

**VILLAGE OF DENNISON  
INCOME TAX DEPARTMENT**

302 GRANT STREET  
DENNISON, OHIO 44621

ADDRESS SERVICE REQUESTED

AFFIX THIS LABEL TO YOUR RETURN



**DELIVER TO**

**DENNISON  
INCOME TAX RETURN**

**IMPORTANT  
MUNICIPAL INCOME TAX RETURN  
A LATE FILING PENALTIES FILE BY APRIL**

**INSTRUCTIONS**

**IMPORTANT**

**READ ALL INSTRUCTIONS CAREFULLY BEFORE PREPARING RETURN**  
**NOTE: TAX RETURN WILL BE CONSIDERED INCOMPLETE**  
**IF 2 ARE NOT ATTACHED.**  
**2 DETACH AND REMOVE ALL FORMS FROM PACKET**  
**FILL OUT EACH SEET INDIVIDUALLY.**

**CITY INCOME TAX INFORMATION**

**WHAT IS THE TAX RATE** - The Tax rate is 2% of total Taxable Income.

**WHO MUST FILE A TAX RETURN** -

**RESIDENTS:**

All Residents of the City over 18 years of age must file a return.  
Husband and wife may file joint returns.

**NON-RESIDENTS:**

Non-Residents of the City, who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered within the City.

Non-Residents have Rental Property situated within the City. However, the tax is computed on the net income only, after allowance of Depreciation, Real Estate taxes, Repairs, Insurance, etc.

**NON-RESIDENT EMPLOYERS** (contractors, etc.), who are doing business within the municipality are required to deduct at the time of payment of salaries, wages, commissions, or other compensation the tax on the gross amount earned in the municipality.

**EVERY EMPLOYER**, resident or non-resident, who is required to deduct and withhold the tax at the source is liable directly to the municipality for payment of such tax whether actually collected from their employees or not.

**PAYMENT OF TAX WITHHELD FROM EMPLOYEES** - 1st quarter due by April 30th 2nd quarter due by July 31 3rd quarter due by October 31, and the 4th quarter due by January 31 of the following year.

**INCOME NOT SUBJECT TO THE ABOVE TAX** - Pensions, Social Security, Unemployment and Disability Benefits, Interest, Dividends, Military Pay, etc. are not subject to the tax. Also, earnings and income of all persons under 18 years of age whether residents or non-residents, are exempt.

**WHEN TO FILE** - Declarations of estimated income tax for the current years, payable quarterly, plus the annual return for the preceding taxable year are due on date indicated on the form from individuals and businesses. Due dates for fiscal year taxpayers depends on the month they use for closing their accounting year.

**WHERE TO FILE** - City Income Tax Department, at the address printed at the top of the enclosed Municipal Tax Return.

**BUSINESS LOSSES MAY NOT BE USED TO OFFSET WAGES.**

**INSTRUCTIONS TO PREPARE DECLARATION OF ESTIMATED TAX**

Enter the total estimated taxable income for the coming year. Include all income subject to City Tax, such as salaries, wages, commissions, etc. before any payroll deductions, net income from business, profession, rental and other sources. Multiply by Municipal Tax Rate to arrive at estimated tax due.

- 2a. Deduct the amount of tax, if any, which has been or will be withheld by employer.
- 2b. Deduct the amount of tax, if any, paid to another city(not to exceed credit limit).
- 2c. List any overpayment to tax liability from prior year which you have requested to be applied to your tax for the coming year.
- 2d. Total lines a, b, and c.
3. Subtract Line 2 from Line 1. This is your net tax due.
4. Enter amount you are paying with the filing of your Declaration, which must be at least one-fourth of the estimated tax. You may pay the tax in full, which will simplify your filing, or in four installments. You will be billed for the second, third, and fourth quarter amounts due.

**MAIL TO: DEPARTMENT OF TAXATION**

TAX OFFICE USE ONLY		
Code #		
Processed by		
D CASH	D M.O.	D CHECK

Tax Year \_\_\_\_\_ Due Date \_\_\_\_\_  
 Fiscal Period from \_\_\_\_\_ through \_\_\_\_\_

NAME AND ADDRESS (Attach Label Here) \_\_\_\_\_

Account Number \_\_\_\_\_  
 Federal ID Number \_\_\_\_\_  
 SOCIAL SECURITY NUMBERS \_\_\_\_\_  
 Yours \_\_\_\_\_  
 Spouse \_\_\_\_\_  
 Phone \_\_\_\_\_

