2010 - WHITEHALL INCOME TAX RETURN -FORM W-1040 - INSTRUCTION SHEET MANDATORY FILING

WHO MUST FILE:

- A. All Whitehall residents and part-year residents 18 years of age and older.
- **B.** Anyone who receives a pre-printed return or post card. All accounts remain on active status until a "final" return is filed.
- C. All nonresidents of Whitehall who earn income in Whitehall not subject to the withholding of Whitehall income tax or who have business, professional or rental income or loss in Whitehall.
- **D.** This form is for use by individual/joint taxpayers only.

FILING STATUS:

Taxpayers who prepare their federal and state tax returns using the "married filing separate" status to lower their overall tax liability may still file a joint return for the City of Whitehall. Filing a joint return will neither increase nor decrease your City of Whitehall tax liability.

WHEN TO FILE:

This return must be filed on or before April 18, 2011. A return postmarked no later than April 18, 2011 is considered timely.

WHERE TO FILE:

Mail or deliver to: City of Whitehall Income Tax Division

360 S Yearling Rd Whitehall OH 43213-1894 Fax: 614-237-7902

E-mail: incometax@whitehall-oh.us

PAYMENTS/OVERPAYMENTS:

Any tax due must be paid when filed. Checks or money orders should be made payable to the City of Whitehall. Taxes due of less than \$5.00 will not be collected. Refunds of less than \$5.00 will not be made.

PENALTIES AND INTEREST:

- (1) For failure to pay taxes due, 10% of the tax due or \$25.00, whichever is greater.
- (2) For failure to file a return by the due date or by the date resulting from an extension granted by this office, \$25.00.
- (3) For failure to file the 2010 Declaration of estimated tax after 4/18/10 or not at all: \$10.00 is assessed.
- (4) Interest of 1-1/2% per month is assessed on any tax liability, including estimated taxes, remaining unpaid after the due date.

EXTENSION OF TIME TO FILE:

An extension of time to file MAY be granted provided an extension request has been filed with the City of Whitehall's Income Tax Division by THE ORIGINAL DUE DATE OF THE RETURN. A copy of your Federal extension may be accepted as a Whitehall extension request, as long as it is received in our office and/or postmarked by THE ORIGINAL DUE DATE OF THE RETURN. An extension of time to file is not for an extension of time to pay. Payment of any estimated tax due should accompany the extension request. If a copy of the extension request is not filed, penalty and interest will apply.

PART-YEAR RESIDENTS:

If you lived in Whitehall for part of the year, you must file a Whitehall tax return for that period of time. Report the amount of income you earned while you lived in Whitehall. Pay statements with year-to-date amounts or a statement from your payroll department may be used. When the actual amounts cannot be determined, you may prorate your income. When you prorate your income you must also prorate your city tax withheld.

TAX PREPARATION:

The Tax Division staff is available to prepare your tax return between the hours of 7:30 a.m. and 4:30 p.m. Monday through Friday. You must provide copies of all W-2s, Federal Forms 1099, Federal tax return with all attachments and other city tax returns that support credit for taxes paid to said cities.

UNDER 18:

You pay tax only on that income earned after you turned 18. Persons under 18 years of age are not required to file a Whitehall income tax return. However, if Whitehall tax was withheld a return must be filed to receive a refund.

RETIREES:

Retirees who earn wages, operate a business, own rental property or earn other taxable income are required to file a return.

ESTIMATED TAX PAYMENTS:

Every taxpayer who anticipates any taxable income which is not subject to withholding of income tax or individuals who engage in any business, profession, enterprise or activity subject to Whitehall taxation and such income results in estimated tax due of \$100 or more shall file a declaration and pay estimated tax. Estimated payments are required for those individuals with tax rates in their work city of less than 2.5%; and the liability is expected to be \$100.00 or greater. Such payments are due on April 15, July 31, October 31 and January 31 of the following year. The first estimated tax form is found at the bottom of the income tax return. Estimated payment vouchers are available at www.whitehall-oh.us or by calling the Tax Division. A declaration and payment of estimated tax which is less than 90% of the tax shown on the final return or less than 100% of the previous year's tax shall not be considered in good faith. The difference shall be subject to penalties and interest.

