

Make payable and mail to:
LEXINGTON INCOME TAX
 44 WEST MAIN STREET
 LEXINGTON, OH 44904
 (419) 884-7267 Mon-Fri 8:30A-5P

TAX YEAR: 2016
VILLAGE OF LEXINGTON
INCOME TAX RETURN

YOUR RETURN MUST BE POSTMARKED ON OR BEFORE APRIL 18TH. ADDITIONAL FORMS AVAILABLE ON OUR WEBSITE: www.lexingtonohio.us FILING REQUIRED EVEN IF NO TAX DUE

Check all that apply:
 Retired:
 Military: H W
 Disability:
 Unemployed:
 Under 18: DOB: ___/___/___

PLEASE PRINT CORRECT NAME AND ADDRESS BELOW: NAME: _____
 SPOUSE: _____
 ADDRESS:- _____
 PLEASE ENTER: SOCIAL SECURITY NUMBER(S): _____
 TAXPAYER'S PHONE NUMBER: (____) _____-_____
 PARTIAL YEAR RESIDENT: DATE MOVED IN: ___/___/___
 DATE MOVED OUT: ___/___/___
 PROVIDE PREVIOUS ADDRESS: _____

ATTACH W2S, 1099S, FEDERAL 1040 & SCHEDULES TO INCOME TAX FORM

INCOME	1 Enter qualifying wages & compensation (usually box 5 on your W2 - see instructions)	1	\$ _____	
	2 Miscellaneous income (tips not already included in wages, 1099s not reported on Federal Sch, etc)	2	\$ _____	
	3 Business income (attach copies of applicable Federal Schedules) enter business loss as zero	3	\$ _____	
	4 TOTAL INCOME SUBJECT TO TAX (add lines 1, 2 and 3)	INCOME	4	\$ _____
TAX	5 LEXINGTON TAX: 1% (multiply line 4 by 0.01)	TAX	5	\$ _____

ATTACH W2S AND/OR OTHER CITY RETURNS TO SUBSTANTIATE CREDIT REPORTED

CREDITS ATTACH W2S HERE	6 Lexington tax withheld per W2(s) - DO NOT enter School Taxes paid	6	\$ _____
	7 Credit for tax paid to other municipalities (wages on each W2 x 0.005 separately, enter total here)	7	\$ _____
	8 Estimated tax paid for current tax year (do not include credit carryover)	8	\$ _____
	9 Credit carryover (credit carried forward & not refunded)	9	\$ _____
	10 TOTAL CREDIT (add lines 6, 7, 8 and 9)	CREDIT	10

BALANCE DUE, REFUND OR CREDIT <small>Balances less than \$5.00 need not be paid. Overpayments less than \$5.00 will not be refunded.</small>	11 TAX DUE (if line 5 is greater than line 10, subtract line 10 from line 5)	11	\$ _____
	12 OVERPAYMENT (if line 10 is greater than line 5, subtract line 5 from line 10)	12	\$ (_____)
	13 A. Penalty: 15% of unpaid balance after April 18, 2017	13A	\$ _____
	B. Interest: Federal Short term rate + 5%, per annum, of unpaid balance after April 18, 2017	13B	\$ _____
	C. Late Filing Fee: \$25.00 PER MONTH LATE (up to \$150.00)	13C	\$ _____
	D. TOTAL PENALTY, INTEREST AND LATE FEE (add lines 13A, 13B and 13C)	13D	\$ _____
	14 TOTAL DUE (add lines 11 and 13D OR subtract line 13D from line 12) If \$5.00 or less enter zero	14	\$ _____
15 OVERPAYMENT (subtract line 13D from line 12) Indicate distribution below: (see instructions)	15	\$ (_____)	
	A. Carryover to next year/apply to prior balance \$ _____		B. Refund \$ _____

DECLARATION ONLY REQUIRED IF YOUR LEXINGTON TAX LIABILITY WAS OVER \$200 FOR LAST YEAR

DECLARATION OF ESTIMATED TAX	16 Tax due before estimated payments and credit carryover (subtract lines 6 and 7 from line 5)	16	\$ _____
	17 Credit carryover to next year (line 15A)	17	\$ _____
	18 Declaration amount (subtract line 17 from line 16)	18	\$ _____
	19 1ST QUARTER PAYMENT (multiply line 18 by 22.5%)	19	\$ _____

TOTAL DUE	20 Line 14 \$ _____ + Line 19 \$ _____ =	TOTAL PAYMENT DUE	20	\$ _____
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I certify that I have examined this return, including accompanying W2s, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has any knowledge. Mailing income tax returns without payment, proper documentation, and/or signature does not constitute a filing.

X _____ DATE _____ SIGNATURE OF TAXPAYER
X _____ DATE _____ SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER
 (____) _____ TAX PREPARER'S PHONE NUMBER

IF YOUR RETURN WAS PREPARED BY A TAX PREPARER, MAY WE CONTACT HIM/HER IF WE HAVE QUESTIONS? YES NO

GENERAL FILING INFORMATION

VILLAGE OF LEXINGTON TAX OFFICE LOCATION: 44 West Main Street, Lexington, OH 44904.

LEXINGTON INCOME TAX RATE: 1%

MAXIMUM CREDIT for tax paid to other municipalities: 0.5%

DEADLINE TO FILE your Lexington Income Tax Return without penalty, interest or late fee is April 15th. Returns received by the tax office after this date or postmarked by the Postal Service after this date will be considered late and will be subject to penalty, interest and late fee.

