

**INDIVIDUAL - 2024
INCOME TAX RETURN
SOUTH LEBANON**

MAKE CHECK OR MONEY ORDER TO:
CITY OF SOUTH LEBANON -TAX DEPT.

10 N HIGH STREET
SOUTH LEBANON OH 45065

Voice 513-494-2296 x3 Fax 513-672-9599
tax@southlebanonohio.org

Due Date 04/15/2025
Federal Schedules **MUST** be attached to
this return.

Taxpayer's Social Security No.	
HomeTelephone No.	BusinessTelephone No.
Spouse's Social Security No.	
Spouse's Name	
HomeTelephone No.	BusinessTelephone No.
<input type="checkbox"/> RESIDENT <input type="checkbox"/> NON-RESIDENT	IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES INTO / / OUT OF / /
IF RENT, PLEASE GIVE LANDLORDS INFORMATION	

Name _____

And _____

Address _____

Filing Status		IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES
<input type="checkbox"/> Single	<input type="checkbox"/> RESIDENT	INTO / /
<input type="checkbox"/> Married filing joint	<input type="checkbox"/> NON-RESIDENT	OUT OF / /
<input type="checkbox"/> Married filing separate		
IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION		
NAME _____		
ADDRESS _____		

Income

1 Wages, salaries, tips, etc.	1		
2 Other taxable income	2		
3 Total taxable income (add lines 1 and 2)			3

Tax and Credits

4 South Lebanon tax due before credits (1.000% of line 3)		4	<input type="text"/>
5 Estimated tax payments made to South Lebanon	5		<input type="text"/>
6 Taxes withheld and paid to South Lebanon	6		<input type="text"/>
7 Overpayment from prior year(s)	7		<input type="text"/>
8 Taxes withheld and paid to other localities 1/2% of other local wages in box 18 of W2.	8		<input type="text"/>
9 Total credits (add lines 5 through 8)		9	<input type="text"/>

Refund (Issued if greater than 10.00)

10 If line 9 is greater than line 4, subtract line 4 from line 9. This is the amount you overpaid 10
 11 Amount of line 10 to be credited to next years estimate 11
 12 Amount of line 10 to be refunded 12

Tax Due (if greater than 10.00)

13	If line 4 is more than line 9, subtract line 9 from 4, this is the tax amount you owe	13	
14	Penalties and interest Late File _____ Late Pay _____ Late Estimate _____ Interest _____	14	

Declaration of Estimate For 2025

15	Estimated income	15	
16	Estimated tax due. Multiply line 15 by 1.000%	16	
17	Taxes to be withheld and paid to South Lebanon and other localities	17	
18	Prior credit applied to estimated tax payments (From line 11)	18	
19	Net estimated tax due (subtract line 17 and 18 from 16)	19	
20	Minimum amount due for first quarter (multiply line 19 by 25%)	20	




Amount You Owe

21 Total amount due (add lines 13, 14 and 20) 21

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.

Tax Office Use Only : Tax Office Use Only : Tax Office Use Only	
I/we are not required to file due to the following:	
<input type="checkbox"/> Deceased	Date of Death: _____
<input type="checkbox"/> Permanent Disability	<input type="checkbox"/> Retirement Only
<input type="checkbox"/> Full time Student	<input type="checkbox"/> Non taxable income

Taxpayer's Signature _____		Date _____
Spouse's Signature _____		Date _____
Tax Preparer's Signature _____ (If other than taxpayer)		Date _____
Phone No. _____		

<u>CREDIT CARD INFORMATION FOR PAYMENT</u>									
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ACCOUNT NUMBER						
			<div style="border: 1px solid black; height: 20px; width: 100%;"></div>						
			SECURITY PIN	CARD EXPIRATION					
			<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> / / </div>					
AMOUNT			CARD HOLDER SIGNATURE - SIGN HERE						
<div style="border: 1px solid black; width: 150px; height: 30px; margin: 0 auto;"></div>			<div style="border: 1px solid black; width: 250px; height: 30px; margin: 0 auto;"></div>						

May CITY OF SOUTH LEBANON discuss this return with the preparer shown above Yes No

**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)\$ _____

23. RENTAL INCOME (ATTACH FEDERAL SCHEDULE E)\$ _____

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 2024.

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

LINE 5: Total 2024 estimates paid.

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

LINE 7: Overpayments of 2023 tax applied to 2024 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 2025 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 2025.

LINE 15: Amount of estimated taxable 2025 income.

LINE 16: 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: 2024 credits to be applied to 2025 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, 2025. 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.

2025 DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 15, 2025,
File 2024 Return
File 2025 Declaration
with ¼ payment

JUNE 15, 2025,
Make 2nd
quarterly payment

SEPTEMBER 15, 2025
Make 3rd
quarterly payment

DECEMBER 15, 2025
Make 4th
quarterly payment