EMPLOYEE BUSINESS EXPENSES:

Business expenses may be deducted only when such expenses are incurred and directly related in earning commissions or other compensation as allowed by Federal Income Tax. Detail must accompany any deductions taken on line 4 of Federal Form 2106. First, you must attach a copy of Form 2106 and Federal Schedule A, and it must indicate to what job the expenses are related too. If you are claiming Form 2106 expenses for several jobs, you need to attach a separate Form 2106 for each job. Second, your Form 2106 may not exceed your earnings from the job to which the expenses relate. Third, you must be required to complete a Form 2106 to claim the expenses on your Federal return. Thus, if you can claim all the expenses reported on your Form 2106 directly on Schedule A of your Federal return without being required to file Form 2106, you may not claim these expenses on your city return.

UNINCORPORATED BUSINESS ACTIVITY:

The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one unincorporated business activity, except any portion of a loss separately reportable for municipal tax purposes to another taxing entity, may be used to offset the profits of another for purposes of arriving at overall net profits.

AMENDED RETURNS:

Amended returns are accepted by completing an income tax return with the words "Amended Return" written in red ink across the top and the year being amended. There is a 3 year limitation of amended returns for refunds.

REFUNDS:

A special refund form is required to be filed for non-residents who spend time outside Whitehall, yet have Whitehall tax withheld on their entire income.

DISCLAIMER:

Instructions are illustrative only. Chapter 181 of the Whitehall Codified Ordinance supercedes any interpretation presented.

WHITEHALL INCOME TAX RETURN - FORM W-1040 - INSTRUCTIONAL SHEET

	INSTRUCTIONS FOR PREPARING CITY OF WHITEHALL RETURN.
Line 1.	Enter total qualifying (generally Medicare) wages, salaries, and other compensation before any payroll deductions.
Line 2.	Enter 2106 expenses from Worksheet A, Column 3E.
Line 3.	Subtract line 2 from line 1.
Line 4.	Total amounts from schedules C, E and O.
Line 5.	Add lines 3 and 4.
Line 6.	Enter adjustments from schedule X.
Line 7.	Subtract line 6 from line 5.
Line 8.	Multiply line 7 by 2%.
Line 9.	Enter taxes paid to Whitehall from W2s.
Line 10.	Enter credits carried over from prior years.
Line 11.	Enter estimated tax paid to Whitehall.
Line 12.	Enter tax withheld to other cities, limit 2%, from Worksheet A. Attach W2s.
Line 13.	Enter tax paid to other cities. Furnish copy of returns.
Line 14.	Add lines 9 through 13.
Line 15.	Subtract line 14 from line 8. If line 14 is greater than line 8, and timely filed, skip lines 16, 17 and 18 and enter overpayment on line 19.
NOTE: If you are fil	ing timely, are fully withheld AND are not required to make estimated payments. STOP HERE. Sign and date the return and mail to us.
Lines 16 & 17.	Penalties are assessed for tax due and paid after 4/18/11: 10% of line 15 tax due; filing the 2010 Declaration Tax after 4/18/10, or not at all: \$10 is assessed; filing the 2010 Annual Tax Return after 4/18/11: \$25 assessed. Interest is assessed on late paid or unpaid quarterly estimated tax payments for 2010 at 1.5% per month or fraction thereof for each quarter payment (up to 12%); interest is also assessed on the final return tax payment due 4/18/11 and paid after that date at the same 1.5% per month or fraction thereof with no maximum.
Line 18.	Add lines 15, 16 and 17.
Line 19.	If line 14 is greater than line 8, enter overpayment.
Line 20 & 21.	Indicate a refund or a credit to next year's tax liability.
Lines 22 thru 26.	Complete only if you are required to make estimated payments. Estimated payments are required for those taxpayers who anticipate any taxable income which is not subject to withholding or where the tax is not fully paid to another city. If line 24 is less than \$100, no estimated payment is due.
Line 27.	A late-filing penalty of \$10.00 is imposed if the Declaration of Estimated Tax is filed after 4/18/2011. Interest of 1.5% per month, or fraction thereof, is imposed on any unpaid or late paid quarterly payment. NOTE: A Federal extension does not extend the due dates of the 2011 Declaration of Estimated Tax or quarterly estimated tax payments.
Line 28.	Subtract line 26 from line 25 and add amount from line 27.
Line 29.	Enter amount due from line 18.
Line 30.	Add line 28 and line 29.

