

Form IR Filed With  
SOUTH LEBANON TAX DEPT.  
99 N. HIGH ST.  
P.O. BOX 40  
SOUTH LEBANON, OH 45065  
OFFICE HOURS 8:00 A.M. to 4:30 P.M.

# 2016 SOUTH LEBANON INCOME TAX RETURN 2016

**FILING REQUIRED EVEN IF NO TAX IS DUE**  
**ON OR BEFORE APRIL 18, 2017**

**LATE FILING WILL RESULT IN PENALTY AND INTEREST CHARGES**

MAKE CHECK OR  
MONEY ORDER PAYABLE TO:  
SOUTH LEBANON TAX DEPT.  
www.southlebanonohio.org  
PHONE: (513) 494-2296  
FAX: (513) 299-0552

Social Security Number \_\_\_\_\_ Spouse's Social Security Number \_\_\_\_\_

Name, Address and Phone Number:

If moved since the previous return was filed give date:  
Move INTO South Lebanon \_\_\_\_\_ Moved OUT of South Lebanon \_\_\_\_\_

TO PAY BY CREDIT CARD: Enter number and expiration date fully

and accurately:   
16 Digit Card No: \_\_\_\_\_  
Exp Date (mm/yy): \_\_\_\_ \ \_\_\_\_ Security Code: \_\_\_\_-\_\_\_\_-\_\_\_\_  
Amount Authorized \$ \_\_\_\_\_  
Phone number: \_\_\_\_\_  
Card Holders Signature: \_\_\_\_\_

**PART A.** I/WWE ARE NOT REQUIRED TO COMPLETE PART B OF THIS RETURN  
DUE TO THE FOLLOWING REASON (PLEASE CHECK) SIGNATURE(S) REQUIRED AT BOTTOM OF FORM.  
**SUPPORTING DOCUMENTATION MUST BE ATTACHED. FORM WILL BE RETURNED IF NOT ATTACHED!!**  
 TOTAL/PERMANENT DISABILITY  MOVED OUT PRIOR TO 2016; LIST MOVE DATE: \_\_\_\_\_  
 RETIREMENT INCOME ONLY  LIST NEW ADDRESS: \_\_\_\_\_  
 FULL TIME STUDENT (transcripts showing  DECEASED; DATE OF DEATH: \_\_\_\_\_  
credit hours must be included)  ONLY INCOME IS FROM NON-TAXABLE SOURCE; LIST SOURCE: \_\_\_\_\_

**PART B. FORMS RECEIVED WITHOUT COMPLETE DOCUMENTATION WILL BE RETURNED.** **OFFICE USE ONLY**

1. TOTAL QUALIFYING WAGES (TYPICALLY BOX 5 ON W-2) (ATTACH W-2'S AND PAGE 1 OF FEDERAL 1040) \$ \_\_\_\_\_ \$ \_\_\_\_\_

2. OTHER TAXABLE INCOME OR DEDUCTIONS FROM SIDE 2 – SEE INSTRUCTIONS ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

3. TAXABLE INCOME: (LINE 1 PLUS OR MINUS LINE 2) ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

4. SOUTH LEBANON TAX – 1% OF LINE 3 ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

5. CREDITS:

A. TAX WITHHELD BY EMPLOYER FOR VILLAGE OF SOUTH LEBANON .... \$ \_\_\_\_\_ \$ \_\_\_\_\_

B. 2016 ESTIMATED TAX PAID TO VILLAGE OF SOUTH LEBANON ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

C. PRIOR YEAR TAX OVERPAYMENT (Carried forward from 2015)..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

D. 2016 TAX PAID TO ANOTHER MUNICIPALITY..... \$ \_\_\_\_\_ \$ \_\_\_\_\_  
**NOT TO EXCEED ½% OF THAT PORTION TAXED PER W-2.**  
**ATTACH APPROPRIATE DOCUMENTATION. LIMITED TO ½ OF THE TAX ON LINE 4.**

E. TOTAL CREDITS (ADD 5A – 5D).....\$( \_\_\_\_\_ ) \$( \_\_\_\_\_ )

6. IF LINE 4 IS GREATER THAN LINE 5E PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN –TAX DUE: \$ \_\_\_\_\_ \$ \_\_\_\_\_

A. LATE FILING PENALTY \$ 25.00. INTEREST \$ \_\_\_\_\_ TOTAL \$ \_\_\_\_\_

B. TOTAL AMOUNT DUE FOR 2016.....\$ \_\_\_\_\_

7. OVERPAYMENT TO BE REFUNDED \$ \_\_\_\_\_ OR CREDITED \$ \_\_\_\_\_ TO NEXT YEARS ESTIMATED  
\*NO TAXES DUE OR REFUNDS OF LESS THAN \$10.00 SHALL BE COLLECTED OR REFUNDED\*

