FORM FR 1128

MAKE CHECK OR MONEY ORDER TO:

CITY OF SOUTH LEBANON -TAX DEPT.

INDIVIDUAL - 2023 INCOME TAX RETURN SOUTH LEBANON

Due Date 04/15/2024

Taxpayer's Social Security No.	
HomeTelephone No.	BusinessTelephone No.
Spouse's Social Security No.	
Spouse's Name	

10 N HIGH STREET		ulos MUST bo attached to		
SOUTH LEBANON OH 45065	Federal Schedules MUST be attached to		Spouse's Social	
	this return.		Security No.	
Voice 513-494-2296 Ext 3 Fax 513-672-9599	1		Spouse's Name	
tax@southlebanonohio.org	1		HomeTelephone No	. BusinessTelephone No
		F::: 01.1		IE VOLUMAVE MOVED DURIN
Name		<u>Filing Status</u> □Single	RESIDENT	IF YOU HAVE MOVED DURIN TAX YEAR - GIVE DATES
A . I		☐ Married filing joint	□ □ NON-RESIDENT	INTO / /
And		☐ Married filing separate		OUT OF / /
Address		IF YOU	 RENT. PLEASE GIVE LAN	NDLORDS INFORMATION
Address		NAME_	,	
		ADDRESS		
		7.651.255		
ncome			1	
1 Wages, salaries, tips,etc.		1		
2 Other taxable income 3 Total taxable income (add lines 1 and 2)		2		2
				_ 3
Fax and Credits 4 South Lebanon tax due before credits (1.000% of	of line 2)			4
5 Estimated tax payments made to South Lebanor	· · · · · · · · · · · · · · · · · · ·	5		4
6 Taxes withheld and paid to South Lebanon	•	5		
7 Overpayment from prior year(s)		7		
8 Taxes withheld and paid to other localities		/ <u></u>		
1/2% of other local wages in box 18 of W2.		8		
9 Total credits (add lines 5 through 8)		8		9
Refund (Issued if greater than 10.00)				_
10 If line 9 is greater than line 4, subtract line 4 f	rom line 9. This is the	amount you overnaid		10
11 Amount of line 10 to be credited to next years		11		10
12 Amount of line 10 to be refunded	Commune	12		
Tax Due (if greater than 10.00)				
13 If line 4 is more than line 9, subtract line 9 from	m 4, this is the tax amo	unt you owe		13
14 Penalties and interest Late File		Late Estimate Intere	est	14
Declaration of Estimate For 2024				
15 Estimated income		15		
16 Estimated tax due. Multiply line 15 by 1.000%)	16		
17 Taxes to be withheld and paid to South Leband		17		
18 Prior credit applied to estimated tax payments		18		
19 Net estimated tax due (subtract line 17 and 18	from 16)	19		
20 Minimum amount due for first quarter (multiple	y line 19 by 25%)	20		
Amount You Owe				
21 Total amount due (add lines 13, 14 and 20)				21
				e Only : Tax Office Use Only
			•	e to the following:
By signing this return, I declare this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and the figures. Deceased Date of Death:				
,			ent Disability _	Retirement Only
		Full time	e Student	Non taxable income
		CREDIT CARD INFO	RMATION FOR PA	YMENT
Taxpayer's Signature	Date		ACC	COUNT NUMBER
		DISCOVE	R	
Spouse's Signature	Date	MasterCard VISA	SECURITY P	IN CARD EXPIRATION
		100,000	41:3200	/ /
Tax Preparer's Signature	Date	MOVEMENT	ADD HOLDED SIG	NATURE OLONGUERS
(If other than taxpayer) Phone No.	A	MOUNT	AKD HULDEK SIG	NATURE - SIGN HERE
			· · · · · · · · · · · · · · · · · · ·	·

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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.

