

2011 - WHITEHALL INCOME TAX RETURN - FORM W-1040 - INSTRUCTION SHEET MANDATORY FILING

WHO MUST FILE:

- A. All Whitehall residents and part-year residents 18 years of age and older.
- B. Anyone who receives a pre-printed return or post card. All accounts remain on active status until a "final" return is filed.
- C. All nonresidents of Whitehall who earn income in Whitehall not subject to the withholding of Whitehall income tax or who have business, professional or rental income or loss in Whitehall.
- D. This form is for use by individual/joint taxpayers only.

FILING STATUS:

Taxpayers who prepare their federal and state tax returns using the "married filing separate" status to lower their overall tax liability may still file a joint return for the City of Whitehall. Filing a joint return will neither increase nor decrease your City of Whitehall tax liability.

WHEN TO FILE:

This return must be filed on or before April 17, 2012. A return postmarked no later than April 17, 2012 is considered timely.

WHERE TO FILE:

Mail or deliver to: City of Whitehall Income Tax Division
360 S Yearling Rd
Whitehall OH 43213-1894
Fax: 614-237-7902
E-mail: incometax@whitehall-oh.us

PAYMENTS/OVERPAYMENTS:

Any tax due must be paid when filed. Checks or money orders should be made payable to the City of Whitehall. Taxes due of less than \$5.00 will not be collected. Refunds of less than \$5.00 will not be made.

PENALTIES AND INTEREST:

- (1) For failure to pay taxes due, 10% of the tax due or \$25.00, whichever is greater.
- (2) For failure to file a return by the due date or by the date resulting from an extension granted by this office, \$25.00.
- (3) For failure to file the 2010 Declaration of estimated tax after 4/18/10 or not at all: \$10.00 is assessed.
- (4) Interest of 1-1/2% per month is assessed on any tax liability, including estimated taxes, remaining unpaid after the due date.

EXTENSION OF TIME TO FILE:

An extension of time to file MAY be granted provided an extension request has been filed with the City of Whitehall's Income Tax Division by THE ORIGINAL DUE DATE OF THE RETURN. A copy of your Federal extension may be accepted as a Whitehall extension request, as long as it is received in our office and/or postmarked by THE ORIGINAL DUE DATE OF THE RETURN. An extension of time to file is not for an extension of time to pay. Payment of any estimated tax due should accompany the extension request. If a copy of the extension request is not filed, penalty and interest will apply.

PART-YEAR RESIDENTS:

If you lived in Whitehall for part of the year, you must file a Whitehall tax return for that period of time. Report the amount of income you earned while you lived in Whitehall. Pay statements with year-to-date amounts or a statement from your payroll department may be used. When the actual amounts cannot be determined, you may prorate your income. When you prorate your income you must also prorate your city tax withheld.

TAX PREPARATION:

The Tax Division staff is available to prepare your tax return between the hours of 7:30 a.m. and 4:30 p.m. Monday through Friday. You must provide copies of all W-2s, Federal Forms 1099, Federal tax return with all attachments and other city tax returns that support credit for taxes paid to said cities.

UNDER 18:

You pay tax only on that income earned after you turned 18. Persons under 18 years of age are not required to file a Whitehall income tax return. However, if Whitehall tax was withheld a return must be filed to receive a refund.

RETIREES:

Retirees who earn wages, operate a business, own rental property or earn other taxable income are required to file a return.

ESTIMATED TAX PAYMENTS:

Every taxpayer who anticipates any taxable income which is not subject to withholding of income tax or individuals who engage in any business, profession, enterprise or activity subject to Whitehall taxation and such income results in estimated tax due of \$100 or more shall file a declaration and pay estimated tax. Estimated payments are required for those individuals with tax rates in their work city of less than 2.5%; and the liability is expected to be \$100.00 or greater. Such payments are due on April 17, July 31, October 31 and January 31 of the following year. The first estimated tax form is found at the bottom of the income tax return. Estimated payment vouchers are available at www.whitehall-oh.us or by calling the Tax Division. A declaration and payment of estimated tax which is less than 90% of the tax shown on the final return or less than 100% of the previous year's tax shall not be considered in good faith. The difference shall be subject to penalties and interest.

