

FORT RECOVERY OHIO INCOME TAX RETURNS

(ENTER YEAR)

TAX ADMINISTRATOR
VILLAGE HALL, P.O. BOX 459
FORT RECOVERY, OHIO 45846-0459

FORM FR
REVISED 9-04

PRESORTED
FIRST CLASS MAIL
US POSTAGE
PAID
FORT RECOVERY, OH
PERMIT NO. 1

CHANGE OF ADDRESS

IMPORTANT !
Please take this form to your accountant, if you do not prepare yourself. It contains your account number for this office and filing information for preparation.

FILING INSTRUCTIONS

★ Information Form

Although some individuals are not required to file Village returns, it is necessary for internal purposes for individuals who receive a return to complete and return it to the Tax Administrator. If this is done, you may avoid being considered a delinquent taxpayer. (Please sign at bottom left of page.)

- I/we have a federal extension until _____ (attach copy of extension)
- All tax was withheld by my employer for which I receive full credit (attach W-2 statement)
- I live and work outside the Village Of Fort Recovery. (Date moved) _____ list new address above.
- Retired (date) _____ only source of income from: (list all) _____
(individual's social security number ____ / ____ / _____, spouse's number ____ / ____ / _____)
- Other: _____

ATTACH W-2's AND 1099's HERE

★ **Mandatory Filing** for all Fort Recovery residents (18 years or older) working inside or outside this municipality and whether or not fully withheld upon for this municipality.

★ **Filing Date:**
Your return must be filed by April 15, or a copy of the Federal Extension in lieu of return.

★ **Remittance:**
Make your remittance payable to the Village Of Fort Recovery. (No payment is due or refund issued if less than \$1.01.)

★ **Mailing:** Mail your final return complete with W-2's, 1099's, and/or appropriate schedules.

To: Tax Administrator
Village Hall
P.O. Box 459
Fort Recovery, Ohio 45846-0459

★ **General Information** and

★ **Declaration Worksheet** with record is on the back side of this cover page

★ **Assistance:**
For questions not answered in **General Information**, please call (419) 375-4580.

Office Hours 8:00 am to 12:00 pm
Monday, Tuesday, Thursday and Friday

★ **Enclosures:**

- (2) Final Returns
- (4) Estimate Vouchers
- (1) Estimate Record

SIGNATURE OF TAXPAYER OR AGENT TITLE DATE

ADDRESS OF ABOVE

PHONE NUMBER OF ABOVE

GENERAL INFORMATION FOR FILING

1. TAX RATES:
 - a. Fort Recovery: 1% effective 7-1-84
 - b. Please notify the TAX OFFICE, on the Tax Return sent you, or by letter, if you have no gross income to report. (Sign and date before sending in.) Due April 15.
 - c. Please make any changes of address on Tax Return in space indicated.
2. WHO SHOULD FILE THIS RETURN:
 - a. On or before April 15 of each year, all residents 18 years or older are required to file a return with the Tax Office, whether or not an amount is due.
 - b. Retired residents may be relieved of the annual filing requirements. Contact the Tax Office for information.
 - c. No refund is given or remittance is due, if it is less than \$1.01.
3. INCOME TAX IS LEVIED UPON THE FOLLOWING:
 - a. On all qualifying wages, salaries, commissions, bonus payments, net profits from the lease or rental of real estate or tangible personal property, and other compensation earned during the effective period of the ordinance by residents and non-residents for work done or services performed or rendered in Fort Recovery.
 - b. On the net profits of all unincorporated businesses, partnerships, professions, rentals, farm income, or other activities conducted by residents and non-residents for activities within the Municipality.
 - c. On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Municipality.
 - d. On all income received as gambling winnings as reported on IRS Form W-2G, Form 5754 and or any other form required by the IRS that reports winnings from gambling, prizes, and lottery winnings.
4. WHAT CONSTITUTES NET PROFITS:

Net profits shall be determined on the basis of the information used for Federal Income Tax Purposes, adjusted to the requirements of the Income Tax Ordinance.
5. INCOME NOT TAXABLE:
 - a. Poor relief, unemployment insurance benefits from state, old age pensions or similar payments received from local, state, or federal governments or charitable or religious organizations.
 - b. Proceeds of insurance, annuities, workman's compensation insurance, social security benefits, pensions, compensation for damages for personal injuries and like reimbursements, not including damages for loss of profits.
 - c. Compensation for damage to property by way of insurances or otherwise.
 - d. Interest and dividends from intangible property.
 - e. Military pay and allowances received as a member of the armed forces of the United States and their reserve components.
 - f. Any charitable, education, fraternal or other type of non-profit association or organization enumerated in Section 718.01 of the Revised Code Of Ohio, which is exempt from the payment of real estate taxes is exempt from payment of the tax imposed by this Ordinance.
 - g. Individuals withheld upon, that did not attain 18th birth date during taxable year, are eligible for a full refund.
 - h. An S Corp shareholder's distributive share of net profits or loss of the S Corp.
6. MUNICIPAL CREDITS:

