

File With  
INCOME TAX DEPARTMENT  
Village of Jefferson  
27 E Jefferson St.  
Jefferson, OH 44047  
440-576-3941

# 2023 JEFFERSON INCOME TAX RETURN

Filing Required Even If No Tax Is Due

(TAX OFFICE USE ONLY)  
AUDIT | AUDIT

- Fiscal Period \_\_\_\_\_ to \_\_\_\_\_
- CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2022
  - FISCAL AND PARTIAL YEARS FILE WITHIN 105 DAYS OF end of period
  - FEDERAL EXTENSION NOTICES ARE NOT REQUIRED BUT APPRECIATED

FF \_\_\_\_\_  
D \_\_\_\_\_  
P & I \_\_\_\_\_  
Check \_\_\_\_\_  
Cash \_\_\_\_\_  
Refund Requested  
RESIDENT   
NON-RESIDENT   
PART YEAR RESIDENT   
MOVED INTO JEFFERSON ON: \_\_\_\_\_  
OR MOVED OUT JEFFERSON ON: \_\_\_\_\_

Make Checks and Money Orders Payable  
to Village of Jefferson

Local Tax D Number \_\_\_\_\_  
Soc. Sec. No. (Taxpayer) \_\_\_\_\_  
Soc. Sec. No. (Spouse) \_\_\_\_\_  
Fed. I.D. No. \_\_\_\_\_

NAME (OR BUSINESS NAME)

SPOUSE NAME (IF JOINT FILER)

ADDRESS

CITY, STATE, ZIP

RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME -CHECK APPROPRIATE BOX, SEE INSTRUCTIONS

Taxpayer	Spouse	
<input type="checkbox"/>	<input type="checkbox"/>	Retired - with only non-taxable income - Date Retired _____
<input type="checkbox"/>	<input type="checkbox"/>	Only income was from a non-taxable source - List Source _____
<input type="checkbox"/>	<input type="checkbox"/>	Under Age 18 - Birthdate _____ (VERIFICATION OF AGE REQUIRED FOR REFUND)
<input type="checkbox"/>	<input type="checkbox"/>	Active <i>Duty</i> Military
<input type="checkbox"/>	<input type="checkbox"/>	Deceased - Date _____

DID YOU APPLY FOR OR  
RECEIVE A LOCAL TAX  
REFUND FROM ANOTHER  
CITY DURING THIS YEAR?  
Yes  No   
Credit not permitted for any  
amount refunded by city of  
employment.

1. Wages, Salaries, Tips and other employee compensation (ATTACH COPY OF 1040, W2'S, Federal Schedules) .....	\$
2. Other income from Line 23 on reverse side of this form (see instructions) (A loss on line 2 cannot offset line 1).....	
3. Total Incomes (Total of Lines 1 and 2. If less than 0, then enter 0).....	
4a. Items not deductible (Line H Schedule X)..... Add	
4b. Items not taxable (Line Q Schedule X)..... Deduct	
4c. Difference between Lines 4a, and 4b, to be added to or subtracted from Line 3.....	
5a. Adjusted Net Income (Line 3 plus or minus 4c).....	
5b. Amount allocable to Jefferson (If Schedule Y is used _____ % of Line 5a).....	
6. Additional Income from Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards .....	
7. Amount subject to Jefferson Income Tax (Add Lines 3, 5a or 5b, and 6) .....	\$
8. JEFFERSON INCOME TAX - Multiply Line 7 by 1.5% (0.15) .....	\$
9. Credits (a) JEFFERSON Tax Withheld by employer(s) from Line 19 of W2 .....	\$
(b) Payments on Current Declaration (or Credit) .....	\$
(c) Income Taxes paid Other City - Limit 1.6% of Gross City Wage for each W2 List City .....	\$
(x) Total Credits Allowable .....	
10a. Balance of Tax Due (Line 8 less Line 9x) .....	\$
b. Late File Penalty (\$25.00 per month/\$150.00 maximum) Late Payment Penalty (15% of unpaid balance) Interest (5% monthly 7% annual) .....	\$
11. TAX DUE (Pay In Full with this return if \$10.00 or more) <input type="checkbox"/> Paid by Credit Card thru Official Payments .....	\$
12. Overpayment Claimed D Refund - (No Refunds Under \$10.00) <input type="checkbox"/> Credit To Next Year Declaration (No Credit under \$10.00) .....	\$

## DECLARATION OF ESTIMATED TAX FOR YEAR 2024

This section MUST BE COMPLETED if estimated tax is \$200.00 or more	13. Total estimated Income subject to tax\$ _____ Multiply by tax rate 0.150 (1.5%) for gross tax .....	\$
	14. Less any CITY TAX to be withheld .....	\$
	15. Balance of JEFFERSON City Income Tax declared .....	\$
	16. Less credits A. Overpayment on previous years return .....	\$
	B. Previous payment, if this is an amended estimate .....	\$
17. Unpaid balance of net tax due .....	\$	
18. QUARTERLY ESTIMATE AMOUNT (at least 22.5% of line 17) .....	\$	
GRAND TOTAL Total of TAX (line 11) and ESTIMATE PAYMENT (line 18) .....	PAY THIS AMOUNT \$	

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figure used herein are the same as used for Federal Income Tax purposes.

