

READ ALL CAREFULLY BEFORE PREPARING RETURN

The tax rate for the Village of Hartville, Ohio on gross earnings is 1.0%.

WHO MUST FILE A TAX RETURN

Every Resident, 18 years or older Whether Or Not A Tax Is Due is required to file a tax return. All earnings wherever earned are taxable. If you are retired, unemployed or had no taxable income according to the ordinance, you are still required to file a return indicating your status. Residents having Rental Property located in or outside of the Village of Hartville (however, the tax is computed on the net income only, after allowance for Depreciation, Real Estate Taxes, Repairs, Insurance, etc.).

Retired Residents, individuals who receive only non-taxable income (Pensions, Social Security, Disability Benefits, Interest, Dividends) can file the INFORMATION FORM and will not need to file income tax returns in the future-unless you begin receiving taxable income again.

Partial Year Resident, if you were a resident of the Village of Hartville for only a portion of the year, you must file and report the income earned during the period of your residency. If your W-2 indicates wages for 12 months, divide the wages by 12 and multiply that amount by the number of months you resided in the Village of Hartville. Use the same formula when figuring Credit Income Tax Paid Other Municipalities.

Non-Residents, of the Village of Hartville, who received salaries, wages, commissions, and other earned income for work done or services performed or rendered within the Village of Hartville are required to file a tax return and pay any tax due.

Every Business Entity, (individual, proprietorship, partnership, corporation, profession, etc.) whether a resident or non-resident who conducts a business in the Village of Hartville must file a return and pay any tax on the net profit. If you have a net loss you are still required to file a return. (The portion of a net operating loss sustained in any taxable year allocable to the Village of Hartville may be applied against the portion of the profit of succeeding year(s) allocable to the Village of Hartville, until exhausted but in no event for more than 5 taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.)

INSTRUCTIONS

Taxable Income means wages, salaries and other compensation paid by an employer BEFORE ANY DEDUCTIONS.

Line 1 – Wages. List your **HIGHEST** gross wage listed on the W-2 form.

Income Not Subject To the Above Tax – Pensions, Social Security, Unemployment and Disability Benefits, Interest, Dividends, Military Pay, etc. are not subject to the tax. Also, earnings and income of all persons under 18 years of age whether residents or non-residents, are exempt.

Line 2 – Other Taxable Income:

- A. Business Profit (**Attach Federal Forms**)
 - B. Rental Income (**Attach Federal Forms**)
 - C. Total Other Taxable Income (**Line A plus Line B**) Not less than zero
- NOTE: Business or rental losses may not be used to offset wages.**

Line 3 – Deduct Employee Business Expense (**Attach Federal form 2106**) The only federal adjustment to income allowed is the employee business expense (Form 2106), not payments to IRA, Keogh, any tax sheltered annuities.

Line 4 – Taxable Income (**Line 1 plus Line 2C Less Line 3**)

Line 5 – Village Tax Due 1.0% of Line 4

Line 6 – Credits

- A. Hartville Income Tax Withheld by employer.
- B. Income Tax Paid Other municipalities (**Not To Exceed 1.0% on Each W-2 Separately**)
NOTE: WITHHOLDING IN EXCESS OF 1.0% FROM ONE W-2 MAY NOT BE USED AS CREDIT TOWARDS ANOTHER W-2 FOR EARNINGS WITHHELD AT LESS THAN 1.0%.
- C. Overpayment From Prior Year.
- D. Estimated Tax Payments
- E. Total Credits (**Add Lines A,B,C,D**)

Line 7 - Balance Tax Due, If Line 5 Is Greater Than Line 6E (**Payment in full must accompany return**)

Line 8 – A. See Section D on the back of the filing form for instructions on Interest and Penalties.

B. Late Filing Penalty – All returns filed after April 15th enter \$25.00 fine.

Line 9 – Total Amount Due Payable To Village of Hartville (**Line 7 Plus 8A and 8B**)

Line 10- Overpayment to Be Refunded or Credited to Next Year Estimate.

Tax returns will be considered incomplete if W-2's, Business Profit Federal Forms or Rental Income Federal Forms are not attached.

Extension to File: The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. **A copy of the Application for Extension must be sent on or before April 15th (the due date of the Village tax return).**

Declaration of Estimated Tax: Payment Schedule – One-fourth of estimated tax must be paid by the 15th of April, one-half by the 31st of July, three-fourths by the 31st of October, and the balance by the 31st of January.

WHERE TO FILE – Village of Hartville Income Tax Dept., PO Box 760, Hartville OH 44632

Questions 330-877-9222