

Date: June 1, 2009

Dear Taxpayer:

On May 5, 2009, the citizens of Napoleon approved by vote a permanent income tax increase of .3% (percent). The tax increase of .3% (percent) goes into effect on July 1, 2009.

The City of Napoleon will now have a permanent tax rate of 1.3% (.013). The .2% Parks and Recreation Levy, added to the 1.3% permanent income tax, brings the new Napoleon Income Tax Rate to 1.5% (.015) as of July 1, 2009.

The tax rate of 1.2% is applied to all eligible income for the period of January 1, 2009 through June 30, 2009, and the tax rate of 1.5% is applied to all eligible income for the period beginning July 1, 2009.

If you are currently making declaration payments and would like to adjust your declaration amount, please contact our office at 419-599-2821.

In addition, there has been an Income Tax Ordinance change that will take effect 01/01/2009 pertaining to Loss Carry Forwards and it reads as follows:

Per Ordinance No. 091-08 "Effective with the tax year of 2009, and each year thereafter, the portion of a net operating loss sustained in any taxable year, allocable to the city, may be applied against the portion of the profit of succeeding years allocable to the city until exhausted, but in no event for more than three (3) taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year."

Thank you, in advance, for your cooperation.

City of Napoleon, Ohio Income Tax Department

2009

**CITY OF NAPOLEON INCOME TAX INCREASE
INCOME TAX RATE CHANGE EFFECTIVE 07/01/2009
January 1, 2009 to June 30, 2009 Income Tax Rate of 1.2% (.012)
As of July 1, 2009, 1.5% (.015)**

**Division of Taxation – City of Napoleon
Reconciliation of Napoleon Income Tax Withheld and Transmittal of W-2 Forms for 2009**

Quarterly Payments
1st Quarter \$ _____ 2nd Quarter \$ _____
3rd Quarter \$ _____ 4th Quarter \$ _____

Contact Person Phone

1) NUMBER OF W-2 FORMS ATTACHED _____

2) TOTAL QUALIFYING WAGES TO NAPOLEON AS
REPORTED ON W-2 FORMS ATTACHED
01/01/2009 – 06/30/2009 _____

3) NAPOLEON TAX WITHHELD
01/01/2009 – 06/30/2009 (Line 2) X (1.2%) _____

4) TOTAL QUALIFYING WAGES TO NAPOLEON AS
REPORTED ON W-2 FORMS ATTACHED
07/01/2009 – 12/31/2009 _____

5) NAPOLEON TAX WITHHELD
07/01/2009 – 12/31/2009 (Line 4) X (1.5%) _____

6) TOTAL CITY TAX WITHHELD AND REMITTED
FOR THE YEAR (ADD LINES 3 AND 5) _____

7) DIFFERENCE OTHER THAN ROUNDING
(EXPLANATION REQUIRED) _____

I have examined this return and to the best of my knowledge it is correct.

Signature Title Date

Please inactivate this account (attach explanation)
W-2's must be attached.

	DOLLARS	CENTS
1. QUALIFYING EARNINGS PAID ALL EMPLOYEES SUBJECT TO NAPOLEON TAX Tax rate 1.5% (.015)		
2. NAPOLEON TAX WITHHELD		
3. ADJUSTMENT OF TAX FOR PRIOR QUARTER (see instructions)		
4. INTEREST AND PENALTY TOTAL = 3% (INTEREST = 1% AND PENALTY = 2%)		
5. TOTAL DUE		

Please submit an explanation for any amount on Line 3.

I hereby certify that the information and statements contained herein are true and correct.

(Signed) _____

(Official Title) _____

Date

If no wages paid this quarter, mark "NONE" and return this form with explanation.

FOR THE PERIOD
JULY, AUG, SEPT 2009
DUE ON OR BEFORE
OCTOBER 31, 2009

**THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
ANY RETURNS MAILED MUST BE POSTMARKED
ON OR BEFORE DUE DATE TO BE TIMELY FILED
MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF NAPOLEON
INCOME TAX DEPARTMENT**

MAIL TO:
CITY OF NAPOLEON
INCOME TAX DEPARTMENT
P.O. BOX 151
NAPOLEON, OHIO 43545-0151

Notify Income Tax Department promptly of any change in ownership or name and address shown above.

	DOLLARS	CENTS
1. QUALIFYING EARNINGS PAID ALL EMPLOYEES SUBJECT TO NAPOLEON TAX Tax rate 1.5% (.015)		
2. NAPOLEON TAX WITHHELD		
3. ADJUSTMENT OF TAX FOR PRIOR QUARTER (see instructions)		
4. INTEREST AND PENALTY TOTAL = 3% (INTEREST = 1% AND PENALTY = 2%)		
5. TOTAL DUE		

Please submit an explanation for any amount on Line 3.

I hereby certify that the information and statements contained herein are true and correct.

(Signed) _____

(Official Title) _____

Date

If no wages paid this quarter, mark "NONE" and return this form with explanation.

FOR THE PERIOD
OCT, NOV, DEC 2009
DUE ON OR BEFORE
JANUARY 31, 2010

**THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
ANY RETURNS MAILED MUST BE POSTMARKED
ON OR BEFORE DUE DATE TO BE TIMELY FILED
MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF NAPOLEON
INCOME TAX DEPARTMENT**

MAIL TO:
CITY OF NAPOLEON
INCOME TAX DEPARTMENT
P.O. BOX 151
NAPOLEON, OHIO 43545-0151

Notify Income Tax Department promptly of any change in ownership or name and address shown above.