TAXABLE INCOME

Allowance for uniforms, autos and travel Annual leave lump sum payment Bonuses

Commissions

Compensation paid in goods, services, property or the use thereof at fair market value same as to IRS

Contribution made by or on behalf of 401K or deferred compensation plans.

Contributions made by or on behalf of employees to a tax deferred annuity or stock purchase plan.

Cost of group term life insurance over \$50,000 Director's fees

Disability income received as a benefit of employment

Employee contributions to cost of fringe benefits Employer paid death benefit

Employer paid education assistance if IRS taxed Executor fees

Gambling winnings, prizes and lottery winnings

Golden parachute payments

Honorariums Incentive payments

Income from buyouts

Income from guaranteed annual wage contracts Income from wage continuation plans

Jury duty fee

Miscellaneous earned income - child care, lawn work

Moving expense reimbursement in excess of expense

Net profits of incorporated or unincorporated businesses

Ordinary income from Form 4797

Prizes, awards and gifts if connected with employment

Profit sharing

Rental income

Royalties, if not derived from intangible property Salaries

Severance pay

Sick pay if premiums paid by EMPLOYER

Stipends if work required Stock bonus incentive plans

Stock options as indicated on W2

Strike benefits paid by or on employer's behalf Supplemental unemployment pay paid by employer Taxes paid by employer on employees behalf

Tips

Union steward fees Vacation pay Wages

NON-TAXABLE

Alimony **Annuities** Capital gains Compensation for personal injury Compensation for property damages Contributions made by or on behalf of employees to Section 125 cafeteria plans Copyright and patent income Disability income paid by SS or Federal Dividends (1099-Div) Election worker compensation up to \$1,000 Government allotments

Housing for clergy

Income earned while under 18 Income of religious, fraternal, charitable, scientific, literary or education institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities

Insurance benefits - unless connected with employment

Interest (1099-Int)

Meals and lodging required on premises Military pay including National Guard and Reserve

Moving expense reimbursement to extent of expense

Pension income (1099-R)

Royalties if derived from intangible property Sick pay if premiums paid by EMPLOYEE

Social security benefits

Unemployment compensation payments

Wages of the mentally retarded or

developmentally disabled while working in a government funded workshop for less than minimum wage

Welfare payments

Workers compensation payments

Whitehall Income Tax Division 360 S Yearling Rd Whitehall OH 43213-1894 (614) 237-9803 Fax (614) 237-7902

Website: www.whitehall-oh.us

2010 INDIVIDUAL W-1040 WHITEHALL CITY INCOME TAX RETURN

DUE ON OR BEFORE: APRIL 18, 2011

FILING REQUIRED EVEN IF NO TAX DUE

SOCIAL SECURITY #

SPOUSE SOCIAL SECURITY #

PLEASE MAKE NECESSARY CORRECTIONS TO NAME AND/OR ADDRESS.