EMPLOYEE BUSINESS EXPENSES:

Business expenses may be deducted only when such expenses are incurred and directly related in earning commissions or other compensation as allowed by Federal Income Tax. Detail must accompany any deductions taken on line 4 of Federal Form 2106. First, you must attach a copy of Form 2106 and Federal Schedule A, and it must indicate to what job the expenses are related too. If you are claiming Form 2106 expenses for several jobs, you need to attach a separate Form 2106 for each job. Second, your Form 2106 may not exceed your earnings from the job to which the expenses relate. Third, you must be required to complete a Form 2106 to claim the expenses on your Federal return. Thus, if you can claim all the expenses reported on your Form 2106 directly on Schedule A of your Federal return without being required to file Form 2106, you may not claim these expenses on your city return.

UNINCORPORATED BUSINESS ACTIVITY:

The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one unincorporated business activity, except any portion of a loss separately reportable for municipal tax purposes to another taxing entity, may be used to offset the profits of another for purposes of arriving at overall net profits.

AMENDED RETURNS:

Amended returns are accepted by completing an income tax return with the words "Amended Return" written in red ink across the top and the year being amended. There is a 3 year limitation of amended returns for refunds.

REFUNDS:

A special refund form is required to be filed for non-residents who spend time outside Whitehall, yet have Whitehall tax withheld on their entire income.

DISCLAIMER:

Instructions are illustrative only. Chapter 181 of the Whitehall Codified Ordinance supercedes any interpretation presented.

WHITEHALL INCOME TAX RETURN - FORM W-1040 - INSTRUCTIONAL SHEET

INSTRUCTIONS FOR PREPARING CITY OF WHITEHALL RETURN.

Line 1.	Enter total qualifying (generally Medicare) wages, salaries, and other compensation before any payroll deductions.
Line 2.	Enter 2106 expenses from Worksheet A, Column 3E.
Line 3.	Subtract line 2 from line 1.
Line 4.	Total amounts from schedules C, E and O.
Line 5.	Add lines 3 and 4.
Line 6.	Enter adjustments from schedule X.
Line 7.	Subtract line 6 from line 5.
Line 8.	Multiply line 7 by 2.5%.
Line 9.	Enter taxes paid to Whitehall from W2s.
Line 10.	Enter credits carried over from prior years.
Line 11.	Enter estimated tax paid to Whitehall.
Line 12.	Enter tax withheld to other cities, limit 2.5%, from Worksheet A. Attach W2s.
Line 13.	Enter tax paid to other cities. Furnish copy of returns.
Line 14.	Add lines 9 through 13.
Line 15.	Subtract line 14 from line 8. If line 14 is greater than line 8, and timely filed, skip lines 16, 17 and 18 and enter overpayment on line 19.
NOTE: If you are filing timely, are fully withheld AND are not required to make estimated payments. STOP HERE. Sign and date the return and mail to us.	
Lines 16 & 17.	Penalties are assessed for tax due and paid after 4/17/12: 10% of line 15 tax due; filing the 2011 Declaration Tax after 4/17/12, or not at all: \$10 is assessed; filing the 2011 Annual Tax Return after 4/17/12: \$25 assessed. Interest is assessed on late paid or unpaid quarterly estimated tax payments for 2011 at 1.5% per month or fraction thereof for each quarter payment (up to 12%); interest is also assessed on the final return tax payment due 4/17/12 and paid after that date at the same 1.5% per month or fraction thereof with no maximum.
Line 18.	Add lines 15, 16 and 17.
Line 19.	If line 14 is greater than line 8, enter overpayment.
Line 20 & 21.	Indicate a refund or a credit to next year's tax liability.
Lines 22 thru 26.	Complete only if you are required to make estimated payments. Estimated payments are required for those taxpayers who anticipate any taxable income which is not subject to withholding or where the tax is not fully paid to another city. If line 24 is less than \$100, no estimated payment is due.
Line 27.	A late-filing penalty of \$10.00 is imposed if the Declaration of Estimated Tax is filed after 4/17/2012. Interest of 1.5% per month, or fraction thereof, is imposed on any unpaid or late paid quarterly payment. NOTE: A Federal extension does not extend the due dates of the 2012 Declaration of Estimated Tax or quarterly estimated tax payments.
Line 28.	Subtract line 26 from line 25 and add amount from line 27.
Line 29.	Enter amount due from line 18.
Line 30.	Add line 28 and line 29.