Fort Recovery: allowed tax credit for taxes withheld and paid to another Ohio Municipality is up to and including 100% of 1.0% and Indiana County tax is up to and including 100% of 1.0%.
7. Do not fail to sign and date your return before submitting it to the Income Tax Office. A return is not "filed," within the meaning of the law, until signed by the taxpayer or an agent legally authorized to sign tax returns for such taxpayer.
8. Legible copies of each W-2 or 1099 and Schedules must be attached to your return. A return will not be considered "filed" unless the above mentioned are included.
9. PENALTY: At 5% per month or fraction thereof for the tax return and each required estimated payment (@80%) not filed timely. (Maximum 15% or minimum \$25.00 charged.)

INTEREST: At 1% per month or fraction thereof for the tax return and each required estimated payment not filed timely. (No maximum charged.)
10. WHO MUST MAKE A DECLARATION a declaration of estimated tax must be made by: (See worksheet note line #7)
 - a. EVERY RESIDENT of the Municipality who expects to receive any taxable income which will not be subject to withholding from wages, salaries, commission and other personal service compensation, whether such income results from labor performed, or services, rendered within or without the Municipality.
 - b. EVERY NON-RESIDENT of the Municipality whose entire income tax liability is not withheld from wages salaries, commission and other compensation earned for work done or service performed or rendered within the Municipality.
 - c. FIDUCIARIES OF ACTIVE TRUSTS OR ESTATES the operation of which produces income within the Municipality.
 - d. WHEN AND WHERE TO FILE DECLARATION: The declaration for calendar year must be filed on or before April 15, with the Tax Administrator. All wage earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the 15th day of the fourth month following the end of their fiscal year.
 - e. PAYMENT OF ESTIMATED TAX: The estimated tax shall be paid in equal quarterly payments. Quarterly payments are due and shall be paid on or before April 15, July 31, October 31 and January 31. The estimate may be amended at the time of making any quarterly payment. Checks or money orders should be made payable to the Village. PAYMENTS MUST BE WITHIN 80% OF TAX LIABILITY.
 - f. VIOLATION - See General Information Section #9.
11. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from paying or withholding or remitting the tax.
12. BUSINESS RETURNS ONLY - Local independent contracts and non-employee expenditures claimed on the Fort Recovery Income Tax Return must have copies of 1099MISC. returns attached or a fully written explanation submitted before the expense will be allowed.
13. Net losses, incurred in business or rental activities, or other taxable activity incurred in any taxable year beginning on or after January 1, 2000 apportioned to this village may not be used to offset wages, salaries, commissions, or other compensation.

DO NOT REMIT DECLARATION WORKSHEET

DECLARATION OF ESTIMATED FORT RECOVERY INCOME TAX WORKSHEET

FOR THE CALENDAR YEAR _____ OR FISCAL YEAR END _____

1. Estimated income from qualifying wages, salaries, commissions, etc.	\$ _____
2. Estimated net rentals and other income (not less than zero)	\$ _____
3. Estimated net profit (or loss) from business or profession (not less than zero)	\$ _____
4. Total estimated income subject to tax	\$ _____
5. Estimated tax 1% or .01 of line 4	\$ _____
6. Estimated local tax withheld at (1.0%) and other tax withheld (see general information #6)	\$ _____
7. Estimated tax per this declaration (line 5 less line 6)	\$ _____

(Divide this total by (4) quarterly payments)

NOTE: (If line 7 is \$100.00 or more, you must fill out and remit vouchers No. 1 thru 4. If less, not required.)

RECORD OF ESTIMATED TAX PAYMENTS

VOUCHER NUMBER	DATE	CHECK #	AMOUNT	VOUCHER NUMBER	DATE	CHECK #	AMOUNT
1				3			
2				4			
				TOTAL			

FORT RECOVERY RETURN OF ESTIMATED TAX

(ENTER YEAR)

TAX ADMINISTRATOR, VILLAGE HALL
P.O. BOX 459, FORT RECOVERY, OHIO 45846-0459

Form Q-1 Revised 9-04

**Due on or before April 15th - Voucher 1
Period January 1st thru March 31st**

PLEASE TYPE OR PRINT CLEARLY

Authorized Signature X _____
Social Security # _____

- 1. Amount of this installment \$ _____
- 2. Amount of unused credit applied \$ _____
- 3. Pay this amount (line 1 less line 2) \$ _____
- 4. Total with penalty and interest \$ _____

PENALTY: At (5%) per month, or fraction thereof for each required estimated payment not filed timely. (Maximum 15% or minimum \$25.00 charged.)
INTEREST: At 1% per month or fraction thereof for each required estimated payment not filed timely. (No maximum charged.)