FOR OFFICE USE ONLY INITIALS PMT \$ W/FORM CHECK # CASH CK MO CHG FAX MAIL OFC CDB U/DR BATCH # TO PAY BY CREDIT CARD

PROVIDE NAME AND ADD	RESS IN SPACE ABOVE	Nor Sole Pro — City	of Residence	Date moved in Date moved out :	ONL DISS WWW.V Paymentus,	VISA whitehall-oh.us.tax/htm (877) 360-3472 the service provider, charges a ninal fee for this service
FILING STATUS	☐ Single ☐ Married filing joint return (€ ☐ Married filing separate retu					
INCOME	**W-2S, 1099S, FEDERAL S 1. Total W-2 wages. For mu 2. 2106 Expenses. Complet 3. TAXABLE WAGES. SUBT 4. Other income. From sche 5. TOTAL INCOME. ADD LII 6. Adjustments. From sche 7. WHITEHALL TAXABLE IN	Itiple W-2s, complete of the worksheet A on reverse and the worksheet A on reverse A on reverse A NES 3 AND 4	worksheet A derse. See instr INE 1erse	on reverseuctions		1 \$
TAX	8. WHITEHALL INCOME TA	X. MULTIPLY LINE 7 B	BY 2%			8 \$
TAX WITHHELD, PAYMENTS AND CREDITS	9. Whitehall income tax with 10. Prior year credits	to other cities (limit 2%).	vorksheet A o	n reverse	10 \$ 11 \$ 12 \$ 13 \$	
BALANCE DUE, REFUND OR CREDIT	15. BALANCE DUE. If line 8 PENALTY/INTEREST (see 16. A. Late filing penalty (\$25) 17. Interest: '10F (18. Total due. Carry to line 28 19. OVERPAYMENT. (line 8 I 20. AMOUNT FROM LINE 19 21. AMOUNT FROM LINE 19	ee instructions): pymt. B. Late payment) \$; '10Est. Pn B below (No balance do ess line 14; if \$5.00 or TO BE REFUNDED	pen. t penalty (10% nts (ue if less than more, show o	of line 15) \$ C	10 Decl. (\$10) 19 \$ 20 \$	16 \$ 17 \$ 18 \$
ESTIMATE FOR 2011 * * * DUE 4-18-2011 NO EXTENSION ALLOWED	IF YOUR TOTAL INCOME IS 22. Total income subject to ta 23. Subtract any estimated in 24. Balance of city income ta 25. Tax due before credits. E 26. Less credits. Enter line 2 27. Penalty (\$10): \$ 28. Net estimated tax due. S	ax \$ M ncome tax to be withher ax declared. Subtract li nter at least 22.5% of 1 from above	lultiply by tax eld or paid to ne 23 from lir line 24 x mos. Late=9	rate of 2.5% (.025) other citiese 22	OTAL PEN/INT	22 \$
TAX DUE	29. Enter balance due from li 30. TOTAL TAX DUE. ADD L					
☐ If this return was	ate should be paid with this return prepared by a tax practitioner, of HAVE EXAMINED THIS RETURN ND BELIEF, IT IS TRUE, CORRE	heck here if we may c	ontact him/he	er directly with question	ns regarding the pro	eparation of this return.
SIGNATURE OF PREPARE	R, IF OTHER THAN TAXPAYER	DATE	SIGNATUI	RE OF TAXPAYER		DATE
NAME AND ADDRESS OF	PREPARER	TELEPHONE NUMBE	R SIGNATI II	RE OF SPOUSE (IF JOINT RE	TURN)	TELEPHONE NUMBER

WORKSHEET A	SAI	LARIES,V	VAGES, TI	PS AND C	OTHER EMPLOYEE COM	PENSATI	ON
COLUMN 1	COLUM	N 2	COLU	JMN 3	COLUMN 4	COLUMN	15
CITY WHERE EMPLOYED INCOME FROM EACH LOCAL W-2			EXPENSES, WHITEHALL TAX F ANY WITHHELD		*OTHER CITY TAX WITHHELD		
A.							
B.							
C.							
D.							
E. TOTALS							
ENTER ON:	PAGE 1 LI		PAGE 1	LINE 2	PAGE 1 LINE 9	PAGE 1 LIN	 JF 12
					nat city by the same percentage.		
1. SCHEDULE C - SELF EM	IPLOYMENT INCC	ME (Must rep	ort net profit a	nd/or loss)			
Business Name				Business Ad	ldress		
Kind of Business				Date Started	Date End	ded	
					ng credit for tax paid to another nitehall tax.)	\$	
•				-	······································		
					Total (1	•	
taxpayer is engaged in two or r	nore taxable busir parately reportable	ness activities	to be included	on the same re	ges, commissions or other compensate burn, the net loss of one unincorporate ing entity) may be used to offset the properties of the prope	ed business a	ctivity
2. SCHEDULE E - INCOME	FROM RENTS [A	Attach Federa	al Schedule E(s)]			
KIND AND EXACT LOCA (LOSSES WITHOUT EXACT LOCA		LOWED)	NET PROFIT OR (LOSS)		KIND AND EXACT LOCATION OF PROPERTY WITHOUT EXACT LOCATION WILL BE DISALLO		NET PROFIT OR (LOSS)
TENANT NAME				TENANT NAME			
ADDRESS				ADDRESS			
CITY, STATE, ZIP				CITY, STATE, ZIP	,		
TENANT NAME				TENANT NAME			
ADDRESS		-		ADDRESS			
CITY, STATE, ZIP				CITY, STATE, ZIP			
Please see unincorporated business activ	ity in instructions.			List on a separate	e sheet if more than 4 properties		
3. SCHEDULE 0 - OTHER I	NCOME NOT INC	LUDED IN SO	CHEDULES C	OR E (SUBSTA	ANTIATION MUST BE ATTACHED)		
as well as copies of other city r MISCELLANEOUS INCOME recei	eturns to substant ved such as lottery/	iate credit aga gambling winni	ainst tax due W ings, tips (Not alı	hitehall on the eady included ir	(attach copies of all applicable schedusame income. n wages) prizes and cash awards resulting lisc, Sub-contract income, etc., that is no	from work-rela	ated activitie
RECEIVED FROM NAME	/I.D. NUMBER	(APPLICA			AND/OR LOCATION OCATIONS WILL BE DISALLOWED)	AN	OUNT
A.							
В.							
	l						
					Total (3	i) \$	
				TOTA	L OTHER INCOME (Add sections 1-3 Enter on Page 1, section	•	
SCHEDULE X - ADJUSTME	NT TO INCOME (F	Part year residen	its and income no	t subject to tax)			
Part year residents (Wages earn Whitehall or actual earnings wit				ated income – t	take total income divided by 12 x # of	months not a	resident of
Under 18 for all or part of the y Employment dates:/ / to					of age. Birth date: / / yed for each W2 including month, day 8	k year.	UMN 1
	FXPI	LANATION					ICTIONS
						- 5250	2
Total adjustment							