TAXABLE INCOME

Allowance for uniforms, autos and travel	Employer paid education assistance if IRS taxed	Prizes, awards and gifts if connected with employment
Annual leave lump sum payment	Executor fees	Profit sharing
Bonuses	Gambling winnings, prizes and lottery winnings	Rental income
Commissions	Golden parachute payments	Royalties, if not derived from intangible property
Compensation paid in goods, services, property or the use thereof at fair market value same as to IRS	Honorariums	Salaries
Contribution made by or on behalf of 401K or deferred compensation plans.	Incentive payments	Severance pay
Contributions made by or on behalf of employees to a tax deferred annuity or stock purchase plan.	Income from buyouts	Sick pay if premiums paid by EMPLOYER
Cost of group term life insurance over \$50,000	Income from guaranteed annual wage contracts	Stipends if work required
Director's fees	Income from wage continuation plans	Stock bonus incentive plans
Disability income received as a benefit of employment	Jury duty fee	Stock options as indicated on W2
Employee contributions to cost of fringe benefits	Miscellaneous earned income - child care, lawn work	Strike benefits paid by or on employer's behalf
Employer paid death benefit	Moving expense reimbursement in excess of expense	Supplemental unemployment pay paid by employer
	Net profits of incorporated or unincorporated businesses	Taxes paid by employer on employees behalf
	Ordinary income from Form 4797	Tips
		Union steward fees
		Vacation pay
		Wages

NON-TAXABLE

Alimony	Income earned while under 18	Moving expense reimbursement to extent of expense
Annuities	Income of religious, fraternal, charitable, scientific, literary or education institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities	Pension income (1099-R)
Capital gains	Insurance benefits - unless connected with employment	Royalties if derived from intangible property
Compensation for personal injury	Interest (1099-Int)	Sick pay if premiums paid by EMPLOYEE
Compensation for property damages	Meals and lodging required on premises	Social security benefits
Contributions made by or on behalf of employees to Section 125 cafeteria plans	Military pay including National Guard and Reserve	Unemployment compensation payments
Copyright and patent income		Wages of the mentally retarded or developmentally disabled while working in a government funded workshop for less than minimum wage
Disability income paid by SS or Federal		Welfare payments
Dividends (1099-Div)		Workers compensation payments
Election worker compensation up to \$1,000		
Government allotments		
Housing for clergy		

Whitehall Income Tax Division
360 S Yearling Rd
Whitehall OH 43213-1894
(614) 237-9803 Fax (614) 237-7902
Website: www.whitehall-oh.us

2011 INDIVIDUAL W-1040 WHITEHALL CITY INCOME TAX RETURN

DUE ON OR BEFORE: APRIL 17, 2012
FILING REQUIRED EVEN IF NO TAX DUE

PROVIDE NAME AND ADDRESS:

(LIST BOTH NAMES AND SOCIAL SECURITY NUMBER IF FILING JOINTLY)

SOCIAL SECURITY #
SPOUSE SOCIAL SECURITY #

Resident Date moved in _____
Non Resident Date moved out _____
Sole Proprietor
Provide New Address: _____
City of Residence _____
City of Employment _____

