Instructions | Reset Form | Print Tax Return

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.com

Make Checks and Money Orders Payable to
City of Napoleon – Income Tax
* Credit Cards Accepted at Point & Pay
1-866-874-1676
www.napoleonohio.com

Change tax year if necessary ▶ **2017**

NAPOLEON INCOME TAX RETURN
Filing Required Even If No Tax Is Due

Fiscal Period _____ to _____
CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 17TH, 2018
(or the Revised Federal Due Date)
FISCAL YEAR END FILE ON OR BEFORE THE 15TH DAY OF THE
FOURTH MONTH OF THE END OF THE FISCAL YEAR

(TAX OFFICE USE ONLY)

AUDIT	AUDIT

Total paid _____
Check _____
Cash _____
Refund requested _____

PLEASE MAKE SURE NAME AND ADDRESS IS CURRENT INFORMATION

Enter Name and Address Here _____

Soc. Sec. No. (Taxpayer) Required _____
Soc. Sec. No. (Spouse) Required if Filing Jointly _____
Fed. I.D. No. _____
Account No. _____

CHECK IF SMALL EMPLOYER ☐

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

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

Taxpayer	Spouse		Taxpayer	Spouse	
☐	☐	Retired - with only non-taxable income - Date Retired _____	☐	☐	Under Age 18 - Birthdate _____
☐	☐	Active Duty Military	☐	☐	Deceased - Date _____
☐	☐	Only income was from a non-taxable source - List Source _____			

1. Qualifying Wages (see instructions), Salaries, Tips and other employee compensation **(ATTACH ALL W-2'S)**.... $ _____ — 1. $
   1a. 2106 **(Attachments Required, See Form Instructions)** .....Deduct 1a.
2. Other Income from reverse side of this form, Line 13 or Line 1 (see instructions) ....2. $ _____
   2a. Items not deductible (Line I Schedule X).....Add 2a.
   2b. Items not taxable (Line T Schedule X) .....Deduct 2b.
   2c. Net total of other Income 2c. $ _____ (%) allocable to Napoleon _____ %, 2c. x % = $ _____

   ATTACH ALL APPROPRIATE FEDERAL SCHEDULES
3. Total Other Income - **Do Not Deduct Loss From W-2 Income**
   Individual/Joint Filing (Amount from 2c)
   Profit to Line 3 Loss to Line 3a ..... 3a.
   Business Filing (Line 2 plus 2a minus 2b x % of 2c) Enter amount on Line 3 ..... 3. $
4. Amount subject to NAPOLEON Income Tax (Line 1 plus Line 3) ..... 4. $
5. NAPOLEON INCOME TAX - Multiply Line 4 by 1.5% (.015) ..... 5. $
6. Credits (a) NAPOLEON Tax Withheld by employer(s) from Line 1 .....a. $
   (b) Payments on Current Declaration (or Credit) .....b. $
   (c) Income Taxes paid City of _____ **(Limit 1.5% of Qualifying City Wage for each W-2)** ....c. $
   (d) Total Credits Allowable, enter on Line 6 ..... 6. $
7a. Overpayment amount ☐ Refund - (No Refunds Under $10.00) ☐ Credit To Next Year Declaration - (No Credit Under $10.00) — 7a. $
7b. Balance of Tax Due (Line 5 less Line 6) ..... 7b. $
8. Late Filing Penalty ($25.00 per month up to $150.00 maximum) Late Payment Penalty (15%) Interest (6% annual/.50 monthly) — 8. $
9. **Grand Total Due (Pay in full with this return if $10.00 or more)** (Line 7b plus Line 8) ..... 9. $

DECLARATION OF ESTIMATED TAX FOR NEXT YEAR

Please see instructions to file estimated tax. 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. ☐
I authorize communication via my email address listed below. Check here. ☐

Signature of Person Preparing if Other Than Taxpayer _____ Date _____
Signature of Taxpayer _____ Date _____
Address _____
Signature of Spouse (Required if Filing Jointly) _____ Date _____
Phone # _____
Phone # _____
Email _____

Instructions

ATTACH W-2 HERE

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.

