

FILE WITH
LONDON INCOME TAX DEPT.
P.O. BOX 387
8 EAST FIRST ST.
LONDON, OHIO 43140
DUE ON OR BEFORE
APRIL 15, OR IRS DUE DATE

INDIVIDUAL
INCOME TAX RETURN
LONDON, OHIO
TAX OFFICE PHONE 740-852-0693
FILING IS REQUIRED EVEN IF NO TAX IS DUE

MAKE CHECK OR MONEY ORDER
PAYABLE TO:
CITY OF LONDON

TAXPAYER SOCIAL SECURITY NUMBER PHONE: Business EMPLOYER
SPOUSE SOCIAL SECURITY NUMBER PHONE: Home EMPLOYER

Please Enter Name and Address Below

Empty box for name and address entry.

Make Check or Money Order
PAYABLE TO
City Of London Income Tax Department

Additional Credit Card Payment Options
MC VISA

Amount of Payment (Note A 2% Convenience fee will be added to the amount of the payment)
Acct. No: Exp Date:

IF YOU ARE A NEW RESIDENT, FILING THE FIRST TIME OR YOU MOVED SINCE FILING YOUR TAX RETURN, PLEASE FURNISH YOUR CURRENT MAILING ADDRESS AND DATE OF MOVE.

FILING INSTRUCTIONS ON BACK OF THIS FORM

MOVED INTO LONDON MOVED OUT OF LONDON

THIS GRID ONLY NEEDS TO BE COMPLETED IF YOU PAY TAX TO ANOTHER MUNICIPALITY

Table with 6 columns: EMPLOYERS NAME, CITY EMPLOYED, TAXABLE WAGE, LONDON TAX WITHHELD, OTHER CITY TAX WITHHELD, COLUMN A MULTIPLIED BY .50%, MAX CREDIT ALLOWABLE.

ATTACH W-2's HERE

- 1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (TOTAL FROM COLUMN A)
2. OTHER TAXABLE INCOME (PAGE 2 MUST BE COMPLETED), ATTACH APPROPRIATE SCHEDULES
3. TAXABLE INCOME: LINE 1, PLUS LINE 2
4. MUNICIPAL TAX OF LINE 3
5. CREDITS
A. TAX WITHHELD BY EMPLOYER FOR LONDON (TOTAL FROM COLUMN B)
B. CREDIT FOR TAXES WITHHELD OR PAID TO OTHER CITIES LIMIT 0.50% OR LESS (TOTAL FROM COLUMN E)
C. ESTIMATED TAX PAID LONDON (THIS AMOUNT MAY NOT INCLUDE YOUR 4TH QUARTER PAYMENT)
D. PRIOR YEAR OVER PAYMENTS
E. TOTAL CREDITS
6. IF LINE 4 IS GREATER THAN LINE 5, PAYMENTS EXCEEDING \$10 MUST BE PAID WITH THIS RETURN TAX DUE

6A. LATE FILE PENALTY - \$25 PER MONTH NOT TO EXCEED \$150
6B. LATE PAY PENALTY - 15% OF UNPAID BALANCE
6C. INTEREST - .42% PER MONTH (5% ANNUAL)
6D. (TOTAL 6A + 6B + 6C)
6E. TOTAL AMOUNT DUE (LINE 6 + 6D)

NOTICE: By law, all refunds and credits, in excess of \$10.00 are being reported to IRS.

DECLARATION OF ESTIMATED TAX FOR THE YEAR

MANDATORY IF TAX DUE (NOT WITHHELD BY EMPLOYER) IS EQUAL TO, OR GREATER THAN \$200.00

- 8. TOTAL INCOME SUBJECT TO TAX MULTIPLY BY TAX RATE OF 1.5% (.015) FOR GROSS TAX OF
9. LESS EXPECTED TAX CREDITS
A. OVERPAYMENT FROM PRIOR YEAR(S)
B. TAX WITHHELD BY EMPLOYER FOR LONDON AND OTHER CITY CREDITS
C. TOTAL CREDITS
10. NET TAX DUE (LINE 8 LESS LINE 9C)
11. AMOUNT DUE WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 10) MUST BE PAID WITH THIS RETURN
12. AMOUNT ENCLOSED (LINE 6) + (LINE 11) = TOTAL AMOUNT DUE

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING 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 TAXPAYER THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

Signature of Person Preparing if Other than Taxpayer Date Signature of Taxpayer or Agent (Required) Date
Address and Telephone Number Signature of Spouse (if joint return) Date

NEEDS TO BE COMPLETED ONLY BY THOSE WHO HAVE TAXABLE INCOME OTHER THAN WAGES OR WHO CLAIM EXPENSES AS A DEDUCTION FROM SUCH WAGES.

13. PROFIT FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE C) \$ _____

14. RENTAL INCOME (RENTALS ARE DEEMED A "BUSINESS")

Table with 6 columns: Kind & Location of Property, Amount of Rent, Depreciation, Repairs, Other Expenses, Net Income (Or Loss)

NET INCOME \$ _____

15. OTHER INCOME (ATTACH APPROPRIATE FEDERAL SCHEDULE) \$ _____

16. TOTAL OTHER INCOME (LINES 13 THRU 15) (A business loss may not be used to offset salary or wage earnings) \$ _____

17. CREDITS

A. DEDUCTIBLE EXPENSES: (ATTACH IRS FORM — SCHEDULE 2106 — OR OTHER STATEMENT)..... \$ _____

B. NON-TAXABLE INCOME: (EXPLAIN — SEE INSTRUCTIONS BELOW) \$ _____

C. TOTAL DEDUCTIONS \$ _____

18. NET OTHER TAXABLE INCOME OR DEDUCTIONS (INSERT IN LINE 2 PAGE 1)..... \$ _____

INSTRUCTIONS: Lines 1 through 18.

- 1. Enter the total of all gross wages. Attach copy of each W-2. Deferred compensation is taxable to municipalities.
2. List all taxable income. Attach appropriate Federal Schedule to verify income, INTEREST, DIVIDEND AND RETIREMENT INCOME ARE NOT TAXABLE. Business losses may NOT be used to offset taxable wages.
5. A. List tax withheld by employer for London.
B. Instructions for credit of taxes withheld for other cities.
6. Subtract line 5 from line 4. Balance due must be paid by the due date of the return. No additional taxes or refunds of less than ten dollars (\$10.00) shall be collected or refunded.
7. Overpayment will be applied to your next year estimate unless you request a refund.
8. Estimate income for this year. IF YOUR EMPLOYER DOES NOT WITHHOLD LONDON TAX FROM YOUR PAYCHECK, YOU ARE REQUIRED BY THE LONDON TAX ORDINANCE TO FILE A DECLARATION OF ESTIMATED TAX AND MAKE QUARTERLY ESTIMATED TAX PAYMENTS.
9. A. Prior year overpayment.
B. Tax withheld by employer for London.
C. Total of lines 9A and 9B.
17. Deductions will be allowed only when a W-2 is attached and all expenses are substantiated by proper schedules.

EXTENSION POLICY: Requests must be filed with the London Tax Office prior to the due date of the return.

Other City tax credit or JEDD credit

Credit for taxes paid to other cities or JEDD by City of London residents is allowed to be taken against the City of London tax liability. With proper documentation credit will be given for .50% of taxes being correctly paid to another city. When the tax is not correctly withheld for the city of employment an adjustment of credit may be necessary. Proration of income, or allocation of 2106 expenses, will result in an equal proration or adjustment of other city credit.