I authorize the Income Tax Division to discuss my account with preparer named below. D -----  
Signature of Taxpayer or Agent Date

Signature of Person Preparing if Other Than Taxpayer Date Signature of Spouse (if Filing Jointly) Phone

Email Address

**SCHEDULE C - PROFIT (or Loss) FROM BUSINESS OR PROFESSION**

ATTACH COMPLETE COPY(S) OF: FEDERAL SCHEDULES C AND F OR FEDERAL RETURN 1065 - 1120 - 1120-S  
 LISTING OF ALL SUBCONTRACTORS WHO WORKED IN JEFFERSON THROUGHOUT THE YEAR

19. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION..... \$

**SCHEDULE E- INCOME FROM RENTS (If not included in Schedule C.) (Explain columns 3 - 4 - 5)**

ATTACH COPY OF FEDERAL SCHEDULE E

1 Kind & Location of Property	2 Amount of Rent	3 Depreciation	4 Repairs	5 Other Expenses	6 Net Income (or Loss)
	\$	\$	\$	\$	\$

20. TOTAL RENTAL INCOME

**SCHEDULE G- ORDINARY INCOME**

ATTACH COPY OF FEDERAL FORM 4797

21. TOTAL ORDINARY INCOME

**SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULES C, E or G**

PARTNERSHIPS, ESTATES, TRUSTS, FEES, ETC. (Do not include interest, dividends, insurance and social security)

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
		\$

22. TOTAL INCOME SCHEDULE H

23. TOTAL SCHEDULES C, E, G, & H, ENTER ON LINE 2, PAGE 1

**FOR BUSINESS ACCOUNTS SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN AS REQUIRED BY ORC 718.**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (IRS section 1231) ..... \$	_____	l. Capital Gains (exclusive of gains treated as ordinary income for Federal Income Tax Purposes. Attach Federal Schedule D) .....	\$ _____
b. Interest and/or Other Expense incurred in the production of non-taxable income .....	_____	m. Interest earned or accrued .....	_____
c. Income Taxes .....	_____	n. Dividends (less Federal exclusion) .....	_____
d. Five percent (5%) of intangible income reported on lines m, n & o.....	_____	o. Income from Patents and Copyrights .....	_____
e. Payment to partners .....	_____	p. Other exempt from Jefferson Tax (provide explanation) ...	_____
f. Net Operating Loss carried back or forward .....	_____		_____
g. Other not deductible (provided explanation) .....	_____		_____
- h. Total Additions (enter on Line 4a) .....	_____	q. Total Deductions (enter on Line 4b)	_____

**SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA**

	a. Located Everywhere	b. Located in JEFFERSON	c. Percentage (b+a)
STEP 1. Average Original Cost of Real & Tangible Personal Property	_____	_____	
Gross Amount Rentals Paid Multiplied by 8	_____	_____	
TOTAL STEP 1	_____	_____	----- %
STEP 2. Gross Receipts From Sales Made and/or Worked Or Service Performed	_____	_____	----- %
STEP 3. WAGES, SALARIES, Etc. Paid	_____	_____	----- %
4. Total Percentages	_____	_____	----- %
5. Average Percentage (Divide Total Percentages by Number of Percentages Used-Carry to Line 5b)			----- %

**SCHEDULE Z - PARTNERS' DISTRIBUTIVE SHARES OF NET INCOME**

1 Name of each partner	2 Address	3 Distributive Shares of Partners		4 Other Payments	5 Taxable Percentages	6 Amount Taxable
		Percent	Amount			
(a)				\$	\$	\$
(b)				\$	\$	\$
(c)				\$	\$	\$
(d)				\$	\$	\$
7. TOTALS from Schedule C above		100	\$		XXXXXXXXXXXXXXXX	

## INDIVIDUALS -RETIRED OR WITH NO TAXABLE INCOME

- COMPLETE NAME, ADDRESS AND SOCIAL SECURITY#.
- INDICATE RESIDENCY STATUS
- TO MEET THE CITY MANDATORY FILING REQUIREMENT- REVIEW THE CATEGORIES IN THIS SECTION

If any category applies to you and/or your spouse for the ENTIRE YEAR, follow these instructions:

1. Place an X in the TAXPAYER box that applies, and explain as required.
2. Attach a copy of your 1040 and any corresponding schedules
3. **JOINT FILERS** - Place an X in the SPOUSE box that applies and explain as required. If You and Your Spouse has earned income, follow the Instructions for Individuals with Taxable Income.
4. Sign the tax return.
5. FILE WITH THE JEFFERSON TAX DEPARTMENT-Tax returns filed late are subject to the \$25.00 late filing penalty per month, up to six months, maximum \$150.00 (even when no tax is due) line 1Cb

