



TO:

IMPORTANT MUNICIPAL INCOME TAX RETURN

AVOID PENALTIES – FILE 5 B8 'D5 M'BY APRIL 17, 2018

Who Must File:

All residents of the City of New Philadelphia, 18 years of age or older with an earned income, also any non-resident who receives salaries, wages, commissions and other income for work or services performed within New Philadelphia without the proper tax being withheld; also any resident or non-resident engaged in business in New Philadelphia as a sole proprietorship or has net profit or loss from rentals.

All Employers or Non-Resident Employers on the net profits or loss earned from resident or non-resident corporations, unincorporated businesses, professions, or other entities derived from sales made, work done, services performed or rendered, and business or other activities conducted in New Philadelphia whether or not such corporations or unincorporated business entities have an office or place of business in the City of New Philadelphia.

When to File:

The Calendar year taxpayer must file on or before April 17, 2018.
Fiscal year taxpayer (businesses only) – file on or before 105 days after the fiscal year end.

Where to File:

Income Tax Department, 150 East High Ave., Suite 041, New Philadelphia, OH 44663.
Night Deposit Box located at the right (west) side of the building.
File in person for proof of receipt.

Tax Rate:

1.5% tax rate.

Attachments Required:

W-2's and 1099 misc. - No exceptions
Federal Schedules of income or loss included with return.
The return is not complete and cannot be filed unless this source data is provided.
Attn: City tax forms are available on line at www.newphilaoh.com

MANDATORY ESTIMATED PAYMENTS REQUIRED IF YOU OWE \$200.00 OR MORE IN TAXES BEGINNING IN THE 2017 TAX YEAR.

Extensions:

Either mail a copy or fax a copy of the extension request that was filed with the Internal Revenue Service to this office by April 17, 2018. Reminder: An extension is an extension to file not an extension to pay. Your social security number must appear on your request. If you wish a confirmation, a self-addressed stamped envelope must be enclosed with your request.

Who to Contact:

For additional assistance, contact the City Income Tax Department, telephone (330) 364-4491 ext. 1231 between the hours 8:00 a.m. - 4:30 p.m. Fax (330) 364-9851.



CITY OF NEW PHILADELPHIA DEPARTMENT OF TAXATION
150 EAST HIGH AVENUE, SUITE 041, NEW PHILADELPHIA, OHIO 44663
(330) 364-4491, EXT 1231 • FAX (330) 364-9851

TAXABLE INCOME

1. Wages, salaries, and other compensations.
2. Bonuses, stipends, tip income.
3. Commissions, fees and other earned income.
4. Employer supplemental unemployment benefits (SUB-pay), vacation pay, strike pay, sick pay
5. Income from jury duty, union steward fees, director's fees.
6. Employee contributions to retirement plans and tax deferred annuity plans (including sec. 401K, 403b, 457b, etc.).
7. Employee contributions to costs of fringe benefits.
8. Income from wage continuation plans, including retirement incentive plans, severance pay and short-term disability.
9. Employer paid premiums for group life insurance over \$50,000 (PS58).
10. Employer provided educational assistance (taxable to the same extent as for Federal taxation.)
11. Net profits of business, professions, corporations, partnerships, etc.
12. Income from partnerships, estates or trusts.
13. Stock options (taxed when exercised, usually valued at market price less option price on the date the option is exercised.)
14. Contributions made by or on behalf of employees to tax deferred annuity programs or stock purchase plan.
15. Compensation paid in goods or services or property usage. Taxed at fair market value.
16. Profit sharing from a non-qualified plan or if received as a bonus.
17. Prizes and gifts connected with employment taxed to the same extent for Federal Income Tax purposes.
18. Income from guaranteed annual wage contracts.
19. Uniform, automobile, moving and travel allowances. Reimbursements in excess of deductible expenses.
20. Executor fees.
21. Royalties paid on the depletion of natural resources.
22. Net farm income.
23. Rental Income
24. Gambling and lottery winnings.

