

**INDIVIDUAL - 2022
INCOME TAX RETURN
WEST UNION**

Due Date 04/18/2023

**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.	
HomeTelephone No.	BusinessTelephone No.
Spouse's Social Security No.	
Spouse's Name	
HomeTelephone No.	BusinessTelephone No.
Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint <input type="checkbox"/> Married filing separate	
<input type="checkbox"/> RESIDENT <input type="checkbox"/> NON-RESIDENT	IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES INTO / / OUT OF / /
IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION	
NAME _____	
ADDRESS _____	

Name _____

And _____

Address _____

Income

1 Wages, salaries, tips, etc. 1

2 Other taxable income 2

3 Total taxable income (add lines 1 and 2) 3

Tax and Credits

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

5 Estimated tax payments made to West Union 5

6 Taxes withheld and paid to West Union 6

7 Overpayment from prior year(s) 7

8 Taxes withheld and paid to other localities 8

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) 9

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 10

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

12 Amount of line 10 to be refunded 12

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 13

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

Declaration of Estimate For 2023

15 Estimated income 15

16 Estimated tax due. Multiply line 15 by 1.000% 16

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

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

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

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

Amount You Owe

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

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.

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

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 - 2022

- 22 Taxable Income Not Reported on a W-2 Form (Attach copy of Federal Tax Document) _____
- 23 Net Profit (Loss) from Business or Profession (Attach copy of Federal Tax Schedule) _____
- 24 Net Profit (Loss) from Rental Property (Attach copy of Federal Schedule E) _____
- 25 Businesses Loss Total from Previous Year(s)(Maximum Carried Forward 5 Years) _____
- 26 Nontaxable Income (Identify Source - Provide appropriate Federal Tax Forms) _____

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 Line 1.

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. Military income is not subject to West Union tax.

Additional instructions and income tax forms can be obtained at: www.westunion.net

A fill-in West Union tax return is available on the West Union Income Tax website which can be used to complete a West Union tax return.

Income

- Line 1 Add Total Taxable Wages from all W-2 and 1099-Misc 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. 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 AND 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 reported on W-2 forms, but can be used to offset other business forms or carried forward up to five (5) years.
- 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 2022 for your 2022 tax liability. Do not include any payments made in 2022 that were for the balance due for 2021 (or any other previous year).
- Line 6 Enter the amount of Tax withheld for the Village of West Union in 2022 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 2021 tax return that was credited to 2022.
- Line 8 Enter the Maximum Credit allowed for local tax paid to another city or village in 2022. To calculate the credit, multiply 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 2023 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 Late Estimate and Interest charges. Contact Income Tax Office for amounts.

Declaration of Estimate (If after subtracting Lines 6 and 8 from Line 4 the amount is less than \$200, you may skip to Line 21.)

- Line 15 Estimate the amount of total income expected in 2023. (Use amount indicated in Box 5 from all 2022 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 2023 tax liability.
- Line 19 Subtract the amount from Line 17 and Line 18 from amount indicated on Line 16.
- Line 20 Multiply the amount on Line 19 by 25% (.25).

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 ANY TAX DUE (LINE 21) A RETURN IS NOT CONSIDERED FINAL

TAX PAYMENT SCHEDULE				
ON OR BEFORE 4/15/2023	ON OR BEFORE 6/15/2023	ON OR BEFORE 9/15/2023	ON OR BEFORE 1/15/2024	ON OR BEFORE 4/15/2024
FILE 2022 TAX RETURN PAY TAX DUE	PAY 2ND QUARTER 2023 ESTIMATED TAX	PAY 3RD QUARTER 2023 ESTIMATED TAX	PAY 4TH QUARTER 2023 ESTIMATED TAX	FILE 2023 TAX RETURN PAY TAX DUE