

INDIVIDUAL - 2018
INCOME TAX RETURN
WEST UNION

Due Date 04/15/2019
FILING REQUIRED EVEN IF NO TAX IS DUE
INCLUDE COPIES OF ALL W-2 FORMS INSTRUCTIONS ON BACK AND AT:
www.westunionoh.net

MAKE CHECK OR MONEY ORDER TO:
WEST UNION INCOME TAX BUREAU

P.O. Box 556
West Union OH 45693

Voice 937-217-8855 Ext. Fax 937-544-6099
tax@westunionoh.net

Taxpayer's Social Security No.	
Home Telephone No.	Business Telephone No.
Spouse's Social Security No.	
Spouse's Name	
Home Telephone No.	Business Telephone No.
IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES	
INTO	/ /
OUT OF	/ /
IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION	
NAME _____	
ADDRESS _____	

Name _____

And _____

Address _____

Filing Status

Single

Married filing joint

Married filing separate

RESIDENT

NON-RESIDENT

Income

1 Wages, salaries, tips, etc.

2 Other taxable income

3 Total taxable income (add lines 1 and 2)

Tax and Credits

4 West Union tax due before credits (1.000% of line 3)

5 Estimated tax payments made to West Union

6 Taxes withheld and paid to West Union

7 Overpayment from prior year(s)

8 Taxes withheld and paid to other localities

Maximum credit = 1% of W-2 Box 5 or Box 18 or actual amt in Box 19.

9 Total credits (add lines 5 through 8)

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

11 Amount of line 10 to be credited to next years estimate

12 Amount of line 10 to be refunded

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

14 Penalties and interest Late File _____ Late Pay _____ Late Estimate _____ Interest _____

Declaration of Estimate For 2019

15 Estimated income

16 Estimated tax due. Multiply line 15 by 1.000%

17 Taxes to be withheld and paid to West Union and other localities

18 Prior credit applied to estimated tax payments (From line 11)

19 Net estimated tax due (subtract line 17 and 18 from 16)

20 Minimum amount due for first quarter (multiply line 19 by .25)

Amount You Owe

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

Tax Office Use Only : Tax Office Use Only : Tax Office Use Only

I certify that I have examined this return and any accompanying schedules and to the best of my knowledge and belief confirm that it is true, complete and correct.

Taxpayer's Signature Date

Spouse's Signature Date

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

May VILLAGE OF WEST UNION discuss this return with the preparer shown above ___Yes ___No

WEST UNION INCOME TAX RETURN - 2018

- 22 Taxable Income Not Reported on a W-2 Form (Attach copy of Federal Tax Document) _____
- 23 Net Profit (Loss) from Business or Profession (Enter loss as negative number) (Attach copy of Federal Tax Schedule) _____
- 24 Net Profit (Loss) from Rental Property (Enter loss as negative number) (Attach copy of Federal Schedule E) _____
- 25 Businesses Loss Total from Previous Year(s) (Enter loss as negative number) (Maximum Carried Forward 3 Years) _____
- 26 Nontaxable Income (Identify Source) (Enter non-taxable income as negative number) _____

27 Total (Add Lines 22 to 26) _____ Enter total on Line 2 of Page 1 _____

Note: Losses for businesses and rental activities cannot be used to reduce taxable wages reported on W-2 forms.

BUSINESS LOSSES CAN BE CARRIED FORWARD UP TO FIVE (5) YEARS TO OFFSET FUTURE PROFIT.

INSTRUCTIONS

Taxable income is all wages, salaries and other compensation paid to an individual for work or services performed prior to deduction of any kind (except Section 125 deductions), the net profits from any business or profession located inside the Village of West Union or conducting business inside West Union and/or the net profits from the rental of real estate property.

