

2011 CITY OF NILES - INCOME TAX

FORM IR

FILING REQUIRED EVEN IF NO TAX DUE.

FILE WITH
CITY OF NILES - INCOME TAX
34 W. STATE ST.
NILES, OH 44446
ON OR BEFORE **APRIL 15.**

Indicate here if you are not required to file: Retired Date of Retirement _____
 Unemployed
 Other

MAKE CHECK OR MONEY ORDER
PAYABLE TO
CITY OF NILES INCOME TAX

If you are requesting an extension, a copy of the Federal Extension Form must be received prior to the filing deadline.

TELEPHONE: Home _____
Business _____

Federal ID Number _____

TAXPAYERS NAME AND ADDRESS

[Large empty box for Taxpayer Name and Address]

ACCOUNT NO. _____
SOCIAL SECURITY NUMBERS:
TAXPAYER _____
SPOUSE _____

NOTICE: By law, all refunds and credits, in excess of \$10.00 are being reported to IRS.

THIS SPACE FOR TAX OFFICE ONLY

Attach all W-2's

IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE GIVE DATE:
INTO CITY _____ OR OUT OF _____

NOTE: Page 2 must be completed if you have taxable rental property or business income.

- 1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (Attach all W-2's) \$ _____
- 2. OTHER TAXABLE INCOME (SEE INSTRUCTIONS) (Attach copy of Appropriate Federal Schedules) \$ _____
- 3. TAXABLE INCOME: LINE 1 PLUS LINE 2 \$ _____
- 4. MUNICIPAL TAX 1.5% OF LINE 3 \$ _____
- 5. CREDITS (Each W-2 stands independent) NO REFUND OR CREDIT GIVEN WHERE TAX IS PAID IN EXCESS OF 1.5%.
 - A. NILES TAX WITHHELD BY EMPLOYER \$ _____
 - B. ESTIMATED TAX PAID THIS MUNICIPALITY \$ _____
 - C. TAX PAID CITY OR VILLAGE OF _____ (NOT TO EXCEED 1.5%) \$ _____
 - D. PRIOR YEAR OVERPAYMENTS \$ _____
 - E. TOTAL CREDITS \$ _____
- 6. IF LINE 4 IS GREATER THAN LINE 5E PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN:
 - TAX DUE \$ _____
 - A. PENALTY \$ _____ INTEREST \$ _____ (TAX OFFICE USE ONLY) \$ _____
Late filing fee \$50.00. Late payment fee \$50.00
 - B. TOTAL AMOUNT DUE \$ _____
If balance due is less than \$1.01 payment need not be made. If overpayment is Less than \$1.01 no refund will be issued.
- 7. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR ESTIMATE.

DECLARATION OF ESTIMATED TAX FOR YEAR 2012

- 8. TOTAL INCOME SUBJECT TO TAX \$ _____ : MULTIPLY BY TAX RATE OF 1.5% FOR GROSS TAX OF \$ _____
- 9. LESS EXPECTED TAX CREDITS
 - A. OVERPAYMENT FROM PRIOR YEAR(S) \$ _____
 - B. PAYMENTS ON TAXABLE INCOME TO ANOTHER MUNICIPALITY (NOT TO EXCEED 1.5%) \$ _____
 - C. TOTAL CREDITS \$ _____
- 10. NET TAX DUE (LINE 8 LESS LINE 9C) \$ _____
- 11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 10) \$ _____
- 12. BALANCE OF TAX \$ _____

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THE DECLARATION BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE. Check the box next to your signature to authorize us to speak directly to your preparer regarding your tax return.

Signature of Person Preparing if Other Than Taxpayer

Signature of Taxpayer or Agent

Address _____

Phone No. _____

If Joint Return Spouse's Signature _____



THIS PAGE TO BE COMPLETED ONLY BY THOSE WHO HAVE MUNICIPAL TAXABLE INCOME OTHER THAN WAGES.

- 13. PROFIT FROM ANY BUSINESS OWNED (ATTACH COPY OF FEDERAL SCHEDULE C) \$ _____
- 14. RENTAL INCOME (ATTACH COPY OF FEDERAL SCHEDULE E) \$ _____
- 15. OTHER INCOME (ATTACH COPY OF APPROPRIATE FEDERAL SCHEDULE) \$ _____
- 16. TOTAL OTHER INCOME (LINES 13 THRU 15)..... \$ _____
- 17. NET OTHER TAXABLE INCOME (INSERT IN LINE 2 PAGE 1) \$ _____

NOTE - If Column A is used, disregard Column B

- 1. Net Profit or Loss per your Federal Income Tax Return (attach income statement)
- 2. Add items not deductible under Tax Ordinance (Schedule X)
- 3. Deduct items not taxable under Tax Ordinance (Schedule X)
- 4. Adjusted Net Profit
- 5. _____% (as determined by Business Allocation Formula) of Line 4, Col. A
- 6. Net Profits - Line 5, Column A; or Line 4 Column B (Enter on Line 3 - Page 1)

| COLUMN A As shown by Federal Return | COLUMN B Allocable To City of Niles |
|---|---|
| \$ | \$ |
| | |
| | \$ |
| | XXXXX |
| \$ | \$ |

SCHEDULE X

ADJUSTMENT OF NET PROFIT OR LOSS LINE 1, SCHEDULE C ABOVE, TO EXCLUDE INCOME NOT TAXABLE AND EXPENSES NOT ALLOWABLE, UNDER INCOME TAX ORDINANCE AS REQUIRED BY ORC 718

Schedule X entries are allowed only to the extent directly included in determination of net profits as shown in your Federal Return.

| Items Not Deductible - ADD | | Items Not Taxable - Deduct | |
|--|----|--|----|
| a. Withdrawal by proprietor or partners, if included in any expense accounts | \$ | e. Capital Gains..... | \$ |
| b. All income taxes paid or accrued | | f. Other - attach explanation citing legal basis for deduction | |
| c. Net operating loss carry-forward from Federal Return | | | |
| d. Capital losses | | | |
| Total Additions (enter on Line 2, Schedule C above) | \$ | Total Deductions (enter on Line 3, Schedule C above)..... | \$ |

| BUSINESS APPORTIONMENT FORMULA | | | |
|---|-----------------------------|----------------------------------|-----------------------------------|
| | a. Located Everywhere | b. Located in Municipality | Percentage (b divided by a) |
| Step 1. Average Original Cost of Real & Tangible Personal Property | \$ | \$ | XXXXX |
| Gross Annual Rentals multiplied by 8 | \$ | \$ | XXXXX |
| Total Step 1 | \$ | \$ | _____ % |
| Step 2. Net Sales | \$ | \$ | _____ % |
| Step 3. Wages, Salaries Paid..... | \$ | \$ | _____ % |
| Step 4. Total Percentages | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | _____ % |
| Step 5. Average percentage (Divide total percentages by number of percentages used. Carry to Line 5 - Schedule C above) | | | _____ % |