FOR OFFICE USE ONLY		
DATE REC'D	INITIALS	
PMT \$ W/FORM	CHECK #	
CASH CK MO CHG FAX MAIL OFC CDB U/DR		
DATE	INIT.	BATCH #
TO PAY BY CREDIT CARD ONLINE OR BY PHONE		
		
www.whitehall-oh.us/tax/htm (877) 360-3472		
Paymentus, the service provider, charges a nominal fee for this service		

FILING STATUS Single
 Married filing joint return (even if only one had income). Did you file a joint or separate return last year? Joint Separate
 Married filing separate return. Enter spouse's social security number above and full name here. ► _____

INCOME ****W-2S, 1099S, FEDERAL SCHEDULES OF INCOME, PG. 1 OF 1040 MUST BE ATTACHED TO BACK OF FORM.**

1. Total W-2 wages. For multiple W-2s, complete worksheet A on reverse.	1	\$ _____
2. 2106 Expenses. Complete worksheet A on reverse. See instructions.....	2	\$ _____
3. TAXABLE WAGES. SUBTRACT LINE 2 FROM LINE 1	3	\$ _____
4. Other income. From schedule C, E or O on reverse	4	\$ _____
5. TOTAL INCOME. ADD LINES 3 AND 4	5	\$ _____
6. Adjustments. From schedule X on reverse	6	\$ _____
7. WHITEHALL TAXABLE INCOME. SUBTRACT LINE 6 FROM LINE 5	7	\$ _____

TAX 8. WHITEHALL INCOME TAX. MULTIPLY LINE 7 BY 2.5% 8 \$ _____

TAX WITHHELD, PAYMENTS AND CREDITS *****CREDITS MUST BE SUBSTANTIATED WITH W-2S OR OTHER CITY RETURNS.**

9. Whitehall income tax withheld. From W-2 and worksheet A on reverse	9	\$ _____
10. Prior year credits	10	\$ _____
11. Estimated payments	11	\$ _____
12. Credit for taxes withheld to other cities (limit 2.5%). See instructions	12	\$ _____
13. Credit for taxes paid to other cities (limit 2.5%). See instructions.....	13	\$ _____
14. TOTAL PAYMENTS AND CREDITS. ADD LINES 9 THROUGH 13	14	\$ _____

BALANCE DUE, REFUND OR CREDIT

15. BALANCE DUE. If line 8 is more than 14, enter balance due here	15	\$ _____
PENALTY/INTEREST (see instructions): pymt. pen.		
16. A. Late filing penalty (\$25) _____ B. Late payment penalty (10% of line 15) \$ _____ C. '10 Decl. (\$10) _____	16	\$ _____
17. Interest: '10F (_____ %) \$ _____; '10Est. Pmts (_____ %) \$ _____	17	\$ _____
18. Total due. Carry to line 28 below (No balance due if less than \$5.00)	18	\$ _____
19. OVERPAYMENT. (line 8 less line 14; if \$5.00 or more, show distribution below)	19	\$ _____
20. AMOUNT FROM LINE 19 TO BE REFUNDED	20	\$ _____
21. AMOUNT FROM LINE 19 TO BE CREDITED TO NEXT YEAR	21	\$ _____

ESTIMATE FOR 2012 **IF YOUR TOTAL INCOME IS SUBJECT TO 100% WITHHOLDING OF WHITEHALL TAX, NO ESTIMATE REQUIRED.**

22. Total income subject to tax \$ _____ Multiply by tax rate of 2.5% (.025).....	22	\$ _____
23. Subtract any estimated income tax to be withheld or paid to other cities	23	\$ _____
24. Balance of city income tax declared. Subtract line 23 from line 22	24	\$ _____
25. Tax due before credits. Enter at least 22.5% of line 24.....	25	\$ _____
26. Less credits. Enter line 21 from above.....	26	\$ _____
27. Penalty (\$10): \$ _____ Interest (1.5% x mos. Late=%) \$ _____ TOTAL PEN/INT	27	\$ _____
28. Net estimated tax due. Subtract line 26 from line 25 and add line 27*.....	28	\$ _____

TAX DUE 29. Enter balance due from line 18 above (No tax due if less than \$5.00) 29 \$ _____
30. TOTAL TAX DUE. ADD LINES 28 & 29. MAKE CHECKS PAYABLE TO CITY OF WHITEHALL 30 \$ _____

*First Quarter Estimate should be paid with this return. Use enclosed voucher forms to make 2nd, 3rd and 4th quarter payments.
 If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.

