

Department of Taxation  
106 E. Spring St.  
St. Marys, Ohio 45885

ADDRESS SERVICE REQUESTED

**ATTENTION:**  
**THIS TAX RETURN IS DUE**  
**April 15, 2008**

**- FILING INSTRUCTIONS -**

**- WHO MUST FILE -**

All residents working outside the city limits, residents not fully withheld upon and all businesses having tax liabilities under terms and conditions of the local ordinances. Jackson Center residents must file regardless of source of income.

**\*Filing Date:**

Your return must be filed by April 15, or a copy of the Federal Extension in Lieu of Return.

**\*Remittance:**

Make your remittance payable to the municipality Shown above. (No payment is due **if less than \$1.00.**)

**\*Mailing:**

Mail your final return completed with W-2's, 1099's, and/or appropriate schedules, including documentation for contract and casual labor to:

**Department of Taxation  
106 E. Spring St.  
St. Marys, Ohio 45885**

**\*Extensions must be filed with this office prior to April 15. Extensions received after April 16 will NOT BE APPROVED. 90% of the estimated tax Liability, based on the previous year, must be paid By April 15, 2008.**

**\*Filing information is on page 2 of this file.**

**\*Partnerships must file an informational return.**

**\*Please take these forms to your Accountant if you do not prepare them yourself. They contain your Account Number for your Municipal Tax Account.**

**\*Assistance:**

For questions not answered in Filing Information, please call (419) 394-3303 ext. 1-3198.

**\*Fax: (419) 394-3304.**

## FILING INFORMATION

- a. We are the administration and collection agency of Municipal Income Taxes for the City of St. Marys and the Villages of Anna, Botkins, Ft. Loramie, Minster, New Bremen, New Knoxville, Russia and Jackson Center.
  - b. The St. Marys, Botkins, Ft. Loramie, New Bremen, Jackson Center, Minster, New Knoxville, and Village of Russia tax rate is 1.5%. Tax rate for the Village of Anna is 1.75%.
  - c. Please notify the TAX OFFICE, on the Final Return sent you, or by letter, if you have no income to report. (Sign and date before sending in.) Due April 15.
  - d. Please make any changes of address on Final Return in space indicated.
- 1. WHO SHOULD FILE THIS RETURN:**
- a. St. Marys residents, 16 years of age or older, Anna, Botkins, Ft. Loramie, Russia and New Knoxville residents, 17 years of age or older, Minster and New Bremen residents, 18 years of age or older, are required to report income with the Department of Taxation.
  - b. All Jackson Center residents 16 years of age or older must file a city income tax form regardless of source of income.
  - c. A return is not required if your only source(s) of income was from W-2 wages derived from employment within the legal boundaries of the municipality in which you reside and the tax has been withheld and paid to the Department of Taxation.
  - d. If you receive a form and you do not fall under the filing requirements, you must contact our office for further instruction.
- 2. INCOME TAX IS LEVIED UPON THE FOLLOWING:**
- a. Tax is based on the medicare wage base. There are no deferments for retirement plans, 401K, etc.
  - b. On all salaries, wages, commissions, bonus payments, net profits from the operation, lease or rental of real estate including farms, tangible personal property, and other compensation earned during the effective period of the ordinance by residents and non-residents for work done or services performed or rendered in Municipality or for work performed or rendered elsewhere under the direct supervision of an employer within the Municipality.
  - c. Gambling and Lottery winnings.
  - d. Partner's share and shareholder's share of income as reported on Schedule K-1.
  - e. On the net profits of all businesses, partnerships, professions, rentals, farm income, or other activities conducted by residents and non-residents in the Municipality.
  - f. On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Municipality.
  - g. Any charitable, educational, fraternal or other type of non-profit association or organization enumerated in Section 718 of the Revised Code of Ohio which is not exempt from the payment of real estate taxes, is required to file returns and remit the taxes levied under the Municipal Tax Ordinance.
  - h. Jackson Center residents cannot take losses against earned income.
- 3. WHAT CONSTITUTES NET PROFITS**  
Net profits shall be determined on the basis of the information used for Federal Income Tax Purposes, adjusted to the requirements of the Municipal Income Tax Ordinance.
- 4. INCOME NOT TAXABLE:**
- a. Military pay.
  - b. Poor relief, pensions, unemployment compensation from local, state or federal governments or from charitable, religious, or education organizations.
  - c. Alimony received.
  - d. Any association, organization, corporation, club or trust, which is exempt from Federal taxes or income by reason of its charitable, religious, educational, literary, scientific, etc., purposes.
  - e. Interest & Dividends incomes which are subject to Ohio's intangible tax.
  - f. Ministers housing allowance.
  - g. Certain election precinct earnings.
- 5. TAX CREDIT**
- a. A tax credit is allowed against the income for which taxes were withheld and/or paid to another City or Village up to and including the maximum rate of your Municipality.
  - b. Taxes withheld at a rate greater than that of your Municipality may not be used as a credit against other taxable income.
- 6. Legible copies of each W-2 or 1099 and Federal Schedules must be attached to your return. Part year residents must include an employer-produced statement showing actual wages earned while a resident. A return will not be considered "filed" unless the above mentioned are included.**
- 7. Interest: 1% per month or fraction thereof.**
- Penalty: St. Marys, New Bremen, New Knoxville, Jackson Center, and Minster – 5% per month up to a maximum of 25%. Anna, Russia, Ft. Loramie, Botkins – 5% for the 1<sup>st</sup> month, 10% for the 2<sup>nd</sup> and 3<sup>rd</sup> months, and 15% thereafter. These charges are for any tax paid after the due date.**
- 8. Part Year Residents** are taxable only on that income received while a resident. Employer-produced statements showing wages earned during your residency will be required in order to determine your actual tax liability.