FORT RECOVERY RETURN OF ESTIMATED TAX

(ENTER YEAR)

TAX ADMINISTRATOR, VILLAGE HALL
P.O. BOX 459, FORT RECOVERY, OHIO 45846-0459

Form Q-1 Revised 9-04

**Due on or before July 31st - Voucher 2
Period April 1st thru June 30th**

PLEASE TYPE OR PRINT CLEARLY

Authorized Signature X _____
Social Security # _____

- 1. Amount of this installment \$ _____
- 2. Amount of unused credit applied \$ _____
- 3. Pay this amount (line 1 less line 2) \$ _____
- 4. Total with penalty and interest \$ _____

PENALTY: At (5%) per month, or fraction thereof for each required estimated payment not filed timely. (Maximum 15% or minimum \$25.00 charged.)
INTEREST: At 1% per month or fraction thereof for each required estimated payment not filed timely. (No maximum charged.)

FORT RECOVERY RETURN OF ESTIMATED TAX

(ENTER YEAR)

TAX ADMINISTRATOR, VILLAGE HALL
P.O. BOX 459, FORT RECOVERY, OHIO 45846-0459

Form Q-1 Revised 9-04

**Due on or before October 31st - Voucher 3
Period July 1st thru September 30th**

PLEASE TYPE OR PRINT CLEARLY

Authorized Signature X _____
Social Security # _____

- 1. Amount of this installment \$ _____
- 2. Amount of unused credit applied \$ _____
- 3. Pay this amount (line 1 less line 2) \$ _____
- 4. Total with penalty and interest \$ _____

PENALTY: At (5%) per month, or fraction thereof for each required estimated payment not filed timely. (Maximum 15% or minimum \$25.00 charged.)
INTEREST: At 1% per month or fraction thereof for each required estimated payment not filed timely. (No maximum charged.)

FORT RECOVERY RETURN OF ESTIMATED TAX

(ENTER YEAR)

TAX ADMINISTRATOR, VILLAGE HALL
P.O. BOX 459, FORT RECOVERY, OHIO 45846-0459

Form Q-1 Revised 9-04

**Due on or before January 31st - Voucher 4
Period October 1st thru December 31st**

PLEASE TYPE OR PRINT CLEARLY

Authorized Signature X _____
Social Security # _____

- 1. Amount of this installment \$ _____
- 2. Amount of unused credit applied \$ _____
- 3. Pay this amount (line 1 less line 2) \$ _____
- 4. Total with penalty and interest \$ _____

PENALTY: At (5%) per month, or fraction thereof for each required estimated payment not filed timely. (Maximum 15% or minimum \$25.00 charged.)
INTEREST: At 1% per month or fraction thereof for each required estimated payment not filed timely. (No maximum charged.)

(ENTER YEAR)

FORT RECOVERY INCOME TAX RETURN
Return due April 15th or 15th day of the 4th month
after the end of the fiscal period.

Residency Status: Resident Non Resident
(check one) Partial Year Resident

From _____ To _____

TAX ADMINISTRATOR
VILLAGE HALL, P.O. BOX 459
FORT RECOVERY, OHIO 45846-0459

FORM FR
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Social Security # (H)		Marital Status (check one) <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Separated
Social Security # (W)		
Federal ID #		
School District # Or County	_____	
Occupation Or Nature Of Business	_____	
Spouse's Occupation	_____	
Complete if moved since last return or part year residence.		
Old Address	_____	Date Moved _____
Permission to call tax preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No		
DID YOU FILE A VILLAGE RETURN THE PREVIOUS YEAR? <input type="checkbox"/> Yes <input type="checkbox"/> No		

CHANGE
OF
ADDRESS

PAGE 1, SECTION 1, GROSS WAGES	Fort Recovery Tax Withheld 1%	Other Tax Withheld (Not to exceed 1% per W2)	Total Qualifying Wages
1. Total qualifying wages (add and attach all W-2's)	1A	1B	1
2. Less employee business expenses from Federal Form 2106 (attach schedule)			2
3. Less non-resident income, if part year resident (attach worksheet/employer letter)			3
4. Taxable wages (add lines 1, 2, and 3), if no business income, take total to line 11			4