I DECLARE THAT I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING W-2S, SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER _____ DATE _____ SIGNATURE OF TAXPAYER _____ DATE _____

NAME AND ADDRESS OF PREPARER _____ TELEPHONE NUMBER _____ SIGNATURE OF SPOUSE (IF JOINT RETURN) _____ TELEPHONE NUMBER _____

WORKSHEET A

SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
CITY WHERE EMPLOYED	INCOME FROM EACH LOCAL W-2	*2106 EXPENSES, IF ANY	WHITEHALL TAX WITHHELD	*OTHER CITY TAX WITHHELD
A.				
B.				
C.				
D.				
E. TOTALS				

ENTER ON: PAGE 1 LINE 1 PAGE 1 LINE 2 PAGE 1 LINE 9 PAGE 1 LINE 12

*Income reduced by 2106 and earned in another city must also reduce the tax withheld for that city by the same percentage.

1. SCHEDULE C – SELF EMPLOYMENT INCOME (Must report net profit and/or loss)

Business Name _____ Business Address _____
 Kind of Business _____ Date Started _____ Date Ended _____

A. Net Profit or Loss (Attach copy of Fed. Sch. C (Pages 1&2). A Whitehall resident claiming credit for tax paid to another city on this income must include a copy of the other tax return to take credit against Whitehall tax.) \$ _____
 B. Percentage Amount Allowable to the Municipality (Attach allocation calculation) \$ _____
 C. **Amount subject to tax. Multiply A times B.** **Total (1)** \$ _____

The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one unincorporated business activity (except any portion of a loss separately reportable for municipal tax purposes to another taxing entity) may be used to offset the profits of another for purposes of arriving at overall net profits.

2. SCHEDULE E - INCOME FROM RENTS [Attach Federal Schedule E(s)]

KIND AND EXACT LOCATION OF PROPERTY (LOSSES WITHOUT EXACT LOCATION WILL BE DISALLOWED)	NET PROFIT OR (LOSS)	KIND AND EXACT LOCATION OF PROPERTY (LOSSES WITHOUT EXACT LOCATION WILL BE DISALLOWED)	NET PROFIT OR (LOSS)
TENANT NAME _____ ADDRESS _____ CITY, STATE, ZIP _____	[]	TENANT NAME _____ ADDRESS _____ CITY, STATE, ZIP _____	[]
TENANT NAME _____ ADDRESS _____ CITY, STATE, ZIP _____	[]	TENANT NAME _____ ADDRESS _____ CITY, STATE, ZIP _____	[]

Please see unincorporated business activity in instructions. List on a separate sheet if more than 4 properties

3. SCHEDULE 0 - OTHER INCOME NOT INCLUDED IN SCHEDULES C OR E (SUBSTANTIATION MUST BE ATTACHED)

INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS, FEES, TIPS, LOTTERY, PRIZES, ETC. (attach copies of all applicable schedules, including K-1's; as well as copies of other city returns to substantiate credit against tax due Whitehall on the same income.
 MISCELLANEOUS INCOME received such as lottery/gambling winnings, tips (Not already included in wages) prizes and cash awards resulting from work-related activities, fees (such as director's, union steward, executive), non-compete income, etc. Commissions, 1099-Misc, Sub-contract income, etc., that is not reported on Fed. Sch. C

RECEIVED FROM NAME/I.D. NUMBER	FOR DESCRIPTION AND/OR LOCATION (APPLICABLE LOSSES W/O EXACT LOCATIONS WILL BE DISALLOWED)	AMOUNT
A.		
B.		