## DECLARATION INFORMATION

- 1. WHO MUST MAKE A DECLARATION – A declaration of estimated tax for the next year must be made by:**
  - (a) **EVERY RESIDENT of the Municipality who expects to receive any taxable income which will not be subject to withholding from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed, or services rendered within or without the Municipality;**
  - (b) **EVERY NON-RESIDENT of the Municipality whose entire income tax liability is not withheld from wages, salaries, commissions and other compensations earned for work done, or services performed, or rendered within the Municipality;**
  - (c) **EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, and other business and income producing enterprises, conducted in the Municipality by NON-RESIDENTS;**
  - (d) **EVERY CORPORATION conducting activities in the Municipality;**
  - (e) **FIDUCIARIES OF ACTIVE TRUSTS or ESTATES the operation of which produces income within the Municipality;**
- 2. WHEN AND WHERE to FILE DECLARATION – The declaration for calendar year must be filed on or before April 16, with the Dept. of Taxation, 106 East Spring Street, St. Marys, Ohio. All wage earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the 15<sup>th</sup> day of the fourth month following the beginning of their fiscal year.**
- 3. PAYMENTS OF ESTIMATED TAX – The estimated tax shall be paid in equal quarterly payments. Quarterly payments are due and shall be paid on or before April 16, July 31, October 31, and January 31. The estimates may be amended at the time of making any quarterly payments. Checks or money orders should be made payable to the City Tax Office. PAYMENT MUST BE WITHIN 90% OF TAX LIABILITY.**
- 4. VIOLATIONS – See Filing Information Section #7.**



**SCHEDULE W  
ALLOWABLE LOSS CARRY FORWARD**

YEAR	Loss attributed to this municipality
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
<b>Total</b>	\$ _____

carry to line 5, page 1

**SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

(Schedule X pertains only to income reported on line 2)

A. Items not deductible (from Line J Schedule X below) . . . . .	ADD	_____
B. Items not taxable (from Line O Schedule X below) . . . . .	DEDUCT	_____
C. Enter total of Line A and B . . . . .		(enter on line #3, pg. 1) → \$ _____

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital losses deducted (excluding ordinary loss) . . . . .	\$ _____	I. Capital gains (excluding ordinary income) . . . . .	\$ _____
B. Expenses attributable to non-taxable income (5%) . . . . .	_____	J. Interest earned or accrued . . . . .	_____
C. Taxes based on income . . . . .	_____	K. Dividends . . . . .	_____
D. Net operating loss deduction per federal return . . . . .	_____	L. Income from patents and copyrights if subject to Ohio Intangible Tax . . . . .	_____
E. Payments to partners . . . . .	_____	M. Jobs credit . . . . .	_____
F. Special deduction . . . . .	_____	N. Other income exempt from City tax (explain) . . . . .	_____
G. Shareholders'/Partners' retirement plans . . . . .	_____	O. Total deductions (enter as Line B above) . . . . .	_____
H. Shareholders'/Partners' health and/or life insurance . . . . .	_____		
I. Other expenses not deductible (explain) . . . . .	_____		
J. Total additions (enter as Line A above) . . . . .	_____		

**SCHEDULE Y BUSINESS ALLOCATION FORMULA**

	A. Located Everywhere	B. Located In This Municipality	C. Percentage (B divided by A)
STEP 1. Average original cost of real & tangible personal property	_____	_____	
Gross annual rentals paid multiplied by 8	_____	_____	
TOTAL STEP 1	_____	_____	%
STEP 2. Gross receipts from sales made and/or work or services performed	_____	_____	%
STEP 3. Wages, salaries, and other compensation paid	_____	_____	%
4. Total Percentages	_____	_____	%
5. Average percentage (by number or percentages used)			Enter on _____ % Line 4b, Page 1

**Business Allocation Formula**

**SCHEDULE Y** A business allocation formula consisting of the average of property, gross receipts and wages paid, to be used by business entities not required to pay tax on entire net profits, by reason of doing business both inside and outside the Municipal city limits.

**SPECIAL NOTE:** Sales and gross receipts in the Municipality (Step 2) mean:

- All sales and tangible personal property which is shipped from the Municipality to purchasers outside of the Municipality regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
- All sales of tangible personal property which is delivered within the Municipality regardless of where title passes, even though transported from a point outside the Municipality, if the taxpayer is regularly engaged through its own employees in the solicitation and the sales result from such solicitation or promotion.
- All sales of tangible personal property which is delivered within the Municipality, regardless of where title passes, if shipped or delivered from a stock of goods within the Municipality.

**SCHEDULE Z**

**Income Other than Wages and Allowable Employee Business Expense**

Schedule C line 31 . . . . .	\$ _____
Schedule E line 22 . . . . .	_____
Schedule F line 36 . . . . .	_____
Schedule K (1065 and 1120S) . . . . .	_____
Form 4835 line 32 . . . . .	_____
Form 1099 . . . . .	_____
Form 1120 line 30 . . . . .	_____
Form 1120S line 21 . . . . .	_____
Form 1065 line 22 . . . . .	_____
Form 2106 line 10 . . . . .	_____ ÷
Schedule A line 23 . . . . .	_____ = _____ x
Schedule A line 26 . . . . .	_____ = _____ ( _____ )
<b>TOTAL</b> Carry to line 2, page 1 . . . . .	\$ _____

Attach copies of all forms and schedules.