## 2017 DECLARATION OF ESTIMATED TAX FOR YEAR 2017

8. TOTAL INCOME SUBJECT TO TAX \$ \_\_\_\_\_ MULTIPLY BY TAX RATE 1% FOR GROSS TAX OF .....\$ \_\_\_\_\_

9. LESS EXPECTED TAX CREDITS:

A. TAX WITHHELD BY EMPLOYER FOR VILLAGE OF SOUTH LEBANON ..... \$ \_\_\_\_\_

B. PAYMENTS ON TAXABLE INCOME TO ANOTHER MUNICIPALITY (NOT TO EXCEED 1/2%).... \$ \_\_\_\_\_

C. OVERPAYMENT FROM PRIOR YEAR ..... \$ \_\_\_\_\_

D. TOTAL CREDITS (ADD LINES A -C)..... \$ \_\_\_\_\_

10. NET TAX DUE (LINE 8 MINUS LINE 9D) ..... \$ \_\_\_\_\_

11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN ¼ OF LINE 10) .....1<sup>ST</sup> QTR. 2017 TAX DUE \$ \_\_\_\_\_

12. 2016 TAX DUE (LINE 6B) \$ \_\_\_\_\_, PLUS 2017 DECLARATION (LINE 11) \$ \_\_\_\_\_ = TOTAL DUE \$ \_\_\_\_\_

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

SIGNATURE OF PERSON PREPARING OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_  
SIGNATURE OF TAXPAYER OR AGENT (REQUIRED TO BE VALID) \_\_\_\_\_ DATE \_\_\_\_\_  
PREPARER'S ADDRESS \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_  
PREPARER'S FID OR SSN \_\_\_\_\_ SIGNATURE OF SPOUSE \_\_\_\_\_ DATE \_\_\_\_\_

Check here if we may contact the above preparer with questions.

**MUST BE COMPLETED ONLY BY THOSE WHO HAVE TAXABLE INCOME OTHER THAN WAGES OR WHO CLAIM A DEDUCTION FROM SUCH WAGES.**

**SUPPORTING DOCUMENTATION MUST BE ATTACHED OR FORM WILL BE RETURNED.**

13. NET PROFIT (LOSS) FROM BUSINESS (ATTACH FEDERAL SCHEDULE C).....\$ \_\_\_\_\_

14. RENTAL INCOME (ATTACH FEDERAL SCHEDULE E).....\$ \_\_\_\_\_

15. OTHER INCOME (ATTACH FEDERAL FORMS & SCHEDULES)

    (A) Schedule K-1 Income.....\$ \_\_\_\_\_

    (B) Miscellaneous Income -1099-MISC \ W2-G .....\$ \_\_\_\_\_

    (C) Total of A-B.....\$ \_\_\_\_\_

16. TOTAL OTHER INCOME combine 13, 14, and 15C.....\$ \_\_\_\_\_

**NET LOSS FROM A BUSINESS ACTIVITY CANNOT BE USED TO OFFSET WAGE EARNINGS. LOSS CARRY FORWARD LIMITED TO 5 YEARS.**

17. DEDUCTIONS: (only complete this section if you had allowable Federal Form 2106 deductions or you were a part year resident)

    (A) Employee business expenses (ATTACH FORM 2106).....\$ \_\_\_\_\_

    (B) Part year resident income exclusion (ATTACH PROOF).....\$ \_\_\_\_\_

    (C) Total of non taxable income add line A and B.....\$ \_\_\_\_\_

18. ADD LINE 16 (ONLY IF A POSITIVE NUMBER) AND 17C (CARRY TO LINE 2, PAGE 1).....\$ \_\_\_\_\_

**INSTRUCTIONS**

**LINE 1:** Enter the total qualifying wages from all W-2's. **In general, you will use box 5 (Medicare Wage Box) to compute taxable income for your return.** Pre-1986 employees exempt from Medicare will not have income listed in box 5 due to Medicare grand fathering provisions. This does not mean you are exempt from paying on these W-2 wages. Income taxable by South Lebanon may differ from income taxable by the IRS. Do not use amounts from federal returns, as they may not be correct for South Lebanon tax purposes. All W-2's must be attached to the return along with Page One of the Federal 1040.

**LINE 2:** Enter total of income reported on page 2, line 18.

**LINE 3:** Add or subtract line 1 and 2. A loss from Federal Schedule C, E cannot be used to offset wages. This is your taxable income for 2016.