EXTENSION REQUESTS: If you wish to apply for an extension to file your return, a copy of your Federal Extension must be filed with the Village of Lexington Income Tax Office no later than April 18th. Payment of tax owed for current tax year is still due by April 18th. An extension for filing is not an extension for payment.

TAX PREPARATION: The Village of Lexington Income Tax Office provides free preparation of your Lexington Income Tax Return on a first-come, first-served basis, Monday through Friday, 9:00AM to 4:30PM.

WEBSITE: Lexington Income Tax Forms and Information are available on our website at www.lexingtonohio.us

SCHOOL DISTRICT TAX: The School District Number for Lexington City Schools is #7003. School taxes paid may look like local income tax on your W2. This is not local income tax and you may not take credit for it on your Lexington Tax Return. The State of Ohio administers School District Tax and can be reached at 1-800-282-1780.

REMITTANCE: Make check or money order payable to **Lexington Income Tax**. Balances less than \$10.00 need not be paid, but the return must still be filed by April 15th. Payments must be received or postmarked by April 18th to avoid penalty, interest and late fees.

STUDENT FILING REQUIREMENTS: If you turned 18 years of age during tax year and your legal domicile (residency) is in the Village of Lexington, you are required to file an annual tax return even if no tax is due. College students maintaining the Village of Lexington as their legal domicile (residency) are subject to all Village of Lexington Tax regulations. If you used an address inside the corporation limits of the Village of Lexington to file your Federal and State tax returns, you are considered a resident of the Village of Lexington.

MANDATORY FILING: Village of Lexington residents, age 18 and older, are required to file an annual Village of Lexington tax return, even if no tax is due. Partial year residents are required to file a return on the portion of income earned while a resident of Village of Lexington. Non-residents are required to file a tax return on any income earned inside the corporation limits of Village of Lexington, even if no tax is due. All retired persons with no taxable income and those on permanent SS disability are required to file one year.

JOINT FILING: A husband and wife may elect to file joint tax returns regardless of how the Federal Tax Return is filed.

NON-RESIDENTS: A non-resident does not need to file a Village of Lexington tax return if the tax was fully withheld by the employer. Non-residents must file and report business activity income including rental income even if a net loss is realized.

THE FOLLOWING INCOME IS EXEMPT FROM VILLAGE OF LEXINGTON TAX: Military pay, reserve pay, capital gains, losses, dividends, interest, pension income, parsonage allowance, alimony, Social Security Benefits, State of Ohio unemployment benefits, Public Assistance payments, annuities (at time of distribution), IRS Section 125 cafeteria plans, moving expenses, and income from which the Village is specifically prohibited from taxing. **NOTE:** Parsonage allowances and moving expenses are limited to the extent allowed on Federal Income Tax.

LINE BY LINE INSTRUCTIONS: Verify that your name and address are correct on the tax form. Fill in your social security number(s) and phone number. If you were a partial year resident, fill in the date you moved in or out of the Village of Lexington and provide your previous address.

LINE 1 Enter the total qualifying wages (usually W2 box 5 Medicare wages and tips-highest amount on W2). Contributions to deferred compensation plans (such as 401(k)) are taxable. See ORC 718.03 for a complete definition of taxable wages for Ohio municipalities.

LINE 2 If applicable, enter miscellaneous income such as tips not included in wages and 1099 income not included on your Federal Schedule.

LINE 3 If applicable, enter business income reported on Federal Schedule C or rental income reported on Federal Schedule E or Schedule F. Losses must be entered as zero. Attach copies of Federal Schedules to tax return.

LINE 4 Add lines 1, 2 and 3.

LINE 5 Multiply line 4 by 1% (0.01).

LINE 6 Enter the amount of the Village of Lexington tax withheld as shown on your W2s in boxes 19 and 20. DO NOT include School District Tax withheld.

LINE 7 Village of Lexington residents may claim credit for tax paid to another municipality up to a maximum of 0.5%. Credit for tax erroneously paid to another municipality is not allowed, whether or not you requested or received a refund of said tax.

LINE 8 Enter estimated tax payments paid using exact dollars and cents paid. Contact Tax Office for total if you are unsure.

LINE 9 Enter prior year credit carryover that was not refunded or applied to prior year debt, using exact dollars and cents.

LINE 10 Add lines 6, 7, 8 and 9.

LINE 11 If line 5 is greater than 10, subtract line 10 from line 5.

LINE 12 If line 10 is greater than 5, subtract line 5 from line 10.

LINE 13 Calculate penalty, interest and late fee as follows:

- A. PENALTY: Multiply line 11 by 15%. This is a one-time assessment.
- B. INTEREST: Multiply line 11 by the Federal Short Term Rate plus 5%, per annum.
- C. LATE FEE: Enter applicable late fee: \$25.00 PER MONTH LATE, up to \$150.00
- D. Add lines 13A, 13B and 13C.

LINE 14 Add lines 11 and 13D, or subtract line 13D from line 12.

LINE 15 Subtract line 13D from line 12. Overpayment of \$10.00 or less will not be refunded. Indicate distribution of overpayment. Overpayment will first be applied to outstanding prior balance before being refunded or carried forward.

LINE 16 Line 5 minus line 6 and line 7.

LINE 17 Enter credit carryover from line 15A.

LINE 18 Subtract line 17 from line 16.

LINE 19 Multiply line 18 by 22.5% (0.225).

NOTE: IF YOU HAVE FILED ONE YEAR WITH NO INCOME DUE TO RETIREMENT AND/OR PERMANENT DISABILITY, YOU ARE NOT REQUIRED TO FILE.