Indicate here if you are not required to file.  Retired  Unemployed  Other

1. WAGES - If Your Only Source of Income Is From Wages Complete Page 1 Only.				
	EMPLOYER'S NAME	WHERE EMPLOYED	CITY TAX WITHHELD .	TOTAL W-2 WAGES
W-2 COPIES MUST BE ATTACHED				
	TOTALS			
2. OTHER TAXABLE INCOME (From Page 2)			\$	
3. TOTAL INCOME (Total Lines 1 & 2)			\$	
4. A. NET PROFIT FROM BUSINESS OR PROFESSION			\$	
B. INCOME FROM PARTNERSHIP, ETC., including farms			\$	
5. TOTAL TAXABLE INCOME (Total Lines 3 & 4a, b)			\$	
6. TAX DUE (Line 5 multiplied by tax rate)			\$	
7. CREDITS:			\$	
A. INCOME TAX WITHHELD		\$		
B. TAXES PREPAID ON ESTIMATE		\$		
C. TAXES PAID ANOTHER CITY (Credit cannot exceed % of income earned in another city.)		\$		
D. CREDITS FROM PRIOR YEAR		\$		
E. TOTAL CREDITS (Lines a, b, c and d)		\$		
8. BALANCE OF TAX DUE			\$	

9. OVERPAYMENT TO BE  REFUNDED OR  CREDITED TO NEXT YEAR \$

I declare that the information contained in this tax return has been examined by me and to the best of my knowledge and belief, is a true and complete return.

\_\_\_\_\_  
 (Signature of firm or person, other than taxpayer, preparing return)      Date      \_\_\_\_\_  
 (Signature of Taxpayer)      Date

**DECLARATION OF ESTIMATED TAX FOR YEAR 20**

Acct. # \_\_\_\_\_

Name \_\_\_\_\_

1. Estimated income subject to municipal tax \$	. Multiply by tax rate	% Estimated Tax Due \$
2. LESS TAX TO BE WITHHELD		
a. By Employer		\$
b. By an employer in (name of city) (See Instructions)		\$
c. Overpayment on previous year's return (Line 9)		\$
d. Total Credits (a, b, and c)		\$
3. Balance of Estimated Tax (Line 1 minus Line 2)		\$
4. Amount paid with this return (not less than 1/4 of Line 3)		\$

Make remittance payable to  
 City shown above.

\_\_\_\_\_  
 Signature

NOTE: If Column A is used, disregard Column B

1. Net Profit or Loss per your Federal Income tax Return (attach income statement)
2. Add items not deductible under Tax Ordinance (Schedule X)
3. Deduct items not taxable under Tax Ordinance (Schedule X)
4. Adjusted Net Profit
5. % (as determined by Business Allocation Formula) of Line 4, Col. A
6. Net Profits - Line 5, Column A or Line 4, Column B (Enter on Line 3 - Page 1)

COLUMN A As shown by Federal Return	COLUMN B Allocable To Municipality
\$	\$
	xxxxx
\$	\$

**SCHEDULE X**

**ADJUSTMENT OF NET PROFIT OR LOSS LINE 1, SCHEDULE C ABOVE, TO EXCLUDE INCOME NOT TAXABLE AND EXPENSES NOT ALLOWABLE, UNDER INCOME TAX ORDINANCE**

Schedule X entries are allowed only to the extent directly included in determination of net profits as shown in your Federal Return.

Items Not Deductible - ADD	Items Not Taxable - Deduct
a. Withdrawal by proprietor or partners, if included in any expense accounts	e. Capital Gains
b. All income taxes paid or accrued	f. Other - attach explanation citing legal basis for deduction
c. Net operating loss carry-forward from Federal Return	
d. Capital losses	
Total Additions (enter on line 2, Schedule C above)	Total Deductions (enter on Line 3, Schedule C above)

SC EDULE	INCOME FROM RENTS	S	C	(Copy from Federal Income Tax schedule)		
	Location of Property	Amt. Rent	Depreciation	Repairs	Other Expense	Net Income
	_____	\$	\$	\$	\$	\$
	_____					
	Total	\$	\$	\$	\$	\$

(If total gross monthly rental from all properties does not exceed \$100.00 DO NOT show any Net Income here) \$

BUSINESS ALLOCATION FORMULA		a. Located Everywhere	b. Located in Municipality	Percentage (b divided by a)
Step 1.	Average Value of Real & Tangible Personal Property	\$	\$	xxxxxx
	Gross Annual Rentals multiplied by 8	\$	\$	xxxxxx
	Total Step 1	\$ --	\$-	
Step 2.	Net Sales	\$	\$	
Step 3.	Wages, Salaries Paid	\$	\$	%
Step 4.	Total Percentages	xxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxx	%
Step 5.	Average Percentage (Divide total percentages by number of percentages used. Carry to Line 5 - Schedule C, above)			%