

File with
 INCOME TAX DEPARTMENT
 255 W. RIVERVIEW AVE
 PO BOX 151
 NAPOLEON, OHIO 43545-0151
 Phone: 419-599-2821
 Fax: 419-592-6748
 www.napoleonohio.cc/finance.html

2009 NAPOLEON INCOME TAX RETURN

Filing Required Even If No Tax Is Due

(TAX OFFICE USE ONLY)

AUDIT	AUDIT
Total paid _____	
Check _____	
Cash _____	
Refund requested _____	

Make Checks and Money Orders Payable to
 City of Napoleon – Income Tax
 * Credit Cards Accepted

Or
 Fiscal Period _____ to _____
 CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2010
 FISCAL YEAR END FILE ON OR BEFORE THE 15TH DAY OF THE
 FOURTH MONTH OF THE END OF THE FISCAL YEAR

Your Name and Address as they appear on our records: Make any Necessary Corrections

Soc. Sec. No. (Taxpayer)

Soc. Sec. No. (Spouse)

Fed. I. D. No.

RESIDENT NON-RESIDENT PART YEAR RESIDENT
 MOVED INTO NAPOLEON ON _____ OR MOVED OUT OF NAPOLEON _____

RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME – CHECK APPROPRIATE BOX, SEE INSTRUCTIONS

Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Retired – with only non taxable income – Date Retired _____ <input type="checkbox"/> <input type="checkbox"/> Active Duty Military <input type="checkbox"/> <input type="checkbox"/> Only Income was from a non-taxable source – List Source _____	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Under Age 18 – Birthdate _____ <input type="checkbox"/> <input type="checkbox"/> Deceased – Date _____
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1. Qualifying Wages (see instruction). Salaries, Tips and other employee compensation (**Attach ALL W-2'S**) \$ _____
a. Total income earned prior to July 1, 2009 **1a. \$** _____
b. Total income earned after June 30, 2009 **1b. \$** _____
c. 2106 (Attachments Required, See Form Instructions) **Deduct 1c. \$** _____

1. \$ _____

2. Other Income from reverse side of this form, Line 13 or Line 1 (see instructions) 2. \$ _____ **ATTACH ALL**
 a. Items not deductible (Line I Schedule X) Add 2a. _____ **APPROPRIATE**
 b. Items not taxable (Line T Schedule X) Deduct 2b. _____ **FEDERAL SCHEDULES**
 c. Net total of other Income (2 + 2a - 2b) \$ _____ X (%) allocable to Napoleon ____ % = Total 2c. \$ _____
d. Total of 2c. Other Income earned prior to July 1, 2009..... **2d. \$** _____
e. Total of 2c. Other Income earned after June 30, 2009 **2e. \$** _____

3. Total Other Income – **Do Not Deduct Loss From W-2 Income**
Individual/Joint Filing (Amount from 2c.)
BUSINESS FILING (Amount from 2c.)
 Profit to Line 3. Loss to Line 3a..... 3a. _____ (carry forward, 3 years allowed)

3. \$ _____

4. Amount subject to NAPOLEON Income Tax (Line 1 plus Line 3) 4. \$ _____

5. (a) Napoleon Income Tax – Multiply Line 1a plus 2d by 1.2% (.012) prior to July 1, 2009 5a. \$ _____
 (b) Napoleon Income Tax – Multiply Line 1b plus 2e by 1.5% (.015) after June 30, 2009 5b. \$ _____
 (c) **TOTAL of 5a and 5b. This is your total tax liability, enter on line 5.**.....

5. \$ _____

6. Credits (a) NAPOLEON Tax Withheld by employer(s) from Line 16a. _____
 (b) Payments on Current Declaration (or Credit).....6b. _____
 (c) Income Taxes paid City of _____ at 1.2% (.012) prior to July 1, 2009.....6c. _____
 (c) Income Taxes paid City of _____ at 1.5% (.015) after June 30, 2009.....6d. _____
 (d) Total Credits Allowable, enter on Line 6

7a. Overpayment amount Refund – (No Refunds Under \$1.00) Credit to Next Declaration – (No Credit Under \$1.00)
 7b. Balance of Tax Due (Line 5 and less Line 6)

6. \$ _____
 7a. \$ _____
 7b. \$ _____

8. Late Filing Penalty (\$25.00) Late Payment Penalty (2%/month) _____ Interest(1%/month) _____

8. \$ _____

9. **Grand Total Due (Pay in full with this return if \$1.00 or more)** (Line 7b plus Line 8) 9. \$ _____

DECLARATION OF ESTIMATED TAX FOR NEXT YEAR

Please see instructions to file estimated tax, included in this packet. Computation Worksheet included for your record documentation.

