compensation, military pay, alimony, social security and other retirement that has already been taxed.

REMEMBER TO INCLUDE COPIES OF THE FOLLOWING DOCUMENTS WITH YOUR RETURN

- **W2'S and 1099'S**
- **SCHEDULE C** – Profit/Loss from Business Profession
- **SCHEDULE E** – Rental Income
- **SCHEDULE F** – Farm Income
- **SCHEDULE Y** – Business Allocation

PENALTIES & INTEREST - effective 1/1/2016

- **INTEREST RATE** – Federal Short-Term Rate (rounded) + 5.00%
 - *Rate is calculated each July; announced in October*
- **LATE FILING** - \$25.00 Per Month (Or Fraction Therof) Up To \$150.00;
 - *Includes all but estimated payment returns*
- **LATE PAYMENT** - 15.00% Of The Amount Not Timely Paid
 - *This is a one-time annual assessment per return*

**If you do not receive a form, either call or stop in the office for one.
If you have any questions, please call: (419) 924-2215**

Forms are available @ www.westunity.org

PLEASE REMEMBER TO SIGN YOUR TAX RETURN

**INDIVIDUAL - 2017
INCOME TAX RETURN**



MAKE CHECK OR MONEY ORDER TO:
VILLAGE OF WEST UNITY

 PO Box 207
 West Unity OH 43570-0207

 Voice 419-924-2215 Ext Fax 419-924-2894
 westunityclerk@roadrunner.com

West Unity
Due Date 04/15/2018

Taxpayer's Social Security No.	
Home Telephone No.	Business Telephone No.
Spouse's Social Security No.	
Spouse's Name	
Home Telephone No.	Business Telephone No.

Name _____
 And _____
 Address _____

Filing Status		IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES	
<input type="checkbox"/> Single	<input type="checkbox"/> RESIDENT	INTO	/ /
<input type="checkbox"/> Married filing joint	<input type="checkbox"/> NON-RESIDENT	OUT OF	/ /
<input type="checkbox"/> Married filing separate	IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION		
NAME _____			
ADDRESS _____			

Income

1 Wages, salaries, tips, etc. 1

2 Other taxable income 2

3 Total taxable income (add lines 1 and 2) 3

Tax and Credits

4 West Unity tax due before credits (1.500% of line 3) 4

5 Estimated tax payments made to West Unity as of 01/08/2018 5

6 Taxes withheld and paid to West Unity 6

7 Overpayment from prior year(s) 7

8 Taxes withheld and paid to other localities 8

Credit cannot exceed 100.0% of tax withheld up to 1.50% of income earned in each location.

9 Total credits (add lines 5 through 8) 9

Refund (Issued if greater than 10.00)

10 If line 9 is greater than line 4, subtract line 4 from line 9. This is the amount you overpaid 10

11 Amount of line 10 to be credited to next years estimate 11

12 Amount of line 10 to be refunded 12

Tax Due (if greater than 10.00)

13 If line 4 is more than line 9, subtract line 9 from 4, this is the tax amount you owe 13

14 Penalties and interest **Late File** _____ **Late Pay** _____ **Late Estimate** _____ **Interest** _____ 14

Declaration of Estimate For 2018

15 Estimated income 15

16 Estimated tax due. Multiply line 15 by 1.500% 16

17 Taxes to be withheld and paid to West Unity and other localities 17

18 Prior credit applied to estimated tax payments (From line 11) 18

19 Net estimated tax due (subtract line 17 and 18 from 16) 19

20 Minimum amount due for first quarter (multiply line 19 by 25%) 20

Amount You Owe

21 Total amount due (add lines 13, 14 and 20) 21

Tax Office Use Only : Tax Office Use Only : Tax Office Use Only

 Taxpayer's Signature Date

 Spouse's Signature Date

 Tax Preparer's Signature Date
 (If other than taxpayer) Phone No. _____

May VILLAGE OF West Unity discuss this return with the preparer shown above Yes No