22. NET PROFIT (LOSS) FROM BUSINESS (ATTACH FEDERAL SCHEDULE C)	
24. OTHER INCOME (ATTACH FEDERAL FORMS & SCHEDULES)	
(A) Schedule K-1 Income\$	
(B) Miscellaneous Income -1099-MISC \ W2-G\$	
(C) Total of A-B\$	-
25. TOTAL OTHER INCOME combine Lines 22, 23, and 24C	\$
NET LOSS FROM A BUSINESS ACTIVITY CANNOT BE USED TO OFFSET WAGE EARNINGS.	LOSS CARRY FORWARD LIMITED TO 5 YEARS.
26. DEDUCTIONS: (only complete this section if you were a part year resident)	\$
27. ADD LINE 25 (ONLY IF A POSITIVE NUMBER) AND 26 (CARRY TO LINE 2, PAGE 1)	\$

INSTRUCTIONS

NOTE: Please consider rounding all your entries to whole dollar amounts.

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 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 27.

LINE 3: Add or subtract line 1 and 2. A loss from Federal Schedule C or E cannot be used to offset wages. This is your taxable income for 2023.

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

LINE 5: Total 2023 estimates paid.

LINE 6: To be used for reporting taxes withheld by your employer for the City of South Lebanon

LINE 7: Overpayments of 2022 tax applied to 2023 estimate and credits carried over from prior years.

LINE 8: Credit for taxes withheld by other localities. Credit is limited to ½% of other local wages shown in Box 18 of the W-2.

LINE 9: Total of Lines 5 - 8.

LINE 10: If Line 9 is greater than Line 4, enter the difference here. This is the amount overpaid.

LINE 11: Amount of Line 10 to be credited to your 2024 estimate.

LINE 12: Amount of Line 10 to be refunded to you. Refunds of less than \$10.00 will not be paid out.

LINE 13: If Line 9 is less than Line 4, enter the difference here. This is the amount you owe. Amounts less than \$10 will not be collected.

LINE 14: If the return is filed past the due date, a late filing penalty of \$25 will be added. Interest charges will be calculated by the Income Tax Department.

Complete Lines 15-20 only if you wish to declare and pay estimated taxes for 2024.

LINE 15: Amount of estimated taxable 2024 income.

LINE16: Estimated tax. Line 15 X 1.0%.

LINE 17: Taxes withheld by employer and paid to South Lebanon plus ½% of wages subject to other local taxes.

LINE 18: 2023 credits to be applied to 2024 from Line 11.

LINE 19: Subtract Lines 17-18 from Line 16. This is your total estimated tax due.

LINE 20: Multiply Line 19 by 25%. This is the minimum estimated tax due for the first quarter. You may pay a larger portion or all of your estimated tax if you wish.

LINE 21: Total of Lines 13, 14 and 20. This is the amount due.

LINE 22: Net profit (loss) – attach all Federal Schedules. Residents are subject to South Lebanon tax no matter 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 23: Rental Income – attach Federal Schedule E. Residents report all profits or losses from rental property no matter where the property is located. Non-residents must report activity for rental property in South Lebanon. Loss carry forwards are limited to 5 prior years.

LINE 24: Enter amounts on Lines A through B 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 ½% 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 25: Total of lines 22, 23 & 24C. NOTE: Losses cannot offset wages.

LINE 26: Deduction for part year residency. Enter income not allocable to South Lebanon due to part year residency and attach a statement explaining the computation.

LINE 27: Total line 25, but only if it is a positive number and line 26 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 – Individuals under the age of 18, interest, dividends, capital gains, social security benefits, welfare benefits, unemployment compensation, pensions, annuities, active-duty military pay, alimony, child support, election poll worker wages.

EXTENSION POLICY – Extensions may be granted for filing of the annual return, provided an IRS extension has been requested. Please provide a copy of the FEDERAL EXTENSION when submitting your return. Failure to do so will result in penalties and interest.

The due date for filing this return is Monday April 15th, 2024. The City 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.

2024 DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 15, 2024, File 2023 Return File 2024 Declaration with ¼ payment **JUNE 15, 2024,** Make 2nd quarterly payment **SEPTEMBER 15, 2024** Make 3rd quarterly payment

DECEMBER 15, 2024Make 4th
quarterly payment