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
A. Federally deducted losses from IRC 1221 or 1231 property dispositions ....A. $	_____
B. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions ....B.	_____
C. Federally deducted taxes based on income ....C.	_____
D. Guaranteed payments or accruals to or for current or former partners or members ....D.	_____
E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors ....E.	_____
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 entities ....F.	_____
G. Rental activities by partnership, S corp, LLC ....G.	_____
H. Other ....H.	_____
I. Total lines A through H ....I. $	_____

ITEMS NOT TAXABLE/ITEMS NOT DEDUCTIBLE OF FEDERAL FORMS	DEDUCT
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. $	_____
O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income ....O.	_____
P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses ....P.	_____
Q. Partnership, S corp, LLC IRC 179 Expense ....Q.	_____
R. Partnership, S corp, LLC charitable contributions ....R.	_____
S. Other ....S.	_____
T. Total Lines N through S ....T. $	_____

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	$		xxxxxxxxx	

NET OPERATING LOSS CARRY FORWARD CALCULATIONS

CITY OF NAPOLEON, OHIO INCOME TAX INSTRUCTIONS - 2017 TAX YEAR

IMPORTANT – PLEASE READ

These are the instructions for the City of Napoleon Income Tax filing year.

The Napoleon tax office is open Monday through Friday from 7:30 A.M. to 4 P.M. Phone: 419-599-2821 and Fax: 419-592-6748 to assist you with the preparation of your city return or to answer any questions you may have. The tax office is located at 255 W. Riverview Ave.

Every Taxpayer who anticipates an estimated tax due of $200.00 or more which is not subject to total withholding shall file a Declaration of Estimated Tax. This declaration is to be filed with the Tax Department by April 18 (or the Revised Federal Due Date).

Make sure that your **return is signed by both taxpayers if filing jointly and your remittance for the tax due is enclosed along with copies of W-2 forms, schedules and appropriate Federal forms as necessary for support documentation.** Make checks payable to: CITY OF NAPOLEON - INCOME TAX. There will be a $25.00 fee for any returned checks.

GENERAL INFORMATION

WHO IS REQUIRED TO FILE A RETURN:

- All Napoleon Resident individuals, 18 years of age or older.
- College students whose parents claim as deductions are considered residents for municipal tax purposes where their parents are residents. School district number for Napoleon (#3503) used on the Ohio State Return, establishes residency for municipal tax purposes.
- Nonresident individuals with income earned from work or services performed in the City of Napoleon and not covered by a withholding plan.
- Every Business Entity (individual proprietorship, partnership, corporation, profession, etc.) whether a resident or nonresident who conducts a business in Napoleon must file a return and pay any tax on net profit. If you have a loss you are still required to file a return.

PARTIAL YEAR RESIDENT:

If you were a resident of Napoleon for only a portion of the year, you are only subject to tax on the income earned during the period of your residency. If your W-2 indicates wages for 12 months, you must attach one of the following:

- Obtain a statement from your employer on the wages earned and local taxes paid during partial year residency in Napoleon.
- Sign a Wage Release Form available at the tax office.
- Attach a copy of your check stub that reflects move in or out date that pertains to your partial year Napoleon residency.

WHEN AND WHERE TO FILE RETURNS:

File with the Tax Administrator, City of Napoleon, 255 W. Riverview Ave., Napoleon, Ohio 43545 or by mail Napoleon City Tax, PO Box 151, Napoleon, Ohio 43545-0151. Taxpayers who end their year on December 31, must file on or before April 18th (or the Revised Federal Due Date) Taxpayers on a fiscal or partial year basis, must file on or be fore the 15th day of the fourth month following the end of such period.

EXTENSION TO FILE:

A copy of the taxpayers Federal Extension(s) must be filed with the return. **If no request for extension is filed by the extension due date, a late filing fee of $25.00 per month up to $150.00 will be applied.**

PENALTY, INTEREST AND LATE FILING PENALTY:

If the Annual Return is past due, compute penalty and interest. Interest .50% per month (6% annually), Late File Penalty $25.00 per month up to $150.00, and Late Pay Penalty 15% of unpaid tax balance.

TAXABLE INCOME:

Income from qualifying wages (box 5 of the Form W-2), tips, salaries, commissions, sick pay, third party sick pay, severance pay, 401-K, vacation pay, group term life insurance protection over fifty thousand dollars ($50,000), bonuses, incentive payments, director fees, profit from rental property, farm income, non-qualified pension plans, ordinary income portion of stock options, sub pay, strike pay, jury duty pay, moving allowance (into Napoleon), bartering, lottery winnings, ordinary gain 4797. This list is not intended to be inclusive. If you have any questions regarding what may or may not be taxable, please contact the City Tax department.
NOTE: Medicare Exempt Employees are subject to the requirements for qualifying wages in the Medicare Wage Box of the Form W-2 even though that box will remain blank.