**LINE 4:** Multiply line 3 by 1%; this is your South Lebanon tax.

**LINE 5: Payments and Credits:**

- A. To be used for reporting taxes withheld by your employer for the Village of South Lebanon.
- B. Total 2016 estimated tax paid.
- C. Overpayments of 2015 tax applied to the 2016 estimated tax.
- D. An adjustment must be made if the tax paid to another municipality was at a higher rate than 1%. For example, if your W-2 reflects City of Hamilton tax withheld of \$100.00 during the year, you must reduce the credit for this payment to \$25.00 since Hamilton has a 2% tax rate, and the rate for which you receive credit is limited to 1/2 of 1%. Not to exceed half of what is owed per W2.
- E. Total lines 5A through 5D.

**LINE 6:** Indicates amount of TAX DUE. If the sum of this line is \$10.01 or more, full payment must be received on or before the due date (April 18<sup>th</sup>). An amount \$10.00 and under is not collectible. If you are filing past the due date include the late filing penalty of \$25.00, the tax department will figure any other interest charges.

**LINE 7:** Overpayment will be applied to your 2017 estimated tax unless a refund is requested. By law, refunds or credits in excess of \$10 are reported to the IRS.

**LINES 8 THRU 11:** The total estimated tax due on line 11 must be paid at the time of filing –No later than April 18<sup>th</sup>.

**LINE 12:** TOTAL AMOUNT DUE.

**LINE 13:** Net profit (loss) –attach all Federal Schedules. Residents are subject to South Lebanon tax no mater where earned. Non-residents of South Lebanon are subject to South Lebanon tax on profits derived in South Lebanon. Loss carry forwards are limited to 5 prior years.

**LINE 14:** Rental Income –attach Federal Schedule E. Residents report all profits or losses from rental property no matter where the property is located. Loss carry forwards are limited to 5 prior years.

**LINE 15:** A through B enter income then total on line C. Businesses operating in South Lebanon are required to report their distributive share of income or loss that was not withheld on by the business. The resident taxpayer may claim a credit for taxes paid to other localities by the business, subject to the 1/2% limitation. Other income, please provide documentation such as copies of Federal Schedules or Form 1099-MISC not already reported on Schedule C, and form W2-G if received.

**LINE 16:** Total of lines 13, 14 & 15C. NOTE: Losses cannot offset wages.

**LINE 17:** Deduction or non-reimbursed employee business expenses. Do not complete unless you filed Form 2106 on your Federal return. Only include deductions directly related to wages from South Lebanon sources.

- A. Enter amount shown on Form 2106 and attach form.
- B. Enter income not allocable to South Lebanon due to part year residency and attach a statement explaining the computation.
- C. Add the amount on lines A and B.

**LINE 18:** Total line 16, but only if it is a positive number and line 17C enter here and on line 2 of page 1.

**General Information:**

**TAXABLE INCOME** – All qualifying wages, and other compensation (1099 MISC) paid by an employer or employers before deductions, and/or the net profits from the operation of a business, profession or other enterprise or activity, rental income, vacation pay, dismissal or severance pay, insurance premium payments by employer included on W-2, deferred compensation and gambling winnings are also taxable for village purposes.

**NON-TAXABLE INCOME** – Interest, dividends, capital gains, social security benefits, welfare benefits, unemployment compensation, pensions, annuities, active duty military pay, alimony, child support, election poll worker wages, and earnings of a full time student.

**EXTENSION POLICY** – Extensions may be granted for filing of the annual return, provided an IRS extension has been requested. A copy of the IRS extension request form must be submitted on or before the filing deadline. Failure to do so will result in a DENIED EXTENSION REQUEST. Penalties and interest may be incurred.

**The due date for filing this return is Monday, April 18, 2017. The Village of South Lebanon has mandatory filing even though no tax may be due. If you have received an income tax return postcard reminder it is under the assumption of the tax office you need to file a return. If you have received a postcard in error, you must notify the tax office. Otherwise, an income tax return form is expected.**

**2017 DECLARATION AND RETURN PAYMENT CALENDAR**

<b>APRIL 18, 2017</b>	<b>JUNE 15, 2017</b>	<b>SEPTEMBER 15, 2017</b>	<b>DECEMBER 15, 2017</b>
File 2016 Return	Make 2 <sup>nd</sup>	Make 3 <sup>rd</sup>	Make 4 <sup>th</sup>
File 2017 Declaration	quarterly payment	quarterly payment	quarterly payment
with 1/4 payment			