NON-TAXABLE INCOME

1. Interest and dividend income. Annuity distributions. Capital gains.
2. Income from qualified pension plans.
3. Health and welfare benefits distributed by governmental, charitable, religious or educational organization.
4. Social Security benefits, State unemployment benefits, Worker's compensation.
5. Alimony received (after 1/1/2016).
6. Third Party Sick Pay.
7. Proceeds of life insurance. Compensatory insurance proceeds from property damage or personal injury settlements.
8. Patent and copyright income. Royalties derived from intangible income.
9. Sect. 125 cafeteria plans.
10. Active military pay (including Reserves and National Guard active duty).
11. Prizes or gifts not connected with employment.
12. Housing allowances for clergy to the extent that the allowance is used to provide a home.
13. Earnings of individuals under 18 years of age.

The above lists are not all-inclusive. For items not listed, contact the Income Tax Department for clarification.

AVOID PENALTIES – PAY TAX PROMPTLY

STAPLE ALL ATTACHMENTS HERE TO BACK

CITY OF NEW PHILADELPHIA, OHIO
INCOME TAX RETURN

150 East High Avenue, Suite 041
New Philadelphia, OH 44663

Calendar Year Taxpayers - File this Return
with New Philadelphia Tax Department
No Later than April 17, 2018
Fiscal Year - File within 105 days of
End of the Period.

Fiscal Period _____ to _____

2017

TAX OFFICE USE ONLY
Processed By.....
\$.....
Cash MO Check
Refund requested _____

Name

Address

City

State

Zip

IF PRINTED NAME OR ADDRESS IS INCORRECT, PLEASE MAKE NECESSARY CHANGES. Were you a resident of New Philadelphia the entire year? Yes No

YOUR S.S. NUMBER SPOUSE'S S.S. NUMBER DAYTIME PHONE DATE OF MOVE IN
DATE OF MOVE OUT
FIRST TIME FILING?
FINAL RETURN?

I AM EXEMPT FROM FILING BECAUSE: Please explain _____

NOTE: If you are Exempt - Stop here, at the bottom sign, date and then mail your return. A night deposit box is located on the right (west) side of the building.

STAPLE COPIES OF ALL W-2 FORMS, FEDERAL SCHEDULES WHICH PERTAIN TO OTHER INCOME AND COPIES OF 1099's TO THE BACK. (TAXABLE ONLY)
YOUR RETURN IS INCOMPLETE IF THIS INFORMATION IS NOT INCLUDED, AND YOU MAY BE SUBJECT TO A LATE FILING PENALTY.

- 1. LARGEST WAGE FROM EACH W2, TIPS & OTHER COMPENSATION (W-2's and/or taxable 1099 misc.), if not included on schedule C...\$
2. OTHER TAXABLE INCOME
A. Business Profit or Loss (Attach Federal Business Schedule) Or Loss Carried Forward\$
B. Rental Income or Loss (Attach Federal Rental Schedule).....\$
C. Total other Taxable Income - NOTE: Business & Rental Losses Cannot Off-Set Wages.....\$
3. DEDUCT EMPLOYEE BUSINESS EXPENSE (ATTACH FEDERAL FORM 2106) must send federal form & schedule A.....\$
NOTE: These Expenses Can Only Off-Set Wages Taxed By The City
4. TAXABLE INCOME (Line 1 plus Line 2C Less Line 3)\$
5. CITY TAX DUE - 1.5% or .015 of Line 4.....\$

- 6. CREDITS
A. New Philadelphia Income Tax Withheld by Employers\$
B. Income Tax Paid Other Cities (only NP residents can use this credit. Not to exceed up to 1.5%).....\$
C. Payments on 2017 Declaration of Estimated Tax.....\$
D. Amount Brought Forward from 2016 Return.....\$
E. Total Credits (Add Lines A, B, C, D)\$
7. BALANCE TAX DUE (Line 5 minus Line 6E).....\$
8. RETURNS FILED AFTER APRIL 17, 2018 ARE SUBJECT TO:
A. PENALTY IS 15% _____ + B. INTEREST .50% PER MONTH _____ \$
C. LATE FILING FEE OF \$25.00 PER MONTH UP TO \$150.00.....\$
9. TOTAL AMOUNT DUE (Line 7 plus Line 8A, 8B and 8C, if applicable) - PAYMENT IN FULL MUST ACCOMPANY THIS RETURN\$

Make check or money order payable to:
New Philadelphia Income Tax Department

10. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE.
NO TAXES OR REFUNDS OF LESS THAN \$10.00 SHALL BE COLLECTED, REFUNDED OR CARRIED FORWARD TO NEXT YEAR'S RETURN.