PAGE 1, SECTION 2, BUSINESS INCOMES AND ADJUSTMENTS			
5. Total business income (from page 2, line 5)	5		
6. Adjustments to income (from page 2, line 6)	6		
7. Adjusted gross income (add lines 5 and 6)	7		
8. Apportioned amount (from page 2, line 8- _____ % x line 7)	8		
9. Less net loss from previous return (from page 2, line 9)	9	< _____ >	
10. Taxable business income (add lines 7 or 8 and 9)	DO NOT ENTER LOSS		10
11. Total taxable income (add lines 4 and 10)			11
12. Income tax rate (one percent (1%) of line 11)			12
13. Less Fort Recovery tax withheld (see line 1A above)	13	< _____ >	
14. Less credit carry over	14	< _____ >	
15. Less estimated tax paid	15	< _____ >	
16. Less other city tax and/or Indiana County tax withheld (see line 1B above)	16	< _____ >	
17. Total credits allowable (add lines 13, 14, 15 and 16)			17
18. Tax due (if line 12 amount is greater than line 17)			18
19. Estimate underpayment penalty & interest: (80% of line 12 total, less credits, "X" 22.5%) minimum charge \$25.00			19
20. Late return filing penalty and interest: (5% per month penalty (maximum 15%) plus 1% per month interest) minimum charge \$25.00			20
21. Total amount due (add lines 18, 19 and 20)			21
22. Overpayment (if line 17 amount is greater than line 12)			22
A Refund requested	22A		
B Credited to next year's tax	22B		

PAGE 1, SECTION 3, DECLARATION OF ESTIMATED TAX			
23. Total estimated tax for year _____ (at 1.0%)			23
24. Less credits (see line 22B)	24	< _____ >	
25. Net estimated tax due			25
26. Amount paid with this estimate (at least 1/5 of line 25)			26
27. Total tax due (add lines 21 and 26)			27

IMPORTANT: All appropriate forms and schedules must be attached before return will be accepted complete. The undersigned declares that this return (and accompanying schedules is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

SIGNATURE OF TAXPAYER OR AGENT _____	TITLE _____	DATE _____	SIGNATURE OF PERSON PREPARING RETURN _____	DATE _____
SIGNATURE OF SPOUSE _____			ADDRESS OF ABOVE _____	
PHONE NUMBER OF ABOVE _____			PHONE NUMBER OF ABOVE _____	

ATTACH W-2'S AND 1099'S HERE

LINE 5 - INCOME OTHER THAN WAGES:			TOTAL
Schedule C, E and/or F			
Schedule 4797 (depreciation recapture)			
Schedule 1099MISC, K-1			
Schedule 1041, 1065, 1120 or 1120S			
Schedule MISC (from line 21 on 1040)			
Schedule OTHER			
NET TOTAL INCOME OTHER THAN WAGES TO PAGE 1, SECTION 2, LINE 5			

LINE 6 - ADJUSTMENTS TO INCOME: (USE ONLY IF THESE INCOME ITEMS WERE INCLUDED IN SCHEDULES FROM PAGE 2, SECTION 2, LINE 5)			
ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSSES (IRC 1221 or 1231 property dispositions)		N. CAPITAL GAINS (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250)	
B. Five percent (5%) of intangible income reported in letter O, except that from IRC 1221 property dispositions		O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income	
C. Taxes based on income (State)		P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses	
D. Taxes based on income (City)		Q. Not previously deducted IRC Sec. 179 expenses	
E. Guaranteed payments or accruals to or for current or former partners or members		R. Partnership, S corp, LLC, charitable contributions	
F. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors		S. Other	
G. Federally deducted amounts paid or accrued to or for qualified self employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corporation entities		T. Total lines N through S	
H. Rental activities by partnership, S corp, LLC, trusts			
I. Other			
J. Total lines A through I			
NET TOTAL ADJUSTMENT TO INCOME TO PAGE 1, SECTION 2, LINE 6			

LINE 8 - APPORTIONMENT PERCENTAGE:	A. LOCATED EVERYWHERE	B. LOCATED THIS RETURN	C. PERCENTAGE B ÷ A
Step 1. Original cost of real and tangible personal property			
Gross annual rentals multiplied by 8			
Total step 1			%
Step 2. Total wages, salaries and other comp			%
Step 3. Gross receipts from sales or services			%
Step 4. Total percentages (divide by steps used for step 5 average percent)			%
STEP 5 - NET TOTAL AVERAGE PERCENTAGE TO PAGE 1, SECTION 2, LINE 8			%

LINE 9 - NET OPERATING LOSS DEDUCTION FROM PRIOR VILLAGE RETURNS			TOTAL
FIFTH PRECEDING YEAR	<	>	
FOURTH PRECEDING YEAR	<	>	
THIRD PRECEDING YEAR	<	>	
SECOND PRECEDING YEAR	<	>	
PRECEDING YEAR	<	>	
NET TOTAL OPERATING LOSS TO PAGE 1, SECTION 2, LINE 9			< >