NON-TAXABLE INCOME:

Interest, dividends, unemployment compensation, military pay, alimony, social security and other retirement and/or pension benefits as they are received. (Interest is only deductible if it is included in gross receipts income.)

FEDERAL ADJUSTMENTS NOT ALLOWED:

Keogh, IRA, 401-K, Tax Sheltered Annuities. This list is not intended to be all-inclusive, contact office with any questions on adjustments.

TAX CREDITS:

When filing the Napoleon City Tax Return, taxes paid to another city that were properly withheld, credit for Napoleon cannot exceed 1.5% on each W-2. Do not take credit for taxes withheld for a school district or a county tax.

REFUND/OVERPAYMENT:

An overpayment less than $10.00 shall not be refunded nor will it be credited towards the next year's tax liability.

SCHEDULE Y - BUSINESS ALLOCATION:

(1) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in Napoleon during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated;
(2) Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in Napoleon to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed, excluding compensation that is not taxable by the city under section 718.011 of the Revised Code;
(3) Gross receipts of the business or profession from sales made and services performed during the taxable period in Napoleon to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

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

Back to Page 1 | Back to Page 2 | Print Page

FORM INSTRUCTIONS FOR PREPARING NAPOLEON CITY INCOME TAX

Heading - If this return is made for a period of time other than the calendar year, insert the beginning and ending date of the period. Make any corrections to your name(s), address and social security number(s) in this section. Please mark resident status. Please notify us if you have retired or if you had only non-taxable income and the source.

Line 1 Enter the **total** amount of all compensation from all W-2 forms for the tax year listed on your return. Use the qualifying wage on each W-2 form. Income taxable by the city may differ from that of the Federal and State. **Be sure to attach all W-2 forms.** A legible photocopy of a W-2 is accepted.

Line 1a Schedule A and 2106 must be attached for credit to be given. Enter the amount of form 2106 (Employee Business Expense) on Line 1a. However, if part of the income was in another tax entity, form 2106 must be prorated.

Line 2 **FOR INDIVIDUAL AND JOINT FILING:**
Enter total amount of other income from side 2, Line 13 (total of section(s) C, E and H). For part year filing of other income, carry total to Line 2c and complete allocation formula. **A COPY OF FEDERAL SCHEDULE(S) REQUIRED.**
FOR BUSINESS FILING:
Enter total amount of **Business Net Income** from side 2, Line 1 for all **Corporations, Partnerships or Fiduciary filings. A COPY OF SUPPORTING FEDERAL FORMS REQUIRED.**

Line 2a Add back items not deductible from schedule X, line I, on side 2 of tax form. (State and City taxes based upon income are not deductible and must be added back to income. Guaranteed payments to partners are not deductible and must be added back into income.)

Line 2b Deduct items not taxable from schedule X, line T, on side 2 of tax form.

Line 2c Complete this section for percentage of income applicable to Napoleon.

Line 3 **FOR INDIVIDUAL AND JOINT FILING:**
Total of other income. **Do not deduct loss from W-2 income.** Total profit to be reported on Line 3. Losses; report on Line 3a to be carried forward.
FOR BUSINESS FILING:
Enter the amount of other income allocated to Napoleon on Line 3.

Line 4 Enter the total amount subject to Napoleon Income Tax. **Individual/Joint filing** (Line 1 plus Line 3) **Business** (Line 3 carry to Line 4)

Line 5 Multiply amount on Line 4 by 1.5% (.015). Enter total on this line. This is **your Tax Liability.**

Line 6 **CREDITS**
(a) Enter Napoleon city tax withheld from W-2(s).
(b) Enter amount paid on a Declaration of Estimated Tax (this includes credits).
(c) Enter the total of tax credits withheld for other cities; not to exceed 1.5% on each W-2. List the other city(s).
(d) Add together credit lines 6a, b, c. Enter total on Line 6.

Line 7 (a) Subtract Line 6 from Line 5. If Line 6 is greater than Line 5, this is your **overpayment.** Enter the overpayment on Line 7a and mark the appropriate box, refund or credit (less than $10.00 not refundable or credited).
(b) If Line 6 is less than Line 5, this is your **Tax Due.** Enter the amount due on Line 7b (less than $10.00 not payable).