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 PREPARER HAS ANY KNOWLEDGE.

Preparer Name if Other than Taxpayer _____

CHECK HERE IF WE MAY CONTACT THE TAX PREPARER.

Preparer Address _____ Phone _____

Signature of Taxpayer _____ Date _____

Signature of Preparer _____ Date _____

Signature of Spouse (if joint return) _____ Date _____

SECTION A	Attach appropriate federal schedules for income from partnership, business, estates, trusts, fees and other		
Received From	For (Describe)	Federal Form(s) Attached	Amount
TOTAL BUSINESS INCOME (If Schedule X, Y, or Z is not applicable – Total to page 1, line 2A)			Enter Schedule Z line 1 \$ _____

SECTION B	RENTAL INCOME FROM FEDERAL SCHEDULE E AND R
Attach copy of federal schedules	

SECTION C	EMPLOYEE BUSINESS EXPENSE FORM 2106
NOTE: New Philadelphia recognizes this deduction only when the expense incurred applies to gross earnings that are in the jurisdiction of the city. Example of New Philadelphia Jurisdiction: If your city income tax withheld was paid to the City of New Philadelphia by your employer, or if the city tax on your earnings is due to be paid to the City of New Philadelphia. Attach copy of federal schedules	

SCHEDULE X. RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses)	\$ _____	n. Capital Gains (Excluding Ordinary Gains)	\$ _____
b. Expenses incurred in the production of non-taxable income (at least 5% of Line Z)	_____	o. Interest income	_____
c. Taxes paid to state and local municipalities	_____	p. Dividends	_____
d. Net Operating Loss per Federal Return line 29A.....	_____	q. Other (explain)	_____
e. Payments to partners	_____	_____	_____
f. Sick pay not included in Line 1 above.....	_____	_____	_____
g. Contributions	_____	_____	_____
h. Other expenses not deductible (Explain)	_____	_____	_____
m. (Enter Schedule Z line 2A)	\$ _____	z. Enter Schedule Z Line 2B	\$ _____

SCHEDULE Y	Business Allocation Formula
USE ONLY IF NET PROFIT FROM NEW PHILADELPHIA BRANCH IS NOT AVAILABLE	

	a. LOCATED EVERYWHERE	b. LOCATED IN NEW PHILADELPHIA	C. PERCENTAGE (b ÷ a)
STEP 1. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY	_____	_____	_____ %
STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS)	_____	_____	_____ %
STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID EMPLOYEES	_____	_____	_____ %
4. TOTAL PERCENTAGES			_____ %
5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).			ENTER SCHEDULE Z LINE 3B _____ %

SCHEDULE Z	
1. BUSINESS INCOME FROM FEDERAL FORM 1120 LINE 28	\$ _____
2. A. ITEMS NOT DEDUCTIBLE - (Schedule X, Line M).....Add \$ _____	
B. ITEMS NOT TAXABLE (Schedule X, Line Z).....Deduct \$ _____	
C. ENTER EXCESS LINE 2A OR 2B.....	\$ _____
3. A. ADJUST NET INCOME (Line 1 Plus/Minus Line 2C) IF SCHEDULE X IS USED.....	\$ _____
B. AMOUNT ALLOCABLE TO NEW PHILADELPHIA IF SCHEDULE Y STEP 5 IS USED _____ % OF LINE 3A	\$ _____
4. TAXABLE BUSINESS INCOME: LINE 3A or LINE 3B (Enter On Page 1 Line 2A).....	\$ _____

