

2004

(TAX OFFICE USE ONLY)

File with INCOME TAX DEPARTMENT 255 W. RIVERVIEW AVE. P.O. BOX 151 NAPOLEON, OHIO 43545-0151 Phone: 419-599-2821 Fax: 419-592-6748 www.napoleonohio.cc/finance.html Make Checks and Money Orders Payable to City of Napoleon - Income Tax

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

or

Fiscal Period \_\_\_\_\_ to \_\_\_\_\_ CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2005 FISCAL AND PARTIAL YEARS FILE WITHIN 105 DAYS OF end of period

Soc. Sec. No. (Taxpayer)

Soc. Sec. No. (Spouse)

Fed. I.D. No.

AUDIT AUDIT Total paid \_\_\_\_\_ Check \_\_\_\_\_ Cash \_\_\_\_\_ Refund requested \_\_\_\_\_

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

RESIDENT [ ] NON-RESIDENT [ ] PART YEAR RESIDENT [ ] MOVED INTO NAPOLEON ON \_\_\_\_\_ OR MOVED OUT OF NAPOLEON ON \_\_\_\_\_

RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME - CHECK APPROPRIATE BOX, SEE INSTRUCTIONS Taxpayer Spouse Retired - with only non-taxable income - Date Retired \_\_\_\_\_ Only income was from a non-taxable source - List Source \_\_\_\_\_ Under Age 18 - Birthdate \_\_\_\_\_ Active Duty Military Deceased - Date \_\_\_\_\_

1. Qualifying Wages (see instructions), Salaries, Tips and other employee compensation (ATTACH ALL W-2'S).... \$ 1a. 2106 (Attachments Required, See Form Instructions) .....Deduct 1a. ATTACH ALL APPROPRIATE FEDERAL SCHEDULES 2. Other Income from reverse side of this form, Line 13 or Line 1 (see instructions) ...2. \$ 2a. Items not deductible (Line 1 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 % = \$ \_\_\_\_\_ 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 ..... (carry forward, 5 years allowed) Business Filing (Line 2 plus 2a minus 2b x % of 2c) Enter amount on Line 3 ..... 4. Amount subject to NAPOLEON Income Tax (Line 1 plus Line 3) ..... 5. NAPOLEON INCOME TAX - Multiply Line 4 by 1.2% (.012) ..... 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 1.2% of Gross City Wage for each W-2) c. \$ (d) Total Credits Allowable, enter on Line 6 ..... 6. \$ 7a. Overpayment amount [ ] Refund - (No Refunds Under \$1.00) [ ] Credit To Next Year Declaration - (No Credit Under \$1.00) 7a. \$ 7b. Balance of Tax Due (Line 5 less Line 6) ..... 7b. \$ 8. Late File Penalty (\$25.00) Late Payment Penalty (2%) Interest (1%) 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. Estimate Coupon must be sent even if zero (due to credit carry forward).

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 [ ]

Signature of Person Preparing if Other Than Taxpayer Date Signature of Taxpayer or Agent Date Address Signature of Spouse (if Filing Jointly) Phone # Phone #

**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 dispositions .....A.	\$ _____	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 income .....O.	_____
C. Federally deducted taxes based on income.....C.	_____	P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses .....P.	_____
D. Guaranteed payments or accruals to or for current or former partners or members .....D.	_____	Q. Partnership, S corp, LLC IRC 179 Expense .....Q.	_____
E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors .....E.	_____	R. Partnership, S corp, LLC charitable contributions .....R.	_____
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.	_____	S. Other .....S.	_____
G. Rental activities by partnership, S corp, LLC.....G.	_____	T. Total Lines N through S .....T.	\$ _____
H. Other .....H.	_____		
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**

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