Line 8 **If filing this return after April 18th (or the Revised Federal Due Date),** or filing past extended due date as granted by our office, add a Late Filing penalty of $25.00 per month up to $150.00. Also, include a Late Pay Penalty of 15% and Interest of .50% per month, or a fraction thereof (6% Annual). Enter the total amount of all penalties and interest on Line 8.

Line 9 If filing this return on or before April 17, 2018 (or the Revised Federal Due Date), or postmarked on or before April 17, 2018 (or the Revised Federal Due Date), enter total from Line 7b on Line 9. If filing this return after April 17, 2018 (or the Revised Federal Due Date), add Line 7b and Line 8 and enter total on Line 9.

Declaration of Estimated Tax - Please see instructions listed.

INSTRUCTIONS TO FILE ESTIMATED TAX

Every taxpayer having or anticipating any income **under withheld** or **not subject to local Withholding by Employer**, shall file a declaration setting forth the estimated annual income, together with an estimate of the amount of tax due when the tax liability is $200.00 or more. If you are uncertain as to whether or not you are required to pay estimates, please phone the income tax office at 419-599-2821.

The estimates for the first (1st), second (2nd), third (3rd) and fourth (4th) quarters shall be due April 15, 2018 June 15, 2018 September 15, 2018 and December 15, 2018 **(Business Only)** or January 15, 2019 **(Individual Only)**. The amounts due on those dates are not to exceed 22.5%, 45%, 67.5% and 90% respectively of the tax estimated to be due. (ORC 718.8)

Taxpayers reporting on a fiscal year basis shall file an estimate within four months and fifteen days after the beginning of each fiscal year and thereafter on the 15th of the 6th, 9th and 12th months.

Computation of Estimated Tax on worksheet below:

1. Enter the total estimated income subject to Napoleon Income Tax as indicated in the General Instructions.
2. Enter 1.5% (.015) of amount shown on line 1.
3. Enter total of line 2. (Enter on voucher 1, line A.)
4. Enter 22.5% of the amount shown on line 3.
5. Enter overpayment on last year's return.

How To Use The Declaration – Voucher
(DETACH VOUCHER BEFORE FILLING IN INFORMATION)

1. Enter amount shown on line 3 of the worksheet on Amount Line A of the voucher.
2. Enter amount shown on line 4 of the worksheet on Amount Line B of the voucher.
3. Enter amount of overpayment from last year on Amount Line C of the voucher. Subtract the overpayment credit on Amount Line C from Amount Line B. If credit applied is in excess of voucher 1 payment, carry difference down to voucher 2. Voucher must still be filed even if amount due is zero.

Penalties and Interest
Penalty and Interest will be assessed against any taxpayer if the taxpayer fails to pay the estimated tax by the due dates or if the total estimate payments made throughout the year are less than 90% of the total tax liability. A penalty equal to 15% of the amount not timely paid shall be imposed.

COMPUTATION OF 2018 ESTIMATED TAX WORKSHEET

1. ESTIMATED TAX INCOME $ _____

2. ESTIMATED TAX DUE 1.5% OF LINE 1 $ _____

3. NET ESTIMATED TAX DUE $ _____

4. AMOUNT DUE WITH EACH ESTIMATE $ _____
(22.5% of line 3) (Also enter on column B of worksheet at right)

5. OVERPAYMENT 2017 RETURN $ _____
(Also enter on column C of worksheet at right)

No.	Voucher Date Paid	Amount Due With Each Estimate Column B	Last Year Credit Apply To Estimates Column C	Amount Due Col. B Less Col. C Column D
1				
2				
3				
4				
	TOTAL			

ALL W-2 FORMS, APPROPRIATE FEDERAL SCHEDULES AND ANY REQUIRED FORMS MUST BE ATTACHED TO THE BACK OF THE RETURN TO BE COMPLETE. ALL MISSING ATTACHMENTS, UPON REQUEST AFTER THE DUE DATE, MUST BE RETURNED WITHIN 10 DAYS OR MAY BE SUBJECT TO A LATE FEE.

SIGNATURE – YOUR TAX RETURN MUST BE SIGNED AND DATED. A RETURN IS NOT CONSIDERED FILED UNLESS SIGNED. IF A SIGNATURE NEEDS TO BE OBTAINED AFTER THE DUE DATE, IT MUST BE RETURNED WITHIN 10 DAYS OR MAY BE SUBJECT TO A LATE FEE. IF A JOINT RETURN, BOTH TAXPAYERS MUST SIGN RETURN.