



IMPORTANT MUNICIPAL INCOME TAX RETURN

AVOID PENALTIES – FILE BY APRIL 15, 2025

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.

If you are requesting that your account be inactivated due to moving from New Philadelphia with no intent to return, although maintaining a mailing address within New Philadelphia as your address of record, please enter the date of your move and the reason. Attach supporting documentation with regard to your relocation.

When to File:

The calendar year taxpayer must file on or before April 15, 2025.

Fiscal year taxpayer (businesses only) must 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.

City tax forms are available online at www.newphilaoh.com

Tax Rate:

1.5% tax rate.

Attachments Required:

W-2s, 1099 NEC and 1099 Misc – No exceptions

Federal Schedules of income or loss.

The return is not complete and cannot be filed unless all supporting documentation is provided.

Extensions:

Either mail a copy or fax a copy of the extension request that was filed with the Internal Revenue Service to this office or send a written request to this office by April 15, 2025. Your social security number must appear on your request. If you require a confirmation, a self-addressed stamped envelope must be enclosed with your request. An extension to file is not an extension to pay any tax due. If taxes are not paid by April 15, 2025, other penalties and interest will be applied.

Who to Contact:

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

ESTIMATED PAYMENTS MAY BE REQUIRED IF YOU OWE \$200.00 OR MORE IN TAXES BEGINNING IN THE 2024 TAX YEAR.



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, Workers Compensation.
5. Alimony received.
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
2024

TAX OFFICE USE ONLY
PROCESSED BY _____
\$ _____
CASH MO CHECK
REFUND REQUESTED _____

Calendar Year Taxpayers - File this Return with New Philadelphia Tax Department No Later than April 15, 2025
Fiscal Year - File within 105 days of End of the Period.
Fiscal Period _____ to _____

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
(OR BUSINESS FED. I.D. #)
DATE OF BIRTH DATE OF BIRTH

Inactivate my account (attach supporting documentation) or

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. Include supporting document with regard to your relocation.

STAPLE COPIES OF ALL W-2 FORMS, FEDERAL SCHEDULES WHICH PERTAIN TO OTHER INCOME AND COPIES OF 1099s 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-2s and/or taxable 1099 misc.), if not included on schedule C \$
2. OTHER TAXABLE INCOME
A. Business Profit or Loss (Attach Federal Business Schedule) \$
B. Rental Income or Loss (Attach Federal Rental Schedule) \$
C. Less Allocable Net Loss per Previous City Income Tax Returns (Submit Schedule) \$
D. Total other Taxable Income - NOTE: Business & Rental Losses Cannot Off-Set Wages \$
3. TAXABLE INCOME (Line 1 plus Line 2D) \$
4. CITY TAX DUE - 1.5% or .015 of Line 3 \$

- 5. CREDITS
A. New Philadelphia Income Tax Withheld by Employers \$
B. Income Tax Paid to Other Ohio Cities (only NP residents can use this credit. Not to exceed up to 1.5%) \$
C. Payments on 2024 Declaration of Estimated Tax \$
D. Amount Brought Forward from 2023 Return \$
E. Total Credits (Add Lines A, B, C, D) \$
6. BALANCE TAX DUE (Line 4 minus Line 5E) \$
7. RETURNS FILED AFTER APRIL 15, 2025, ARE SUBJECT TO:
A. PENALTY IS 15% + B. INTEREST 0.83% PER MONTH \$
C. LATE FILING FEE OF \$25.00 \$
8. TOTAL AMOUNT DUE (Line 6 plus Line 7A, 7B and 7C, if applicable) - PAYMENT IN FULL MUST ACCOMPANY THIS RETURN \$

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

- 9. 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, BELIEVE 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, etc.

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

Attach copy of federal schedules.. _____ \$ _____

SECTION 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	_____	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	\$ _____

SECTION 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	_____	_____	_____	%
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	_____	_____	_____	%

SECTION Z

1. BUSINESS INCOME \$ _____
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) \$ _____

2025 CITY OF NEW PHILADELPHIA ESTIMATED DECLARATION VOUCHERS

Dear Taxpayer:

This is your 2025 Estimated Declaration package. Included are four quarterly installment forms to be filed on April 15, 2025, June 15, 2025, September 15, 2025, and January 14, 2026.

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 below 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

2025 WORKSHEET FOR DECLARATION OF ESTIMATED INCOME TAX

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) _____ (only NP residents can use this credit.
Not to exceed up to 1.5%) \$ _____
 - 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

2025 DECLARATION OF ESTIMATED NEW PHILADELPHIA INCOME TAX VOUCHER

VOUCHER 1
(CALENDAR YEAR –
DUE APRIL 15, 2025)

Check MO Cash

SOCIAL SECURITY #	SPOUSE'S SOCIAL SECURITY #, IF JOINT RETURN
<input type="text"/>	<input type="text"/>

If fiscal year taxpayer, substitute date

A. Estimated tax (or amended estimate tax) \$ _____
for the year 2025
or fiscal year ending _____ (month & year)

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

Name

Address

City

State

Zip

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

2025 DECLARATION OF ESTIMATED NEW PHILADELPHIA INCOME TAX VOUCHER

VOUCHER 2
(CALENDAR YEAR –
DUE JUNE 15, 2025)

Check MO Cash

SOCIAL SECURITY #	SPOUSE'S SOCIAL SECURITY #, IF JOINT RETURN
<input type="text"/>	<input type="text"/>

Name

Address

City State Zip

If fiscal year taxpayer, substitute date

- A. Estimated tax (or amended estimate tax) \$ _____
for the year 2025
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

2025 DECLARATION OF ESTIMATED NEW PHILADELPHIA INCOME TAX VOUCHER

VOUCHER 3
(CALENDAR YEAR –
DUE SEPTEMBER 15, 2025)

Check MO Cash

SOCIAL SECURITY #	SPOUSE'S SOCIAL SECURITY #, IF JOINT RETURN
<input type="text"/>	<input type="text"/>

Name

Address

City State Zip

If fiscal year taxpayer, substitute date

- A. Estimated tax (or amended estimate tax) \$ _____
for the year 2025
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

2025 DECLARATION OF ESTIMATED NEW PHILADELPHIA INCOME TAX VOUCHER

VOUCHER 4
(CALENDAR YEAR –
DUE JANUARY 14, 2026)

Check MO Cash

SOCIAL SECURITY #	SPOUSE'S SOCIAL SECURITY #, IF JOINT RETURN
<input type="text"/>	<input type="text"/>

Name

Address

City State Zip

If fiscal year taxpayer, substitute date

- A. Estimated tax (or amended estimate tax) \$ _____
for the year 2025
or fiscal year ending _____ (month & year)
- B. Amount of this installment
No less than 22.5% of line A \$ _____