### • CATEGORY DESCRIPTIONS

1. **RETIRED**-For the entire year only: Social Security, Pension, Interest, or Dividend income, taxpayer is not self employed and does not own rental property. (You must complete a Retiree Exemption Certificate to be exempt from filing a return)
2. **NON-TAXABLE INCOME**-The only income received during the entire year was from unemployment, welfare, ADC, SSI, etc.-indicate source
3. **UNDER AGE IS**-Jefferson applies to persons age 17 and under
4. **ACTIVE DUTY MILITARY**- Only if active duty member of U.S. Armed Forces for the entire tax year.
5. **DECEASED**-Indicate date-list any taxable income on lines 1 and 2

## INDIVIDUALS-WITH TAXABLE INCOME

- COMPLETE NAME, ADDRESS AND SOCIAL SECURITY#.
- INDICATE RESIDENCY STATUS.
- Attach a copy of your Federal 1040 with any corresponding schedules
- LIST TOTAL QUALIFIED WAGES on line 1 (attach W-2s)
- **OTHER INCOME**- If you have income other than reported on form W-2, complete Page 2 (Schedules C, E, G, and H), return to Page 1 and line 2, total income. (Attach a copy of any Federal Schedules used.)
- **CREDITS-Line 9c** Credits -Apply only to Jefferson residents. NOTE: Credit is not permitted for any amount refunded by city of employment.
- **COMPLETE** the DECLARATION OF ESTIMATED TAX section.
- **GRAND TOTAL**-Pay the total amount due
- **SIGN** the tax return
- **FILE WITH THE JEFFERSON TAX DEPARTMENT**-Tax returns filed late are subject to penalty and interest charges (even when no tax is due) line 9b

## BUSINESS-NET PROFITS

CORPORATIONS, PARTNERSHIPS, S-CORPS, LLCs, ESTATES, TRUSTS, ACCOCIATIONS AND OTHER BUSINESS Entities

Net profits determined on basis of information used for Federal Income Tax purposes, reconciled to City Taxable Income.

- COMPLETE NAME, ADDRESS, FED ID#, INDICATE RESIDENCY STATUS
- Page 1-Line 2-enter Adjusted Federal Taxable Income (before Net Operating Loss and Special Deductions) Attach a complete copy of the Federal Return
- Reconcile this income using SCHEDULE X on page 2. Adjustments are reported on page 1 lines 4a and 4b.
- Follow Line instructions to calculate the Tax Due on Line 11
- Complete the DECLARATION OF ESTIMATED TAX section
- **GRAND TOTAL**-pay the total amount due
- Include a listing of all subcontractors who worked in Jefferson throughout the year.

### SCHEDULE C -PROFIT/LOSS FROM BUSINESS/PROFESSION:

Attach Federal Schedule C. If you operate more than one business, and maintain separate books, a copy of Schedule C should be attached for each business, and the total entered on line 18 (page 2). Include a listing of all subcontractors who worked in Jefferson throughout the year.

### SCHEDULE E -INCOME FROM RENTS:

**Residents** of Jefferson are subject to the City Income Tax on the net profits of all rental property, regardless of location.

**Nonresidents** of Jefferson are subject to tax on the portion of such net profit earned from property located in Jefferson.

Attached Federal Schedule E, and enter total on line 20.

### SCHEDULE G -ORDINARY INCOME:

Gain on the disposition of certain depreciable property results in ordinary income subject to the municipal income tax. Federal form 4797 sets out these items and depreciation recaptured which is treated as ordinary income.

### SCHEDULE H-OTHER INCOME

Taxable income includes: income from estates, trusts and partnerships (if not paid by the partnership entity), fees, tips, gifts, employee business expenses not included in form W-2. Enter total on line 22.

### BUSINESS LOSSES:

The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions, other compensation or income from gaming, wagering, lottery, sweepstakes, gambling, sports winnings, winnings from games of chance, prizes and awards. Starting in 2018, losses from the tax years beginning on or after 1-1-17 can be used at 50% for 5 years. A NOL schedule must accompany this return.

### SCHEDULE X:

This schedule is used to adjust the Federal Net Income to the Jefferson Taxable Income.

### SCHEDULE Y-BUSINESS APPORTIONMENT FORMULA:

For partnerships, Corporations, fiduciaries, associations and nonresident business entities doing business within and outside of Jefferson. If the taxpayer did not have a place of business outside Jefferson during the filing period, the business allocation percentage is 100%.

### SCHEDULE Z-PARTNERS DISTRIBUTIVE SHARE OF NET INCOME:

All partnerships and S-corporations must complete this section.