Total (3) \$ _____

TOTAL OTHER INCOME (Add sections 1-3) \$ _____

Enter on Page 1, section 4

SCHEDULE X - ADJUSTMENT TO INCOME (Part year residents and income not subject to tax)

Part year residents (Wages earned in Whitehall may not be prorated). To prorated income – take total income divided by 12 x # of months not a resident of Whitehall or actual earnings with documentation. Enter Column 1

Under 18 for all or part of the year, enter income earned prior to turning 18 and attach proof of age. Birth date: ___/___/___

Employment dates: ___/___/___ to ___/___/___ ; if you have multiple W2's attach list of dates employed for each W2 including month, day & year.

EXPLANATION	COLUMN 1	DEDUCTIONS
Total adjustment		

MAKE CHECK OR MONEY ORDER TO:

CITY OF WHITEHALL,
INCOME TAX DIVISION
360 SOUTH YEARLING ROAD
WHITEHALL, OHIO 43213-1894
(614) 237-9803, FAX (614) 237-7902

CITY OF WHITEHALL, OHIO QUARTERLY NOTICE OF INSTALLMENT DUE ON ESTIMATED TAX DECLARED

PAID CHECK WILL BE YOUR RECEIPT - DO NOT REMIT CASH BY MAIL

VOUCHER 4

INDIVIDUALS - DUE JANUARY 31
OTHERS - DUE 15TH DAY
OF 12TH MONTH

NAME(S) AND ADDRESS:

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:

TOTAL ESTIMATED
TAX DECLARED: \$

QUARTERLY PAYMENT
ENCLOSED: \$

TO PAY BY CREDIT CARD ONLINE OR BY PHONE



www.whitehall-oh.us.tax/htm • (877) 360-3472

Paymentus, the service provider, charges a nominal fee for this service

Q-1 NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.

MAKE CHECK OR MONEY ORDER TO:

CITY OF WHITEHALL,
INCOME TAX DIVISION
360 SOUTH YEARLING ROAD
WHITEHALL, OHIO 43213-1894
(614) 237-9803, FAX (614) 237-7902

CITY OF WHITEHALL, OHIO QUARTERLY NOTICE OF INSTALLMENT DUE ON ESTIMATED TAX DECLARED

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VOUCHER 3

INDIVIDUALS - DUE OCTOBER 31
OTHERS - DUE 15TH DAY OF
THE 9TH MONTH

NAME(S) AND ADDRESS:

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:

TOTAL ESTIMATED
TAX DECLARED: \$

QUARTERLY PAYMENT
ENCLOSED: \$

TO PAY BY CREDIT CARD ONLINE OR BY PHONE



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Q-1 NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.

MAKE CHECK OR MONEY ORDER TO:

CITY OF WHITEHALL,
INCOME TAX DIVISION
360 SOUTH YEARLING ROAD
WHITEHALL, OHIO 43213-1894
(614) 237-9803, FAX (614) 237-7902

CITY OF WHITEHALL, OHIO QUARTERLY NOTICE OF INSTALLMENT DUE ON ESTIMATED TAX DECLARED

PAID CHECK WILL BE YOUR RECEIPT - DO NOT REMIT CASH BY MAIL

VOUCHER 2

INDIVIDUALS - DUE JULY 31
OTHERS - DUE 15TH DAY OF
THE 6TH MONTH

NAME(S) AND ADDRESS:

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:

TOTAL ESTIMATED
TAX DECLARED: \$

QUARTERLY PAYMENT
ENCLOSED: \$

TO PAY BY CREDIT CARD ONLINE OR BY PHONE



www.whitehall-oh.us.tax/htm • (877) 360-3472

Paymentus, the service provider, charges a nominal fee for this service

Q-1 NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.