WORKSHEET FOR DECLARATION OF ESTIMATED INCOME TAX – 2018

- 1. Total income subject to New Philadelphia Tax \$ _____
- 2. New Philadelphia tax @ 1.5% \$ _____
- 3. Less Tax Withheld
 - a. By a New Philadelphia Employer\$ _____
 - b. By an employer in (name of city)\$ _____
 - c. Total Tax Withheld (Total line 3a plus line 3b).....\$ _____
- 4. Balance estimated New Philadelphia tax (line 2 minus 3c).....\$ _____
- 5. Less Credits: Overpayment on previous year's return.....\$ _____
- 6. Net Estimated Tax due (line 4 less line 5).....\$ _____

MAKE SURE YOUR REMITTANCE FOR EACH QUARTER IS INCLUDED WITH YOUR ESTIMATE VOUCHER. Make checks payable to the New Philadelphia Income Tax Department. Taxpayers (businesses) filing on a fiscal year basis should substitute appropriate dates.

Income Tax Department
City of New Philadelphia
150 East High Avenue, Suite 041
New Philadelphia, Ohio 44663

DECLARATION OF ESTIMATED NEW PHILADELPHIA INCOME TAX VOUCHER
Check if this is an amended Declaration

Check
MO
Cash

2018

VOUCHER 2
(CALENDAR YEAR – DUE JUNE 15, 2018)
If fiscal year taxpayer, substitute date

A. Estimated tax (or amended estimate tax) \$ _____
for the year 2018
or fiscal year ending _____
(month & year)

B. Amount of this installment
No less than 22.5% of line A..... \$ _____

Income Tax Department
City of New Philadelphia
150 East High Avenue, Suite 041
New Philadelphia, Ohio 44663

DECLARATION OF ESTIMATED NEW PHILADELPHIA INCOME TAX VOUCHER
Check if this is an amended Declaration

Check
MO
Cash

2018

VOUCHER 1
(CALENDAR YEAR – DUE APRIL 17, 2018)
If fiscal year taxpayer, substitute date

A. Estimated tax (or amended estimate tax) \$ _____
for the year 2018
or fiscal year ending _____
(month & year)

B. Amount of this installment
No less than 22.5% of line A..... \$ _____

**CITY OF NEW PHILADELPHIA
ESTIMATED DECLARATION
VOUCHERS
2018**

Dear Taxpayer:

This is your 2018 Estimated Declaration package. Included are four quarterly installment forms to be filed on April 17, 2018, June 15, 2018, September 15, 2018, and January 15, 2019.

Estimated tax must be paid in quarterly installments on all earned income without local payroll withholding or when withholding is at a rate of less than 1.5%.

A worksheet is on the previous page for your convenience in determining if you are required to file.

If you need assistance, visit our office at 150 East High Avenue, Suite 041, New Philadelphia, OH 44663, or call (330) 364-4491 ext. 1231.

Sincerely,

Tax Administrator

Income Tax Department
City of New Philadelphia
150 East High Avenue, Suite 041
New Philadelphia, Ohio 44663

DECLARATION OF ESTIMATED NEW PHILADELPHIA INCOME TAX VOUCHER

Check if this is an amended Declaration

Check
MO
Cash

2018

VOUCHER 4

(CALENDAR YEAR – DUE JANUARY 15, 2019)

If fiscal year taxpayer, substitute date

A. Estimated tax (or amended estimate tax) \$ _____
for the year 2018
or fiscal year ending _____
(month & year)

B. Amount of this installment
No less than 22.5% of line A..... \$ _____

Income Tax Department
City of New Philadelphia
150 East High Avenue, Suite 041
New Philadelphia, Ohio 44663

DECLARATION OF ESTIMATED NEW PHILADELPHIA INCOME TAX VOUCHER

Check if this is an amended Declaration

Check
MO
Cash

2018

VOUCHER 3

(CALENDAR YEAR – DUE SEPTEMBER 15, 2018)

If fiscal year taxpayer, substitute date

A. Estimated tax (or amended estimate tax) \$ _____
for the year 2018
or fiscal year ending _____
(month & year)

B. Amount of this installment
No less than 22.5% of line A..... \$ _____