

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

2019

NAPOLEON INCOME TAX RETURN

Filing Required Even If No Tax Is Due

Fiscal Period _____ to _____
CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15TH, 2020
 (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

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

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 _____

RETIREE 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 _____	Taxpayer <input type="checkbox"/>	Spouse <input type="checkbox"/>	Under Age 18 - Birthdate _____
<input type="checkbox"/>	<input type="checkbox"/>	Active Duty Military	<input type="checkbox"/>	<input type="checkbox"/>	Deceased - Date _____
<input type="checkbox"/>	<input type="checkbox"/>	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. \$
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 (subject to state law) 3a.	3. \$
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 <input type="checkbox"/> Refund - (No Refunds Under \$10.00) <input type="checkbox"/> 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 (7% annual/.583 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	

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	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	\$ _____		xxxxxxxxx	

NET OPERATING LOSS CARRY FORWARD CALCULATIONS (subject to state law)