Under penalties of Federal, State and Local Laws 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.

I authorize the Income Tax Division to discuss my account with the preparer named below. Check here.

 Date 1 _____ Date

 Signature of Person Preparing if Other Than Taxpayer / Phone# Date 2 _____ Signature(s) of Taxpayer(s) or Agent / Phone# Date

SCHEDULE C – PROFIT (or Loss) FROM SOLE PROPRIETOR

10. **TOTAL(S) from Schedule C(s) (Copy of Federal Schedule C must be attached)** \$ _____

CITY TAX NOT ALLOWED AS A DEDUCTION. (SEE REVERSE SIDE 2a.) CARRY NET PROFIT/LOSS TOTAL DOWN TO LINE 13.

SCHEDULE E - INCOME FROM RENTS (Federal Schedule must be attached if applicable)

(Complete only if Rent not reported on Federal Schedule)

Napoleon Resident: If rental is in another taxing jurisdiction a copy of the other city's tax return must be attached to the Napoleon return to show proof of filing. Loss carry-forward allowed for five (5) consecutive years to be used against subsequent profits. No carry-back is permitted.

1. Kind & Location of Property	2. Amount of Rent	3. Depreciation	4. Repairs	5. Other Expenses	6. City Tax (add back)	7. Net Income (or loss)
	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

11. **TOTAL RENTAL INCOME (Carry Net Profit/Loss Total down to line 13)** \$ _____

SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULES C or E. (Do not include interest, dividends, insurance and social security)

PARTNERSHIPS, ESTATES, TRUSTS, GAMING, WAGERING, LOTTERY, FEES, 4797 GAINS OR LOSSES FOR NON-CORPORATE RETURNS, ETC.

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT	City Tax (add back)
		\$ _____	\$ _____

12. **TOTAL INCOME SCHEDULE H** \$ _____

13. **TOTAL SCHEDULES C, E, & H (ENTER ON LINE 2, PAGE 1)** \$ _____

CORPORATION PARTNERSHIP OR FIDUCIARY INCOME TAX RETURN

1. **BUSINESS NET INCOME PER FEDERAL RETURN (Must be attached)** \$ _____
(Carry forward to line 2 Other Income on front page)

FOR BUSINESS ACCOUNTS SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE/ITEMS NOT DEDUCTIBLE OF FEDERAL FORMS	DEDUCT
A. Federally deducted losses from IRC 1221 or 1231 property dispositionsA. \$ _____		N. Federally reported income and gains from IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250.....N. \$ _____	
B. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions.....B. _____		O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright incomeO. _____	
C. Federally deducted taxes based on income.....C. _____		P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expensesP. _____	
D. Guaranteed payments or accruals to or for current or former partners or membersD. _____		Q. Partnership, S corp, LLC IRC 179 ExpenseQ. _____	
E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investorsE. _____		R. Partnership, S corp, LLC charitable contributionsR. _____	
F. 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 entitiesF. _____		S. OtherS. _____	
G. Rental activities by partnership, S corp, LLC.....G. _____		T. Total Lines N through ST. \$ _____	
H. OtherH. _____			
I. Total lines A through H.....I. \$ _____			

SCHEDULE Y – BUSINESS ALLOCATION FORMULA

	a. Located Everywhere	b. Located in NAPOLEON	c. Percentage (b ÷ a)
STEP 1. Average Original Cost of Real & Tangible Personal Property	_____	_____	_____ %
Gross Amount Rentals Paid Multiplied by 8	_____	_____	_____ %
TOTAL STEP 1	_____	_____	_____ %
STEP 2. Gross Receipts From Sales Made and/or Work Or Service Performed	_____	_____	_____ %
STEP 3. WAGES, SALARIES, Etc. Paid	_____	_____	_____ %
4. Total Percentages	_____	_____	_____ %
5. Average Percentage (Divide Total Percentages by Number of Percentages Used-Carry to Line 2c)	_____	_____	_____ %

If the foregoing apportionment formula does not produce an equitable result, another basis may be substituted, under regulations so as to produce an equitable result.

SCHEDULE Z – PARTNERS' DISTRIBUTIVE SHARES OF NET INCOME

1. Name of each partner	2. Address	3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
		Percent	Amount			
(a)				\$ _____	\$ _____	\$ _____
(b)						
(c)						
(d)						
		100	\$ _____		xxxxxxxx	

NET OPERATING LOSS CARRY FORWARD CALCULATIONS
