



VILLAGE OF NEW LEBANON
INCOME TAX DEPARTMENT
198 S CLAYTON RD
NEW LEBANON, OH 45345

VILLAGE OF NEW LEBANON
INCOME TAX
RETURN INSTRUCTIONS

For Assistance:
(937) 687-1341

IMPORTANT!

TO INSURE THAT YOUR TAX RETURN IS PROCESSED ACCURATELY AND QUICKLY, PLEASE READ ALL INSTRUCTIONS BEFORE PREPARING YOUR RETURN.

- EVERY RESIDENT MUST FILE A TAX RETURN REGARDLESS IF YOU HAVE NO TAXABLE INCOME.
- YOUR TAX RETURN WILL BE CONSIDERED INCOMPLETE AND RETURNED TO YOU WITHOUT PROCESSING IF W-2'S ARE NOT ATTACHED.
- THE DECLARATION OF ESTIMATED TAX MUST BE COMPLETED.
- AN EXTENSION TO FILE DOES NOT EXTEND THE TIME TO PAY YOUR TAX. PENALTY AND INTEREST WILL APPLY.

WHAT IS THE TAX RATE? — The tax rate is 1% on gross earnings.

WHO MUST FILE? —

RESIDENTS:

EVERY PERSON 16 YEARS AND OLDER, who lives, works, or owns a business or rental property in the Village MUST file an income tax return whether or not any tax is due. If you have non-taxable income, please state on your final return the specific type of income, i.e., retirement, disability, housewife, unemployed, etc.

NON-RESIDENTS:

Non-residents who received a salary, wages, commissions, and other earned income for work done or services performed or rendered within the Village. Non-residents who own rental property within the Village. The tax is computed on net income after allowable expenses.

INCOME NOT SUBJECT TO THE TAX. Pension benefits, Social Security benefits, Unemployment and Disability benefits, interest and dividends, military pay are not subject to this tax. Earnings of persons under 16, whether they are residents or non-residents, are not taxed.

ADJUSTMENTS TO INCOME: The only federal adjustment to income permitted is the Employee Business Expense when Form 2106 and copy of Schedule A is attached. 2% of AGI is allowed.

EMPLOYERS LOCATED OUTSIDE NEW LEBANON, such as contractors, who do business within the municipality, are required at the time of payment of salary or wages, to deduct the tax of 1% of the gross amount earned in the municipality.

EVERY EMPLOYER in the municipality is required to deduct, and withhold the tax for employees and is liable directly to the municipality for payment of the tax whether or not actually collected.

WHEN TO FILE: The annual return for the preceding taxable year is due by April 18th from both individuals and businesses. Due dates for business taxpayers with differing fiscal years may be approved on application.

DECLARATIONS OF ESTIMATED INCOME FOR THE CURRENT YEAR MUST BE FILED WITH THIS ANNUAL RETURN.

WHERE TO FILE: Village of New Lebanon, 198 S. Clayton Road, New Lebanon, Ohio 45345.

FOR FURTHER INFORMATION: Call the tax office at 687-1341 or visit our website at www.newlebanonoh.com.

Our records, and our ability to serve you accurately and timely depend on **you providing the information** to us. If there is a change in your earnings status, such as new employment, retirement, disabled, promotion, demotion, or anything that affects the amount of your income, give us a call or send a letter. We can assure you of accuracy **if you provide the information.**

Balances due under \$5.00 need not be paid. Refunds under \$5.00 will not be made.

INSTRUCTIONS TO PREPARE DECLARATION OF ESTIMATED TAX.

1. Enter the total estimated taxable income for the coming year. Include all income subject to Village of New Lebanon tax, such as salaries, wages, commissions, etc, before any payroll deductions, net income from business, profession, rental and other sources.
2. Enter estimated Village of New Lebanon Income Tax which is 1% of Line 1.
- 3a. Deduct the amount of tax, if any, which has been or will be withheld by employer in New Lebanon.
- 3b. Deduct the amount of tax, if any, withheld by employer outside New Lebanon.
4. This is the amount declared, minus Lines 3a and 3b, for the current year.
5. This is your first quarter payment.
6. Enter a previous year's credit due, if any, and subtract from Line 5.
7. Enter the amount that you are paying with the filing of your Declaration. You may pay the tax in full which will simplify your filing, or you may pay in four installments on the dates according to the schedule below.
8. This is the balance due for the remaining three installments.

SCHEDULE:

| PAYMENTS | DUE DATE |
|------------------------|-------------|
| First Quarter (Line 7) | April 18 |
| Second Quarter | July 15 |
| Third Quarter | October 15 |
| Fourth Quarter | December 15 |