ADDITIONAL INFORMATION AVAILABLE AT: www.westunionoh.net

Income

- Line 1 Add Total Taxable Wages from all W-2 and 1099 forms and enter total on Line 1. **Use the larger amount from Box 18, Box 5, or Box 1 from each W-2 form whichever amount is larger.** Note: Income received from Social Security, retirement, interest income, disability or similar non-employment income is not subject to the West Union Income Tax. **INCLUDE ALL W-2 & 1099 FORMS WITH RETURN**
- Line 2 Enter the additional net taxable income from Line 27, Page 2. Note: Losses from business and rental activities cannot be used to reduce taxable wages, but can be carried forward up to three (3) years to offset future profits.
- Line 3 Add amounts on Line 1 and Line 2 and enter on Line 3.

Tax and Credits

- Line 4 Multiply amount on Line 3 times tax rate of 1% (.01) and enter amount on Line 4.
- Line 5 Enter the amount of estimated tax paid directly to West Union during 2018 for your 2018 tax liability. Do not include any payments made in 2018 that were for the balance due for 2017.
- Line 6 Enter the amount of Tax withheld for the Village of West Union in 2018 by your employers. If the city indicated in Box 20 of a W-2 form indicates West Union, enter the total amount indicated in Box 19 from each appropriate W-2 form.
- Line 7 Indicate any overpayment from your 2017 tax return that was credited to 2018.
- Line 8 Enter the Maximum Credit allowed for local tax paid to another city or village in 2018. To calculate the credit, multiple the taxable wages subject to another city/village from each W-2 form (Box 18) by 1% (.01) then enter the smaller amount from the actual amount listed in Box 19 or the amount from the calculation. **EXCESS TAXES PAID TO ANOTHER CITY ARE NOT REFUNDABLE**
- Line 9 Add the amounts in Lines 5 through 8 and enter on Line 9.

Refund/Credit

- Line 10 If the amount on Line 9 is larger than the amount on Line 4, subtract Line 4 from Line 9 and enter the difference on Line 10.
- Line 11 Enter the amount from Line 10 (if any) that is to be credited towards your 2019 tax liability.
- Line 12 Enter the amount from Line 10 (if any) that is to be refunded. **REFUNDS OF LESS THAN \$10.00 WILL NOT BE ISSUED.**

Tax Due

- Line 13 If the amount on Line 4 is larger than the amount on Line 9, subtract Line 9 from Line 4 and enter the amount due on Line 13.
- Line 14 Enter the amount of Penalties for Late File, Late Pay, and Interest charges. Contact Income Tax Office for amounts.

Declaration of Estimate (If after subtracting Lines 5 and 7 from Line 4 the amount is less than \$200, you can skip to Line 21.)

- Line 15 Estimate the amount of total income expected in 2019. (Use amount indicated in Box 5 of 2018 W-2 forms.)
- Line 16 Multiply amount indicated on Line 15 by tax rate of 1% (.01) and enter on Line 16.
- Line 17 Enter estimated amount of taxes to be withheld for West Union or for another city or village up to 1% (.01) of wages per W-2 form.
- Line 18 Enter the amount indicated on Line 11 that is to be applied to your 2019 tax liability.
- Line 19 Subtract the amount from Line 17 and Line 18 from amount indicated on Line 16.
- Line 20 Multiple the amount on Line 19 by 22.5% (.225).

Amount You Owe

- Line 21 Add amounts on Line 13, Line 14 and Line 20 and enter on Line 21. Make check payable to: **Village of West Union**

NOTE: UNLESS ACCOMPANIED WITH PAYMENT OF TAX DUE (LINE 21) THIS IS NOT A FINAL RETURN

TAX PAYMENT SCHEDULE

ON OR BEFORE 04/15/2019 FILE 2018 TAX RETURN PAY TAX DUE	ON OR BEFORE 06/17/2019 PAY 2ND QUARTER 2019 ESTIMATED TAX	ON OR BEFORE 09/16/2019 PAY 3RD QUARTER 2019 ESTIMATED TAX	ON OR BEFORE 01/15/2020 PAY 4TH QUARTER 2019 ESTIMATED TAX	ON OR BEFORE 04/15/2020 FILE 2019 TAX RETURN PAY TAX DUE
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