MAKE CHECK OR MONEY ORDER TO:

CITY OF WHITEHALL, INCOME TAX DIVISION 360 SOUTH YEARLING ROAD **WHITEHALL, OHIO 43213-1894** (614) 237-9803, FAX (614) 237-7902

CITY OF WHITEHALL, OHIO QUARTERLY NOTICE OF INSTALLMENT

DUE ON ESTIMATED TAX DECLARED PAID CHECK WILL BE YOUR RECEIPT - DO NOT REMIT CASH BY MAIL **VOUCHER 4**

INDIVIDUALS - DUE JANUARY 31 OTHERS - DUE 15TH DAY OF 12TH MONTH

NAME(S) AND ADDRESS:	SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:
	TOTAL ESTIMATED TAX DECLARED:
	QUARTERLY PAYMENT ENCLOSED: \$
	TO PAY BY CREDIT CARD ONLINE OR BY PHONE
	www.whitehall-oh.us.tax/htm • (877) 360-3472
	(011) 000 0112
	Paymentus, the service provider, charges a nominal fee for this service
-1 NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.	

MAKE CHECK OR MONEY ORDER TO:

CITY OF WHITEHALL, INCOME TAX DIVISION 360 SOUTH YEARLING ROAD WHITEHALL, OHIO 43213-1894 (614) 237-9803, FAX (614) 237-7902

CITY OF WHITEHALL, OHIO **QUARTERLY NOTICE OF INSTALLMENT DUE ON ESTIMATED TAX DECLARED**

PAID CHECK WILL BE YOUR RECEIPT - DO NOT REMIT CASH BY MAIL

VOUCHER 3

INDIVIDUALS - DUE OCTOBER 31 OTHERS - DUE 15TH DAY OF THE 9TH MONTH

NAME(S) AND ADDRESS:

Q-1 NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:

TOTAL ESTIMATED TAX DECLARED:

QUARTERLY PAYMENT

\$

\$

TO PAY BY CREDIT CARD ONLINE OR BY PHONE



www.whitehall-oh.us.tax/htm • (877) 360-3472

Paymentus, the service provider, charges a nominal fee for this service

MAKE CHECK OR MONEY ORDER TO:

CITY OF WHITEHALL. INCOME TAX DIVISION 360 SOUTH YEARLING ROAD WHITEHALL, OHIO 43213-1894 (614) 237-9803, FAX (614) 237-7902

CITY OF WHITEHALL, OHIO QUARTERLY NOTICE OF INSTALLMENT DUE ON ESTIMATED TAX DECLARED

PAID CHECK WILL BE YOUR RECEIPT - DO NOT REMIT CASH BY MAIL

VOUCHER 2

INDIVIDUALS - DUE JULY 31 OTHERS - DUE 15TH DAY OF THE 6TH MONTH

NAME(S) AND ADDRESS:			

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER: TOTAL ESTIMATED TAX DECLARED: \$ QUARTERLY PAYMENT \$

TO PAY BY CREDIT CARD ONLINE OR BY PHONE



www.whitehall-oh.us.tax/htm • (877) 360-3472

Paymentus, the service provider, charges a nominal fee for this service