

File With
INCOME TAX DEPARTMENT
 Village of Jefferson
 27 E. Jefferson St.
 Jefferson, OH 44047
 440-576-3947

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, 2024
 • FISCAL AND PARTIAL YEARS FILE WITHIN 105 DAYS OF end of period
 • FEDERAL EXTENSION NOTICES ARE NOT REQUIRED BUT APPRECIATED

PF _____

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

NAME (OR BUSINESS NAME)

SPOUSE NAME (IF JOINT FILER)

ADDRESS

CITY, STATE, ZIP

Local Tax ID Number

Soc. Sec. No. (Taxpayer)

Soc. Sec. No. (Spouse)

Fed. I.D. No.

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

Taxpayer Spouse

- Retired - with only non-taxable income - Date Retired _____
- Only income was from a non-taxable source - List Source _____
- Under Age 18 - Birthdate _____ (VERIFICATION OF AGE REQUIRED FOR REFUND)
- Active Duty Military
- 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 22 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
- b. Items not taxable (Line Q Schedule X) Deduct
- c. 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)
- b. 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% (0.015)..... \$

- 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 1.5% 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) 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) Paid by Credit Card thru Invoice Cloud..... \$

12. Overpayment Claimed Refund - (No Refunds Under \$10.00) Credit To Next Year Declaration (No Credit under \$10.00)..... \$

DECLARATION OF ESTIMATED TAX FOR YEAR 2024

- 13. Total estimated income subject to tax \$ _____ Multiply by tax rate 0.015 (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.

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 OF 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).....\$	_____	I. 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).....	_____	q. Total Deductions (enter on Line 4b)	_____
h. Total Additions (enter on Line 4a).....	_____		_____

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 or Percentages Used-Carry to Line 5b)			_____ %

SCHEDULE Z - PARTNER'S 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	\$		xxxxxxxxxxxxxx	