

# IMPORTANT

READ ALL INSTRUCTIONS CAREFULLY BEFORE PREPARING RETURN

- NOTE: 1) TAX RETURN WILL BE CONSIDERED INCOMPLETE  
IF W2'S ARE NOT ATTACHED  
2) DETACH AND REMOVE ALL FORMS FROM PACKET.  
3) FILL OUT EACH SHEET INDIVIDUALLY.

## HARTVILLE VILLAGE INCOME TAX INFORMATION

WHAT IS THE TAX RATE – The Tax rate for the Hartville, Ohio Income Tax is 1.0% on gross earnings.

WHO MUST FILE A TAX RETURN – Mandatory tax filing for all Village residents (individuals and businesses).

### RESIDENTS:

(1) Residents of the Village of Hartville who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered from all sources of income.

(2) Residents having Rental Property located in or outside of the Village of Hartville. However, the tax is computed on the net income only, after allowance for Depreciation, Real Estate Taxes, Repairs, Insurance, etc.

### NON-RESIDENTS:

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

(2) Non-Residents having Rental Property situated within the Village of Hartville. However, the tax is computed on the net income only, after allowance for Depreciation, Real Estate Taxes, Repairs, Insurance, etc.

OPERATING LOSS CARRY FORWARD – The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1969, allocable to the Village of Hartville may be applied against the portion of the profit of succeeding year(s) allocable to the Village of Hartville, until exhausted but in no event for more than five (5) taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

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 of 1.0% 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 its employees or not.

PAYMENT OF TAX WITHHELD FROM EMPLOYEES – 1st quarter due by April 30th; 2nd quarter due by July 31st; 3rd quarter due by October 31st, and the 4th quarter due by January 31st 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.

ADJUSTMENTS TO INCOME – the only federal adjustment to income allowed is the employee business expense (Form 2106) not payments to IRA, Keogh, any tax sheltered annuities, deduction for a married couple when both working and other adjustments allowed by the Federal Government.

WHEN TO FILE – Declarations of estimated income for the current years, payable quarterly, plus the annual return for the preceding taxable year are due by April 15th of each year from individuals and businesses. Due dates for fiscal year taxpayers depends on the month they use for closing their accounting year.

WHERE TO FILE – Village Income Tax Department, 202 W. Maple St., Hartville, Ohio 44632

### INSTRUCTIONS TO PREPARE DECLARATION OF ESTIMATED TAX

1. Enter the total estimated taxable income for the coming year. Include all income subject to Hartville Village Tax, such as salaries, wages, commissions, etc. before any payroll deductions, net income from business, profession, rental and other sources.
2. Enter estimated Hartville Income Tax which is 1.0% (.01) of Line 1.
- 3a. Deduct the amount of tax, if any, which has been or will be withheld by employer.
- 3b. Deduct the amount of tax, if any, paid to another city (not to exceed credit limit).
4. This is the amount of tax declared for the coming year.
- 5a. List any overpayment of tax liability which you have requested to be applied to your tax for the coming year. An amendment to this estimate may be made on any quarterly statement.
- 5b. List any credits for payments on prior declaration if this is an amended declaration.
- 5c. List any other credits for payments made.
6. Subtract Line 5 from Line 4. This is your net tax due.
7. 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, the payment dates for which are shown below.
8. If you are not paying in full, enter the balance which is payable in installments on Line 8.

#### PAYMENT SCHEDULE:

One-fourth of estimated tax must be paid by the 15th of April, one-half by the 31st of July, three-fourths by the 31st of October, and the balance by the 31st of January.